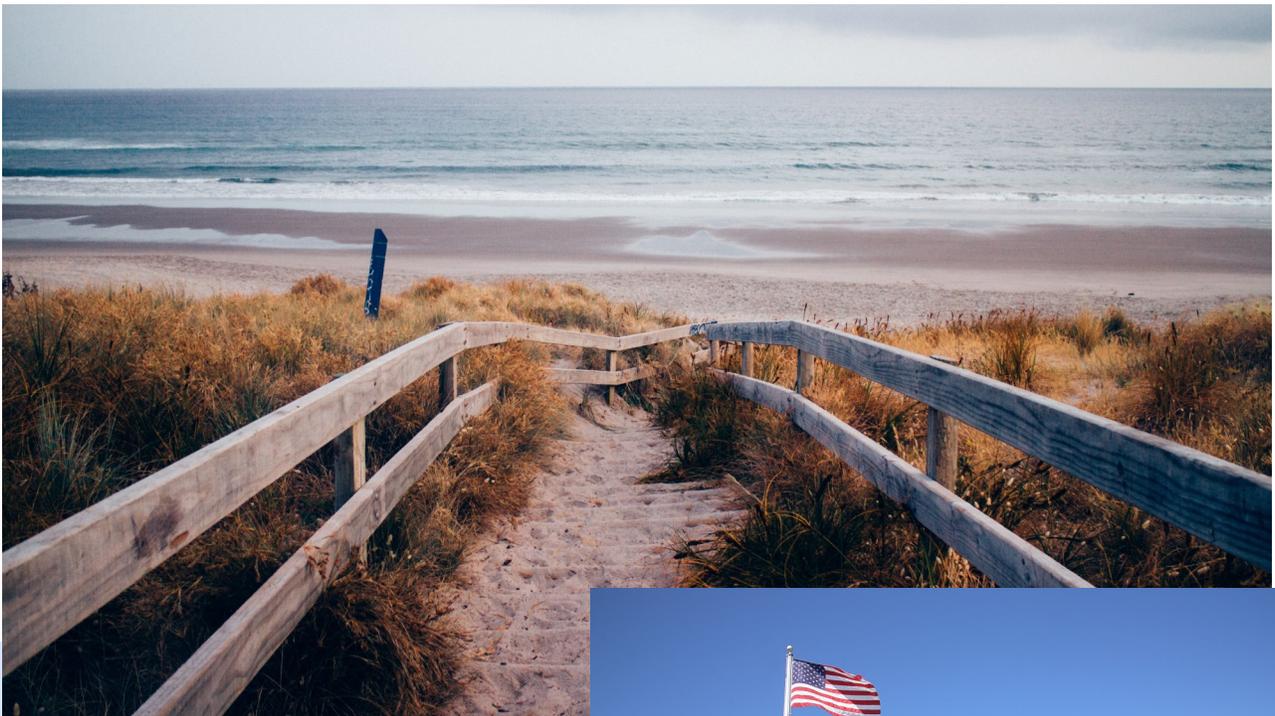




# County of Brunswick

## FY 2019-2020 Adopted Budget



[brunswickcountync.gov](http://brunswickcountync.gov)



# County of Brunswick Approved Budget

**Fiscal Year 2019-2020**

**Board of County Commissioners**

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

**County Manager**

Ann B. Hardy, CPA, MPA

**Finance Department Staff**

Julie A. Miller, CPA, Director of Fiscal Operations  
Aaron C. Smith, CPA, Deputy Finance Director  
Tiffany Rogers, Grants and Budget Specialist  
Ingrid Oliver, Fixed Assets Coordinator  
Ventzeslav Penev, Computer Information Specialist  
Yvette Glenn, Fiscal Supervisor  
Bill Noland, Cash and Investments Specialist  
Christina Kennedy, Grants Specialist  
Cathy Roeder, Fiscal Technician II  
Debra Ormand, Fiscal Technician  
Melissa Modafferi, Fiscal Technician  
Tammy Miller, Fiscal Assistant/Mail Room Clerk

PO Box 249  
Brunswick County Government Center  
David R. Sandifer County Administration Building  
30 Government Center Drive, NE  
Bolivia, NC 28422  
[www.brunswickcountync.gov](http://www.brunswickcountync.gov)

# **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**

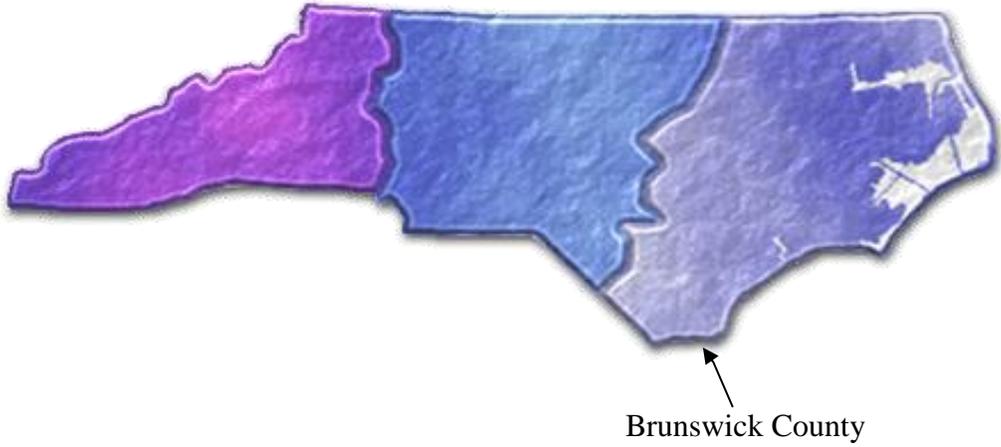
For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morrill*

Executive Director

State of North Carolina



Brunswick County



County Seat, Bolivia  
Established March 9, 1764  
Population 139,829 (source: State Data Center est.)  
846 Square Miles

# Brunswick County Profile

---

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil 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 139,829 which has grown over 29% since 2010. 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 3.7% and ranked number 1 in the state and number 9 in the country for growth in 2018. The permanent population grew at an average rate of approximately 2.9 percent annually over the last ten years. Brunswick County continues to see strong, consistent growth with respect to economic growth and development. From 2018 to 2019, Brunswick County’s Business investment increased by \$99,829,129 representing just under a 2% increase. There has been 1 new industry to announce its decision to locate in Brunswick County during FY 2018-19 to include Pacon Manufacturing Corporation. Pacon estimates their investment to be around \$37,600,000 and 238 new jobs within 2 years following start-up. Start-up is projected to occur during FY 2019-20.

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. The Mid Atlantic Industrial Rail Park 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. In February 2019 both the International Logistics Park and Mid Atlantic Industrial Rail Park

## Brunswick County Profile

---

were recertified by North Carolina as Certified Industrial Sites. Both sites have also been added to the Economic Development Partnership of North Carolina's Mega-Sites webpage.

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 continued to pick up with new shopping centers completed and 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 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 4%, utilities 4%, manufacturing 4%, Professional 3%, and real estate 3%. Various other employment sectors make up the remaining 9%.

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

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



Carolina National Golf Course

# TABLE OF CONTENTS

Page

---

## **INTRODUCTORY SECTION**

County Manager’s Budget Message.....	1
Guide to the Budget Document.....	13
Planning Process.....	15
Budget Process.....	19
Budget Calendar.....	20
Budget Structure.....	21
Basis of Budgeting and Accounting.....	23
Total Revenues by Fund.....	24
Total Revenues by Source (all funds) .....	25
Total Expenditures by Function (all funds) .....	26
Approved Tax Levy Distribution.....	27
General Fund – Changes in Fund Balance.....	28
Special Revenue Funds – Changes in Fund Balance.....	29
Enterprise Funds – Changes in Fund Balance.....	30
Internal Service Funds – Changes in Fund Balance.....	31
Revenue Highlights.....	32
Expenditure Highlights.....	40
Personnel Summary (FTE) by Department .....	47
County Organizational Chart.....	49

## **GENERAL FUND**

General Fund Revenue Summary.....	51
General Fund Expenditure Summary.....	54

## **GENERAL GOVERNMENT**

General Government Budget Summary.....	59
Board of Elections.....	60
County Administration.....	62
Court Facilities.....	64
Finance.....	65
Governing Body .....	67
Human Resources.....	69
Legal Department.....	71
Register of Deeds.....	73
Tax Administration.....	75
Contingency.....	78

## **CENTRAL SERVICES**

Central Services Budget Summary.....	79
Engineering.....	80
Fleet Services.....	82
Management Information Services.....	84
Operation Services.....	87
Non-Departmental.....	89

# TABLE OF CONTENTS

Page

---

## **PUBLIC SAFETY**

Public Safety Budget Summary.....	91
Central Communications Center.....	92
Building and Central Permitting.....	93
District Attorney.....	95
Detention Center.....	96
Emergency Services.....	97
Fire Inspections.....	100
Sheriff Animal Protective Services.....	101
Sheriff's Office.....	102
Other Agencies - Fire and Rescue .....	103

## **TRANSPORTATION**

Brunswick Transit System .....	105
Cape Fear Regional Jetport.....	105
Odell Williamson Municipal Airport.....	105
Cape Fear Transportation Authority.....	105

## **ENVIRONMENTAL PROTECTION**

Environmental Protection Budget Summary.....	107
Solid Waste.....	108
Environmental Protection Other Agencies.....	110

## **ECONOMIC & PHYSICAL DEVELOPMENT**

Economic & Physical Development Budget Summary .....	111
Cooperative Extension.....	112
Planning .....	114
Public Housing.....	118
Soil and Water.....	120
Community Enforcement.....	122
Economic Development Other Agencies.....	124
Brunswick County Occupancy Tax.....	125

## **HUMAN SERVICES**

Human Services Budget Summary.....	126
Health Services.....	127
Social Services.....	132
Veterans Services.....	135
Human Services Other Agencies.....	137

## **EDUCATION**

Education Department Summary.....	138
Brunswick Community College.....	139
Brunswick County Schools.....	140

# TABLE OF CONTENTS

Page

---

## **CULTURAL AND RECREATIONAL**

Cultural and Recreational Budget Summary.....	141
Library.....	142
Parks and Recreation.....	144

## **GOVERNMENTAL DEBT SERVICE**

General Debt Service.....	147
Schedule of Debt.....	151
Legal Debt Margin.....	152

## **SPECIAL REVENUE FUNDS**

Emergency Telephone System Fund.....	153
Register of Deeds Technology Enhancement Fund.....	154

## **ENTERPRISE FUNDS**

Water Fund .....	155
Wastewater Fund.....	161
Water Debt Service.....	165
Wastewater Debt Service.....	166
Schedule of Debt.....	167

## **INTERNAL SERVICE FUNDS**

Internal Service Fund .....	169
-----------------------------	-----

## **CAPITAL IMPROVEMENT PLAN**

Capital Budget Process.....	171
Capital Improvement Plan.....	182

## **APPENDIX**

Brunswick County Facts.....	187
Financial Policies.....	190
Investment and Portfolio Policies.....	195
County Budget Ordinances.....	198
Glossary.....	220

**This page is intentionally left blank.**

# BUDGET MESSAGE

---

**Brunswick County Administration**  
BRUNSWICK COUNTY GOVERNMENT CENTER  
DAVID R. SANDIFER COUNTY ADMINISTRATION BUILDING  
30 GOVERNMENT CENTER DRIVE, N.E.  
BOLIVIA, NORTH CAROLINA 28422

Mailing Address:  
Post Office Box 249  
Bolivia, North Carolina 28422

Telephone  
(910) 253-2000  
(800) 442-7033  
Facsimile  
(910) 253-2022

May 20, 2019

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2019-2020 budget for Brunswick County for your review and consideration. County revenues remain strong in all major categories resulting in funding for improvements to public safety services, storm resiliency, and providing enhancements for employee retention and recruitment through adoption of a competitive pay scale and merit system. 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.

The revaluation in the County's 4-year cycle was completed January 1, 2019. As required by NC General Statutes, the County calculated a revenue neutral tax rate of 45.05 cents for FY 2019-2020. The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2019-2020 budget proposal for all funds totals \$263,244,600 which represents an increase of 8.5% over the budget adopted June 18, 2018. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$4,167,589, net of the \$1,396,200 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$3,563,251 in FY 2018-2019.

The county's economy is experiencing moderate and consistent growth. Nationally, new job growth fluctuates monthly and the March jobless rate was 3.9%. The average cost of a gallon of gasoline in North Carolina is lower than a year ago at \$2.66 from \$2.74 per gallon. Statewide leading economic indicators for March are: unemployment rate is down 0.1%, building permits are up 1.6%, manufacturing hours worked are down 0.5% and average weekly earnings are down 0.5%. Locally, in March of 2019 home sales declined 2.9% compared to one year ago and sales dollars dropped 3.9% in the first quarter of 2019 over first quarter of 2018 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 5.2% compared to the State at 4.1% and United States at 3.9%.

Consistently ranking as one of the fastest growing counties in the United States, Brunswick County ranked ninth for 2019 in growth and fourth among counties with a population of greater than 20,000. The county is included in the Myrtle-Beach Metropolitan Statistical Area which is the second fastest growing MSA in the nation at 3.8%. The State Data Center reported Brunswick County's projected permanent population to be 138,829, up from the decennial census figure of 107,431. The county is ranked first in North Carolina population percentage growth and ninth in numeric population growth in the state indicating that people are increasingly choosing Brunswick County as a place to live.

## **GOVERNMENTAL FUNDS**

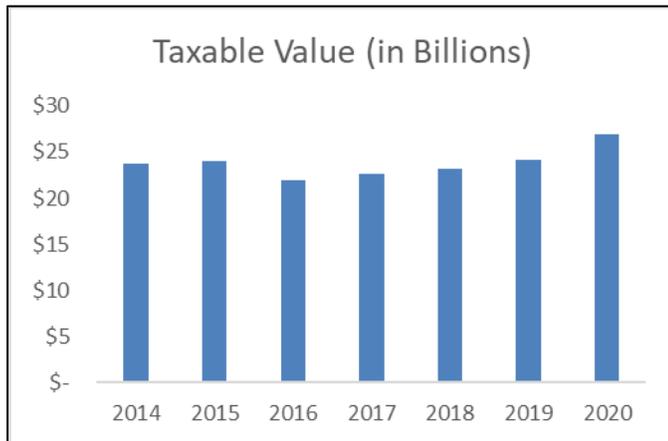
### **Revenues**

Revenue projections are maintaining the upward trend. The total recommended general government budget is \$210,267,470 which represents a 9.2% increase from FY 2018-2019. Property tax revenue is the primary source of governmental fund revenue, providing \$138,091,466 or 65.7% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2019-2020, is \$28,350,647,558

# BUDGET MESSAGE

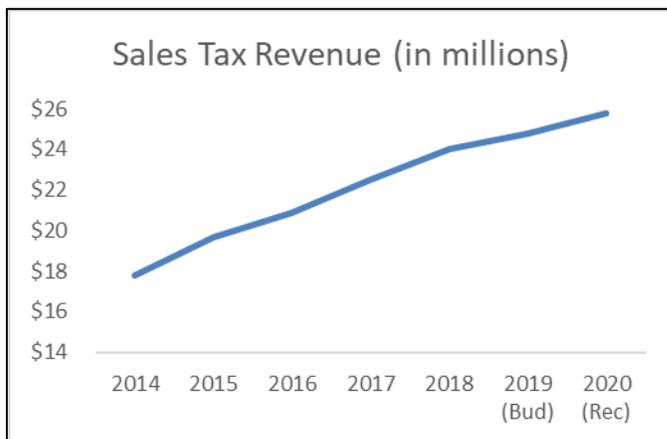
up by \$2,777,462,063 or 10.9% above the base of \$25,573,185,495 on which the FY 2018-2019 budget was based.

The total projected real property value for FY 2019-2020 is \$26,850,647,558, which represents a 10.8% increase over the FY 2018-2019 real property base of \$24,223,185,495. The motor vehicle base is projected to be \$1,500,000,000 with an increase of 11.1% from the prior year base of \$1,350,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$7,275,000.



The total real property levy for FY 2019-2020 is calculated on a tax base of \$26,850,647,558, the recommended tax rate of 48.50 cents, at the estimated collection rate of 98.15%, and is projected to provide \$127,816,466 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$135,091,466, which is \$13,411,165 or 11.0% more than the original budget for FY 2018-2019.

The value of one cent on the tax rate is \$2,785,391 as compared to \$2,508,872 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 2019-2020. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$19,457,769, which is \$715,566 or 3.8% higher than the original budget of \$18,742,203 for FY 2018-19. The portion of Articles 40 and 42 designated for schools is \$6,307,529, which is \$295,609 or 4.9% more than the current budget of \$6,011,920. 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 option 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 2019-2020 indicate moderate increases. Emergency Medical Services fee revenues will increase due to growth in transport services and discontinuing the franchise agreement with the Town of Leland. Total EMS charges are projected to reach \$4,576,000 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

---

Revenue	FY 2017	FY 2018	FY 2019	FY 2020	% Change
Solid Waste Tipping Fees	\$1,800,000	\$2,100,000	\$2,250,000	\$2,600,000	+15.56%
Building Permits	\$1,750,000	\$1,950,000	\$1,960,000	\$2,250,000	+14.8%
Deed Stamp Excise Tax	\$2,300,000	\$2,800,000	\$2,900,000	\$2,920,000	+.69%

The Sheriff continues to seek new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes an increase in revenue associated with federal inmates of \$225,000 for a projected FY 2019-2020 budget of \$625,000. State misdemeanor reimbursements are growing and projected to increase into the next year. The state misdemeanor projection for state inmates is \$500,000, which is \$100,000 or 25.0% more than the original budget for FY 2018-2019. 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 \$14,481,787 net of \$800,000 NC Education Lottery proceeds received for the schools, which is increased \$470,412 or 3.4% from the prior fiscal year original budget of \$14,011,375. The recommended budget includes an appropriation in the health fund of \$705,000 from estimated Medicaid Maximization funds to provide current year eligible services and utilizes \$321,100 of the health reserve funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$5,563,789 for an increase of \$578,178. A portion of the appropriation is due to escrow funds held in the amount of \$1,396,200 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 reasonable due to the County's FY 2017-2018 unassigned fund balance of \$59.9 million that is 31.4% of expenditures and transfers to capital projects. The County ended fiscal year 2018 with revenues greater than expenditures before transfers for projects of \$18,977,379.

## 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
- Recommendation of additional .25% to 1.23% merit to employees who are satisfactory performers
- Recommendation of additional 1.37% to 2.35% merit to employees who are high performers.
- Recommendation of additional 2.49% to 3.35% merit to the County's highest performers in 2019-2020
- Maintain county employee, eligible dependent children and retiree health plan with no increase in employee premiums or reduction of benefits.

### 2. Public Safety

- 1 Emergency Management Non-Profit Coordinator
- 1 Emergency Medical Services Paramedic Functional Needs and 8 additional paramedics to assume Leland area operations
- 1 911 Trainer position in Central Communications
- Additional Commercial Plans Examiner and a Fire Plans Examiner/Fire Inspector
- Funding for 8 Detention Officers added in the last quarter of FY 2019

# BUDGET MESSAGE

---

### 3. Enhance disaster services protection & resiliency

- North Brunswick High School and BSRI Generator Project for Emergency Shelters
- Main Fuel Site/Generator Upgrades
- Leland Fuel Site Upgrade
- Ring Power Critical Incident Vehicle
- Shelter Equipment Storage Containers
- Flood Gauges

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

- Increase of 7.3% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem and sales taxes
- Increase of 0.3% to Brunswick Community College to support existing programs and an additional \$336,000 for the Foundation Grant providing tuition assistance
- Increase of 8.4% to Brunswick Senior Resources for program support
- Continue the County's commitment of \$200,000 per year to the reserve for shoreline protection
- 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 2019-2020 per unit increased \$0.11 to \$12.39. Based on average growth in cans of 2,448 per month and replacement cans, the budget for countywide solid waste collection is \$14,250,000 for an increase over the prior year of \$514,000.

The construction and demolition tonnage received at the county landfill increased 17.8% as of June 30, 2018 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 \$40 per ton or \$1,400,000 per year. The current landfill closure reserve balance accumulated is \$9.5 million with no additional transfer to the reserve in FY 20. 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 33,725 county households using curbside recycling either voluntary or through their municipal services.

### Brunswick County Public Schools

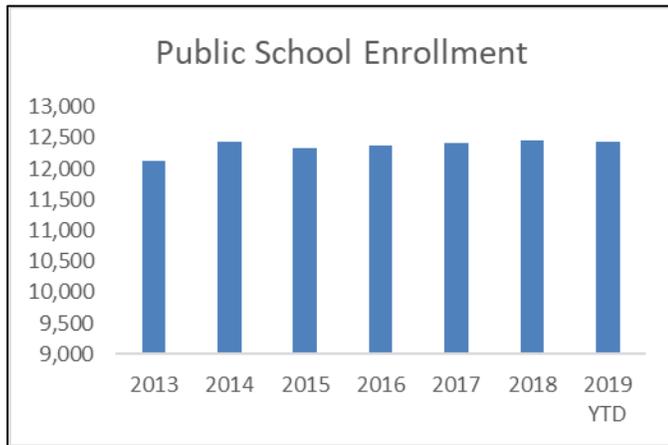
The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2021. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to pay debt service. The total recommended FY 2019-2020 school appropriation, in accordance with the funding agreement, is \$43,738,870, which represents an increase of approximately 7.3 percent or \$2,982,592 over the FY 2018-2019 approved budget. Under the terms of the agreement, 35.75%, or \$42,840,126 will be used for current

# BUDGET MESSAGE

expense and 0.75% or \$898,744 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 \$3,941,083 of local option sales tax proceeds, after subtracting \$2,366,446 dedicated for school debt service, the remainder is for category 1 (improvements to buildings and grounds) capital outlay annual needs. The estimated State lottery proceeds of \$800,000 will be used for debt service in lieu of local option sales tax proceeds increasing the amount to be utilized for category 1 capital outlay 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 capital outlay system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2019-2020 is \$10,817,298. An additional \$3,166,446 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 statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 40.4% or \$54,556,168 of the County's current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2017-2018, Brunswick County ranked 16th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With the State provided funding rank of 91st, federal funding rank of 53rd and local per pupil expenditures combined, Brunswick County ranked 49th in the State in total for \$9,542.38 expended per pupil.



## Brunswick Community College

Brunswick Community College completed the Southport satellite campus improvements concluding all the college local general obligation bond funded capital projects. The total General Obligation debt service for Brunswick Community College is \$2,689,312.

The new Allied Health Building construction is underway to house all health occupation programs on the main campus utilizing \$2.85 million of NCCConnect 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 recommended community college appropriation in FY 2019-2020 is \$4,196,426 to meet operating and capital needs. The combined recommended change to the support for the community college totals an increase of \$12,559 or 0.3%. During FY 19, the Brunswick County Sheriff's Office began providing the campus police eliminating those amounts from the FY 20 community college appropriation.

Included in the funding for the Brunswick Community College is funding for the Foundation Grant of \$336,000 (up from the prior year \$120,000) to assist with tuition and fees for qualified Brunswick County High School graduates.

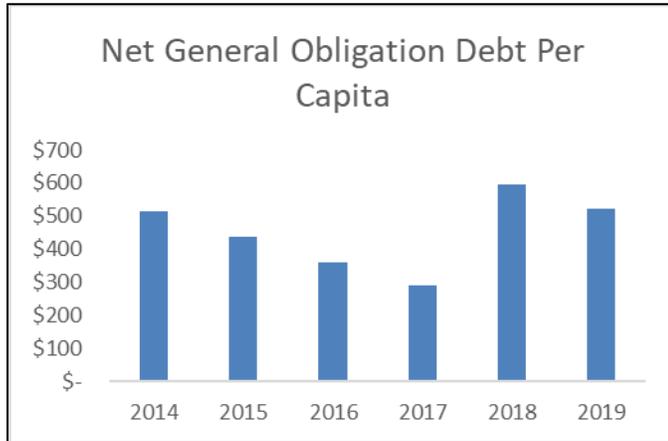
In FY 2018-2019, Brunswick Community College is ranked number 2 in the state for local support.

## Debt Service

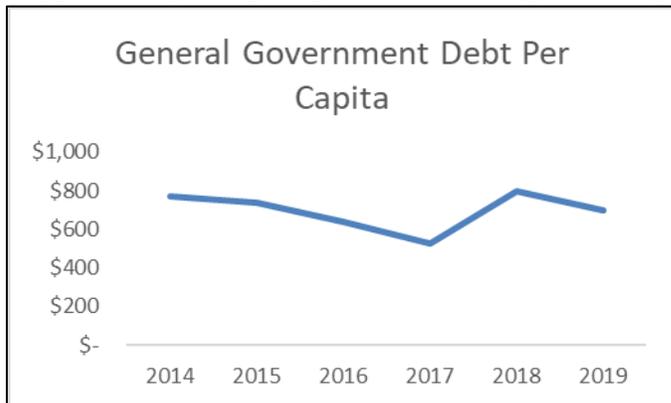
In general, Brunswick County government is in a good position regarding capital facilities for general fund operations. There is adequate office space for the workforce, and excess capacity in the County Detention Center. Topping the list of needs are additional courtroom space and renovations.

# BUDGET MESSAGE

In November 2017, 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 phases of bond issues scheduled within 5 years, with the first phase issued in June 2018, adding additional debt service in FY 2020 of \$5,636,172.



Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental Funds debt will decline from \$107,776,765 to \$96,543,304 as of June 30, 2019. This equates to approximately \$696 per capita and current net general obligation debt is approximately \$524 per capita.



The total general government debt service budget will be \$18,600,215, which represents an increase of \$5,139,508 or 38.2% from the prior year. This increase is mainly due to the addition of the 2018 School GO Bonds debt service offset by decreases in the annual amortization schedule.

The total principal payments on general fund debt are \$13,623,306 with interest and service fee payments equaling \$4,976,909.

## Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$4,348,733 to the health fund programs representing an increase of \$108,419 mainly due to increases in employee salary and benefits offset.

The total contribution to the social services fund of \$7,024,601 represents an increase from the current year appropriation of \$524,447 mainly due to changes in employee costs and a portion of computer software 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 \$2,589,319, which is 8.4% greater than the prior year and dedicated for continued program support, full year funding for a Case Manager and five Receptionists added mid-year FY 19 and to begin on-site meal preparation at the Calabash Center.

## Employee Benefits

The FY 2019-2020 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 \$1,364,763 of which \$178,962

# BUDGET MESSAGE

is budgeted in the enterprise fund and the additional funding of employee merit raises of 2.5% at an estimated cost of \$1,705,954 of which \$223,703 is budgeted in the enterprise fund.

The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The administrator for the plan will continue to be Blue Cross Blue Shield. There will be no plan benefit design changes and no increase in premiums. County contributions for the health and dental program per employee is \$8,352. In addition, the FY 20 budget includes a \$300,000 contingency for health premiums to lessen the impact of possible future health premium increases. The County is moving away from the current dental plan offered by Blue Cross and Blue Shield to a plan provided by Delta Dental. There will be no changes in benefits and approximately \$100,000 savings in premiums.

Over the past ten years, the County has successfully managed a self-insurance worker's compensation program. During this time, the County has maintained a competitive loss ratio which positions the County for favorable ratings. The North Carolina Association of County Commissioner's (NCACC) has provided a quote for a standard pay plan, which pays all claim related costs including the program management fees for one standard fee reducing the FY 20 budget impact by \$285,000. This type of plan lowers the risk to the County and allows for additional growth.

The Local Government Employee Retirement System Board recommended contribution rates for general employees at 8.95% and law enforcement at 9.70%.

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.

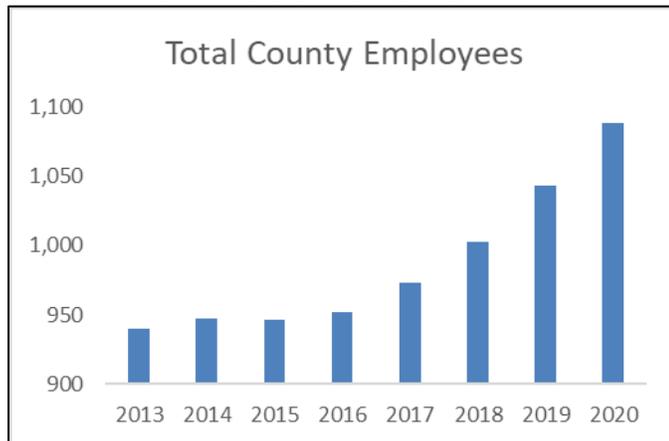
## Staffing / Positions

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.

Nineteen new positions and one position deletion due to attrition are recommended for general government. The general government recommended FTE change is the addition of one Delinquent Tax Specialist in Tax Administration, the deletion of a Business Analyst in Management Information Services, a Manager in Fleet Services, a Non-Profit Coordinator in Emergency Services, a Functional Needs Paramedic and eight Paramedics in Emergency Medical Services, one Commercial Plans Examiner in Building Inspections and Central Permitting, a Fire Plans Examiner/Fire Inspector in Fire Inspections, a 911 Trainer in Central Communications Center, a Landfill Equipment Operator in Solid Waste, a Project Planner in Planning, an Environmental Health Specialist I in Environmental Health, and a Social Worker III in Social Services Administration. The total cost of new positions added is \$1,096,553.

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.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,407,569 at a flat annual rate of \$62,559 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. General Government operations also provides the school system with a detective dedicated for school safety that



## BUDGET MESSAGE

---

is included in the reimbursement agreement. The detective base rate for FY 2020 is \$69,157 bringing the total reimbursement to \$1,476,726.

Nine new positions are included for the enterprise operations, one of which is a half year addition. The budget includes the recommendation of one full year and one-half year Water Treatment Operator I, a Water Laboratory Technician, an AMI Meter Technician, a Generator Maintenance Tech I, an Administrative Assistant II, a Collections Mechanic II, a Wastewater Treatment Maintenance Foreman and a Wastewater Laboratory Technician at a total cost of \$512,712.

These changes bring the total number of positions to 1,088.78, of which 943.78 are associated with general government functions and 145 associated with the enterprise operations.

### **Capital Improvement Plan**

The list of projects recommended for funding in FY 2019-2020 totals \$15,661,901.

The environmental protection component of the plan includes \$731,651 for the design of a transfer station at the existing landfill location. The culture and recreation component of the plan includes \$479,500 for the Brunswick Waterway Park at Holden Beach and \$3,500,000 in pay go funds for the construction of Waccamaw Multiuse Facility Building. The general government component includes \$10,950,750 for construction of the Courthouse Renovations.

The FY 2019-2020 Governmental Capital Improvement Plan funding sources as presented includes \$411,000 of grant funding, \$8,868,500 of capital reserve funds, \$5,650,750 of pay go and \$731,651 to be determined for planned projects. Funding for projects will be determined by the timing of FEMA reimbursements and the audited results for FY 19. The five-year capital improvement plan represents a living document. Some projects originally scheduled for the five-year timeframe may have been deferred to later years.

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

The recommended general government budget includes a total of \$7,426,355 dedicated to capital outlay and major operating expenditures, an increase of \$2,631,138 from the FY 2018-2019 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 main fuel site/generator upgrade of \$250,000 and a Leland fuel site upgrade of \$115,000 for Fleet Services, a dozer costing \$200,000 and a rubber tire backhoe of \$109,000 for Operation Services, 20 body cameras/in car bundles of \$150,000, 1 additional and 19 replacement patrol cars at \$595,506, and 8 other replacement vehicles totaling \$232,000, and a Ring Power critical incident vehicle costing \$329,000 for the Sheriff's Office, continuation of the NC Sound camera project of \$144,754 for the Detention Center, a generator project at North Brunswick High School budgeted at \$900,000 and BSRI generator transfer switches of \$100,000 for Emergency Services, 5 new ambulances with powerlifts costing \$966,805 total, an ambulance remount budgeted at \$117,000, 5 replacement vehicles at \$260,406, 25 portable radios with accessories at \$172,125 for Emergency Medical Services, and a trash compactor at \$607,000 for Solid Waste.

The Operation Services budget includes \$160,000 for repairs and maintenance to buildings and \$130,000 for the county Community Improvement and Solutions (CIS) program. The CIS program removes abandoned and dilapidated structures that become a blight to a neighborhood and cause rapid decreases in property values as well as pose risk to public health and safety and become a haven for crime.

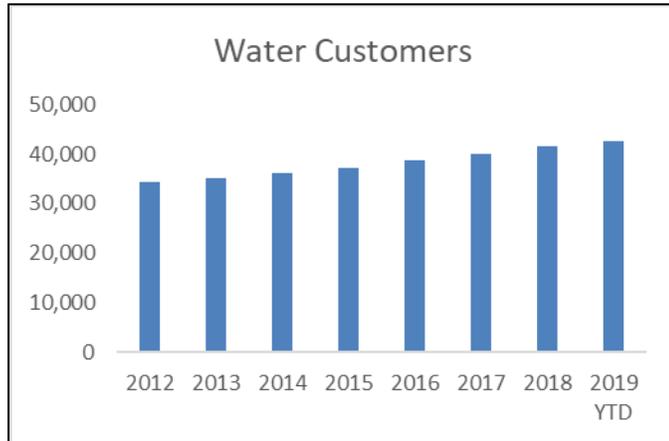
The major operating budget includes 224 replacement desktop and laptop computers.

### **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 42,481 water retail customers and 18,449 sewer retail customers. Customer connections provide system development fee revenues, which are a source dedicated to the retirement of debt service for system expansion project and pay go capital projects.

# BUDGET MESSAGE

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. Additionally, several projects have occurred over the last several years that further strengthen the County's role as the regional wastewater treatment provider in Brunswick County.



The County continues to expand the water distribution system to meet the potable water needs of the county. The County is moving forward with construction of advanced water treatment through a low-pressure reverse osmosis system and expansion of the treatment capacity of the Northwest Water Treatment Plant, along with jointly constructing a parallel surface water line with the Lower Cape Fear Water and Sewer Authority to secure the growing area's water supply for many years.

## WATER FUND

### Revenues

The total recommended water fund revenue budget for FY 2019-2020 is \$24,627,265 which is \$1,008,797 higher than the original budget for FY 2018-2019 appropriation of \$23,618,468. New service connection predictions generate approximately \$688,000 system development fees and \$232,000 in transmission line fees. Tap fees will generate an additional \$850,000.

To encourage water conservation and improve in the State Revolving Fund Ranking Criteria, revenue neutral rate changes are recommended. No increase is being recommended in the retail water base service charges based on meter size with the standard 3/4-inch meter at \$12 per month. A retail usage rate change of \$2.85 per 1,000 gallons for the first 5,000 gallons, \$3.30 for the next 15,000 gallons, and \$3.85 for gallons used over 20,000 are recommended. This is a change from \$3.05 for the first 6,000 gallons, \$3.10 for the next 14,000 gallons, and \$3.15 for gallons used over 20,000. A similar tier update is being recommended for residential and commercial irrigation rates. Recommended residential irrigation rates are \$3.30 per 1,000 gallons for the first 5,000 gallons, \$4.30 for the next 15,000 gallons, and \$5.70 for gallons used over 20,000. Commercial irrigation rate changes are the same but with tiers of 20,000 gallons, 100,000 gallons, and greater than 100,000 gallons. Total commercial and residential retail water sales are projected to be \$9,550,000 or \$2,200,000 for industrial, \$5,250,000 for retail and \$2,100,000 for irrigation. The monthly base service charges will produce \$6,300,000 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 \$2.93 per 1,000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be 3 cents increase to \$2.96 based on the most current PPI. Assuming the rate of \$2.96, wholesale water revenue is projected to provide \$5,850,000.

### Operating Costs

There were five new positions recommended to serve water operations, two Water Treatment Operator I's and a Laboratory Technician in Northwest Water Treatment Plant, an AMI Meter Technician in Water Distribution, and a Generator Maintenance Tech I in Instrumentation-Electrical Division.

## BUDGET MESSAGE

---

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at \$1,290,303. The anticipated rate is \$0.27 per thousand gallons with a predicted flow of 4.749 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 increase to \$390,985 due to increases for employee salaries and benefits.

A transfer to the capital reserve is planned for capital projects of \$2,851,888. The budget includes no appropriation of net assets.

### **Capital Outlay**

Some of the larger operating capital items for the water divisions include EMS-12 fuel site additions \$165,000, a lab building \$275,000, 5 Evoqua Sand Filters \$900,000, BPS8 hurricane shelter \$135,000, and 7 vehicles \$280,000. The total operating capital outlay for the water fund is \$2,791,000.

### **Debt Service**

Debt service in the water fund decreased \$5,613 due to the annual amortization schedule. A \$179.4 million debt issue is planned for January 2020 with debt service payments to begin in 2022 due to the County's plan to capitalize construction period interest. The total water fund debt service budget is \$2,236,316.

### **Water Capital Improvement Plan**

The water fund capital improvement plan includes projects for FY 2019-2020 at a total estimated cost of \$163,749,275. The largest project is 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 \$137,000,000. Under design with construction to begin in 2020 is the cost sharing project with Cape Fear Public Utilities for a 54" LCFWSA Parallel Raw Water Main with a construction cost of \$41,574,635 funded by debt service also to begin in FY 2022. The construction of this Raw Water Line will meet the long-term needs of potable water in the region and provide a redundant source of raw water from the Cape Fear River.

Other water system improvement projects to be funded from capital reserves and currently available revenues are Shallotte Water Transmission Main \$4,500,000, Utilities Operation Center expansion \$590,000, and Hwy 74/76 industrial park waterline extension \$1,490,000 which is partially funded by a grant for \$903,711.

### **SEWER FUND**

The total recommended sewer fund budget for FY 2019-2020 is \$27,390,450, net of capital reserve transfers for projects, representing a 6.2% increase or \$1,599,560 over the FY 2018-2019 original budget.

### **Revenue**

There is no increase in the current sewer retail rate structure that is projected to generate \$11,600,742 or \$1,800,742 more than the \$9,800,000 projected in the original FY 2018-2019 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**

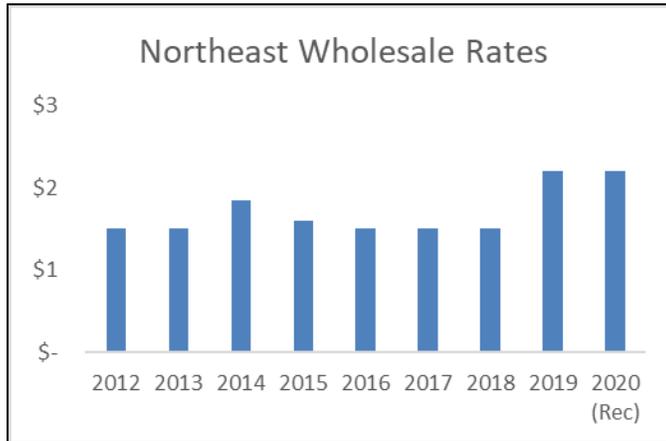
There were four new positions recommended for wastewater operations, an Administrative Assistant II for Wastewater Administration, a Collections Mechanic II for the Construction Division, and split among Northeast Regional, Southwest Regional, West Regional and Ocean Isle Beach Wastewater was a Treatment Maintenance Foreman and a Laboratory Technician.

