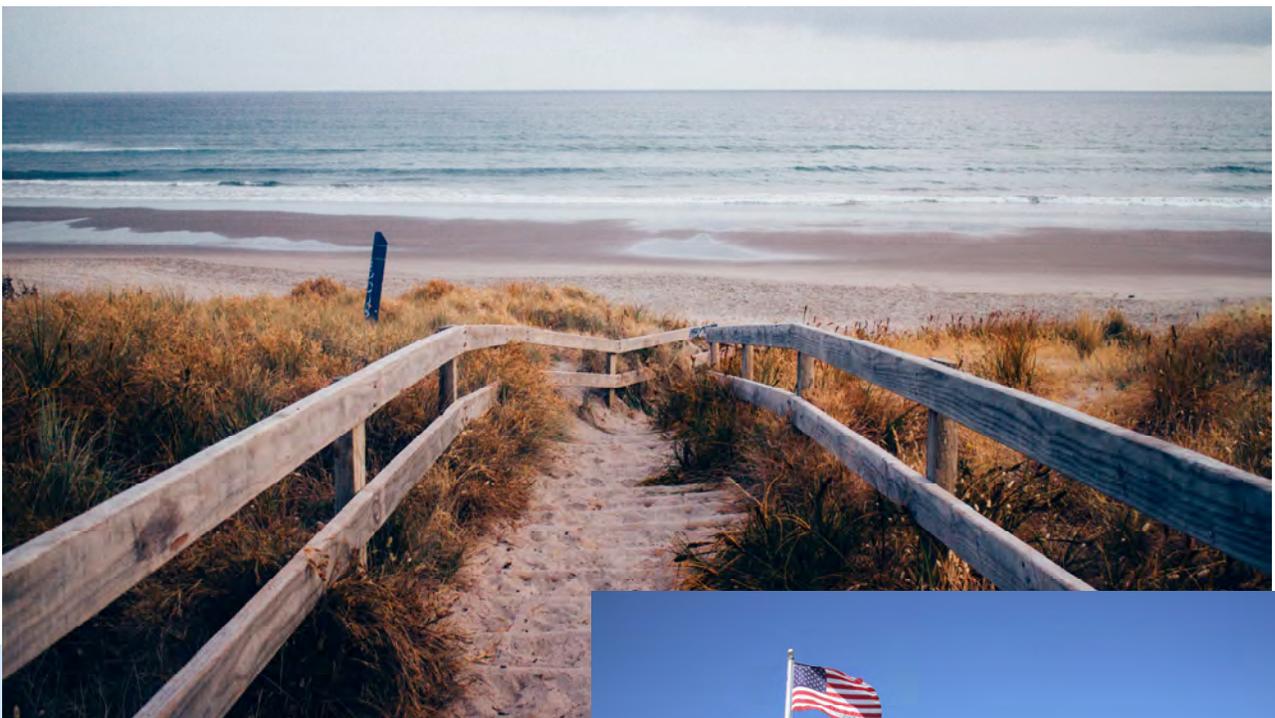




County of Brunswick

FY 2020-2021 Adopted Budget



brunswickcountync.gov



County of Brunswick Approved Budget

Fiscal Year 2020-2021

Board of County Commissioners

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

County Manager

Randell Woodruff

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

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Vision, Mission and Core Values.....	1
Distinguished Budget Presentation Award.....	2
Brunswick County Profile.....	3
County Manager’s Budget Message.....	6
Guide to the Budget Document.....	18
Planning Process.....	20
Budget Process.....	24
Budget Calendar.....	26
Budget Structure.....	27
Basis of Budgeting and Accounting.....	29
Total Revenues by Fund.....	30
Total Revenues by Source (all funds)	31
Total Expenditures by Function (all funds)	32
Approved Tax Levy Distribution.....	33
General Fund – Changes in Fund Balance.....	34
Special Revenue Funds – Changes in Fund Balance.....	35
Enterprise Funds – Changes in Fund Balance.....	36
Internal Service Funds – Changes in Fund Balance.....	37
Revenue Highlights.....	38
Expenditure Highlights.....	45
Personnel Summary (FTE) by Department	51
County Organizational Chart.....	53

GENERAL FUND

General Fund Revenue Summary.....	55
General Fund Expenditure Summary.....	58

GENERAL GOVERNMENT

General Government Budget Summary.....	63
Board of Elections.....	64
County Administration.....	66
Court Facilities.....	68
Finance.....	69
Governing Body	71
Human Resources.....	73
Legal Department.....	75
Register of Deeds.....	77
Tax Administration.....	79
Contingency.....	81

CENTRAL SERVICES

Central Services Budget Summary.....	83
Engineering.....	84
Fleet Services.....	86
Management Information Services.....	87
Operation Services.....	90
Non-Departmental.....	92

TABLE OF CONTENTS

Page

PUBLIC SAFETY

Public Safety Budget Summary.....	93
Central Communications Center.....	94
Building and Central Permitting.....	95
District Attorney.....	97
Detention Center.....	98
Emergency Services.....	99
Fire Inspections.....	102
Sheriff Animal Protective Services.....	103
Sheriff's Office.....	104
Other Agencies - Fire and Rescue	106

TRANSPORTATION

Cape Fear Regional Jetport.....	107
Odell Williamson Municipal Airport.....	107

ENVIRONMENTAL PROTECTION

Environmental Protection Budget Summary.....	109
Solid Waste.....	110
Environmental Protection Other Agencies.....	112

ECONOMIC & PHYSICAL DEVELOPMENT

Economic & Physical Development Budget Summary	113
Cooperative Extension.....	114
Planning	116
Public Housing.....	120
Soil and Water.....	122
Community Enforcement.....	124
Economic Development Other Agencies.....	126
Brunswick County Occupancy Tax.....	127

HUMAN SERVICES

Human Services Budget Summary.....	129
Health Services.....	130
Social Services.....	135
Veterans Services.....	138
Human Services Other Agencies.....	141

EDUCATION

Education Department Summary.....	143
Brunswick Community College.....	144
Brunswick County Schools.....	145

CULTURAL AND RECREATIONAL

Cultural and Recreational Budget Summary.....	147
Library.....	148
Parks and Recreation.....	150

TABLE OF CONTENTS

Page

GOVERNMENTAL DEBT SERVICE

General Debt Service.....	153
Schedule of Debt.....	157
Legal Debt Margin.....	158

SPECIAL REVENUE FUNDS

Emergency Telephone System Fund.....	159
Register of Deeds Technology Enhancement Fund.....	160

ENTERPRISE FUNDS

Water Fund	161
Wastewater Fund.....	168
Water Debt Service.....	172
Wastewater Debt Service.....	173
Schedule of Debt.....	174

CAPITAL IMPROVEMENT PLAN

Capital Budget Process.....	175
Capital Improvement Plan.....	189

APPENDIX

Brunswick County Facts.....	193
Financial Policies.....	196
Investment and Portfolio Policies.....	201
County Budget Ordinances.....	204
Glossary.....	222

This page is intentionally left blank.

Vision, Mission and Core Values

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

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Brunswick

North Carolina

For the Fiscal Year Beginning

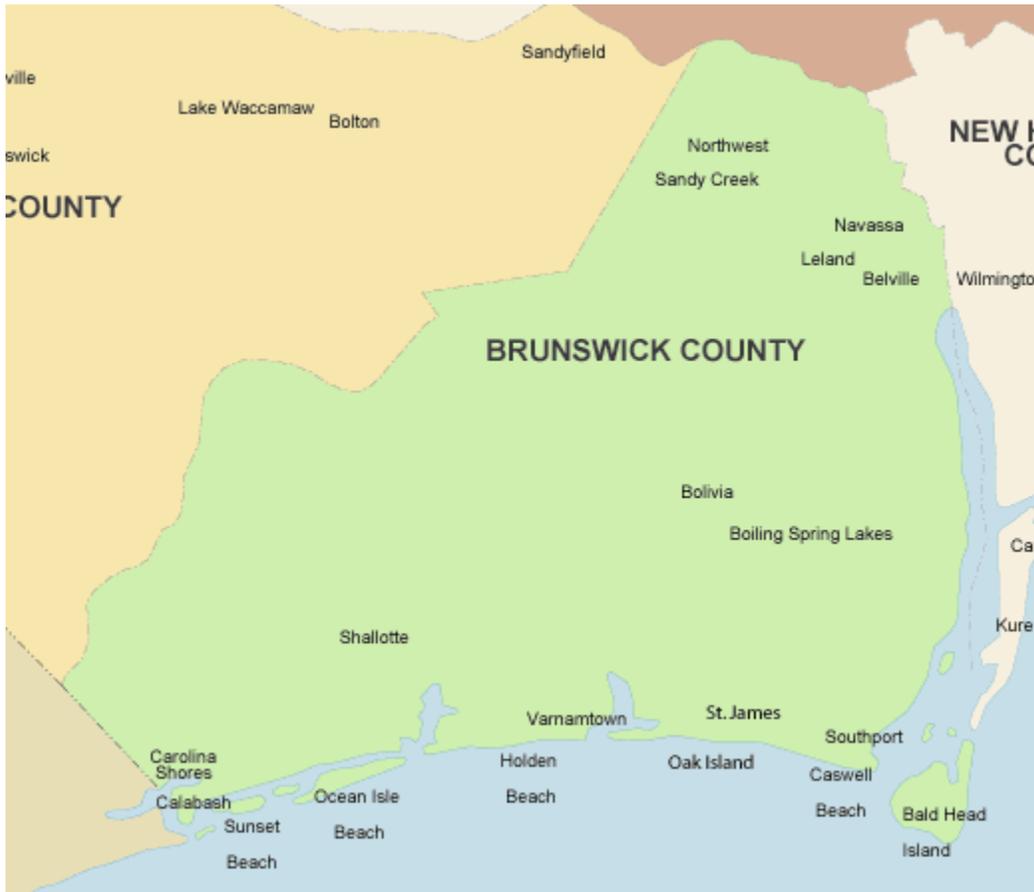
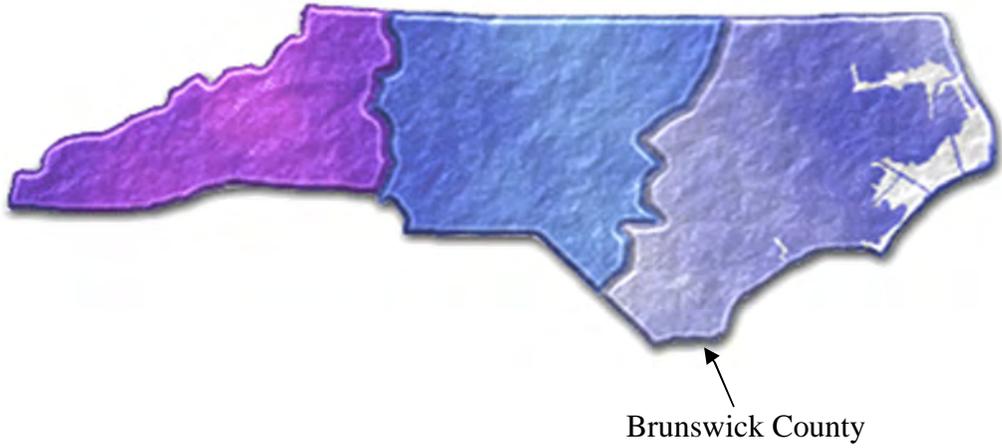
July 1, 2019

Christopher P. Morill

Executive Director

Brunswick County Profile

State of North Carolina



County Seat, Bolivia
Established March 9, 1764
Population 146,135 (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 146,135 which has grown over 33% since 2011. 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 4.5% and ranked number 1 in the state and number 7 in the country for growth in 2019. The permanent population grew at an average rate of approximately 3.1 percent annually over the last ten years. Brunswick County continues to see strong, consistent growth with respect to economic growth and development. From 2019 to 2020, Brunswick County’s business investment increased by \$135,829,302 representing a 5.35% increase. There has been 1 new industry to announce its decision to locate in Brunswick County during 2019 to include Pacon Manufacturing Corporation. A \$700,000 grant will support the reuse of a 336,435-square-foot building in Navassa. The company produces a wide range of custom products for wet and dry applications, including baby wipes, make-up removal wipes and cleaning wipes. Pacon estimates their investment to be around \$37,600,000 and 238 new jobs within 2 years following start-up. Start-up is anticipated to occur during 2020.

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. CSX transportation serves the park with

Brunswick County Profile

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 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.

Brunswick County has submitted buildings and sites to 15 potential new companies representing approximately \$1 billion in new investment and 2,993 jobs. In addition, there are 7 existing companies considering expansion representing an additional \$11 million in new investment and 217 new jobs. Brunswick County has also experienced an increase in Labor Force from 50,766 in December 2018 to 53,741 in December 2019, representing an approximate increase of 6%.

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, Shallotte 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 17% of employment, while accommodation and food services represent 15%, health care and social assistance 13%, government 10%, educational services 8%, construction 7%, administrative and waste services 6%, arts, entertainment 4%, manufacturing 4%, utilities 3%, transportation 3%, professional 3%, and real estate 2%. Various other employment sectors make up the remaining 5%.

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 development continues to grow.



Carolina National Golf Course

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 18, 2020

Brunswick County Board of Commissioners:

It is my honor to present to you this recommended budget for the upcoming 2020-2021 fiscal year. Undoubtedly the budget process is the single most important accomplishment of the governing board and the staff annually. The recognition received over the years by the Finance Department has affirmed the quality work done during this yearly task demonstrating the high level of financial management adhered to by the County.

A few short months ago the County was moving along quite well fiscally anticipating the completion of another strong fiscal year with prudent spending and continued growth in revenues. Unexpectedly the County, like the rest of the Country, has been put into a situation in which clearly the duration and severity of the economic crisis are generally not known. Indeed, Brunswick County is in a strong position to face the impact of the COVID19 Pandemic as compared to most peer counties, due to the impressive fiscal management of the past twenty years.

While the budget cycle started in the normal fashion, it evolved into an even more focused process requiring all County departments as well as the Sheriff's Office and Register of Deeds Office to find ways to reduce expenditures. Multiple in-person and virtual meetings were held with department officials to review their requested budgets in an effort to find additional potential reductions in spending. All told, there was a very evident spirit of cooperation among all the various departments to work together to accomplish this difficult process knowing it would delay some much sought-after capital needs as well as new staff positions requested.

The recommended budget is one that assumes reduction of some key revenues coming into the County. It remains unclear at this point what the true impacts will be and most likely the next six to nine months will provide additional clarity on this situation. Should the growth continue as it has in previous economic downturns, this will allow for the financial flexibility to endure this Pandemic crisis without detrimental impact on the operations of the County government programs.

The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2020-2021 budget proposal for all funds totals \$265,485,277 which represents an increase of 0.9% over the budget adopted June 17, 2019. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$2,878,480, net of the \$1,370,040 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$4,167,589 in FY 2019-2020.

The County's economy is experiencing moderate and consistent growth. Nationally, new job growth fluctuates monthly and the March jobless rate was 4.5% but early reports for April indicates the jobless rate increased to 14.7% due to COVID-19. The average cost of a gallon of gasoline in North Carolina is lower than a year ago at \$1.65 from \$2.70 per gallon. The most recent statewide leading economic indicators are for March: unemployment rate is up 0.2%, manufacturing hours worked are the same and average weekly earnings are up 1.9%. The Department of Commerce is reporting that 83.6% of unemployment claims from March 15, 2020 to May 7, 2020 statewide are COVID-19 related. Locally, in March of 2020 home sales

Budget Message

declined 1.4% compared to one year ago but sales dollars increased 4.1% in the first quarter of 2020 over first quarter of 2019 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 5.7% compared to the State at 4.2% and United States at 4.5% and is expected to increase due to the current pandemic and the economic slowdown.

Consistently ranking as one of the fastest growing counties in the United States, Brunswick County ranked seventh for 2019 in growth percentage and sixth 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 3.3%. The State Data Center reported Brunswick County's projected permanent population to be 146,135, up from the decennial census figure of 107,431. The County is ranked first in North Carolina population percentage growth and fourth in numeric population growth in the state indicating that people are increasingly choosing Brunswick County as a place to live.

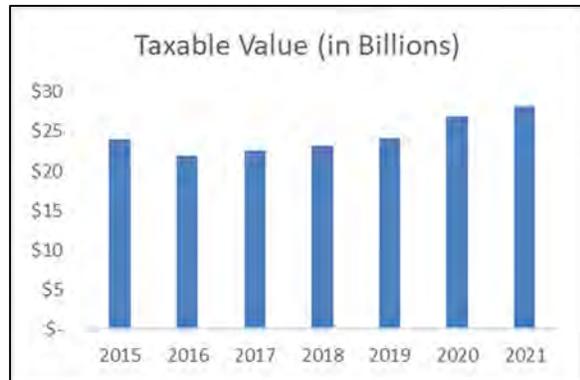
GOVERNMENTAL FUNDS

Revenues

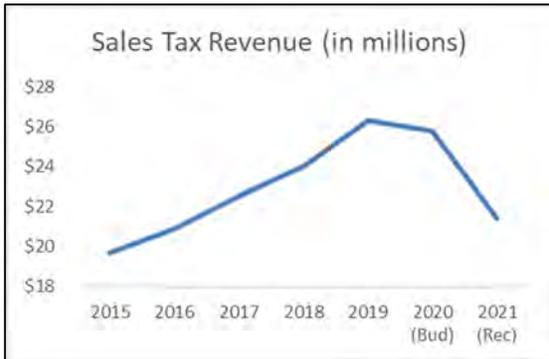
The total recommended general government budget is \$209,851,877 which represents a 0.2% decrease from FY 2019-2020. Property tax revenue is the primary source of governmental fund revenue, providing \$144,312,368 or 68.8% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2020-2021, is \$29,749,376,160 up by \$1,398,728,602 or 4.9% above the base of \$28,350,647,558 on which the FY 2019-2020 budget was based.

The total projected real property value for FY 2020-2021 is \$28,199,376,160, which represents a 5.0% increase over the FY 2019-2020 real property base of \$26,850,647,558. The motor vehicle base is projected to be \$1,550,000,000 with an increase of 3.3% from the prior year base of \$1,500,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$7,517,500.

The total real property levy for FY 2020-2021 is calculated on a tax base of \$28,199,376,160, the recommended tax rate of 48.50 cents, at the estimated collection rate of 97.90% a slight decline due to the current pandemic and is projected to provide \$133,894,868 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$141,412,368, which is \$6,320,902 or 4.7% more than the original budget for FY 2019-2020. The value of one cent on the tax rate is \$2,915,719 as compared to \$2,785,391 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 less than current year projections and the outlook for continued decline extends into the projection for FY 2020-2021 due to the current Pandemic. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$16,178,740, which is \$3,279,029 or 16.9% lower than the original budget of \$19,457,769 for FY 2019-2020. The portion of Articles 40 and 42 designated for schools is \$5,251,443, which is \$1,056,086 or 16.7% less than the current budget of \$6,307,529. The decreased sales tax is attributable to the COVID-19 impact of the stay

Budget Message

at home orders, lack of tourism and temporary business closures. 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.

The County growth pattern continues to be consistent through the current pandemic and is reflective of the continued number of residential and commercial permits issued. Therefore, most revenue sources are projected to remain relatively flat or slightly higher or lower than the previous year.

Revenue	FY 2018	FY 2019	FY 2020	FY 2021	% Change
Solid Waste Tipping Fees	\$2,100,000	\$2,250,000	\$2,600,000	\$2,600,000	+0.00%
Building Permits	\$1,950,000	\$1,960,000	\$2,250,000	\$2,505,000	+11.33%
Deed Stamp Excise Tax	\$2,800,000	\$2,900,000	\$2,920,000	\$2,850,000	-2.40%

The Sheriff continues to seek new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes consistent revenue associated with federal inmates for a projected FY 2020-2021 budget of \$625,000. State misdemeanor reimbursements are projected to decrease into the next year. The state misdemeanor projection for state inmates is \$400,000, which is \$100,000 or 20.0% less than the original budget for FY 2019-2020. 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 \$14,781,067 net of \$800,000 NC Education Lottery proceeds received for the schools, which is increased \$299,280 or 2.1% from the prior fiscal year original budget of \$14,481,787. 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 \$147,350 of the health reserve funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$4,248,520 for a decrease of \$1,315,269. A portion of the appropriation is due to escrow funds held in the amount of \$1,370,040 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 lower than the County's levels in prior years and is reasonable due to the County's FY 2018-2019 unassigned fund balance of \$62.0 million that is 30.5% of expenditures and transfers to capital projects. The County ended fiscal year 2019 with revenues greater than expenditures before transfers for projects of \$10,085,173.

Expenditures

The recommended budget took into consideration three major focus areas:

1. Current and Future Impacts of the COVID-19 Pandemic

- Revenue decreases for the continued recommended stay at home orders and lack of tourism
- Decrease in ad valorem property tax collection rate
- Maintain current service levels
- Deferred capital expenditures and capital projects

2. Employee Retention, Recruitment and Succession Planning

- Market adjustment recommendation of 2.0% to employees who are satisfactory performers
- 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

Budget Message

- Recommendation of additional 2.49% to 3.35% merit to the County's highest performers in 2020-2021
- Maintain county employee, eligible dependent children and retiree health plan with 1% increase in employee premiums and no reduction of benefits

3. Meet the Needs of a Growing County with Diverse Demographics

- Increase of 7.6% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem taxes
- Increase of 2.1% to Brunswick Community College to support existing programs and an additional \$350,000 for the Foundation Grant providing tuition assistance
- Increase of 4.8% to Brunswick Senior Resources for program support
- Continue the County's commitment of \$200,000 per year to the reserve for shoreline protection
- Recommended 11 new positions in Health and Human Services (5) to meet state guidelines with funding grant reimbursements provided and Public Safety (6) to meet the needs in detention and a school resource officer
- Provide employees training, resources, and equipment to facilitate high service levels to citizens
- Funding for a facilities and space needs study
- 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 8.6% 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 2020-2021 per unit increased \$0.095 to \$12.48. Based on average growth in cans of 2,388 per month and replacement cans, the budget for countywide solid waste collection is \$14,915,204 for an increase over the prior year of \$665,204.

The construction and demolition tonnage received at the county landfill increased 59.31% as of June 30, 2019 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 \$44.92 per ton or \$1,457,000 per year. The current landfill closure reserve balance accumulated is \$9.9 million with no additional transfer to the reserve in FY21. 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. Currently, Waste Industries reports there are 35,366 county households using curbside recycling either voluntary or through their municipal services.

Brunswick County Public Schools

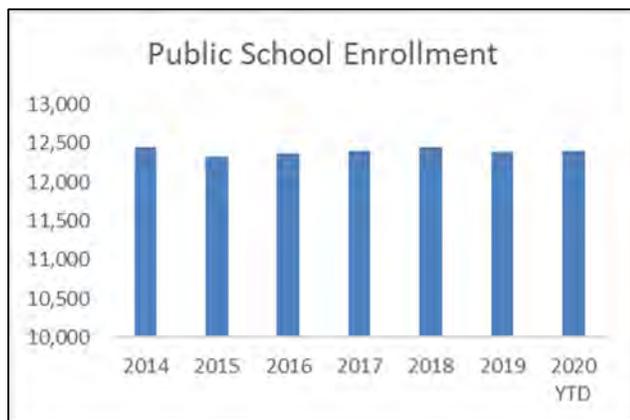
The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2021. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to pay debt service. The total recommended FY 2020-2021 school appropriation, in accordance with the funding agreement, is \$47,063,595, which represents an increase of approximately 7.6 percent or \$3,324,725 over the FY 2019-2020 approved budget.

Budget Message

Under the terms of the agreement, 35.75%, or \$46,096,535 will be used for current expense and 0.75% or \$967,060 will be used for category 2 (furniture, fixtures and equipment) and category 3 capital outlay (vehicles and rolling stock). The schools are projected to receive \$2,971,547 of local option sales tax proceeds, after subtracting \$2,279,896 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 \$803,000 to aid in funding additional category 1 capital outlay system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2020-2021 is \$8,870,310. An additional \$3,079,896 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, 39.6% or \$55,933,905 of the County's current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2018-2019, Brunswick County ranked 20th 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 56th and local per pupil expenditures combined, Brunswick County ranked 57th in the State in total for \$9,799.05 expended per pupil.



Brunswick Community College

The total general obligation debt service for Brunswick Community College is \$2,807,887.

The new Allied Health Building construction is nearing completion 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 is being renovated, and an addition constructed.

The recommended community college appropriation in FY 2020-2021 is \$4,284,100 to meet operating and capital needs. The combined recommended change to the support for the community college totals an increase of \$87,674 or 2.1%.

Included in the funding for the Brunswick Community College is funding for the Foundation Grant of \$350,000 (up from the prior year \$14,000) to assist with tuition and fees for qualified Brunswick County High School graduates.

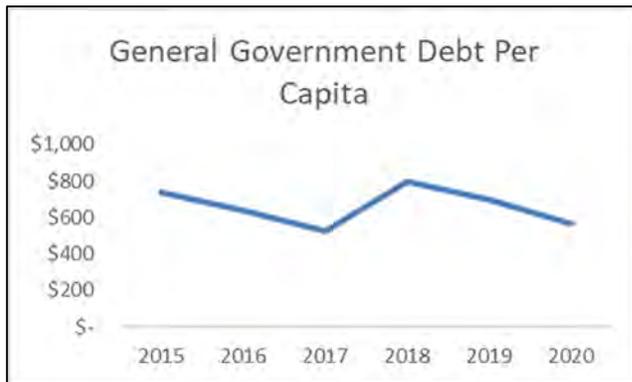
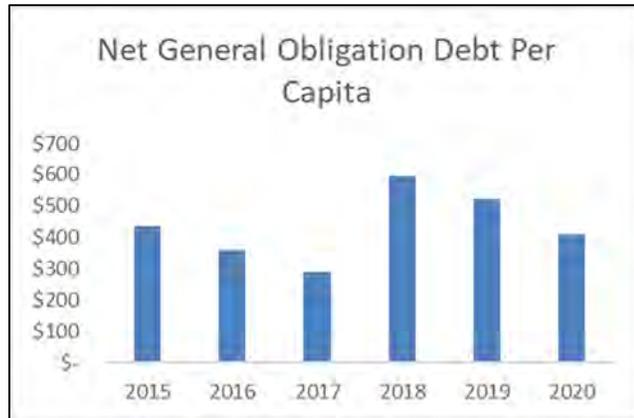
In FY 2019-2020, Brunswick Community College is ranked number 3 in the state for local support.

Debt Service

Brunswick County government is in a good position regarding capital facilities for general fund operations, but with aging facilities and growth in services the recommended budget includes funding for a facilities and space needs study. There is excess capacity in the County Detention Center.

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. The second phase is planned to be issued July 2020 in the amount of \$47,550,000 adding approximately \$5,000,000 additional debt service in FY 2022.



Overall, Brunswick County’s per capita debt ratio is low. The County’s total outstanding Governmental Funds debt will decrease from \$96,543,304 to \$82,920,000 as of June 30, 2020. This equates to approximately \$567 per capita and current net general obligation debt is approximately \$411 per capita.

The total general government debt service budget will be \$15,550,908, which represents a decrease of \$3,049,307 or 16.4% from the prior year. This decrease is mainly due to the decreases in the annual

amortization schedule and a decrease in interest related to the first phase of the general obligation bond referendum.

The total principal payments on general fund debt are \$12,305,001 with interest and service fee payments equaling \$3,245,907.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$4,433,550 to the health fund programs representing an increase of \$84,817 mainly due to increases in employee salary and benefits.

The total contribution to the social services fund of \$7,033,111 represents an increase from the current year appropriation of \$8,510 mainly due to changes in employee costs and the Brunswick County Low to Moderate Income Water and Sewer Utility Assistance Program offset by prior year’s computer software costs not budgeted in the current year.

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 \$2,713,739, which is 4.8% greater than the prior year and dedicated for continued program support.

Budget Message

Employee Benefits

The FY 2020-2021 budget recommendation includes a market adjustment of 2.0% related to the December CPI index change from the prior year at a cost of approximately \$1,342,785 of which \$192,308 is budgeted in the enterprise fund and the additional funding of employee merit raises of 2.0% at an estimated cost of \$1,342,785 of which \$192,308 is budgeted in the enterprise fund. There is no change in the pay scale recommended for FY 2020-2021.

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 a 1.0% increase in premiums. County contributions for the health and dental program per employee is \$8,493. In addition, the FY 2021 budget includes a \$300,000 contingency for health premiums to lessen the impact of possible future health premium increases.

The County will continue with its program for worker's compensation with the North Carolina Association of County Commissioner's (NCACC) and has provided a quote for a standard pay plan with an increase of \$38,002 from the prior year.

The Local Government Employee Retirement System Board recommended contribution rates for general employees at 10.15% and law enforcement at 10.90%.

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.

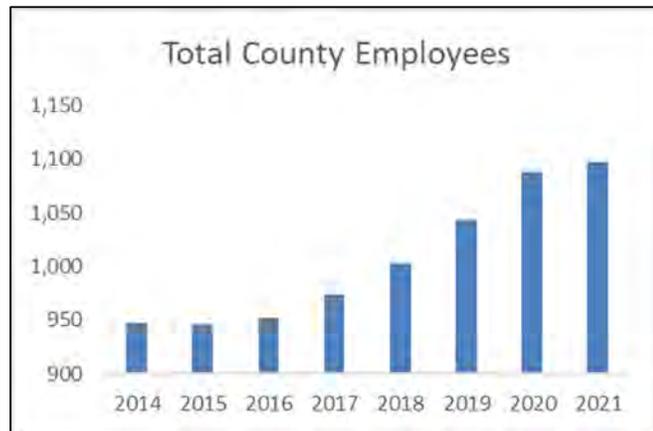
Staffing / Positions

Departments associated with development and construction permitting are experiencing the same level of activity as in the prior year 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.

Eleven new positions and one eliminated position are recommended for general government. The general government recommended FTE change is the addition of one Deputy in the Sheriff's Office as a School Resource Officer (reimbursed by the schools), a half-year funded Deputy for inmate transportation, 2 full-year and 2 half-year funded Jailers in the Detention Center, a Health Educator II previous contract half-funded with New Hanover County in Family Health Personnel, a reduction of a Medical Office Assistant in WIC-Client Services, a half-year funded Preparedness Coordinator in Bioterrorism Preparedness that is grant funded, and three positions in Social Services, all half-year funded: Social Worker III and Social worker Supervisor III to meet state guidelines and is cost shared, and an Interpreter previously part-time. The total cost of new positions added in FY 2021 is \$364,008.

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 and it is not recommended to make a scale adjustment in FY 2020-2021.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,499,531 at a flat annual rate of \$63,810 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. General Government operations also



Budget Message

provides the school system with a detective dedicated for school safety that is included in the reimbursement agreement. The detective base rate for FY 2020 is \$70,540 bringing the total reimbursement to \$1,506,261.

With the current pandemic and conservative growth projection, there are no new position recommendations for the enterprise operations.

These changes bring the total number of positions to 1,097.78, of which 957.78 are associated with general government functions and 146 associated with the enterprise operations.

Capital Improvement Plan

The list of projects recommended for funding in FY 2020-2021 totals \$6,724,985.

The environmental protection component of the plan includes \$4,974,985 for the construction of a transfer station at the existing landfill location and \$150,000 for landfill closure. The general government component includes \$1,600,000 for cabling of the Courthouse Addition and Renovations that are underway.

The FY 2020-2021 Governmental Capital Improvement Plan funding source as presented is \$6,724,985 that has been set aside capital reserve designated for these projects. 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 \$3,665,666 dedicated to capital outlay and major operating expenditures, a decrease of \$3,760,689 from the FY 2019-2020 approved budget that included funding to assist with storm residency efforts. Capital outlay in general fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include a data domain expansion of \$90,000 for MIS, an excavator at \$220,000 for Operation Services, 2 new ambulances and one remounted ambulance totaling \$620,000 for Emergency Medical Services, a video delivery system at \$214,300 for Central Communications, an excavator for Solid Waste at \$220,000, and two zero turn mowers totaling \$52,000 for Parks and Recreation-Maintenance. Additional vehicles recommended include 25 replacement patrol cars (20 marked and 5 unmarked) totaling \$782,280 for the Sheriff's Office, a replacement vehicle each for Fire Inspections, Sheriff Animal Protective Services, Parks and Recreation-Maintenance, and Family Health Personnel totaling \$128,000, 3 replacement vehicles for Environmental Health at \$78,600, and 4 replacements for Social Services Administration at \$100,000 total.

The Operation Services budget includes \$160,000 for repairs and maintenance to buildings and \$15,000 for the Calabash Senior Center roof repair. The Operation Services budget also includes \$180,000 for repairs and maintenance to equipment and \$30,000 for the replacement of DDC's on 17 units in the detention center.

The major operating budget includes 158 replacement desktops, monitors and laptop computers for a total recommended cost of \$259,350.

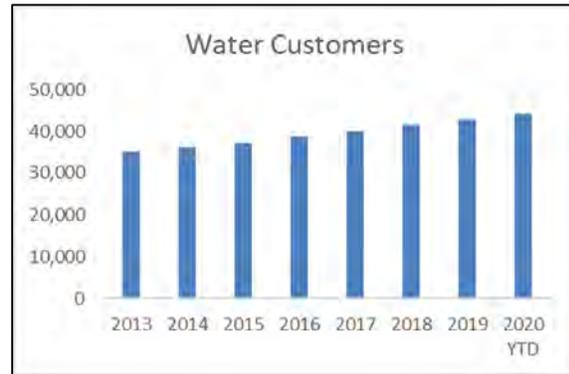
ENTERPRISE FUND

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 44,248 water retail customers and 19,647 sewer retail customers. Customer connections provide system development fee revenues, which are a source dedicated to the retirement of debt service for system expansion projects.

Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in 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.

Budget Message

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 2020-2021 is \$24,212,424 which is \$414,841 lower than the original budget for FY 2019-2020 appropriation of \$24,627,265. New service connection predictions generate approximately \$688,000 system development fees and \$232,000 in transmission line fees. Tap fees will generate an additional \$450,000.

No increase is being recommended in the retail water rates for base service charges based on meter size with the standard ¾ inch meter at \$12 per month and the usage rate 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. 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 \$10,000,000 or \$1,900,000 for industrial, \$5,200,000 for retail and \$2,900,000 for irrigation. The monthly base service charges will produce \$6,500,000 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 \$2.96 per 1,000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be 5 cents decrease to \$2.91 based on the most current PPI. Assuming the rate of \$2.91, wholesale water revenue is projected to provide \$5,000,000.

Operating Costs

There were no new positions recommended to serve water operations.

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at \$1,290,303. There is no increase in the current rate of \$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 \$442,019 due to increases for employee salaries and benefits and the purchase of a security system.

A transfer to the capital reserve is planned for capital projects of \$1,747,394. The budget includes no appropriation of net assets.

Capital Outlay

Some of the larger operating capital items for the water divisions include the re-drilling of an existing well at \$450,000, and 1 vehicle at \$48,000. The total operating capital outlay for the water fund is \$1,003,500.

Budget Message

Debt Service

Debt service in the water fund decreased slightly due to the annual amortization schedule. In November 2019, the County issued Revenue Bonds for a project cost of \$26.6 million for the construction of the 54" Raw Water Main with a capitalized construction period interest and \$968,000 in debt service payments to begin in FY 2022. In June 2020, the county is scheduled to issue Revenue Bonds for the Northwest Water Plant Expansion with Low Pressure Reverse Osmosis Treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and approximately \$8,818,750 in debt service payments to begin in FY 2023. The total water fund debt service budget is \$2,216,815.

Water Capital Improvement Plan

The water fund capital improvement plan includes one project planned for in FY 2020-2021 at a total estimated cost of \$1,852,025. This project is for the Highway 74/76 Industrial Park Waterline Extension to provide service to the County Industrial Park. An EDA grant has been applied for and the county will provide matching funds of \$899,030 that are set aside in the water capital reserve. Currently under construction is the cost sharing project with Cape Fear Public Utilities for a 54" LCFWSA Parallel Raw Water Main. 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. In June 2020, construction will begin for the Northwest Water Plant Expansion and advanced treatment through a low-pressure reverse osmosis process to provide 36 MGD of treated water.

SEWER FUND

The total recommended sewer fund budget for FY 2020-2021 is \$30,115,922, net of capital reserve transfers for projects, representing a 10.0% increase or \$2,725,472 over the FY 2019-2020 original budget.

Revenue

There is no increase in the current sewer retail rate structure that is projected to generate \$11,500,000 or \$100,742 less than the \$11,600,742 projected in the original FY 2019-2020 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 debt service retirement.

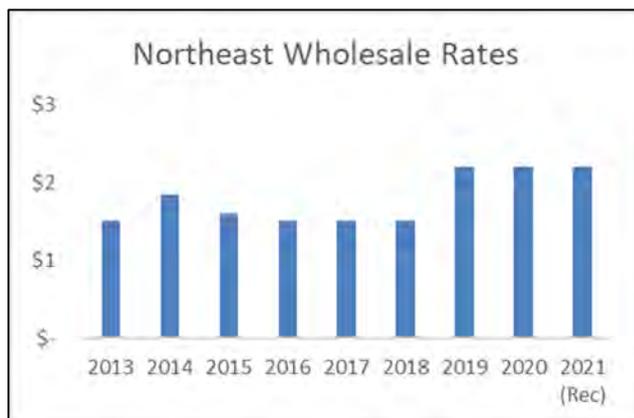
Operating Costs

There were no new positions recommended for wastewater operations.

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

The Northeast Regional Waste-water system has been in operation since the early 2000's. Based on an annual average daily flow of 2.3 MGD and an operational budget of \$1,280,664, 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 2021, the wholesale rate will remain at \$3.80 per 1,000 gallons and an operational budget of \$603,946.



Budget Message



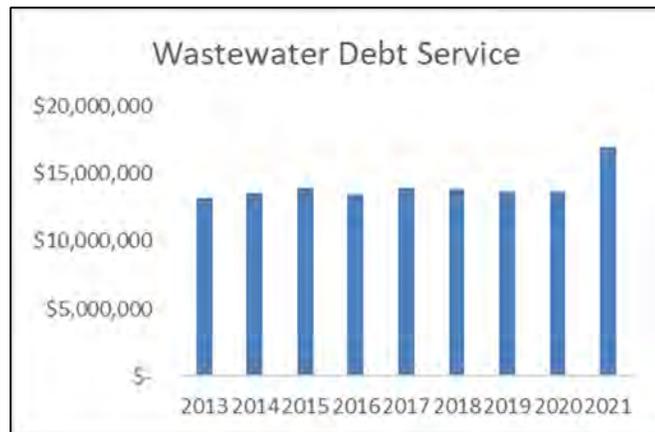
The recommended operating budget for the West Brunswick Regional Wastewater System is \$4,074,138, up 3.9% after taking into consideration the \$1,000,000 in capital improvements for pipeline rehab of the 24” force main from Oak Island recommended in the current year and \$1,130,000 for jet aeration conversion in the prior year. The average daily flow to the plant is estimated to be 3.8 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 various pump station rehabs totaling \$660,000, a replacement forklift at \$116,000, an Oak Island force main rehab at \$1,000,000, and one new vehicle at \$45,000. Total capital outlay for wastewater fund is \$3,602,000.

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 2020-2021 is \$17,015,815 increasing \$3,325,497 from FY 2019-2020 due to the issuance of additional debt and assuming the debt associated with acquiring the City of Northwest and the Town of Navassa systems. In November 2019, the County issued Revenue Bonds for the Northeast Regional WWTP 2.5 MGD and Transmission System Expansion costing \$51.9 million. Wholesale participants will reimburse the County 79.5% of the debt service payments for their share of the capital charges.



The West Regional Wastewater participants are responsible for \$4,703,590 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 \$2,807,199, the Town of Holden Beach \$1,123,102, the Town of Shallotte \$498,289 and the Town Ocean Isle Beach \$275,000.

Northeast Regional Wastewater participants are responsible for \$3,814,731 in debt service. Debt service reimbursements from the Northeast Regional participants includes the Brunswick Regional Water and Sewer (H2GO) \$1,822,145 and the Town of Leland \$1,992,586.

Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2020-2021 is \$860,000 and this amount is set aside in the wastewater capital reserve for the improvements at the Sea Trail Wastewater Treatment Plant to replace corroded influent piping, add a screening and grit removal system and structural repairs to the equalizations basin bulkhead. Under construction is the 2.5 MGD Northeast Brunswick Regional WWTP and Transmission capacity expansion. The County will need to expand the West Brunswick Regional Wastewater System with timing dependent on growth in new service connections.

Budget Message

CONCLUSION

Fiscal Year 2020-2021 brings new challenges never experienced before and requires the County to move forward cautiously to ensure financial flexibility is maintained to allow for budgetary adjustments to be made should it become necessary. At the present time it appears further reductions will not be needed; however, it will be some time before it is clear how much the crisis has impacted the regional, state and national economy. Moving forward, this budget allows for maintenance of the County's strong financial position, preserves the fund balance and slows growth in spending.

It has been a very positive experience for me working as a new County Manager over the past few months interacting with all the staff to formulate this recommended budget for the next fiscal year. I especially want to thank Director of Fiscal Operations, Julie Miller and Deputy County Manager, Steve Stone as their guidance has been invaluable in this process. Over the next month I look forward to working with and assisting the Board of Commissioners to develop their final budget. Please feel free to reach out to us should you desire any further information or assistance during the upcoming budget process.

Respectfully Submitted,



Randall Woodruff
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 2021, representing the period from July 1, 2020 to June 30, 2021.

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 2019 actual results, FY 2020 approved and current budget as of June 30, 2020 and FY 2021 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 2021 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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	-	-	-	-
Local option sales tax	-	-	-	-
Other taxes and licences	-	-	-	-
Unrestricted intergovernmental	-	-	-	-
Restricted intergovernmental	-	-	-	-
Permits and fees	-	-	-	-
Sales and service	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	-	-	-
Fund balance appropriated	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Guide to the Budget Document

Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2021 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 eleven (11) 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. In January, goals and budget forms were distributed. At that time, due to the 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. In March, the beginnings of the potential impacts from the pandemic became apparent with stay at home orders, business closures, and the lack of tourism. Department heads were asked to resubmit their request with no additional position requests unless mandatory to meet the state or federal program service level requirements, operating budgets held to less than or equal to the prior year with no new initiatives and defer capital expenditures where possible. 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 2021 budget occurred on June 15, 2020.

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.

Budget Process

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 2021

Date of Action	Budget Procedure	Action By
12/3/2019	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/23/2020	Distribution of Goals and Budget Forms	Director of Fiscal Operations
1/23/2020	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
1/24-2/10/2020	Compiled Preliminary Capital Improvement Plan Due to County Manager From Director of Fiscal Operations	County Manager
3/9/2020	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/16/2020	Commissioners' Countywide Goal Workshop 1 p.m. -5 p.m.	Board of County Commissioners
3/23/2020	Compile Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
3/24-4/3/2020	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
5/4/2020	Commissioners' Goals and Budget Workshop 9 a.m. -3 p.m.	Board of County Commissioners County Manager Director of Fiscal Operations
5/18/2020	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 15, 2020 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/19/2020	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/19/2020	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
6/1/2020	Study session on Recommended Budget at 1p.m. – 3 p.m.	Board of County Commissioners
6/15/2020	Public Hearing 6:00 p.m. Regular Meeting; Adoption of Budget	Board of County Commissioners
7/1/2020 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 maintained internal service funds for health insurance and workers' compensation self-insurance funds. The Health Insurance Fund was closed in June 2019 and the Workers' Compensation Fund was closed in June 2020.

Budget Structure

Funds Appropriated Annually & Included in the Budget Ordinance	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Major Funds												
General Fund:												
Governing Body	G	X										
County Administration	G	X										
Human Resources	G	X										
Finance	G	X										
Tax Administration	G	X										
Legal Department	G	X										
Court Facilities	G	X										
Board of Elections	G	X										
Register of Deeds	G	X										
Management Information Systems	G		X									
Fleet Services	G		X									
Engineering	G		X									
Operation Services	G		X									
Non-Departmental	G		X									
District Attorney's Office	G			X								
Sheriff's Office	G			X								
Detention Center	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Fire and Rescue Agencies	G			X								
Building Inspections & Central Permitting	G			X								
Fire Inspections	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	
Proprietary Funds:												
Water Operating	E											X
Wastewater Operating	E											X
Water Debt	E											X
Wastewater Debt	E											X
Non-Major Funds												
Emergency Telephone	SR			X								
Register of Deeds Technology Enhancement	SR	X										

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

Basis of Budgeting and Accounting

Basis of Budgeting

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

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

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the Proprietary Fund. The fund is the level of budgetary control for Special Revenue Funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Director of Fiscal Operations may approve changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for capital projects or continuing programs, funds authorized by purchase order (ordered and not received) and grant funds which have not been expended.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the combined financial statements.

The governmental funds (General Fund, Special Revenue Funds, and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statement in the Comprehensive Annual Financial Report (CAFR). The accounting records for the County's enterprise and internal service funds are reported on a full accrual basis of accounting. The full accrual basis of accounting, recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the County's finances on the basis of generally accepted accounting principles (GAAP).

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.

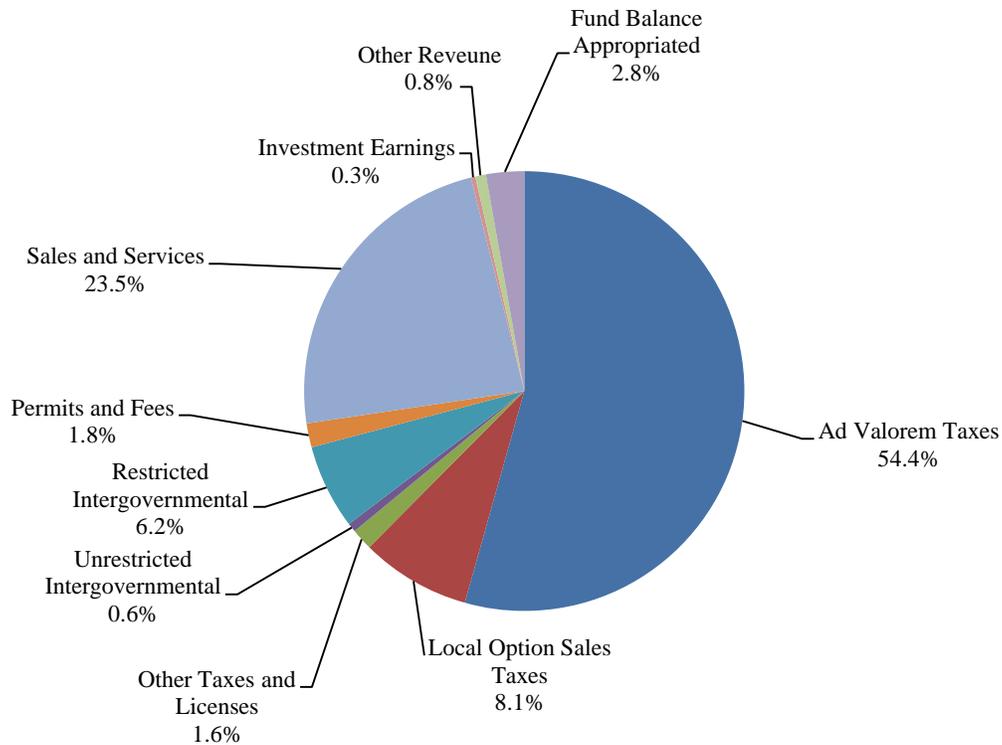
Total Revenues by Fund

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
General Fund	\$ 208,307,682	\$ 210,267,470	\$ 232,169,859	\$ 209,851,877
Special Revenue Funds:				
Emergency Telephone System	558,133	757,913	956,428	1,095,591
Grant Project Fund	312,102	-	1,780,527	-
Register of Deeds Technology Enhancement	156,543	201,276	201,276	209,463
Enterprise Funds:				
Water	25,882,997	24,627,265	30,116,300	24,212,763
Wastewater	31,514,032	28,294,450	33,429,013	31,243,922
Internal Service Fund:				
Workers' Compensation Fund	1,119,819	415,674	2,234,028	-
Health Insurance Fund	32,200	-	-	-
Total Revenues	267,883,508	264,564,048	300,887,431	266,613,616
Less transfer from other Funds	(5,328,703)	(904,000)	(4,508,022)	(1,128,000)
Total Revenues all Funds, Net of transfers	\$ 262,554,805	\$ 263,660,048	\$ 296,379,409	\$ 265,485,616

Total Revenues by Source (all funds)

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Ad Valorem Taxes	\$ 128,233,887	\$ 138,091,466	\$ 139,457,544	\$ 144,312,368
Local Option Sales Taxes	26,288,973	25,765,298	26,336,115	21,430,183
Other Taxes and Licenses	5,774,132	4,823,000	5,723,000	4,235,000
Unrestricted Intergovernmental	4,769,103	3,123,000	3,288,000	1,698,000
Restricted Intergovernmental	19,790,599	16,236,281	22,703,730	16,511,858
Permits and Fees	5,014,920	4,376,482	4,375,111	4,674,860
Sales and Services	66,473,341	59,612,399	62,624,605	62,271,803
Investment Earnings	1,485,613	511,650	926,650	889,650
Other Reveune	4,724,237	1,940,505	3,103,931	2,002,526
Net Issuance/Refunding of Long-Term Debt	-	-	121,939	-
Fund Balance Appropriated	-	9,179,967	27,718,784	7,459,368
Total Revenues	262,554,805	263,660,048	296,379,409	265,485,616
Total Revenues Excluding Internal Service Funds	\$ 261,402,786	\$ 263,244,374	\$ 294,145,381	\$ 265,485,616

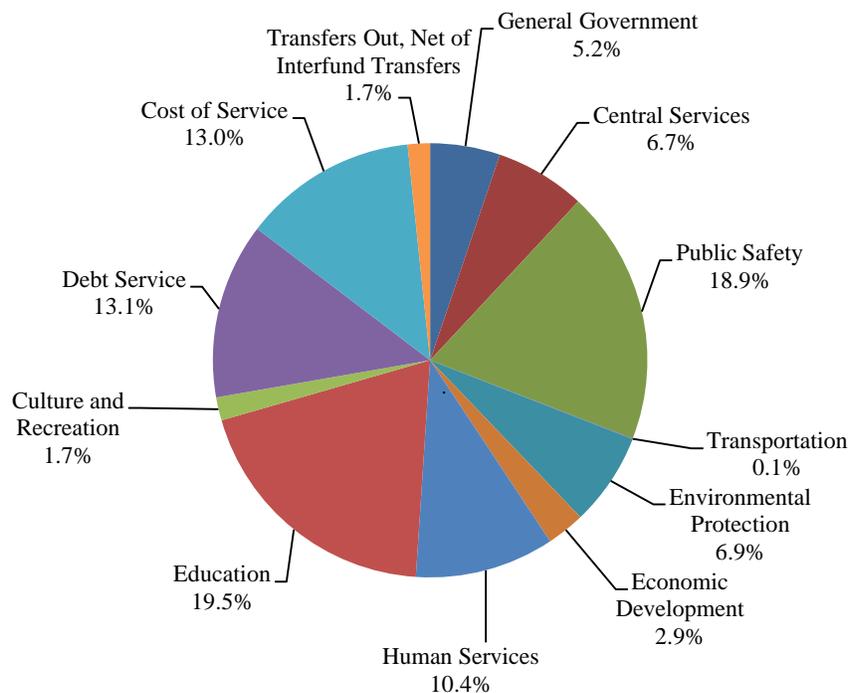
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

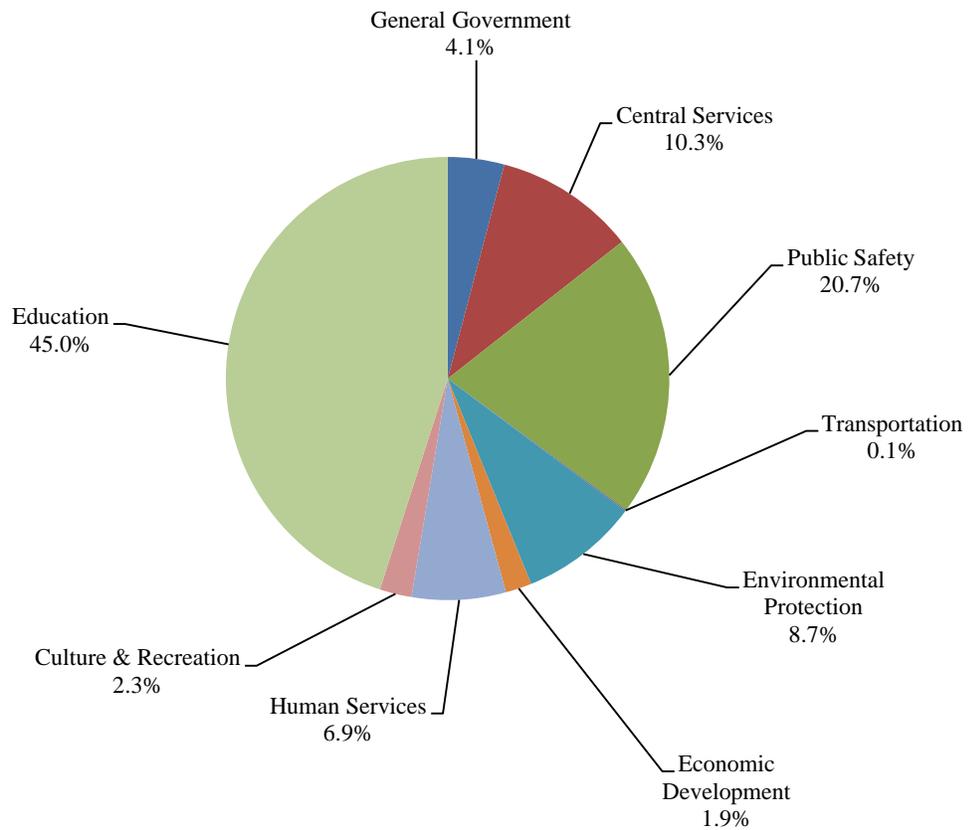
	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
General Government	\$ 12,175,158	\$ 13,539,599	\$ 16,373,556	\$ 13,789,928
Central Services	24,723,421	17,877,823	19,302,358	17,866,183
Public Safety	47,358,287	49,831,999	52,181,213	50,283,059
Transportation	447,953	170,572	441,023	138,500
Environmental Protection	17,421,701	18,083,019	18,785,259	18,347,433
Economic Development	6,191,937	8,199,637	8,813,928	7,584,003
Human Services	24,485,819	27,173,559	28,572,411	27,542,339
Education	45,217,658	48,271,296	48,457,232	51,697,695
Culture and Recreation	4,608,817	4,698,358	4,899,074	4,582,335
Debt Service	29,403,746	34,526,849	35,329,585	34,783,538
Cost of Service	33,041,770	33,808,867	43,212,105	34,476,661
Transfers Out, Net of Interfund Transfers	8,583,886	7,478,470	20,011,665	4,393,942
Total Operating Expenditures	\$253,660,153	\$ 263,660,048	\$ 296,379,409	\$ 265,485,616
Total Operating Expenditures Excluding Internal Service Funds	\$250,028,255	\$ 263,244,374	\$ 294,145,381	\$ 265,485,616

Total Expenditures (Excluding Internal Service Funds)



2020 Approved Tax Levy Distribution

	2020 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 5,832,905	0.0200	\$ 0.041	4.1%
Central Services	14,538,687	0.0499	0.103	10.3%
Public Safety	29,287,623	0.1003	0.207	20.7%
Transportation	114,784	0.0004	0.001	0.1%
Environmental Protection	12,250,782	0.0420	0.087	8.7%
Economic Development	2,676,698	0.0092	0.019	1.9%
Human Services	9,699,925	0.0333	0.069	6.9%
Culture & Recreation	3,315,568	0.0114	0.023	2.3%
Education	63,695,395	0.2185	0.450	45.0%
Total	\$ 141,412,367	0.4850	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2020 Actual Estimated</i>	<i>FY 2021 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$128,233,887	\$138,091,466	\$139,457,544	\$142,572,371	\$144,312,368
Local Option Sales Taxes	26,288,973	25,765,298	26,336,115	28,320,802	21,430,183
Other Taxes and Licenses	5,774,132	4,823,000	5,723,000	6,350,878	4,235,000
Unrestricted Intergovernmental	4,769,103	3,123,000	3,288,000	5,431,459	1,698,000
Restricted Intergovernmental	18,549,507	15,414,818	19,875,091	27,052,347	15,712,567
Permits and Fees	4,760,328	4,210,982	4,209,611	5,116,656	4,493,860
Sales and Services	13,353,198	11,924,347	12,081,677	13,230,183	12,191,561
Investment Earnings	835,673	300,650	490,650	1,003,025	500,650
Other Reveune	2,570,853	1,050,120	1,837,620	2,554,942	1,029,168
Total Revenues	205,135,654	204,703,681	213,299,308	231,632,663	205,603,357
Expenditures:					
General Government	11,708,724	13,338,323	14,391,753	13,093,127	13,580,465
Central Services	24,723,421	17,877,823	19,302,358	17,766,579	17,866,183
Public Safety	46,786,023	49,074,086	51,224,785	48,205,401	49,187,468
Transportation	447,953	170,572	441,023	441,020	138,500
Environmental Protection	17,421,701	18,083,019	18,785,259	18,172,224	18,347,433
Economic Development	6,191,937	8,199,637	8,813,928	6,233,255	7,584,003
Human Services	24,485,819	27,173,559	28,572,411	25,639,275	27,542,339
Education	45,217,658	48,271,296	48,457,232	48,228,674	51,697,695
Culture and Recreation	4,608,817	4,698,358	4,899,074	4,167,557	4,582,335
Debt Service	13,458,424	18,600,215	18,600,215	18,598,330	15,550,908
Cost of Service	-	-	-	-	-
Total Expenditures	195,050,477	205,486,888	213,488,038	200,545,442	206,077,329
Revenues over (under) Expenditures	10,085,177	(783,207)	(188,730)	31,087,221	(473,972)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	3,172,028	-	3,783,997	3,783,998	-
Transfer to other funds	(8,409,022)	(4,780,582)	(18,681,821)	(18,596,943)	(3,774,548)
Total Other Financing Sources (Uses)	(5,236,994)	(4,780,582)	(14,897,824)	(14,812,945)	(3,774,548)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,848,183	(5,563,789)	(15,086,554)	16,274,276	(4,248,520)
Fund balance, beginning of the year	75,904,560	80,752,743	80,752,743	\$ 80,752,743	97,027,019
Fund balance, end of year	\$ 80,752,743	\$ 75,188,954	\$ 65,666,189	\$ 97,027,019	\$ 92,778,499

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2020 Actual Estimated</i>	<i>FY 2021 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	860,106	757,913	2,538,440	1,344,096	799,291
Permits and Fees	148,446	165,500	165,500	189,658	181,000
Sales and Services	-	-	-	-	-
Investment Earnings	18,226	6,000	6,000	20,193	9,000
Other Reveune	-	-	-	-	-
Total Revenues	1,026,778	929,413	2,709,940	1,553,947	989,291
Expenditures:					
General Government	466,434	201,276	1,981,803	736,193	209,463
Central Services	-	-	-	-	-
Public Safety	572,264	757,913	956,428	439,691	1,095,591
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Grant and Capital Project Reserves	-	-	-	-	-
Total Expenditures	1,038,698	959,189	2,938,231	1,175,884	1,305,054
Revenues over (under) Expenditures	(11,920)	(29,776)	(228,291)	378,063	(315,763)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	84,878	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	84,878	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(11,920)	(29,776)	(143,413)	378,063	(315,763)
Fund balance, beginning of the year	1,911,387	1,899,467	1,899,467	1,899,467	2,277,530
Fund balance, end of year	\$ 1,899,467	\$ 1,869,691	\$ 1,756,054	\$ 2,277,530	\$ 1,961,767

Enterprise Funds – Changes in Fund Balance

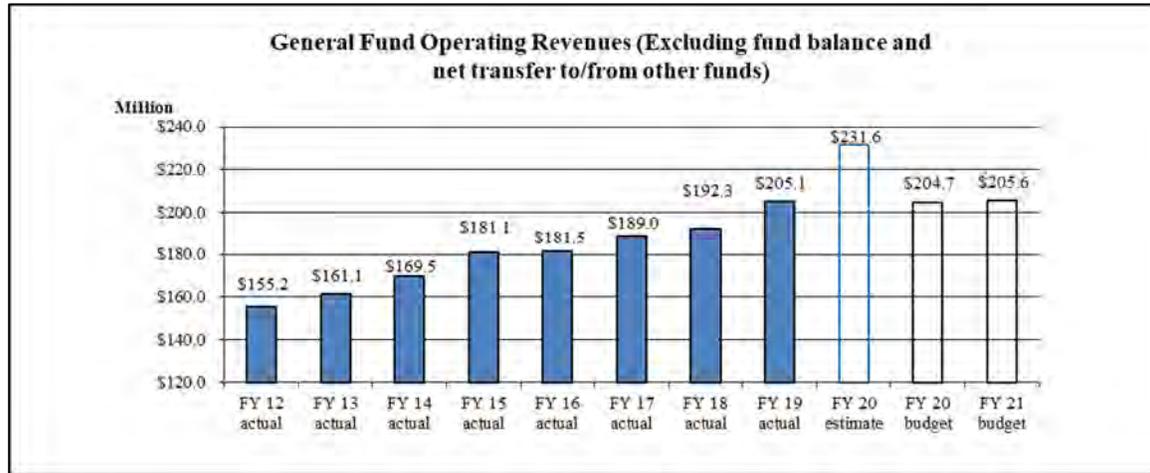
	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2020 Actual Estimated</i>	<i>FY 2021 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	380,986	63,550	290,199	3,381,617	-
Special Assessments	106,146	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	53,120,143	47,688,052	50,542,928	56,896,633	50,080,242
Investment Earnings	577,895	205,000	430,000	613,678	380,000
Other Reveune	1,055,184	890,385	1,266,311	1,601,524	973,358
Total Revenues	55,240,354	48,846,987	52,529,438	62,493,452	51,433,600
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	15,945,322	15,926,634	16,729,370	16,619,355	19,232,630
Cost of Service	33,047,881	33,393,193	42,796,431	36,715,980	34,476,661
Grant and Capital Project Reserves	-	-	-	-	-
Total Expenditures	48,993,203	49,319,827	59,525,801	53,335,335	53,709,291
Revenues over (under) Expenditures	6,247,151	(472,840)	(6,996,363)	9,158,117	(2,275,691)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	16,050,000	16,050,000	-
Premiums on bonds	-	-	233,079	233,079	-
Payment to escrow agent-refunded debt	-	-	(16,161,140)	(16,160,505)	-
Contingency	-	-	-	-	-
Transfer from other funds	2,156,675	904,000	639,147	639,147	1,128,000
Transfer to other funds	(1,865,558)	(3,601,888)	(4,019,512)	(4,019,512)	(1,747,394)
Total Other Financing Sources (Uses)	291,117	(2,697,888)	(3,258,426)	(3,257,791)	(619,394)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,538,268	(3,170,728)	(10,254,789)	5,900,326	(2,895,085)
Expendable Net Position, beginning of the year	47,590,520	54,128,788	54,128,788	54,128,788	60,029,114
Expendable Net Position, end of year	\$ 54,128,788	\$ 50,958,060	\$ 43,873,999	\$ 60,029,114	\$ 57,134,029

Internal Service Funds – Changes in Fund Balance

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2020 Actual Estimated</i>	<i>FY 2021 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	53,819	-	-	22,716	-
Other Reveune	1,098,200	-	-	-	-
Total Revenues	1,152,019	-	-	22,716	-
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	(6,111)	415,674	415,674	254,350	-
Grant and Capital Project Reserves	-	-	-	-	-
Total Expenditures	(6,111)	415,674	415,674	254,350	-
Revenues over (under) Expenditures	1,158,130	(415,674)	(415,674)	(231,634)	-
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	(3,638,009)	-	(1,818,354)	(1,818,354)	-
Total Other Financing Sources (Uses)	(3,638,009)	-	(1,818,354)	(1,818,354)	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,479,879)	(415,674)	(2,234,028)	(2,049,988)	-
Expendable Net Assets, beginning of the year	4,529,867	2,049,988	2,049,988	2,049,988	-
Fund balance, end of year	\$ 2,049,988	\$ 1,634,314	\$ (184,040)	\$ -	\$ -

Revenue Highlights

General fund operating revenues in FY 2021 are projected to increase approximately .4 percent above FY 2020 approved budget from sources other than fund balance and transfers from other funds.