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

# BUDGET MESSAGE

The Northeast Regional Wastewater system has been in operation for 16 years. Based on an annual average daily flow of 1.9 MGD and an operational budget of \$1,145,605, the wholesale rate for the Northeast participants will not change from \$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. For FY 2020, the wholesale rate will remain at \$3.80 per 1,000 gallons and an operational budget of \$574,250.



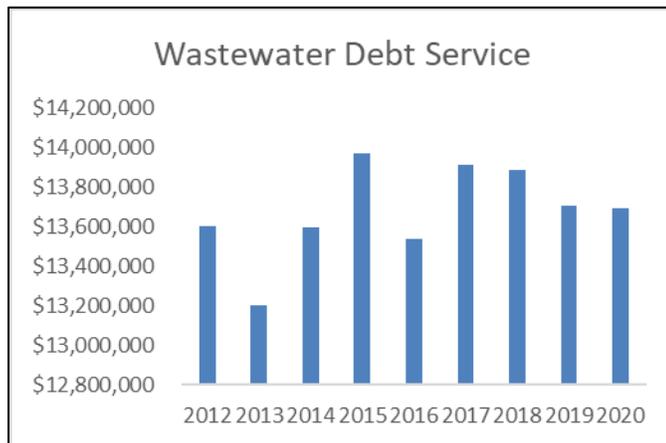
The recommended operating budget for the West Brunswick Regional Wastewater System is \$4,089,011, up 8.8% after taking into consideration the \$1,130,000 in capital improvements for jet aeration conversion recommended in the current year and \$310,000 for pump improvements and replacements in the prior 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 a Fueling Center at Grey Water Road \$522,000, Jet Aeration Conversion \$1,130,000, and nine new vehicles totaling \$444,000. Total capital outlay for wastewater departments is \$3,516,915.

## 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 2019-2020 is \$13,690,318 and has decreased \$13,086 from FY 2018-2019 due to the annual amortization schedules. Planned in January 2020 is a debt issue for the 2.5 MGD expansion at the Northeast Regional WWTP with the debt service payments fully reimbursed by the wholesale participants.



## BUDGET MESSAGE

---

The West Regional Wastewater participants are responsible for \$5,737,718 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 \$2,814,829, the Town of Holden Beach \$1,149,319, the Town of Shallotte \$498,570 and the Town Ocean Isle Beach \$275,000.

Northeast Regional Wastewater participants are responsible for \$1,274,290 in debt service. Debt service reimbursements from the Northeast Regional participants includes the Town of Navassa \$94,002, the City of Northwest \$26,680, the Brunswick Regional Water and Sewer (H2GO) \$243,457 and the Town of Leland \$910,151.

### **Wastewater Capital Improvements**

The wastewater capital improvement plan for FY 2019-2020 is \$36,893,820. The largest project is 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 capital charges from participants. The County will need to expand the West Brunswick Regional Wastewater System with timing dependent on growth in new service connections. Included is an Enterprise Funded Low Pressure Main Extension in Boiling Springs Lakes estimated to cost \$185,820 and funded by Capital Reserves.

### **CONCLUSION**

The outlook for FY 2019-2020 is positive and will provide for improving service levels and public safety. 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 2019-2020 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

---

## 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 2020, representing the period from July 1, 2019 to June 30, 2020.

## 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 2018 actual results, FY 2019 approved and current budget as of June 30, 2019 and FY 2020 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.

## Full-time Equivalent Positions

Each department summary includes the authorized number of full-time equivalent positions in that department and fund.

## Sample Financial Summary Format:

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 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

---

## **Capital Improvement Plan**

This section describes the capital planning and budgeting process, Fiscal Year 2020 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

## **Performance Measures**

Performance measures are dashboards of information communicating how well a service is performing and if the targeted outcome is being met. There are four types of performance measures: input, output, efficiency, and effectiveness. Each measure provides a different piece of information regarding how well the department and service is accomplishing its goal/objective.

## **Appendix - Supplemental Information**

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

# Planning Process

---

## **Strategic Planning**

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

- Continue 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

---

## **Financial Stewardship**

- Adopt a County Budget to maintain one of the lowest tax 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, and programs focused on ensuring a high performing workforce.
- Encourage a healthy lifestyle to improve upon individual health of employees, improve productivity and reduce medical costs.

## Planning Process

---

- 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.
- 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 meet the county's long-term potable water needs.
- 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 diseases 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.
- Support the Community Improvement Plan to remove unsafe and derelict structures.

# Planning Process

---

## **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.
- Review the recommendations of the Brunswick County Fire Commission and continue to explore best practices of fire and rescue services while planning for growth in the county.
- Support the Brunswick County Sheriff with resources to better enable law enforcement efforts while ensuring officer safety.

## Budget Process

---

Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency funds are not required by State law to be budgeted. All capital project funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete. Budgeted current year transfers to the capital project funds from the general, water, and sewer operating funds are discussed in the Capital Improvement Plan section of this document.

### **County Manager's Recommended Budget**

The annual operating budget process begins in January with the distribution of the budget calendar, budget forms and instructions to department heads and agencies. The budget calendar establishes the dates for submission of departmental requests, review and analysis of requests, budget work sessions and the public hearings that lead to final adoption of the budget.

To determine the appropriate funding levels, each department is provided line item detail with current and two previous year's information. Each request must relate to the organization's program goals and objectives in preparing cost estimates. Due to the current economic climate and the goal of the Board of Commissioners for no increase in the ad Valorem tax rate, department heads were advised to develop budget requests in providing high service levels within currently available resources. General Fund capital outlay, new positions and construction projects continue to be impacted by a moderate economic recovery. Departments charging user fees to recover costs associated with providing the service were encouraged to evaluate their user fee charges and provide an update with their budget request. Analysis for reducing services or a change in existing services were based on public need of providing the service, the impact of not providing the service or change in service levels, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. The requests were received and compiled by the budget staff for departmental discussions. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

### **Board of Commissioner's Approved Budget**

After submission of the recommended budget by the County Manager, a legal notice was published in the media notifying that the recommended budget is available for public review and the time, date and place of the public hearing. Study sessions were held and as a result of these study sessions the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2020 budget occurred on June 17, 2019.

### **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 \$30,000 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. Authorization is given to transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report to the Board of County Commissioners at the next regularly scheduled meeting.

## Budget Calendar for Fiscal Year 2020

<b>Date of Action</b>	<b>Budget Procedure</b>	<b>Action By</b>
12/3/2018	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/22/2019	Distribution of Goals and Budget Forms	Director of Fiscal Operations
1/24/2019	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
1/25-2/11/2019	Compiled Preliminary Capital Improvement Plan Due to County Manager From Director of Fiscal Operations	County Manager
2/18/2019	Commissioners' Countywide Goal Workshop 9a.m. - 3 p.m.	Board of County Commissioners County Manager
3/14/2018	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/26/2019	Compile Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
3/27-4/5/2019	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
5/6/2019	Commissioners' Goals and Budget Workshop 9 a.m. -3 p.m.	Board of County Commissioners County Manager Director of Fiscal Operations
5/20/2019	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 17, 2019 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/21/2019	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/21/2019	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
6/3/2019	Study session on Recommended Budget at 1p.m. – 3 p.m.	Board of County Commissioners
6/17/2019	Public Hearing 6:00 p.m. Regular Meeting; Adoption of Budget	Board of County Commissioners
7/1/2019 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

# Budget Structure

---

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

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

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

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

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

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

## **General Fund**

The general fund is the principal fund of the County and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in other funds. It is funded principally by property and sales taxes. Debt service payments for general long-term debt are accounted for in the General Fund.

## **Special Revenue Fund**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. 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.

# 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 Inspections	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						
Community Enforcement	G						X					
Planning	G						X					
Brunswick County Occupancy Tax	G						X					
Cooperative Extension	G						X					
Soil and Water	G						X					
Economic Development Other	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 Operating	E											X
Wastewater Operating	E											X
Water Debt	E											X
Wastewater Debt	E											X
Worker's Compensation	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

---

## **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).

In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlay within the Proprietary Funds is recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expenses are recorded on a GAAP basis only.
- The Financial Statements included fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

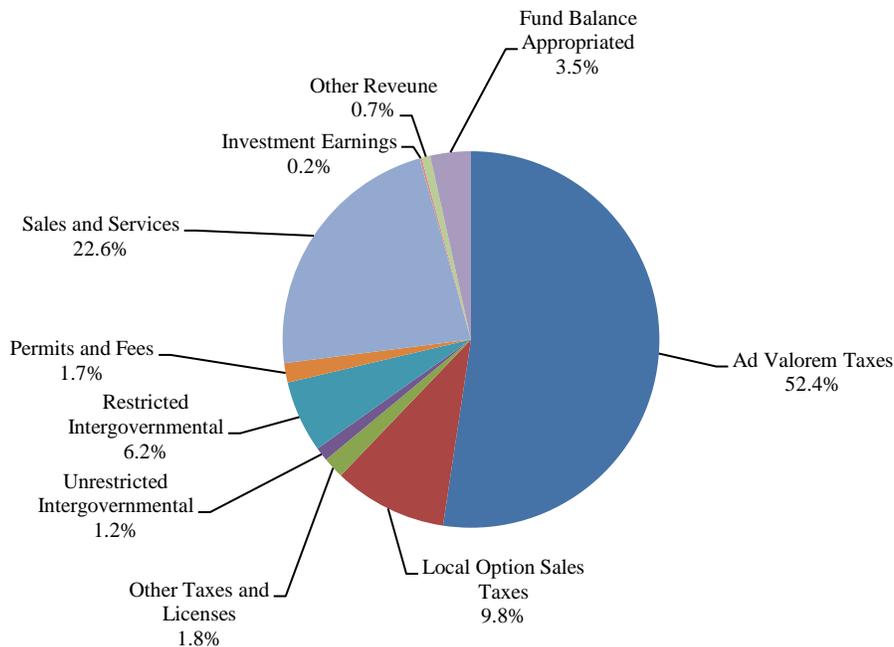
## Total Revenues by Fund

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
<b>General Fund</b>	\$ 192,820,309	\$ 192,519,035	\$ 217,245,929	\$ 210,267,470
<b>Special Revenue Funds:</b>				
Emergency Telephone System	788,794	548,008	862,880	757,913
Grant Project Fund	376,936	-	400,000	-
Register of Deeds Technology Enhancement	165,980	212,699	229,699	201,276
<b>Enterprise Funds:</b>				
Water	25,275,140	24,528,468	31,020,591	24,627,265
Wastewater	30,917,075	26,965,890	32,292,740	28,294,450
<b>Internal Service Fund:</b>				
Workers' Compensation Fund	993,062	1,098,200	1,248,200	415,674
Health Insurance Fund	12,472,849	660,712	4,298,723	-
<b>Total Revenues</b>	263,810,145	246,533,012	287,598,762	264,564,048
Less transfer from other Funds	(1,832,459)	(2,085,000)	(5,328,705)	(904,000)
Total Revenues all Funds, Net of transfers	\$ 261,977,686	\$ 244,448,012	\$ 282,270,057	\$ 263,660,048

## Total Revenues by Source (all funds)

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Ad Valorem Taxes	\$ 124,318,739	\$ 124,680,301	\$ 125,639,492	\$ 138,091,466
Local Option Sales Taxes	23,986,670	24,754,123	25,267,679	25,765,298
Other Taxes and Licenses	6,006,050	4,653,000	5,613,000	4,823,000
Unrestricted Intergovernmental	3,767,405	2,803,000	3,429,260	3,123,000
Restricted Intergovernmental	17,438,560	15,586,218	32,696,592	16,236,281
Permits and Fees	6,892,111	3,944,610	4,572,360	4,391,482
Sales and Services	61,971,625	56,251,224	58,907,775	59,612,399
Investment Earnings	779,527	324,150	702,150	511,650
Other Revenue	16,311,942	2,951,805	3,353,792	1,925,505
Net Issuance/Refunding of Long-Term Debt	505,057	-	-	-
Fund Balance Appropriated	-	8,499,581	22,087,957	9,179,967
<b>Total Revenues</b>	<b>261,977,686</b>	<b>244,448,012</b>	<b>282,270,057</b>	<b>263,660,048</b>
<b>Total Revenues Excluding Internal Service Funds</b>	<b>\$ 248,511,775</b>	<b>\$ 242,689,100</b>	<b>\$ 276,723,134</b>	<b>\$ 263,244,374</b>

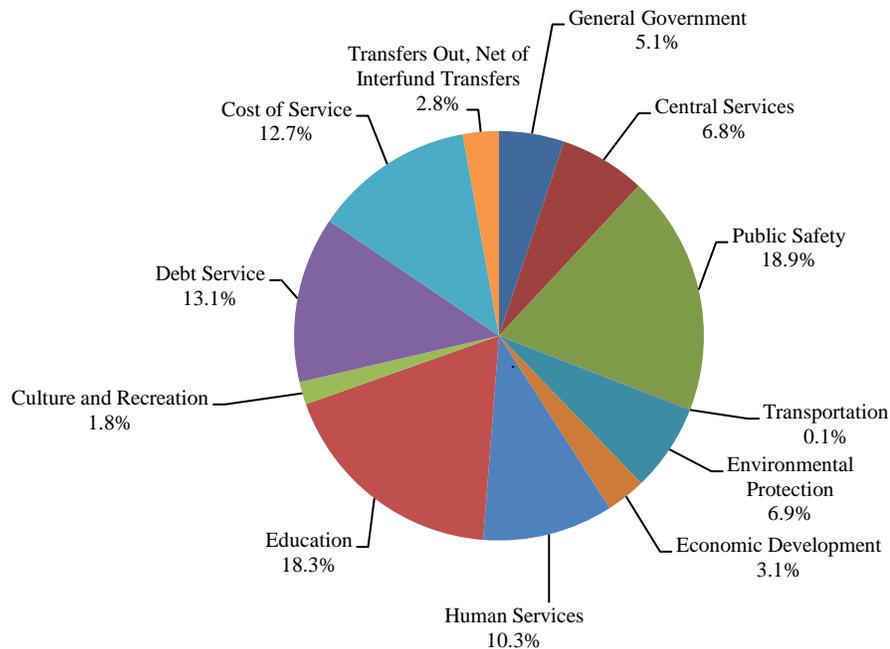
Total Revenues by Source (Excluding Internal Service Funds)



## Total Expenditures by Function (all funds)

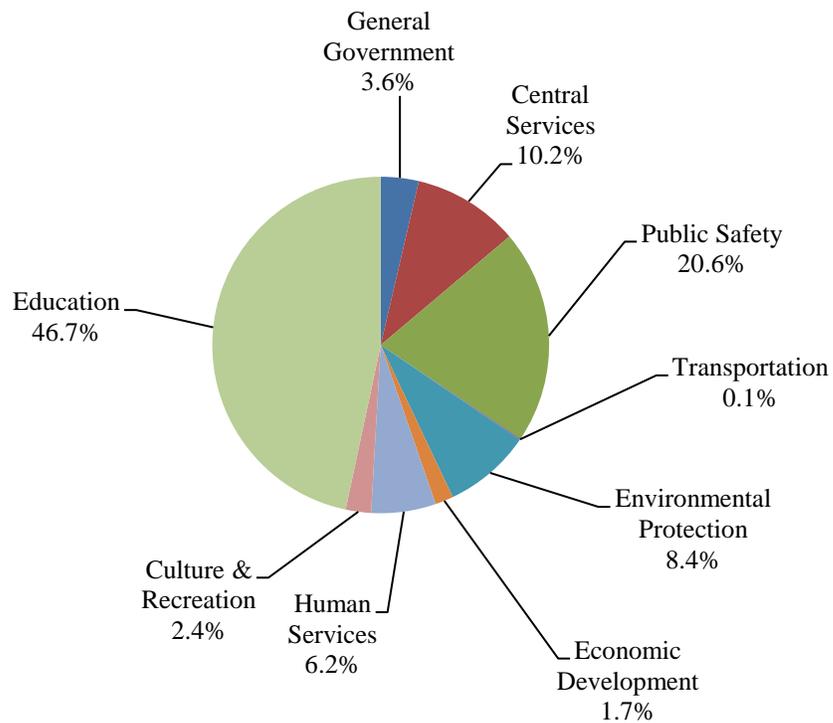
	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
General Government	\$ 12,139,035	\$ 12,840,154	\$ 12,841,039	\$ 13,539,599
Central Services	14,455,791	18,217,759	29,623,792	17,877,823
Public Safety	41,289,717	42,602,715	49,882,126	49,831,999
Transportation	385,617	155,638	450,725	170,572
Environmental Protection	15,975,013	16,517,895	17,552,656	18,083,019
Economic Development	5,943,733	8,403,456	9,031,596	8,199,637
Human Services	23,850,729	25,821,130	27,178,901	27,173,559
Education	42,342,658	45,156,145	45,245,342	48,271,296
Culture and Recreation	4,299,750	4,967,868	5,062,602	4,698,358
Debt Service	30,068,329	29,406,040	29,406,040	34,526,849
Cost of Service	41,750,011	31,897,793	44,832,745	33,808,867
Transfers Out, Net of Interfund Transfers	18,715,146	8,461,419	11,162,493	7,478,470
<b>Total Operating Expenditures</b>	<b>251,215,529</b>	<b>244,448,012</b>	<b>282,270,057</b>	<b>263,660,048</b>
<b>Total Operating Expenditures Excluding Internal Service Funds</b>	<b>\$ 237,698,801</b>	<b>\$ 242,689,100</b>	<b>\$ 276,723,134</b>	<b>\$ 263,244,374</b>

Total Expenditures (Excluding Internal Service Funds)



## 2019 Approved Tax Levy Distribution

	2019 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,916,472	0.0177	\$ 0.036	3.6%
Central Services	13,811,184	0.0496	0.102	10.2%
Public Safety	27,822,358	0.0998	0.206	20.6%
Transportation	134,298	0.0005	0.001	0.1%
Environmental Protection	11,408,958	0.0410	0.084	8.4%
Economic Development	2,366,010	0.0085	0.018	1.8%
Human Services	8,392,158	0.0301	0.062	6.2%
Culture & Recreation	3,283,169	0.0118	0.024	2.4%
Education	62,956,858	0.2260	0.467	46.7%
<b>Total</b>	<b>\$ 135,091,466</b>	<b>0.4850</b>	<b>\$ 1.000</b>	<b>100%</b>



## General Fund – Changes in Fund Balance

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2019 Actual Estimated</i>	<i>FY 2020 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$124,318,739	\$124,680,301	\$125,639,492	\$128,233,887	\$138,091,466
Local Option Sales Taxes	23,986,670	24,754,123	25,267,679	26,288,973	25,765,298
Other Taxes and Licenses	6,006,050	4,653,000	5,613,000	5,696,732	4,823,000
Unrestricted Intergovernmental	3,767,405	2,803,000	3,429,260	4,769,103	3,123,000
Restricted Intergovernmental	15,952,760	14,946,377	26,798,658	18,549,507	15,414,818
Permits and Fees	4,704,274	3,766,110	4,393,860	4,760,328	4,210,982
Sales and Services	11,045,810	10,490,126	11,896,677	13,353,198	11,924,347
Investment Earnings	467,170	200,650	200,650	835,673	300,650
Other Reveune	2,055,864	1,239,737	1,424,347	2,570,853	1,050,120
<b>Total Revenues</b>	<b>192,304,742</b>	<b>187,533,424</b>	<b>204,663,623</b>	<b>205,058,254</b>	<b>204,703,681</b>
<b>Expenditures:</b>					
General Government	11,619,294	12,627,455	12,611,340	11,708,724	13,338,323
Central Services	14,455,791	18,217,759	29,623,792	24,723,421	17,877,823
Public Safety	40,502,401	42,054,707	48,619,246	46,786,591	49,074,086
Transportation	385,617	155,638	450,725	447,953	170,572
Environmental Protection	15,975,013	16,517,895	17,552,656	17,421,701	18,083,019
Economic Development	5,943,733	8,403,456	9,031,596	6,191,937	8,199,637
Human Services	23,850,729	25,821,130	27,178,901	24,485,819	27,173,559
Education	42,342,658	45,156,145	45,245,342	45,217,658	48,271,296
Culture and Recreation	4,299,750	4,967,868	5,062,602	4,608,817	4,698,358
Debt Service	13,952,380	13,460,707	13,460,707	13,458,424	18,600,215
Cost of Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>173,327,366</b>	<b>187,382,760</b>	<b>208,836,907</b>	<b>195,051,045</b>	<b>205,486,888</b>
<b>Revenues over (under) Expenditures</b>	<b>18,977,376</b>	<b>150,664</b>	<b>(4,173,284)</b>	<b>10,007,209</b>	<b>(783,207)</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	505,057	-	-	-	-
Premiums on bonds	-	-	-	-	-
Discount on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of Capital Asset	-	-	-	-	-
Transfer from other funds	10,510	-	3,172,029	3,172,028	-
Transfer to other funds	(17,198,086)	(5,136,275)	(8,409,022)	(8,409,022)	(4,780,582)
<b>Total Other Financing Sources (Uses)</b>	<b>(16,682,519)</b>	<b>(5,136,275)</b>	<b>(5,236,993)</b>	<b>(5,236,994)</b>	<b>(4,780,582)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>2,294,857</b>	<b>(4,985,611)</b>	<b>(9,410,277)</b>	<b>4,770,215</b>	<b>(5,563,789)</b>
<b>Fund balance, beginning of the year</b>	<b>73,609,687</b>	<b>75,904,544</b>	<b>75,904,544</b>	<b>75,904,544</b>	<b>80,674,759</b>
<b>Fund balance, end of year</b>	<b>\$ 75,904,544</b>	<b>\$ 70,918,933</b>	<b>\$ 66,494,267</b>	<b>\$ 80,674,759</b>	<b>\$ 75,110,970</b>

## Special Revenue Funds – Changes in Fund Balance

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2019 Actual Estimated</i>	<i>FY 2020 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	1,149,714	548,008	948,008	860,105	757,913
Permits and Fees	161,663	165,500	165,500	148,446	165,500
Sales and Services	-	-	-	-	-
Investment Earnings	9,555	3,500	3,500	18,226	6,000
Other Reveune	-	-	-	-	-
<b>Total Revenues</b>	<b>1,320,932</b>	<b>717,008</b>	<b>1,117,008</b>	<b>1,026,777</b>	<b>929,413</b>
<b>Expenditures:</b>					
General Government	519,741	212,699	229,699	242,374	201,276
Central Services	-	-	-	-	-
Public Safety	787,316	548,008	1,262,880	795,757	757,913
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,307,057</b>	<b>760,707</b>	<b>1,492,579</b>	<b>1,038,131</b>	<b>959,189</b>
<b>Revenues over (under) Expenditures</b>	<b>13,875</b>	<b>(43,699)</b>	<b>(375,571)</b>	<b>(11,354)</b>	<b>(29,776)</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	10,778	-	-	-	-
Transfer to other funds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>10,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>24,653</b>	<b>(43,699)</b>	<b>(375,571)</b>	<b>(11,354)</b>	<b>(29,776)</b>
<b>Fund balance, beginning of the year</b>	<b>1,886,734</b>	<b>1,911,387</b>	<b>1,911,387</b>	<b>1,911,387</b>	<b>1,900,033</b>
<b>Fund balance, end of year</b>	<b>\$ 1,911,387</b>	<b>\$ 1,867,688</b>	<b>\$ 1,535,816</b>	<b>\$ 1,900,033</b>	<b>\$ 1,870,257</b>

## Enterprise Funds – Changes in Fund Balance

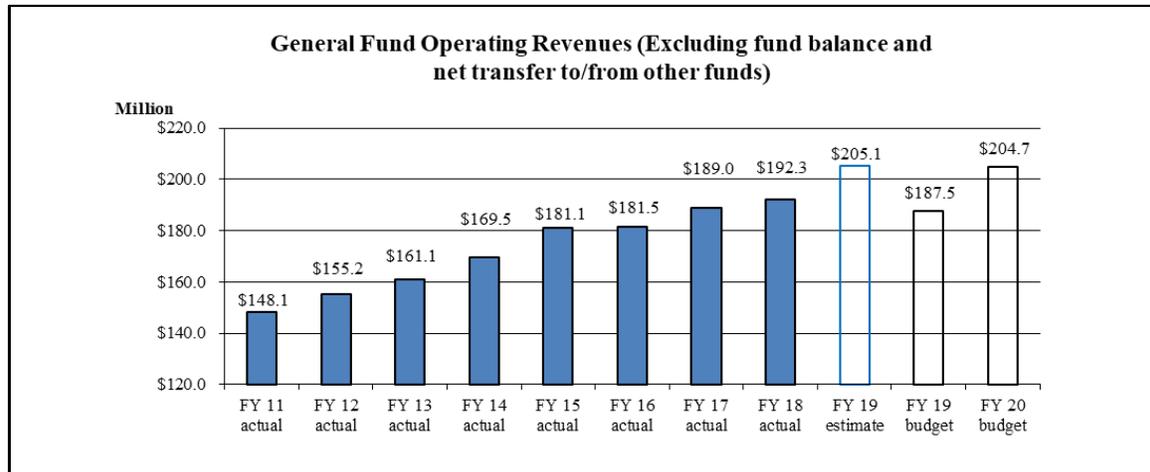
	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2019 Actual Estimated</i>	<i>FY 2020 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	336,086	91,833	4,949,926	308,921	63,550
Special Assessments	2,026,174	13,000	13,000	106,146	15,000
Permits and Fees	-	-	-	-	-
Sales and Services	50,925,815	45,761,098	47,011,098	53,120,143	47,688,052
Investment Earnings	270,543	120,000	498,000	577,895	205,000
Other Reveune	822,426	613,868	831,245	1,055,184	875,385
<b>Total Revenues</b>	<b>54,381,044</b>	<b>46,599,799</b>	<b>53,303,269</b>	<b>55,168,289</b>	<b>48,846,987</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	16,115,949	15,945,333	15,945,333	15,945,322	15,926,634
Cost of Service	28,233,283	30,138,881	42,923,833	33,047,882	33,393,193
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>44,349,232</b>	<b>46,084,214</b>	<b>58,869,166</b>	<b>48,993,204</b>	<b>49,319,827</b>
<b>Revenues over (under) Expenditures</b>	<b>10,031,812</b>	<b>515,585</b>	<b>(5,565,897)</b>	<b>6,175,085</b>	<b>(472,840)</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	1,811,171	2,085,000	2,156,676	2,156,675	904,000
Transfer to other funds	(3,349,519)	(5,410,144)	(4,444,165)	(1,865,558)	(3,601,888)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,538,348)</b>	<b>(3,325,144)</b>	<b>(2,287,489)</b>	<b>291,117</b>	<b>(2,697,888)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>8,493,464</b>	<b>(2,809,559)</b>	<b>(7,853,386)</b>	<b>6,466,202</b>	<b>(3,170,728)</b>
<b>Expendable Net Position, beginning of the year</b>	<b>40,061,258</b>	<b>48,554,722</b>	<b>48,554,722</b>	<b>48,554,722</b>	<b>55,020,924</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 48,554,722</b>	<b>\$ 45,745,163</b>	<b>\$ 40,701,336</b>	<b>\$ 55,020,924</b>	<b>\$ 51,850,196</b>

## Internal Service Funds – Changes in Fund Balance

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2019 Actual Estimated</i>	<i>FY 2020 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	32,259	-	-	53,819	-
Other Reveune	13,433,652	1,098,200	1,098,200	1,098,200	-
<b>Total Revenues</b>	<b>13,465,911</b>	<b>1,098,200</b>	<b>1,098,200</b>	<b>1,152,019</b>	<b>-</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	13,516,728	1,758,912	1,908,912	(6,108)	415,674
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>13,516,728</b>	<b>1,758,912</b>	<b>1,908,912</b>	<b>(6,108)</b>	<b>415,674</b>
<b>Revenues over (under) Expenditures</b>	<b>(50,817)</b>	<b>(660,712)</b>	<b>(810,712)</b>	<b>1,158,127</b>	<b>(415,674)</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	-	-	(3,638,011)	(3,638,009)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(3,638,011)</b>	<b>(3,638,009)</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(50,817)</b>	<b>(660,712)</b>	<b>(4,448,723)</b>	<b>(2,479,882)</b>	<b>(415,674)</b>
<b>Expendable Net Assets, beginning of the year</b>	<b>4,580,684</b>	<b>4,529,867</b>	<b>4,529,867</b>	<b>4,529,867</b>	<b>2,049,985</b>
<b>Fund balance, end of year</b>	<b>\$ 4,529,867</b>	<b>\$ 3,869,155</b>	<b>\$ 81,144</b>	<b>\$ 2,049,985</b>	<b>\$ 1,634,311</b>

## Revenue Highlights

General fund operating revenues in FY 2020 are projected to increase approximately 9.2 percent above FY 2019 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 67.5 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 10.9% from the FY 19 estimated value. The property tax rate and base is comprised of the following:

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

Fiscal Year	2016	2017	2018	2019	2020
<b>Real Property</b>	\$ 20,139,880	\$ 20,533,056	\$ 21,157,063	\$ 21,998,185	\$ 24,585,648
<b>Public Service</b>	\$ 1,296,691	\$ 1,480,032	\$ 1,500,500	\$ 1,650,000	\$ 1,680,000
<b>Motor Vehicles</b>	\$ 1,000,000	\$ 1,100,000	\$ 1,250,000	\$ 1,350,000	\$ 1,500,000
<b>Personal Property</b>	\$ 483,881	\$ 540,000	\$ 515,000	\$ 575,000	\$ 585,000
<b>Total Estimated Property Tax Base</b>	\$ 22,920,452	\$ 23,653,088	\$ 24,422,563	\$ 25,573,185	\$ 28,350,648
<b>Property Tax Rate</b>	.4850	.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 2019 with the next revaluation scheduled for January 2023 for collections in FY 2024.

Public service tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets the values of taxable assets for utility companies annually.

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

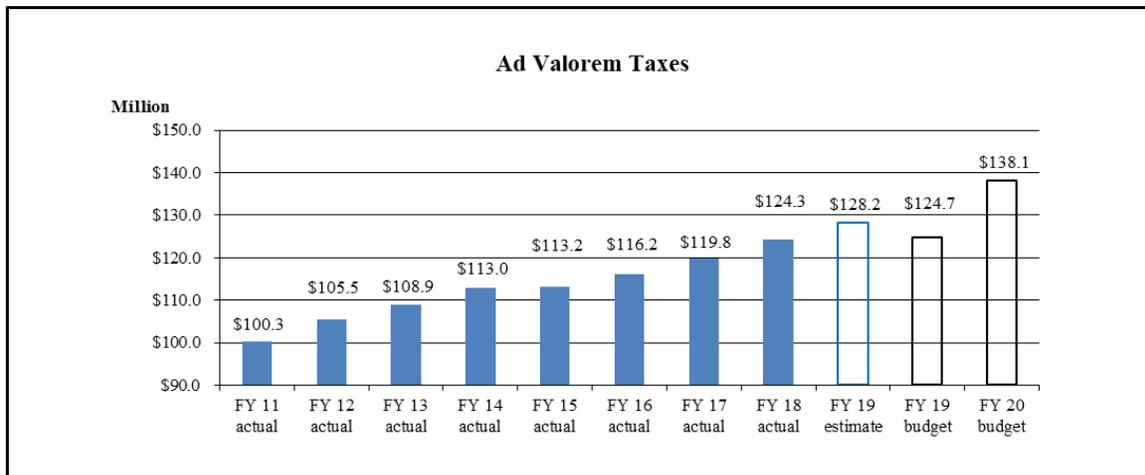
## Revenue Highlights

The property tax rate did not change from the previous year's rate of \$.4850. The calculated revaluation revenue neutral tax rate of \$.4505 was insufficient to meet the county, schools, and college needs mainly due to the phase 1 of 3 debt issues related to the \$152 million general obligation bond referendum. Additional new debt service for the 2018 GO School Bond is \$5,636,172. The revenue-neutral with growth rate of \$.4505 is calculated as follows:

<b>Revenue-neutral Growth Calculation</b>			
<b>Fiscal Year</b>	<b>Assessed Valuation</b>	<b>Valuation Increase</b>	<b>% Change</b>
2019-20	\$28,350,647,558		
2018-19	\$25,573,185,495	\$ 508,633,468	2.03%
2017-18	\$25,064,552,027	\$ 790,995,009	3.26%
2016-17	\$24,273,557,018	\$ 815,042,737	3.47%
2015-16 (last revaluation)	\$23,458,514,281		
Average Growth			2.92%
Last Year Prior to Revaluation	\$25,573,185,495	Rate \$0.4850	\$124,029,950 2018 Levy
First Year of Revaluation	\$28,350,647,558	Rate \$0.4375 to produce the same levy	\$124,029,950 2019 Levy
Increase for Average Growth	\$28,350,647,558	Revenue-neutral rate \$0.4505 (rounded) to produce 2.92% growth	\$127,652,602 2019 Levy

The 2019 levy decrease in the revenue-neutral tax rate is \$.0345 or 7.7% produces the same 2018 levy plus the average growth over the last 3 fiscal years. The average growth for the last 3 fiscal years is 2.92%.

Ad valorem tax revenue is projected to increase by \$13,411,165 (10.8%) over the previous year's tax levy mainly due to the revaluation, an improving real property collection rate as well as growth in the economy. One cent on the general fund property tax rate generates approximately \$2,785,391 with a collection rate of 100.0% for motor vehicles and 98.2% for real property.



## Revenue Highlights

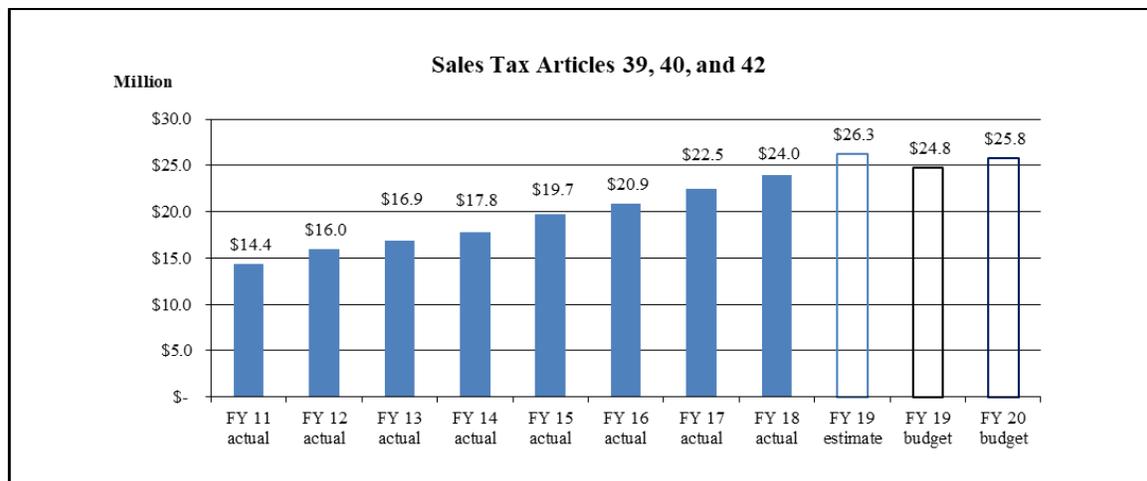
### Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2020 is estimated to be \$25.8 million representing an increase from the approved budget for FY 2019. This 4.0% 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 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Actual</b>	<b>FY 19 Estimated</b>	<b>FY 20 Budget</b>
Article 39 (1cent)	\$ 8,727,014	\$ 9,302,639	\$ 9,874,229	\$ 10,852,434	\$10,207,770
Article 40 (1/2 cent)	\$ 6,319,219	\$ 6,791,631	\$ 7,304,257	\$ 7,963,614	\$ 7,943,242
Article 42 (1/2 cent)	\$ 5,896,609	\$ 6,367,362	\$ 6,808,632	\$ 7,476,514	\$ 7,314,286
<b>Total Sales Tax</b>	<b>\$20,942,842</b>	<b>\$22,461,632</b>	<b>\$23,987,118</b>	<b>\$ 26,292,562</b>	<b>\$25,765,298</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 be used to support public school capital outlay or retire any indebtedness incurred by the County in providing capital outlay for the schools.

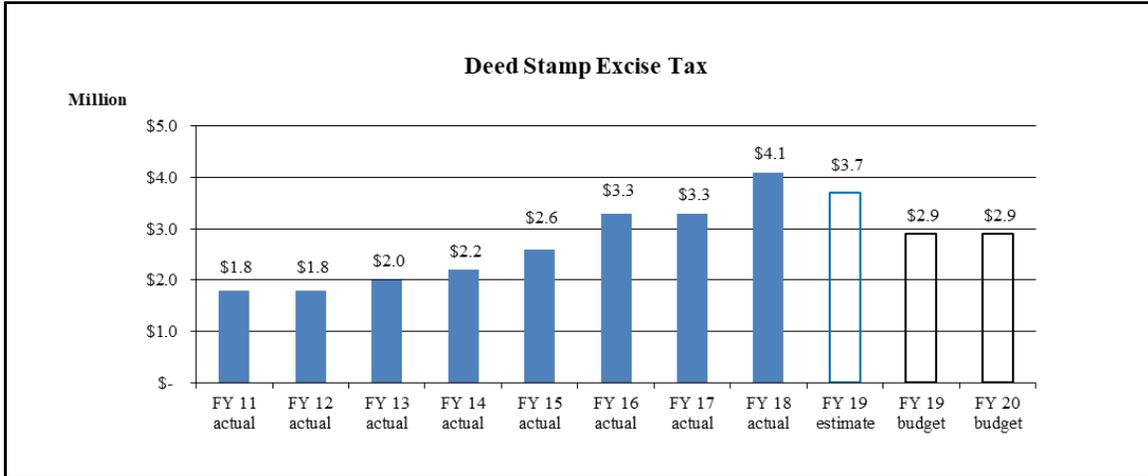


# Revenue Highlights

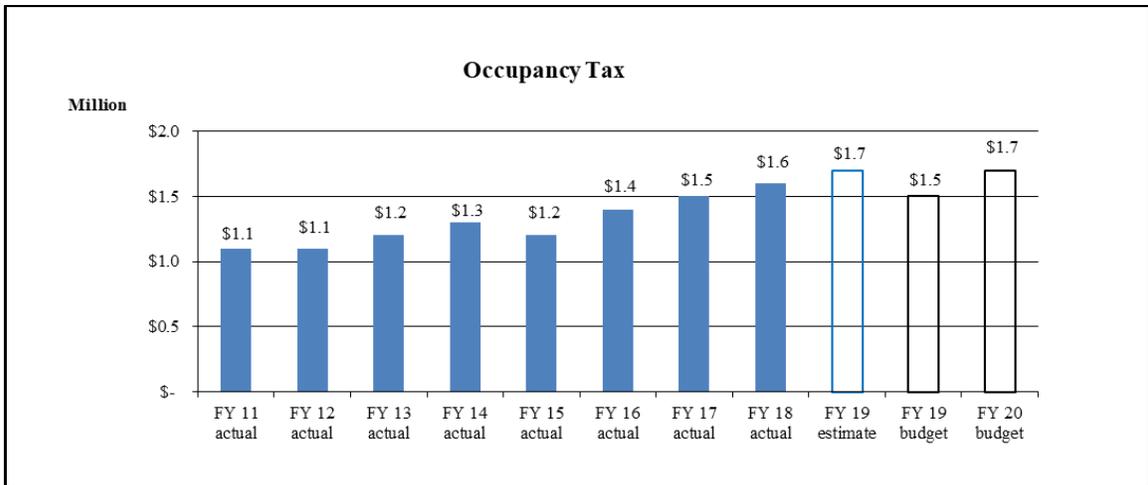
## Other Taxes and Licenses

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

The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. Economic recovery in real estate sales is indicating moderate growth and the FY 20 approved budget is \$2.9 million, consistent with the FY 19 approved budget.



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 20 is \$1,650,000.



# Revenue Highlights

## Unrestricted Intergovernmental

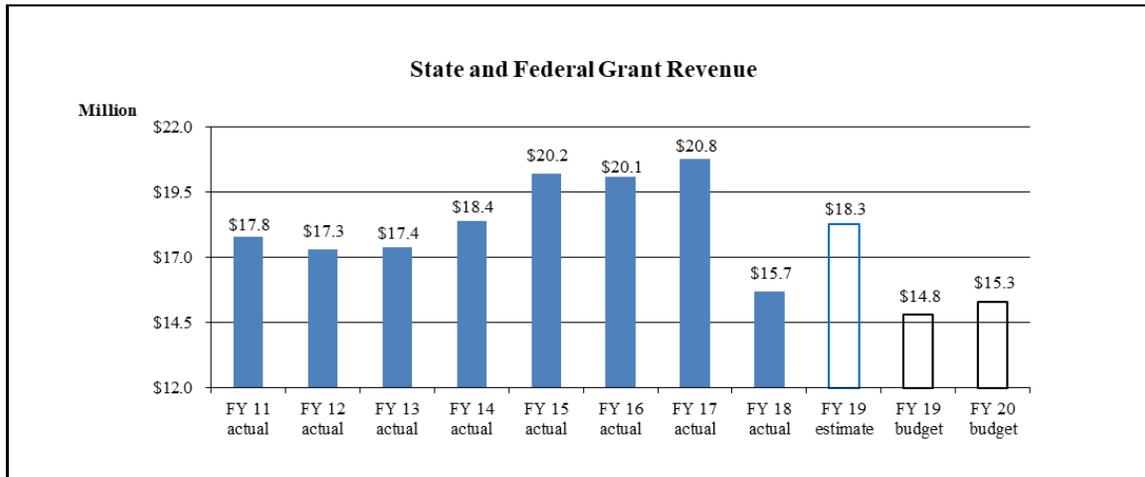
Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted for FY 20 is the same as the prior year approved budget of \$248,000.

Jail fees are expected to increase in comparison to the prior year's approved budget generating approximately \$375,000 in revenue for FY 2020.

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 2020, 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 2020 budgeted Restricted Intergovernmental revenues of \$15.3 million is a 3.2 percent increase compared to the approved budget for FY 2019, mainly due to changes in reimbursement percentages for eligible expenditures in State and Federal Grant revenue. Note: The change in FY 2018 actual moving forward is due to the direct payment to daycare providers rather than passing through the County.

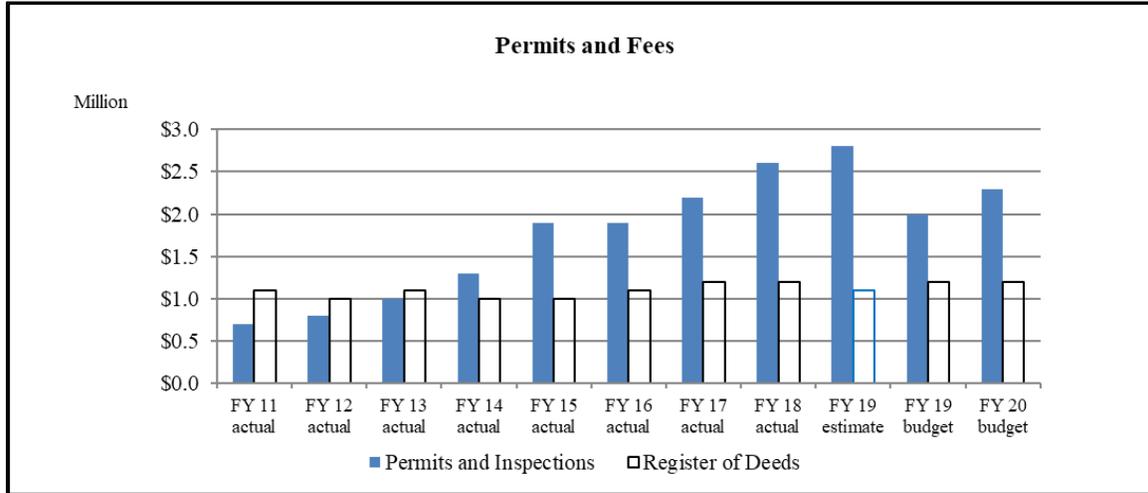


## Permits and Fees

Building permits and inspections are expected to generate revenues of \$2,350,000 in FY 2020 which is an increase from the prior year original budget of 15.5%. The County is experiencing moderate growth in the number of residential and commercial building permits issued countywide.

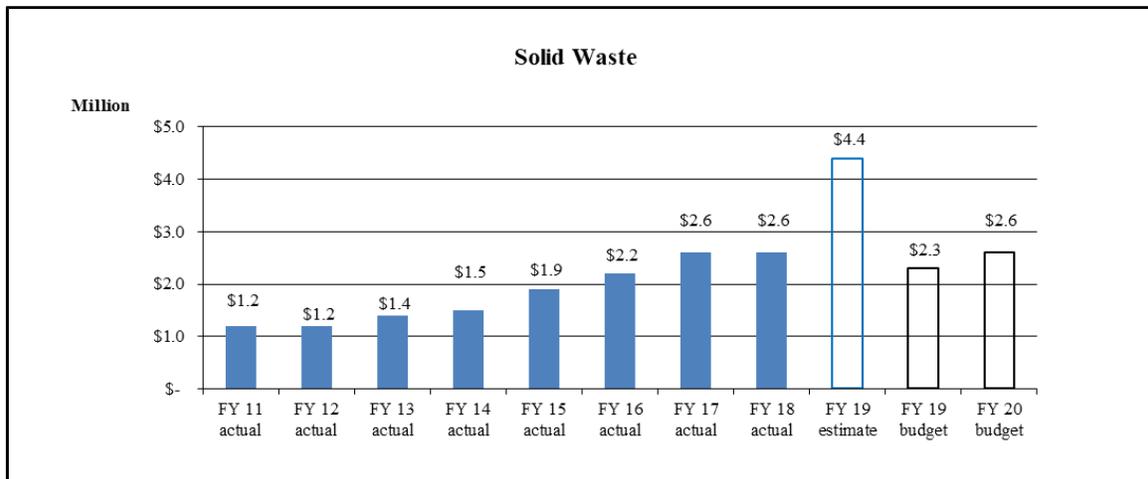
## Revenue Highlights

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. There is a slight expected increase in FY 2020 over last year's budget for a total of \$1,169,250 in revenue.



## Sales and Service

Solid waste fees of \$2,600,000 for the County's construction and demolition landfill are expected to increase 15.6 percent due to County growth in new construction in comparison with the FY 2019 approved budget.

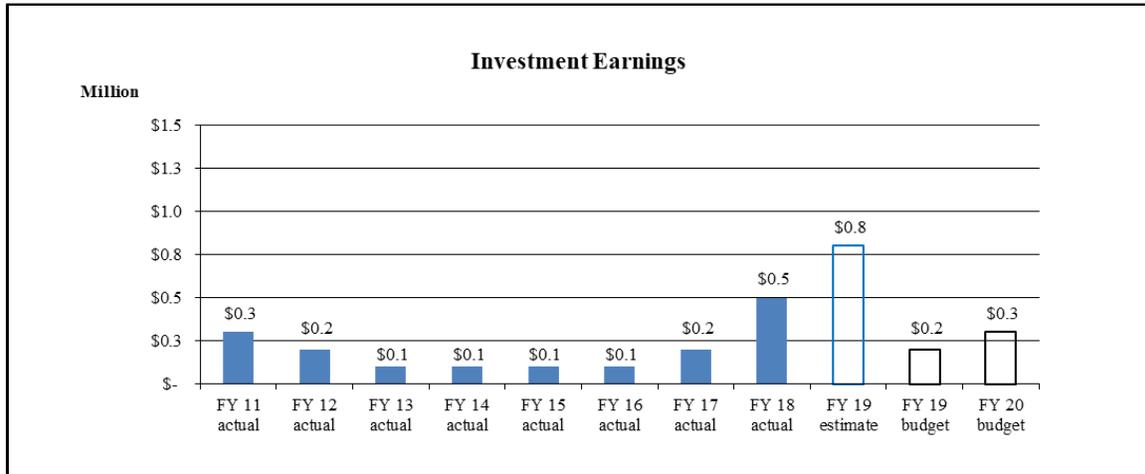


Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2020 are \$4.6 million, up 15.6 percent from the prior year approved budget. The County is expecting this increase in part due to assuming the Town of Leland's Emergency Medical Services operations.

# Revenue Highlights

## 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 19 at \$300,650.



## Transfers from Other Funds

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

## Fund Balance Appropriated

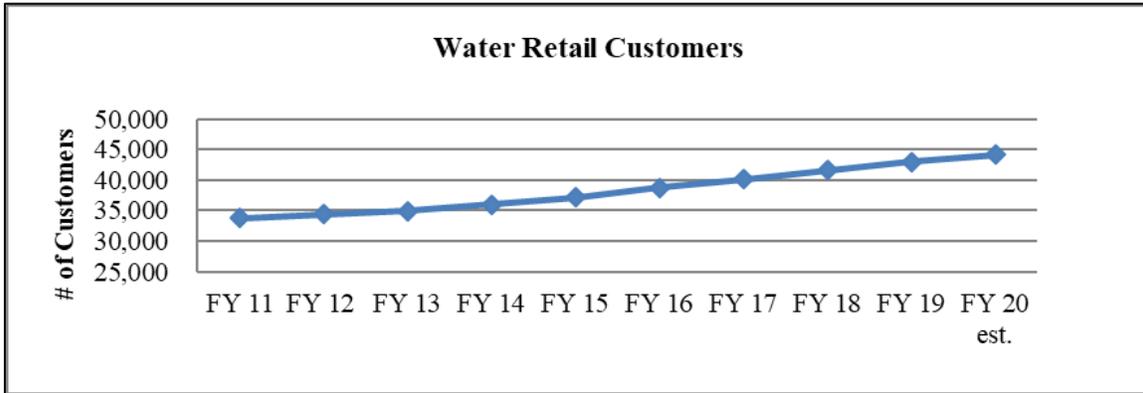
Fiscal Year 2020 includes a fund balance appropriation in the general fund of \$4,167,589 net of the \$1,396,200 in escrow funds held for the Holden Beach sound nourishment project. This is \$604,338 increase over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$62.0 million is projected to be 29.5% of \$210.3 million of budgeted expenditures and transfers to the reserves in FY 2020.

## Enterprise Fund Revenues:

### Water Fund

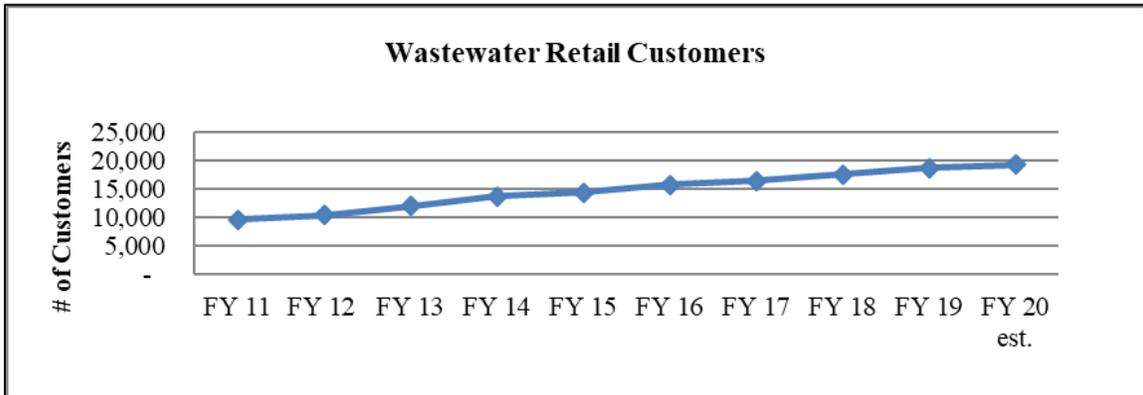
Total projected revenue in the Water Fund is \$24,627,265 without an appropriation of expendable net assets. Revenues are expected to increase 4.3% from the prior year approved budget mainly due to new customer growth. To encourage water conservation and improve in the State Revolving Fund Ranking Criteria, revenue neutral rate changes were approved. A retail usage rate change of \$2.85 per 1,000 gallons for the first 5,000 gallons, \$3.30 for the next 15,000 gallons, and \$3.85 for gallons used over 20,000 are approved. This is a change from \$3.05 for the first 6,000 gallons, \$3.10 for the next 14,000 gallons, and \$3.15 for gallons used over 20,000. A similar tier update is implemented for residential and commercial irrigation rates. Residential irrigation rates are \$3.30 per 1,000 gallons for the first 5,000 gallons, \$4.30 for the next 15,000 gallons, and \$5.70 for gallons used over 20,000. Commercial irrigation rate changes are the same but with tiers of 20,000 gallons, 100,000 gallons, and greater than 100,000 gallons. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2020 approved PPI rate is \$2.96 per 1,000 gallons which is a three-cent increase from the prior year. Expected growth in FY 2020 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 20 is 44,134. Historical numbers of customers from 2011 to projected 2020 customers are illustrated on the following page:

# Revenue Highlights



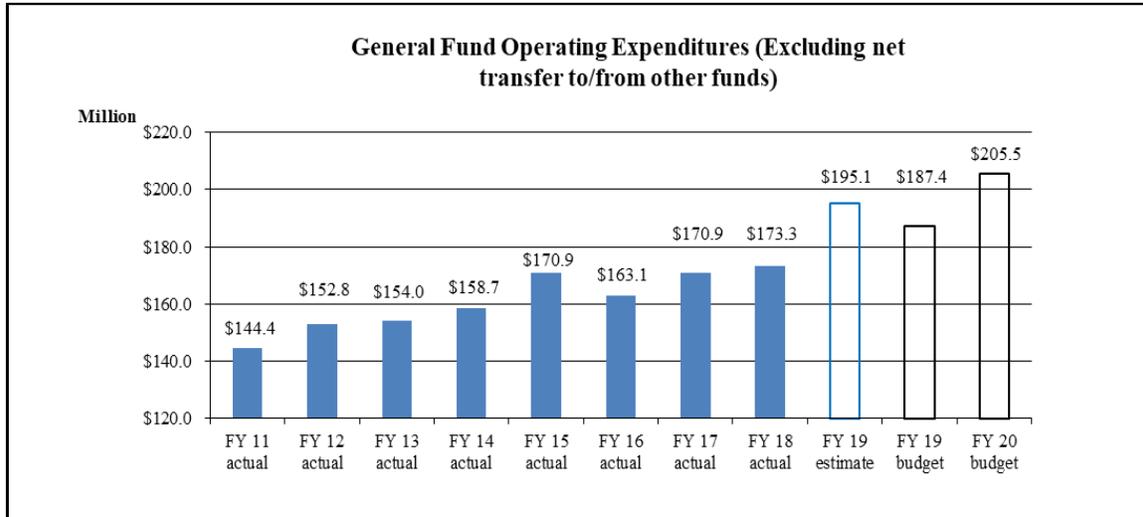
### Wastewater Fund

Total projected revenue in the Wastewater Fund is \$24,219,722 net of an appropriation of expendable net assets of \$3,170,728 and the transfer from the capital and replacement project funds of \$904,000. Retail wastewater sales are projected to be \$11,600,742 which is a 18.4%, \$1,800,742 increase over FY 2019 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 20 is 19,416.



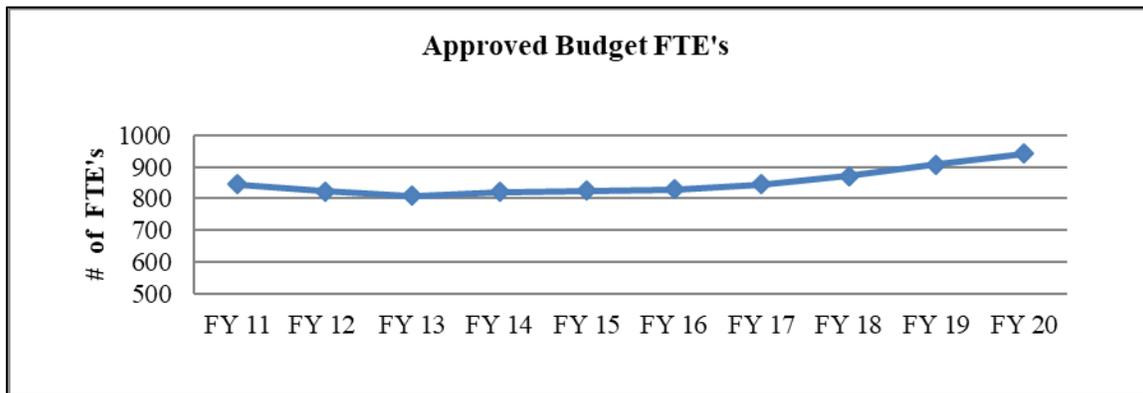
## Expenditure Highlights

General fund operating expenditures in FY 2020 are projected to increase approximately 9.7 percent to \$205.5 million above FY 2019 approved budget from uses other than transfers to other funds.



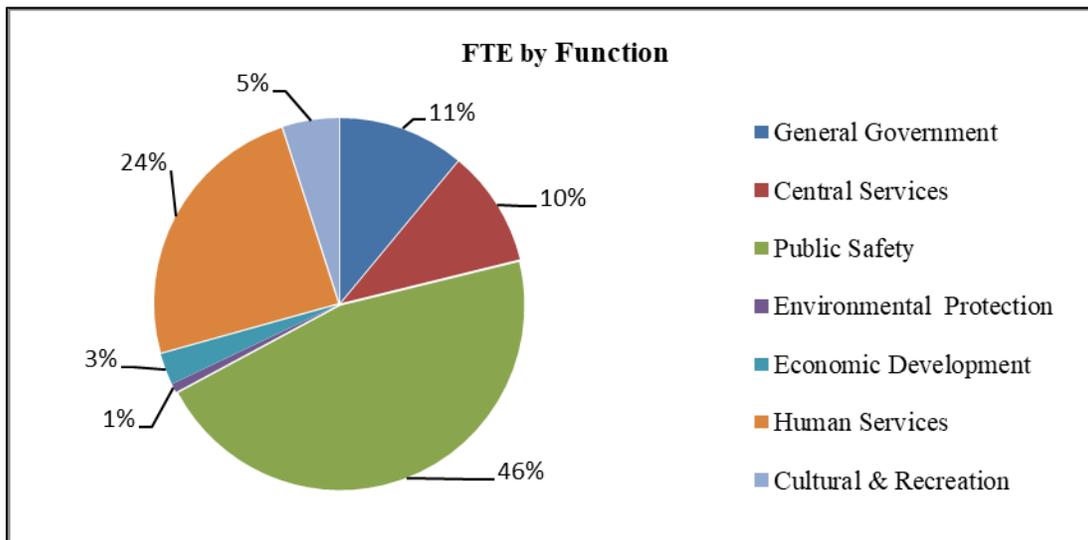
### Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2020 is \$78.4 million. Due to the economic growth and increased workloads an additional 19 FTE's were added in various departments of the County as well as one deletion due to attrition: one Delinquent Tax Specialist in Tax Administration, the deletion of a Business Analyst in Management Information Services, a Manager in Fleet Services, a Non-Profit Coordinator in Emergency Services, a Functional Needs Paramedic and eight Paramedics in Emergency Medical Services, one Commercial Plans Examiner in Building Inspections and Central Permitting, a Fire Plans Examiner/Fire Inspector in Fire Inspections, a 911 Trainer in Central Communications Center, a Landfill Equipment Operator in Solid Waste, a Project Planner in Planning, an Environmental Health Specialist I in Environmental Health, and a Social Worker III in Social Services Administration. The total FTE budget for general government operations is 942.78 FTE's.



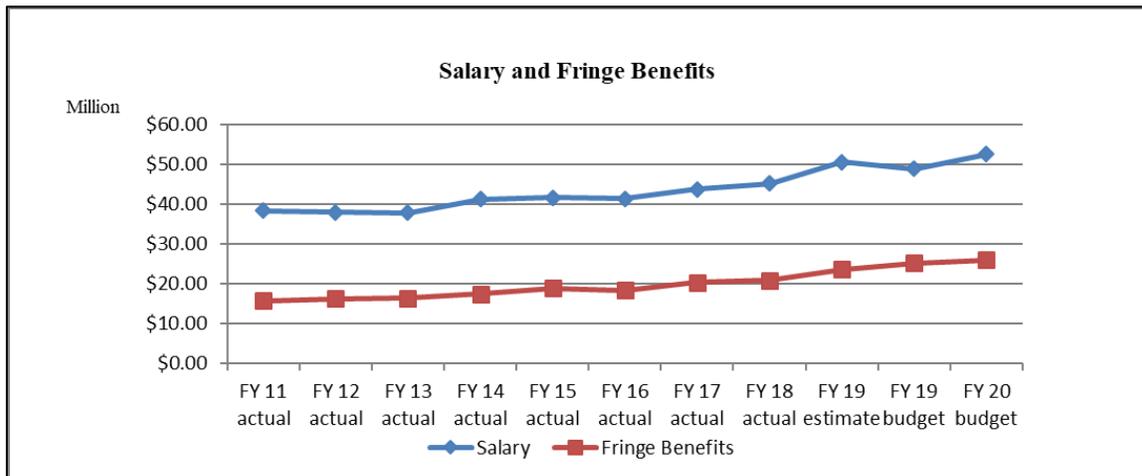
The approved FY 2020 FTE's in the General Fund by function is General Government 100, Central Services 91, Culture and Recreation 45, Economic Development 25.94, Environmental Protection 8, Human Services 223.84, and Public Safety 449 for a total FTE budget of 942.78. Fiscal Year 2020 percentage of the 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 2019-2020 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 3.35% merit raises to eligible employees.

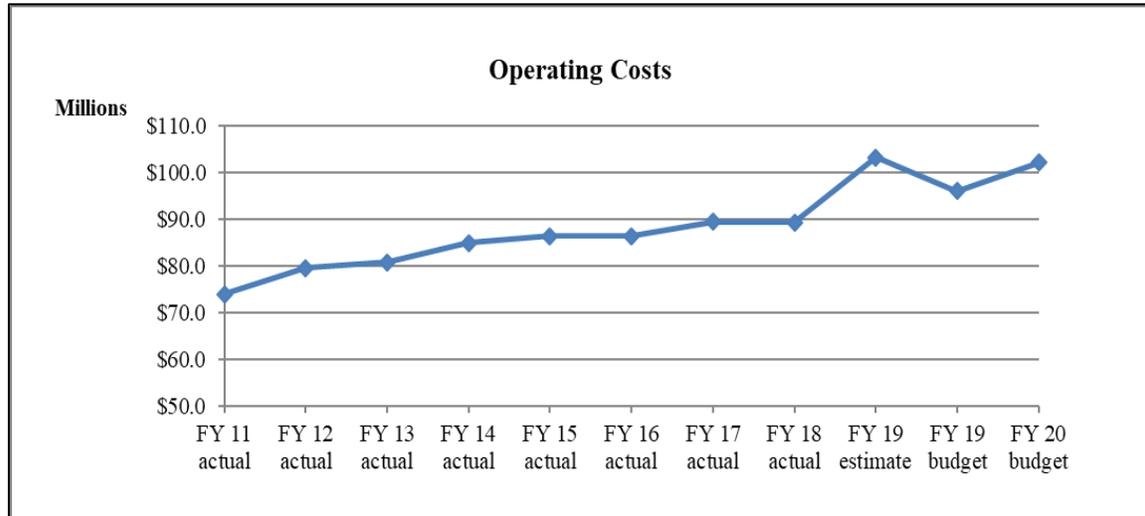
Overall personnel costs increased \$4.4M (6.0%) from the FY 2019 approved budget of \$74.0M to \$78.4M in FY 2020. Salary and fringe benefits represent 38.2 percent of the general fund operating budget. The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The County contributions for the health and dental program will decrease per employee from \$8,412 to \$8,352 in FY 2020. County contributions for health and dental insurance benefits is approximately \$10.8 million (includes contributions for retired employees), Local Government Retirement System of 8.00% (0.25 increase) for general employees and 8.75% (0.25 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$7.2 million. Total fringe benefits budgeted for FY 2019 in the general fund are \$26.0 million which represents a \$0.8 million or 3.3 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 \$102.1 million which is a 6.3 percent (\$6.1 million) increase compared to the prior year budget and is 49.7 percent of the total general fund approved operating budget of \$205.5 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. Note: The spike in the FY 2019 estimate of operating costs is due to the impact and recovery of Hurricane Florence event, most of which was driven by debris removal and emergency protective measures.



Some of the decreases/increases are noted in the following programs for FY 2020 as compared to the FY 2019 approved budget:

### Operating Costs by Function

Function	FY 2019 Budget	FY 2020 Budget	Dollar Change	Percentage Change
General Government	\$ 4,499,774	\$ 4,857,287	\$ 357,513	7.9%
Central Services	\$ 5,334,160	\$ 5,199,601	\$ (134,559)	-2.5%
Public Safety	\$ 7,681,701	\$ 9,067,617	\$ 1,385,916	18.0%
Transportation	\$ 155,638	\$ 170,572	\$ 14,934	9.6%
Environmental Protection	\$ 15,854,108	\$ 16,928,638	\$ 1,074,530	6.8%
Economic & Physical Development	\$ 6,683,713	\$ 6,400,678	\$ (283,035)	-4.2%
Human Services	\$ 9,343,293	\$ 9,877,311	\$ 534,015	5.7%
Education	\$ 45,156,145	\$ 48,271,296	\$ 3,115,151	6.9%
Cultural & Recreational	\$ 1,332,800	\$ 1,344,680	\$ 11,880	0.9%

- General Government – The change is mainly due to the additional \$300,000 in contingency funds to assist with health coverage increases as well as increased amounts budgeted for Board of Elections supplies, Equipment less than \$500, and Contract services as a result of additional elections held during the fiscal year. This is partially offset by a decrease in the tax department for postage for revaluation notices in FY 2019 of \$80,000. The Register of Deeds expenditures for excise taxes increased \$9,800 due to the increase in budgeted deed stamp excise tax collections.

## Expenditure Highlights

---

- Central Services –The change is in part due to the decreased amounts budgeted for repair & maintenance of buildings and equipment in Operation Services Budget. The budget decreased from fiscal year 2019’s original budget of \$551,000 to \$346,400 for repair and maintenance and is an estimate of normal repairs in FY 2020. Property and General Liability Insurance increased \$16,799 for the County’s governmental operations. Management Information Services increased \$151,600 due to increased needs for computer and computer software.
- Public Safety – The Sheriff’s Office budget increased \$295,491 for uniforms and equipment as well as \$82,000 for fuel and repair and maintenance costs. The main increase in the Detention Center budget was for Inmate Medical Professional Service costs of \$225,000 as well as food of \$25,000. An increase in Detention Center of \$156,000 is a result of a new inmate phone call procedure, however this amount is offset with a corresponding revenue. Emergency Services has an increase for Special Projects of \$62,000 with Emergency Medical id increasing \$40,000 for fuel and \$95,687 for equipment. An increase of \$56,962 was also included in Central Communications (911) for computer software and equipment.
- Environmental Protection – Contracted services for solid waste pickup increased 3.7% or \$514,000. Contracted services for construction and demolition transportation and disposal increased 34.6% or \$360,000. The increase is mainly due to approximately 204 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 eleven (11) cents from 12.28 to 12.39 based on the March 2019 CPI-U index.
- Economic and Physical Development – The decrease is mainly due to the prior year one time additional \$400,000 for dredging projects above the County’s continued commitment of \$200,000 per year to shoreline protection not included in FY 2020. The County also provided a 50% match for a FEMA spillway project in Boiling Spring Lakes in the amount of \$288,750 in FY 2019 that was no longer needed in 2020. Offsetting these decreases are amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased \$150,000. Planning costs also increased \$230,000 to cover the cost of the Comprehensive Land Use Plan Project.
- Human Services – The overall increase is partially due to increases in social services computer software of \$225,306 to assist social workers in the field. The County’s contribution to Brunswick Senior Resources, Inc. increased \$201,701 to \$2,482,419. The FY 2020 County contribution to health services programs is \$4,348,733 and to social services is \$7,024,601 for a combined total of \$11,373,334.
- Education – The total FY 2019-2020 school appropriation, in accordance with the funding agreement, is \$43,738,870 which represents an increase of approximately 7.3 percent or \$2,982,592 over FY 2018-2019. Under the terms of the agreement, 35.75%, or \$42,840,126 will be used for current expense and 0.75% or \$898,744 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 2019-2020 increased 0.3% to \$4,196,426 for purpose level funding. Additional funding for the Brunswick Community College is a County contribution of \$336,000 up \$30,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees and books.

# Expenditure Highlights

## Capital Outlay

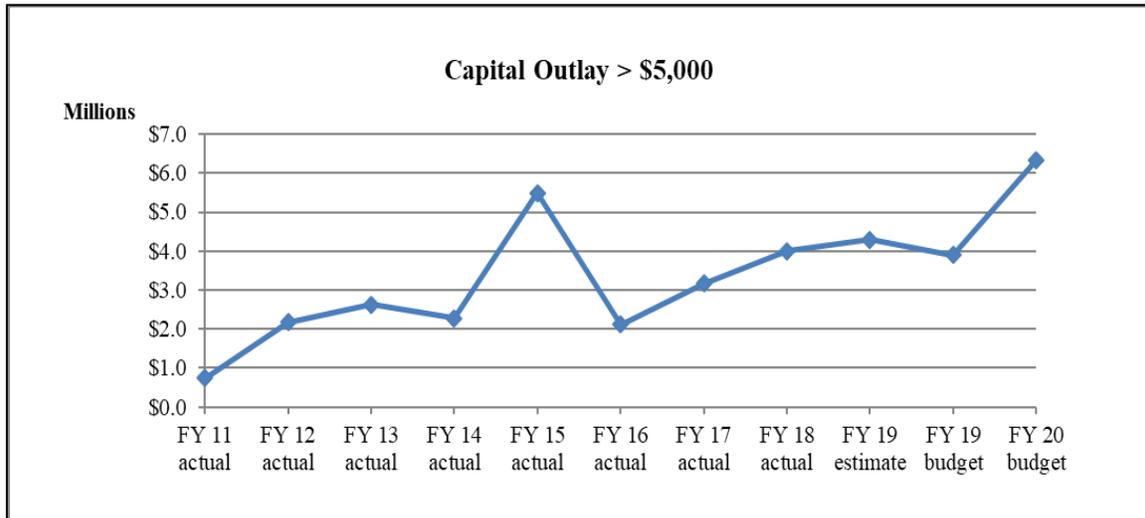
Purchases of vehicles and equipment that exceed \$5,000 represent 3.1 percent of the general fund budget for a total of \$6,335,204 which is an increase of 62.6% in comparison to FY 2019 approved budget.

**Capital Outlay-General Fund**

Classification of Purchase	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Vehicles	\$ 695,315	\$ 1,397,391	\$ 1,306,450	\$ 1,350,240	\$ 1,586,242
Equipment	\$ 1,016,000	\$ 1,377,412	\$ 1,743,875	\$ 1,972,856	\$ 4,363,962
Improvements	\$ -	\$ -	\$ 122,112	\$ 572,660	\$ 385,000

Included in the public safety budget are eighteen replacement patrol cars for a total of \$528,552. Other vehicle purchases include 2 replacement ¾ ton trucks and a ½ ton truck for Operation Services totaling \$98,000, 9 other replacement vehicles and an additional marked patrol car for Brunswick Community College for the Sheriff’s Office totaling \$298,954, an additional emergency quick response vehicle for Emergency Service at \$49,130, 3 replacement Supervisor/Admin SUVs and 2 replacement pickup/tow vehicles for Emergency Medical totaling \$260,406, 2 replacement vehicles for Building Inspections and Central Permitting totaling \$60,000, 2 replacement vehicles for Fire Inspections totaling \$60,000, a replacement 4x4 pickup truck for Sheriff Animal Protective Service at \$32,000, a replacement small pickup truck for Community Enforcement at \$32,000, a replacement pickup truck for Parks and Recreation Administration at \$32,000, an additional ¾ ton truck with a utility body for Park and Recreation Maintenance at \$35,000, 2 replacement a 2 additional vehicles for Family Health Personnel totaling \$82,200, and 1 additional vehicle for Environment Health at \$18,000.

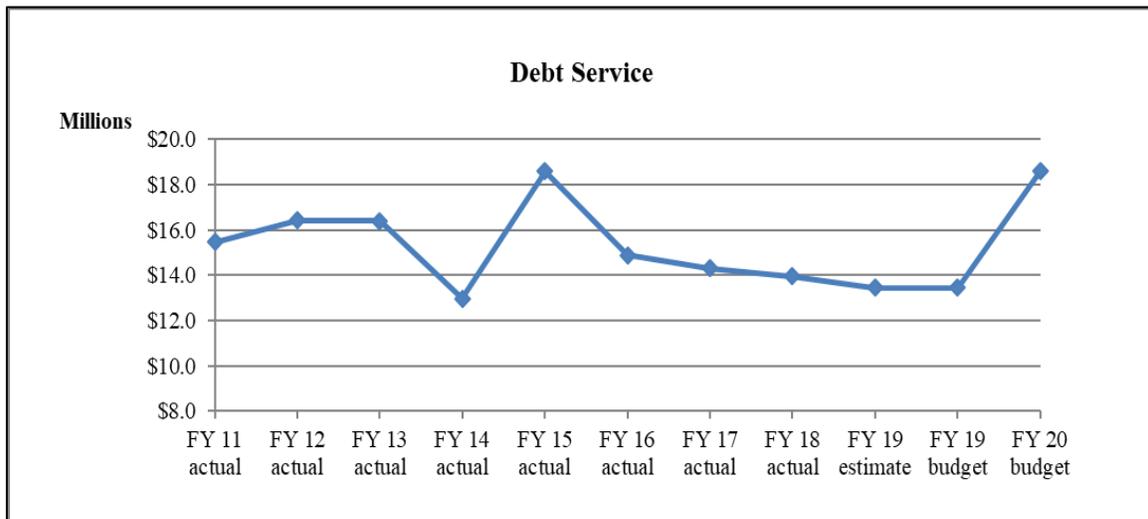
Significant equipment purchases include a main fuel site/generator upgrade at \$250,000 and a Leland fuel site Upgrade at \$115,000 for Fleet Services, a dozer at \$200,000 and a replacement rubber tire backhoe at \$109,000 for Operation Services, 20 body cam/in car bundles totaling \$150,000 and a Ring Power critical incident vehicle at \$329,000 for the Sheriff’s Office, the continuation of the Detention Center camera project at \$144,754, a North Brunswick High School generator project at \$900,000, generator transfer switch at Brunswick Senior Resources at \$100,000 for Emergency Services, 5 replacement ambulances totaling \$966,805, an ambulance remount at \$117,000 and 25 Motorola portable radios totaling \$172,125 for Emergency Medical, and a trash compactor at \$607,000 for Solid Waste.



## 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 2020 is \$18,600,215, a 38.2% increase over FY 2019 mainly due to the first phase of a 3 phase \$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. Debt service is 9.1% of the total operating expenditures of \$205.5 million (See General Debt Service section page 147 for more detail).



### Enterprise Fund Expenditures:

#### Water Fund

Total operating expenditures excluding transfers to other funds totaling \$21,775,377 is a 9.3% increase from the FY 2019 approved budget mainly due to one-time capital expenses. Personnel related expenditures increased \$351,184 to \$7.7 million or 4.8% over the prior year approved budget. In FY 2020, five additional positions were approved, two Water Treatment Operator I's and a Laboratory Technician in Northwest Water Treatment Plant, an AMI Meter Technician in Water Distribution, and a Generator Maintenance Tech I in Instrumentation-Electrical Division. Increases for the 2% market adjustment and up to a 3.35% merit were also approved. Capital outlay increased \$1,171,900 from the prior fiscal year. Included in capital outlay purchases is an EMS-12 fuel site addition \$165,000, a lab building \$275,000, 5 Evoqua Sand Filters \$900,000, BPS8 hurricane shelter \$135,000, and 7 vehicles \$280,000. The approved budgeted transfer to the water capital projects fund is \$2,851,888 for pay go water tank and waterline projects. Debt service decreased \$5,613 due to amortizations.

#### Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$27,544,450 are projected to increase 5.3% or \$1,378,530 over the prior year approved budget. Personnel related expenditures increased \$433,848 to \$4,288,066 or 11.3%. In FY 2020, four additional positions were approved, an Administrative Assistant II for Wastewater Administration, a Collections Mechanic II for the Construction Division, and split among Northeast Regional, Southwest Regional, West Regional and Ocean Isle Beach Wastewater was a Treatment Maintenance Foreman and a Laboratory Technician.

## Expenditure Highlights

---

Personnel expenditures increased mainly due to the 2% market adjustment, up to a 3.35% merit raise. The operating expenditures decreased \$149,292 or 2.4% to \$6,049,151. Debt service decreased \$13,086 or 0.1% due to amortizations. Some of the larger capital outlay items for the sewer divisions include a Fueling Center at Grey Water Road \$522,000, Jet Aeration Conversion \$1,130,000, and nine new vehicles totaling \$444,000. Total capital outlay for wastewater departments is \$3,516,915.