Property Tax

Brunswick County's largest general revenue source is the ad valorem tax representing 70.2 percent of total estimated general revenue. The property tax is levied against real and personal property not exempt from taxation. The overall assessed valuation of property is projected to increase 4.9 percent from the FY 2020 estimated value. The property tax rate and base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2017	2018	2019	2020	2021
Real Property	\$ 20,533,056	\$ 21,157,063	\$ 21,998,185	\$ 24,585,648	\$ 25,789,376
Public Service	\$ 1,480,032	\$ 1,500,500	\$ 1,650,000	\$ 1,680,000	\$ 1,800,000
Motor Vehicles	\$ 1,100,000	\$ 1,250,000	\$ 1,350,000	\$ 1,500,000	\$ 1,550,000
Personal Property	\$ 540,000	\$ 515,000	\$ 575,000	\$ 585,000	\$ 610,000
Total Estimated Property Tax Base	\$ 23,653,088	\$ 24,422,563	\$ 25,573,185	\$ 28,350,648	\$ 29,749,376
Property Tax Rate	.4850	.4850	.4850	.4850	.4850

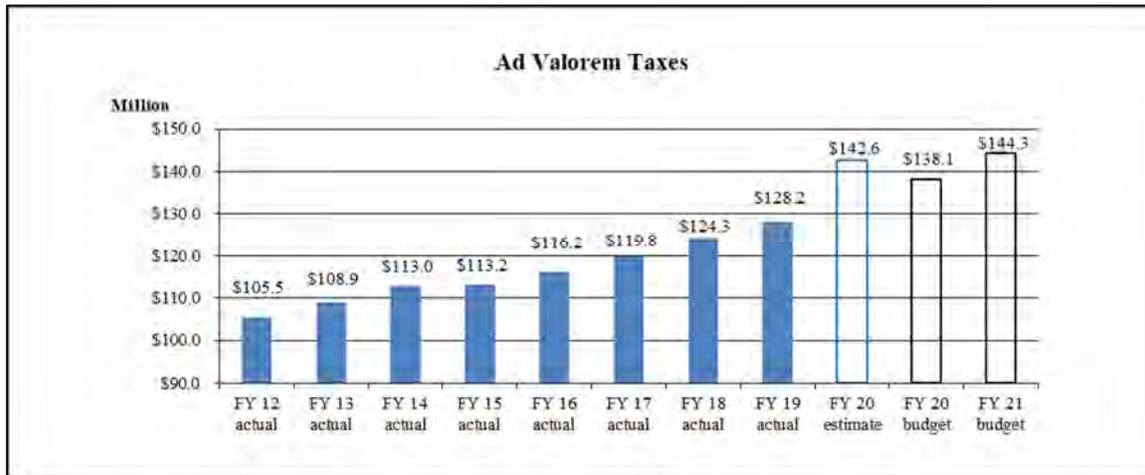
Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred January 2019 with the next revaluation scheduled for January 2023 for collections in FY 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

Ad valorem tax revenue is projected to increase by \$6,320,902 (4.7 percent) over the previous year's tax levy mainly due to growth in the economy. One cent on the general fund property tax rate generates approximately \$2,915,719 with a collection rate of 100.0% for motor vehicles and 97.9% for real property. There is a slight decrease in the projected collection rate from the prior year of 98.31% due to the unknown impacts of the current pandemic.



Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2021 is estimated to be \$21.4 million representing a decrease from the approved budget for FY 2020. This 16.8 percent decrease is attributable to the current pandemic. There are three statutory authorizations for sales tax as shown in the following table:

Sales Tax	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Estimated	FY 21 Budget
Article 39 (1cent)	\$ 9,302,639	\$ 9,874,229	\$10,852,434	\$ 11,776,406	\$ 8,737,236
Article 40 (1/2 cent)	\$ 6,791,631	\$ 7,304,257	\$ 7,963,614	\$ 8,456,612	\$ 6,595,205
Article 42 (1/2 cent)	\$ 6,367,362	\$ 6,808,632	\$ 7,476,514	\$ 8,087,784	\$ 6,097,742
Total Sales Tax	\$22,461,632	\$23,987,118	\$26,292,562	\$ 28,320,802	\$21,430,183

Article 39 of the North Carolina General Statutes enables counties to levy a one-cent sales tax. This is the original authorized local government sales tax beginning in 1967. All proceeds from this one-cent tax are returned to Brunswick County and its municipalities in a "point of delivery" distribution net of G.S. 105-524 adjustments for the distribution of additional sales tax revenue from services for economic development, public education, and community colleges. The amount redistributed per G.S. 105-524 to each County is determined by the County's allocation percentage set by state statute. Brunswick County's allocated percentage is zero.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in article 39, state statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax

Revenue Highlights

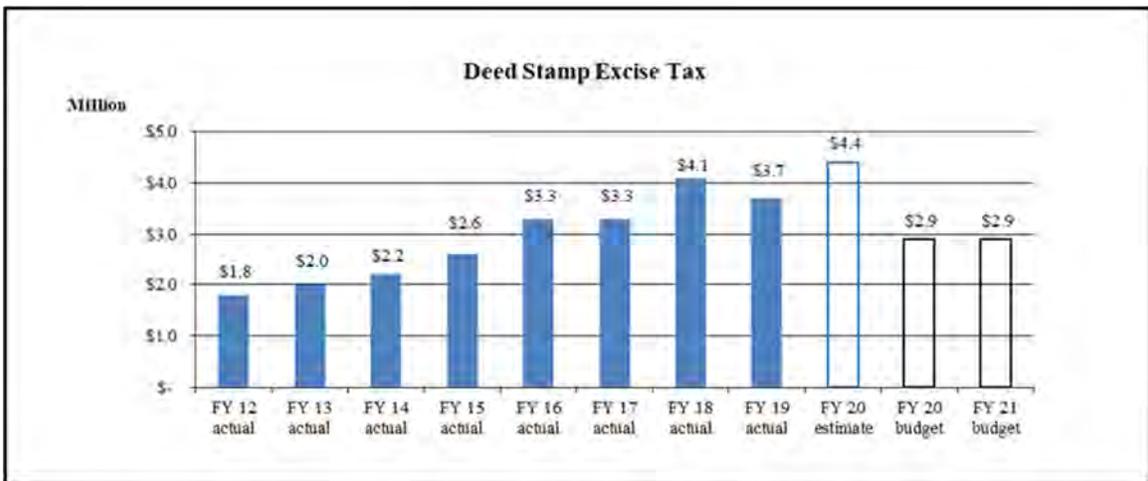
revenue be used to support public school capital outlay or retire any indebtedness incurred by the County in providing capital outlay for the schools.



Other Taxes and Licenses

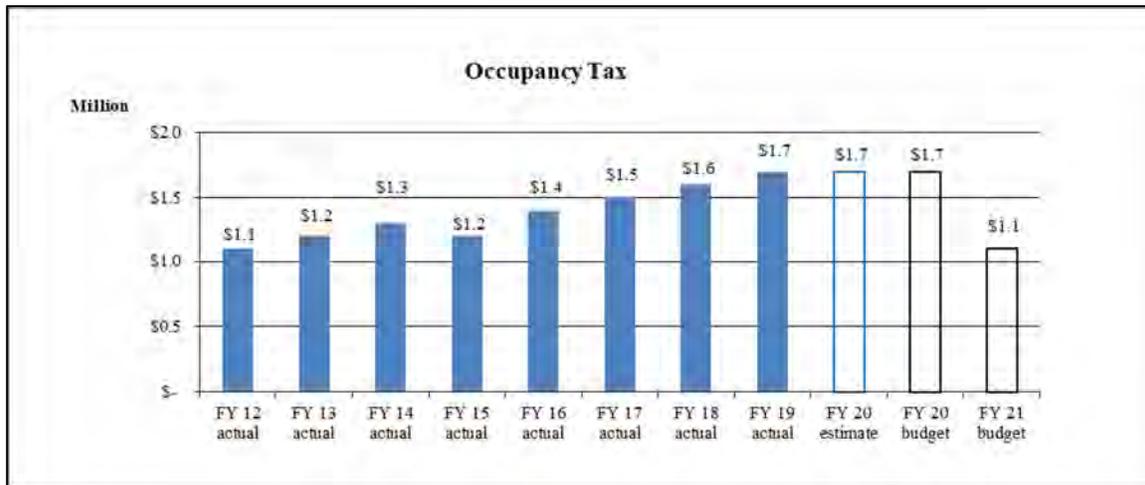
The majority of other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. Real estate sales is indicating continued moderate growth and the FY 2021 approved budget is \$2.9 million, consistent with the FY 2020 approved budget.



Revenue Highlights

The 1% Occupancy Tax collections net of the 3% collection costs are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted in FY 2021 is \$1,100,000 representing a decrease from the approved budget of FY 2020. This 33.3 percent decrease is attributable to the continued impacts of the current Pandemic.



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 percent of the tax proceeds. The amount of revenue budgeted for FY 2021 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 \$450,000 in revenue for FY 2021.

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 2021, the County is expecting to receive \$1,000,000 in Medicaid Hold Harmless receipts. This 60.0 percent decrease is a direct correlation to the projected decrease in the local options sales tax receipts attributable to the current Pandemic.

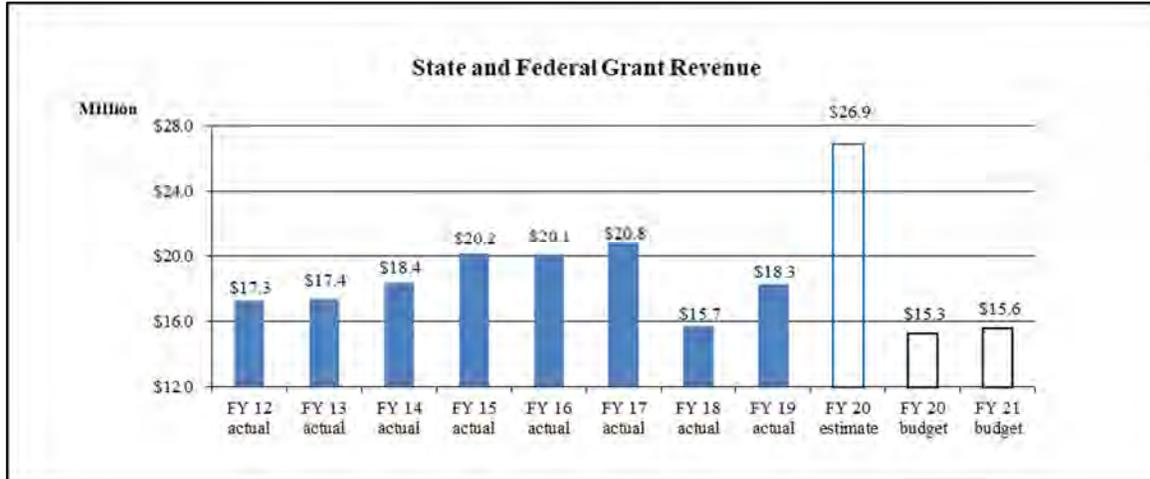
Restricted Intergovernmental

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 2021 budgeted Restricted Intergovernmental revenues of \$15.6 million is a 2.0 percent increase compared to the approved budget for FY 2020, mainly due to changes in

Revenue Highlights

reimbursement percentages for eligible expenditures in State and Federal Grant revenue. Notes: The change in FY 2018 actual moving forward is due to the direct payment to daycare providers rather than passing

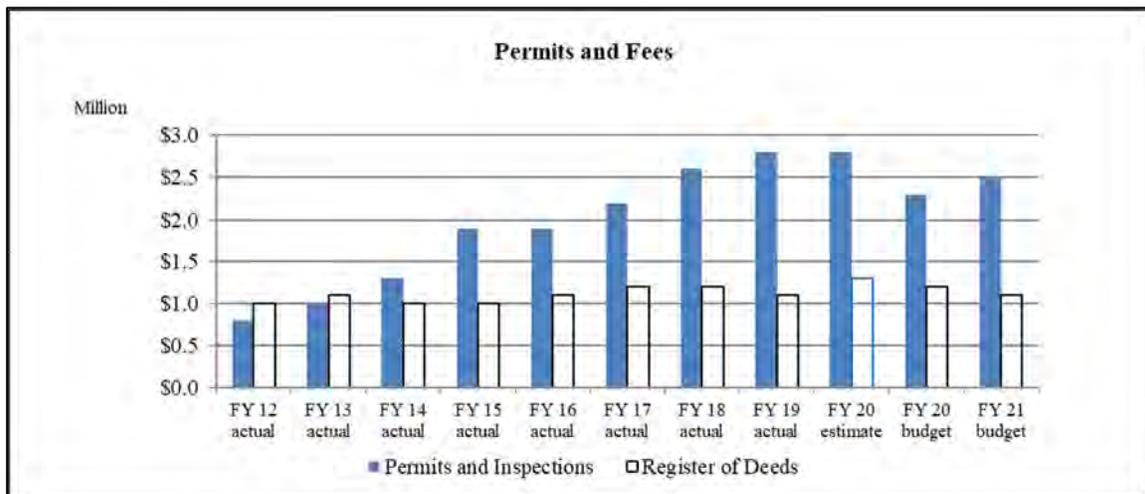
through the County. FY 2020 estimate includes one-time revenues of \$5.6 million in CARES Act Funding and \$6.4 million in FEMA reimbursement revenue from prior year storms.



Permits and Fees

Building permits and inspections are expected to generate revenues of \$2,705,000 in FY 2021 which is an increase from the prior year original budget of 15.1%. The County is experiencing moderate growth in the number of residential and commercial building permits issued countywide.

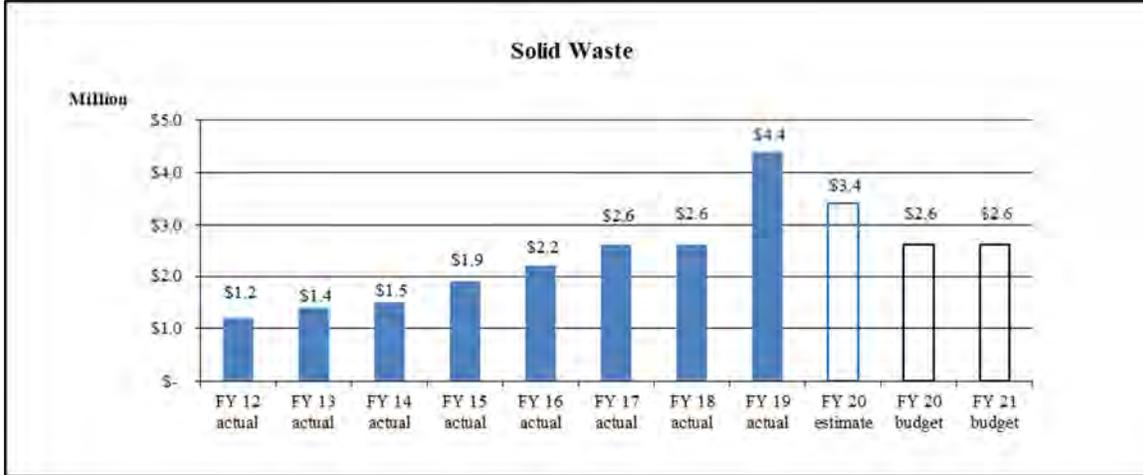
The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. The FY 2021 budget in comparison to last year's budget is expected to remain consistent for a total of \$1,149,250 in revenue.



Revenue Highlights

Sales and Service

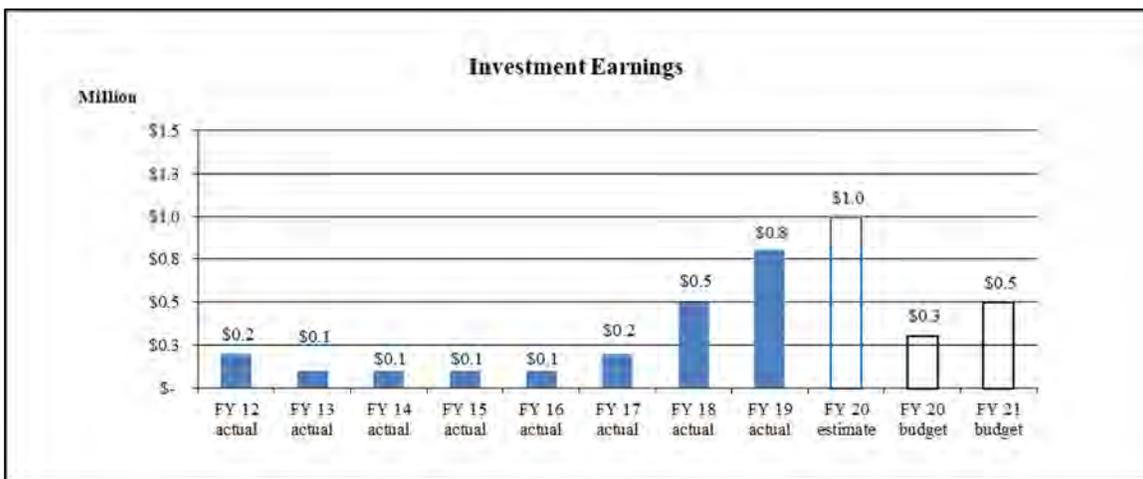
Solid waste fees of \$2,600,000 for the County's construction and demolition landfill are expected to remain consistent in comparison with the FY 2020 approved budget.



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 2021 are \$4.9 million, up 7.0 percent from the prior year approved budget.

Investment Earnings

Earnings on investments continue to be low due to the low short-term interest rates and are expected to fall below prior years' slight increases to \$500,650. This 66.5 percent decrease is attributable to the decline during the current Pandemic and the change in the compensating balances for offsetting bank charges and fees.



Transfers from Other Funds

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

Revenue Highlights

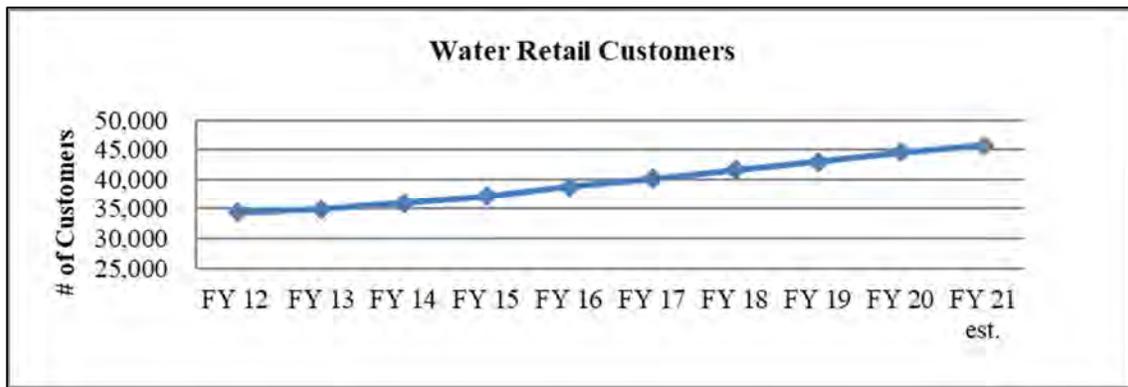
Fund Balance Appropriated

Fiscal Year 2021 includes a fund balance appropriation in the general fund of \$2,878,480 net of the \$1,370,040 in escrow funds held for the Holden Beach sound nourishment project. This is \$1.3 million decrease over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$79.1 million is projected to be 37.7% of \$209.9 million of budgeted expenditures and transfers to the reserves in FY 2021.

Enterprise Fund Revenues:

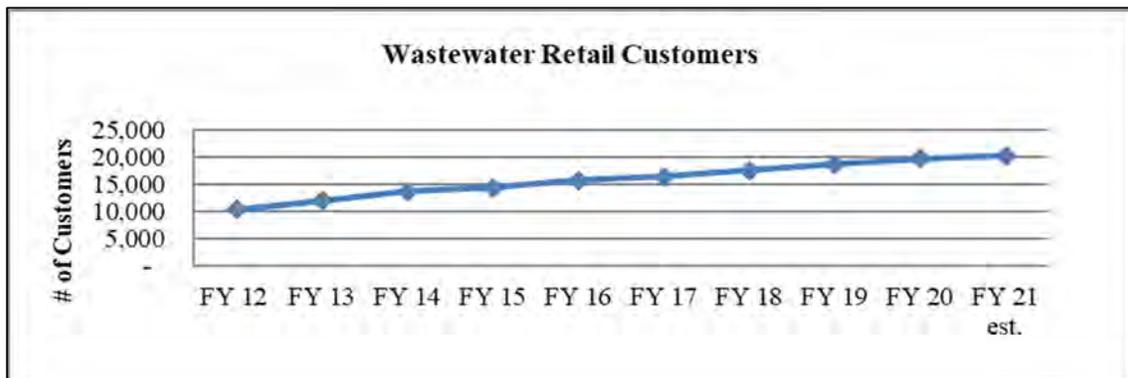
Water Fund

Total projected revenue in the Water Fund is \$24,212,763 without an appropriation of expendable net assets. Revenues are expected to remain consistent with the prior year approved budget. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2021 approved PPI rate is \$2.89 per 1,000 gallons which is a seven-cent decrease from the prior year. Expected growth in FY 2021 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 21 is 45,783. Historical numbers of customers from 2012 to projected 2021 customers are illustrated below:



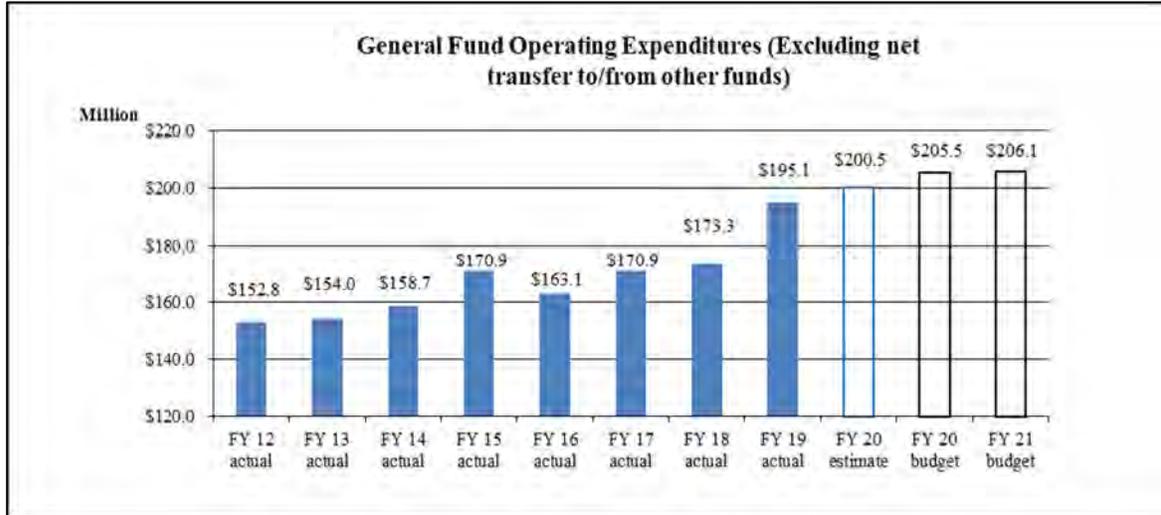
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$27,220,837 net of an appropriation of expendable net assets of \$2,895,085 and the transfer from the capital and replacement project funds of \$1,128,000. Retail wastewater sales are projected to be \$11,500,000 which is consistent with FY 2020. 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 2021 is 20,425.



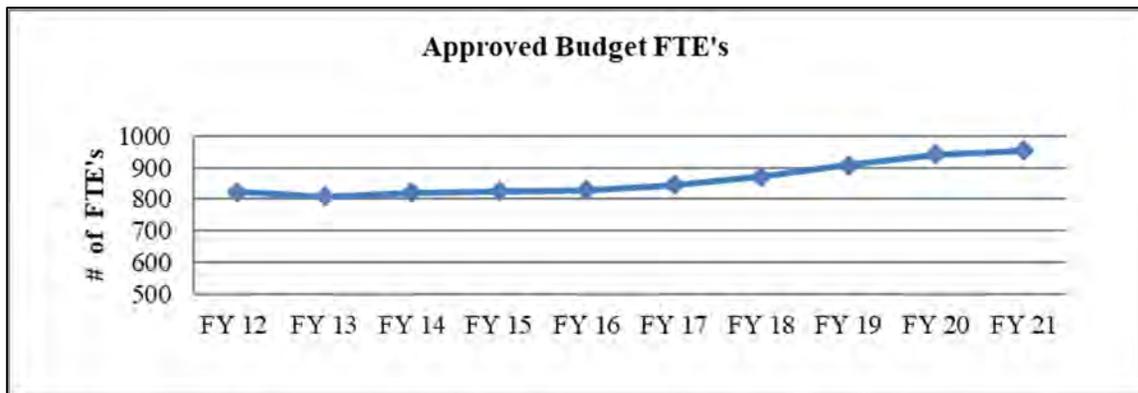
Expenditure Highlights

General fund operating expenditures in FY 2021 are projected to increase approximately 0.3 percent to \$206.1 million above FY 2020 approved budget from uses other than transfers to other funds.



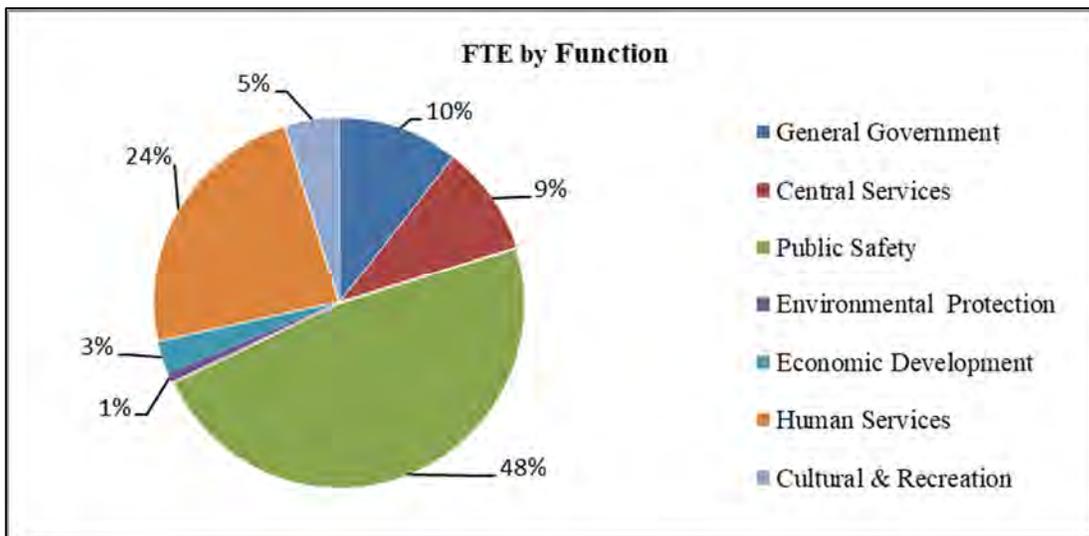
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2021 is \$81.7 million. Due to growth in the county and increased workloads in human services, public safety and internal support services an additional 11 FTE's were added in various departments of the County as well as one deletion due to attrition: one Deputy in the Sheriff's Office as a School Resource Officer (reimbursed by the schools), a half-year funded Deputy for inmate transportation, 2 full-year and 2 half-year funded Jailers in the Detention Center, a Health Educator II previous contract half-funded with New Hanover County in Family Health Personnel, a reduction of a Medical Office Assistant in WIC-Client Services, a half-year funded Preparedness Coordinator in Bioterrorism Preparedness that is grant funded, and three positions in Social Services, all half-year funded: Social Worker III and Social worker Supervisor III to meet state guidelines and is cost shared, and an Interpreter previously part-time. The total FTE budget for general government operations is 954.28 FTE's.



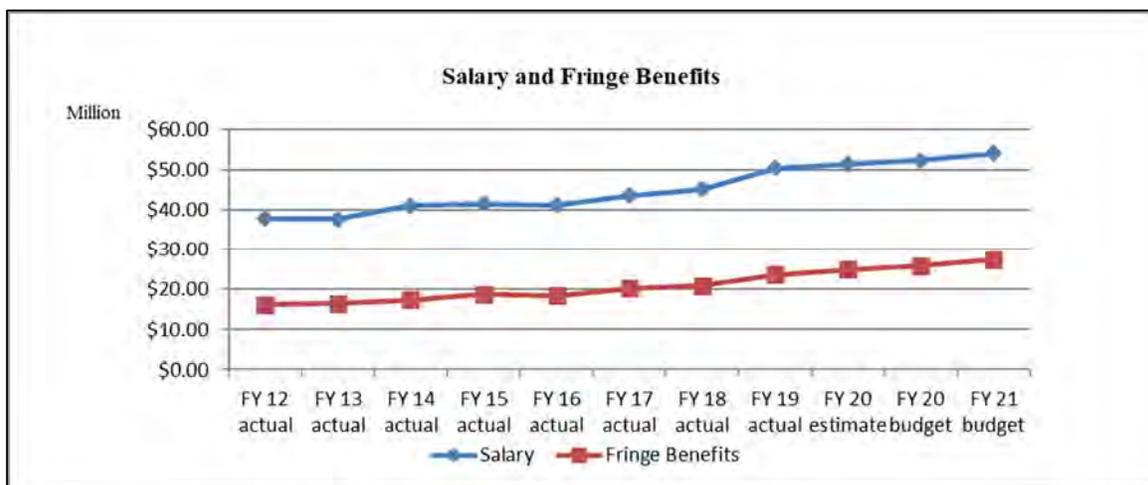
The approved FY 2021 FTE's in the General Fund by function is General Government 100, Central Services 92, Culture and Recreation 45, Economic Development 26.84, Environmental Protection 8, Human Services 226.44, and Public Safety 456 for a total FTE budget of 954.28. Fiscal Year 2021 percentage of the 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 2021 budget includes adequate funding to maintain or 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.

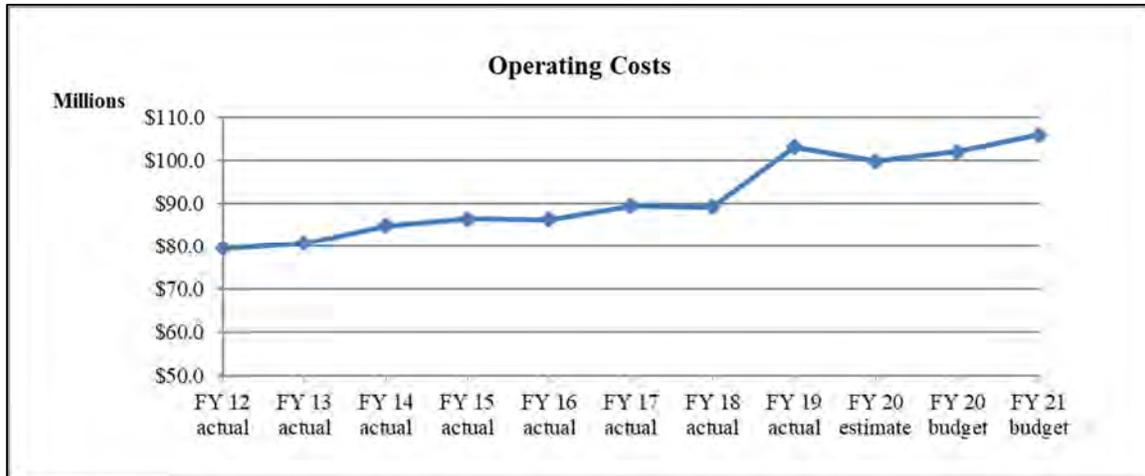
Overall personnel costs increased \$3.3M (4.2%) from the FY 2020 approved budget of \$78.4M to \$81.7M in FY 2021. Salary and fringe benefits represent 38.9 percent of the general fund operating budget. The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The County contributions for the health and dental program will increase per employee from \$8,352 to \$8,493 in FY 2021. County contributions for health and dental insurance benefits is approximately \$10.8 million (includes contributions for retired employees), Local Government Retirement System of 10.15% (2.15 increase) for general employees and 10.90% (2.15 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$8.1 million. Total fringe benefits budgeted for FY 2020 in the general fund are \$27.5 million which represents a \$1.5 million or 6.0 percent increase over the prior year budget mainly due to the increase in FTEs and the increase in rates for Insurance and Retirement.



Expenditure Highlights

Operating Costs

Total operating costs budgeted in the general fund are \$106.0 million which is a 3.8 percent (\$3.9 million) increase compared to the prior year budget and is 51.4 percent of the total general fund approved operating budget of \$206.1 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 2021 as compared to the FY 2020 approved budget:

Operating Costs by Function

Function	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percentage Change
General Government	\$ 4,857,287	\$ 4,751,620	\$ (105,667)	-2.3%
Central Services	\$ 5,199,601	\$ 5,117,228	\$ (82,373)	-1.5%
Public Safety	\$ 9,067,617	\$ 10,049,163	\$ 981,546	12.8%
Transportation	\$ 170,572	\$ 138,500	\$ (32,072)	-20.6%
Environmental Protection	\$ 16,928,638	\$ 17,590,891	\$ 662,253	4.2%
Economic & Physical Development	\$ 6,400,678	\$ 5,688,238	\$ (712,440)	-10.7%
Human Services	\$ 9,877,311	\$ 9,621,140	\$ (256,171)	-2.7%
Education	\$ 48,271,296	\$ 51,697,695	\$ 3,426,399	7.6%
Cultural & Recreational	\$ 1,344,680	\$ 1,328,969	\$ (15,711)	-1.2%

- General Government – The change is mainly due to decreased amounts budgeted for Board of Elections supplies resulting from fewer elections in the fiscal year and a lower maintenance costs related to new voting system. A decrease is also expected in the legal department for outside counsel for litigation. This is partially offset by increased professional service costs in Finance of \$14,000 for County audits and the cost allocation report. The Register of Deeds expenditures for excise taxes decreased \$34,300 due to the increase in budgeted deed stamp excise tax collections, however this decrease is offset by the need to purchase a replacement vehicle.

Expenditure Highlights

- Central Services –The change is in part due to the decreased amounts budgeted for repair & maintenance of roadways \$64,000 and the cost of electricity at \$130,000 in Operation Services Budget. Management Information Services decreased \$209,400 due to deferred replacement needs for computers and new project initiatives. Some of this Decrease was offset by a \$100,000 increase in Engineering for a Complex Space Needs Study and \$376,657 of increases in Non-Departmental related to Employee Benefits. Property and General Liability Insurance decreased \$14,305 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget increased \$63,515 for employee medical costs and \$104,487 for service and maintenance contracts related to WatchGuard implementation and maintenance. The main increase in the Detention Center budget was for Inmate Medical Professional Service costs of \$344,112 as well as food of \$25,000. Emergency Services has an increase for Computer Software of \$84,910 and Minor Equipment of \$19,844 related to Health and Safety. An additional increase of \$63,750 is related to the increase in EMS Billing for additional revenues and ambulance billing fees. Property and General Liability Insurance increased \$27,500 for the EMS operations. An increase of \$270,000 was also included in Central Communications (911) for annual service and maintenance contracts related to Zurcher which covers the annual support for all Sheriff’s Office departments. Central Communications also increased \$50,000 for cyber Security enhancements.
- Environmental Protection – Contracted services for solid waste pickup increased 4.7% or \$665,204. Contracted services for construction and demolition transportation and disposal increased 4.1% or \$57,000. The increase is mainly due to approximately 199 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 ten cents (9.5) cents from 12.39 to 12.48 based on the March 2020 CPI-U index.
- Economic and Physical Development – The decrease is mainly due to amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority decreased \$550,000. This decrease is in anticipation of a tourism decline related to the current Pandemic. Planning costs also decreased \$192,500 related to the one-time prior year cost of the Comprehensive Land Use Plan Project.
- Human Services – The overall decrease is partially due to the postponement of program funding to outside agencies in the amount of \$195,420 and prior year one-time increases in social services computer software of \$227,306 to assist social workers in the field not in the current year. The County’s contribution to Brunswick Senior Resources, Inc. increased \$124,420 to \$2,713,739. The FY 2021 County contribution to health services programs is \$4,470,541 and to social services is \$7,013,111 for a combined total of \$11,483,652.
- Education – The total FY 2020-2021 school appropriation, in accordance with the funding agreement, is \$47,063,595 which represents an increase of approximately 7.6 percent or \$3,324,725 over FY 2019-2020. Under the terms of the agreement, 35.75%, or \$46,096,535 will be used for current expense and 0.75% or \$967,060 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 2020-2021 increased 2.1% to \$4,284,100 for purpose level funding. Additional funding for the Brunswick Community College is a County contribution of \$350,000 up \$14,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees and books.

Expenditure Highlights

Capital Outlay

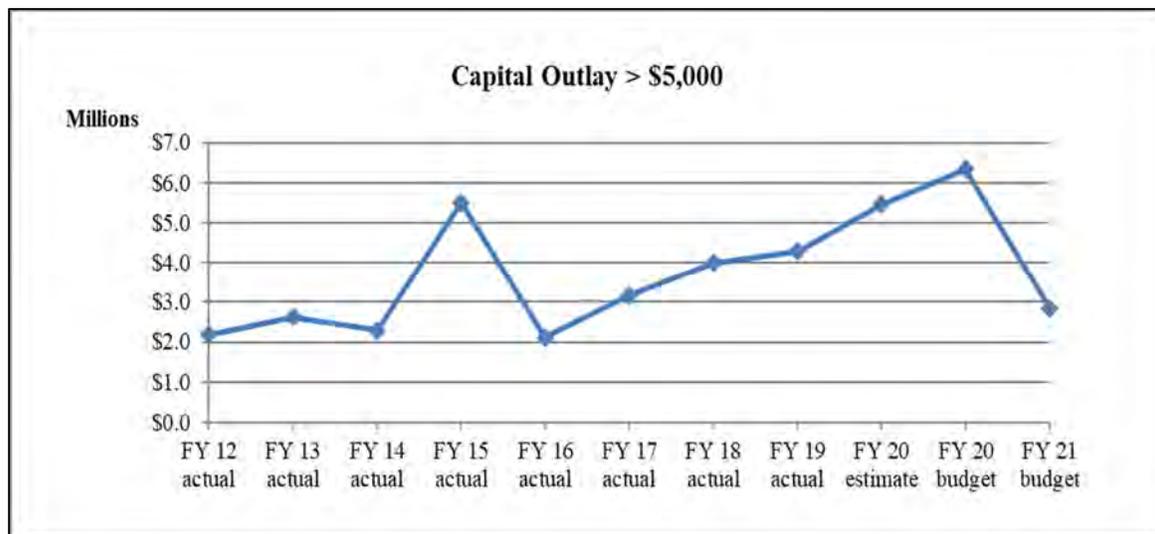
Purchases of vehicles and equipment that exceed \$5,000 represent 1.4 percent of the general fund budget for a total of \$2,845,832 which is a decrease of 55.1 percent in comparison to FY 2020 approved budget. The overall decrease in capital outlay expenditures is due to deferring certain expenditures due the ongoing pandemic and its unknown future impact.

Capital Outlay-General Fund

Classification of Purchase	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Vehicles	\$ 1,397,391	\$ 1,306,450	\$ 1,350,240	\$ 1,586,242	\$ 1,120,880
Equipment	\$ 1,377,412	\$ 1,743,875	\$ 1,972,856	\$ 4,363,962	\$ 1,707,952
Improvements	\$ -	\$ 122,112	\$ 572,660	\$ 385,000	\$ 17,000

Included in the public safety budget are twenty replacement patrol cars for a total of \$607,280. Other vehicle purchases include a replacement vehicle for Register of Deeds at \$32,000, 5 replacement unmarked vehicles for the Sheriff's Office totaling \$175,000, a replacement Fire Inspections vehicle at \$37,000, a replacement patrol truck for Sheriff's Animal Protective Services at \$35,000, a replacement ¾ ton pickup truck for Parks and Recreation Maintenance at \$30,000, an additional van for the Health Department at \$26,000, 3 replacement trucks for Environmental Health totaling \$78,600, and 4 replacement vehicles for Social Services totaling \$100,000.

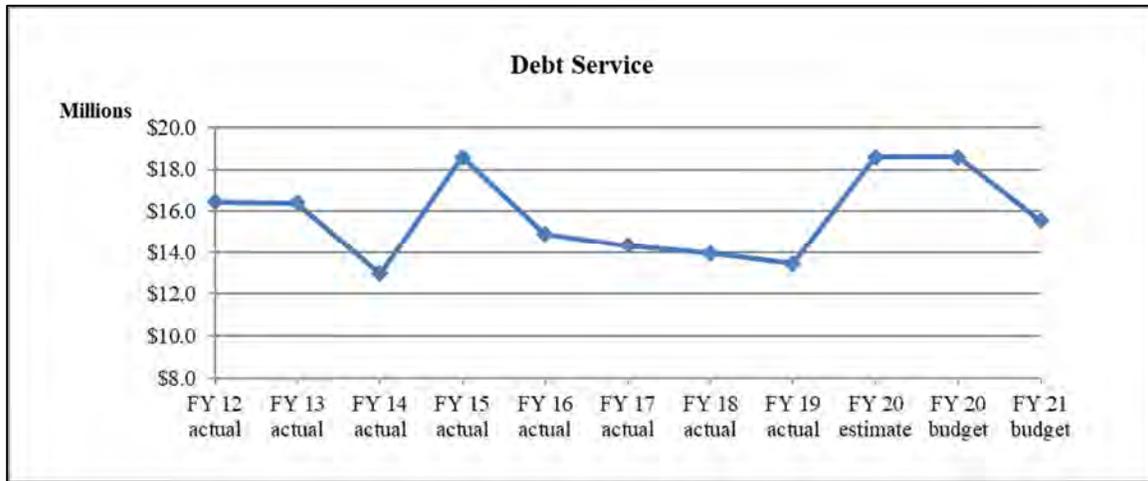
Significant equipment purchases include a Data Domain expansion at \$90,000 for Management Information Systems, an alignment system at \$68,350 for Fleet Services, an excavator at \$220,000 for Operation Services, 5 in car cameras totaling \$35,000 for the Sheriff's Office, 2 new ambulances and an ambulance remount totaling \$620,000 and 2 Life Pak Cardiac Monitors/Defibrillators totaling \$80,000 for Emergency Medical Services, a replacement video delivery system at \$214,300 for Central Communications, an excavator at \$220,000 for Solid Waste, and 2 zero turn mowers totaling \$52,000 for Parks and Recreation Maintenance.



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 2021 is \$15,550,908, a 16.4 percent decrease under FY 2020. This decrease is mainly due to the decreases in the annual amortization schedule and a decrease in interest related to the first phase of the general obligation bond referendum. Debt service is 7.5% of the total operating expenditures of \$206.1 million (See General Debt Service section page 151 for more detail).



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$22,465,369 is a 3.2 percent increase from the FY 2020 approved budget mainly due to a meters replacement/repair and maintenance project at \$1.2 million and increases in salaries and fringe benefits offset by a decrease from prior year in one-time capital expenses. Personnel related expenditures increased \$677,683 to \$8.3 million or 8.9% over the prior year approved budget. In FY 2021, no additional positions were approved in the Water Fund. Increases for the 2% market adjustment and up to a 3.35% merit were approved. Capital outlay decreased \$1,787,500 from the prior fiscal year to \$1,003,500. Included in capital outlay purchases is a replacement SUV at \$48,000, re-drilling of an existing well at \$450,000, a security system at the pump station at \$20,000 and ground penetrating radar at \$13,500. The approved budgeted transfer to the water capital projects fund is \$1,747,394 for pay go water tank and waterline projects. Debt service decreased \$19,501 due to amortizations.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$31,243,922 are projected to increase 13.4 percent or \$3,699,472 over the prior year approved budget mainly due to debt service. Personnel related expenditures increased \$172,008 to \$4,460,074 or 4.0 percent. In FY 2021, no additional positions were approved in the Wastewater Fund. Personnel expenditures increased mainly due to the 2% market adjustment, up to a 3.35% merit raise. The operating expenditures increased \$116,882 or 1.9% to \$6,166,033. Debt service increased \$3,325,497 or 24.3 percent due to the revenue bond issuance of \$51.9 million and assuming the debt associated with acquiring the City of Northwest and the Town of Navassa systems. Some of the larger capital outlay items for the sewer divisions include pump station repairs at Brunswick 1 & 2, Middleton, Oceanside Place, and Ocean Ridge totaling \$660,000, Navassa collection system repairs at \$234,000, a replacement forklift at \$116,000, and Oak Island force main rehabilitation at \$1,000,000. Total capital outlay for wastewater departments is \$3,602,000.

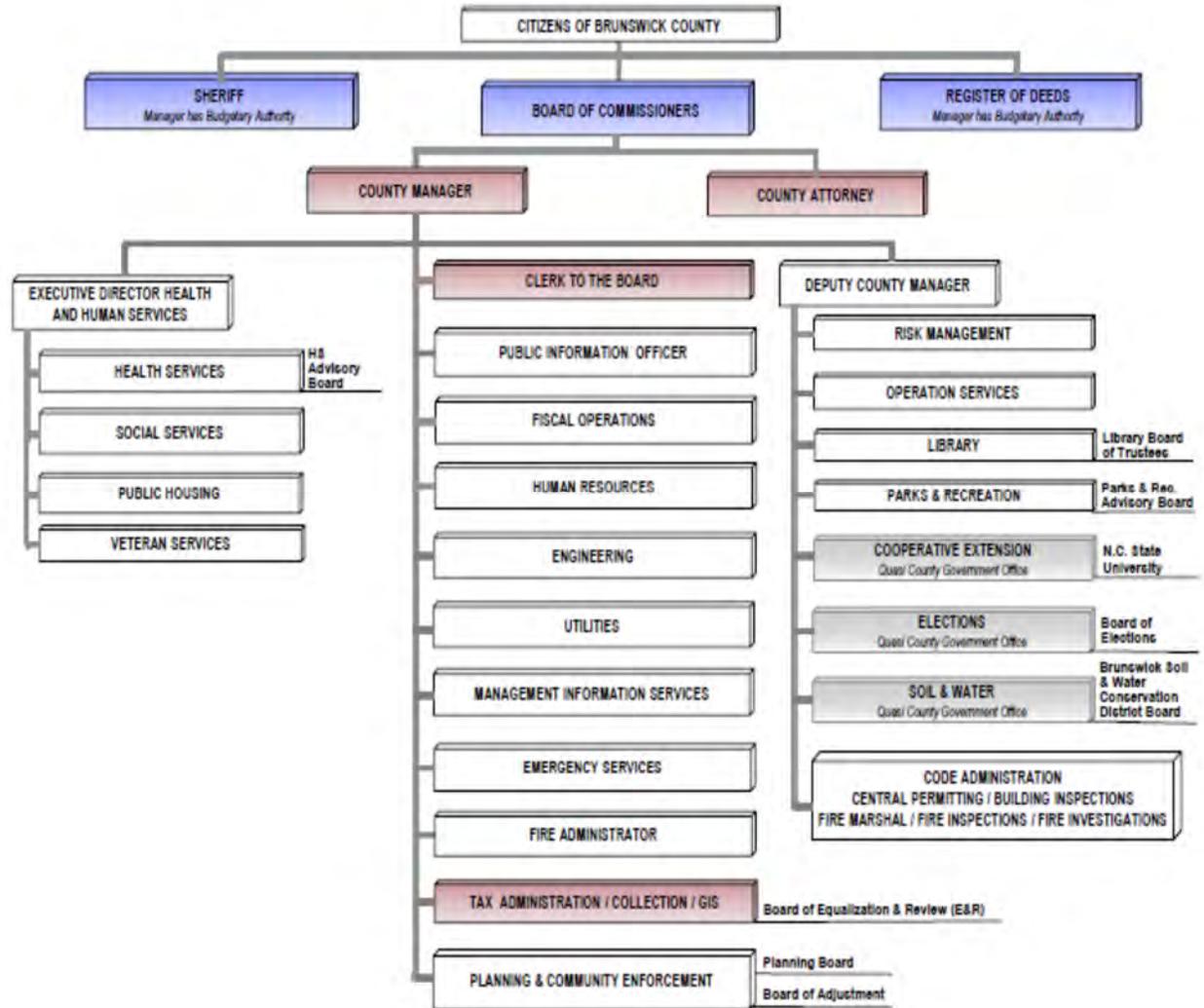
Personnel Summary (FTE) by Department

	<i>FY 2019 Actual Budget</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
General Fund:				
Governing Body	1.00	1.00	1.00	1.00
County Administration	6.00	6.00	6.00	6.00
Human Resources	5.00	5.00	5.00	5.00
Finance	12.00	12.00	12.00	12.00
Tax Administration	49.00	50.00	50.00	50.00
Legal	4.00	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	17.00	16.00	16.00	16.00
Fleet Services	13.00	14.00	14.00	14.00
Engineering	6.00	6.00	6.00	6.00
Operation Services	55.00	55.00	55.00	56.00
Sheriff's Office	174.00	174.00	173.00	174.00
Detention Center	93.00	93.00	94.00	98.00
Emergency Services	3.00	4.00	3.00	3.00
Emergency Medical Services	92.00	101.00	102.00	102.00
Building Inspections and Permitting	27.00	24.00	26.00	26.00
Fire Inspections	0.00	5.00	5.00	5.00
Central Communications Center	35.00	36.00	36.00	36.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	8.00	8.00	8.00
Community Enforcement	4.00	4.00	4.00	4.00
Planning	7.00	8.00	8.00	8.00
Cooperative Extension	7.78	7.78	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	18.00	18.00	18.00	18.00
Parks & Recreation-Administration	9.00	9.00	9.00	9.00
Parks & Recreation-Parks & Ground Maintenance	18.00	18.00	18.00	18.00
Total General Fund	702.78	718.78	720.78	726.78
Public Housing Fund:				
Public Housing - Administration	3.16	3.16	4.06	4.06
Total Public Housing Fund	3.16	3.16	4.06	4.06

Personnel Summary (FTE) by Department

	<i>FY 2019 Actual Budget</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Public Health:				
Family Health Personnel	44.93	44.93	44.93	44.93
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
WIC-Client Services	10.00	10.00	10.00	9.00
Environmental Health	18.00	19.00	19.00	19.00
Bioterrorism Preparedness	0.00	0.00	0.00	1.00
Total Public Health	73.93	74.93	74.93	75.43
Social Services:				
DSS-Administration	144.91	145.91	145.01	148.01
Total Social Services	144.91	145.91	145.01	148.01
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
Total ROD Technology Enhancement Fund	1.00	1.00	1.00	1.00
Water Fund:				
Water Administration	14.00	14.00	13.75	13.75
Northwest Water Treatment Plant	13.50	16.00	16.00	16.00
211 Water Treatment Plant	9.00	9.00	9.00	9.00
Water Distribution Division	13.00	14.00	14.00	14.00
LCFWSA - Reimbursement	1.50	2.00	2.00	2.00
Utility Billing	13.00	13.00	14.00	14.00
Instrumental/Electrical Division	9.00	10.00	10.00	10.00
Construction	14.00	14.00	14.00	14.00
Total Water Fund	87.00	92.00	92.75	92.75
Wastewater Fund:				
Wastewater Administration	3.70	5.70	5.95	5.95
Wastewater Collection Division	19.00	19.00	19.00	19.00
Wastewater Construction Division	5.00	5.00	5.00	5.00
Northeast Regional Wastewater	3.20	3.80	3.80	3.80
Southwest Regional Wastewater	4.05	4.35	4.35	4.35
West Regional Wastewater	11.25	12.05	12.05	12.05
Ocean Isle Beach Wastewater	2.80	3.10	3.10	3.10
Total Wastewater Fund	49.00	53.00	53.25	53.00
Total All Funds	1061.78	1088.78	1091.78	1101.28

County Organizational Chart



LEGEND

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

This page is intentionally left blank

General Fund Revenue Summary

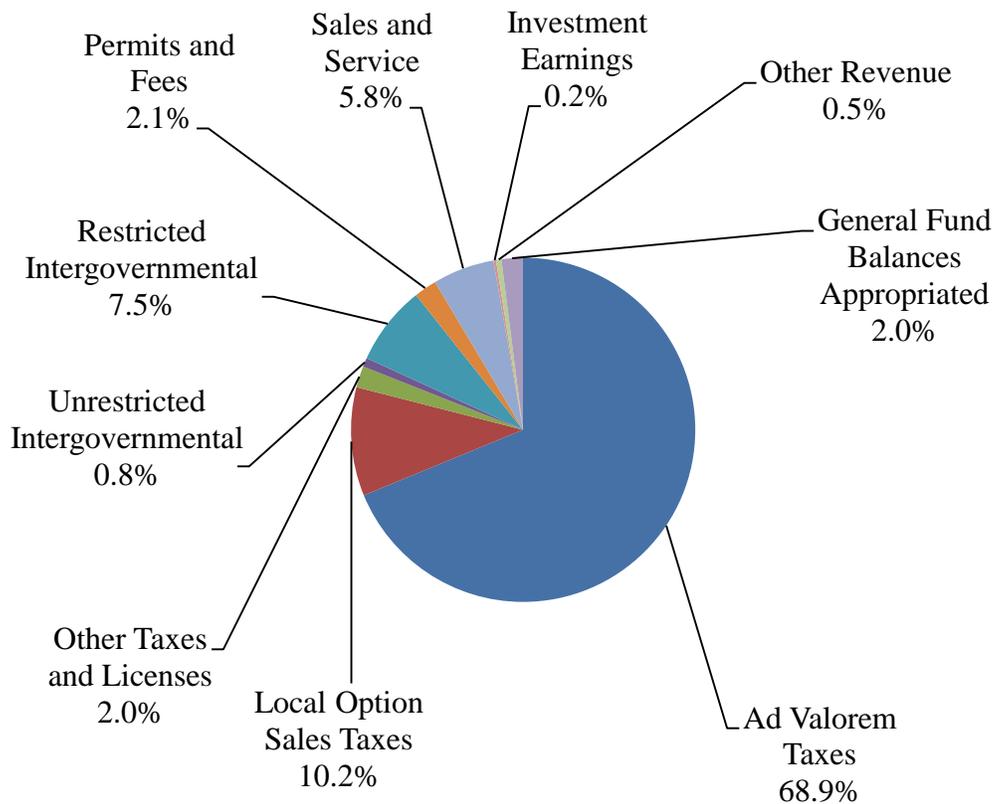
	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>	<i>Change from FY 2020 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 127,166,043	\$ 137,391,466	\$ 138,757,544	\$ 143,612,368	4.5%
Penalties and interest	1,067,844	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	128,233,887	138,091,466	139,457,544	144,312,368	4.5%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	10,848,845	10,507,770	10,507,770	8,737,236	-16.8%
Article 40 (1/2%)	7,963,614	7,943,242	8,100,645	6,595,205	-17.0%
Article 42 (1/2%)	7,476,514	7,314,286	7,727,700	6,097,742	-16.6%
Local Option Sales Taxes Subtotal	26,288,973	25,765,298	26,336,115	21,430,183	-16.8%
Other Taxes and Licenses:					
Scrap tire disposal fee	183,492	160,000	160,000	180,000	12.5%
Deed stamp excise tax	3,744,657	2,920,000	3,820,000	2,850,000	-2.4%
Solid waste tax	62,922	48,000	48,000	55,000	14.6%
White goods disposal tax	54,157	45,000	45,000	50,000	11.1%
Local occupancy tax	1,728,904	1,650,000	1,650,000	1,100,000	-33.3%
Other Taxes and Licenses Subtotal	5,774,132	4,823,000	5,723,000	4,235,000	-12.2%
Unrestricted Intergovernmental:					
Medicaid hold harmless	3,996,393	2,500,000	2,500,000	1,000,000	-60.0%
Beer and wine tax	292,723	248,000	248,000	248,000	0.0%
Jail fees	479,987	375,000	540,000	450,000	20.0%
Unrestricted Intergovernmental Subtotal	4,769,103	3,123,000	3,288,000	1,698,000	-45.6%
Restricted intergovernmental:					
State and federal revenue	18,344,018	15,281,787	19,742,060	15,581,067	2.0%
ARRA restricted federal	3,055	1,531	1,531	-	-100.0%
Court facility fees	126,095	120,000	120,000	120,000	0.0%
Payments in Lieu of taxes	4,169	-	-	-	na
ABC education requirement	10,501	-	-	-	na
ABC law enforcement services	8,519	4,000	4,000	4,000	0.0%
State drug tax	53,150	7,500	7,500	7,500	0.0%
Restricted Intergovernmental Subtotal	18,549,507	15,414,818	19,875,091	15,712,567	1.9%
Permits and Fees:					
Building permits	2,791,372	2,250,000	2,250,000	2,505,000	11.3%
Register of deeds	763,516	775,000	775,000	772,000	-0.4%
Inspection fees	116,119	100,000	100,000	200,000	100.0%
Concealed handgun permit	212,170	180,000	180,000	180,000	0.0%
Other permit and fees	877,151	905,982	904,611	836,860	-7.6%
Permits and Fees Subtotal	4,760,328	4,210,982	4,209,611	4,493,860	6.7%