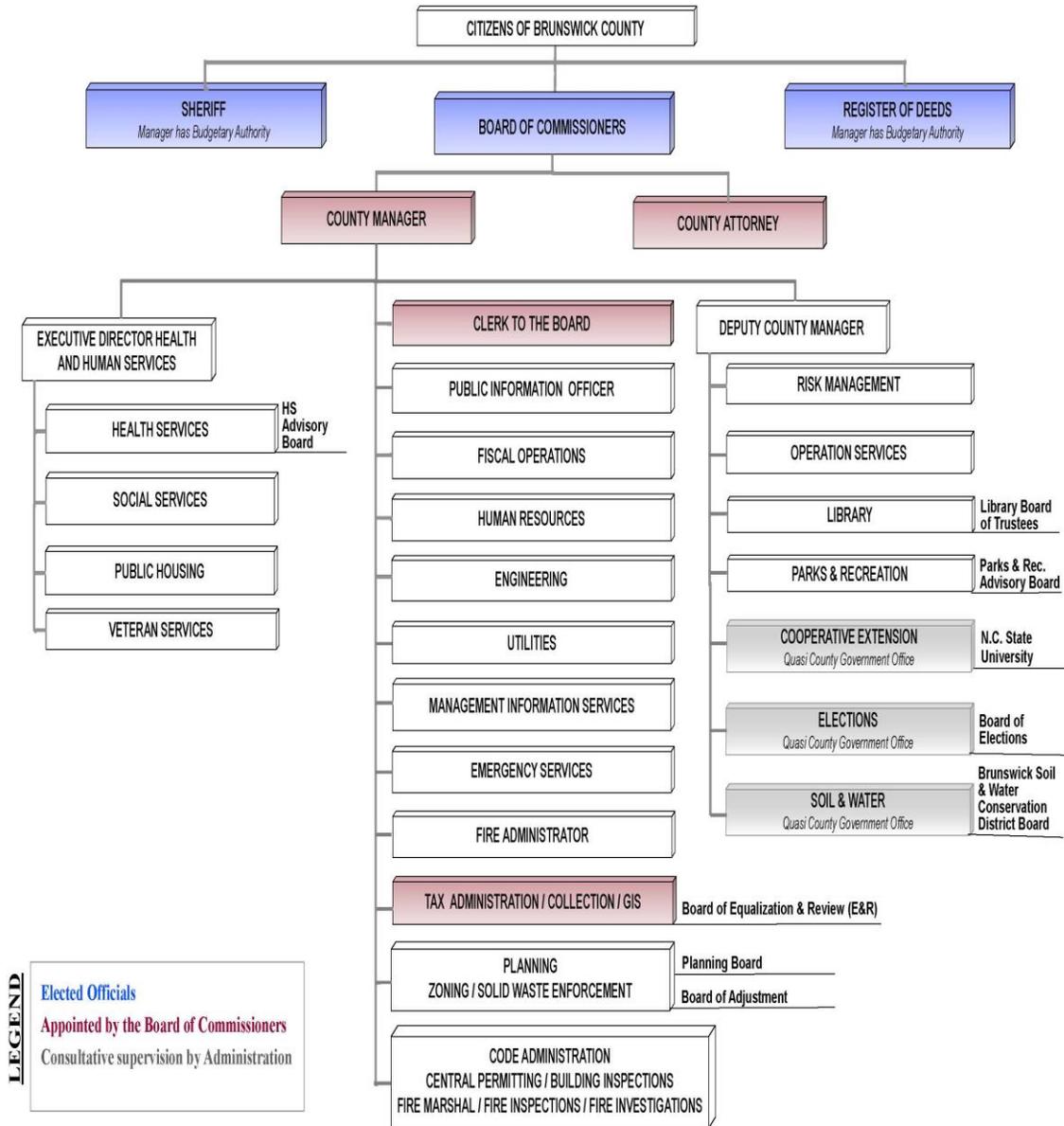
## Personnel Summary (FTE) by Department

	<i>FY 2018 Actual Budget</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
<b>General Fund:</b>				
Governing Body	1.00	1.00	1.00	1.00
County Administration	6.00	7.00	6.00	6.00
Human Resources	6.00	5.00	5.00	5.00
Finance	11.00	12.00	12.00	12.00
Tax Administration	47.00	49.00	49.00	50.00
Legal	3.00	4.00	4.00	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	17.00	17.00	16.00
Fleet Services	13.00	13.00	13.00	14.00
Engineering	5.00	6.00	6.00	6.00
Operation Services	54.00	56.00	55.00	55.00
Sheriff's Office	162.00	167.00	174.00	174.00
Detention Center	82.00	92.00	93.00	93.00
Emergency Services	3.00	3.00	3.00	4.00
Emergency Medical Services	84.00	92.00	92.00	101.00
Building Inspections and Permitting	24.00	24.00	27.00	24.00
Fire Inspections	0.00	0.00	0.00	5.00
Central Communications Center	32.00	35.00	35.00	36.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	7.00	7.00	8.00
Community Enforcement	0.00	3.00	4.00	4.00
Planning	6.00	7.00	7.00	8.00
Cooperative Extension	8.78	8.78	7.78	7.78
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	3.00	3.00	3.00	3.00
Library	17.00	18.00	18.00	18.00
Parks & Recreation-Administration	9.00	9.00	9.00	9.00
Parks & Recreation-Parks & Ground Maintenance	17.00	18.00	18.00	18.00
<b>Total General Fund</b>	<b>652.78</b>	<b>685.78</b>	<b>702.78</b>	<b>718.78</b>
<b>Public Housing Fund:</b>				
Public Housing - Administration	3.00	3.16	3.16	3.16
<b>Total Public Housing Fund</b>	<b>3.00</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>

## Personnel Summary (FTE) by Department

	<i>FY 2018 Actual Budget</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
<b>Public Health:</b>				
Family Health Personnel	47.08	45.93	44.93	44.93
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
WIC-Client Services	9.00	10.00	10.00	10.00
Environmental Health	16.00	17.00	18.00	19.00
<b>Total Public Health</b>	<b>73.08</b>	<b>73.93</b>	<b>73.93</b>	<b>74.93</b>
<b>Social Services:</b>				
DSS-Administration	142.92	143.92	144.91	145.91
<b>Total Social Services</b>	<b>142.92</b>	<b>143.92</b>	<b>144.91</b>	<b>145.91</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	12.00	14.00	14.00	14.00
Northwest Water Treatment Plant	12.50	13.50	13.50	16.00
211 Water Treatment Plant	10.00	9.00	9.00	9.00
Water Distribution Division	25.00	13.00	13.00	14.00
LCFWSA - Reimbursement	1.50	1.50	1.50	2.00
Utility Billing	12.00	13.00	13.00	13.00
Instrumental/Electrical Division	9.00	9.00	9.00	10.00
Construction	0.00	14.00	14.00	14.00
<b>Total Water Fund</b>	<b>82.00</b>	<b>87.00</b>	<b>87.00</b>	<b>92.00</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	2.70	2.70	3.70	5.70
Wastewater Collection Division	24.00	24.00	19.00	19.00
Wastewater Construction Division	0.00	0.00	5.00	5.00
Northeast Regional Wastewater	3.20	3.20	3.20	3.80
Southwest Regional Wastewater	4.05	4.05	4.05	4.35
West Regional Wastewater	11.25	11.25	11.25	12.05
Ocean Isle Beach Wastewater	2.80	2.80	2.80	3.10
<b>Total Wastewater Fund</b>	<b>48.00</b>	<b>48.00</b>	<b>49.00</b>	<b>53.00</b>
<b>Total All Funds</b>	<b>1002.78</b>	<b>1042.78</b>	<b>1061.78</b>	<b>1088.78</b>

# County Organizational Chart



**This page is intentionally left blank**

## General Fund Revenue Summary

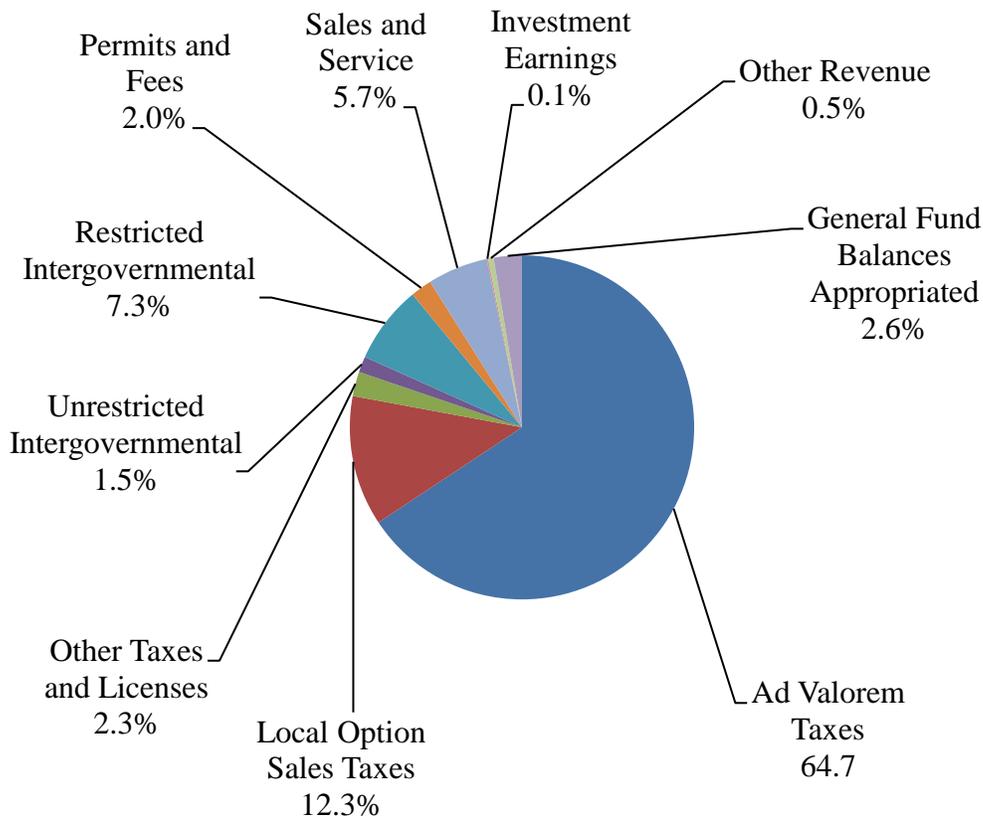
	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>	<i>Change from FY 2019 Budget</i>
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 123,115,989	\$ 123,980,301	\$ 124,939,492	\$ 137,391,466	10.8%
Penalties and interest	1,202,750	700,000	700,000	700,000	0.0%
<b>Ad Valorem Taxes Subtotal</b>	<b>124,318,739</b>	<b>124,680,301</b>	<b>125,639,492</b>	<b>138,091,466</b>	<b>10.8%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	9,873,781	10,279,739	10,279,739	10,507,770	2.2%
Article 40 (1/2%)	7,304,257	7,447,570	7,631,933	7,943,242	6.7%
Article 42 (1/2%)	6,808,632	7,026,814	7,356,007	7,314,286	4.1%
<b>Local Option Sales Taxes Subtotal</b>	<b>23,986,670</b>	<b>24,754,123</b>	<b>25,267,679</b>	<b>25,765,298</b>	<b>4.1%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	182,058	160,000	160,000	160,000	0.0%
Deed stamp excise tax	4,098,218	2,900,000	3,460,000	2,920,000	0.7%
Solid Waste Tax	54,497	48,000	48,000	48,000	0.0%
White goods disposal tax	81,784	45,000	45,000	45,000	0.0%
Local Occupancy Tax	1,589,493	1,500,000	1,900,000	1,650,000	10.0%
<b>Other Taxes and Licenses Subtotal</b>	<b>6,006,050</b>	<b>4,653,000</b>	<b>5,613,000</b>	<b>4,823,000</b>	<b>3.7%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid Hold Harmless	3,025,289	2,500,000	2,841,000	2,500,000	0.0%
Beer and Wine Tax	284,924	248,000	248,000	248,000	0.0%
Jail fees	457,192	55,000	340,260	375,000	581.8%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>3,767,405</b>	<b>2,803,000</b>	<b>3,429,260</b>	<b>3,123,000</b>	<b>11.4%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	15,747,452	14,811,375	26,663,656	15,281,787	3.2%
ARRA restricted federal	4,565	3,002	3,002	1,531	-49.0%
Court facility fees	142,660	120,000	120,000	120,000	0.0%
Payments in Lieu of taxes	4,078	-	-	-	na
ABC education requirement	10,205	-	-	-	na
ABC law enforcement services	7,289	2,000	2,000	4,000	100.0%
State drug tax	36,511	10,000	10,000	7,500	-25.0%
<b>Restricted Intergovernmental Subtotal</b>	<b>15,952,760</b>	<b>14,946,377</b>	<b>26,798,658</b>	<b>15,414,818</b>	<b>3.1%</b>
<b>Permits and Fees:</b>					
Building permits	2,562,266	1,960,000	2,542,000	2,250,000	14.8%
Register of Deeds	823,478	770,000	770,000	775,000	0.6%
Inspection fees	100,500	75,000	75,000	100,000	33.3%
Concealed Handgun Permit	194,825	175,000	213,000	180,000	2.9%
Other permit and fees	1,023,205	786,110	793,860	905,982	15.2%
<b>Permits and Fees Subtotal</b>	<b>4,704,274</b>	<b>3,766,110</b>	<b>4,393,860</b>	<b>4,210,982</b>	<b>11.8%</b>

## General Fund Revenue Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>	<i>Change from FY 2019 Budget</i>
<b>Sales and Services:</b>					
Solid waste fees	2,563,102	2,250,000	3,188,800	2,600,000	15.6%
School Resource officer reimbursement	1,276,771	1,355,765	1,447,763	1,476,726	8.9%
Rents	15,582	13,930	13,930	13,930	0.0%
EMS charges	4,061,015	3,959,578	4,038,581	4,576,000	15.6%
Public health user fees	871,497	832,500	838,250	835,050	0.3%
Sheriff Animal Service Protective Service fees	86,133	125,000	125,000	103,500	
Social services fees	67,394	65,500	65,500	70,500	7.6%
Public housing fees	4,176	38,953	38,953	38,991	0.1%
Tax collection fees	256,179	228,000	228,000	230,000	0.9%
Other sales and services	1,162,227	929,050	1,220,050	1,278,050	37.6%
Register of Deeds	338,798	337,500	337,500	338,750	0.4%
Marriage License	52,868	55,500	55,500	55,500	0.0%
Recreation services	290,068	298,850	298,850	307,350	2.8%
<b>Sales and Services Subtotal</b>	<b>11,045,810</b>	<b>10,490,126</b>	<b>11,896,677</b>	<b>11,924,347</b>	<b>13.7%</b>
<b>Investment Earnings</b>	<b>467,170</b>	<b>200,650</b>	<b>200,650</b>	<b>300,650</b>	<b>49.8%</b>
<b>Other Revenue:</b>					
Tax refunds-sales and gas tax	752	1,100	1,100	1,100	0.0%
ABC bottle taxes	63,582	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	50,641	8,500	53,236	9,000	5.9%
Other revenues	1,916,889	1,161,137	1,301,011	971,020	-16.4%
<b>Other Revenue Subtotal</b>	<b>2,055,864</b>	<b>1,239,737</b>	<b>1,424,347</b>	<b>1,050,120</b>	<b>-15.3%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>4,985,611</b>	<b>9,410,277</b>	<b>5,563,789</b>	<b>11.6%</b>
<b>Total Operating Revenues</b>	<b>192,304,742</b>	<b>192,519,035</b>	<b>214,073,900</b>	<b>210,267,470</b>	<b>9.2%</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	505,057	-	-	-	na
<b>Total Other Financing Sources</b>	<b>505,057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>
<b>Transfers from Other Funds</b>	<b>10,510</b>	<b>-</b>	<b>3,172,029</b>	<b>-</b>	<b>na</b>
<b>Total Revenue</b>	<b>\$ 192,820,309</b>	<b>\$ 192,519,035</b>	<b>\$ 217,245,929</b>	<b>\$ 210,267,470</b>	<b>9.2%</b>

## General Fund Revenue Summary

	<b>FY 2020 Approved</b>	<b>% of Total</b>	<b>FY 2019 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
Ad Valorem Taxes	\$ 138,091,466	65.7%	\$ 124,680,301	64.7%	10.8%
Local Option Sales Taxes	25,765,298	12.3%	24,754,123	12.9%	4.1%
Other Taxes and Licenses	4,823,000	2.3%	4,653,000	2.4%	3.7%
Unrestricted Intergovernmental	3,123,000	1.5%	2,803,000	1.5%	11.4%
Restricted Intergovernmental	15,414,818	7.3%	14,946,377	7.8%	3.1%
Permits and Fees	4,210,982	2.0%	3,766,110	2.0%	11.8%
Sales and Service	11,924,347	5.7%	10,490,126	5.4%	13.7%
Investment Earnings	300,650	0.1%	200,650	0.1%	49.8%
Other Revenue	1,050,120	0.5%	1,239,737	0.6%	-15.3%
General Fund Appropriated	5,563,789	2.6%	4,985,611	2.6%	11.6%
<b>Total Revenues</b>	<b>\$ 210,267,470</b>	<b>100%</b>	<b>\$ 192,519,035</b>	<b>100%</b>	<b>9.2%</b>



# General Fund Expenditure Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>	<i>Change from FY 2019 Budget</i>
<b>General Government:</b>					
Governing Body	\$ 270,398	\$ 300,443	\$ 300,443	\$ 322,588	7.4%
County Administration	785,650	899,317	894,944	878,098	-2.4%
Human Resources	433,766	442,925	442,925	452,051	2.1%
Finance	1,433,636	1,532,230	1,540,488	1,591,386	3.9%
Tax Administration	3,820,124	4,494,579	4,494,579	4,565,517	1.6%
Legal Department	594,603	681,212	681,212	709,143	4.1%
Court Facilities	234,603	257,044	257,044	262,724	2.2%
Board of Elections	712,577	780,755	780,755	990,249	26.8%
Register of Deeds	3,333,937	2,838,950	3,218,950	2,866,567	1.0%
Contingency	-	400,000	-	700,000	75.0%
<b>General Government Subtotal</b>	<b>11,619,294</b>	<b>12,627,455</b>	<b>12,611,340</b>	<b>13,338,323</b>	<b>5.6%</b>
<b>Central Services:</b>					
Management Information Systems	2,662,716	2,756,750	3,121,057	2,872,681	4.2%
Fleet Services	1,149,968	1,215,112	1,281,016	1,693,887	39.4%
Engineering	540,933	678,136	678,136	637,936	-5.9%
Operation Services	6,626,108	6,766,395	15,969,409	7,028,435	3.9%
Non-Departmental	3,476,066	6,801,366	8,574,174	5,644,884	-17.0%
<b>Central Services Subtotal</b>	<b>14,455,791</b>	<b>18,217,759</b>	<b>29,623,792</b>	<b>17,877,823</b>	<b>-1.9%</b>
<b>Public Safety:</b>					
District Attorney	50,225	53,000	53,000	53,000	0.0%
Sheriff Department	16,513,850	16,604,229	19,831,918	18,573,562	11.9%
Detention Center	7,892,997	8,790,034	9,779,174	9,884,946	12.5%
Emergency Medical Service	9,328,961	10,408,455	11,848,827	13,181,057	26.6%
Public Safety Agencies:					
Fire Departments	640,990	-	74,600	60,000	na
Rescue Squads	330,000	332,800	332,800	331,800	-0.3%
Building Inspections and Central Permitting	2,174,738	2,142,335	2,659,848	2,310,709	7.9%
Fire Inspections	-	-	-	587,545	na
Central Communications	2,406,370	2,648,951	2,816,809	2,923,713	10.4%
Sheriff Animal Protective Services	1,164,270	1,074,903	1,222,270	1,167,754	8.6%
<b>Public Safety Subtotal</b>	<b>40,502,401</b>	<b>42,054,707</b>	<b>48,619,246</b>	<b>49,074,086</b>	<b>16.7%</b>
<b>Transportation:</b>					
Transportation Agencies:					
Cape Fear Regional Jetport	97,000	97,000	97,000	111,000	14.4%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	30,230	31,138	31,138	32,072	3.0%
Brunswick Transit System	230,887	-	295,087	-	na
<b>Transportation Subtotal</b>	<b>385,617</b>	<b>155,638</b>	<b>450,725</b>	<b>170,572</b>	<b>9.6%</b>
<b>Environmental Protection:</b>					
Solid Waste	15,775,232	16,282,832	17,317,593	17,841,276	9.6%
Environmental Protection Agencies:					
Forestry	199,781	235,063	235,063	241,743	2.8%
<b>Environmental Protection Subtotal</b>	<b>15,975,013</b>	<b>16,517,895</b>	<b>17,552,656</b>	<b>18,083,019</b>	<b>9.5%</b>

## General Fund Expenditure Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>	<i>Change from FY 2019 Budget</i>
<b>Economic Development:</b>					
Zoning - Solid Waste Enforcement	198,143	239,298	307,098	315,033	31.6%
Planning	636,740	714,764	721,714	1,032,784	44.5%
Cooperative Extension	526,181	623,660	679,300	580,875	-6.9%
Soil and Water Conservation	230,335	234,521	237,271	244,604	4.3%
Public Housing Section 8	2,159,973	2,355,103	2,355,103	2,355,141	0.0%
Brunswick Business & Industry Development	425,000	425,000	-	-	-100.0%
Brunswick County Occupancy Tax	1,589,493	1,500,000	1,900,000	1,650,000	10.0%
Other:					
Dredging Projects	177,868	-	615,000	425,000	na
Boiling Spring Lakes	-	288,750	288,750	-	-100.0%
Shoreline Protection	-	2,022,360	1,927,360	1,596,200	-21.1%
<b>Economic Development Subtotal</b>	<b>5,943,733</b>	<b>8,403,456</b>	<b>9,031,596</b>	<b>8,199,637</b>	<b>-2.4%</b>
<b>Human Services:</b>					
Health:					
Administration	3,710,747	3,822,283	3,992,340	4,037,092	5.6%
Communicable Diseases	322,702	413,900	414,630	420,137	1.5%
Adult Health Maintenance	398,963	699,098	680,988	726,518	3.9%
Senior Health	76,046	77,174	77,674	82,370	6.7%
Maternal and Child Health	993,764	1,151,797	1,210,625	1,145,461	-0.6%
Environmental Health	1,547,825	1,702,511	1,992,052	1,793,344	5.3%
Social Services:					
Administration	12,513,223	13,244,768	13,794,244	14,057,824	6.1%
Medical Assistance	1,196	20,000	20,000	20,000	0.0%
Aid to the Blind	5,361	7,850	7,850	8,153	3.9%
Adoption Assistance	237,807	280,000	280,000	280,000	0.0%
SAA Eligibility	159,217	200,000	200,000	200,000	0.0%
SAD Eligibility	229,446	270,000	270,000	270,000	0.0%
Adoption Promotion Fund	88,894	-	84,851	-	na
Foster Care	460,113	950,000	850,000	950,000	0.0%
State Foster Home	278,604	335,000	435,000	335,000	0.0%
Special Assistance	21,479	25,121	25,121	25,121	0.0%
Day Care	397,021	23,000	23,000	23,000	0.0%
Veteran Services	203,733	211,010	211,010	210,220	-0.4%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	2,076,705	2,387,618	2,482,419	2,589,319	8.4%
Providence Home	15,000	-	12,000	-	na
Juvenile Crime Prevention Grant	112,883	-	115,097	-	na
<b>Human Services Subtotal</b>	<b>23,850,729</b>	<b>25,821,130</b>	<b>27,178,901</b>	<b>27,173,559</b>	<b>5.2%</b>

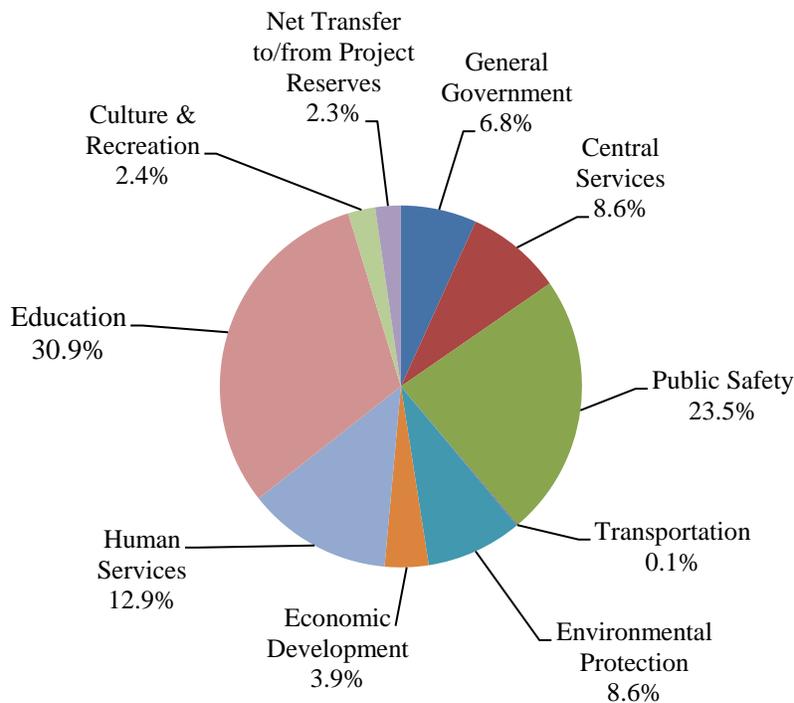
## General Fund Expenditure Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>	<i>Change from FY 2019 Budget</i>
<b>Education:</b>					
Brunswick County Schools	38,081,491	40,756,278	40,756,278	43,738,870	7.3%
Brunswick Community College	4,261,167	4,399,867	4,489,064	4,532,426	3.0%
<b>Education Subtotal</b>	<b>42,342,658</b>	<b>45,156,145</b>	<b>45,245,342</b>	<b>48,271,296</b>	<b>6.9%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,294,449	1,347,624	1,364,384	1,390,668	3.2%
Parks and Recreation	3,005,301	3,620,244	3,698,218	3,307,690	-8.6%
<b>Culture and Recreation Subtotal</b>	<b>4,299,750</b>	<b>4,967,868</b>	<b>5,062,602</b>	<b>4,698,358</b>	<b>-5.4%</b>
<b>Debt Service:</b>					
Principal retirement	11,383,292	11,233,462	11,233,462	13,623,306	21.3%
Interest and fees	2,569,088	2,227,245	2,227,245	4,976,909	123.5%
<b>Debt Service Subtotal</b>	<b>13,952,380</b>	<b>13,460,707</b>	<b>13,460,707</b>	<b>18,600,215</b>	<b>38.2%</b>
<b>Total Operating Expenditures</b>	<b>173,327,366</b>	<b>187,382,760</b>	<b>208,836,907</b>	<b>205,486,888</b>	<b>9.7%</b>
<b>Transfer to other funds</b>	<b>17,198,086</b>	<b>5,136,275</b>	<b>8,409,022</b>	<b>4,780,582</b>	<b>-6.9%</b>
<b>Total Expenditures</b>	<b>\$ 190,525,452</b>	<b>\$ 192,519,035</b>	<b>\$ 217,245,929</b>	<b>\$ 210,267,470</b>	<b>9.2%</b>

## General Fund Expenditure Summary

	<b>FY 2020 Approved</b>	<b>% of Total</b>	<b>FY 2019 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
General Government	\$ 14,234,123	6.8%	\$ 13,576,155	7.0%	4.8%
Central Services	18,051,116	8.6%	18,391,052	9.6%	-1.8%
Public Safety	49,526,836	23.5%	42,527,657	22.0%	16.5%
Transportation	170,572	0.1%	155,638	0.1%	9.6%
Environmental Protection	18,083,019	8.6%	16,517,895	8.6%	9.5%
Economic Development	8,199,637	3.9%	8,403,456	4.4%	-2.4%
Human Services	27,173,559	12.9%	25,821,130	13.4%	5.2%
Education	64,944,352	30.9%	56,603,744	29.4%	14.7%
Culture & Recreation	5,103,674	2.4%	5,386,033	2.8%	-5.2%
Net Transfer to/from Project Reserves	4,780,582	2.3%	5,136,275	2.7%	-6.9%
<b>Total Expenditures</b>	<b>\$ 210,267,470</b>	<b>100%</b>	<b>\$ 192,519,035</b>	<b>100%</b>	<b>9.2%</b>

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



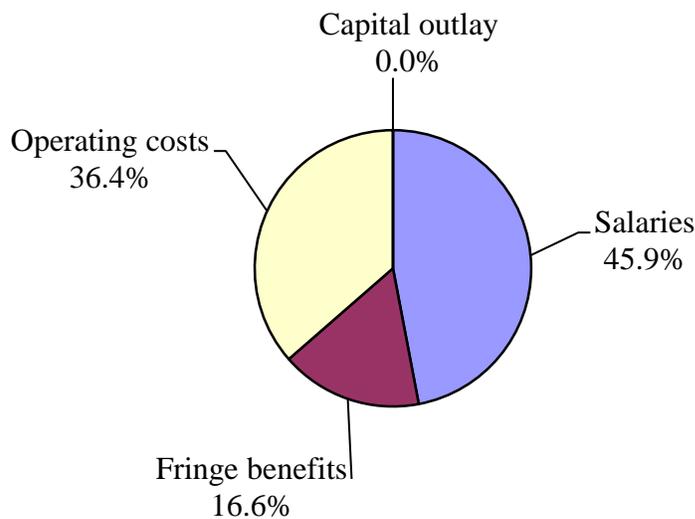
**This page is intentionally left blank.**

# General Government Budget Summary

## Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 5,521,161	\$ 6,019,600	\$ 6,016,841	\$ 6,270,373
Fringe benefits	1,949,413	2,108,081	2,086,444	2,210,771
Operating costs	4,148,720	4,499,774	4,508,055	4,857,179
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 11,619,294</b>	<b>\$ 12,627,455</b>	<b>\$ 12,611,340</b>	<b>\$ 13,338,323</b>
Other taxes and licences	4,098,218	2,900,000	3,460,000	2,920,000
Unrestricted Intergovernmental	64,069	40,000	40,000	50,000
Restricted intergovernmental	142,660	120,000	120,000	120,000
Permits and fees	1,091,143	897,100	897,100	1,016,922
Sales and service	647,845	621,000	621,000	624,250
Investment earnings	832	500	500	500
Other revenue	64,849	55,000	55,000	60,000
<b>Total revenues</b>	<b>\$ 6,109,616</b>	<b>\$ 4,633,600</b>	<b>\$ 5,193,600</b>	<b>\$ 4,791,672</b>
Number of FTE's	96.0	100.0	99.0	100.0

### General Government Approved Expenditures FY 2020



# Board of Elections

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 446,261	\$ 501,949	\$ 485,831	\$ 604,838
Fringe benefits	121,166	128,953	124,960	141,854
Operating costs	145,150	149,853	169,964	243,557
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 712,577</b>	<b>\$ 780,755</b>	<b>\$ 780,755</b>	<b>\$ 990,249</b>
Permits and fees	81,127	-	-	95,422
<b>Total revenues</b>	<b>\$ 81,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,422</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 2018-13.

### 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 2019 Municipal Election.
- Purchase the new voting system.

FY 19/20 Projected Additional Direct Cost - \$1.4 million

Projected Recurring Annual Cost - \$95,000

**Goal:** Streamline the distribution of precinct supplies to the county's 26 election day polling places.

### Objectives:

- Contract with a moving company to distribute all necessary supplies to each polling place for election day.

FY 19/20 Projected Additional Direct Cost – \$5,800

Projected Recurring Annual Cost - \$4,500 per election

## Board of Elections

**Goal:** Implement the requirement for voters to show photo ID and allow for increased efficiency and reduced wait times on election day.

**Objectives:**

- Conduct at least two public seminars on the photo ID requirements ahead of the 2019 municipal election.
- Provide a separate photo ID training session to our precinct officials ahead of the municipal and primary elections.
- Issue photo identification in the Board of Elections office using state provided equipment.
- Purchase 2D barcode scanners that would allow precinct officials to scan photo ID presented at the polls to confirm expiration date, enter search criteria, and populate provisional data. This would increase efficiency, reduce chances of errors and, thus, reduce wait time for voters during the check-in process.

FY 19/20 Projected Additional Direct Cost – \$32,250

Projected Recurring Annual Cost - \$750

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Number of registered voters	95,390	100,904	99,500	106,465
Number of elections held	1 Presidential General	2 Municipal, Mid-Term Primary	1 Mid-Term General	2 Municipal, Presidential Primary
Number of ballots cast	68,732	23,752	59,379	50,358
Number of new registrations processed	11,251	8,632	8,500	10,000
Number of information changes processed	8,014	4,851	7,000	9,000
Number of verification cards sent	25,063	19,688	24,000	32,000
Number of NCOA mailings sent	2,066	2,695	2,467	2,500
Number of confirmation cards sent	7,586	2,635	9,000	3,000
Number of no contact mailings sent	5,467	0	5,064	0
Number of inactive voters removed	3,018	0	7,226	0
<b>Efficiency Measures</b>				
Registered voters per FTE	15,898	16,817	16,583	17,744
Ballots cast per FTE	11,455	3,959	9,897	8,393
New registrations processed per FTE	1,875	1,439	1,417	1,667
Information changes processed per FTE	1,336	809	1,167	1,500
Verification cards sent per FTE	4,177	3,281	4,000	5,333
NCOA mailings sent per FTE	344	449	411	417
Confirmation cards sent per FTE	1,264	439	1,500	500
No contact mailings sent per FTE	911	0	844	0
Inactive voters removed per FTE	503	0	1,204	0
<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 and Clerk to the Board

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 594,573	\$ 674,164	\$ 674,407	\$ 640,071
Fringe benefits	173,803	199,673	195,057	191,397
Operating costs	17,274	25,480	25,480	46,630
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 785,650</b>	<b>\$ 899,317</b>	<b>\$ 894,944</b>	<b>\$ 878,098</b>
Number of FTE's	6.0	7.0	6.0	6.0

### Department Purpose

The Administration Office is comprised of the County Manager, Deputy County Manager, Clerk to the Board of Commissioners/Executive Assistant, Public Information Officer, and Risk Manager. 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 and 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 19/20 Projected 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 19/20 Projected 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 and Clerk to the Board

---

- 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 19/20 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

## Court Facilities

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 100	\$ -	\$ -	\$ 100
Fringe benefits	8	-	-	8
Operating costs	234,495	257,044	257,044	262,616
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 234,603</b>	<b>\$ 257,044</b>	<b>\$ 257,044</b>	<b>\$ 262,724</b>
Restricted intergovernmental	142,660	120,000	120,000	120,000
Unrestricted Intergovernmental	64,069	40,000	40,000	50,000
Permits and fees	104,690	89,000	89,000	85,000
Investment earnings	832	500	500	500
<b>Total revenues</b>	<b>\$ 312,251</b>	<b>\$ 249,500</b>	<b>\$ 249,500</b>	<b>\$ 255,500</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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 767,616	\$ 818,574	\$ 825,145	\$ 854,960
Fringe benefits	254,977	272,286	274,628	289,386
Operating costs	411,043	441,370	440,715	447,040
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,433,636</b>	<b>\$ 1,532,230</b>	<b>\$ 1,540,488</b>	<b>\$ 1,591,386</b>
Number of FTE's	11.0	12.0	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 19/20 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

---

FY 19/20 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:**

- Continue to improve online payment methods and provide a customer portal to provide additional convenience to customers with access to their account information.

FY 19/20 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 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	Upgrade GO Fitch to AA+	Upgrade GO S&P to AAA	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes
Number of internal audit site visits completed	12	24	27	32

# Governing Body

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 182,311	\$ 170,402	\$ 171,672	\$ 178,520
Fringe benefits	25,298	70,546	57,176	71,938
Operating costs	62,789	59,495	71,595	72,130
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 270,398</b>	<b>\$ 300,443</b>	<b>\$ 300,443</b>	<b>\$ 322,588</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:** To pursue ongoing education and training to maintain certifications and increase knowledge.

### Objectives:

- Attend Advanced Clerk Academies, NC Association of County Clerks Annual Conference, Eastern Regional Conference and other training opportunities.
- Deputy Clerk will complete the Clerks' Certification Institute through UNC-School of Government in October of 2019 and receive certification in January 2020.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

**Goal:** To maximize timely access to County records and information

### Objectives:

- To make the Board of Commissioners agenda/packet available to the Board and the public on the website 4 days prior to the meeting.
- To make the Board of Commissioners regular/special meeting minutes available to the public on the website the day after approval.
- To process board action documents within 3 days of the Board of Commissioners meeting.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

## Governing Body

---

**Goal:** To accurately record, preserve, and safeguard the legislative history of the County.

**Objectives:**

- To present accurate minutes to the Board of Commissioners for approval at the next meeting.
- To present all minutes to the North Carolina State Archives for microfilming.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

**Goal:** To explore software options for board appointments management.

**Objectives:**

- Poll other counties to determine how they manage board appointments.
- Contact vendors who provide software designed specifically to manage board appointments for counties/municipalities.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

## Human Resources

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 318,818	\$ 322,274	\$ 322,274	\$ 326,174
Fringe benefits	110,054	109,551	109,551	113,977
Operating costs	4,894	11,100	11,100	11,900
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 433,766</b>	<b>\$ 442,925</b>	<b>\$ 442,925</b>	<b>\$ 452,051</b>
Number of FTE's	6.0	5.0	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:** 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 evaluate and implement Performance appraisal system.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

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

**Objectives:**

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

FY 19/20 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 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

# Human Resources

---

**Goal:** Countywide Training & Education.

**Objectives:**

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

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
New Hire Orientation	12	12	12	12
Customer Service Training	0	2	2	2
<b>Effectiveness Measures</b>				
% Employee Turnover rate including Retirees	11.5%	12%	12.5%	12.5%
% Employee Turnover rate excluding Retirees	7.5%	8.5%	9%	10%
% Employee Turnover rate excluding Retirees and Involuntary Separations	5%	4%	4.5%	4.5%

# Legal Department

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 318,603	\$ 374,603	\$ 379,878	\$ 395,036
Fringe benefits	91,853	111,909	109,909	120,657
Operating costs	184,147	194,700	191,425	193,450
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 594,603</b>	<b>\$ 681,212</b>	<b>\$ 681,212</b>	<b>\$ 709,143</b>
Permits and fees	63,155	29,000	29,000	45,000
<b>Total revenues</b>	<b>\$ 63,155</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 45,000</b>
Number of FTE's	3.0	4.0	4.0	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 19/20 Projected Additional Direct Cost – \$0 (cost of iContracts cloud-based software will be in MIS)  
 Projected Recurring Annual Cost - unknown – \$0

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

### Objectives:

- Improve water and sewer policies.
- Assistant departments with policy revisions as requested.

FY 19/20 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

---

FY 19/20 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.

FY 19/20 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost – \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Delinquent tax dollars collected	\$615,331	\$775,227	\$625,000	\$600,000
Foreclosure Attorneys Fees recovered	\$30,209	\$63,152	\$60,000	\$45,000
Foreclosure lawsuits filed	45	59	70	65

# Register of Deeds

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	646,690	694,631	694,631	720,609
Fringe benefits	291,836	297,067	297,067	310,237
Operating costs	2,395,411	1,847,252	2,227,252	1,835,721
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,333,937</b>	<b>\$ 2,838,950</b>	<b>\$ 3,218,950</b>	<b>\$ 2,866,567</b>
Other taxes and licenses	4,098,218	2,900,000	3,460,000	2,920,000
Permits & Fees	823,478	770,000	770,000	775,000
Sales & Services	391,666	393,000	393,000	394,250
<b>Total revenues</b>	<b>\$ 5,313,362</b>	<b>\$ 4,063,000</b>	<b>\$ 4,623,000</b>	<b>\$ 4,089,250</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 19/20 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 19/20 Projected Additional Direct Cost -\$45,000

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

---

**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 19/20 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 19/20 Projected Additional Direct Cost -\$5,000

Projected Recurring Annual Cost -\$5,000

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total number of recorded instruments	39,349	41,081	43,621	45,000
Total number of recorded Births	488	507	534	550
Total number of recorded Deaths	1,088	1,045	1,000	1,100
Total number of recorded Marriages	872	918	925	940
Passport applications accepted	1,437	1,407	1,415	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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 2,246,189	\$ 2,463,003	\$ 2,463,003	\$ 2,550,065
Fringe benefits	880,418	918,096	918,096	971,317
Operating costs	693,517	1,113,480	1,113,480	1,044,135
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,820,124</b>	<b>\$ 4,494,579</b>	<b>\$ 4,494,579</b>	<b>\$ 4,565,517</b>
Permits & Fees	18,693	9,100	9,100	16,500
Other Revenue	64,849	55,000	55,000	60,000
Sales & Services	256,179	228,000	228,000	230,000
<b>Total revenues</b>	<b>\$ 339,721</b>	<b>\$ 292,100</b>	<b>\$ 292,100</b>	<b>\$ 306,500</b>
Number of FTE's	47.0	49.0	49.0	50.0

## 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 coworkers 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.
- Research more advanced technology to improve the efficiency of collection efforts.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

# Tax Administration

---

**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.
- Discover and assess unlisted property within Brunswick County
- Work with NCVTS to continue to improve the listing and valuation of Motor Vehicles
- Resolving appeals relating to the 2019 revaluation. Reviewing sales data and building costs.
- Implement Software providing more data for Citizens relating to property data.

FY 19/20 Projected Additional Direct Cost - \$25,000

Projected Recurring Annual Cost – \$25,000

**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 19/20 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 19/20 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.
- Implement new tools to assist.

## Tax Administration

---

FY 19/20 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.
- Actively participate in the development of the new permitting system for GIS interface

FY 19/20 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost – \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Permits reviewed	16,153	18,600	19,500	19,000
New construction reviewed	2,132	2,375	2,450	2,600
Property Sales reviewed	7,526	9,358	8,600	9,300
Parcels visited	13,985	15,160	19,000	20,000
<b>Efficiency Measures</b>				
Collection rate	97.6	98.15	98.15	98.25

## Contingency

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	-	700,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	\$ -	\$ 400,000	\$ -	\$ 700,000
Number of FTE's	-	-	-	-

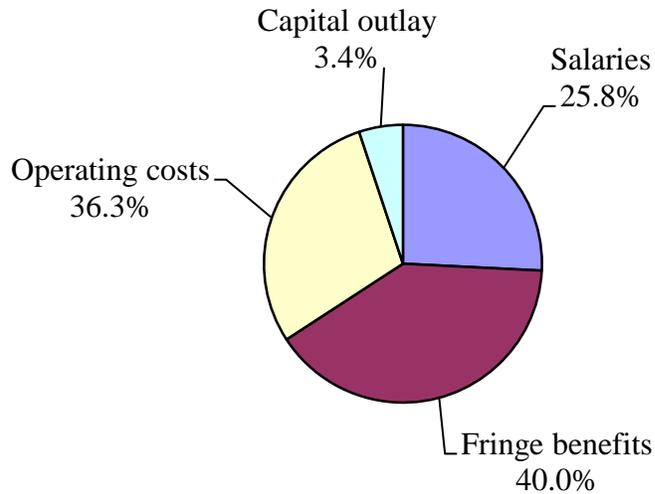
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2020 is less than 1 percent of the General Fund appropriation.

## Central Services Budget Summary

### Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 4,086,097	\$ 4,464,130	\$ 4,563,365	\$ 4,612,261
Fringe benefits	4,521,948	7,962,809	7,979,947	7,153,461
Operating costs	5,223,488	5,334,160	16,537,269	5,199,601
Capital outlay	624,258	456,660	543,211	912,500
<b>Total expenditures</b>	<b>\$ 14,455,791</b>	<b>\$ 18,217,759</b>	<b>\$ 29,623,792</b>	<b>\$ 17,877,823</b>
Restricted intergovernmental	201,391	160,000	160,000	160,000
Permits and fees	74,598	47,750	47,750	60,750
Sales and service	47,662	36,000	36,000	36,000
Other revenue	88,012	10,200	10,850	8,000
<b>Total revenues</b>	<b>\$ 411,663</b>	<b>\$ 253,950</b>	<b>\$ 254,600</b>	<b>\$ 264,750</b>
Number of FTE's	87.0	92.0	91.0	91.0

### Central Services Approved Expenditures FY 2020



# Engineering

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 362,464	\$ 429,860	\$ 429,860	\$ 447,982
Fringe benefits	121,517	140,421	140,421	149,204
Operating costs	26,363	77,855	77,855	40,750
Capital outlay	30,589	30,000	30,000	-
<b>Total expenditures</b>	<b>\$ 540,933</b>	<b>\$ 678,136</b>	<b>\$ 678,136</b>	<b>\$ 637,936</b>
Permits & Fees	74,000	47,000	47,000	60,000
<b>Total revenues</b>	<b>\$ 74,000</b>	<b>\$ 47,000</b>	<b>\$ 47,000</b>	<b>\$ 60,000</b>
Number of FTE's	5.0	6.0	6.0	6.0

## Department Purpose

County engineering staff manage the design, permitting, and construction of capital projects, perform plan review and approval for water, sewer, stormwater, pump station, and building permits, perform field inspections of water, sewer, stormwater, and pump station construction, perform ongoing annual Stormwater Control Measures (SCM) inspections, and investigate drainage complaints. We also review plat maps for engineering and stormwater signoff for recordation, calculate non-residential water and sewer capital recovery fees, manage the Neighborhood Water and Sewer Main Extension Special Assessment District (SAD) program, the Rural Sewer Connection program, the Commercial Duplex Grinder Pump Station program, and the County Water and Sewer / Septic Connection Assistance program. Staff also maintains and updates the county Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems. The County Stormwater Engineer administers the county 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 agreements.

Our goal is to protect the environment and resources of our county, encourage sound economic and business practices for development and redevelopment, and protect the public health, safety, and welfare of our citizens in accordance with all applicable local, state, and federal regulations.

## Goals and Objectives

**Goal:** Provide professional engineering services to all county customers.

### Objectives:

- Maintain professional staff to provide excellent customer service.
- Provide required continuing education opportunities to staff for license and certification renewals.
- Encourage staff professional development with regards to technical, business, and communication skills.

FY 19/20 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 within the county.

# Engineering

## Objectives:

- Continue having County Stormwater Engineer / Administrator represent Brunswick County on the Lower Cape Fear Stewardship Development Coalition board.
- Update the County Stormwater Manual to incorporate the LID Guidance Manual to encourage LID design.
- Possible participation with Coastal Federation on programs and educational opportunities.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Continue efforts to improve the electronic permitting system for issuance of county building permits and county stormwater permits.

## Objectives:

- Work with other departments on improvements to the current system.
- Work with other departments to evaluate current and future permitting software.
- Replace (2) department I-Pads with (2) Lenovo laptops for stormwater field inspections using the stormwater inspection app developed by county IT staff – I-Pads are being phased out.

FY 19/20 Projected Additional Direct Cost – \$5,000

Projected Recurring Annual Cost – \$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
# of storm water residential plan reviews within BCMS	2,000	2,600	2,860	3,100
# of stormwater non-residential plan reviews	60	70	75	80
# of stormwater permits issued within BCMS	47	87	90	95
# of annual stormwater control measures (SCM) performed	189	226	230	240
# of customer inquiries answered	425	440	450	470
# of non-residential water and/or sewer capital				
Recovery fees calculated	50	48	55	65
# of water / sewer dedications completed	21	15	20	22
# of storm water residential plan reviews within BCMS	2,000	2,600	2,860	3,100
<b>Efficiency Measures</b>				
Revenue from stormwater permits	\$14,550	\$49,350	\$45,000	\$50,000
Average revenue per stormwater permit	\$310	\$567	\$500	\$525
Revenue from stormwater inspections	\$9,875	\$13,125	\$22,000	\$23,000
Average revenue from stormwater inspections	\$52	\$58	\$96	\$96
<b>Effectiveness Measures</b>				
Utility system increase in value from dedications	\$4,521,415	\$2,740,422	\$3,643,934	\$3,500,000
Average per dedication system value increase	\$215,305	\$182,695	\$182,196	\$159,100

BCMS = Brunswick County Management System building permit / stormwater permit plan review software

SCM = Stormwater Control Measure – formerly BMP (Best Management Practice)

# Fleet Services

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 577,915	\$ 605,189	\$ 613,189	\$ 684,543
Fringe benefits	228,869	236,363	236,363	268,744
Operating costs	297,039	302,900	354,804	363,600
Capital outlay	46,145	70,660	76,660	377,000
<b>Total expenditures</b>	<b>\$ 1,149,968</b>	<b>\$ 1,215,112</b>	<b>\$ 1,281,016</b>	<b>\$ 1,693,887</b>
Sales & Services	47,662	36,000	36,000	36,000
Other revenue	9,678	4,000	4,000	8,000
<b>Total revenues</b>	<b>\$ 57,340</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 44,000</b>
Number of FTE's	13.0	13.0	13.0	14.0

## Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,491 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 increasing fuel storage on the government center's main generator, upgrading dispensers at the main fuel site and adding a high flow dispenser to the main diesel tank. The dispenser upgrade portion of this goal is part of a three-year phase, the first phase is scheduled to be completed during FY19. FY20 was planned as the second year and would have included this site. The increased fuel capacity for the government centers main generator is needed to provide 5 days of power and eliminates staff from having to perform fueling operations in dangerous conditions. The high flow dispenser is needed to fill fuel trucks quicker when needing to refuel generators.

### Objectives:

- Eliminate the 2,000-gal tank and add a 10,000-gal tank to the main generator with a dispenser that will allow fuel to be used during non-emergency times to prevent fuel stagnation.
- Add a high flow dispenser to the main diesel tank to increase dispensing speed to 50-gal per minute (approx. 70-gal per minute if both hoses are used).
- Replace existing diesel and gas dispensers with a more reliable electrical dispenser and add submersible pumps to increase dispensing speed to 22-gal per minute.

FY 19/20 Projected Additional Direct Cost – \$250,000

Projected Recurring Annual Cost – n/a

**Goal:** Increase productivity, efficiency and customer service by increasing fuel storage at the Leland Fuel Site, upgrading dispenser and adding a high flow dispenser to the diesel tank. The dispenser upgrade portion of this goal is part of a three-year phase, FY20 was planned as the second year and would have included this site. During Hurricane Florence the Leland Fuel Site's E-10 was depleted and the diesel ran low. The Northwest Water Treatment (NWT) plant was without power for eight days and ran critically low on diesel fuel. The increased capacity will allow for emergency responders in the northern portion of the county and the NWT plant access to fuel during flooding events. The high flow dispenser is needed to fill fuel trucks quicker when needing to refuel generators.

## Fleet Services

---

### Objectives:

- Eliminate the 3,000-gal diesel tank and 3,000-gal E-10 tank and add a 20,000-gallon diesel tank and 5,000-gallon E-10 tank.
- Add a high flow dispenser to the main diesel tank to increase dispensing speed to 50-gal per minute (approx. 70-gal per minute if both hoses are used).
- Replace existing diesel and gas dispensers with a more reliable electrical dispenser and add submersible pumps to increase dispensing speed to 22-gal per minute.

FY 19/20 Projected Additional Direct Cost – \$280,000

Projected Recurring Annual Cost – n/a

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Number of county vehicles and trailers maintained	843	875	906	935
Number of county equipment pieces maintained	458	475	495	515
Number of rolling stock maintained per FTE	154	158	166	171
Number of non-county vehicles maintained	85	93	90	90
<b>Efficiency Measures</b>				
Average mileage of vehicle at replacement	182,364	198,363	185,601	188,776
<b>Effectiveness Measures</b>				
Average cost of vehicle/equipment maintained	1,320	1,182	1,031	999

# Management Information Systems

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 1,058,132	\$ 1,174,773	\$ 1,174,773	\$ 1,142,561
Fringe benefits	353,236	388,877	388,877	386,420
Operating costs	1,002,316	1,156,100	1,424,656	1,307,700
Capital outlay	249,032	37,000	132,751	36,000
<b>Total expenditures</b>	<b>\$ 2,662,716</b>	<b>\$ 2,756,750</b>	<b>\$ 3,121,057</b>	<b>\$ 2,872,681</b>
Other Revenue	10,010	1,200	1,200	-
<b>Total revenues</b>	<b>\$ 10,010</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ -</b>
Number of FTE's	15.0	17.0	17.0	16.0

## 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 enhance 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 with the usage of GeoDocs and Laserfiche.
- Continue to Enhance BCMS by integrating more of the Environmental Health processes
- Develop a Contractor portal to assist in project management and scheduling
- Work with the Permitting Executive Team and Permitting Work group to develop documented Policies and Procedures.

FY 19/20 Projected Additional Direct Cost - \$40,000

Projected Recurring Annual Cost – \$0

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

### Objectives:

- Identify opportunities where Laserfiche integration can help improve various departments procedures.
- Continue the development of the Employee Action Form and workflow.
- Analyze and incorporate integration between Laserfiche and GIS.

# Management Information Systems

---

FY 19/20 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 with security as a main focus.

**Objectives:**

- 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.
- Work with the Sheriff's Office to come up with the secure standard on how 3rd party government entities share information / connect with Brunswick County.
- Implement encrypted email and other document sharing for confidential data in a secure manner.
- Extend the use of our security products on various PCs and Servers.

FY 19/20 Projected Additional Direct Cost – \$10,600  
Projected Recurring Annual Cost – \$10,600

**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 & DR.
- Implement Phase 3 of 3 Year Plan to Upgrade the County's Network Infrastructure to provide a more stable infrastructure, higher speeds & capacity, & edundancy.
- Implement a new help desk and inventory solution that is aligned with the ITIL framework for best IT practices to deliver better services to our customers.

FY 19/20 Projected Additional Direct Cost - \$145,000 (Phase 3)  
Projected Recurring Annual Cost – \$18,000

## Management Information Systems

---

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total # trouble calls with response	1541	1325	1633	1633
Total # computers / tablets / etc. supported	850	865	890	915
Total # of software support calls	106	62	74	80
Total # of requests for phone related support	370	282	299	320
<b>Efficiency Measures</b>				
Average time for completion of work orders (hours)	79.1	153	118	60**
<b>Effectiveness Measures</b>				
Total # of systems six years old < seven*	124	95	120	130

\*\*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

\*\*FY 19/20 Projected numbers based on new help desk solution that aligns our department with best ITIL (Information Technology Infrastructure Library) practices for running an efficient IT helpdesk

# Operation Services

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 2,087,586	\$ 2,254,308	\$ 2,345,543	\$ 2,337,175
Fringe benefits	882,915	935,035	952,173	977,428
Operating costs	3,357,115	3,258,052	12,367,893	3,214,332
Capital outlay	298,492	319,000	303,800	499,500
<b>Total expenditures</b>	<b>\$ 6,626,108</b>	<b>\$ 6,766,395</b>	<b>\$ 15,969,409</b>	<b>\$ 7,028,435</b>
Restricted intergovernmental	201,391	160,000	160,000	160,000
Permits & Fees	598	750	750	750
Other revenue	68,324	5,000	5,650	-
<b>Total revenues</b>	<b>\$ 270,313</b>	<b>\$ 165,750</b>	<b>\$ 166,400</b>	<b>\$ 160,750</b>
<b>Number of FTE's</b>	<b>54.0</b>	<b>56.0</b>	<b>55.0</b>	<b>55.0</b>

## Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction, Grounds, Custodial Services, Vector Control and Water Management. The Building Maintenance division is responsible for repair and maintenance of all county owned buildings, as well as the sign shop. The Custodial Services 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, mowing of grass, as well as the shipping/receiving operation of the county warehouse. 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 areas at county facilities. The FY20 goal is to repair and overlay portions of the government center parking areas and EMS bases, especially those with fueling sites.

### Objectives:

- County to repair and overlay asphalt paving.
- Contractor will pave/install new asphalt layer.

FY 19/20 Projected Additional Direct Cost – \$64,000

Projected Recurring Annual Cost - \$0

**Goal:** Improve quality of life of citizens and increase the productivity, effectiveness and efficiency of the Vector Control division by utilizing and expanding GIS technology and identifying unmanned aerial vehicle (UAV) opportunities to larvicide mapped areas.

## Operation Services

---

### Objectives:

- Identify uses to facilitate mapping applications.
- Increase efficiency of operations while reducing costs of equipment and labor.
- Improve employee safety by using UAV in remote areas.
- Reduce larviciding treatment times by at least 50%.
- Purchase UAV with larviciding and adulticiding capabilities.

FY 19/20 Projected Additional Direct Cost - \$38,000

Projected Recurring Annual Cost - \$1,295 (annual software license)

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 16/17 Actual</b>	<b>FY 17/18 Actual</b>	<b>FY 18/19 Estimated</b>	<b>FY 19/20 Projected</b>
<b>Workload (output) Measures</b>				
Square footage of buildings maintained per FTE for the Building Maintenance Division	75,695	70,296	71,387	71,387
Square footage of buildings maintained per FTE for the Housekeeping Division	23,937	21,655	20,516	20,516
Square footage of floors maintained per FTE for the Housekeeping Division (only CAII's)	111,656	114,706	116,576	116,576
Number of requests for temporary Vector Control per 1,000 population	5.07	5.1	74.9	5
Number of requests for temporary Vector Control per FTE	150	151	2,189	200
Number of construction projects completed	383	363	295	325
Feet ditched or snagged by Water Management	4,100	39,325	33,900	22,300
<b>Efficiency Measures</b>				
Percentage of Operation Services Work Requests completed within 30 days	76%	81%	88%	82%
<b>Effectiveness Measures</b>				
Cost of all Vector Control/Water Management services per acre of county served	4.5	4.96	2.75	4.7
Cost of Housekeeping services per square foot of buildings cleaned	2.23	2.64	2.53	2.53

## Non-Departmental

---

### Non-Departmental Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	2,935,411	6,262,113	6,262,113	5,371,665
Operating costs	540,655	539,253	2,312,061	273,219
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,476,066</b>	<b>\$ 6,801,366</b>	<b>\$ 8,574,174</b>	<b>\$ 5,644,884</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.

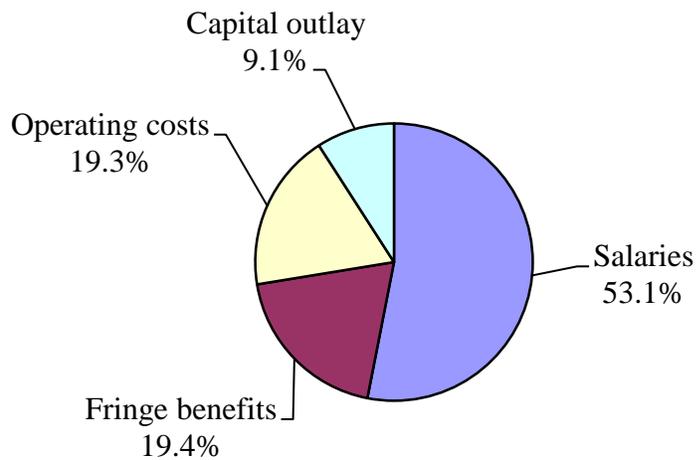
**This page is intentionally left blank.**

# Public Safety Budget Summary

## Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 21,920,703	\$ 23,532,534	\$ 26,122,907	\$ 26,046,481
Fringe benefits	8,042,617	8,425,586	8,938,626	9,495,984
Operating costs	8,129,183	7,681,701	10,259,741	9,067,617
Capital outlay	2,409,898	2,414,886	3,297,972	4,464,004
<b>Total expenditures</b>	<b>\$ 40,502,401</b>	<b>\$ 42,054,707</b>	<b>\$ 48,619,246</b>	<b>\$ 49,074,086</b>
Unrestricted Intergovernmental	393,123	15,000	300,260	325,000
Restricted intergovernmental	265,339	63,000	171,065	60,500
Permits and fees	2,991,109	2,378,330	2,998,330	2,665,630
Sales and service	6,473,161	6,217,343	6,730,985	7,279,726
Other revenue	989,891	809,137	979,706	841,270
<b>Total revenues</b>	<b>\$ 11,112,623</b>	<b>\$ 9,482,810</b>	<b>\$ 11,180,346</b>	<b>\$ 11,172,126</b>
Number of FTE's	399.0	417.0	436.0	449.0

**Public Safety  
Approved Expenditures  
FY 2020**



## Central Communications Center

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 1,425,662	\$ 1,660,205	\$ 1,782,548	\$ 1,827,531
Fringe benefits	554,861	627,456	652,371	692,092
Operating costs	161,342	242,732	268,332	310,994
Capital outlay	264,505	118,558	113,558	93,096
<b>Total expenditures</b>	<b>\$ 2,406,370</b>	<b>\$ 2,648,951</b>	<b>\$ 2,816,809</b>	<b>\$ 2,923,713</b>
Number of FTE's	32.0	35.0	35.0	36.0

### 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, and highly trained and proficient staff, within the 911 Call Center.

#### Objectives:

- Move Telecommunicator I, II, and III pay scales as follows: TC I from 61 to 63, TC II from 62 to 65, and TC III from 63 to 67.

FY 19/20 Projected Additional Direct Cost - \$128,910

Projected Recurring Annual Cost – \$128,910

## Building Inspections and Central Permitting

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 1,358,514	\$ 1,469,965	\$ 1,758,506	\$ 1,572,169
Fringe benefits	428,752	514,695	557,119	546,526
Operating costs	179,826	157,675	199,369	132,014
Capital outlay	207,646	-	144,854	60,000
<b>Total expenditures</b>	<b>\$ 2,174,738</b>	<b>\$ 2,142,335</b>	<b>\$ 2,659,848</b>	<b>\$ 2,310,709</b>
Permits & Fees	2,670,233	2,087,000	2,669,000	2,268,500
Other revenues	150	-	2,188	-
<b>Total revenues</b>	<b>\$ 2,670,383</b>	<b>\$ 2,087,000</b>	<b>\$ 2,671,188</b>	<b>\$ 2,268,500</b>
Number of FTE's	24.0	24.0	27.0	24.0

### Department Purpose

The Building Inspections and Central Permitting focus is to ensure qualified building officials inspect new buildings and structures for compliance with the North Carolina State Building Codes. These officials also investigate violations of the County minimum housing ordinance 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 Inspections and Central Permitting Department serves the development and quality of life needs for our citizens.

### Goals and Objectives

**Goal:** Develop and promote methods to leverage technology to cut down on expense and improve efficiency.

#### Objectives:

- Educate contractors on Remote Video Inspections through education and notifications for increased comfort with and use of this technology.
- Develop new inspector interface in conjunction with MIS to improve ease and efficiency in the field.

FY 19/20 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 19/20 Projected Additional Direct Cost - \$1,500

Projected Recurring Annual Cost - \$1,500

## Building Inspections and Central Permitting

---

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

**Objectives:**

- 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 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Permits	14,681	17,516	20,000	23,000
Inspections	41,458	44,129	47,000	50,000
Inspections per inspector per day	22	20	19	16

## District Attorney

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	50,225	53,000	53,000	53,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 50,225</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 2020. 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:** Increase each jail shift by four detention officers to provide better service, safety, and support to detention center staff and detainees.

#### Objectives:

- Currently, detention officers are supposed to round on an inmate twice in an hour, at a random time. That will be changing to three times an hour. Our current staffing levels will not be able to support that change while maintaining the same quality service in other areas.
- State statute regarding juvenile offenders is also changing this year, which will require more transports of juvenile detainees to facilities other than our jail. We will need additional staffing to support these transport demands.
- Current staffing is already in a position where overtime is the norm, not the exception. In order for shifts to be covered, folks are sometimes working more than 40 hours in overtime alone in a single pay period. This creates continued retention issues, chronic fatigue, and potential liability issues with excessive overtime. Add four Jailer I positions to assist with increased population.

FY 19/20 Projected Additional Direct Cost - \$835,674

Projected Recurring Annual Cost - \$779,020

## Emergency Services

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 5,215,730	\$ 5,669,239	\$ 6,125,245	\$ 6,166,322
Fringe benefits	1,759,209	1,929,905	2,024,886	2,190,786
Operating costs	1,814,734	1,768,111	2,344,033	2,111,977
Capital outlay	539,288	1,041,200	1,354,663	2,711,972
<b>Total expenditures</b>	<b>\$ 9,328,961</b>	<b>\$ 10,408,455</b>	<b>\$ 11,848,827</b>	<b>\$ 13,181,057</b>
Restricted intergovernmental	73,673	53,000	54,000	53,000
Sales & Service	4,071,210	3,967,578	4,090,222	4,584,000
Other revenues	666,802	685,000	685,000	685,000
<b>Total revenues</b>	<b>\$ 4,811,685</b>	<b>\$ 4,705,578</b>	<b>\$ 4,829,222</b>	<b>\$ 5,322,000</b>
Number of FTE's	87.0	95.0	95.0	105.0

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

#### Objectives:

- Respond to 90% of all emergency calls in less than 12 minutes.
- Focus on time dependent emergencies such as Stroke, Trauma and ST Elevation Myocardial Infarction (STEMI), ensuring that scene times are less than 15 minutes for 90% of all calls.
- Train 2,000 bystanders in hands only CPR.
- Train all county employees and school system employees in the Stop the Bleed Program.

FY 19/20 Projected Additional Direct Cost - \$6,000

Projected Recurring Annual Cost - \$3,000

**Goal:** Establish an effective recruitment program to assure that we draw the best emergency medical professionals into our system. With the projected growth of the county, we will soon be faced with the need to add additional trucks. We are currently competing against agencies across the State for those students that are coming out of their emergency medical programs.

#### Objectives:

- Attend career fairs at all local high schools

## Emergency Services

---

- Attend career fairs at local colleges.
- Establish a visit schedule to colleges outside of our area at least once per year for recruiting.
- Establish a recruiting booth at the State EMToday Conference and at one national conference.

FY 19/20 Projected Additional Direct Cost - \$15,000  
Projected Recurring Annual Cost - \$10,000

**Goal:** Stock all spare ambulances to the point that they are deployable at a moment's notice, with the exception of cardiac monitors and narcotics. This includes stretchers and all other supplies. This was an issue during Hurricane Florence.

### **Objectives:**

- Place stretchers in all spare units.
- Place hard equipment such as stair chairs, scoop stretchers, Reeves sleeves, and medications on each unit.
- Purchase AED's for emergency use.

FY 19/20 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost - \$0

**Goal:** Maintain a safe working environment for all personnel by ensuring that they have the most up to date protective equipment for the jobs they are called on to perform.

### **Objectives:**

- Purchase a cache or body armor to issue out in case of an active shooter incident.
- Progress toward eventually having all employees with personal body armor.
- Manage protective equipment and assure that all personnel have protective equipment that is in working order and within the manufacture's recommended specifications, to include expected life span.

FY 19/20 Projected Additional Direct Cost - \$16,800  
Projected Recurring Annual Cost – \$15,000

**Goal:** Maintain a dependable fleet of ambulances and primary movers, to assure that our department can complete or mission and maintain repair costs to a minimum.

### **Objectives:**

- Purchase five new ambulances.
- Remount two ambulances.
- Purchase three SUV's for supervisors and management staff.
- Purchase two F-350 pick up trucks for hauling various trailers.

FY 19/20 Projected Additional Direct Cost - \$1,461,211  
Projected Recurring Annual Cost – \$850,000

**Goal:** Provide professional development training and continued medical education to all staff to increase their knowledge of their positions, as well as to prepare for succession planning.

## Emergency Services

---

### Objectives:

- Offer the FTEP-FTO program to all personnel at the FTO level and above.
- Provide an Emergency Services Supervisor Boot Camp for all Supervisors and Assistant Supervisors
- Continue to provide monthly continuing education and include all of our partner agencies.
- Send personnel through Incident Command Training and special operations training.

FY 19/20 Projected Additional Direct Cost - \$75,000

Projected Recurring Annual Cost – \$22,000

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Number of EMS Dispatches	17,891	18,244	18,608	19,166
Number of EMS Transports	10,780	11,069	11,290	11,629
<b>Efficiency Measures</b>				
EMS Emergency Response Time Compliance	72%	70%	70%	69%
EMS Dispatch Unit Hour Utilization	.26	.25	.26	.27
EMS Transport Unit Hour Utilization	.16	.15	.16	.17
EMS Cost Per Unit Hour	\$114.57	\$119.44	\$136.22	\$151.28
<b>Effectiveness Measures</b>				
Total EMS Revenue Collected	\$4,420,530	\$4,737,096	\$4,800,000	\$4,850,000
Cash Per Trip Collected	\$400.16	\$427.96	\$425.16	\$417.06

## Fire Inspections

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ 351,342
Fringe benefits	-	-	-	117,503
Operating costs	-	-	-	58,700
Capital outlay	-	-	-	60,000
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ 587,545
Permits & Fees	-	-	-	100,800
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ 100,800
Number of FTE's	-	-	-	5.0

### Department Purpose

In FY 2020, Fire Inspections became a separate department from Building Inspection and Central Permitting. The Fire Inspections focus is to ensure qualified building officials inspect new buildings and structures for compliance with the North Carolina State Fire Codes. Brunswick County Fire Inspections serves the development and quality of life needs for our citizens.

# Sheriff's Animal Protective Services

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 544,852	\$ 562,171	\$ 638,525	\$ 599,348
Fringe benefits	223,842	218,183	233,126	231,306
Operating costs	305,960	294,549	350,619	305,100
Capital outlay	89,616	-	-	32,000
<b>Total expenditures</b>	<b>\$ 1,164,270</b>	<b>\$ 1,074,903</b>	<b>\$ 1,222,270</b>	<b>\$ 1,167,754</b>
Sales & Services	86,133	85,000	85,000	85,000
Other revenues	99,912	71,137	81,137	73,270
<b>Total revenues</b>	<b>\$ 186,045</b>	<b>\$ 156,137</b>	<b>\$ 166,137</b>	<b>\$ 158,270</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:** Start process of plans for adoption facility while maintaining growth and momentum of animal adoption program, promotion of vaccination awareness, and reductions of feral animal population through spay and neutering programs and community education.

### Objective:

- Hire a shelter consultant to be the liaison for project from start to finish.
- Our live release rate has increased from 19% in 2011 to 74% in 2018 – meaning we have a much higher demand for space to continue this wonderful trend of adoptions in the county.

FY 19/20 Projected Additional Direct Cost - \$10,000

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 combat salary compression among Sheriff's Office positions in order to maintain the level of experience, professionalism, and skills needed to continue to serve Brunswick County.

### Objectives:

- In agency case study of sworn positions in the state, our starting salary of levels of positions between a sergeant and major are below many of the sampled agencies. Some agencies sergeants make more than our lieutenants and are not exempt so therefore eligible for overtime.
- Specifically in-house, many deputies with several years of service (some 10+ or even 20+) are thousands under the mid-point of their pay grade and will never catch up to deputies recently hired
- Add one Information Technology position to assist with a growing agencies IT service demands.

FY 19/20 Projected Additional Direct Cost - \$832,982  
 Projected Recurring Annual Cost - \$832,982

## Other Agencies – Fire and Rescue

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Fire Departments	\$ 640,990	\$ -	\$ 74,600	\$ 60,000
Rescue Squads	330,000	332,800	332,800	331,800
<b>Total expenditures</b>	<b>\$ 970,990</b>	<b>\$ 332,800</b>	<b>\$ 407,400</b>	<b>\$ 391,800</b>
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.

**This page is intentionally left blank.**

## Transportation Budget Summary

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Brunswick Transit System	\$ 230,887	\$ -	\$ 295,087	\$ -
Cape Fear Regional Jetport	97,000	97,000	97,000	111,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	30,230	31,138	31,138	32,072
<b>Total expenditures</b>	<b>\$ 385,617</b>	<b>\$ 155,638</b>	<b>\$ 450,725</b>	<b>\$ 170,572</b>
Restricted intergovernmental	230,887	-	230,903	-
<b>Total revenues</b>	<b>\$ 230,887</b>	<b>\$ -</b>	<b>\$ 230,903</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.

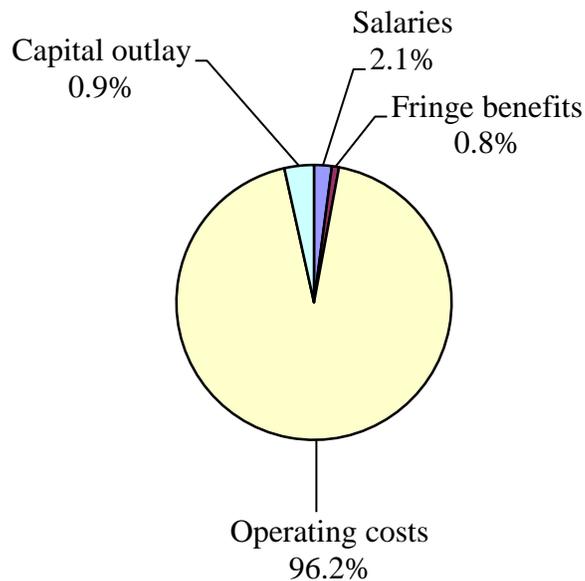
**This page is intentionally left blank.**

# Environmental Protection Budget Summary

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 312,578	\$ 325,369	\$ 341,008	\$ 376,996
Fringe benefits	126,113	127,118	127,118	150,385
Operating costs	15,003,026	15,854,108	16,863,230	16,928,638
Capital outlay	533,296	211,300	221,300	627,000
<b>Total expenditures</b>	<b>\$ 15,975,013</b>	<b>\$ 16,517,895</b>	<b>\$ 17,552,656</b>	<b>\$ 18,083,019</b>
Other taxes and licences	318,339	253,000	253,000	253,000
Restricted intergovernmental	15,250	62,476	62,476	61,476
Permits and fees	33,044	-	-	-
Sales and Service	2,618,287	2,280,000	3,218,800	2,650,000
Other revenue	6,311	300	300	500
Debt proceeds-capital lease	505,057	-	-	-
<b>Total revenues</b>	<b>\$ 3,496,288</b>	<b>\$ 2,595,776</b>	<b>\$ 3,534,576</b>	<b>\$ 2,964,976</b>
Number of FTE's	7.0	7.0	7.0	8.0

### Environmental Protection Approved Expenditures FY 2020



## Solid Waste

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 312,578	\$ 325,369	\$ 341,008	\$ 376,996
Fringe benefits	126,113	127,118	127,118	150,385
Operating costs	14,803,245	15,619,045	16,628,167	16,686,895
Capital outlay	533,296	211,300	221,300	627,000
<b>Total expenditures</b>	<b>\$ 15,775,232</b>	<b>\$ 16,282,832</b>	<b>\$ 17,317,593</b>	<b>\$ 17,841,276</b>
Other taxes and licenses	318,339	253,000	253,000	253,000
Restricted intergovernmental	15,250	62,476	62,476	61,476
Permits & Fees	33,044	-	-	-
Sales & Services	2,618,287	2,280,000	3,218,800	2,650,000
Other revenues	6,311	300	300	500
Debt proceeds-capital lease	505,057	-	-	-
<b>Total revenues</b>	<b>\$ 3,496,288</b>	<b>\$ 2,595,776</b>	<b>\$ 3,534,576</b>	<b>\$ 2,964,976</b>
Number of FTE's	7.0	7.0	7.0	8.0

### 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:** Improve delivery service, 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:

- Utilize the Community Waste Reduction and Recycling Grant awarded to the Solid Waste Department in FY2019. Due to Hurricane Florence, the Solid Waste Department submitted an extension to the Grant so the work will be included in the FY2020 budget.
- 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 19/20 Projected Additional Direct Cost - \$66,845, \$53,476. state grant funds and \$13,369 county 20% match 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 & demolition debris.

## Solid Waste

---

### Objectives:

- Save landfill air space by extracting recyclables out of individual loads of construction & demolition debris that are dumped in the landfill.
- Construct an area on top of the landfill to allow residents to dump loads of construction & 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 extracting process will be efficient and necessary in supporting our goal of saving landfill space, while improving our recycling efforts.

FY 19/20 Projected Additional Direct Cost - \$25,000

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Tonnage of all materials received per 1,000 population.	1,144.01	1,099.27	1,342.11	1,464.11
Tonnage of recyclables received per 1,000 population.	206.48	175.14	221.36	233.77
Tonnage of all materials per FTE.	24,931.69	24,814.25	31,313.69	35,340.84
<b>Efficiency Measures</b>				
Tonnage of recyclables received as a percentage of tonnage of MSW received.	31.37%	26.74%	31.09%	31.32%

## Environmental Protection Other Agencies

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Forestry	199,781	235,063	235,063	241,743
<b>Total expenditures</b>	\$ 199,781	\$ 235,063	\$ 235,063	\$ 241,743
Number of FTE's	-	-	-	-

### Department Purpose

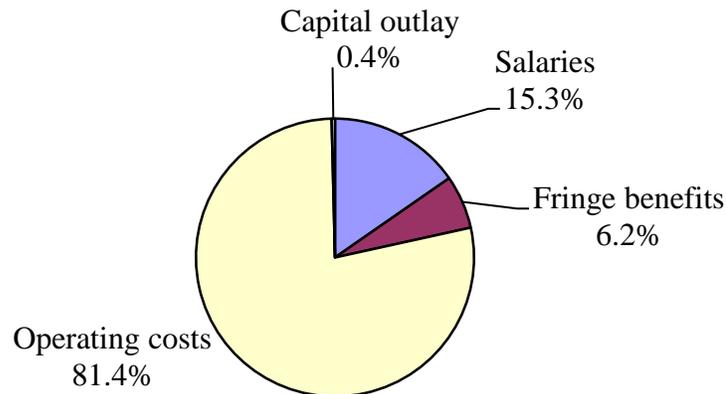
In FY 2020, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

## Economic & Physical Development Budget Summary

### Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 1,129,154	\$ 1,157,335	\$ 1,258,241	\$ 1,257,068
Fringe benefits	410,521	467,408	485,196	509,891
Operating costs	4,398,573	6,683,713	7,198,460	6,400,678
Capital outlay	5,485	95,000	89,699	32,000
<b>Total expenditures</b>	<b>\$ 5,943,733</b>	<b>\$ 8,403,456</b>	<b>\$ 9,031,596</b>	<b>\$ 8,199,637</b>
Restricted intergovernmental	3,844,913	3,846,275	4,390,915	3,996,275
Permits and fees	65,195	46,480	54,230	53,480
Sales and service	4,142	38,853	38,853	38,891
Investment earnings	202	150	150	150
Other revenue	22,153	100	3,850	1,100
<b>Total revenues</b>	<b>\$ 3,936,605</b>	<b>\$ 3,931,858</b>	<b>\$ 4,487,998</b>	<b>\$ 4,089,896</b>
Number of FTE's	20.8	24.9	24.9	25.9

### Economical and Physical Development Approved Expenditures FY 2020



## Cooperative Extension

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 300,694	\$ 312,416	\$ 352,454	\$ 308,110
Fringe benefits	115,770	154,261	157,324	147,782
Operating costs	104,232	121,983	133,469	124,983
Capital outlay	5,485	35,000	36,053	-
<b>Total expenditures</b>	<b>\$ 526,181</b>	<b>\$ 623,660</b>	<b>\$ 679,300</b>	<b>\$ 580,875</b>
Restricted intergovernmental	48,850	-	49,640	-
Permits & Fees	14,926	20,180	20,180	20,180
Other revenues	623	-	1,000	-
<b>Total revenues</b>	<b>\$ 64,399</b>	<b>\$ 20,180</b>	<b>\$ 70,820</b>	<b>\$ 20,180</b>
Number of FTE's	8.8	8.8	7.8	7.8

### 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.

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

## Cooperative Extension

---

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Community contacts	40,961	42,000	46,000	47,950
Number of educational courses	120	152		160
Number of local advisory stakeholders	45	26	26	26
<b>Efficiency Measures</b>				
Master Gardener Volunteer Hours	5,650	6,000	6,500	6,700
4-H Volunteer Hours	1,331	2,000	2,750	2,900
FCS Volunteer Hours	552	300	325	325
<b>Effectiveness Measures</b>				
Number of VAD farms	200	202	203	204
Renewed pesticide, waste, & Septic certificates	120	125	125	130
Number of passing ServSafe students	119	122	125	128

# Planning

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 392,502	\$ 409,603	\$ 431,613	\$ 464,379
Fringe benefits	131,875	144,711	140,711	169,705
Operating costs	112,363	130,450	125,450	398,700
Capital outlay	-	30,000	23,940	-
<b>Total expenditures</b>	<b>\$ 636,740</b>	<b>\$ 714,764</b>	<b>\$ 721,714</b>	<b>\$ 1,032,784</b>
Permits & Fees	39,195	25,800	33,550	32,800
Other revenues	18,825	-	-	1,000
<b>Total revenues</b>	<b>\$ 58,020</b>	<b>\$ 25,800</b>	<b>\$ 33,550</b>	<b>\$ 33,800</b>
Number of FTE's	6.0	7.0	7.0	8.0

## Department Purpose

The focus of the Planning 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 provides public planning services to the unincorporated areas of Brunswick County that are outside municipalities' planning jurisdictions. Functions include but are not limited to zoning, subdivision of land, long-range planning, transportation planning, specialized planning projects, development approval, and Minor CAMA Permits. Planning 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 supports and facilitates the Brunswick County Planning Board, the Brunswick County Zoning Board of Adjustment, and the Brunswick County Technical Review Committee (TRC). Planning 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 solution-based and customer-oriented for both residents and businesses.
- Implement improvements that support a 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.
- Facilitate Brunswick County Management System (BCMS) Enhancements through creation of a policy and procedures manual and participation in on-going system review project.
- Contract a temporary part-time administrative position (not to exceed 1,300 hours).
- Evaluate the Planning Fee Schedule.