General Fund Revenue Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>	<i>Change from FY 2020 Budget</i>
Sales and Services:					
Solid waste fees	4,384,324	2,600,000	2,900,000	2,600,000	0.0%
School resource officer reimbursement	1,447,763	1,476,726	1,476,726	1,506,261	2.0%
Rents	15,260	13,930	13,930	13,930	0.0%
EMS charges	4,088,650	4,576,000	4,576,000	4,896,320	7.0%
Public health user fees	800,121	835,050	835,050	845,050	1.2%
Sheriff animal protective service fees	96,101	103,500	103,500	103,500	
Social services fees	68,678	70,500	70,500	81,000	14.9%
Public housing fees	15,590	38,991	38,991	23,900	-38.7%
Tax collection fees	265,586	230,000	230,000	250,000	8.7%
Other sales and services	1,530,423	1,278,050	1,135,380	1,187,000	-7.1%
Register of deeds	331,673	338,750	338,750	325,950	-3.8%
Marriage license	50,103	55,500	55,500	51,300	-7.6%
Recreation services	258,926	307,350	307,350	307,350	0.0%
Sales and Services Subtotal	13,353,198	11,924,347	12,081,677	12,191,561	2.2%
Investment Earnings	835,673	300,650	490,650	500,650	66.5%
Other Revenue:					
Tax refunds-sales and gas tax	-	1,100	1,100	1,000	-9.1%
ABC bottle taxes	67,267	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	28,500	24,000	24,000	24,000	0.0%
Contributions	89,796	9,000	9,000	9,000	0.0%
Other revenues	2,385,290	971,020	1,758,520	950,168	-2.1%
Other Revenue Subtotal	2,570,853	1,050,120	1,837,620	1,029,168	-2.0%
Fund Balance Appropriated	-	5,563,789	15,086,554	4,248,520	-23.6%
Total Operating Revenues	205,135,654	210,267,470	228,385,862	209,851,877	-0.2%

General Fund Revenue Summary

	FY 2021 Approved	% of Total	FY 2020 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	144,312,368	68.9%	\$138,091,466	65.7%	4.5%
Local Option Sales Taxes	21,430,183	10.2%	25,765,298	12.3%	-16.8%
Other Taxes and Licenses	4,235,000	2.0%	4,823,000	2.3%	-12.2%
Unrestricted Intergovernmental	1,698,000	0.8%	3,123,000	1.5%	-45.6%
Restricted Intergovernmental	15,712,567	7.5%	15,414,818	7.3%	1.9%
Permits and Fees	4,493,860	2.1%	4,210,982	2.0%	6.7%
Sales and Service	12,191,561	5.8%	11,924,347	5.7%	2.2%
Investment Earnings	500,650	0.2%	300,650	0.1%	66.5%
Other Revenue	1,029,168	0.5%	1,050,120	0.5%	-2.0%
General Fund Appropriated	4,248,520	2.0%	5,563,789	2.6%	-23.6%
Total Revenues	\$ 209,851,877	100%	\$210,267,470	100%	-0.2%



General Fund Expenditure Summary

General Government:					
Governing Body	\$ 284,439	\$ 322,588	\$ 322,588	\$ 331,426	2.7%
County Administration	868,167	878,098	914,098	902,909	2.8%
Human Resources	422,085	452,051	452,051	469,956	4.0%
Finance	1,523,579	1,591,386	1,612,721	1,667,462	4.8%
Tax Administration	3,988,938	4,565,517	4,565,517	4,641,088	1.7%
Legal Department	531,074	709,143	709,143	687,956	-3.0%
Court Facilities	197,290	262,724	262,724	244,033	-7.1%
Board of Elections	758,094	990,249	1,540,344	1,006,909	1.7%
Register of Deeds	3,135,058	2,866,567	3,612,567	2,928,726	2.2%
Contingency	-	700,000	400,000	700,000	0.0%
General Government Subtotal	11,708,724	13,338,323	14,391,753	13,580,465	1.8%
Central Services:					
Management Information Systems	2,671,372	2,872,681	3,239,558	2,813,427	-2.1%
Fleet Services	1,174,331	1,693,887	1,734,816	1,375,263	-18.8%
Engineering	599,243	637,936	637,936	752,976	18.0%
Operation Services	14,272,821	7,028,435	7,452,059	6,647,128	-5.4%
Non-Departmental	6,005,654	5,644,884	6,237,989	6,277,389	11.2%
Central Services Subtotal	24,723,421	17,877,823	19,302,358	17,866,183	-0.1%
Public Safety:					
District Attorney	19,412	53,000	53,000	48,000	-9.4%
Sheriff Department	19,345,071	18,573,562	19,426,005	18,523,887	-0.3%
Detention Center	9,200,268	9,884,946	10,201,467	10,416,977	5.4%
Emergency Medical Service	11,431,747	13,181,057	14,063,316	11,946,086	-9.4%
Public Safety Agencies:					
Fire Departments	60,000	60,000	60,000	60,000	0.0%
Rescue Squads	332,800	331,800	331,800	331,800	0.0%
Building Inspections and Central Permitting	2,658,470	2,310,709	2,388,998	2,530,934	9.5%
Fire Inspections	-	587,545	588,714	580,988	-1.1%
Central Communications	2,569,499	2,923,713	2,887,464	3,571,772	22.2%
Sheriff Animal Protective Services	1,168,756	1,167,754	1,224,021	1,177,024	0.8%
Public Safety Subtotal	46,786,023	49,074,086	51,224,785	49,187,468	0.2%
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	97,000	111,000	111,000	111,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	31,138	32,072	32,072	-	-100.0%
Brunswick Transit System	292,315	-	270,451	-	na
Transportation Subtotal	447,953	170,572	441,023	138,500	-18.8%
Environmental Protection:					
Solid Waste	17,218,310	17,841,276	18,543,516	18,090,346	1.4%
Environmental Protection Agencies:					
Forestry	203,391	241,743	241,743	257,087	6.3%
Environmental Protection Subtotal	17,421,701	18,083,019	18,785,259	18,347,433	1.5%

General Fund Expenditure Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>	<i>Change from FY 2020 Budget</i>
Economic Development:					
Zoning - Solid Waste Enforcement	256,223	315,033	312,833	268,333	-14.8%
Planning	705,058	1,032,784	1,047,384	867,071	-16.0%
Cooperative Extension	578,828	580,875	612,302	627,998	8.1%
Soil and Water Conservation	234,205	244,604	245,899	256,450	4.8%
Public Housing Section 8	2,065,920	2,355,141	2,407,509	2,469,111	4.8%
Brunswick Business & Industry Development	425,000	425,000	425,000	425,000	0.0%
Brunswick County Occupancy Tax	1,728,904	1,650,000	1,669,600	1,100,000	-33.3%
Other:					
Dredging Projects	190,000	-	405,757	-	na
Shoreline Protection	7,799	1,596,200	1,687,644	1,570,040	-1.6%
Economic Development Subtotal	6,191,937	8,199,637	8,813,928	7,584,003	-7.5%
Human Services:					
Health:					
Administration	3,829,146	4,037,092	4,031,992	4,126,308	2.2%
Communicable Diseases	302,020	420,137	420,137	412,225	-1.9%
Adult Health Maintenance	411,227	726,518	1,604,057	480,298	-33.9%
Senior Health	77,095	82,370	82,370	63,168	-23.3%
Maternal and Child Health	991,118	1,145,461	1,225,583	1,113,435	-2.8%
Environmental Health	1,895,076	1,793,344	1,922,889	1,942,230	8.3%
Social Services:					
Administration	12,459,079	14,057,824	14,131,490	14,518,076	3.3%
Medical Assistance	3,078	20,000	20,000	20,000	0.0%
Aid to the Blind	7,845	8,153	8,153	4,100	-49.7%
Adoption Assistance	231,539	280,000	280,000	270,000	-3.6%
SAA Eligibility	160,740	200,000	200,000	200,000	0.0%
SAD Eligibility	197,180	270,000	270,000	260,000	-3.7%
Adoption Promotion Fund	70,648	-	82,683	-	na
Foster Care	612,755	950,000	710,000	750,000	-21.1%
State Foster Home	403,299	335,000	575,000	400,000	19.4%
Special Assistance	22,320	25,121	25,121	25,121	0.0%
Day Care	-	23,000	23,000	23,000	0.0%
Veteran Services	202,140	210,220	210,220	220,639	5.0%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	2,482,419	2,589,319	2,589,319	2,713,739	4.8%
Providence Home	12,000	-	18,746	-	na
Juvenile Crime Prevention Grant	115,095	-	141,651	-	na
Human Services Subtotal	24,485,819	27,173,559	28,572,411	27,542,339	1.4%
Education:					
Brunswick County Schools	40,756,278	43,738,870	43,738,870	47,063,595	7.6%
Brunswick Community College	4,461,380	4,532,426	4,718,362	4,634,100	2.2%
Education Subtotal	45,217,658	48,271,296	48,457,232	51,697,695	7.1%

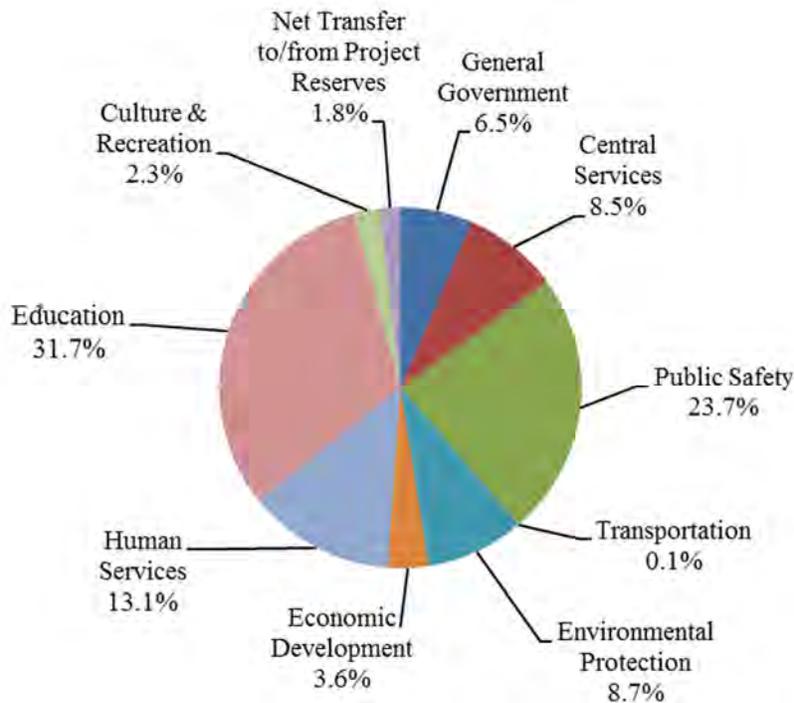
General Fund Expenditure Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>	<i>Change from FY 2020 Budget</i>
Culture and Recreation:					
Brunswick County Library	1,292,403	1,390,668	1,403,906	1,376,839	-1.0%
Parks and Recreation	3,316,414	3,307,690	3,495,168	3,205,496	-3.1%
Culture and Recreation Subtotal	4,608,817	4,698,358	4,899,074	4,582,335	-2.5%
Debt Service:					
Principal retirement	11,233,460	13,623,306	13,623,306	12,305,001	-9.7%
Interest and fees	2,224,964	4,976,909	4,976,909	3,245,907	-34.8%
Debt Service Subtotal	13,458,424	18,600,215	18,600,215	15,550,908	-16.4%
Total Operating Expenditures	195,050,477	205,486,888	213,488,038	206,077,329	0.3%
Transfer to other funds	8,409,022	4,780,582	18,681,821	3,774,548	-21.0%
Total Expenditures	\$ 203,459,499	\$ 210,267,470	\$ 232,169,859	\$ 209,851,877	-0.2%

General Fund Expenditure Summary

	FY 2021 Approved	% of Total	FY 2020 Approved	% of Total	% Change From Prior Year
General Government	\$ 13,590,465	6.5%	\$ 14,234,123	6.8%	-4.5%
Central Services	17,866,183	8.5%	18,051,116	8.6%	-1.0%
Public Safety	49,623,968	23.7%	49,526,836	23.5%	0.2%
Transportation	138,500	0.1%	170,572	0.1%	-18.8%
Environmental Protection	18,347,433	8.7%	18,083,019	8.6%	1.5%
Economic Development	7,584,003	3.6%	8,199,637	3.9%	-7.5%
Human Services	27,542,339	13.1%	27,173,559	12.9%	1.4%
Education	66,455,788	31.7%	64,944,352	30.9%	2.3%
Culture & Recreation	4,928,650	2.3%	5,103,674	2.4%	-3.4%
Net Transfer to/from Project Reserves	3,774,548	1.8%	4,780,582	2.3%	-21.0%
Total Expenditures	\$ 209,851,877	100%	\$ 210,267,470	100%	-0.2%

Note: Debt Service dollars are included by function



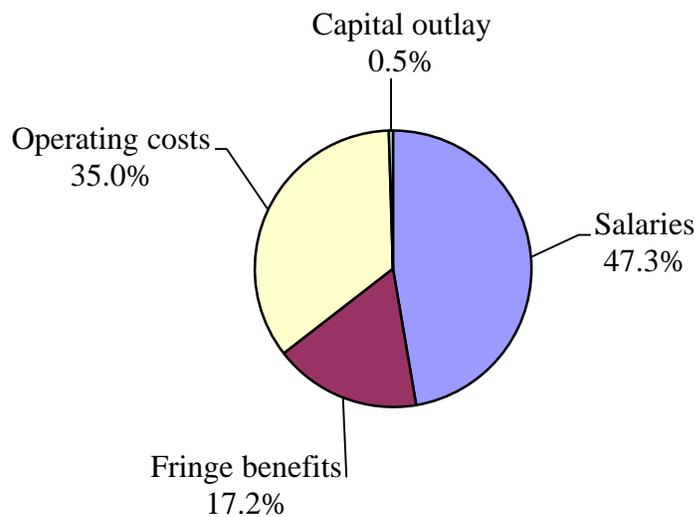
This page is intentionally left blank.

General Government Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 5,776,036	\$ 6,270,373	\$ 6,336,749	\$ 6,428,757
Fringe benefits	1,951,758	2,210,771	2,206,429	2,332,838
Operating costs	3,980,930	4,857,179	5,543,004	4,751,620
Capital outlay	-	-	305,571	67,250
Total expenditures	\$ 11,708,724	\$ 13,338,323	\$ 14,391,753	\$ 13,580,465
Other taxes and licences	3,744,657	2,920,000	3,820,000	2,850,000
Unrestricted Intergovernmental	79,322	50,000	50,000	50,000
Restricted intergovernmental	126,095	120,000	120,000	120,000
Permits and fees	928,816	1,016,922	1,016,922	922,700
Sales and service	647,362	624,250	624,250	627,250
Investment earnings	709	500	500	500
Other revenue	61,693	60,000	60,000	60,000
Total revenues	\$ 5,588,654	\$ 4,791,672	\$ 5,691,672	\$ 4,630,450
Number of FTE's	99.0	100.0	100.0	100.0

General Government Approved Expenditures FY 2021



Board of Elections

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 478,570	\$ 604,838	\$ 621,878	\$ 606,064
Fringe benefits	117,888	141,854	141,854	148,280
Operating costs	161,636	243,557	471,041	217,315
Capital outlay	-	-	305,571	35,250
Total expenditures	\$ 758,094	\$ 990,249	\$ 1,540,344	\$ 1,006,909
Permits and fees	62	95,422	95,422	-
Total revenues	\$ 62	\$ 95,422	\$ 95,422	\$ -
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: Increase security of the Board of Elections office and equipment.

Objectives:

- Install security cameras.
- Install panic buttons.
- Purchase additional welded security carts so items left at polling place overnight can be locked.

FY 20/21 Projected Additional Direct Cost - \$34,255 (\$500 security cameras, \$540 for panic buttons, \$33,215 security carts)

Projected Recurring Annual Cost - \$270 annual license fee for panic buttons

Goal: Improve the Director's skills and knowledge of elections.

Objectives:

- Begin the coursework to become a Certified Elections Registration Administrator through the Election Center.
- Continue to attend other national training sessions as part of the NC Association of Directors of Election (NCADE).

FY 20/21 Projected Additional Direct Cost - \$2,445

Projected Recurring Annual Cost - \$2,445

Board of Elections

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Number of registered voters	100,904	100,962	108,000	112,000
Number of elections held	2 Municipal, Mid-Term Primary	1 Mid-Term General	2 Municipal, Presidential Primary	1 Presidential General
Number of ballots cast	23,752	59,379	50,055	78,000
Number of new registrations processed	8,632	11,347	10,000	10,000
Number of information changes processed	4,851	7,316	7,500	7,500
Number of verification cards sent	19,688	19,688	25,000	25,000
Number of NCOA mailings sent	2,695	2,695	2,500	2,500
Number of confirmation cards sent	2,635	7,570	5,000	7,000
Number of no contact mailings sent	0	5,064	0	5,000
Number of inactive voters removed	0	7,226	0	3,000
Efficiency Measures				
Registered voters per FTE	16,817	16,827	18,000	18,667
Ballots cast per FTE	3,959	9,897	8,343	13,000
New registrations processed per FTE	1,439	1,891	1,667	1,667
Information changes processed per FTE	809	1,219	1,250	1,250
Verification cards sent per FTE	3,281	4,402	4,167	4,167
NCOA mailings sent per FTE	449	411	417	417
Confirmation cards sent per FTE	439	1,262	833	1,167
No contact mailings sent per FTE	0	844	0	833
Inactive voters removed per FTE	0	1,204	0	500
Effectiveness Measures				
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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 666,634	\$ 640,071	\$ 676,071	\$ 651,269
Fringe benefits	184,359	191,397	191,397	202,449
Operating costs	17,174	46,630	46,630	49,191
Capital outlay	-	-	-	-
Total expenditures	\$ 868,167	\$ 878,098	\$ 914,098	\$ 902,909
Number of FTE's	6.0	6.0	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 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Goal: Reinforce a Culture of Organizational Customer Responsiveness.

Objectives:

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

FY 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Goal: Enhance and Improve Public Information.

Objectives:

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

County Administration 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 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Court Facilities

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ 100	\$ 100	\$ -
Fringe benefits	-	8	8	-
Operating costs	197,290	262,616	262,616	244,033
Capital outlay	-	-	-	-
Total expenditures	\$ 197,290	\$ 262,724	\$ 262,724	\$ 244,033
Restricted intergovernmental	126,095	120,000	120,000	120,000
Unrestricted Intergovernmental	79,322	50,000	50,000	50,000
Permits and fees	90,855	85,000	85,000	85,000
Investment earnings	709	500	500	500
Total revenues	\$ 296,981	\$ 255,500	\$ 255,500	\$ 255,500
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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 825,139	\$ 854,960	\$ 864,278	\$ 893,082
Fringe benefits	273,593	289,386	288,044	310,080
Operating costs	424,847	447,040	460,399	464,300
Capital outlay	-	-	-	-
Total expenditures	\$ 1,523,579	\$ 1,591,386	\$ 1,612,721	\$ 1,667,462
Number of FTE's	12.0	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 20/21 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 20/21 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 20/21 Projected Additional Direct Cost - \$0
 Projected Recurring Annual cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Effectiveness Measures				
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
Maintain or upgrade bond ratings	Maintain	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	27	7*	24

*site visits delayed due to social distancing related to Covid-19

Governing Body

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 171,670	\$ 178,520	\$ 181,520	\$ 187,635
Fringe benefits	43,808	71,938	68,938	74,441
Operating costs	68,961	72,130	72,130	69,350
Capital outlay	-	-	-	-
Total expenditures	\$ 284,439	\$ 322,588	\$ 322,588	\$ 331,426
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:

- Clerk and Deputy Clerk - Attend Advanced Clerk Academies, NC Association of County Clerks Annual Conference, Eastern Regional Conference and other training opportunities.

FY 20/21 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 20/21 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 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

Human Resources

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 313,173	\$ 326,174	\$ 327,192	\$ 337,190
Fringe benefits	102,908	113,977	113,977	121,116
Operating costs	6,004	11,900	10,882	11,650
Capital outlay	-	-	-	-
Total expenditures	\$ 422,085	\$ 452,051	\$ 452,051	\$ 469,956
Number of FTE's	5.0	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 20/21 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 20/21 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 20/21 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 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Actual</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
New Hire Orientation	12	12	12	12
Customer Service Training	2	2	0	2
Effectiveness Measures				
% Employee Turnover rate including Retirees	12%	13%	11.75%	12%
% Employee Turnover rate excluding Retirees	8.5%	10 %	9.15%	10%
% Employee Turnover rate excluding Retirees and Involuntary Separations	4%	8.23%	7.44%	7.5%

Legal Department

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 379,107	\$ 395,036	\$ 395,036	\$ 408,877
Fringe benefits	107,408	120,657	120,657	129,129
Operating costs	44,559	193,450	193,450	149,950
Capital outlay	-	-	-	-
Total expenditures	\$ 531,074	\$ 709,143	\$ 709,143	\$ 687,956
Permits and fees	57,799	45,000	45,000	50,000
Total revenues	\$ 57,799	\$ 45,000	\$ 45,000	\$ 50,000
Number of FTE's	4.0	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: Enhance contract review process.

Objective:

- Continue use of electronic process for submission, routing, and review of contracts
- Develop and add standard contracts and terms that are adaptable to different situations

FY 20/21 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.
- Assist departments with policy revisions as requested.
- Assist with development of RFPs and RFQs.

FY 20/21 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 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0 (costs recovered through foreclosure sales)

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 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Delinquent tax dollars collected	\$775,227	\$752,096	\$800,000	\$850,000
Foreclosure Attorneys Fees recovered	\$63,152	\$57,799	\$60,000	\$65,000
Foreclosure lawsuits filed	59	87	75	75
Contracts processed through iContracts	N/A	97*	360	360

*2 months only

Register of Deeds

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	652,951	720,609	720,609	743,755
Fringe benefits	278,118	310,237	310,237	326,066
Operating costs	2,203,989	1,835,721	2,581,721	1,826,905
Capital outlay	-	-	-	32,000
Total expenditures	\$ 3,135,058	\$ 2,866,567	\$ 3,612,567	\$ 2,928,726
Other taxes and licenses	3,744,657	2,920,000	3,820,000	2,850,000
Permits & Fees	763,516	775,000	775,000	772,000
Sales & Services	381,776	394,250	394,250	377,250
Total revenues	\$ 4,889,949	\$ 4,089,250	\$ 4,989,250	\$ 3,999,250
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 20/21 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 20/21 Projected Additional Direct Cost -\$45,000

Projected Recurring Annual Cost -\$45,000

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 20/21 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 20/21 Projected Additional Direct Cost -\$10,000

Projected Recurring Annual Cost -\$5,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	41,081	34,578	42,243	45,000
Total number of recorded Births	507	510	550	575
Total number of recorded Deaths	1,045	1021	1025	1030
Total number of recorded Marriages	918	759	850	855
Passport applications accepted	1,407	1,486	1,550	1,600
Efficiency Measures				
Percent of documents recorded the same day	100%	100%	100%	100%
# of days to permanently index a document	1-2	1-2	1-2	1-2
# of days to return documents to customer	1-2	1-2	1-2	1-2
Number of Full Time Employees	16	16	16	16

Tax Administration

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 2,288,792	\$ 2,550,065	\$ 2,550,065	\$ 2,600,885
Fringe benefits	843,676	971,317	971,317	1,021,277
Operating costs	856,470	1,044,135	1,044,135	1,018,926
Capital outlay	-	-	-	-
Total expenditures	\$ 3,988,938	\$ 4,565,517	\$ 4,565,517	\$ 4,641,088
Permits & Fees	16,584	16,500	16,500	15,700
Other Revenue	61,693	60,000	60,000	60,000
Sales & Services	265,586	230,000	230,000	250,000
Total revenues	\$ 343,863	\$ 306,500	\$ 306,500	\$ 325,700
Number of FTE's	49.0	50.0	50.0	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 20/21 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. Preparing for the 2023 revaluation. Reviewing sales data and building costs.
- Review website to ensure we are providing user friendly information.

FY 20/21 Projected Additional Direct Cost - \$0
 Projected Recurring Annual Cost – \$0

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 20/21 Projected Additional Direct Cost – \$0
 Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Permits reviewed	18,600	19,344	20,100	20,280
New construction reviewed	2,375	2,633	2,685	2,709
Property Sales reviewed	9,358	8,691	8,700	9,048
Parcels visited	15,160	11,652	12,234	35,200
Efficiency Measures				
Collection rate	98.15	98.31	98.31	98.33

Contingency

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	700,000	400,000	700,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 700,000	\$ 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 2021 is less than 1 percent of the General Fund appropriation.

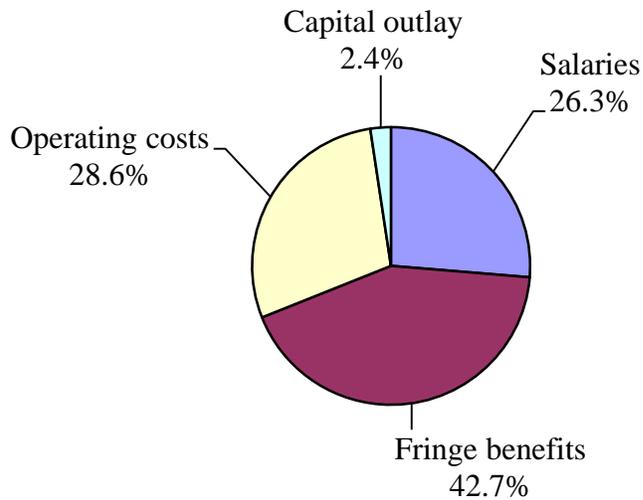
This page is intentionally left blank.

Central Services Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 4,411,391	\$ 4,612,261	\$ 4,612,261	\$ 4,695,832
Fringe benefits	6,784,078	7,153,461	7,448,713	7,625,721
Operating costs	13,015,487	5,199,601	6,292,885	5,117,228
Capital outlay	512,465	912,500	948,499	427,402
Total expenditures	\$ 24,723,421	\$ 17,877,823	\$ 19,302,358	\$ 17,866,183
Restricted intergovernmental	147,777	160,000	160,000	160,000
Permits and fees	83,062	60,750	60,750	70,250
Sales and service	36,588	36,000	36,000	30,000
Other revenue	18,133	8,000	8,000	8,000
Total revenues	\$ 285,560	\$ 264,750	\$ 264,750	\$ 268,250
Number of FTE's	91.0	91.0	91.0	92.0

Central Services Approved Expenditures FY 2021



Engineering

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 411,650	\$ 447,982	\$ 447,982	\$ 462,445
Fringe benefits	130,231	149,204	149,204	158,731
Operating costs	27,768	40,750	40,750	131,800
Capital outlay	29,594	-	-	-
Total expenditures	\$ 599,243	\$ 637,936	\$ 637,936	\$ 752,976
Permits & Fees	82,850	60,000	60,000	70,000
Other Revenue	\$ 800	\$ -	\$ -	\$ -
Total revenues	83,650.0	60,000.0	60,000.0	70,000.0

Department Purpose

Engineering Department staff manage the design, permitting, and construction of county capital projects, perform plan review and approval of site plans, stormwater plans, plat maps, water main extensions, sewer main extensions, and pump station plans. Staff also provide field inspection services for stormwater, water, sewer, and pump stations as well as investigate drainage and stormwater issues. The county stormwater engineer administers the county stormwater ordinance within the unincorporated areas of the county as well as for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach via interlocal agreements. Staff also 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 Water/Sewer/Septic Connection Assistance program. Staff also calculate non-residential water and sewer capital recovery fees.

Our goals are to protect the natural environmental resources of our county, encourage sound economic and business practices for new development and redevelopment, and protect the public health, safety, and welfare of our citizens in accordance with all local, state, and federal regulations.

Goals and Objectives

Goal: Provide professional service and assistance to all internal and external 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 20/21 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.

Objectives:

- County Stormwater Engineer / Administrator will continue to represent the county at the Lower Cape Fear Stewardship Development Coalition meetings.
- Encourage the use of innovative stormwater management techniques per the LID Guidance Manual.

Engineering

- Continue participation with the Coastal Federation programs and educational opportunities.

FY 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

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

Objectives:

- Work collaboratively with MIS to improve the current permitting system.
- Evaluate current and future permitting software.
- Continue the use of the stormwater field inspection app and laptops.

FY 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
# of stormwater residential BCMS plan reviews	2,600	2,860	3,100	3,100
# of stormwater non-residential plan reviews	70	38	80	50
# of stormwater permits issued within BCMS	87	133	95	125
# of annual (SCM) inspections performed	226	328	240	350
# of customer inquiries answered	440	425	450	450
# of nonresidential water and/or sewer capital recovery fees calculated	48		65	
# of water and/or sewer dedications completed	15	24	12	12
# of stormwater residential BCMS plan reviews	2,600	2,860	3,100	3,100
# of stormwater non-residential plan reviews	70	38	80	50
Efficiency Measures				
Revenue from stormwater permits	\$49,350	\$51,150	\$60,000	\$60,000
Average revenue from stormwater permit	\$567	\$388	\$600	\$480
Revenue from SCM inspections	\$13,125	\$31,700	\$25,000	\$27,500
Average revenue from SCM inspections	\$52	\$97	\$75	\$78
Effectiveness Measures				
Utility system increase in value from dedications	\$2,740,422	\$4,569,396	\$2,500,000	\$2,800,000
Average per dedication system value increase	\$182,695	\$190,392	\$208,333	\$233,333

BCMS = Brunswick County Management System building permit and stormwater permitting system

SCM = Stormwater Control Measure

Fleet Services

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 612,114	\$ 684,543	\$ 684,543	\$ 690,618
Fringe benefits	227,228	268,744	268,744	280,272
Operating costs	283,322	363,600	386,756	321,971
Capital outlay	51,667	377,000	394,773	82,402
Total expenditures	\$ 1,174,331	\$ 1,693,887	\$ 1,734,816	\$ 1,375,263
Sales & Services	36,588	36,000	36,000	30,000
Other revenue	3,377	8,000	8,000	8,000
Total revenues	\$ 39,965	\$ 44,000	\$ 44,000	\$ 38,000
Number of FTE's	13.0	14.0	14.0	14.0

Department Purpose

The Fleet Services Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,501 pieces of rolling stock in 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 completing the final phase of upgrading the county owned fuel sites. The final phase will be to upgrade the Southport and Georgetown Fuel Sites.