## Planning

---

- Make applications and payments accessible online.
- Explore phone system enhancements.

FY 19/20 Projected Additional Direct Cost – \$20,000  
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.
- Pursue grant funding to publish the Brunswick County Exceptional Design Manual.
- Continue to coordinate Shoreline Protection activities with State, Federal, local governments, 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.
- Facilitate the development of the Holden Beach Causeway Corridor Study.
- Pursue a Comprehensive Land Use Plan in a joint planning process with Parks & Recreation.

FY 19/20 Projected Additional Direct Cost – \$208,000  
Projected Recurring Annual Cost – \$0

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

### **Objectives:**

- Provide on-going participation and staff representation for the Sunny Point Joint Land Use Study, the Brunswick County Voluntary Agricultural Board, the Brunswick Transit System, and the Cape Fear RC& D Council.
- Provide planning services to the Town of Northwest.
- 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.
- Add a full-time Project Planner Position (Grade 66).

FY 19/20 Projected Additional Direct Cost – \$44,000  
Projected Recurring Annual Cost – \$44,000

**Goal:** Support transportation planning activities to promote vital system enhancements and to improve mobility options.

### **Objectives:**

- Pursue the update to the Brunswick County Comprehensive Transportation Plan with NCDOT and all three transportation planning organizations including the Cape Fear Rural Planning Organization (CFRPO), the Wilmington Metropolitan Planning Organization (WMPO) and the Grand Strand Area Transportation Study (GSATS MPO).

## Planning

---

- Monitor and engage in NCDOT's Transportation Improvement Program prioritization process with all three transportation planning organizations and NCDOT staff.
- Provide on-going participation, staff representation, and support to all three transportation planning organizations and the Brunswick Transit System.
- Work collaboratively with municipalities, Brunswick Transit System, NCDOT, property owners and others on transportation related issues, plans and projects.
- Actively participate in the development of the Brunswick County Public Transportation Community Connectivity Plan and the development East Coast Greenway Feasibility Study.

FY 19/20 Projected Additional Direct Cost – \$65,000

Projected Recurring Annual Cost – \$45,000

## Planning

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Board of Commissioners Preparation (rezonings, text amendments, loan deferrals)	-	18	29	27
Planning Board Development Review Preparation	23	33	48	46
Total # of Text Amendments Processed	-	4	10	5
Total # of Rezonings Processed	12	13	18	20
# of Conditional Zonings	3	1	3	3
Avg. # of Rezonings Process w/in 60-90 days	9	12	8	15
Avg. # of Rezonings Process w/in 90-120 days	3	1	10	5
# of Rezonings <5 Acres	2	6	9	9
# of Rezonings 5 – 49.99 Acres	10	5	6	8
# of Rezonings >50 Acres	0	2	0	3
# of Rezonings Amended by Staff	3	1	2	2
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	0	0	1	0
Total # of Land Use Plan Amendments Processed	6	5	8	10
Total # of Major Subdivisions & PDS Requested	5	11	12	14
Total # of Units (SF & MF) Approved	912	5,429	1,500	2,500
% of Major Subdivisions & PDS Approved	100%	100%	92%	100%
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	472.89	1,161.12	1,000	1,500
Board of Adjustment Preparation (Special Use Permits, Variances, & Appeals)	7	13	16	16
Avg. # of cases per month	0.59	1.08	1.33	1.33
Planning Main Phone Activity	-	2111	3924	4000
Final Plat Reviews	407	400	446	454
Commercial Project Reviews <sup>2</sup>	441	441	486	534
Commercial Site Plan Revenue	\$11,200	\$9,820	\$10,900	\$12,000
Residential Project Reviews <sup>3</sup>	2,294	2,399	2,544	2,798
Septic Permit Project Reviews <sup>4</sup>	-	323	359	360
Site Plan Alternative Design Flexibility	0	3	2	2
Administrative Adjustments	13	12	6	8
Non-Conforming Use Certificates	2	6	1	2
Sign Permit Reviews	-	66	75	80
CAMA Permit Reviews	-	2,863	3,127	3,300
Zoning Verification Letters	26	26	29	30
Total # of Campgrounds Requested	0	1	2	2
Total # of Campground Units	0	15	125	150
<p>(1) FY 18/19 data was impacted by Hurricane Florence.</p> <p>(2) Numbers reflect the total commercial projects reviewed by the Planning. Does not include sign permit and change of use reviews.</p> <p>(3) Numbers reflect the total residential property development projects reviewed by the Planning. There is no revenue generated for residential project reviews. These numbers do not reflect Setback Certifications (foundation survey) reviews, revisions, or any septic permit project reviews that are routinely completed by Planning.</p> <p>(4) Numbers reflect the total number of new septic improvement permits reviewed by Planning. There is no revenue generated for septic permit project reviews. This does not include septic rechecks permits or authorization to Construction Reviews that are also completed.</p>				

# Public Housing

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 122,196	\$ 136,627	\$ 126,627	\$ 131,246
Fringe benefits	49,991	55,296	55,296	55,565
Operating costs	1,987,786	2,163,180	2,173,180	2,168,330
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,159,973</b>	<b>\$ 2,355,103</b>	<b>\$ 2,355,103</b>	<b>\$ 2,355,141</b>
Restricted intergovernmental	2,092,420	2,316,000	2,316,000	2,316,000
Sales & Services	4,142	38,853	38,853	38,891
Investment earnings	202	150	150	150
Other revenues	34	100	100	100
<b>Total revenues</b>	<b>\$ 2,096,798</b>	<b>\$ 2,355,103</b>	<b>\$ 2,355,103</b>	<b>\$ 2,355,141</b>
Number of FTE's	3.0	3.2	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:** Improve customer service.

### 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
- HUD approved Waiting List Waiver to provide vouchers to qualified Hurricane Florence victims
- Pursue partnerships with other Human Service entities to assist with supportive housing options for clients

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

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

### Objectives:

- Increase HUD participation rate 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

---

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

FY 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
# of Vouchers Issued – New/Move	99	86	156	150
# of Annual Reviews & Interim Changes	683	520	630	650
# of Housing Inspections	675	648	714	700
# of HAP Contracts Executed	75	63	80	80

## Soil and Water

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 153,759	\$ 158,292	\$ 159,117	\$ 165,517
Fringe benefits	59,028	58,429	58,187	61,737
Operating costs	17,548	17,800	19,967	17,350
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 230,335</b>	<b>\$ 234,521</b>	<b>\$ 237,271</b>	<b>\$ 244,604</b>
Restricted Intergovernmental	30,150	30,275	30,275	30,275
Permits & Fees	899	500	500	500
Other revenues	2,411	-	2,750	-
<b>Total revenues</b>	<b>\$ 33,460</b>	<b>\$ 30,775</b>	<b>\$ 33,525</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 Board includes three elected and two appointed positions 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 installation of best management practices, conservation of land, improve water and soil quality, enhancement of wildlife habitat, farmland preservation and forest management.

### Goals and Objectives

**Goal:** Improve flow of drainage by removing debris in county streams that are present because of Hurricane Florence.

#### Objectives:

- Apply for assistance through the USDA-Natural Resources Conservation Service – Emergency Watershed Protection Program to remove blockages in streams throughout the county.
- Apply for EWP Matching Funds through the NC Division of Soil and Water Conservation Disaster Relief Program.

FY 19/20 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 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

## Soil and Water

---

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Cost Share Funds Encumbered	\$235,918	\$404,008	\$117,327	\$120,000
Conservation Planned Acres	708	5,864	454	700
Participation in Environmental Education	3,482	5,800	4,500	5,000
Number of Citizens Assisted	1,647	1,647	1,500	1,500
Cost Share Funds Disbursed	\$80,603	\$28,031	\$103,362	\$118,245
Conservation Applied Acres	3,007	2,419	6,605	6,616

# Community Enforcement

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 132,464	\$ 140,397	\$ 188,430	\$ 187,816
Fringe benefits	51,750	54,711	73,678	75,102
Operating costs	13,929	14,190	15,284	20,115
Capital outlay	-	30,000	29,706	32,000
<b>Total expenditures</b>	<b>\$ 198,143</b>	<b>\$ 239,298</b>	<b>\$ 307,098</b>	<b>\$ 315,033</b>
Permits & Fees	10,175	-	-	-
Other revenues	260	-	-	-
<b>Total revenues</b>	<b>\$ 10,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	-	3.0	4.0	4.0

## Department Purpose

Community Enforcement is tasked with fulfilling Brunswick County's responsibilities of ensuring Brunswick County is a safe, healthy, and an appealing place to live, work, and play while balancing citizen complaints with protecting owners' rights. Enforcement uniformly enforces the Brunswick County Unified Development Ordinance and the Brunswick County Solid Waste Ordinance through education, investigation, and compliance remediation.

## Goals and Objectives

**Goal:** Enhance community appearance and protect property values through positive and proactive enforcement.

### Objectives:

- Continue implementation of the Community Improvement & Solutions (CIS) Program.
- Improve community conditions through proactive enforcement by targeting specific community problems.
- Coordinate with NCDOT for temporary signs placed along state roadways.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Increase complaint responsiveness and case efficiency.

### Objectives:

- Replace two (2) trucks.
- Explore integrating violation cases within BCMS.
- Provide online option for payment of violation fines.
- Continue team-oriented approach to enforcement.
- Review violation compliance remediation procedures, letters, and forms.
- Successfully close 90% of cases within 60 days.
- Explore repeat offender regulations related to solid waste and zoning.

FY 19/20 Projected Additional Direct Cost - \$64,000

# Community Enforcement

---

Projected Recurring Annual Cost - \$0

**Goal:** Focus on education and outreach.

**Objectives:**

- Develop new educational literature/handouts.
- Staff training on new laws and policies.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Cases opened	319	442	410	430
Cases closed	279	433	350	390
<b>Efficiency Measures</b>				
Cases closed per officer	93	144	210	130
Avg. # of cases processed per month per officer	26.58	36.83	34.16	35.83
<b>Effectiveness Measures</b>				
% of cases successfully closed within 60 days	n/a	n/a	94%	90%
Structures removed by CIS Program	n/a	n/a	10	30

## Economic Development Other

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Dredging projects	\$ 177,868	\$ -	\$ 190,000	\$ -
Boiling Spring Lakes	-	288,750	288,750	-
Shoreline protection	-	2,022,360	1,927,360	1,596,200
Brun. Business & Industry Dev.	425,000	425,000	425,000	425,000
<b>Total expenditures</b>	<b>\$ 602,868</b>	<b>\$ 2,736,110</b>	<b>\$ 2,831,110</b>	<b>\$ 2,021,200</b>
Restricted Intergovernmental	84,000	-	95,000	-
<b>Total revenues</b>	<b>\$ 84,000</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

### Department Purpose

In FY 2020, funds in the amount of \$1,596,200 were budgeted for shoreline protection projects.

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 2020 budget is \$425,000.

## Brunswick County Occupancy Tax

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Operating costs	\$ 1,589,793	\$ 1,500,000	\$ 1,900,000	\$ 1,650,000
<b>Total expenditures</b>	\$ 1,589,793	\$ 1,500,000	\$ 1,900,000	\$ 1,650,000
Restricted intergovernmental	1,589,493	1,500,000	1,900,000	1,650,000
<b>Total revenues</b>	\$ 1,589,493	\$ 1,500,000	\$ 1,900,000	\$ 1,650,000
Number of FTE's	-	-	-	-

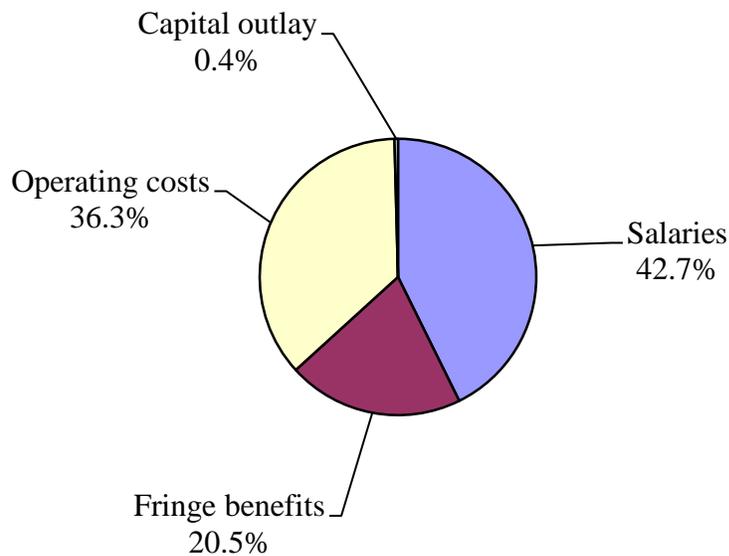
The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The TDA is a discretely presented component unit of the County. The TDA, which provides a financial 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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 10,128,566	\$ 11,080,609	\$ 11,495,221	\$ 11,602,139
Fringe benefits	5,040,022	5,228,315	5,311,818	5,583,909
Operating costs	8,407,493	9,343,296	10,182,629	9,877,311
Capital outlay	274,648	168,910	189,233	110,200
<b>Total expenditures</b>	<b>\$ 23,850,729</b>	<b>\$ 25,821,130</b>	<b>\$ 27,178,901</b>	<b>\$ 27,173,559</b>
Restricted intergovernmental	11,944,539	11,254,624	12,186,199	11,721,036
Permits and Fees	67,394	65,500	65,500	70,500
Sales and service	871,497	832,500	838,250	835,050
Other revenue	162,259	57,000	144,000	55,000
Fund balance appropriated	-	274,410	294,410	321,100
<b>Total revenues</b>	<b>\$ 13,045,689</b>	<b>\$ 12,484,034</b>	<b>\$ 13,528,359</b>	<b>\$ 13,002,686</b>
Number of FTE's	219.0	220.8	221.8	223.8

**Human Services  
Approved Expenditures  
FY 2020**



## Health Services

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 3,449,307	\$ 3,826,883	\$ 4,004,497	\$ 4,003,917
Fringe benefits	1,654,502	1,774,376	1,809,967	1,869,839
Operating costs	1,843,717	2,171,594	2,439,612	2,220,966
Capital outlay	102,521	93,910	114,233	110,200
<b>Total expenditures</b>	<b>\$ 7,050,047</b>	<b>\$ 7,866,763</b>	<b>\$ 8,368,309</b>	<b>\$ 8,204,922</b>
Restricted intergovernmental	2,537,140	2,474,539	2,877,144	2,655,039
Sales & Services	871,497	832,500	838,250	835,050
Other revenues	133,520	45,000	56,000	45,000
Fund balance appropriated	-	274,410	294,410	321,100
<b>Total revenues</b>	<b>\$ 3,542,157</b>	<b>\$ 3,626,449</b>	<b>\$ 4,065,804</b>	<b>\$ 3,856,189</b>
Number of FTE's	73.1	73.9	73.9	74.9

### 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:** Continue Implementation of Clinic Practice Management Improvements

#### Objectives:

- Track number of patients per day with a goal of increasing patients from an average of 9/day to 12/day;
- Decrease the number of patients who do not show up for appointments;
- Track the number of same-day appointments to ensure maximum patient access;
- Track the number of well child checks;
- Reduce the number of outstanding billing sheets and provider documentation to ensure prompt filing with insurance companies including Medicaid;
- Track the number of insurance claims filed and paid to ensure prompt payment for services rendered.
- Ensure accurate and complete coding, billing, and documentation practices for the Child Health, Maternal Health, Family Planning, and BCCCP programs;
- Continue to 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;
- Continue to 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.

## Health Services

---

FY 19/20 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 19/20 Projected Additional Direct Cost – \$2,525  
Projected Recurring Annual Cost – \$2,525

**Goal:** Continue Quality Improvement Program

**Objectives:**

- Conduct regular CQI Team meetings;
- Educate staff on the principles and practices of CQI, with the goal of establishing a QI culture within the department;
- Select and complete at least one new CQI project per FY.

FY 19/20 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Continue to Provide Outreach Services

**Objectives:**

- Continue to leverage social media, such as our agency Facebook page and twitter accounts, to increase awareness of departmental services;
- Continue to provide CD screenings to area treatment centers;
- Implement CD screenings at BC Detention Center;
- Investigate new opportunities to provide wellness screenings to community children.

FY 19/20 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Improve and Enhance Customer Service

**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 19/20 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Continue to Modify WIC Program to Meet Client Needs

## Health Services

---

### **Objectives:**

- Enhance customer service by maintaining full staff employment and retention;
- Continue to enhance efficiency by applying CQI principles and rotating office availability to meet client demand;
- Continue to increase the funding for the WIC program by increasing the client participation rate.

FY 19/20 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 19/20 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**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 19/20 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 19/20 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Increase and Enhance Community Mental Health/Substance Abuse Partnerships and Services

### **Objectives:**

- Identify stakeholders that offer mental health and substance abuse services in Brunswick County and the surrounding area;
- Continue to utilize new and existing 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; Partner with TIDES, Inc., a comprehensive, intensive, outpatient treatment program for women with Opioid Use Disorder who are pregnant, anticipating pregnancy, or postpartum, to offer out-patient support services to five Brunswick

## Health Services

---

County residents for opioid dependence treatment, including supportive housing.

FY 19/20 Projected Additional Direct Cost – \$67,500

Projected Recurring Annual Cost – \$67,500

**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 19/20 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Focus Efforts to Address Substance Use Disorders

**Objectives**

- Create a dedicated Health Educator position to coordinate Brunswick County’s efforts to address substance use disorders (including prescription drug and heroin) by identifying and developing prevention-oriented strategies to focus attention and public efforts on solutions to addiction;
- Assist members of the Brunswick County Substance Use and Addiction Commission with initiatives targeting substance use disorders;
- Work collaboratively with community partners (such as Brunswick County Sheriff’s Office; Brunswick County Court System, area mental health and substance abuse providers) and local, state, and federal partners as well as other stakeholders to effectively prevent, reduce and/or eliminate substance use disorders, especially opioid addiction, in Brunswick County.

FY 19/20 Projected Additional Direct Cost – Funded by ABC

Projected Recurring Annual Cost – Funded by ABC

**Goal:** Improve Environmental Health Client Satisfaction Rate

**Objectives:**

- Increase staffing to levels adequate to meet customer demand;
- Maintain high quality in both OSWP and FLI programs to ensure protection of the public health and prevent liability issues;
- Investigate the use of technology to enhance efficiencies for inspections.

FY 19/20 Projected Additional Direct Cost – \$200,000

Projected Recurring Annual Cost – \$140,000

## Health Services

---

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
WIC Vouchers Issued	2,326	2,321	2,089	2,251
BCCCP Patients Screened Per FTE	260	362	250	250
Child Health Patients Seen Per FTE (unduplicated)	796	693	757	864
<b>Efficiency Measures</b>				
Percentage of Onsite Applications Completed Within Two Weeks	98%	37%	50%	40%
Percentage of Mandated Sanitation Inspections Completed	96%	100%	75%	90%
<b>Effectiveness Measures</b>				
Percentage of Recommended Immunizations recorded into State Registry	67%	68%	68%	70%

## Social Services

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 6,545,048	\$ 7,114,785	\$ 7,351,783	\$ 7,459,072
Fringe benefits	3,330,513	3,399,525	3,447,437	3,658,637
Operating costs	4,344,673	4,766,429	5,115,846	5,051,389
Capital outlay	172,127	75,000	75,000	-
<b>Total expenditures</b>	<b>\$ 14,392,361</b>	<b>\$ 15,355,739</b>	<b>\$ 15,990,066</b>	<b>\$ 16,169,098</b>
Restricted intergovernmental	9,277,337	8,778,085	9,179,958	9,063,997
Permits & Fees	67,394	65,500	65,500	70,500
Other revenues	28,739	12,000	88,000	10,000
<b>Total revenues</b>	<b>\$ 9,373,470</b>	<b>\$ 8,855,585</b>	<b>\$ 9,333,458</b>	<b>\$ 9,144,497</b>
Number of FTE's	142.9	143.9	144.9	145.9

### 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 and child welfare staff on NC FAST and policy.
- Continue to collaborate with community partners enhancing the programs to support older youth in Foster Care, families at risk of children in foster care and families whose children are in foster care
- Continue to expand the number and diversity of foster homes located in Brunswick County.
- Expand partnership with Brunswick Family Assistance to provide services to fulfill the unmet needs of residents.
- Hire three (2 new and 1 reclassification) additional Child Welfare Social Workers to meet caseload standards and needs of community to ensure safety and wellbeing of Brunswick County's children and families.
- Provide leadership to ensure department is meeting mandated measures identified in State-County MOU.
- Reclassify vacant Human Resource Specialist to IMC Program Specialist for the Child Care Assistance program due to changing work demands created by the rollout of NC FAST.
- Continue to recognize staff through Employee of the Quarter recognition.
- 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.
- Support Carousel Center opening of Brunswick County Center to improve access for social worker, sheriff's office and families.

## Social Services

---

FY 19/20 Projected Additional Direct Cost - \$72,242

Projected Recurring Annual Cost - \$ 68,492

**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.
- 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.
- Meet State and Federal audit results, ensure agency meets quality standards as outlined in House Bill 630.
- Provide leadership to ensure department is meeting mandated measures identified in State-County MOU.
- Upgrade Northwoods document management system for social work programs from Compass to Traverse.

FY 19/20 Projected Additional Direct Cost - \$53,456

Projected Recurring Annual Cost - \$53,456

## Social Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Food Stamp (FNS) Applications – Annually	4,741	5,188	13,432***	5,200
Adult Medicaid Application – Annually	2,020	2,087	1,934	2,000
Family and Children (F/C) Medicaid Applications – Annually	4,142	3,758	4,245	4,300
Crisis Intervention Program (CIP) Application - Annually	2,232	2,338	2,102	2,200
Low Income Home Energy Assistance Program (LIHEAP) Applications - Annually	1,740	1,772	2,192	2,300
FNS Application Processing Percent Timeliness (95% or better)	**	95%	95%*	95%*
FNS Expediated Apps Processing Percent Timeliness (95% or better)	**	99%	95%*	95%*
FNS Recert Processing Percent Timeliness (95% or better)	**	**	95%*	95%*
Adult Medicaid Processing Percent Timeliness (90% or better)	**	98%	90%*	90%*
F/C Medicaid Processing Percent Timeliness (90% or better)	**	95%	90%*	90%*
CIP Processing Percent Timeliness (95% or better)	**	**	95%*	95%*
LIHEAP Processing Percent Timeliness (95% or better)	**	**	95%*	95%*
Adult Protective Service Reports - Annually	305	334	335	340
Adult Protective Service Reports Accepted - Annually	136	141	150	160
Child Protective Service (CPS) Reports – Annually	1,182	1,391	1,400	1,420
Child Protective Service Reports Accepted- Annually	659	826	850	875
CPS Percent of Cases Initiated Timely (95% or better)	95%	94%	95%*	95%*
Number Reports of Babies Born Addicted to Drugs	16	40	55	65
Number of Children Entered Foster Care	83	97	100	100
Percent of Foster Children with Face to Face visits with their Social Worker - Annual Average (95% or better)	**	98%	95%*	95%*
Child Support Cases	3,242	3,418	3,450	3,500
Annual Percent of Child Support Cases Under Order	87.63%	83.85%	84.35%*	84.35%
Child Support Annual Collections	6,536,592	6,469,518	6,469,518*	6,469,518

\*annual goal    \*\* data unavailable

\*\*\* FNS cases in FY 18/19 includes applications accepted from Disaster Food Stamp program

# Veterans Services

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 134,211	\$ 138,941	\$ 138,941	\$ 139,150
Fringe benefits	55,007	54,414	54,414	55,433
Operating costs	14,515	17,655	17,655	15,637
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 203,733</b>	<b>\$ 211,010</b>	<b>\$ 211,010</b>	<b>\$ 210,220</b>
Restricted Intergovernmental	2,175	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,175</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:** Enhance and improve customer service.

### Objectives:

- File electronic claims to the VA when possible.
- Continue to add new contacts to the Veterans Group so more veterans will receive the important updates and information concerning veterans' benefits.
- Prepare and certify NC veteran license plate applications, disabled veteran hunting/fishing licenses, and the NC disabled veteran's property tax exclusion.

FY 19/20 Projected Additional Direct Cost - \$1,000

Projected Recurring Annual Cost - \$1,500

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

### Objectives:

- Give presentations to the Brunswick County Veterans Coalition and other local organizations to promote awareness of veterans' benefits.
- 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.

## Veterans Services

- Advertise in the two local newspapers concerning our office and veterans' benefits.
- Continue to attend the Homeless Task Force meetings.

FY 19/20 Projected Additional Direct Cost - \$1,500

Projected Recurring Annual Cost - \$2,000

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

### Objectives:

- 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 a 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.
- Continue to work with the District 9 American Legion and the Winston Salem VA Regional Office at the yearly Veteran Benefits Experience Center event to promote VA benefits and provide assistance to veterans.
- 

FY 19/20 Projected Additional Direct Cost - \$1,200

Projected Recurring Annual Cost - \$1,500

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total in-person contacts	1,820	2,081	2,100	2,200
Total telephone calls	6,457	6,298	7,613	7,800
Emails/faxes	2,195	2,473	2,790	3,000
New clients added to Vims/VetraSpec	389	446	506	525
Forms generated using Vims/VetraSpec	2,913	3,073	3,352	3,500
Letters sent to recently discharged veterans	10	0	13	N/A
Letters sent to Next of Kin regarding benefits	83	123	84	90
Certified Veteran License Plates	91	136	143	150
Certified Veteran hunting/fishing licenses	N/A	14	29	30
Veterans group email notifications sent	11	11	11	11
Benefit presentations given	10	11	11	11
Compensation & Pension expenditures paid by VA in Brunswick County	\$63,838,000	\$65,220,000	\$67,000,000	\$69,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$3,097,000	\$2,752,000	\$2,800,000	\$2,800,000
Insurance & Indemnities paid by VA in Brunswick County	\$941,000	\$1,479,000	\$1,600,000	\$1,600,000
Medical care expenditures paid by VA in Brunswick County	\$25,029,000	\$29,350,000	\$31,000,000	\$35,000,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	\$92,905,000	\$98,800,000	\$102,400,000	\$108,400,000

## Human Services Other Agencies

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Brunswick Sr Resources	\$ 2,076,705	\$ 2,387,618	\$ 2,482,419	\$ 2,589,319
Juvenile Crime Prevention Council	6,496	-	6,500	-
JCPC Coastal Horizons	56,763	-	60,024	-
JCPC Teen Court	49,624	-	48,573	-
Providence Home	15,000	-	12,000	-
<b>Total expenditures</b>	<b>\$ 2,204,588</b>	<b>\$ 2,387,618</b>	<b>\$ 2,609,516</b>	<b>\$ 2,589,319</b>
Restricted intergovernmental	127,887	-	127,097	-
<b>Total revenues</b>	<b>\$ 127,887</b>	<b>\$ -</b>	<b>\$ 127,097</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

### Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 20 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 \$2,378,618 to \$2,589,319 in FY 2020 is mainly to support the recent openings of additional or improved facilities/senior centers in the County.

## Education

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Brunswick Community College	\$ 4,261,167	\$ 4,399,867	\$ 4,489,064	\$ 4,532,426
Brunswick County Schools	38,081,491	40,756,278	40,756,278	43,738,870
<b>Total expenditures</b>	<b>\$ 42,342,658</b>	<b>\$ 45,156,145</b>	<b>\$ 45,245,342</b>	<b>\$ 48,271,296</b>
Other revenue	362,638	224,000	-	-
<b>Total revenues</b>	<b>\$ 362,638</b>	<b>\$ 224,000</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

# Brunswick Community College

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Brunswick Community College	\$ 4,261,167	\$ 4,399,867	\$ 4,489,064	\$ 4,532,426
<b>Total expenditures</b>	\$ 4,261,167	\$ 4,399,867	\$ 4,489,064	\$ 4,532,426
Other revenue	362,638	224,000	-	-
<b>Total revenues</b>	\$ 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.

## Goals:

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.

## Objectives:

- 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.

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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Brunswick County Schools	\$ 38,081,491	\$ 40,756,278	\$ 40,756,278	\$ 43,738,870
<b>Total expenditures</b>	\$ 38,081,491	\$ 40,756,278	\$ 40,756,278	\$ 43,738,870
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 2018-2019 Brunswick County School System served over 12,321 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 1,978 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 826 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 \$43,738,870 to the school system in FY 20 under the terms of the agreement.

In 2019-2020, Brunswick County Schools expects membership of 12,651, an increase over the 2018-2019 student average daily membership. During the 2018-2019 school year, 1,274 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 118 students for the 2019-2020 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 2020, the County ad valorem funded operating budget to the school system is \$42,840,126 which is an increase of \$2,921,306 or 7.3% over the prior year amount of \$39,918,820. Debt service for the County schools for FY 2020, funded by ad valorem revenue totals \$10.8 million and funded by local option sales tax and NC Education Lottery totals \$3.2 for a total of \$14.0 million. The School System was allocated \$3,343,751 for the annual capital improvement plan dedicated to small capital improvement projects and \$1,700,000 for classroom technology enhancements throughout the system.

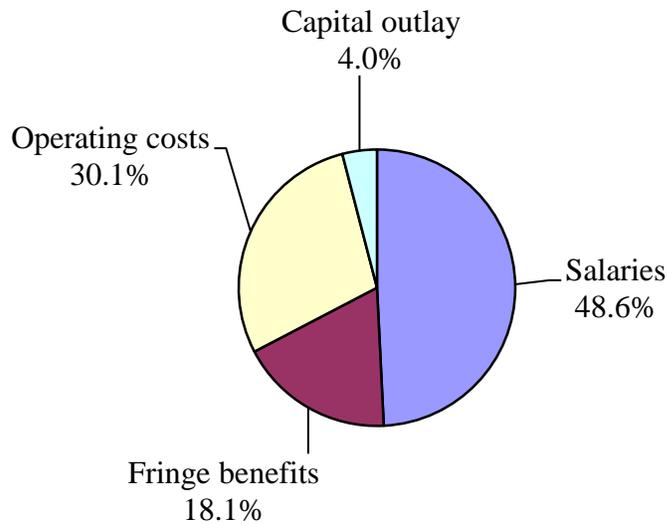
The funding sources are local option sales tax proceeds legislated for K-12 schools of \$3,941,082, \$898,744 of current year ad valorem taxes appropriated under the funding agreement, and \$203,925 of prior year collections of ad valorem taxes.

## Cultural and Recreational Budget Summary

### Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 2,104,773	\$ 2,267,572	\$ 2,277,575	\$ 2,312,615
Fringe benefits	789,503	818,496	827,459	851,563
Operating costs	1,259,528	1,332,800	1,408,868	1,344,680
Capital outlay	145,946	549,000	548,700	189,500
<b>Total expenditures</b>	<b>\$ 4,299,750</b>	<b>\$ 4,967,868</b>	<b>\$ 5,062,602</b>	<b>\$ 4,698,358</b>
Restricted intergovernmental	154,674	135,000	150,238	140,000
Sales and service	312,771	323,850	323,850	332,350
Other revenue	30,199	31,500	31,500	32,000
<b>Total revenues</b>	<b>\$ 497,644</b>	<b>\$ 490,350</b>	<b>\$ 505,588</b>	<b>\$ 504,350</b>
Number of FTE's	43.0	45.0	45.0	45.0

### Cultural and Recreational Approved Expenditures FY 2020



# Library

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 729,865	\$ 792,551	\$ 792,551	\$ 811,285
Fringe benefits	299,256	316,173	316,173	330,483
Operating costs	265,328	238,900	255,660	248,900
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,294,449</b>	<b>\$ 1,347,624</b>	<b>\$ 1,364,384</b>	<b>\$ 1,390,668</b>
Restricted intergovernmental	149,674	135,000	145,238	140,000
Sales and service	22,703	25,000	25,000	25,000
Other revenue	30,199	31,500	31,500	32,000
<b>Total revenues</b>	<b>\$ 202,576</b>	<b>\$ 191,500</b>	<b>\$ 201,738</b>	<b>\$ 197,000</b>
Number of FTE's	17.0	18.0	18.0	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:** Brunswick County's library customers will continue to receive exceptional personal service in accordance with their needs and requests.

### Objectives:

- Increase delivery of patron-requested materials for all 5 branches to three times per week. (+\$500 fuel)
- Add music programs to celebrate the Governor's "Year of Music in NC" decree.
- Allocate more of the book budget for high-demand eBooks.
- Increase lease books at each branch to shorten waiting lists for high demand titles. (+\$5,000)
- Encourage all employees to continue training through State Library webinars and workshops.

FY 19/20 Projected Additional Direct Cost - \$5,500.

Projected Recurring Annual Cost - \$5,500.

**Goal:** Brunswick County's library customers will be healthier through library use.

### Objectives:

- Partner with the Health Department, Cooperative Extension, and hospitals to offer programs for adults and families.
- Include easy health and safety information in children's programs.
- Distribute lists of health information websites.

# Library

---

- Add one new health periodical at each branch.

FY 19/20 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual Cost - \$0

**Goal:** The Library’s succession plan will assure continued leadership and financial stewardship.

**Objectives:**

- Encourage 1 branch manager to complete MLS studies for State certification, to be eligible for Library Director position.
- Encourage 2 library assistants to continue studies, to be eligible for Branch Manager positions.
- Encourage all employees to continue library education through free webinars and State Library workshops.
- Continue financial training for managers to encourage conservative spending and wise decision-making.

FY 19/20 Projected Additional Direct Cost - \$2,500  
 Projected Recurring Annual Cost - \$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total items circulated	507,564	508,331	510,000	520,000
Uses of electronic resources	92,548	97,797	100,000	110,000
Door count	261,917	259,373	300,000	310,000
Program attendance	24,581	23,428	30,000	35,000
eBook circulation	17,118	19,651	25,000	35,000
<b>Efficiency Measures</b>				
Cost per service hour	25.12	32.74	35.00	40.00
<b>Effectiveness Measures</b>				
Max. Waiting time for a pop. reserve	12 weeks	14 weeks	12 weeks	8 weeks
Customer satisfaction	85%	90%	90%	95%
New card registrations	4,289	4,338	6,000	7,000

## Parks and Recreation

### Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 1,374,908	\$ 1,475,021	\$ 1,485,024	\$ 1,501,330
Fringe benefits	490,247	502,323	511,286	521,080
Operating costs	994,200	1,093,900	1,153,208	1,095,780
Capital outlay	145,946	549,000	548,700	189,500
<b>Total expenditures</b>	<b>\$ 3,005,301</b>	<b>\$ 3,620,244</b>	<b>\$ 3,698,218</b>	<b>\$ 3,307,690</b>
Restricted intergovernmental	5,000	-	5,000	-
Sales and service	290,068	298,850	298,850	307,350
<b>Total revenues</b>	<b>\$ 295,068</b>	<b>\$ 298,850</b>	<b>\$ 303,850</b>	<b>\$ 307,350</b>
Number of FTE's	26.0	27.0	27.0	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 in-house work at Smithville Park Phase 2
- Construction management of Brunswick Waterway Park
- Update 10-year Comprehensive Master Plan
- Consistent search and application for grant/external funding for future park development.

FY 19/20 Projected Additional Direct Cost – \$665,000

Projected Recurring Annual Cost – \$35,000

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

**Objectives:**

- Coordinate and implement a 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)
- Continue cosponsored programs with Communities in Schools to offer The Little Princess Ball to the citizens of Brunswick County. Ball is held currently at 2 locations with attendance over 250. Continue to offer The Free Concerts and Movies Series (7 locations currently). (Community Events)

## Parks and Recreation

- Monitor and grow contracted programs which include, shag, water fitness, pickleball clinics, tennis lessons. Continue to foster relationships with other towns, BSRI, Cooperative Extension to access indoor space for programming. (Community Events)
- Adult Kickball League to our Adult Athletic Programming (Fall Athletics)
- High School Division to the Brunswick County Youth Soccer League (Summer Athletics)
- Continue to 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)
- Create a monthly reoccurring Special Populations outdoor recreation program for older youth and adults that focuses on low-intensity passive forms of outdoor recreation & nature interpretation activities.
- Expansion of Special Olympics Brunswick County sport offerings to include golf (single & Unified partner play) as a choice for our local registered SOBC athletes.