Objectives:

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

FY 20/21 Projected Additional Direct Cost – \$32,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Number of county vehicles and trailers maintained	875	881	887	890
Number of county equipment pieces maintained	475	495	515	520
Number of rolling stock maintained per FTE	158	163	167	168
Number of non-county vehicles maintained	93	90	99	99
Efficiency Measures				
Average mileage of vehicle at replacement	182,364	198,363	157,000*	190,000
Effectiveness Measures				
Average cost of vehicle/equipment maintained	1,320	1,171	1,162	1,241

*Flooded vehicles from Florence dropped the average.

Management Information Systems

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 1,132,217	\$ 1,142,561	\$ 1,142,561	\$ 1,193,136
Fringe benefits	364,123	386,420	386,420	413,991
Operating costs	1,047,490	1,307,700	1,672,827	1,098,300
Capital outlay	127,542	36,000	37,750	108,000
Total expenditures	\$ 2,671,372	\$ 2,872,681	\$ 3,239,558	\$ 2,813,427
Other Revenue	855	-	-	-
Total revenues	\$ 855	\$ -	\$ -	\$ -
Number of FTE's	17.0	16.0	16.0	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 develop and upgrade the Brunswick County Central Permitting Software (BCMS) 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 to include Food & Lodging, Billing, Management Entity, etc.
- Continue to Enhance BCMS for Code Administration to include and enhance processes for Flood Plain Management, expansion of BCMS application, and expansion of the Contractor Portal (self-service for contractors).
- Continue to work with Planning to digitize and automate processes.
- Explore the utilization of AI opportunities to enhance existing systems (eg. chat bots, virtual assistants, etc.).

FY 20/21 Projected Additional Direct Cost - \$121,026 plus benefits

Projected Recurring Annual Cost – \$121,026 plus benefits

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

Management Information Systems

Objectives:

- Identify opportunities where Laserfiche integration can help improve various departments procedures.
- Continue to work with HR for the expansion of the Employee Action Form and workflow.

FY 20/21 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.
- Obtain a dedicated IT position to eliminate security concerns within the Utilities Department, maintain security and perform all the day-to-day technical needs of this large department.

FY 20/21 Projected Additional Direct Cost – \$75,063 plus benefits
Projected Recurring Annual Cost – \$42,563 plus benefits

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

Objectives:

- To replace the end-of-life server environment with a new computing solution that will increase redundancy, provide additional processing speeds, additional storage space, ease of administration and management, etc.
- Add additional space to the County's on-prim and cloud backup environment (Data Domain) to accommodate for the County's growth in data.
- Begin a phase replacement of the County's aging wireless infrastructure beginning with the Courthouse, Building E, and Building A.
- 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.
- Implement the 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 20/21 Projected Additional Direct Cost – \$522,000
Projected Recurring Annual Cost – \$19,000

Management Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Total # trouble calls with response	1,325	1,692	1,720	1,770
Total # computers / tablets / etc. supported	865	895	920	960
Total # of software support calls	62	80	45	55
Total # of requests for phone related support	282	313	277	310
Efficiency Measures				
Average time for completion of work orders (hours)	153	110	114	60**
Effectiveness Measures				
Total # of systems six years old < seven*	95	120	130	60

**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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 2,255,410	\$ 2,337,175	\$ 2,337,175	\$ 2,349,633
Fringe benefits	893,566	977,428	977,428	1,024,405
Operating costs	10,820,183	3,214,332	3,657,956	3,036,090
Capital outlay	303,662	499,500	479,500	237,000
Total expenditures	\$ 14,272,821	\$ 7,028,435	\$ 7,452,059	\$ 6,647,128
Restricted intergovernmental	147,777	160,000	160,000	160,000
Permits & Fees	212	750	750	250
Other revenue	13,101	-	-	-
Total revenues	\$ 161,090	\$ 160,750	\$ 160,750	\$ 160,250
Number of FTE's	55.0	55.0	55.0	56.0

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 Brunswick 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 Brunswick County Government Center, while reducing liability and wear on county, employee and public vehicles by re-paving areas at county facilities. The FY21 goal is to repair and overlay portions of the government center parking areas and off site facilities.

Objectives:

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

FY 21/22 Projected Additional Direct Cost – \$64,000 deferred
Projected Recurring Annual Cost – \$0

Goal: To improve customer service and sustainability at the Brunswick County Government Center by replacing one water fountain in each building with a new more environmentally friendly option which includes a bottle filling station.

Objectives:

- Provide accessibility to safe drinking water.

Operation Services

- Remove 45,000 20-ounce plastic bottles from our carbon footprint annually.

FY 21/22 Projected Additional Direct Cost - \$18,000 deferred
 Projected Recurring Annual Cost - \$800 (filter replacements)

Goal: To develop and implement an aerial larviciding program, in accordance with North Carolina Department Agriculture and Federal Aviation Administration licensing requirements for unmanned aerial vehicles (UAV). This includes the development of Public Health Aerial Pesticide Written Guidelines and Standard Operating Procedures. This will be in partnership with NCDA.

Objectives:

- Larvicidal treatment of a larger area in a fraction of the time it typically takes.
- Train and develop staff on effective ground crew and visual observer techniques.
- Maintain up to date flight logs and maintenance logs.
- Develop SOP for multiple larviciding products.

FY 20/21 Projected Additional Direct Cost - \$0
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	70,296	71,387	71,387	71,387
Square footage of buildings maintained per FTE for the Housekeeping Division	21,655	20,516	20,516	20,516
Square footage of floors maintained per FTE for the Housekeeping Division (only CAII's)	114,706	116,576	116,576	116,576
Number of requests for temporary Vector Control per 1,000 population	5.1	74.9	3.79	4.5
Number of requests for temporary Vector Control per FTE	151	2,189	130	140
Number of construction projects completed	363	258	295	278
Feet ditched or snagged by Water Management	39,325	32,900	33,484	33,000
Efficiency Measures				
Percentage of Operation Services Work Requests completed within 30 days	81%	71%	81%	81%
Effectiveness Measures				
Cost of all Vector Control/Water Management services per acre of county served	4.96	2.75	2.66	2.7
Cost of Housekeeping services per square foot of buildings cleaned	2.64	2.53	2.53	2.53

Non-Departmental

Non-Departmental Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	5,168,930	5,371,665	5,666,917	5,748,322
Operating costs	836,724	273,219	534,596	529,067
Capital outlay	-	-	36,476	-
Total expenditures	\$ 6,005,654	\$ 5,644,884	\$ 6,237,989	\$ 6,277,389

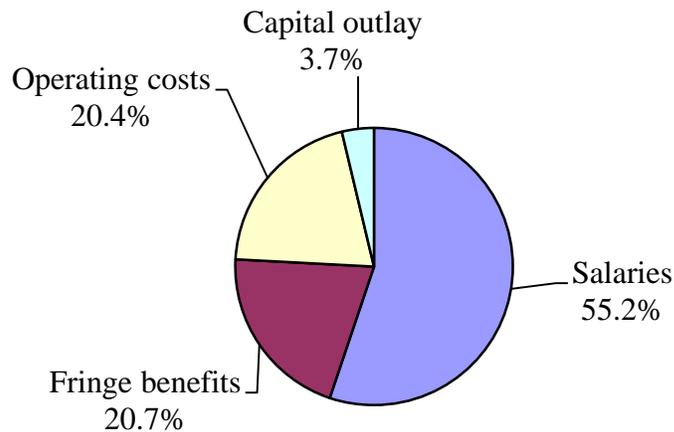
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 25,724,640	\$ 26,046,481	\$ 26,504,794	\$ 27,142,191
Fringe benefits	8,602,101	9,495,984	9,377,529	10,160,534
Operating costs	9,493,800	9,067,617	10,230,381	10,049,163
Capital outlay	2,965,482	4,464,004	5,112,081	1,835,580
Total expenditures	\$ 46,786,023	\$ 49,074,086	\$ 51,224,785	\$ 49,187,468
Unrestricted Intergovernmental	400,665	325,000	490,000	400,000
Restricted intergovernmental	211,854	60,500	267,710	60,500
Permits and fees	3,288,818	2,665,630	2,665,630	3,038,630
Sales and service	7,011,876	7,279,726	7,283,832	7,521,581
Other revenue	1,505,729	841,270	897,588	818,468
Total revenues	\$ 12,418,942	\$ 11,172,126	\$ 11,604,760	\$ 11,839,179
Number of FTE's	436.0	449.0	451.0	456.0

Public Safety Approved Expenditures FY 2021



Central Communications Center

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 1,714,905	\$ 1,827,531	\$ 1,762,866	\$ 1,974,107
Fringe benefits	598,577	692,092	692,182	762,210
Operating costs	145,264	310,994	320,320	621,155
Capital outlay	110,753	93,096	112,096	214,300
Total expenditures	\$ 2,569,499	\$ 2,923,713	\$ 2,887,464	\$ 3,571,772
Other revenue	207	-	-	-
Total revenues	\$ 207	\$ -	\$ -	\$ -
Number of FTE's	35.0	36.0	36.0	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: Rejuvenate and revitalize aging 911 infrastructure while staying ahead of cyber threats and technological upgrades.

Objectives:

- Replace video delivery system which serves as the main artery, of sorts, of various digital data in the 911 Center. System is at its end of life, as it has been in place since the building was constructed five or so years ago.
- Begin the four-year process of replacing all radios in the Sheriff's Office, as part of a mandate from the state and its VIPER network.
- Complete another end of life replacement for additional 911 Center infrastructure, part of the UPS battery system.
- Facilitate another tower monitoring project to better monitor all towers associated with the 911 Center.
- Replace computer monitors in association with the aforementioned Video Delivery System project.
- Conduct cyber security threat test and enhancement project, one that has not been conducted in center but is needed with regard to recent cyber-attacks on law enforcement and other public service entities.

FY 20/21 Projected Additional Direct Cost - \$1,274,085 is the county portion
 Projected Recurring Annual Cost – \$945,000 for four years for radio replacement

Building Inspections and Central Permitting

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 1,758,298	\$ 1,572,169	\$ 1,630,677	\$ 1,754,794
Fringe benefits	556,986	546,526	567,476	626,910
Operating costs	198,332	132,014	132,014	149,230
Capital outlay	144,854	60,000	58,831	-
Total expenditures	\$ 2,658,470	\$ 2,310,709	\$ 2,388,998	\$ 2,530,934
Permits & Fees	2,944,065	2,268,500	2,268,500	2,541,500
Other revenues	55,838	-	-	-
Total revenues	\$ 2,999,903	\$ 2,268,500	\$ 2,268,500	\$ 2,541,500
Number of FTE's	27.0	24.0	26.0	26.0

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: Advance Remote Video Inspections (RVI) to the next level.

Objectives:

- Work with MIS to complete online scheduling system in Contractor Portal.
- Define and Work with key contractors to educate them on the benefits of using RVI.
- Further promote RVI through communication with contractors.

FY 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Achieving next day inspections.

Objectives:

- Continue refining inspection software to maximize ease of use and efficiency in the field.
- Evaluate staff performance and make improvements in processes and procedures where needed.
- Ensure staffing is equal to the inspection demands placed on the department by the State.

FY 20/21 Projected Additional Direct Cost - \$60,000

Projected Recurring Annual Cost - \$60,000

Building Inspections and Central Permitting

Goal: International Commercial Code (ICC) Permit Technician Certification for all Central Permitting (CP) Technicians.

Objectives:

- Training and certification for all CP Technicians.

FY 20/21 Projected Additional Direct Cost - \$4500

Projected Recurring Annual Cost – \$1200

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Permits	17,489	22,958	24,500	26,000
Inspections	38,784	47,459	50,000	54,000
Inspections per inspector per day	20	16	16	16

District Attorney

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	19,412	53,000	53,000	48,000
Capital outlay	-	-	-	-
Total expenditures	\$ 19,412	\$ 53,000	\$ 53,000	\$ 48,000
Number of FTE's	-	-	-	-

Department Purpose

The County's contribution to the District Attorney's office is \$48,000 in FY 2021. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

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

Detention Center

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 4,552,769	\$ 4,889,007	\$ 4,764,007	\$ 5,158,523
Fringe benefits	1,599,087	1,882,729	1,776,729	2,047,997
Operating costs	2,576,068	2,912,780	3,013,984	3,194,957
Capital outlay	472,344	200,430	646,747	15,500
Total expenditures	\$ 9,200,268	\$ 9,884,946	\$ 10,201,467	\$ 10,416,977
Unrestricted Intergovernmental	400,665	325,000	490,000	400,000
Restricted intergovernmental	14,853	-	-	-
Sales & Service	1,109,231	1,125,000	985,360	1,025,000
Permits & Fees	3,277	-	-	-
Other revenues	61,526	48,000	48,000	48,000
Total revenues	\$ 1,589,552	\$ 1,498,000	\$ 1,523,360	\$ 1,473,000
Number of FTE's	93.0	93.0	94.0	98.0

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: Continue to grow and cultivate Detention Center staff to keep up with growing federal program and associated transports, growing "status" inmate population, and increasing needs both with inmate security and facility management.

Objectives:

- Add two transport deputies to offset growing transportation needs and Federal mandates.
- Add one deputy position to assist maintenance position and dedicate a full-time deputy to the Work Crew program.
- Add three Jailer I positions to assist with day shift duties and classification.
- Purchase transport van to assist in growing transports.
- Replace essential equipment (computers, washer, dryer, ballistic vests, etc.) that is part of annual equipment replacements.

FY 20/21 Projected Additional Direct Cost - \$345,130 in base salary

Projected Recurring Annual Cost – \$345,130 plus annual increases

Emergency Services

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 5,982,137	\$ 6,166,322	\$ 6,528,147	\$ 6,473,400
Fringe benefits	1,914,520	2,190,786	2,148,961	2,341,739
Operating costs	2,230,290	2,111,977	2,514,900	2,420,147
Capital outlay	1,304,800	2,711,972	2,871,308	710,800
Total expenditures	\$ 11,431,747	\$ 13,181,057	\$ 14,063,316	\$ 11,946,086
Restricted intergovernmental	52,899	53,000	235,541	53,000
Sales & Service	4,141,111	4,584,000	4,727,746	4,896,320
Other revenues	1,065,470	685,000	685,000	685,000
Total revenues	\$ 5,259,480	\$ 5,322,000	\$ 5,648,287	\$ 5,634,320
Number of FTE's	95.0	105.0	105.0	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.
- Add an artificial intelligence platform to assist with quality assurance, deployment management, data gathering, and data interpretation.

FY 20/21 Projected Additional Direct Cost - \$160,000

Projected Recurring Annual Cost - \$35,000

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.

Emergency Services

Objectives:

- Attend career fairs at all local high schools.
- 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 20/21 Projected Additional Direct Cost - \$15,000

Projected Recurring Annual Cost - \$10,000

Goal: Addition of personnel to move two peak load units to 24 hours a day, and the addition of a 24 hours unit in January 2021 (4 Field Training Officers, 4 AEMT's, and 8 Paramedics). Add a Captain to the Training Division to assist with in house education, public education, and compliance.

Objectives:

- Decrease our response time and improve the percentage of calls where we do not meet our expected response time.
- Provide greater EMS coverage in areas of higher call volume.
- Provide more on duty education to cut down on overtime costs for education.
- Provide and additional person to add with System Compliance in the oversight of all provider agencies in the System.

FY 20/21 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. Also, to maintain a level of good mental health for all EMS personnel, as PTSD has become both a local and national issue.

Objectives:

- Purchase bullet resistant vest for all full-time personnel.
- Purchase personal flotation devices for all full-time personnel.
- Purchase personal protective equipment for personnel that need rescue gear.
- Purchase and train therapy dog to assist with mental health and stress relief amongst emergency providers.

FY 20/21 Projected Additional Direct Cost - \$100,000

Projected Recurring Annual Cost - \$30,000

Goal: Maintain a fleet of ambulance, QRV's, and ATV's that allow us to provide care to patients in all county locations regardless of road condition or lack of roads. Vehicles will be up to date and provide a high level of protection for our personnel and patients.

Objectives:

- Purchase four new ambulances and one remount to replace aging fleet and help rebuild our reserve status.
- Purchase two SUV's and two pickup trucks to maintain a serviceable fleet of administration vehicles and tow vehicles for our numerous emergency response trailers.

Emergency Services

- Purchase two ATV ambulances to provide access on beaches, washed out roads, woodlands, and for use at special assignments such as the 4th of July Festival, high school football games, etc.
- Purchase of a cargo style van for use by our logistics section.

FY 20/21 Projected Additional Direct Cost - \$1,561,000

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

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Number of EMS Dispatches	18,244	19,830	21,000	22,000
Number of EMS Transports	11,069	10,972	11,740	11,850
Efficiency Measures				
EMS Emergency Response Time Compliance	72%	66%	66%	72%
EMS Dispatch Unit Hour Utilization	.26	.24	.26	.26
EMS Transport Unit Hour Utilization	.16	.13	.16	.16
EMS Cost Per Unit Hour	\$114.57	\$127.13	\$137.95	\$140.00
Effectiveness Measures				
Total EMS Revenue Collected	\$4,420,530	\$4,088,650	\$4,576,000	\$4,896,320
Cash Per Trip Collected	\$400.16	\$372.64	\$390.00	\$413.00

Fire Inspections

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ -	\$ 351,342	\$ 351,342	\$ 346,051
Fringe benefits	-	117,503	117,503	123,088
Operating costs	-	58,700	58,700	74,849
Capital outlay	-	60,000	61,169	37,000
Total expenditures	\$ -	\$ 587,545	\$ 588,714	\$ 580,988
Permits & Fees	-	100,800	100,800	200,800
Total revenues	\$ -	\$ 100,800	\$ 100,800	\$ 200,800
Number of FTE's	-	5.0	5.0	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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 638,513	\$ 599,348	\$ 599,348	\$ 606,195
Fringe benefits	233,068	231,306	233,636	241,571
Operating costs	297,175	305,100	357,353	294,258
Capital outlay	-	32,000	33,684	35,000
Total expenditures	\$ 1,168,756	\$ 1,167,754	\$ 1,224,021	\$ 1,177,024
Sales & Services	79,398	85,000	85,000	85,000
Other revenues	107,513	73,270	73,270	75,468
Total revenues	\$ 186,911	\$ 158,270	\$ 158,270	\$ 160,468
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

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

Goals and Objectives

Goal: Increase productivity and efficiency by replacing essential vehicles and equipment, as to keep up with the county's growing population and associated animal population.

Objectives:

- Replace one patrol truck and one transport van. Vehicles have a combined total of 644,000 miles.
- Replace computers that have reached end of life.

FY 20/21 Projected Additional Direct Cost - \$85,400
 Projected Recurring Annual Cost - \$0

Sheriff's Office

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 11,078,018	\$ 10,640,762	\$ 10,868,407	\$ 10,829,121
Fringe benefits	3,699,863	3,835,042	3,841,042	4,017,019
Operating costs	3,634,459	2,791,252	3,388,310	2,854,767
Capital outlay	932,731	1,306,506	1,328,246	822,980
Total expenditures	\$ 19,345,071	\$ 18,573,562	\$ 19,426,005	\$ 18,523,887
Restricted intergovernmental	144,102	7,500	32,169	7,500
Permits & Fees	341,476	296,330	296,330	296,330
Sales & Service	1,682,136	1,485,726	1,485,726	1,515,261
Other revenues	215,175	35,000	91,318	10,000
Total revenues	\$ 2,382,889	\$ 1,824,556	\$ 1,905,543	\$ 1,829,091
Number of FTE's	174.0	174.0	173.0	174.0

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: Enhance citizen safety and update infrastructure to maximize officer safety and efficiency.

Objectives:

- Add 2 gang officers to combat growing gang issues and crimes in Brunswick County.
- Add 2 drug agents and one detective to combat growing case load and associated overtime.
- Add 1 SRO position due to opening of middle school and 1 Lieutenant to serve as administrative supervisor over growing School Resource Division.
- Add one deputy position to assist in BCSO Pre-Trial Release Program and sex offender registry management and evaluations.
- Replace and overhaul portion of Patrol fleet to begin conversion to Sport Utility Vehicles.
- Replace aging unmarked fleet vehicles.
- Replace body cameras and in-car cameras that are no longer under warranty, as well as convert storage options to a cloud-based system.

Sheriff's Office

- Replace computers and laptops that are at end of life.
- Purchase armored SWAT vehicle.
- Purchase new and replace aging equipment that is vital in investigations, officer safety, and civilian security.

FY 20/21 Projected Additional Direct Cost – \$2,684,565

Projected Recurring Annual Cost – \$419,985

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Fire Departments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Rescue Squads	332,800	331,800	331,800	331,800
Public Safety Agencies	-	-	-	-
Total expenditures	\$ 392,800	\$ 391,800	\$ 391,800	\$ 391,800
Number of FTE's	-	-	-	-

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

Brunswick County expends approximately \$330,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County are to provide first responder services for emergency responses, transport of non-emergency patients to the emergency department, and rescue and extrication services countywide.

Transportation Budget Summary

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Brunswick Transit System	\$ 292,315	\$ -	\$ 270,451	\$ -
Cape Fear Regional Jetport	97,000	111,000	111,000	111,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	31,138	32,072	32,072	-
Total expenditures	\$ 447,953	\$ 170,572	\$ 441,023	\$ 138,500
Restricted intergovernmental	230,880	-	270,451	-
Total revenues	\$ 230,880	\$ -	\$ 270,451	\$ -
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.

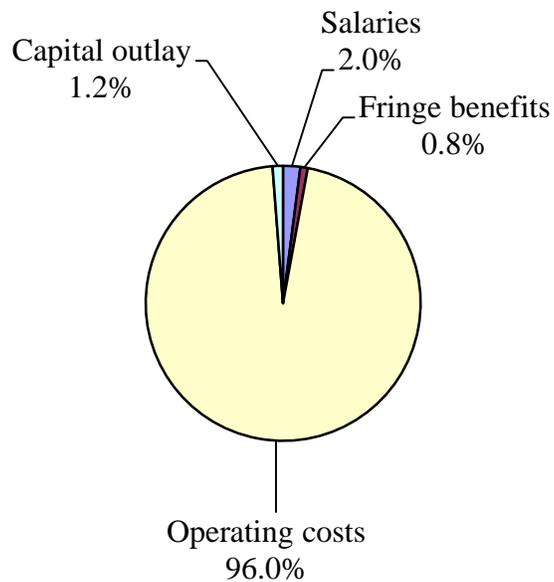
This page is intentionally left blank.

Environmental Protection Budget Summary

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 335,562	\$ 376,996	\$ 376,996	\$ 372,565
Fringe benefits	124,930	150,385	150,385	154,977
Operating costs	16,748,619	16,928,638	17,630,878	17,590,891
Capital outlay	212,590	627,000	627,000	229,000
Total expenditures	\$ 17,421,701	\$ 18,083,019	\$ 18,785,259	\$ 18,347,433
Other taxes and licences	300,571	253,000	253,000	285,000
Restricted intergovernmental	8,236	61,476	61,476	8,000
Permits and fees	167	-	-	-
Sales and Service	4,497,604	2,650,000	2,950,000	2,660,000
Other revenue	2,336	500	400,500	2,000
Total revenues	\$ 4,808,914	\$ 2,964,976	\$ 3,664,976	\$ 2,955,000
Number of FTE's	7.0	8.0	8.0	8.0

Environmental Protection Approved Expenditures FY 2021



Solid Waste

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 335,562	\$ 376,996	\$ 376,996	\$ 372,565
Fringe benefits	124,930	150,385	150,385	154,977
Operating costs	16,545,228	16,686,895	17,389,135	17,333,804
Capital outlay	212,590	627,000	627,000	229,000
Total expenditures	\$ 17,218,310	\$ 17,841,276	\$ 18,543,516	\$ 18,090,346
Other taxes and licenses	300,571	253,000	253,000	285,000
Restricted intergovernmental	8,236	61,476	61,476	8,000
Permits & Fees	167	-	-	-
Sales & Services	4,497,604	2,650,000	2,950,000	2,660,000
Other revenues	2,336	500	400,500	2,000
Total revenues	\$ 4,808,914	\$ 2,964,976	\$ 3,664,976	\$ 2,955,000
Number of FTE's	7.0	8.0	8.0	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: Maintain customer service by enhancing the Brunswick County Electronics Recycling program by providing additional utility trailers at two of the convenient sites and improving the electronics drop-off/storage facility located at the county landfill.

Objectives:

- Purchasing two, 5x10 utility trailers for the collection of televisions and various computer equipment. The additional trailers will provide more availability to residents to recycle their electronics. The cost of trailers is \$2,500 each.
- Purchasing 12 yards of concrete for creating an 860 square feet concrete pad and a 20ft x 41ft aluminum carport for residents to drop-off electronics, batteries, lightbulbs, paint and other recyclables during inclement weather and to create more dry storage for palletized recyclables staged for shipping. The estimated cost of improvements is \$9,000.

FY 20/21 Projected Additional Direct Cost - \$14,000

Projected Recurring Annual Cost - \$0

Goal: Improve program effectiveness by conducting a C&D extraction pilot program at the Brunswick County C&D Landfill, which will hopefully extend the life of the site.

Solid Waste

Objectives:

- Conduct a C&D extraction pilot program, which will include digging test spots at the landfill and having the material analyzed and tested to determine possible reuse or recycling options for the material extracted and to recover landfill air space. Cost will include engineering assistance, testing of materials, possible rent of equipment, temporary labor and fuel costs.

FY 21/22 Projected Additional Direct Cost - \$50,000 deferred
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Tonnage of all materials received per 1,000 population.	1099.27	1395.45	1349.94	1509.77
Tonnage of recyclables received per 1,000 population.	175.14	217.2	266.61	328.97
Tonnage of all materials per FTE.	24,814.25	31,203.16	26,370.83	27,723.65
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received.	26.74%	30.69%	36.24%	39.24%

Environmental Protection Other Agencies

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Forestry	203,391	241,743	241,743	257,087
Total expenditures	\$ 203,391	\$ 241,743	\$ 241,743	\$ 257,087
Number of FTE's	-	-	-	-

Department Purpose

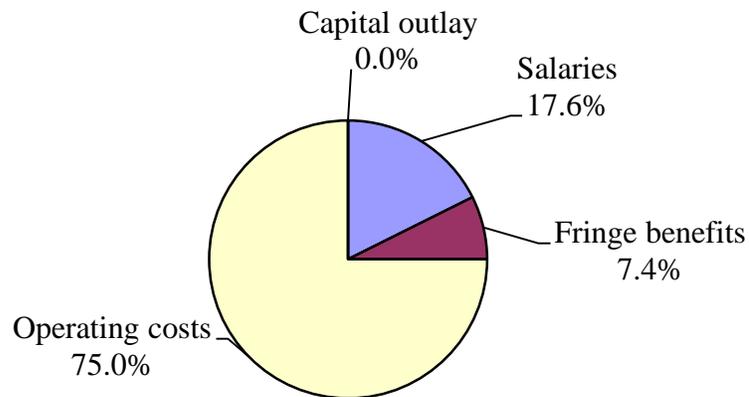
In FY 2021, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 1,148,612	\$ 1,257,068	\$ 1,275,453	\$ 1,336,819
Fringe benefits	417,003	509,891	503,046	558,946
Operating costs	4,536,625	6,400,678	6,998,079	5,688,238
Capital outlay	89,697	32,000	37,350	-
Total expenditures	\$ 6,191,937	\$ 8,199,637	\$ 8,813,928	\$ 7,584,003
Restricted intergovernmental	3,838,699	3,996,275	4,103,029	3,517,158
Permits and fees	53,283	53,480	49,079	66,480
Sales and service	15,590	38,891	38,891	23,800
Investment earnings	1,253	150	150	150
Other revenue	4,128	1,100	1,100	1,100
Total revenues	\$ 3,912,953	\$ 4,089,896	\$ 4,192,249	\$ 3,608,688
Number of FTE's	24.9	25.9	26.8	26.8

Economical and Physical Development Approved Expenditures FY 2021



Cooperative Extension

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 302,039	\$ 308,110	\$ 322,348	\$ 327,535
Fringe benefits	118,133	147,782	150,845	161,268
Operating costs	122,603	124,983	133,759	139,195
Capital outlay	36,053	-	5,350	-
Total expenditures	\$ 578,828	\$ 580,875	\$ 612,302	\$ 627,998
Restricted intergovernmental	49,640	-	60,386	-
Permits & Fees	14,486	20,180	15,779	16,680
Other revenues	1,531	-	-	-
Total revenues	\$ 65,657	\$ 20,180	\$ 76,165	\$ 16,680
Number of FTE's	7.8	7.8	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: Financial Stewardship #3 – leverage funds to optimize output.

Objectives:

- Funds are now available at the state level to fill three vacant full-time positions in Brunswick County Cooperative Extension at no additional cost.
- Some of the funds for one position are time limited and will need to be replaced with County and/or other funds in FY 2023 and beyond. This position is a Family and Consumer Sciences Agent who could spend a portion of their time addressing County Goal #5 in Organizational Improvement/Development.

FY 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$20,000 projected to begin in FY23

Goal: Organizational Improvement/Development #4 Ensuring.

Objectives:

- Double the number of 4-H youth attending overnight summer camp opportunities, especially those with from families with limited resources.

Cooperative Extension

- 4-H residential camping programs have a rich history of providing educational programming to thousands of youth annually through hands-on, experiential learning. 4-H is grounded in a deliberate, research-backed development and delivery model, which means at 4-H Camp, kids learn critical life skills like resilience and independence. Engaging with caring adults and peers in a camp setting correlates with increased ability to bounce back from adversity, stress, challenges and failures; teaching our youth resilience is key. Having experiences outside their comfort zones help young people become more resilient, more independent and better able to plan and reach their long-term goals.
- Currently, 12 youth attend overnight summer camp through 4-H each year. This funding would double that number. The youth participants would pay as much as they are able and these funds would cover the remaining \$500 cost per participant.

FY 20/21 Projected Additional Direct Cost - \$4000
 Projected Recurring Annual Cost - \$4000

Goal: Technology #1 improve efficiency and service delivery through proven technology applications.

Objectives:

- Bring the Building N Staff Development and Training Center back up to standard with Audio-Visual equipment that integrates modern technology.
- Our aging equipment is no longer capable of reliably interfacing with new equipment that instructors, facilitators, and other departments utilize during training sessions. Sound quality is diminishing and newer technology is unable to connect to existing equipment. Cooperative Extension, Operations Services and MIS staff have retrofitted and upfitted within our scope of expertise, but a specialist is needed for an overhaul.
- We have requested a quote from a contractor familiar with County facilities with the anticipated cost below.