FY 19/20 Projected Additional Direct Cost – \$13,500  
 Projected Recurring Annual Cost – \$13,500

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 16/17 Actual</b>	<b>FY 17/18 Actual</b>	<b>FY 18/19 Estimated</b>	<b>FY 19/20 Projected</b>
<b>Workload (output) Measures</b>				
Number of Community Involvements (Staff)	250	258	230	260
Amount of Grant Dollars Received	616,000	205,000	45,000	5,000
Number of Recreation Programs Offered	398	412	400	425
Number of New Programs Offered	26	20	15	28
Number of Community Co-Ops/Partners	339	338	310	350
Number of Community Buildings Rented/Paid	461	490	460	480
<b>Efficiency Measures</b>				
Number of Volunteer Hours	24,164	21,500	20,000	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	51	61	50	50
Number of Park Inspections Conducted	3	3	3	3

**This page is intentionally left blank.**

## Debt Service

### Debt Service Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Principal	\$ 11,383,292	\$ 11,233,462	\$ 11,233,462	\$ 13,623,306
Interest	2,559,688	2,217,245	2,217,245	4,966,909
Fees and Issuance Costs	9,400	10,000	10,000	10,000
<b>Total expenditures</b>	<b>\$ 13,952,380</b>	<b>\$ 13,460,707</b>	<b>\$ 13,460,707</b>	<b>\$ 18,600,215</b>
ARRA Stim Debt / Interest Subs	4,565	3,002	3,002	1,531
<b>Total revenues</b>	<b>\$ 4,565</b>	<b>\$ 3,002</b>	<b>\$ 3,002</b>	<b>\$ 1,531</b>

### Debt Service Expenditures by Function

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Education	\$ 12,107,620	\$ 11,447,599	\$ 11,447,599	\$ 16,673,056
Public Safety	493,050	472,950	472,950	452,750
Central Services	173,292	173,293	173,293	173,293
Culture & Recreation	176,718	418,165	418,165	405,316
General Government	1,001,700	948,700	948,700	895,800
<b>Total expenditures</b>	<b>\$ 13,952,380</b>	<b>\$ 13,460,707</b>	<b>\$ 13,460,707</b>	<b>\$ 18,600,215</b>
ARRA Stim Debt / Interest Subs	4,565	3,002	3,002	1,531
<b>Total revenues</b>	<b>\$ 4,565</b>	<b>\$ 3,002</b>	<b>\$ 3,002</b>	<b>\$ 1,531</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 2019, the County obtained the following bond ratings:

- Moody's
  - General Obligation Bonds Aa1
  - Limited Obligation Bonds Aa2
  - 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

---

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2019, the outstanding governmental activities principal indebtedness of the County totals \$96,543,305. The budget for governmental activities debt service payments for fiscal year 2020 totals \$18,590,215.

## Debt Management

### 1. Purpose

The following policy is to provide guidance for the issuance of debt and to ensure the County maintains a prudent debt position. This policy is used in conjunction with the County's Strategic Plan, operating budget, Capital Improvements Plan, and other budget/financial policies. These policy statements guide the issuance and repayment of debt by way of effective and efficient fiscal management. It provides parameters for issuing and managing debt and for the timing and purpose for which debt may be issued. This policy is intended to provide parameters for debt management allowing for flexibility to respond to unforeseen circumstances and/or opportunities.

### 2. Debt Policy

- Debt shall not be used to finance ongoing operational expenses.
- The maximum term for any debt incurred shall not exceed the useful life of the asset.
- The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- The County shall establish an affordable debt level to preserve credit quality and ensure revenue is available to pay annual debt service. This will be balanced against the County's need to maintain its infrastructure and manage growth.
- The County will strive to maximize the use of pay-as-you-go financing and other alternative sources of funding for capital projects to minimize debt levels.
- Brunswick County will make appropriations in the annual operating budget 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.

### 3. Types and Purposes for Debt Issuance

The County may issue debt to acquire or construct capital assets including land, buildings, machinery, equipment, technology, furniture, fixtures and any other eligible expenses specifically indicated in the Capital Improvement Plan/Policy. When feasible, debt issuance will be pooled together to minimize issuance expense. The County will prepare and adopt a Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP will also identify all financing sources and the related debt service impact.

Available types of debt instruments are general obligation bonds, revenue bonds, special obligation bonds, certificate of participation/limited obligation bonds, short-term instruments, or installment financing.

### 4. Debt Limits

The limit for total debt payable from general revenues including capital leases (i.e.: direct debt) in any given budget year should not be in excess of 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)

## Debt Service

---

and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants

In addition to these limits, the County will also monitor other debt ratios which are impacted by external factors and economic trends such as Direct and Overall Debt as a Percentage of Assessed Valuation and Direct and Overall Debt per Capita. These ratios will be calculated and reported each year in conjunction with the capital budget process, the annual financial audit and as needed for fiscal analysis.

### **5. Debt Issuance Process**

The County will use the following methods to sell bonds and installment purchase transactions:

- Fixed rate general obligation bond sales are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer.
- Limited Obligation Bonds, variable rate bonds, revenue and special obligation bonds will be sold on either a competitive or a negotiated basis.
- Refunding transactions will be sold on either a competitive or negotiated basis.
- Bank loans or other financing alternative may be more cost effective than a public issuance in some instances and should be analyzed on a case by case basis. Alternative products such as direct lending by banks are particularly useful for short-term financing needs and may have a variable rate. Covenants that could lead to acceleration of repayment are prohibited and the debt may not be transferred or sold to a third party.
- Leases are a type of financing most appropriate for smaller borrowings mainly because of the low cost of issuance
- If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt but adopt a reimbursement resolution to advance fund up-front project costs and reimburse these costs when financing is in place.

### **6. Debt Management**

- The County will ensure that adequate systems of internal controls exist, to provide reasonable assurance as to compliance with applicable laws, regulations, and covenants associated with outstanding debt.
- The County will manage debt issuance to comply with the adopted debt limits and other financial policies and will evaluate such limits regularly.
- Debt proceeds may be invested before expended for acquiring or constructing the assets they were issued to finance. They are to be invested in accounts separate from general idle cash.
- The County will manage itself with the goal of obtaining the highest credit rating(s) possible.
- The County will consider and evaluate refunding opportunities, usually at the time of issuing new debt, targeting a 3% Net Present Value Savings for each issued series of bonds.

### **7. Continuing Disclosure and Relationships with Other Interested Parties**

The County is committed to full and complete primary and secondary financial disclosure to interested parties including state and national regulators as well as those in the underwriting market, institutional investors, rating agencies and other market participants to enhance the marketability of the County's bonds. It will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies. The County will maintain good communications with investors and bond rating agencies to inform them about the County's financial position making the County's Comprehensive Annual Financial Report (CAFR), operating and capital improvements Budget and other required documents easily accessible.

## Debt Service

---

### **8. Continuing Disclosure**

- The County will maintain a list of continuing disclosure undertakings and related securities and CUSIPS
- The County will ensure that an adequate process is in place to update and maintaining the list and to monitor/notice material events.
- Brunswick County will maintain 15c2-12 compliance and stay up to date with training and continuing education.

# Schedule of Debt

## DEBT SERVICE

### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2020

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
2020	11,856,848	16,673,051	1,598,152	1,743,866	13,455,000	18,416,917
2021	11,615,498	14,758,090	689,502	782,814	12,305,000	15,540,904
2022	8,201,596	10,823,568	688,404	750,936	8,890,000	11,574,504
2023	5,807,729	8,069,390	417,271	450,213	6,225,000	8,519,604
2024	5,078,278	7,061,630	416,722	429,224	5,495,000	7,490,854
2025	4,725,000	6,495,604	-	-	4,725,000	6,495,604
2026	4,720,000	6,286,454	-	-	4,720,000	6,286,454
2027	4,715,000	6,072,604	-	-	4,715,000	6,072,604
2028	4,710,000	5,869,898	-	-	4,710,000	5,869,898
2029	3,030,000	4,004,673	-	-	3,030,000	4,004,673
2030-2034	15,130,000	18,466,925	-	-	15,130,000	18,466,925
2035-2039	12,975,000	14,002,295	-	-	12,975,000	14,002,295
<b>Total Bonded Debt</b>	<b>92,564,949</b>	<b>118,584,180</b>	<b>3,810,051</b>	<b>4,157,053</b>	<b>96,375,000</b>	<b>122,741,233</b>
<b>Other Long- Term Debt</b>						
Capitalized Lease						
2020	-	-	168,305	173,293	168,305	173,293
<b>Total Other Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>168,305</b>	<b>173,293</b>	<b>168,305</b>	<b>173,293</b>
<b>Total Long- Term Debt</b>	<b>92,564,949</b>	<b>118,584,180</b>	<b>3,978,356</b>	<b>4,330,346</b>	<b>96,375,000</b>	<b>122,914,526</b>

## Legal Debt Margin

---

### Computation of Legal Debt Margin

June 30, 2019

Assessed value of taxable property	\$25,949,785,854
	<u>x 0.08</u>
Debt limit- 8 percent of assessed value	<u>\$ 2,075,982,868</u>
Gross debt:	
Total bonded debt	\$ 149,461,654
Total limited obligation bonds	26,340,000
Total capital leases	<u>24,668,808</u>
Gross debt	200,470,462
Less: water and sewer bonds	<u>101,172,158</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 99,298,304</u>
Legal debt margin	<u><u>\$ 1,976,684,564</u></u>

## Emergency Telephone System Fund

### Fund Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Operating costs	\$ 479,398	\$ 548,008	\$ 803,008	\$ 757,913
Capital outlay	307,918	-	59,872	-
<b>Total expenditures</b>	<b>\$ 787,316</b>	<b>\$ 548,008</b>	<b>\$ 862,880</b>	<b>\$ 757,913</b>
Restricted intergovernmental	\$ 782,424	\$ 548,008	\$ 548,008	\$ 757,913
Investment earnings	5,238	-	-	-
Fund balance appropriated	-	-	314,872	-
Transfer from General Fund	1,132	-	-	-
<b>Total revenues</b>	<b>\$ 788,794</b>	<b>\$ 548,008</b>	<b>\$ 862,880</b>	<b>\$ 757,913</b>

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.65 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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 62,174	\$ 63,657	\$ 78,217	\$ 71,583
Fringe benefits	21,928	21,742	24,182	24,193
Operating costs	54,349	100,300	100,300	98,500
Capital outlay	14,000	27,000	27,000	7,000
<b>Total expenditures</b>	<b>\$ 152,451</b>	<b>\$ 212,699</b>	<b>\$ 229,699</b>	<b>\$ 201,276</b>
Permits and Fees	\$ 161,663	\$ 165,500	\$ 165,500	\$ 165,500
Investment earnings	4,317	3,500	3,500	6,000
Fund balance appropriated	-	43,699	60,699	29,776
<b>Total revenues</b>	<b>\$ 165,980</b>	<b>\$ 212,699</b>	<b>\$ 229,699</b>	<b>\$ 201,276</b>
Number of FTE's	-	-	-	-

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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 4,563,616	\$ 4,932,754	\$ 5,205,279	\$ 5,231,310
Fringe benefits	1,957,864	2,368,799	2,402,631	2,421,427
Operating costs	8,535,574	8,755,742	15,495,352	9,095,324
Capital outlay	1,611,908	1,619,100	2,306,793	2,791,000
Debt service	2,247,939	2,241,929	2,241,929	2,236,316
Transfer to Other Funds	2,715,507	4,610,144	3,368,607	2,851,888
<b>Total expenditures</b>	<b>\$ 21,632,408</b>	<b>\$ 24,528,468</b>	<b>\$ 31,020,591</b>	<b>\$ 24,627,265</b>
Restricted intergovernmental	216,000	-	3,797,331	-
Sales and service	24,141,941	23,072,000	23,562,000	23,874,280
Investment earnings	142,897	70,000	255,000	130,000
Other revenue	601,302	476,468	642,188	622,985
Fund balance appropriated	-	-	2,465,981	-
Transfer from Other Funds	173,000	910,000	298,091	-
<b>Total revenues</b>	<b>\$ 25,275,140</b>	<b>\$ 24,528,468</b>	<b>\$ 31,020,591</b>	<b>\$ 24,627,265</b>
Number of FTE's	82.00	87.00	87.00	92.00

## 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 construct infrastructure improvement to meet capacity and water quality needs of all customers.

### **Objectives:**

- Design and construct new fueling station at Grey Water Road.
- Complete 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.
- Complete design on Northeast WWTP expansion to meet wastewater needs of Participants and begin construction.
- Complete design of the NWWTP Expansion and start construction.
- Complete design of the LCFWSA Raw Water Main and begin construction.
- Improve sewer grinder installation efficiency.
- Identify and train additional water treatment plant operators at the NWWTP in anticipation of completed expansion.
- Implement Lucity work order software program.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

# Water Fund

---

## *Water Distribution Division*

**Goal:** Increase Water Distribution Resiliency to hurricane events.

**Objectives:**

- Complete evaluations of best alternative for 150 mph wind rated shelter at BPS8 by July 15, 2019 and initiate construction/purchase of shelter by August 1, 2019 for completion by September 30, 2019.
- Update Hurricane Response Plan by July 31, 2019.

FY 19/20 Projected Additional Direct Cost - \$135,000

Projected Recurring Annual Cost – \$0

**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.

FY 19/20 Projected Additional Direct Cost - \$20,000

Projected Recurring Annual Cost – \$20,000

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

**Objectives:**

- Upgrade 6 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.
- Replace limitorque valves on pump 2 and 3 at BPS6.
- Rebuild altitude valves at Sunset, Waccamaw and Shallotte Point tanks.
- BPS 1: Upgrade #3 motor and pump.
- BPS 8: Hurricane Shelter.
- Reduce Rereads by 0.5% (with added personnel).

FY 19/20 Projected Additional Direct Cost - \$ 479,500

Projected Recurring Annual Cost – \$0

## *Construction Division*

**Goal:** Provide better customer service to the homebuilding community by reducing sewer grinder tank installation time.

**Objectives:**

- Reduce grinder tank installation time from 50 days to 21 days.

## Water Fund

---

- Keep personnel on planned tasks instead of making continual staff adjustments to catch up on grinder tank installations.

FY 19/20 Projected Additional Direct Cost \$83,569

Projected Recurring Annual Cost - \$38,569

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

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

#### **Objectives:**

- Continue to monitor RO pilot unit and finish design of the expansion to 45mgd with Low Pressure Reverse Osmosis.
- Participate in the Area Wide Optimization Program (AWOP).
- Finish construction on drying bed refit at 211 WTP.
- Replacement of worn out gravity sand filters at the 211 WTP.
- Replacement of valves and air piping controlling the reclaim basins at 211 WTP.

FY 19/20 Projected Additional Direct Cost - \$900,000

Projected Recurring Annual Cost - \$0

### ***King's Bluff Pump Station***

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

#### **Objectives:**

- Hire contractor to replace and insulate generator building, surge tank valves, and piping at Kings Bluff Pump Station.
- Prepare for and acquire addition fuel storage system for extended power outages.

FY 19/20 Projected Cost - \$18,000

Projected Recurring Annual Cost - \$0

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

**Goal:** Increase service level of generator preventative maintenance and generator repairs.

#### **Objectives:**

- Train new generator maintenance technician and cross train existing generator maintenance technician in order to provide increased level of service on generator preventative maintenance and repairs
- Hold quarterly meetings and provide daily on-site visits to generator staff to discuss status of generator maintenance and repair issues and document

FY 19/20 Projected Additional Direct Cost - \$113,800

Projected Recurring Annual Cost - \$53,800

## Water Fund

---

**Goal:** Provide greater daily oversight of I&E staff by supervisory personnel.

**Objectives:**

- Superintendent shall visit any jobsites of greater than one day duration to assess productivity. Visitation shall be documented on Mi-Fleet.
- All supervisory personnel shall keep logs documenting the work performed each day by staff that reports to them.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Improve billing accuracy on sewer flow meters and improve efficiency on sewer billing flow meter calibrations

**Objectives:**

- Design and install new sewer flow meter testing station in order to test and calibrate up to 12" flow meters in-house.
- Hold semiannual meetings with I&E foreman and technicians and provide daily on-site visits during flow meter calibrations to discuss flow meter calibration operations and flow meter issues

FY 19/20 Projected Additional Direct Cost - \$5,000

Projected Recurring Annual Cost - \$0

## Water Fund

### Key Programs, Objectives, and Measures

#### Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Miles of Water Line Maintained	1043	1057	1069	1076
Number of Meters Read by AMI	46,572	49,197	52,300	54,392
Number of Large Meters (>2") Maintained	62	66	66	66
Number of Large Meters (>2") Replaced	3	7	6	6
<b>Effectiveness Measures</b>				
Number of Rereads per/month	1583	2017	2249	2447
Percentage of rereads per/month	3.4%	4.1%	4.3%	4.5%
Gallons of Water Used to Flush Tanks Per/yr.	3,200,000	2,900,000	2,660,000	2,800,000

#### Construction Division

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Locate requests processed	17,168	21,209	17,822	18,753
Water services installed (Long Side)	149	184	219	254
Water services installed (Short Side)	169	221	273	325
Total water services installed	318	405	492	579
Number of Grinder Pump Systems Installed	292	325	343	361
Number of main repairs (2" and larger)		76	78	80
<b>Efficiency Measures</b>				
Avg. time to install a water service	20 days	20 days	14 days	18 days
Avg. time to submit NCDOT Encroachment		20 days	15 days	12 days
Ave. time to install a grinder station		50 days	45 Days	21 Days

#### Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total gallons treated (billion gallons)	4.357	4.621	4.624	4.538
<b>Efficiency Measures</b>				
Number of days with NTU less than .2	363	362	364	365
<b>Effectiveness Measures</b>				
Cost per 1,000 gallon	\$0.99	\$1.07	\$1.069	\$1.102

## Water Fund

### NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total gallons treated (billion gallons)	1.134	.9523	1.000	1.300
<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	\$1.69	\$1.81	\$1.80	\$1.90

### Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Total gallons pumped (million gallons)	9,093	9,861	10,102	9,535
<b>Efficiency Measures</b>				
Number of outages	5	7	3	0
<b>Effectiveness Measures</b>				
Cost per 1,000 gallon	\$0.067	\$0.059	\$0.045	\$0.047

### Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Number of RTU Sites Maintained	245	247	249	252
Number of Generators Maintained	192	239	241	244
<b>Efficiency Measures</b>				
Work Orders Per Full-Time Employee	275	281	325	300
<b>Effectiveness Measures</b>				
Average Hours to Complete Work Order	7.5	7.4	6.4	6.9

# Wastewater Fund

## Department Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Salaries	\$ 2,481,261	\$ 2,632,844	\$ 2,983,163	\$ 2,983,766
Fringe benefits	989,586	1,221,374	1,298,133	1,304,300
Operating costs	6,117,652	6,198,443	7,069,464	6,049,151
Capital outlay	1,975,822	2,409,825	6,163,018	3,516,915
Debt service	13,868,010	13,703,404	13,703,404	13,690,318
Transfer to Other Funds	634,012	800,000	1,075,558	750,000
<b>Total expenditures</b>	<b>\$ 26,066,343</b>	<b>\$ 26,965,890</b>	<b>\$ 32,292,740</b>	<b>\$ 28,294,450</b>
Restricted intergovernmental	120,086	91,833	1,152,595	63,550
Sales and service	26,783,874	22,689,098	23,449,098	23,813,772
Investment earnings	127,646	50,000	243,000	75,000
Other revenue	2,247,298	150,400	202,057	267,400
Fund balance appropriated	-	2,809,559	5,387,405	3,170,728
Transfer from Other Funds	1,638,171	1,175,000	1,858,585	904,000
<b>Total revenues</b>	<b>\$ 30,917,075</b>	<b>\$ 26,965,890</b>	<b>\$ 32,292,740</b>	<b>\$ 28,294,450</b>
Number of FTE's	48.00	48.00	49.00	53.00

## Department Purpose

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

## Goals and Objectives

### *Wastewater Collections Division*

**Goal:** Evaluate condition of the 153 County Sewer pump Stations.

#### **Objectives:**

- Based on evaluations develop a list of “in house projects” to be repaired by utility staff in the short term.
- Based on evaluations establish matrix that includes longer term goals for rehab projects and major repairs.
- Based on evaluations prepare a list of projects that may need inclusion in the C.I.P.

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Implement improvements included in Odor Control study for St. James Wyndmere Pump Station.

#### **Objectives:**

- Implement changes as addressed in Odor Control study to include: fan changes, additional chemical injection and other “short term alternatives” listed.

## Wastewater Fund

---

- If necessary employ additional chemical treatment (Hydrogen Peroxide system - \$42k) to include additional tanks, metering pumps and containment.
- Evaluate additional “polishing” techniques to further reduce odors.
- Change out Activated Carbon prior to summer peak season.

FY 19/20 Projected Additional Direct Cost - \$42,000  
Projected Recurring Annual Cost – \$42,000

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

**Objectives:**

- Employ both County staff and contractors as necessary to ensure critical infrastructure is accessible and functioning properly through mowing of mapped easements and right of ways

FY 19/20 Projected Additional Direct Cost - \$30,000  
Projected Recurring Annual Cost – \$20,000

**Goal:** Develop ARV and valve exercising program to ensure critical infrastructure is operational and functions as intended.

**Objectives:**

- Identify and map high priority ARV’s and main line valves to be exercised on an annual basis
- Utilize existing equipment to ensure proper operation.
- Identify ARV’s or valves for repair or replacement. Establish prioritized list for funding repair in the following FY budget.

FY 19/20 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost - \$0

**Goal:** Evaluate all Ductile Iron Sewer Force Main Pipe in system and make recommendations for rehabilitation.

**Objectives:**

- Identify and map all Ductile Iron Pipe force mains.
- Evaluate and implement the best evaluation methods.
- Provide plan for repair of failing DIP FM.

FY 19/20 Projected Additional Direct Cost - \$200,000  
Projected Recurring Annual Cost - \$0

### **Wastewater Treatment Division**

**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

---

- 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 or transfer WAS from smaller facilities to WBR WRF for processing to Class “A” bio-solids. Expand on-site solids handling at WBR WRF and centralize Bio-solids program
- With the study to provide options and cost for converting liquid sludge to solid sludge completed, continue to build on this study and move toward a Bio-solids program for Brunswick County Utilities

FY 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

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

### **Objectives:**

- Continue Cross-training 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 19/20 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Continue to Expand Reclaimed Water Sites and Education Program

### **Objectives:**

- Successfully complete construction of the infiltration basins on the Clemmons Tract
- Continue to seek out new sites controlled by Brunswick County for dispersal of reclaimed water
- Currently WBR WRF is at 90% of dispersal flow on sites controlled by Brunswick County Public Utilities. The Clemmons Tract will bring us to 80% with current flow rates
- Replace/Repair flow meters at Mercer Mill and IP to track dispersal flows at these facilities. Current meters are inaccurate. (\$ 27,500)
- Work more closely with the golf courses to ensure dispersal rates are maximized at these facilities
- Begin study of OIB fields for possible infiltration basin sites. (\$40,000)
- Work with the Engineering Department to provide reclaimed water specification to encourage re-use in new or expanding subdivisions as a means of irrigation for lawns, parks and green space
- Research Bulk and Car Wash Reclaimed water programs
- Continue to expand on the Reclaimed Water Education Program

FY 19/20 Projected Additional Direct Cost - \$67,500

Projected Recurring Annual Cost - \$0

## Wastewater Fund

### Key Programs, Objectives, and Measures

#### Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Feet of Sewer Lines Maintained (Gravity, Force Main, LP, Effluent)	3,153,435	3,244,211	3,304,211	3,364,211
Feet of Vacuum Sewer Maintained	109,907	110,090	110,090	110,090
Number of County-Maintained Sewer Pump Stations	157	157	155	155
Number of Valves Exercised			112	150
Number of ARV's Maintained			122	122
<b>Effectiveness Measures</b>				
Feet of Gravity Sewer Cleaned	67,658	68,913	70,307	71,000

#### Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Estimated</i>	<i>FY 19/20 Projected</i>
<b>Workload (output) Measures</b>				
Number of plants operated	6	6	6	6
Total gallons treated (MG)	2,256	2,308	2,550	2,450
<b>Efficiency Measures</b>				
Cost per 1,000 gallons	\$2.29	\$2.26	\$2.34	\$2.30
<b>Effectiveness Measures</b>				
Percentage of DMR compliance	99	96.3	93	100

## Water Debt Service

### Debt Service Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Principal	\$ 1,179,148	\$ 1,220,861	\$ 1,220,861	\$ 1,280,113
Interest	1,068,791	1,021,068	1,021,068	956,203
Other fees	2,324	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 2,250,263</b>	<b>\$ 2,245,929</b>	<b>\$ 2,245,929</b>	<b>\$ 2,240,316</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 \$157.2 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 36 mgd estimated at \$47.2 million.
- A need for advanced treatment through a low-pressure reverse osmosis process estimated at \$68.4 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 \$41.6 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 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Principal	\$ 9,840,546	\$ 10,014,492	\$ 10,014,492	\$ 10,366,460
Interest	4,027,464	3,688,912	3,688,912	3,323,858
Other fees	15,235	18,500	18,500	18,500
<b>Total expenditures</b>	<b>\$ 13,883,245</b>	<b>\$ 13,721,904</b>	<b>\$ 13,721,904</b>	<b>\$ 13,708,818</b>
ARRA Stim Debt / Interest Subs	120,086	91,833	91,833	63,550
<b>Total revenues</b>	<b>\$ 120,086</b>	<b>\$ 91,833</b>	<b>\$ 91,833</b>	<b>\$ 63,550</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 \$36.7 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, 2020

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
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	740,000	1,085,669	5,565,000	6,262,475	6,305,000	7,348,144
2030-2034	3,325,000	4,563,881	8,095,000	8,997,488	11,420,000	13,561,369
2035-2039	3,395,000	3,968,388	1,110,000	1,297,650	4,505,000	5,266,038
2040-2044	<u>760,000</u>	<u>790,400</u>	<u>250,000</u>	<u>260,000</u>	<u>1,010,000</u>	<u>1,050,400</u>
Total Bonded Debt	<u>20,643,233</u>	<u>28,839,234</u>	<u>83,283,925</u>	<u>103,167,767</u>	<u>103,927,158</u>	<u>132,007,001</u>

**This page is intentionally left blank**

## Internal Service Funds

### Worker's Compensation Fund Summary

	<i>FY 2018 Actual</i>	<i>FY 2019 Approved Budget</i>	<i>FY 2019 Current Budget</i>	<i>FY 2020 Approved Budget</i>
Workers' Compensation	\$ 1,873,749	\$ 1,098,200	\$ 1,248,200	\$ 415,674
<b>Total expenditures</b>	\$ 1,873,749	\$ 1,098,200	\$ 1,248,200	\$ 415,674
Workers' Compensation Premium	980,000	1,098,200	1,098,200	-
Investment earnings	13,062	-	-	-
Appropriated fund balance	-	-	150,000	415,674
<b>Total revenues</b>	\$ 993,062	\$ 1,098,200	\$ 1,248,200	\$ 415,674

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 2019-2020 The county changed from a self-insured for workers' compensation insurance plan to a fully insured plan. \$415,674 budgeted in FY 20 are for claims and administrative costs prior to the current fiscal year. Reserve funds remaining after all claims are paid will be returned to the operating funds that paid the premiums into the Worker's Compensation Fund based on a percentage of wages paid. The current reserve balance is \$2,049,989.

**This page is intentionally left blank**

# Capital Budget Process

---

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

## **Comprehensive Master Planning**

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs 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 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 which is supported by water and Sewer system development fees (See Debt Service Sections for planned debt pages 147, 165, and 166).

## Capital Budget Process

---

In Fiscal year 2020, transfer to governmental and school capital project funds from the general fund is \$4,780,582 transfer to the water capital projects fund from the water fund is \$2,780,000, and transfer to the wastewater capital projects fund from the wastewater fund is \$750,000.

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 2020 Capital Planning	
<b>Project Title:</b>	Transfer Station	<b>Prior 2020 Costs:</b>	\$	-	
<b>Project Category:</b>	Environmental Protection	<b>FY 2020 Costs:</b>	\$	731,654	
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 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 2020 Capital Planning	
<b>Project Title:</b>	C&D Landfill Closure	<b>Prior 2020 Costs:</b>	\$	-	
<b>Project Category:</b>	Environmental Protection	<b>FY 2020 Costs:</b>	\$	-	
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 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 2020 Capital Planning	
<b>Project Title:</b>	Brunswick Waterway Park	<b>Prior 2020 Costs:</b>	\$	4,025,583	
<b>Project Category:</b>	Culture & Recreation	<b>FY 2020 Costs:</b>	\$	479,500	
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 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.					

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	Waccamaw Multiuse Facility Building	<b>Prior 2020 Costs:</b>	\$	300,000	
<b>Project Category:</b>	Culture & Recreation	<b>FY 2020 Costs:</b>	\$	3,800,000	
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 Costs:</b>	\$	-	
		<b>Project Manager:</b>	Engineering Director		
		<b>Responsible Department:</b>	Engineering		
<b>Project Description:</b>					
Design and construction of a single story multiuse building adjacent to Waccamaw Park on an eight acre parcel owned by Brunswick County. The building will provide the Waccamaw community with a Brunswick Senior Resouces senior center with kitchen, a satellite office for the Brunswick County Sheriff Office and county EMS. The site has county water, BEMC power, and ATMC phone / data available. A septic system will be required for the facility. The location is adjacent to Waccamaw Park and Waccamaw School.					
<b>Justification:</b>					
The Waccamaw community area is geographically distant from Highway 17 and Shallotte with limited facilities for the population and long response times of emergency services. This multiuse facility will provide the community with local offices of the sheriff and EMS thereby reducing emergency response times. The facility will also provide BSRI services such as meals, activities, counseling, etc. for the community.					
<b>Impact if Cancelled or Delayed:</b>					
Decreased level of service to the Waccamaw community					

# Capital Budget Process

## General Government

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	Courthouse Renovations	<b>Prior 2020 Costs:</b>	\$	1,000,800
<b>Project Category:</b>	General Government	<b>FY 2020 Costs:</b>	\$	10,950,750
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 Costs:</b>	\$	1,600,000
		<b>Project Manager:</b>	Engineering Project Manager	
		<b>Responsible Department:</b>	Engineering	
<b>Project Description:</b>				
Courthouse spaces need study completed in April 2017 that analyzed current square footage used and needed square footage. The study showed an additional 6,100 SF was needed for the building to address growth in programs, correct inefficiencies, and address potentially unsafe conditions. Design of an addition to the building and renovation of the existing building is underway with our architect.				
<b>Justification:</b>				
Age of building; overcrowding; inefficiencies in use of existing space; programming for current and future growth				
<b>Impact if Cancelled or Delayed:</b>				
Continued overcrowding with potential unsafe conditions.				

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	Courthouse Parking Lot	<b>Prior 2020 Costs:</b>	\$	1,057,369
<b>Project Category:</b>	General Government	<b>FY 2020 Costs:</b>	\$	-
<b>Project Type:</b>	Capital Improvement	<b>FY 2021-2024 Costs:</b>	\$	-
		<b>Project Manager:</b>	Engineering Project Manager	
		<b>Responsible Department:</b>	Engineering	
<b>Project Description:</b>				
This new courthouse parking lot will provide additional parking for courthouse employees and visitors and will be located directly across from the courthouse. During construction of the courthouse addition the existing staff parking lot on the north side of the building will not be available as it will be used as the contractor laydown area and part of the lot will be lost permanently to the new addition.				
<b>Justification:</b>				
Not enough parking for courthouse needs; loss of existing staff parking lot during construction and the building addition.				
<b>Impact if Cancelled or Delayed:</b>				
Not enough parking when court is in full session; loss of existing staff parking lot.				

# Capital Budget Process

## Water

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	Hwy 74/76 Water - Mintz Dr. to Old Maco	Prior 2020 Costs:	\$	65,000
<b>Project Category:</b>	Capital Improvement	FY 2020 Costs:	\$	-
<b>Project Type:</b>	Water Main Extension	FY 2021-2024 Costs:	\$	-
<b>Project Description:</b>		Project Manager:	Engineering Director	
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.		Responsible Department:	Engineering	
<b>Justification:</b>		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.		
<b>Impact if Cancelled or Delayed:</b>		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.		

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	Shalotte Water Transmission Main	Prior 2020 Costs:	\$	270,000
<b>Project Category:</b>	Transmission	FY 2020 Costs:	\$	4,500,000
<b>Project Type:</b>	Water Mains	FY 2021-2024 Costs:	\$	-
<b>Project Description:</b>		Project Manager:	Project Manager	
The installation of 26,000 feet of 24" water main between Red Bug Rd. and BPS#6 (26,000 LF @ \$175/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 Shalotte. 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.		

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	<u>Utility Operations Center Expansion</u>	Prior 2020 Costs:	\$	-	
<b>Project Category:</b>	<u>Building</u>	FY 2020 Costs:	\$	590,000	
<b>Project Type:</b>	<u>Facilities</u>	FY 2021-2024 Costs:	\$	-	
<b>Project Description:</b>		Project Manager:	Construction 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.					

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	<u>Northwest Water Plant Expansion</u>	Prior 2020 Costs:	\$	285,250	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2020 Costs:	\$	47,214,750	
<b>Project Type:</b>	<u>Capacity Expansion</u>	FY 2021-2024 Costs:	\$	-	
<b>Project Description:</b>		Project Manager:	CIP Manager		
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.		Responsible Department:	Public Utilities		
<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					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	Northwest Water Plant Low Pressure Reverse Osmosis	Prior 2020 Costs:	\$	21,120,110
<b>Project Category:</b>	Advanced Treatment	FY 2020 Costs:	\$	68,379,890
<b>Project Type:</b>	Capital Improvement	FY 2021-2024 Costs:	\$	-
	Treatment	Project Manager:	CIP 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.				

County of Brunswick		Capital Project Request Report	For FY 2020 Capital Planning	
<b>Project Title:</b>	54" LCFWSA Parallel Raw Water Main	Prior 2020 Costs:	\$	850,000
<b>Project Category:</b>	Capital Improvement	FY 2020 Costs:	\$	41,574,635
<b>Project Type:</b>	Water Plant	FY 2021-2024 Costs:	\$	-
		Project Manager:	Director/CFPUA	
		Responsible Department:	Utilities	
<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 64.3 million for a total of \$66.9 million. Brunswick County's expected cost share is 63.415% (\$42,424,635).				
<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.				

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	<u>Hwy 74/76 Industrial Park Waterline Extension</u>	Prior 2020 Costs:	\$	195,540	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2020 Costs:	\$	1,490,000	
<b>Project Type:</b>	<u>Water Main Extension</u>	FY 2021-2024 Costs:	\$	-	
<b>Project Description:</b>		Project Manager:		Project 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>					

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	<u>Southeast Area Improvements</u>	Prior 2020 Costs:	\$	65,000	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2020 Costs:	\$	-	
<b>Project Type:</b>	<u>Elevated Storage</u>	FY 2021-2024 Costs:	\$	-	
<b>Project Description:</b>		Project Manager:		Water Project Manager	
		Responsible Department:		Public Utilities	
<p>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.</p>					
<b>Justification:</b>					
<p>Improvements are needed to provide improved pressure and fireflow in the St. James/Sunset Harbor during the morning peak season flow period.</p>					
<b>Impact if Cancelled or Delayed:</b>					
<p>Continued lower pressure and reduced fire flow within the St. James/Sunset Harbor area during morning peak usage periods in the peak season (summer).</p>					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
<b>Project Title:</b>	<u>FY16 Top 7 and Apollo Water Mains</u>	Prior 2020 Costs:		\$	<b>1,905,000</b>
<b>Project Category:</b>	<u>Capital Improvements</u>	FY 2020 Costs:		\$	-
<b>Project Type:</b>	<u>Water Mains</u>	FY 2021-2024 Costs:		\$	-
		Project Manager:		<u>Engineering Director</u>	
		Responsible Department:		<u>Engineering</u>	
<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. Contract B: High Meadows, Taft Rd / Sea Wynd, and Old Town Creek Road is complete. The remaining water mains are Contract C and Contract D and are proposed for construction in FY2020 and FY2021					
<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 2020 Capital Planning	
<b>Project Title:</b>	Northeast Brunswick Regional WWTP 2.5 MGD Expansion	<b>Prior 2020 Costs:</b>	\$	2,392,000	
<b>Project Category:</b>	Sewer	<b>FY 2020 Costs:</b>	\$	36,708,000	
<b>Project Type:</b>	Plant Capacity	<b>FY 2021-2024 Costs:</b>	\$	-	
		<b>Project Manager:</b>	CIP Manager		
		<b>Responsible Department:</b>	Public Utilities		
<b>Project Description:</b>					
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>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 will 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 2020 Capital Planning	
<b>Project Title:</b>	Enterprise Funded Low Pressure Main Extension	<b>Prior 2020 Costs:</b>	\$	-	
<b>Project Category:</b>	Collection	<b>FY 2020 Costs:</b>	\$	185,820	
<b>Project Type:</b>	Main Extension	<b>FY 2021-2024 Costs:</b>	\$	-	
		<b>Project Manager:</b>	Project Coordinator		
		<b>Responsible Department:</b>	Utilities		
<b>Project Description:</b>					
The proposed project will 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. In FY 20 \$135,000 planned for the Boiling Spring Lakes sewer main extension project.					
<b>Justification:</b>					
A number of areas in the County are not suitable for on-site wastewater treatment systems. The proposed projects will construct wastewater collection systems where the Board determines a need for the project and the wastewater collection system can be constructed cost effectively. Ten projects are currently being considered with the following projects being recommended as priority projects: Ocean View, West Southshore Drive, South Shore Drive, Oak Ridge Plantation Drive SW, and Eagle Crest Drive SW.					
<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 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	Total
<u>Environmental Protection</u>							
Transfer Station	\$ -	\$731,651	\$4,711,225	\$ -	\$ -	\$ -	\$5,442,876
C&D Landfill Closure	-	-	150,000	500,000	9,284,355	-	9,934,355
<b>Total Environmental Health</b>	-	731,651	4,861,225	500,000	9,284,355	-	15,377,231
<u>Culture &amp; Recreation</u>							
Brunswick Center at Calabash	4,025,583	479,500	350,000	-	-	-	4,855,083
Waccamaw Multiuse Facility Building	300,000	3,500,000	-	-	-	-	3,800,000
<b>Total Culture &amp; Recreation</b>	4,325,583	3,979,500	350,000	-	-	-	8,655,083
<u>General Government</u>							
Courthouse Parking Lot	1,057,369	-	-	-	-	-	1,057,369
Courthouse Renovations	1,000,800	10,950,750	1,600,000	-	-	-	13,551,550
<b>Total General Government</b>	2,058,169	10,950,750	1,600,000	-	-	-	14,608,919
<b>Total: County Capital Improvement Plan</b>	<b>\$6,383,752</b>	<b>\$15,661,904</b>	<b>\$6,811,225</b>	<b>\$500,000</b>	<b>\$9,284,355</b>	<b>-</b>	<b>\$38,641,236</b>
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	2,133,252	8,868,500	200,000	500,000	8,867,00	-	20,568,752
Grant	450,500	411,000	300,000	-	-	-	1,161,500
To be Determined	-	731,654	4,711,225	-	-	-	5,442,879
Pay-Go	3,800,000	5,650,750	1,600,000	-	417,355	-	11,468,105
<b>Total: County Capital Improvement Plan Sources</b>	<b>\$6,383,752</b>	<b>\$15,661,904</b>	<b>\$6,811,225</b>	<b>\$500,000</b>	<b>\$9,284,355</b>	<b>\$-</b>	<b>\$38,641,236</b>

# Capital Improvement Plan

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY2024</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,262,196	\$3,343,751	\$3,427,345	\$3,513,028	\$3,600,854	\$3,690,875	\$20,838,050
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
Design Work for Bond Issue 2 projects – Advance on GO Bonds	4,065,543	-	-	-	-	-	4,065,543
Early College High School	-	-	-	1,500,000	22,200,000	-	23,700,000
District Wide Athletic, Interior and Exterior Building Improvements	25,405,000	-	27,253,457	-	30,131,000	-	82,789,457
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$68,172,739</b>	<b>\$5,043,751</b>	<b>\$46,200,802</b>	<b>\$6,713,028</b>	<b>\$57,631,854</b>	<b>\$5,390,875</b>	<b>\$189,153,050</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	3,546,776	3,941,082	4,190,321	4,268,786	4,333,006	4,403,868	24,683,838
Ad Valorem Designated for K-12 School Capital Outlay	837,458	898,744	921,213	944,243	967,849	987,008	5,556,515
Ad Valorem Reserve Contingency	3,417,962	203,925	15,811	-	-	-	3,637,697
GO Funds Advanced for Design Work-1 <sup>st</sup> Issue	3,275,000	3,355,000	-	2,444,000	-	-	3,275,000
GO Funds Advanced for Design Work-2nd Issue	4,065,543	-	-	-	-	-	4,065,543
BOE Proposed Debt Proceeds (Bond Ref. 2016)	53,030,000	-	41,073,457	1,500,000	52,331,000	-	147,934,457
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$68,172,739</b>	<b>\$5,043,751</b>	<b>\$46,200,802</b>	<b>\$6,713,028</b>	<b>\$57,631,854</b>	<b>\$5,390,875</b>	<b>\$189,153,050</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 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY2024</b>	<b>Total</b>
<u>Water Capital Improvement Plan: Uses</u>							
Hwy 74/76 Water – Mintz Dr to Old Maco	\$65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$65,000
Shallotte Water Transmission Main	270,000	4,500,000	-	-	-	-	4,770,000
Utility Operations Center Expansion	-	590,000	-	-	-	-	590,000
Northwest Water Plant Expansion	285,250	47,214,750	-	-	-	-	47,500,000
Northwest Water Plant Low Pressure Reverse Osmosis Advanced Treatment	21,120,110	68,379,890	-	-	-	-	89,500,000
54" LCFWSA Parallel Raw Water Main	850,000	41,574,635	-	-	-	-	42,424,635
Hwy 74/76 Industrial Park Water	195,540	1,490,000	-	-	-	-	1,685,540
Southeast Area Improvements	65,000	-	-	-	-	-	65,000
FY16 Top 7 and Apollo Water Mains	1,905,000	-	-	-	-	-	1,905,000
<b>Total Water Capital Improvement Plan</b>	<b>\$24,755,900</b>	<b>\$163,749,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$188,505,175</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	3,950,140	2,896,289	-	-	-	-	6,846,429
Debt Proceeds	20,805,760	157,169,275	-	-	-	-	177,975,035
To be Determined	-	903,711	-	-	-	-	903,711
Pay Go	-	2,780,000	-	-	-	-	2,780,000
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$24,755,900</b>	<b>\$163,749,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$188,505,175</b>

# Capital Improvement Plan

<b>Wastewater Capital Improvement Plan: Projects</b>	<b>Prior to FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY2024</b>	<b>Total</b>
<u>Wastewater Capital Improvement Plan: Uses</u>							
NE Brunswick Regional WWTP Expansion	2,392,000	36,708,000	-	-	-	-	39,100,000
Enterprise Funded Low Pressure Main Extension	-	185,820	-	-	-	-	185,820
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$2,392,000</b>	<b>\$36,893,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$39,285,820</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	-	185,820	-	-	-	-	185,820
Other (Participants and NCDOT Reimb)	2,392,000	36,708,000	-	-	-	-	39,100,000
Pay-Go	-	-	-	-	-	-	-
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$2,392,000</b>	<b>\$36,893,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$39,285,820</b>

**This page is intentionally left blank**

## Brunswick County Facts

---

<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>
2009	105,226	3,394,034	32,255	47.7	11,841	11.0%
2010	108,064	3,347,269	30,975	47.7	11,739	10.2%
2011	110,296	3,405,071	30,872	48.0	11,969	10.3%
2012	112,511	3,574,233	31,768	48.4	12,026	10.3%
2013	115,392	3,756,974	32,558	48.8	12,201	9.1%
2014	119,165	3,924,028	32,929	49.3	12,416	6.9%
2015	123,097	4,204,982	34,160	49.6	12,240	7.1%
2016	127,290	4,457,288	35,017	49.9	12,290	5.8%
2017	131,887	4,820,537	36,551	50.4	12,401	4.8%
2018	136,126	5,378,884	39,514	50.9	12,425	5.0%
2019	139,829	n/a	n/a	51.0	12,363	5.3%

Source:

- (1) State Data Center; projection as of June 30, 2019; 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 2019**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2018 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 1,438,791,390	1	5.54%
Brunswick Electric Membership Corp.	Utility	190,682,000	2	0.73%
Archer Daniels Midland Co.	Industry	124,269,575	3	0.48%
Red Mountain Timber Co LLC	Timber	70,405,336	4	0.27%
Bald Head Island Ltd.	Developer	68,903,957	5	0.27%
Funston Land & Timber LLC	Timber	66,911,831	6	0.26%
Wal-Mart Real Estate Business Trust	Retail	41,273,111	7	0.16%
Piedmont Natural Gas Co. Inc.	Utility	32,160,911	8	0.12%
D R Horton Inc	Construction	29,887,887	9	0.12%
CPI USA North Carolina , LLC	Utility	27,281,095	10	0.10%
Totals		<b>\$ 2,090,567,093</b>		<b>8.05%</b>

Source: Brunswick County Tax Department

## Brunswick County Facts

### Principal Employers

Name of Employer	Type of Business	Fiscal Year 2019		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,979	1	3.60%
County of Brunswick	Local Government	1,156	2	2.10%
Wal-Mart Associates	Retail Chain	934	3	1.70%
Brunswick Novant Medical	Medical Care Facility	800	4	1.45%
Duke Power (formerly Progress Energy)	Utility	776	5	1.41%
Food Lion LLC	Grocery Chain	614	6	1.12%
Brunswick Community College	Education	443	7	0.80%
Lowe's Food	Grocery Chain	439	8	0.80%
Lowe's Home Centers	Retail Chain	332	9	0.60%
McAnderson's Inc	Restaurant Chain	306	10	0.56%
Totals		7,779		14.14%

Source: NC Employment Security Commission; total County employment

# Financial Policies

---

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

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

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

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

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

- The Board of County Commissioners has the opportunity to evaluate the adequacy of the operating program and to establish the level of service to be rendered.
- The budget gives the County Manager, serving as the County Budget Officer, 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 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 and Director of Fiscal Operations will conduct informal budget work sessions to ensure 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 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 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.

## *II. PLANNING FOR THE FISCAL HORIZON*

As part of the yearly budget process, the Director of Fiscal Operations will provide a five-year planning document as a guide or tool to assist management in making sound decisions. It is based on information available at the time of the annual budget process regarding the County's General Fund, Water Fund, and Wastewater Fund.

# Financial Policies

---

## *III. 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.

## *IV. 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. However, the goal of the Board of County Commissioners is to maintain an unassigned General Fund Balance in the range of 27% to 35% of the General Fund expenditure budget to ensure adequate resources in the event of a natural disaster or to take advantage of opportunities.

## *V. REVENUE*

Brunswick County will estimate revenues in a realistic and conservative manner in order to minimize the adverse impact of revenue shortfall.

Brunswick County will use a cost of service approach where possible, which results in user fees, rates and customer charges being sufficient to cover the cost of providing services. Each year, user fees, rates and charges will be reviewed for adjustment to cost of service levels.

The County issued revenue bonds in the Enterprise Funds under a Trust Estate with a Pledge of Net Revenues. Brunswick County policy is to establish a structure of rates and fees before each budget year and maintain a rate during the budget year that will exceed debt coverage tests of the Trust. The tests are performed as follows:

## Financial Policies

---

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

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

Brunswick County will avoid 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.

### *VI. 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:

- **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.
- **Merit Based Pay Plan:** The annual market adjustment will be based on the Consumer Price Index December (CPI-U) reported each year in December. 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 of the new fiscal year.
- **401K Plan:** A five (5) percent 401k contribution for all employees shall be given.
- **Longevity:** The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- **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

---

## *VII. DEBT MANAGEMENT*

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

- **Debt Limits:** The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should not be in excess of the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.
- **Debt Structuring:** The maximum term for any debt incurred shall not exceed the useful life of the asset. The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- **Budgetary:** Brunswick County will make appropriations in the annual operating budget 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.

## *VIII. 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:

- 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 thirty thousand dollars (\$30,000).
- 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.

## *IX. BUDGET TRANSFER*

The County Manager/Budget Officer is hereby authorized to transfer appropriations within a fund under the following conditions:

- He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations.
- He/She may approve a transfer of appropriation between departments within a fund up to thirty thousand dollars (\$30,000).

## Financial Policies

---

- He/She may not transfer any appropriation from the balance of the Regular Contingency appropriation without approval of the Board of Commissioners.
- He/She may transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report 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:

- 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.
- He/She may transfer an appropriation between and/or among object codes at the close of the fiscal year within a fund to allow for sufficient appropriation for actual and/or projected obligations and to prevent a legal violation of over-expenditure in a department.

### *X. 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.

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

# Investment and Portfolio Policies

---

## **SCOPE**

This Investment and Portfolio 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.

## **DELEGATION OF AUTHORITY**

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

## **PRUDENCE**

The standard of prudence to be applied by the Director of Fiscal Operations shall be the "prudent investor" rule, which states: "Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Director of Fiscal Operations, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately, and that appropriate action is taken to control these adverse developments.

## **MONITORING AND ADJUSTING THE PORTFOLIO**

The Director of Fiscal Operations will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments and will adjust the portfolio accordingly.

## **INTERNAL CONTROLS**

Controls shall be designated to prevent loss of public funds due to fraud, error, and misrepresentation, unanticipated market changes or imprudent actions.

## **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

# Investment and Portfolio Policies

---

## Diversification by Financial Institution

- U.S. Treasury Obligations  
No maximum of the total portfolio
- U.S. Government Agency Securities  
No maximum of the total portfolio
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)  
No maximum of the total portfolio
- Bank Deposits and Money Market Funds  
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 annually review the approved Local Government Commission listing of financial institutions for current and continued investments. 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. In accordance with North Carolina General Statute 159-31(b) and the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on deposits at interest and savings certificates of deposit. The County shall utilize the pooling method of collateralization and shall use only banking institutions approved by the North Carolina Local Government Commission.

## **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.

## **INVESTMENT AND PORTFOLIO GUIDELINES**

The diversification of the portfolio will be managed with the following guidelines as well as emphasizing safety, liquidity, and yield

## Investment and Portfolio Policies

---

### 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.

### 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 (GOVERNMENT 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.

### 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.

### 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.

# County Budget Ordinances

---

**BRUNSWICK COUNTY, NORTH CAROLINA  
APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020**

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, 2019 and ending June 30, 2020 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, 2019.

## **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	\$322,588
Administration	878,098
Human Resources	452,051
Finance	1,591,386
Tax Administration	4,565,517
Legal	709,143
Superior Judges Office	177,233
Clerk of Court	84,791
District Judges Office	500
Board of Elections	990,249
Register of Deeds	2,866,567
Management Information Systems	2,872,681
Fleet Services	1,693,887
Engineering	637,936
Operation Services	7,028,435
Non-Departmental	5,644,884
District Attorney's Office	53,000
Sheriff's Office	18,456,273
Law Enforcement Separation	117,289
Detention Center	9,884,946
Emergency Services	1,951,507
Emergency Medical Services	11,229,550
Fire Departments	60,000
Building/Fire Inspections and Central Permitting	2,310,709
Fire Inspections	587,545
Rescue Squads	331,800
Central Communications Center	2,923,713
Sheriff Animal Protective Services	1,167,754
Transportation Agencies	170,572
Solid Waste	17,841,276
Environmental Protection Agencies	241,743
Community Enforcement	315,033
Planning	1,032,784

## County Budget Ordinances

---

Occupancy Tax	1,650,000
Cooperative Extension	580,875
Soil & Water	244,604
Economic Development Agencies	2,021,200
Veterans Services	210,220
Human Services Agencies	2,589,319
Brunswick County Schools	43,738,870
Brunswick Community College	4,532,426
Library	1,390,668
Parks and Recreation	3,307,690
Debt Service	18,600,215
Transfer to Other Funds	16,153,916
Contingency	<u>700,000</u>

**TOTAL EXPENDITURES - GENERAL FUND** **\$194,911,643**

### 2. REVENUES

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

Ad Valorem Taxes	\$138,091,466
Local Option Sales Taxes	25,765,298
Other Taxes & Licenses	4,630,600
Unrestricted Intergovernmental	2,500,000
Restricted Intergovernmental	1,900,782
Permits & Fees	7,040,232
Sales and Services	6,494,900
Investment Earnings	300,500
Other Revenue	2,945,176
Fund Balance Appropriated	<u>5,242,689</u>

**TOTAL REVENUES - GENERAL FUND** **\$194,911,643**

# County Budget Ordinances

---

## **B. PUBLIC HOUSING FUND**

### **1. EXPENDITURES**

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

Public Housing-Section 8	<u>\$2,355,141</u>
--------------------------	--------------------

<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,355,141</u></b>
---	---------------------------

### **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	38,991
Transfer from General Fund	<u>150</u>

<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,355,141</u></b>
---	---------------------------

## **C. PUBLIC HEALTH FUND**

### **1. EXPENDITURES**

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

Public Health	\$6,411,578
Environmental Health	<u>1,793,344</u>

<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$8,204,922</u></b>
--	---------------------------

### **2. REVENUES**

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

Restricted Intergovernmental	\$2,655,039
Sales and Service	835,050
Other Revenue	45,000
Fund Balance Appropriated	321,100
Transfer from General Fund	<u>4,348,733</u>

<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$8,204,922</u></b>
--	---------------------------

# County Budget Ordinances

---

## **D. SOCIAL SERVICES FUND**

### **1. EXPENDITURES**

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

DSS-Administration	<u>\$16,169,098</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$16,169,098</u></b>

### **2. REVENUES**

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

Restricted Intergovernmental	\$9,063,997
Sales and Service	80,500
Transfer from General Fund	<u>7,024,601</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$16,169,098</u></b>

# County Budget Ordinances

---

## II. SPECIAL REVENUE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the Brunswick County Special Revenue Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

### A. EMERGENCY TELEPHONE SERVICE FUND

#### 1. EXPENDITURES

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

Emergency Telephone Service	<u>\$757,913</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$757,913</u></b>

#### 2. REVENUES

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

Restricted Intergovernmental	<u>\$757,913</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$757,913</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>\$201,276</u>
<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$201,276</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	6,000
Fund Balance Appropriated	<u>29,776</u>
<b>TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND</b>	<b><u>\$201,276</u></b>

# County Budget Ordinances

---

## III. ENTERPRISE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Enterprise Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

### A. WATER FUND

#### 1. EXPENDITURES

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

Water Administration	\$3,358,806
Northwest Water Treatment Plant	5,045,501
211 Water Treatment Plant	3,139,324
Water Distribution Division	2,827,421
Lower Cape Fear Water and Sewer Authority - Reimbursement	390,985
Customer Service Division	1,167,742
Instrumentation/Electrical Division	1,446,086
Construction Division	2,163,196
Water Debt Service	2,236,316
Transfer to Water Projects Fund Transfers Water Fund	<u>2,851,888</u>

**TOTAL EXPENDITURES - WATER FUND** **\$24,627,265**

#### 2. REVENUES

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

Sales and Service	\$23,874,280
Other Revenue	622,985
Investment Earnings	<u>130,000</u>

**TOTAL REVENUE - WATER FUND** **\$24,627,265**

# County Budget Ordinances

---

## **B. WASTEWATER FUND**

### **1. EXPENDITURES**

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$2,058,741
Collection Division	3,531,166
Construction Division	1,701,304
Northeast Regional Wastewater	1,145,605
Southwest Regional Wastewater	754,055
West Regional Wastewater	4,089,011
Ocean Isle Beach Wastewater	574,250
Wastewater Debt Service	13,690,318
Transfer to Wastewater Capital Projects Reserve fund	<u>750,000</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$28,294,450**

### **2. REVENUES**

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

Restricted Intergovernmental	\$63,550
Sales and Services	23,993,772
Other Revenue	87,400
Investment Earnings	75,000
Transfer from Wastewater Reserve	904,000
Expendable Net Assets Appropriated	<u>3,170,728</u>

**TOTAL REVENUES - WASTEWATER FUND** **\$28,294,450**

# County Budget Ordinances

---

## IV. INTERNAL SERVICE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Internal Service Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

### A. WORKERS' COMPENSATION FUND

#### 1. EXPENDITURES

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

Premiums and Claims	\$415,674
<b>TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND</b>	<b><u>\$415,674</u></b>

#### 2. REVENUES

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

Expendable Net Assets Appropriated	\$415,674
<b>TOTAL REVENUE – WORKERS' COMPENSATION FUND</b>	<b><u>\$415,674</u></b>

# County Budget Ordinances

---

## V. CAPITAL PROJECT RESERVE FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Grant and Capital Project Reserve Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

### A. 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>3,941,082</u>
<b>TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$4,780,582</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>\$4,780,582</u>
<b>TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$4,780,582</u></b>

# County Budget Ordinances

---

## C. WATER CAPITAL PROJECT RESERVE FUND

### 1. EXPENDITURES

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

Project Designations	\$2,851,888
----------------------	-------------

<b>TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$2,851,888</u></b>
--	---------------------------

### 2. REVENUES

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

Transfer from Water Fund	<u>\$2,851,888</u>
--------------------------	--------------------

<b>TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$2,851,888</u></b>
---	---------------------------

## D. WASTEWATER CAPITAL PROJECT RESERVE FUND

### 1. EXPENDITURES

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

NE Regional Capital & Replacement Fund	\$(154,000)
Transfer to Wastewater Fund	<u>904,000</u>

<b>TOTAL EXPENDITURES-WASTEWATER 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 Wastewater Capital Project Fund:

Transfer from Wastewater Fund	<u>\$750,000</u>
-------------------------------	------------------

<b>TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$750,000</u></b>
--	-------------------------

# County Budget Ordinances

---

## **VI. CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM**

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

## **VII. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION**

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$3,570,011 for eleven months and \$3,570,005 for one month for a total of \$42,840,126.

(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 \$74,896 for eleven months and \$74,888 for one month for a total of \$898,744.

(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 \$6,307,528 estimated required local option sales tax reserve and \$800,000 in lottery proceeds less limited obligation debt service of \$3,166,446 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 \$3,941,082 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 \$203,925 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 \$237,088 (130), Plant Operations \$1,866,900 (610), and Plant Maintenance \$1,025,342 (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 \$430,758 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$173,338 (510), and Capital Outlay \$323,000 (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) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15<sup>th</sup> of every month.

(e) 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 \$286,000 on a reimbursement expenditure basis.

# County Budget Ordinances

---

## **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 \$1,232.55. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$995.56. 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. Optional health and dental benefits will be offered in the same manner as county employees.

(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 \$139,753. 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 \$95,659. 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, 2019 and ending June 30, 2020 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, 2019.

# 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 2020 thru 2024 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	Total
<u>Environmental Protection</u>							
Transfer Station	\$ -	\$731,651	\$4,711,225	\$ -	\$ -	\$ -	\$5,442,876
C&D Landfill Closure	-	-	150,000	500,000	9,284,355	-	9,934,355
<b>Total Environmental Health</b>	-	731,651	4,861,225	500,000	9,284,355	-	15,377,231
<u>Culture &amp; Recreation</u>							
Brunswick Waterway Park	4,025,583	479,500	350,000	-	-	-	4,855,083
Waccamaw Multiuse Facility Building	300,000	3,500,000	-	-	-	-	3,800,000
<b>Total Culture &amp; Recreation</b>	4,325,583	3,979,500	350,000	-	-	-	8,655,083
<u>General Government</u>							
Courthouse Parking Lot	1,057,369	-	-	-	-	-	1,057,369
Courthouse Renovations	1,000,800	10,950,750	1,600,000	-	-	-	13,551,550
<b>Total General Government</b>	2,058,169	10,950,750	1,600,000	-	-	-	14,608,919
<b>Total: County Capital Improvement Plan</b>	<b>\$6,383,752</b>	<b>\$15,661,901</b>	<b>\$6,811,225</b>	<b>\$500,000</b>	<b>\$9,284,355</b>	<b>\$ -</b>	<b>\$38,641,233</b>
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	2,133,252	8,868,500	200,000	500,000	8,867,000	-	20,568,752
Grant	450,500	411,000	300,000	-	-	-	1,161,500
To be Determined	-	731,654	4,711,225	-	-	-	5,442,879
Pay-Go	3,800,000	5,650,750	1,600,000	-	417,355	-	11,468,105
<b>Total: County Capital Improvement Plan Sources</b>	<b>\$6,383,752</b>	<b>\$15,661,904</b>	<b>\$6,811,225</b>	<b>\$500,000</b>	<b>\$9,284,355</b>	<b>\$ -</b>	<b>\$38,641,236</b>

# County Budget Ordinances

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY2024</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,262,196	\$3,343,751	\$3,427,345	\$3,513,028	\$3,600,854	\$3,690,875	\$20,838,049
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
Design Work for Bond Issue 2 projects	4,065,543	-	-	-	-	-	4,065,543
Early College and CTE Building	-	-	-	1,500,000	22,200,000	-	23,700,000
District Wide Athletic, Interior and Exterior Building Improvements	25,405,000	-	27,253,457	-	30,131,000	-	82,789,457
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$68,172,739</b>	<b>\$5,043,751</b>	<b>\$46,200,802</b>	<b>\$6,713,028</b>	<b>\$57,631,854</b>	<b>\$5,390,875</b>	<b>\$189,153,049</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	3,546,776	3,941,082	4,190,321	4,268,785	4,333,005	4,403,867	24,683,836
Ad Valorem Designated for K-12 School Capital Outlay	837,458	898,744	921,213	944,243	967,849	987,008	5,556,515
Ad Valorem Reserve Contingency	3,417,962	203,925	15,811	-	-	-	3,637,698
GO Funds Advanced for Design Work - 1st bond issue	3,275,000	-	-	-	-	-	3,275,000
GO Funds Advanced for Design Work – 2 <sup>nd</sup> bond issue	4,065,543	-	-	-	-	-	4,065,543
BOE Proposed Debt Proceeds (Bond Ref. 2016)	53,030,000	-	41,073,457	1,500,000	52,331,000	-	147,934,457
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$68,172,739</b>	<b>\$5,043,751</b>	<b>\$46,200,802</b>	<b>\$6,713,028</b>	<b>\$57,631,854</b>	<b>\$5,390,875</b>	<b>\$189,153,049</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>							
Hwy 74/76 Water – Mintz Dr to Old Maco	\$65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$65,000
Shallotte Water Transmission Main	270,000	4,500,000	-	-	-	-	4,770,000
Utility Operations Center Expansion	-	590,000	-	-	-	-	590,000
Northwest Water Plant Expansion	285,250	47,214,750	-	-	-	-	47,500,000
Northwest Water Plant Low Pressure Reverse Osmosis Advanced Treatment	21,120,110	68,379,890	-	-	-	-	89,500,000
54" LCFWSA Parallel Raw Water Main	850,000	41,574,635	-	-	-	-	42,424,635
Hwy 74/76 Industrial Park Waterline Extension	195,540	1,490,000	-	-	-	-	1,685,540
Southeast Area Improvements	65,000	-	-	-	-	-	65,000
FY16 Top 7 and Apollo Water Mains	1,905,000	-	-	-	-	-	1,905,000
<b>Total Water Capital Improvement Plan</b>	<b>\$24,755,900</b>	<b>\$163,749,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$188,505,175</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	3,950,140	2,896,289	-	-	-	-	6,846,429
Debt Proceeds	20,805,760	157,169,275	-	-	-	-	177,975,035
Grant	-	903,711	-	-	-	-	903,711
Pay Go	-	2,780,000	-	-	-	-	2,780,000
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$24,755,000</b>	<b>\$163,749,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$188,505,175</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>							
NE Brunswick Regional WWTP Expansion	\$2,392,000	\$36,708,000	\$ -	\$ -	\$ -	\$ -	39,100,000
Enterprise Funded Low Pressure Main Extension	-	185,820	-	-	-	-	185,820
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$2,392,000</b>	<b>\$36,893,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$39,285,820</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	-	185,820	-	-	-	-	185,820
Other (Participants and NCDOT Reimb)	2,392,000	36,708,000	-	-	-	-	39,100,000
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$2,392,000</b>	<b>\$36,893,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$39,285,820</b>

# County Budget Ordinances

The following fees and rates are hereby adopted:

Type of	Rate or Fee	Rate or Fee
<b>Emergency Medical Services:</b>		
ALS Non Emergency A0426		\$ 401.00
ALS Emergency A0427		636.00
BLS Non Emergency A0428		334.00
BLS Emergency A0429		535.00
ALS 2 A0433		920.00
Specialty Care Transport A0434		1,088.00
Mileage		11.33
ALS Treatment and No Transport		200.00
BLS Treatment and No Transport		150.00
ALS Disposables		100.00
BLS Disposables		60.00
Oxygen		50.00
IV Supplies		50.00
Special Events/Standbys:		
Ambulance with Two Personnel		145.00
QRV with One Paramedic		80.00
ATV with One Person		80.00
Extra Personnel per Person		50.00
<b>Building Inspections and Central Permitting:</b>		
		sq. ft x ICC Chart Value x
Commercial ICC Permit Fee Formula-Up to 15,000 sq. ft.		.0035
		sq. ft x ICC Chart Value x
Commercial ICC Permit Fee Formula-Up to 15,000 sq. ft.-Shell Buildings		.0035 - .20
		sq. ft. up to 15000 x ICC Chart Value x
Commercial ICC Permit Fee Formula-15,001 sq. ft. and greater		.0035 + 15001 sq. ft. or greater x ICC Chart Value x .0012
		Sq. Ft. x ICC Chart Value x
Residential ICC Permit Fee Formula		.004
Construction site off (includes trades)		300.00
Mobile sales office (includes trades)		300.00

# County Budget Ordinances

---

**Building Inspections and Central Permitting continued:**

Appliance/equipment change-out permit (includes trades) (per appliance)	75.00
Trade permits for minor work - B, P, M, E	100.00
Signs attached to building (trades not included)	125.00
Solar Farms (includes trades)	200.00
Same day certificate of occupancy release	75.00
Accessory Building ≤ 400 sq. ft.	100.00
Contractor Change	75.00
Duplicate Inspection Card Service Fee	6.00

**Fire Inspections:**

*Fire Prevention Permit Fees:*

The fees set forth in this section are fixed for the issuance of the permits required by the Fire Prevention Code. Construction permits are valid for a period of one year from date of issue unless, as otherwise stated on the face of the permit. Operational permits, will be valid for the same period as the inspection schedule in section 106 and the renewal will be the payment of the inspection fee for existing buildings. Renewal of permits shall be subject to fees in effect for the period of renewal.

*Required Construction Permits*

Automatic fire-extinguishing Systems	200.00
Battery Systems (greater than 50 gallons)	50.00
Cryogenic Fluids	100.00
Fire Alarm and Detection Systems and Related equipment	200.00
Private Fire Hydrants	100.00
Standpipe Systems with Sprinkler System	75.00
Temporary Membrane structures, tents, and canopies	\$50.00 per Tent

*Mandatory Operational Permits*

Explosives [Manufacturing, Storage, Handling, & Sale or use of explosives, fireworks, explosive material (60-day permit)]	300.00
Pyrotechnic special effects materials	500.00
	See
	Construction
	Permit 105.7.14
	(\$50.00 per
Temporary Membrane structures, tents, and canopies	Tent)
All other permit fees required by the Technical Code	50.00
County Owned Buildings	No Charge
Foster Care DHHS Inspection	No Charge
Temporary / Conditional CO Fire Inspection	100.00

*Fire Plan Reviews*

	\$30.00 + \$20.00
	per fire hydrant
Subdivision	required
<i>Building - New Construction, change of use, alteration, remodel, repair, renovation, or reconstruction:</i>	
Small Fire Plan Review / Final Fire Inspection (Less than 2,500 square feet)	100.00
Basic Fire Plan Review / Final Fire Inspection (2,500 - 10,000 square feet)	250.00
Intermediate Fire Plan Review / Final Fire Inspection (10,001 - 25,000 square feet)	500.00

# County Budget Ordinances

## Fire Inspections continued:

Complex Fire Plan Review / Final Fire Inspection (25,001 - 100,000 square feet)	750.00
Special Fire Plan Review / Final Fire Inspection (More than 100,001 square feet)	1,000.00
New Construction Field re-inspection fee	75.00
Small & Basic re-inspection (each trip)	Fee Schedule"
Intermediate re-inspection (each trip)	section for initial
Complex re-inspection (each trip)	fire inspection
Special re-inspection (each trip)	and re-
	inspection fee
	details.
<i>Hazardous Chemicals</i>	
Class A - 1-55 gals. or 1-500 lbs.	50.00
Class B - 56-550 Or 501-5,000	250.00
Class C - 551-5,500 gals. or 5001-50,000 lbs.	250.00
Class D - Over 5,500 gals. Or Over 50,000 lbs.	500.00

## Inspection Fee Schedule

All owners or tenants of buildings in Brunswick County, which are required to be inspected by the Brunswick County Fire Code Official are subject to the following inspection fee schedule:

Initial Fire Inspection Under 1,500 square feet	25.00
Initial Fire Inspection 1,500-5,000 square feet	50.00
Initial Fire Inspection 5,000-10,000 square feet	75.00
	\$100.00 + \$5.00
	/ 1,000 square
Initial Fire Inspection Over 10,000 square feet	feet
First re-inspection for non-compliance if code requirements are not met	50.00
Second re-inspection for non-compliance if code requirements are not met	100.00
Third re-inspection for non-compliance if code requirements are not met	150.00
Fourth re-inspection for non-compliance if code requirements are not met	200.00
Fifth and subsequent re-inspections for non-compliance	250.00
	See Penalties
	and Fees
	Section. \$50.00
	to \$500.00 per
Complaint Investigation with violation found and not corrected at time of visit	violation.
	See Penalties
	and Fees
	Section. \$50.00
	to \$500.00 per
Civil Penalties are assessed in accordance with North Carolina G.S. 153A and G.S. 160A. [First Offense, Second Offense, Third and Subsequent Offenses].	violation.

## Planning:

Residential Zoning Development Permit	25.00
Non-Residential, Multifamily and Commercial Zoning Development Permit	75.00
Sign Zoning Permit & Plan Review	25.00
Temporary Use Permit - Large Events >1,000 Guests	300.00
Text Amendment	250.00

# County Budget Ordinances

---

**Planning continued:**

Board of Adjustment/Planning Board Variance	150.00
Special Use Permit & Plan Review <5 acres	300.00
Special Use Permit & Plan Review >5.01 acre	300.00
Board of Adjustment Appeal	175.00
Change of Use Review - Different Category	50.00
Non-Conforming Use Certificates	-
Minor Subdivision (1 - 5 Lots)	50.00
Minor Subdivision (6 - 10 Lots)	100.00
Final Plat Review (Major Subdivisions & Planned Developments)	10 per lot
Major Subdivision (11 Lots or more)	450 per lot
Site Plan Review - 0.51 acre to 1 acres	200.00
Site Plan Review - 1.01 acre to 5 acres	300.00
Site Plan Review - 5.01 acres to 10 acres	700.00
Site Plan Review - >10	750.00
Minor Site Plan & Plan Review - 0.51 acre to 1 acres	200.00
Minor Site Plan & Plan Review - 1.01 acre to 5 acres	300.00
Minor Site Plan & Plan Review - >5.01 acres	700.00
Major Site Plan & Plan Review - <5 acres	300.00
Major Site Plan & Plan Review - >5.01 acres	700.00
Rezoning - < 1 acre	350.00
Rezoning - 1.01 acre to 5 acres	400.00
Rezoning - 5.01 acres to 25 acres	450.00
Rezoning - 25.01 acres to 50 acres	600.00
Rezoning - >50	1,200.00
Rezoning - Continuance Request After Advertising	500.00
Rezoning - Additional Fee for Conditional Rezoning Request (site plan review fees will be accessed upon submittal of final site plan)	200.00
CAMA Land Use Plan - Plan Amendment	-

**Health Department:**

87491 Chylmd trach, dna, amp probe	\$ 25.00
87591 N. gonorrhoeae, dna, amp prob	25.00
90681 Rotavirus vaccine, human, attenuated, 2...	130.00
90702 Dt vaccine < 7, im	55.00
90714 Td vaccine no prsrv /= 7 im	40.00
99201 Office or other outpatient visit for the...	55.00
99202FP Office or other outpatient visit for the...	90.00
99202 Office or other outpatient visit for the...	90.00
99203 Office or other outpatient visit for the...	125.00
99204 Office or other outpatient visit for the...	190.00
99205 Office or other outpatient visit for the...	245.00
99211FP Office or other outpatient visit for the...	40.00
99211 Office or other outpatient visit for the...	40.00

# County Budget Ordinances

---

**Health Department continued:**

99212FP Office or other outpatient visit for the...	65.00
99212 Office or other outpatient visit for the...	65.00
99213FP Office or other outpatient visit for the...	85.00
99213 Office or other outpatient visit for the...	85.00
99214FP Office or other outpatient visit for the...	135.00
99214 Office or other outpatient visit for the...	135.00
99215FP Office or other outpatient visit for the...	170.00
99215 Office or other outpatient visit for the...	170.00
99381 Prev visit, new, infant	130.00
99381EP Prev visit, new, infant	130.00
99382 Prev visit, new, age 1-4	140.00
99382EP Prev visit, new, age 1-4	140.00
99383FP Prev visit, new, age 5-11	145.00
99383EP Prev visit, new, age 5-11	145.00
99383 Prev visit, new, age 5-11	145.00
99384FP Prev visit, new, age 12-17	150.00
99384EP Prev visit, new, age 12-17	150.00
99384 Prev visit, new, age 12-17	150.00
99385FP Prev visit, new, age 18-39	150.00
99385EP Prev visit, new, age 18-39	150.00
99385 Prev visit, new, age 18-39	150.00
99386FP Prev visit, new, age 40-64	200.00
99386 Prev visit, new, age 40-64	200.00
99387 Prev visit, new, age 65 & over	215.00
99391 Prev visit, est, infant	100.00
99391EP Prev visit, est, infant	100.00
99392 Prev visit, est, age 1-4	115.00
99392EP Prev visit, est, age 1-4	115.00
99393FP Prev visit, est, age 5-11	115.00
99393EP Prev visit, est, age 5-11	115.00
99393 Prev visit, est, age 5-11	115.00
99394FP Prev visit, est, age 12-17	125.00
99394EP Prev visit, est, age 12-17	125.00
99394 Prev visit, est, age 12-17	125.00
99395FP Prev visit, est, age 18-39	140.00
99395EP Prev visit, est, age 18-39	140.00
99395 Prev visit, est, age 18-39	140.00
99396FP Prev visit, est, age 40-64	150.00
99396 Prev visit, est, age 40-64	150.00
99397 Prev visit, est, 65 & over	160.00
J7297 Levonorgestrel iu 52mg 3yr	710.00
J7298FP Mirena	320.00
J7298 Mirena	930.00

# County Budget Ordinances

**Health Department continued:**

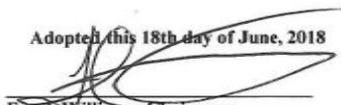
J7300FP Intraut copper contraceptive	230.00
J7300 Intraut copper contraceptive	825.00
J7307FP Etonogestrel (contraceptive) implant sys...	415.00
J7307 Etonogestrel (contraceptive) implant sys...	885.00
36416 Fingerstick	10.00
87804 Rapid Flu	15.00
90691 Typhoid	100.00
90717 Yellow Fever	200.00
90738 Japanese Encephalitis	275.00
90739 Hepatitis B 2 Step Vaccine	130.00

**Water:**

Block 1 Retail Water Usage Rates	\$ 2.85
Block 2 Retail Water Usage Rates	3.30
Block 3 Retail Water Usage Rates	3.85
Block 1 Retail Water Usage 0-6,000 gallons (3/4", 1", and 1-1/2" meters)	0 - 5,000 Gallons
Block 2 Retail Water Usage 6,001-20,000 gallons (3/4", 1", and 1-1/2" meters)	5,001 - 20,000 Gallons
	0-5,000 gal. @ 3.30 per
Residential Irrigation Usage Rate 5 Tiers to 3 Tiers	1,000 gals.
	5,001-20,000 gals. @ 4.30
Residential Irrigation Usage Rate 5 Tiers to 3 Tiers	per 1,000 gals.
	>20,000 gals. @ 5.70 per
Residential Irrigation Usage Rate 5 Tiers to 3 Tiers	1,000 gals.
	0-20,000 gal. @ 3.30 per
Commercial Irrigation Usage Rate 5 Tiers to 3 Tiers	1,000 gals.
	20,001-100,000 gals. @
Commercial Irrigation Usage Rate 5 Tiers to 3 Tiers	4.30 per 1,000 gals.
	>100,000 gals. @ 5.70 per
Commercial Irrigation Usage Rate 5 Tiers to 3 Tiers	1,000 gals.
Wholesale & Industrial rate based on May PPI	2.96

**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 17<sup>th</sup> day of June, 2019.**

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

---

**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

---

**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

---

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

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

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

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

**Department** - the basic organizational unit of government that is functionally unique in its delivery of services.

**Disbursement** - the expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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

**Encumbrance** - the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements** - payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Enterprise Fund** - a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of County Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

**Expenditure** - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

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

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

**Fiscal Year** - a twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

**Fixed Assets** - assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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

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

# GLOSSARY

---

**Full Time Equivalent Positions (FTE'S)** - a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** - a fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - the excess of the assets of a fund over its liabilities, reserves, and carryover.

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

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

**GPD** - Gallons per day.

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

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

**Goal** - a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants** - a contribution by a government or other organization to support a particular function.

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

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

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

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

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

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

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

# GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

**Operating Budget** - a plan of financial operation which encompasses 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

---

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

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

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

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

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

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

**Revenues** - sources of income financing the operations of government.

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

---

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

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

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