FY 20/21 Projected Additional Direct Cost - \$12,000
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

Key Performance Measures:	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Estimated	FY 20/21 Projected
Workload (output) Measures				
Community contacts	42,000	49,046	50,000	50,000
Number of educational courses	152	77	100	125
Number of local advisory stakeholders	26	26	26	26
Efficiency Measures				
Master Gardener Volunteer Hours	6,000	11,592	12,000	12,500
4-H Volunteer Hours	2,000	634	750	750
FCS Volunteer Hours	300	96	120	150
Effectiveness Measures				
Number of VAD farms	202	203	202	200
Renewed pesticide, waste, & Septic certificates	125	120	125	125
Number of passing ServSafe students	122	125	128	120

Planning

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 426,308	\$ 464,379	\$ 472,489	\$ 480,726
Fringe benefits	139,467	169,705	159,749	180,145
Operating costs	115,344	398,700	415,146	206,200
Capital outlay	23,939	-	-	-
Total expenditures	\$ 705,058	\$ 1,032,784	\$ 1,047,384	\$ 867,071
Permits & Fees	38,003	32,800	32,800	49,300
Other revenues	-	1,000	1,000	1,000
Total revenues	\$ 38,003	\$ 33,800	\$ 33,800	\$ 50,300
Number of FTE's	7.0	8.0	8.0	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.
- 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 various amendments to the Unified Development Ordinance as required by the new N.C.G.S. 160D.
- Continue to contract a receptionist position to meet customer service demands for both the Planning Department & the Community Enforcement.
- Reclassify Zoning Technician (Grade #61) to Planner I (Grade#64).

Planning

FY 20/21 Projected Additional Direct Cost – \$43,321

Projected Recurring Annual Cost – \$6,321

Goal: Enhance transparency and efficiency of review and approval processes.

Objectives:

- Develop a Planning Dashboard in BCMS.
- Add Planning Department related review and approval processes into BCMS.
- Create a digital platform to allow applicants to apply online.
- Develop workflow charts, policies, and procedures for Planning Department processes.
- Convert the Planning Technician position (Grade #63) to a full time Planning Analyst Position (Grade #68) to facilitate enhancements and maintain digital systems.

FY 20/21 Projected Additional Direct Cost – \$5,426

(Reclassify Planning Technician to Planning Analyst \$5,426)

Projected Recurring Annual Cost – \$5,426

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 through performing specialized planning projects, activities, and other initiatives.

Objectives:

- Promote quality development by increasing awareness of flexibility, exceptional design options, trail development, project planning sessions, and other incentives available in the UDO.
- Continue to pursue grant funding opportunities and assist in the development of the Brunswick County Trail Plan, the Brunswick County Exceptional Design Manual, the Brunswick Waterway Park, and other key projects and initiatives.
- Facilitate the Comprehensive Land Use Plan Project in conjunction with Parks & Recreation Department.
- Provide on-going participation and staff representation for the Hazard Mitigation Plan, the Waccamaw River Regional Study EDA Grant, the Brunswick County Voluntary Agricultural Board, the Brunswick Transit System, the Cape Fear RC& D Council, Shoreline Protection Committee and related efforts,
- Continue to 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.

FY 20/21 Projected Additional Direct Cost – \$40,000

(Waccamaw River Study EDA \$20,000, LUP Contingency \$20,000)

Projected Recurring Annual Cost – \$0

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 NC 211 East Coast Greenway Feasibility Study.
- Facilitate the development of the Holden Beach Causeway Corridor Study.
- Coordinate a Brunswick County Transportation Forum.

FY 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

Planning

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Board of Commissioners Preparation (rezonings, text amendments, loan deferrals)	18	26	26	15 ²
Planning Board Facilitation (rezonings, text amendments major subdivisions, planned developments; plans, trainings, resolutions)	40	40	33	36
Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	13	14	24	21
Total # of Rezonings Facilitated	13	15	15	16
# of Conditional Zonings	3	3	1	3
Avg. # of Rezonings Processed w/in 60-90 days	12	9	10	11
Avg. # of Rezonings Process w/in 90-120 days	1	6	5	5
# of Rezonings <5 Acres	6	9	7	7
# of Rezonings 5 – 49.99 Acres	6	6	7	8
# of Rezonings >50 Acres	2	0	1	1
# of Rezonings Amended by Staff	1	2	2	1
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	0	1	0	0
Total # of Land Use Plan Amendments Processed	5	8	6	8
Total # of Major Subdivisions & PDS Requested	11	12	12	14
Total # of Units (SF & MF) Approved	5,429	1,200	1,400	1,750
% of Major Subdivisions & PDS Approved	100%	100%	100%	100%
Total Acreage Approved	1,161	535	1,250	1,500
Total # of Text Amendments Processed	4	2	5	6
Administrative Final Plat Reviews	400	439	500	515
BCMS Project Review Approvals ³	2,393	2,666	2,725	2,800
Zoning Development Permit Revenue ⁴	N/A	N/A	\$3,300 ⁵	\$4,400
Sign Permit Reviews	53	50	62	65
CAMA Permit Reviews	2,863	2,301	5,549	5,000
Site Plan Alternative Design Flexibility	3	2	0	1
Administrative Adjustments	12	7	20	10
Non-Conforming Use Certificates	6	2	10	15
Zoning Verification Letters	26	23	29	30
Municipal Planning Services ⁶ Revenue	N/A	N/A	\$4,500	\$6,700
City Council Item Facilitation	N/A	N/A	8	12
Planning Board Item Facilitation	N/A	N/A	12	12
Board Development Approval	N/A	N/A	4	5
Administrative Reviews & Approval	N/A	N/A	16	29
Residential Project Reviews	N/A	N/A	12	40
Minor Subdivision Plats	N/A	N/A	4	4
Plat Reviews	N/A	N/A	4	6
<p>(1) Data in FY 18/19 data was impacted by Hurricane Florence.</p> <p>(2) The number of items projected to go to the Board of Commissioners is anticipated to decrease due to changes in the rezoning process. The Brunswick County Planning Board was granted the authority to take final action for rezonings. Any person withstanding can appeal the decision to the Board of Commissioners.</p> <p>(3) Numbers reflect the total BCMS Projects reviewed by Brunswick County Planning. These numbers do not reflect CAMA permits, setback certifications (foundation survey) reviews, sign permits, change of use requests, or Authorization to Construction Reviews that are routinely reviewed by Planning.</p> <p>(4) Numbers reflect all zoning development permit fees (residential, multi-family, signs, commercial and residential projects and do not reflect site plan review fees for non-residential, multifamily, or change-of-use projects.</p> <p>(5) Zoning Development Permit Fees were implemented FY 19-20.</p> <p>(6) The contract for Municipal Planning Services for the City of Northwest went into effect on July 18, 2019.</p>				

Public Housing

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 106,826	\$ 131,246	\$ 125,721	\$ 178,936
Fringe benefits	42,330	55,565	55,565	76,362
Operating costs	1,916,764	2,168,330	2,226,223	2,213,813
Capital outlay	-	-	-	-
Total expenditures	\$ 2,065,920	\$ 2,355,141	\$ 2,407,509	\$ 2,469,111
Restricted intergovernmental	2,029,735	2,316,000	2,362,368	2,386,883
Sales & Services	15,590	38,891	38,891	23,800
Investment earnings	1,253	150	150	150
Other revenues	-	100	100	100
Total revenues	\$ 2,046,578	\$ 2,355,141	\$ 2,401,509	\$ 2,410,933
Number of FTE's	3.2	3.2	4.1	4.1

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.
- Pursue partnerships with other Human Service entities to assist with supportive housing options for clients.

FY 20/21 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.
- Attend trainings to enhance staff program knowledge.
- Continue to attend community meeting on homelessness.
- Review annual plan and identify changes to improve lease up rate.
- Promote VASH Voucher program.

Public Housing

FY 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
# of Vouchers Issued – New/Move	86	156	135	150
# of Annual Reviews & Interim Changes	520	559	600	625
# of Housing Inspections	648	746	770	750
# of HAP Contracts Executed	63	62	65	70

Soil and Water

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 159,085	\$ 165,517	\$ 167,079	\$ 172,706
Fringe benefits	58,171	61,737	61,785	65,794
Operating costs	16,949	17,350	17,035	17,950
Capital outlay	-	-	-	-
Total expenditures	\$ 234,205	\$ 244,604	\$ 245,899	\$ 256,450
Restricted Intergovernmental	30,420	30,275	30,275	30,275
Permits & Fees	794	500	500	500
Other revenues	2,597	-	-	-
Total revenues	\$ 33,811	\$ 30,775	\$ 30,775	\$ 30,775
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil and Water Conservation District 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 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Preservation of Historical Maps.

Objectives:

- Digitize Historical Aerial Photographs 1981, 1972, 1966, 1956, 1949, 1938 through Brunswick County GIS for public viewing.
- Catalog 1972, 1988, and 1992 historical photographs received from the USDA-Farm Services Agency.

FY 20/21 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 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Cost Share Funds Encumbered	\$404,008	\$117,327	\$350,000	\$415,000
Conservation Planned Acres	5,684	1,909	2,000	2,000
Participation in Environmental Education	5,800	4,200	4,000	4,000
Number of Citizens Assisted	1,647	1,542	1,500	1,500
Cost Share Funds Disbursed	\$28,031	\$51,588	\$42,944	\$380,000
Conservation Applied Acres	2,419	4,114	2,000	2,000

Community Enforcement

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 154,354	\$ 187,816	\$ 187,816	\$ 176,916
Fringe benefits	58,902	75,102	75,102	75,377
Operating costs	13,262	20,115	17,915	16,040
Capital outlay	29,705	32,000	32,000	-
Total expenditures	\$ 256,223	\$ 315,033	\$ 312,833	\$ 268,333
Number of FTE's	4.0	4.0	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 roadside vending, dumping, litter, and temporary signs located within the state road right-of-ways.

FY 20/21 Projected Additional Direct Cost - \$0
 Projected Recurring Annual Cost - \$0

Goal: Increase complaint responsiveness and case efficiency.

Objectives:

- Continue to explore integrating violation cases within BCMS.
- Continue the team-oriented approach to enforcement.
- Review violation compliance remediation procedures, letters, and forms.
- Explore repeat offender regulations related to solid waste and zoning.

FY 20/21 Projected Additional Direct Cost - \$64,000
 Projected Recurring Annual Cost - \$0

Goal: Focus on education and outreach.

Objectives:

- Develop new educational literature/handouts.

Community Enforcement

- Staff training on new laws and policies.
- Update the Community Enforcement website.

FY 20/21 Projected Additional Direct Cost - \$3,600
 Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

Key Performance Measures:	FY 17/18¹ Actual	FY 18/19² Actual	FY 19/20 Estimated	FY 20/21 Projected
Workload (output) Measures				
Cases closed	464	415	500	500
Cases opened	420	483	455	525
Number of officers ⁴	3.00	2.84	2.50	3.40
Efficiency Measures				
Cases closed per officer	155	146	200	147
Cases opened per officer	140	170	182	154
Avg. # of cases closed per month	38.67	34.58	41.67	39.59
Avg. # of cases opened per month	35.00	40.25	37.92	43.75
Effectiveness Measures				
Structures removed by CIS Program ⁵	N/A	8	16	20
<i>Notes:</i>				
1 Data in FY 17/18 includes case violations related to the NC Building Code and Minimum Housing Code. During FY 17/18, Enforcement stopped enforcing building-related code violations as well as stopped facilitating condemnations. Code Administration enforces all violations related to the NC Building Code.				
2 Data in FY 18/19 & FY 19/20 was impacted by Hurricane Florence and the number of employees.				
3 All case data excludes prior cases that were opened in prior years and have remained open over time. Many of these cases are pending compliance remediation through the court system.				
4 The number of officers varies due to variables such as employee turnover and employee retirement.				
5 The CIS Program funding began on January 1, 2019.				

Economic Development Other

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Dredging projects	\$ 190,000	\$ -	\$ 405,757	\$ -
Shoreline protection	7,799	1,596,200	1,687,644	1,570,040
Bruns. Business & Industry Dev.	425,000	425,000	425,000	\$ 425,000
Total expenditures	\$ 622,799	\$ 2,021,200	\$ 2,518,401	\$ 1,995,040
Number of FTE's	-	-	-	-

Department Purpose

In FY 2021, funds in the amount of \$1,570,040 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 2021 budget is \$425,000.

Brunswick County Occupancy Tax

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Operating costs	\$ 1,728,904	\$ 1,650,000	\$ 1,669,600	\$ 1,100,000
Total expenditures	\$ 1,728,904	\$ 1,650,000	\$ 1,669,600	\$ 1,100,000
Restricted intergovernmental	1,728,904	1,650,000	1,650,000	1,100,000
Total revenues	\$ 1,728,904	\$ 1,650,000	\$ 1,650,000	\$ 1,100,000
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.

Note: The decrease in budget from the prior year is the possible lack of tourism due to the current pandemic.

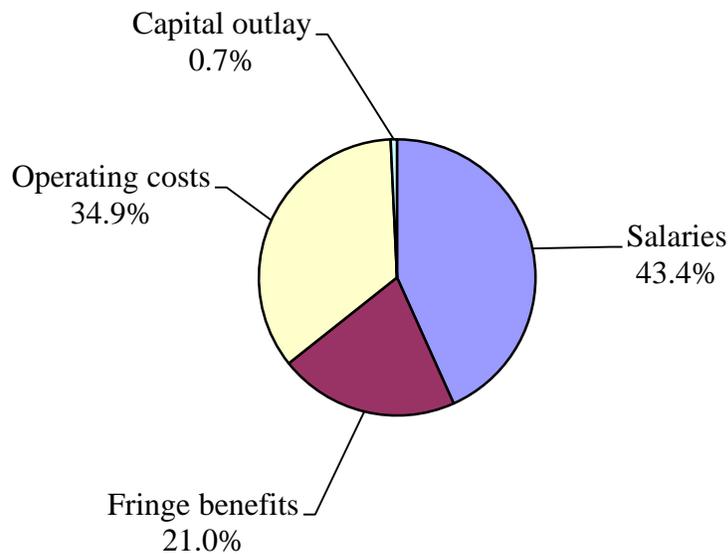
This page is intentionally left blank.

Human Services Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 10,880,141	\$ 11,602,139	\$ 11,610,922	\$ 11,926,658
Fringe benefits	4,955,221	5,583,909	5,588,037	5,789,941
Operating costs	8,480,301	9,877,311	11,262,320	9,621,140
Capital outlay	170,156	110,200	111,132	204,600
Total expenditures	\$ 24,485,819	\$ 27,173,559	\$ 28,572,411	\$ 27,542,339
Restricted intergovernmental	11,938,438	11,721,036	12,115,166	11,997,909
Permits and Fees	68,678	70,500	70,500	81,000
Sales and service	800,121	835,050	835,050	845,050
Other revenue	123,520	55,000	56,500	55,000
Fund balance appropriated	-	321,100	321,100	147,350
Total revenues	\$ 12,930,757	\$ 13,002,686	\$ 13,398,316	\$ 13,126,309
Number of FTE's	221.8	223.8	222.9	226.4

Human Services Approved Expenditures FY 2021



Health Services

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 3,843,974	\$ 4,003,917	\$ 4,012,696	\$ 4,139,380
Fringe benefits	1,720,535	1,869,839	1,873,967	1,989,252
Operating costs	1,827,492	2,220,966	3,289,233	1,904,432
Capital outlay	113,681	110,200	111,132	104,600
Total expenditures	\$ 7,505,682	\$ 8,204,922	\$ 9,287,028	\$ 8,137,664
Restricted intergovernmental	3,032,400	2,655,039	2,858,106	2,629,723
Sales & Services	800,121	835,050	835,050	845,050
Other revenues	99,880	45,000	46,500	45,000
Fund balance appropriated	-	321,100	321,100	147,350
Total revenues	\$ 3,932,401	\$ 3,856,189	\$ 4,060,756	\$ 3,667,123
Number of FTE's	73.9	74.9	74.9	75.4

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.
- 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.

FY 20/21 Projected Additional Direct Cost – \$0

Health Services

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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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 20/21 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.
- Continue to investigate the use of technology to enhance efficiencies for inspections.

FY 20/21 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

Health Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
WIC Vouchers Issued	2321	2277	2431	2411
BCCCP Patients Screened Per FTE	362	250	230	240
Child Health Patients Seen Per FTE (unduplicated)	693	731	775	800
Efficiency Measures				
Average Wait Time before OSWP Applications are Reviewed	7 Weeks	7 Weeks	4 Weeks	4 Weeks
Percentage of Mandated Sanitation Inspections Completed	100%	87%	100%	100%
Effectiveness Measures				
Percentage of Recommended Immunizations recorded into State Registry	68%	68%	68%	70%

Social Services

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 6,898,625	\$ 7,459,072	\$ 7,459,072	\$ 7,643,082
Fringe benefits	3,183,572	3,658,637	3,658,637	3,742,053
Operating costs	4,029,811	5,051,389	5,207,738	4,985,162
Capital outlay	56,475	-	-	100,000
Total expenditures	\$ 14,168,483	\$ 16,169,098	\$ 16,325,447	\$ 16,470,297
Restricted intergovernmental	8,776,725	9,063,997	9,094,663	9,366,186
Permits & Fees	68,678	70,500	70,500	81,000
Other revenues	23,640	10,000	10,000	10,000
Total revenues	\$ 8,869,043	\$ 9,144,497	\$ 9,175,163	\$ 9,457,186
Number of FTE's	144.9	145.9	145.0	148.0

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 additional Child Welfare Social Workers and one Office Assistant 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.
- 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.

FY 20/21 Projected Additional Direct Cost - \$108,869

Projected Recurring Annual Cost - \$147,719

Social Services

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).
- 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.

FY 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Food Stamp (FNS) Applications – Annually	5,188	13,372***	5,746	5,200
Adult Medicaid Application – Annually	2,087	1,825	1,856	2,000
Family and Children (F/C) Medicaid Applications – Annually	3,758	3,771	3,800	4,300
Crisis Intervention Program (CIP) Application - Annually	2,338	1,959	1,960	1,975
Low Income Home Energy Assistance Program (LIHEAP) Applications - Annually	1,772	2,188	1,538	1,550
Food Stamp (FNS) Recertifications - Annually	7,381	6,509	5,910	5,900
Medicaid Recertifications - Annually	16,779	17,897	19,196	20,000
FNS Application Processing Percent Timeliness (95% or better)	95%	99%	99%	95%*
FNS Expediated Apps Processing Percent Timeliness (95% or better)	99%	99%	99%	95%*
FNS Recert Processing Percent Timeliness (95% or better)	**	99%	98%	95%*
Adult Medicaid Processing Percent Timeliness (90% or better)	98%	**	**	90%*
F/C Medicaid Processing Percent Timeliness (90% or better)	95%	**	**	90%*
CIP Processing Percent Timeliness (95% or better)	**	99%	99%	95%*
LIHEAP Processing Percent Timeliness (95% or better)	**	**	**	95%*
Adult Protective Service Reports - Annually	334	338	380	400
Adult Protective Service Reports <i>Accepted</i> - Annually	141	149	155	160
Child Protective Service (CPS) Reports - Annually	1,391	1,411	1,748	1,900
Child Protective Service Reports <i>Accepted</i> - Annually	825	904	1,070	1,150
CPS Percent of Cases Initiated Timely (95% or better)	94%	98%	99%	95%*
Number Reports of Babies Born Addicted to Drug	40	55	60	65
Number of Children <i>Entered</i> Foster Care	97	69	78	100
Percent of Foster Children with Face to Face visits with their Social Worker - Annual Average (95% or better)	98%	98%	98%	95%*
Child Support Cases	3,418	3,466	3,540	3,600
Annual Percent of Child Support Cases Under Order	83.85%	85%	85%	84.35%*
Child Support Annual Collections	6,469,518	6,354,138	6,354,138	6,400,000

*annual goal** data unavailable

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

Veterans Services

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 137,542	\$ 139,150	\$ 139,154	\$ 144,196
Fringe benefits	51,114	55,433	55,433	58,636
Operating costs	13,484	15,637	15,633	17,807
Capital outlay	-	-	-	-
Total expenditures	\$ 202,140	\$ 210,220	\$ 210,220	\$ 220,639
Restricted Intergovernmental	2,216	2,000	2,000	2,000
Total revenues	\$ 2,216	\$ 2,000	\$ 2,000	\$ 2,000
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 U.S. Department of Veterans Affairs (VA) when possible.
- Prepare, certify, and/or send off where applicable the NC veteran license plate applications, disabled veteran hunting/fishing licenses, and the NC disabled veteran's property tax exclusion certification and applications.
- Continue to add new contacts to the Veteran Group email list so more veterans will receive the important updates and information concerning veterans' benefits.

FY 20/21 Projected Additional Direct Cost - \$1,000

Projected Recurring Annual Cost - \$1,500

Goal: Increase public awareness of our office.

Objectives:

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

Veterans Services

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

FY 20/21 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:

- Continue to work with the District 9 American Legion and the Winston Salem VA Regional Office to hold yearly Veterans Experience Action Center events here in Brunswick County to promote VA benefits and aid veterans and their family members in receiving benefits.
- Send out next-of-kin letters to the families of deceased veterans to ensure they are aware of and receive any benefit they and their dependents may be eligible to receive based on the veteran's service.
- 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.

FY 20/21 Projected Additional Direct Cost - \$4,000
Projected Recurring Annual Cost - \$4,200

Veterans Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Total in-person contacts	2,081	2,238	2,820	4,000
Telephone calls	6,298	7,687	7,780	10,250
Emails and Faxes	2,473	3,054	3,855	4,072
New Clients added to Vims/VetraSpec	446	568	690	760
Forms generated using Vims/VetraSpec	3,073	3,585	4,465	4,780
Letters sent to recently discharged veterans	0	13	0	0
Letters sent to recently deceased veteran's next-of-kin	123	74	52	75
Certified Veteran License Plates	136	188	336	400
Certified Veteran hunting/fishing licenses	14	41	98	150
Disabled Veterans' Property Tax Exclusion Applications	N/A	55	162	200
Stakeholder Enterprise Portal Electronic Claims submitted to VA	N/A	19	85	100
Veterans group email notifications sent	11	8	13	13
Benefit presentations given	11	8	12	20
Effectiveness Measures				
Compensation & Pension expenditures paid by VA in Brunswick County	\$65,220,000	\$65,773,000	\$67,000,000	\$80,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$2,752,000	3,333,000	3,400,000	3,600,000
Insurance & Indemnities paid by VA in Brunswick County	\$1,479,000	\$754,000	\$800,000	\$1,000,000
Medical care expenditures paid by VA in Brunswick County	\$29,350,000	\$33,048,000	\$35,000,000	\$40,000,000
Grand total of all expenditures paid by VA in Brunswick County (including medical care)	\$98,800,000	\$102,908,000	\$105,000,000	\$110,000,000

Human Services Other Agencies

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Brunswick Sr Resources Inc	\$ 2,482,419	\$ 2,589,319	\$ 2,589,319	\$ 2,713,739
Juvenile Crime Prevention Council	6,498	-	15,500	-
JCPC Coastal Horizons	60,024	-	69,960	-
JCPC Teen Court	48,573	-	56,191	-
Providence Home	12,000	-	18,746	-
Total expenditures	\$ 2,609,514	\$ 2,589,319	\$ 2,749,716	\$ 2,713,739
Restricted Intergovernmental	127,097	-	160,397	-
Total revenues	\$ 127,097	\$ -	\$ 160,397	\$ -
Number of FTE's	-	-	-	-

Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 2021 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 \$2,589,319 to \$2,713,739 to in FY 2021 is mainly to support the recent openings of additional or improved facilities/senior centers in the County.

This page is intentionally left blank.

Education

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Brunswick Community College	\$ 4,461,380	\$ 4,532,426	\$ 4,718,362	\$ 4,634,100
Brunswick County Schools	40,756,278	43,738,870	43,738,870	47,063,595
Total expenditures	\$ 45,217,658	\$ 48,271,296	\$ 48,457,232	\$ 51,697,695
Other revenue	-	-	185,936	-
Total revenues	\$ -	\$ -	\$ 185,936	\$ -
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Brunswick Community College	\$ 4,461,380	\$ 4,532,426	\$ 4,718,362	\$ 4,634,100
Total expenditures	\$ 4,461,380	\$ 4,532,426	\$ 4,718,362	\$ 4,634,100
Other revenue	-	-	185,936	-
Total revenues	\$ -	\$ -	\$ 185,936	\$ -
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 into an agreement to design and construct an Allied Health Building to house all health occupation programs on the main campus utilizing \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of local funds. The former Early Childhood Education Center will be renovated and an addition will be constructed.

Brunswick County Schools

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Brunswick County Schools	\$ 40,756,278	\$ 43,738,870	\$ 43,738,870	\$ 47,063,595
Total expenditures	\$ 40,756,278	\$ 43,738,870	\$ 43,738,870	\$ 47,063,595
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 FY 2019-2020 Brunswick County School System served over 12,614 students from kindergarten through 12th grade in 9 elementary schools, 5 middle schools, 3 high schools, 1 early college high school and 1 alternative school. The school system is fully accredited by AdvancED, which is the governing agency for Southern Association of Colleges and Schools. The school system has over 1,957 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 808 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 2011, 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 \$47,063,595 to the school system in FY 2021 under the terms of the agreement.

In 2020-2021, Brunswick County Schools expects membership of 12,651, the same as 2019-2020 student average daily membership. During the FY 2019-2020 school year, 1,303 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 89 students for the 2020-2021 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 2021, the County ad valorem funded operating budget to the school system is \$46,096,535 which is an increase of \$3,256,409 or 7.6% over the prior year amount of \$42,840,126. Debt service for the County schools for FY 2021, funded by ad valorem revenue totals \$8.9 million and funded by local option sales tax and NC Education Lottery totals \$3.1 for a total of \$12.0 million. The School System was allocated \$3,891,227 for the annual capital improvement plan dedicated to small capital improvement projects and \$1,900,000 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for K-12 schools of \$2,971,549, \$967,060 of current year ad valorem taxes appropriated under the funding agreement, and \$1,935,118 of prior year collections of ad valorem taxes.

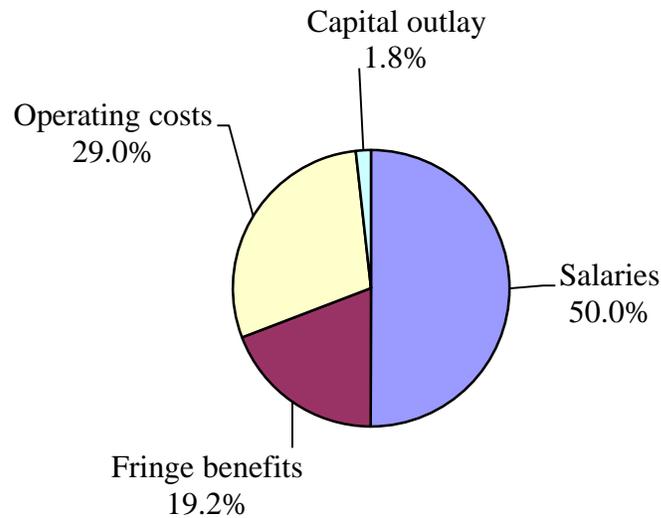
This page is intentionally left blank.

Cultural and Recreational Budget Summary

Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 2,208,466	\$ 2,312,615	\$ 2,310,615	\$ 2,293,449
Fringe benefits	793,466	851,563	851,563	877,917
Operating costs	1,270,413	1,344,680	1,403,885	1,328,969
Capital outlay	336,472	189,500	333,011	82,000
Total expenditures	\$ 4,608,817	\$ 4,698,358	\$ 4,899,074	\$ 4,582,335
Restricted intergovernmental	150,238	140,000	148,000	145,000
Sales and service	282,326	332,350	332,350	327,350
Other revenue	58,382	32,000	32,000	32,000
Total revenues	\$ 490,946	\$ 504,350	\$ 512,350	\$ 504,350
Number of FTE's	45.0	45.0	45.0	45.0

Cultural and Recreational Approved Expenditures FY 2021



Library

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 777,553	\$ 811,285	\$ 811,285	\$ 792,995
Fringe benefits	304,260	330,483	330,483	338,444
Operating costs	210,590	248,900	262,138	245,400
Capital outlay	-	-	-	-
Total expenditures	\$ 1,292,403	\$ 1,390,668	\$ 1,403,906	\$ 1,376,839
Restricted intergovernmental	145,238	140,000	143,000	145,000
Sales and service	23,400	25,000	25,000	20,000
Other revenue	31,813	32,000	32,000	32,000
Total revenues	\$ 200,451	\$ 197,000	\$ 200,000	\$ 197,000
Number of FTE's	18.0	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 find expanded opportunities for learning and social interaction.

Objectives:

- Two fulltime Library Assistants will be added to the staff.
- The Southwest Branch will be open 9 – 1 on Saturdays.
- An additional technology training class will be offered each month at each branch.
- More individual customer service will be provided.
- Each branch will partner with 2 more local agencies to support community interests and showcase county diversity.
- More volunteer opportunities will be created at each branch to help newcomers make friends and identify with the community.

FY 20/21 Projected Additional Direct Cost - \$60,000 plus benefits
 Projected Recurring Annual Cost - \$60,000 plus benefits

Goal: The Library's youngest patrons will discover creative and curiosity-satisfying opportunities that will foster a love of reading and learning.

Library

Objectives:

- “Toddler” activities will be offered at each branch, each week, separate from the usual preschool storytimes.
- A simple craft program will be added at each branch, each month, to stimulate creativity and teach children to follow instructions.
- New Summer Reading activities will be added for preschool-aged children including keeping lists of books/hours read to them by parents and caregivers.
- Volunteers and Friends of the Library will be recruited to conduct and assist.

FY 20/21 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Total items circulated	508,331	512,054	550,000	600,000
Uses of electronic resources	97,797	98,464	100,000	105,000
Door count	259,373	317,744	350,000	400,000
Program attendance	23,428	37,742	42,000	45,000
eBook circulation	19,651	24,931	30,000	40,000
Efficiency Measures				
Cost per service hour	32.74	55.63	40.00	45.00
Effectiveness Measures				
Max. Waiting time for a pop. reserve	14 weeks	14 weeks	14 weeks	12 weeks
Customer satisfaction	90%	90%	85%	90%
New card registrations	4,338	4,902	6,000	7,500

Parks and Recreation

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 1,430,913	\$ 1,501,330	\$ 1,499,330	\$ 1,500,454
Fringe benefits	489,206	521,080	521,080	539,473
Operating costs	1,059,823	1,095,780	1,141,747	1,083,569
Capital outlay	336,472	189,500	333,011	82,000
Total expenditures	\$ 3,316,414	\$ 3,307,690	\$ 3,495,168	\$ 3,205,496
Restricted intergovernmental	5,000	-	5,000	-
Other revenue	26,569	-	-	-
Sales and service	258,926	307,350	307,350	307,350
Total revenues	\$ 290,495	\$ 307,350	\$ 312,350	\$ 307,350
Number of FTE's	27.0	27.0	27.0	27.0

Department Purpose

The Parks and Recreation Department is comprised of 6 divisions; Administration, Maintenance, 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 Brunswick Waterway Park.
- Continue to develop Smithville Park Amenities.
- Update 10-year Comprehensive Master Plan.
- Consistent search and application for grant/external funding for future park development.

FY 20/21 Projected Additional Direct Cost – \$400,000

Projected Recurring Annual Cost – \$35,000

Goal: Increase the productivity, effectiveness and efficiency of the Parks & Recreation Maintenance Department by adding additional inventory control measures. (Maintenance)

Objectives:

- Purchase and install a wire mesh cage in the warehouse.
- Reduce expenditures by purchasing cleaning supplies and other miscellaneous items in bulk.
- Utilize the inventory management portion of Facility Dude to keep track of inventory.

Parks and Recreation

FY 20/21 Projected Additional Direct Cost – \$5,000

Projected Recurring Annual Cost – \$0

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

Objectives:

- Coordinate and implement a co-sponsored summer camp (Camp Brunswick) 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 (8 locations currently). (Community Events)
- Monitor and grow contracted programs which include, shag, pickleball lessons and clinics, tennis lessons, art classes. Continue to foster relationships with other towns, BSRI, Cooperative Extension and BC Schools to access indoor space for programming. (Community Events)
- Adult Kickball League to our Adult Athletic Programming (Athletics)
- Adult & Youth Wiffleball League (Athletics)
- Continue to grow 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)
- Expansion of Special Populations programs to include low-intensity summer sports camps and skill development programs for school-aged children with special needs. (Special Populations)
- Incorporate UNIFIED Special Olympics youth sports programs into our regular seasonal offering that combine mainstream youth athletes with registered youth Special Olympics athletes.
- (Special Populations)

FY 20/21 Projected Additional Direct Cost – \$30,500

Projected Recurring Annual Cost – \$30,500

Parks and Recreation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Estimated</i>	<i>FY 20/21 Projected</i>
Workload (output) Measures				
Number of Community Involvements (Staff)	258	258	230	260
Amount of Grant Dollars Received	205,000	45,000	5,000	5,000
Number of Recreation Programs Offered	412	346	400	425
Number of New Programs Offered	20	15	15	28
Number of Community Co-Ops/Partners	338	255	310	350
Number of Community Buildings Rented/Paid	490	474	480	480
Number of FTE's per park	1.21	1.29	1.29	1.29
Number of PTE's per park	0.5	0.5	0.5	0.5
Number of Acres per FTE	80.35	77.44	77.44	77.44
Number of Hours Spent on School Maintenance	567	457	300	300
Efficiency Measures				
Number of Volunteer Hours	21,500	19,800	25,000	26,100
Effectiveness Measures				
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	61	24	50	50
Number of Park Inspections Conducted	3	3	3	3

Debt Service

Debt Service Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Principal	\$ 11,233,460	\$ 13,623,306	\$ 13,623,306	\$ 12,305,001
Interest	2,217,244	4,966,909	4,966,909	3,235,907
Fees and Issuance Costs	7,720	10,000	10,000	10,000
Total expenditures	\$ 13,458,424	\$ 18,600,215	\$ 18,600,215	\$ 15,550,908
ARRA Stim Debt / Interest Subs	3,055	1,531	1,531	-
Total revenues	\$ 3,055	\$ 1,531	\$ 1,531	\$ -

Debt Service Expenditures by Function

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Education	\$ 11,447,598	\$ 16,673,056	\$ 16,673,056	\$ 14,758,093
Public Safety	472,950	452,750	452,750	436,500
Central Services	173,292	173,293	173,293	-
Culture & Recreation	418,164	405,316	405,316	346,315
General Government	946,420	895,800	895,800	10,000
Total expenditures	\$ 13,458,424	\$ 18,600,215	\$ 18,600,215	\$ 15,550,908
ARRA Stim Debt / Interest Subs	3,055	1,531	1,531	-
Total revenues	\$ 3,055	\$ 1,531	\$ 1,531	\$ -

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:

- Ø Moody's
 - General Obligation Bonds Aa1
 - Limited Obligation Bonds Aa2
 - Revenue Bonds Aa3
- Ø Standard & Poor's
 - General Obligation Bonds AAA
 - Limited Obligation Bonds AA+
 - Revenue Bonds AA-
- Ø 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, 2020, the outstanding governmental activities principal indebtedness of the County totals \$82,920,000. The budget for governmental activities debt service payments for fiscal year 2021 totals \$15,550,908.

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

Debt Service

County's financial position making the County's Comprehensive Annual Financial Report (CAFR), operating and capital improvements Budget and other required documents easily accessible.

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
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	3,030,000	3,895,548	-	-	3,030,000	3,892,548
2031-2035	15,120,000	18,466,925	-	-	15,130,000	18,466,925
2036-2040	9,955,000	10,600,585	-	-	9,955,000	10,600,585
Total Long- Term Debt	80,708,100	97,937,337	2,211,900	2,413,187	82,920,000	100,350,524

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2020

Assessed value of taxable property	\$29,077,327,900
	<u>x 0.08</u>
Debt limit- 8 percent of assessed value	\$ 2,326,186,232
Gross debt:	
Total bonded debt	\$ 357,745,000
Total limited obligation bonds	22,900,000
Total capital leases	<u>19,458,814</u>
Gross debt	\$ 400,103,814
Less: water and sewer bonds	<u>314,613,814</u>
Total amount of debt applicable to debt limit (net debt)	\$ 85,490,000
Legal debt margin	<u><u>\$ 2,240,696,232</u></u>

Emergency Telephone System Fund

Fund Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Operating costs	\$ 572,264	\$ 757,913	\$ 896,556	\$ 799,291
Capital outlay	-	-	59,872	296,300
Total expenditures	\$ 572,264	\$ 757,913	\$ 956,428	\$ 1,095,591
Restricted intergovernmental	\$ 548,007	\$ 757,913	\$ 757,913	\$ 799,291
Investment earnings	10,129	-	-	-
Fund balance appropriated	-	-	113,637	296,300
Transfer from General Fund	-	-	84,878	-
Total revenues	\$ 558,136	\$ 757,913	\$ 956,428	\$ 1,095,591

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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 78,234	\$ 71,583	\$ 72,436	\$ 74,744
Fringe benefits	23,901	24,193	24,409	25,919
Operating costs	52,200	98,500	97,431	101,800
Capital outlay	-	7,000	7,000	7,000
Total expenditures	\$ 154,335	\$ 201,276	\$ 201,276	\$ 209,463
Permits and Fees	\$ 148,446	\$ 165,500	\$ 165,500	\$ 181,000
Investment earnings	8,097	6,000	6,000	9,000
Fund balance appropriated	-	29,776	29,776	19,463
Total revenues	\$ 156,543	\$ 201,276	\$ 201,276	\$ 209,463

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 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 5,011,538	\$ 5,231,310	\$ 5,232,686	\$ 5,687,569
Fringe benefits	2,192,381	2,421,427	2,400,030	2,642,851
Operating costs	10,471,770	9,095,324	12,287,217	10,914,634
Capital outlay	1,788,696	2,791,000	5,180,050	1,003,500
Debt service	2,241,925	2,236,316	2,236,317	2,216,815
Transfer to Other Funds	790,000	2,851,888	2,780,000	1,747,394
Total expenditures	\$ 22,496,310	\$ 24,627,265	\$ 30,116,300	\$ 24,212,763
Sales and service	24,609,641	23,874,280	25,508,140	23,293,405
Investment earnings	287,874	130,000	255,000	255,000
Other revenue	687,391	622,985	952,304	664,358
Issuance of Long-Term Debt	-	-	5,266	-
Fund balance appropriated	-	-	3,148,740	-
Transfer from Other Funds	298,091	-	246,850	-
Total revenues	\$ 25,882,997	\$ 24,627,265	\$ 30,116,300	\$ 24,212,763
Number of FTE's	87.00	92.00	92.75	92.75

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:

- Initiate construction of the Northwest WTP expansion and maintain project schedule.
- Assist CFPUA and LCFWSA to complete construction of the 54" LCFWSA Raw Water Main.
- Update water master plan.
- Establish valve exercising program.
- Complete implementation of Lucity work order software program.
- Implement Lucity work order software program.

FY 20/21 Projected Additional Direct Cost - \$100,000

Projected Recurring Annual Cost – \$50,000

Water Fund

Water Distribution Division

Goal: Improve safety program.

Objectives:

- Inspect and document equipment checks on a daily basis.
- Provide staff training on equipment and document.
- Implement recommendations of NC Department of Labor OSHA onsite health and safety surveys.

FY 20/21 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

Goal: Improve distribution system maintenance to provide better customer service, reduce water loss, and ensure proper functioning of valves and hydrants.

Objectives:

- Meet new EPA Lead and Copper Guidelines requiring identification and replacement of lead services.
- Perform water audit to identify water system losses.
- Retain complaint logs to identify water pressure, quality, and quantity issues.
- Establish routine valve exercising program and document.
- Establish routine pump station inspections and document.
- Maintain and exercise hydrants and document.
- Train and certify two AMI Technicians for backflow testing.
- Provide Customer Service Training for Metering and Technology Manager.

FY 20/21 Projected Cost – \$546,000

Projected Recurring Annual Cost – \$546,000

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 20/21 Projected Cost – \$20,000

Projected Recurring Annual Cost – \$20,000

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

Objectives:

- Upgrade six 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. OIB bank side, Holden Beach x 2 Groovie Movie and Mt. Misery x 2 (\$60k).
- Upgrade six existing short-range, one-way repeaters with longer range two-way radios (\$80k).

Water Fund

- Upgrade/replace two TGBs at Leland and Calabash with updated collectors. Units are over 12 years old and approaching the end of their life cycle (\$130k).
- Replace limitorque valves on pump 4 at BPS6 and pumps 5 and 6 at BPS8 (\$120k).
- Rebuild altitude valves at Sunset, Waccamaw, and Shallotte Point tanks (\$6,500).
- BPS4: Upgrade #2 motor and pump (\$30,000).
- Reduce rereads by 0.5%.

FY 20/21 Projected Cost – \$446,500
Projected Recurring Annual Cost – \$0

Construction Division

Goal: Improve safety program.

Objectives:

- Inspect and document equipment checks on a daily basis.
- Provide staff training on equipment and document.
- Implement recommendations of NC Department of Labor OSHA onsite health and safety surveys.

FY 20/21 Projected Cost – unknown
Projected Recurring Annual Cost – unknown

Goal: Replace failing asbestos concrete water mains.

Objectives:

- Transfer all service connections including West Brunswick High School on Highway 130 from the asbestos water main to the existing PVC water main utilizing tapping crews.
- Abandon approximately 1,800 feet of deteriorating asbestos cement line, eliminating ongoing repair and unscheduled water outages.
- Utilize County staff for the waterline transfer avoiding outside utility contractors' high labor rates.

FY 20/21 Projected Cost – \$53,000
Projected Recurring Annual Cost – \$0

Goal: Maintain and continue to improve customer service to the homebuilding community by reducing sewer grinder tank installation time.

Objectives:

- Reduce grinder tank installation time from 30 days to 21 days.
- Train water tap crews to assist in grinder installation when grinder requests spike.

FY 20/21 Projected Cost – \$0
Projected Recurring Cost – \$0

Goal: Improve work order processes. Begin using new Lucity work order system, adjusting as needed for ease of transition throughout the entire department.

Objectives:

- Assist Asset Manager with Lucity implementation.

Water Fund

- Provide feedback and adjustments to initial Lucity work order templates to facilitate rollout to other divisions.
- Ensure that construction crews are fluent with data entry, keeping a database where recordable information is not lost, making key measures quickly attainable.
- Correct unforeseen issues with software easing implementation for other divisions.

FY 20/21 Projected Cost – \$0
Projected Recurring Cost – \$0

Water Treatment Divisions

Goal: Ensure adequate water treatment capacity and quality to meet current and future potable water demands.

Objectives:

- Maintain AWOP Optimization through construction and upgrades of the Northwest Treatment Water Plant.
- Continue research using pilot unit to better understand reverse osmosis and its removal of GENX and other PFAS contaminants.
- Start training staff reverse osmosis operations.
- Install raw water and finished water flow meters at 211 WTP (in-house staff).
- Design and build the replacement operations building at the 211 WTP (\$275k).

FY 20/21 Projected Cost – \$300,000
Projected Recurring Annual Cost – \$0

Goal: Improve safety program.

Objectives:

- Inspect and document equipment checks on a daily basis.
- Provide staff training on equipment and document.
- Implement recommendations of Insurance Carrier onsite health and safety surveys.
- Seek out safety-related training opportunities that are most applicable to staff.

FY 20/21 Projected Cost – \$0
Projected Recurring Cost – \$0

King's Bluff Pump Station

Goal: Maintain emergency preparedness for outages and peak demands.

Objectives:

- Observe and protect the raw water line during the 54" pipeline construction project.
- Stockpile recommended spare parts for the reliable operation of the pump station (\$100,000).
- Maintain existing fuel stores for major power outages (\$35,000).
- Assist in implementation of Lucity work order software to track maintenance activities.

Water Fund

FY 20/21 Projected Cost – \$135,000
Projected Recurring Annual Cost – \$35,000

Instrumentation and Electrical Division

Goal: Improve safety program.

Objectives:

- Inspect and document equipment checks on a daily basis.
- Provide staff training on equipment and document.
- Implement recommendations of NC Department of Labor OSHA onsite health and safety surveys.

FY 20/21 Projected Cost – unknown
Projected Recurring Annual Cost – unknown

Goal: Increase SCADA radio communication resiliency.

Objectives:

- Oversee installation of new 196' SCADA tower and equipment at NWWTP facility to allow for better radio communications and allow in-house staff the ability to climb tower (\$100k).
- Install 10 upgraded 60' SCADA towers at existing sewer lift stations for more reliable radio signals (\$50k).
- Upgrade SCADA server computers and implement newest version of Citect SCADA “anywhere” software with mobile capability (\$190k).

FY 20/21 Projected Cost – \$340,000
Projected Recurring Annual Cost – \$20,000

Goal: Improve daily oversight of I&E staff by supervisory personnel.

Objectives:

- Superintendent will host weekly staff meeting and provide regular team building sessions.
- Quarterly housekeeping and clean-up of designated areas.
- Superintendent shall visit any job sites of greater than one-day duration to assess productivity. Visitation shall be documented on MiFleet.
- All supervisory personnel shall keep logs documenting the work performed each day by staff that reports to them.

FY 20/21 Projected Cost – \$0
Projected Recurring Annual Cost – \$0

Goal: Increase annual flow meter calibrations inclusive of those required to meet state regulatory requirements and maintain +-3% accuracy on billing meters.

Objectives:

- I&E staff will ensure 40 billing flow meters are calibrated/verified and documented within a 40-day working period starting in March.

Water Fund

- I&E staff will ensure 30+ WWTP state-reported flow meters are calibrated/verified and documented within a 30-day working period starting in October.

FY 20/21 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Miles of Water Line Maintained	1,057	1,085	1,093	1,101
Number of Meters Read by AMI	49,197	53,000	55,000	59,000
Number of Large Meters (>2") Maintained	66	66	61	61
Number of Large Meters (>2") Replaced	7	6	6	6
Effectiveness Measures				
Number of Rereads per/month	2,017	<1,600	<1,300	<1,100
Percentage of rereads per/month	4.1%	3%	2.5%	2%
Gallons of Water Used to Flush Tanks Per/yr.	2,900,000	5,435,000	2,470,000	2,000,000

Construction Division

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Locate requests processed	21,209	19,839	20,282	20443
Water services installed (Long Side)	184	190	187	187
Water services installed (Short Side)	221	218	220	220
Total water services installed	405	408	407	407
New Meters Installed (No Tap)	1,799	2,020	2,002	1,804
Main Repairs (2" and larger)	76	75	82	90
Efficiency Measures				
Avg. time to install a water service	20 days	15	15	15
Avg. time to submit NCDOT Encroachment	20 days	20	20	20

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Total gallons treated (billion gallons)	4.621	4.799	4.7188	4.677
Efficiency Measures				
Number of days with NTU less than .2	365	150	150	365
Effectiveness Measures				
Cost per 1,000 gallon	\$1.81	2.40	3.31	1.90

Water Fund

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Total gallons treated (billion gallons)	.9523	0.7333	1.118	1.140
Efficiency Measures				
Number of days with NTU less than .2	365	150	150	365
Effectiveness Measures				
Cost per 1,000 gallon	\$1.81	2.40	3.31	1.90

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Total gallons pumped (million gallons)	9,861	10,580	10,014	10,000
Efficiency Measures				
Number of outages	7	5	4	4
Effectiveness Measures				
Cost per 1,000 gallon	\$0.059	\$0.035	\$0.066	\$0.050

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Number of RTU Sites Maintained	247	250	255	265
Number of Generators Maintained	239	241	245	255
Efficiency Measures				
Work Orders Per Full-Time Employee	281	315	275	310
Effectiveness Measures				
Average Hours to Complete Work Order	7.4	6.6	7.5	6.7

Wastewater Fund

Department Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Salaries	\$ 2,749,336	\$ 2,983,766	\$ 3,048,594	\$ 3,040,169
Fringe benefits	1,163,007	1,304,300	1,329,002	1,419,905
Operating costs	6,405,655	6,049,151	7,332,307	6,166,033
Capital outlay	3,265,498	3,516,915	5,986,545	3,602,000
Debt service	13,703,397	13,690,318	14,493,053	17,015,815
Transfer to Other Funds	1,075,558	750,000	1,239,512	-
Total expenditures	\$ 28,362,451	\$ 28,294,450	\$ 33,429,013	\$ 31,243,922
Restricted intergovernmental	380,986	63,550	290,199	-
Sales and service	28,510,502	23,813,772	25,034,788	26,786,837
Investment earnings	290,021	75,000	175,000	125,000
Other revenue	473,939	267,400	314,007	309,000
Issuance of Long-Term Debt	-	-	116,673	-
Fund balance appropriated	-	3,170,728	7,106,049	2,895,085
Transfer from Other Funds	1,858,584	904,000	392,297	1,128,000
Total revenues	\$ 31,514,032	\$ 28,294,450	\$ 33,429,013	\$ 31,243,922
Number of FTE's	49.00	53.00	53.25	53.25

Department Purpose

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

Goals and Objectives

Wastewater Collections Division

Goal: Improve safety program.

Objectives:

- Inspect and document equipment checks on a daily basis.
- Provide staff training on equipment and document.
- Implement recommendations of NC Department of Labor OSHA onsite health and safety surveys.

FY 20/21 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

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

Objectives:

- Identify and map high-priority ARVs and main line valves to be exercised on an annual basis.

Wastewater Fund

- Within the mapped maintenance zones ensure all ARVs and valves are accessible, operational, and functioning per design. Additionally, ensure that they have the necessary covers, markers for identity in an emergency.
- Identify ARVs or valves for repair or replacement. Establish prioritized list for funding of repair/replacement in the following FY budget.
- Create a full-time ARV/Valve Exercising Crew to complete the above-stated objectives. To effectively manage the program, two additional employees, associated trucks, excavator and parts and material for repair and maintenance will be added to the O&M budget.

FY 20/21 Projected Cost – \$325,000

Projected Recurring Annual Cost – \$130,000

Goal: Staff will identify and complete rehabilitation sewer collections projects for those stations identified as priority using the following criteria:

- A) Concrete structure condition
- B) Piping and valves
- C) Panels and SCADA towers
- D) Pump condition
- E) Grounds and fencing

Objectives:

- Based on evaluations develop a list of “in-house projects” to be repaired by Utilities staff in the short term.
- Based on evaluations establish matrix that includes longer term goals for rehab projects and major repairs; these evaluations may include inclusion of some projects in the CIP budget.
- Rehabilitate the four stations that currently meet the criteria in FY21: Brunswick Main, Brunswick 2-The Lakes, Brunswick 8-Middleton, and Oceanside Place. This would include but may not be limited to the following: coating wet wells with epoxy liner; replace wet well and check valve piping, check valves, pump rail system, chains, hangers, etc.; install safety netting.

FY 20/21 Projected Cost – \$340,000

Projected Recurring Annual Cost – \$340,000

Goal: Implement improvements included in Odor Control Study for St. James Wyndemere Pump Station.

Objectives:

- Implement changes as addressed in Odor Control Study to include fan changes, additional chemical injection, and other “short-term alternatives” listed.
- 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 20/21 Projected Cost – \$42,000

Projected Recurring Annual Cost – \$42,000

Wastewater Fund

Wastewater Treatment Division

Goal: Begin implementation of the Phase 1 Biosolids Management Planning Report.

Objectives:

- Identify alternative disposal locations.
- After timber harvest of the IP South tracts, begin grubbing, grading, and permitting for conversion to biosolids application site.
- Begin assessment of thickening options, chemical stabilization, storage, dewatering, drying, and ultimate disposal options.
- Continue with Phase II or final planning document from Dewberry regarding the overall biosolids disposal program.
- Continue monitoring and assessment of the trial biosolids transfer from the SW area WWTPs (Carolina Shores and Sea Trail) to the WBR WWTP.
- Continue evaluation of the existing biosolids processing to ensure optimization and original manufacturer's process specifications are being met.

FY 20/21 Projected Cost – \$30,000

Projected Recurring Annual Cost – \$100

Goal: Expand Reclaimed Water Utilization Program.

Objectives:

- Seek ways to replace potable water usage with reclaimed/reuse water.
- Finalize the reclaimed water specifications and details for development, incorporating guidance for new subdivisions to use reclaimed water for lawn irrigation, parks, and green space.
- Construct sites at the WBR WWTP for providing bulk reclaimed water distribution for dust control and a car and truck washing station for use by County staff or other defined uses within the reclaimed water rules (\$15,000).
- Expand the educational program currently in use for receivers of reclaimed water.
- Investigate further dispersal sites controlled by Brunswick County for utilization of reclaimed water.
- Work more closely with the existing golf courses utilizing reclaimed water to ensure dispersal rates are maximized at these facilities. Promote additional opportunities for expansion of the existing reclaimed water provided.
- Perform hydrogeological study of OIB spray fields for possible conversion to infiltration basins (\$20,000).

FY 20/21 Projected Cost – \$35,000

Projected Recurring Annual Cost – \$0

Goal: Operate facilities to achieve 100% permit compliance.

Objectives:

- Cross-training operators at facilities to provide better operator awareness.
- Hold quarterly Chief Operators meeting to discuss plant operations and issues.

Wastewater Fund

- Eliminate operational error that could cause Notices of Violation (NOVs) by providing mid-month review of parameter limits.
- Provide quality-control checks of laboratory data twice a month to ensure facility is meeting applicable permit limits.
- Investigate new technologies and improve existing operational methods to consistently operate our facilities as efficiently and effectively as possible.

FY 20/21 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives, and Measures

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, LP, Effluent)	3,244,211	3,465,932	3,712,682	4,250,000
Feet of Vacuum Sewer Maintained	110,090	110,114	110,114	110,114
Number of County-Maintained Sewer Pump Stations	157	158	158	159
Number of Valves Exercised			10	100
Number of ARV's Maintained			25	100
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	68,913	56,493	87,771	80,000

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 17/18 Actual</i>	<i>FY 18/19 Actual</i>	<i>FY 19/20 Projected</i>	<i>FY 20/21 Estimated</i>
Workload (output) Measures				
Number of plants operated	6	6	6	6
Total gallons treated (MG)	2,308	2,581	2,457	2,500
Efficiency Measures				
Cost per 1,000 gallons	\$2.26	\$2.32	\$2.43	\$2.50
Effectiveness Measures				
Percentage of DMR compliance	96.3	98.65	99.43	100

Water Debt Service

Debt Service Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Principal	\$ 1,220,859	\$ 1,280,113	\$ 1,284,176	\$ 1,324,464
Interest	1,021,066	956,203	952,141	892,351
Other fees	2,037	4,000	9,265	4,000
Total expenditures	\$ 2,243,962	\$ 2,240,316	\$ 2,245,582	\$ 2,220,815

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.

In November 2019, the County issued Revenue Bonds for a project cost of \$26.6 million for the construction of the 54" Raw Water Main with a capitalized construction period interest and \$968,000 in debt service payments to begin in FY 2022.

In June 2020, the County issued Revenue Bonds for the Northwest Water Plant Expansion with Low Pressure Reverse Osmosis Treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and approximately \$8,818,750 in debt service payments to begin in FY 2023.

Wastewater Debt Service

Debt Service Summary

	<i>FY 2019 Actual</i>	<i>FY 2020 Approved Budget</i>	<i>FY 2020 Current Budget</i>	<i>FY 2021 Approved Budget</i>
Principal	\$ 10,014,489	\$ 10,366,460	\$ 10,499,229	\$ 12,396,931
Interest	3,688,908	3,323,858	3,993,824	4,618,884
Other fees	12,958	18,500	135,174	18,500
Total expenditures	\$ 13,716,355	\$ 13,708,818	\$ 14,628,227	\$ 17,034,315
ARRA Stim Debt / Interest Subs	92,726	63,550	63,550	-
Total revenues	\$ 92,726	\$ 63,550	\$ 63,550	\$ -

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 wastewater fund debt.

Debt service increased \$3,325,497 or 24.3 percent due to the issuance of additional debt and assuming the debt associated with acquiring the City of Northwest and the Town of Navassa systems. In November 2019, the County issued Revenue Bonds for the Northeast Regional WWTP 2.5 MGD and Transmission System Expansion costing \$51.9 million. Wholesale participants will reimburse the County 79.4% of the debt service payments for their share of the capital charges.

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
2021	1,324,462	2,216,810	12,362,400	16,976,134	13,686,861	19,192,943
2022	1,865,573	3,174,737	10,888,611	15,028,302	12,754,184	18,203,039
2023	4,941,828	11,951,154	9,064,422	12,814,252	14,006,251	24,765,406
2024	5,098,738	11,954,905	8,715,698	12,151,966	13,814,437	24,106,871
2025	5,184,616	11,787,959	8,331,655	11,454,643	13,516,271	23,242,602
2026	5,424,017	11,770,266	8,588,587	11,404,290	14,012,604	23,174,556
2027	5,693,279	11,770,568	7,148,773	9,644,261	12,842,052	21,414,829
2028	5,598,421	11,393,219	7,423,631	9,621,436	13,022,052	21,014,655
2029	5,365,000	10,899,769	7,632,052	9,579,389	12,997,052	20,479,158
2030	5,635,000	10,903,869	5,887,052	7,511,727	11,522,052	18,415,596
2031-2035	31,165,000	53,353,350	16,995,000	21,928,863	48,160,000	75,282,213
2036-2040	36,885,000	53,039,300	16,245,000	18,082,250	53,130,000	71,121,550
2041-2045	38,770,000	49,070,650	-	-	38,770,000	49,070,650
2046-2050	<u>44,950,000</u>	<u>49,074,700</u>	-	-	<u>44,950,000</u>	<u>49,074,700</u>
Total Bonded Debt	<u>197,900,933</u>	<u>302,361,255</u>	<u>119,282,881</u>	<u>156,197,512</u>	<u>317,183,814</u>	<u>458,558,767</u>

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 30th of each year. The approved Capital Improvement Plan becomes the working multi-year plan for the County's capital improvements.

Funding

The County utilizes pay-as-you-go and debt financing to fund the capital plan. The County's policy is to maintain general fund balance no lower than 20%. Within that parameter, the County uses pay as you go funding to finance smaller general government capital projects. The County uses excess ad valorem collections over amounts budgeted accumulated and sales tax to fund school capital projects. Water and sewer 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 2021, transfer to governmental and school capital project funds from the general fund is \$3,774,548 transfer to the water capital projects fund from the water fund is \$1,747,394, and no transfer to the wastewater capital projects fund from the wastewater fund.

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 2021 Capital Planning	
Project Title:	Transfer Station	Prior 2021 Costs:	\$	731,654	
Project Category:	Environmental Protection	FY 2021 Costs:	\$	4,974,985	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	-	
		Project Manager:	Operation Services Director		
		Responsible Department:	Operation Services		
Project Description:					
A new transfer station to be constructed at the existing landfill location with a three-bay layout, one bay each for MSW, C&D, and household recycling (including cardboard) and a citizen drop off area. The size of the transfer station would be approximately 21,500 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 June 2021.					
Justification:					
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 75% 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.					
Impact if Cancelled or Delayed:					
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 2021 Capital Planning	
Project Title:	C&D Landfill Closure	Prior 2021 Costs:	\$	-	
Project Category:	Environmental Protection	FY 2021 Costs:	\$	150,000	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	9,784,355	
		Project Manager:	Operation Services Director		
		Responsible Department:	Operation Services		
Project Description:					
The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2019. There are state regulations and requirements on closing a landfill. Dewberry Engineers Inc. acts as the landfill engineers for the County and has provided cost estimates on the closure of the landfill. There is also an estimated \$133,333 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete.					
Justification:					
State requires closure of landfills no longer receiving waste.					
Impact if Cancelled or Delayed:					
State will impose fines and violations.					

Capital Budget Process

Culture and Recreation

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Brunswick Waterway Park	Prior 2021 Costs:	\$	4,025,583	
Project Category:	Culture & Recreation	FY 2021 Costs:	\$	-	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	1,318,500	
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks & Recreation		
Project Description:					
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).					
Justification:					
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.					
Impact if Cancelled or Delayed:					
Park is presently not open to the public.					

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Waccamaw Multiuse Facility Building	Prior 2021 Costs:	\$	311,000	
Project Category:	General Government	FY 2021 Costs:	\$	-	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	3,489,000	
		Project Manager:	Engineering Director		
		Responsible Department:	Engineering		
Project Description:					
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 house Brunswick Senior Resources, Brunswick County EMS, and Brunswick County Sheriff Office. The site has county water available. An onsite septic system will be required for the facility. The location is adjacent to Waccamaw Park and Waccamaw School.					
Justification:					
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.					
Impact if Cancelled or Delayed:					
Decreased level of service to the Waccamaw community					

Capital Budget Process

General Government

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Courthouse Renovations	Prior 2021 Costs:	\$	11,971,860	
Project Category:	General Government	FY 2021 Costs:	\$	1,600,000	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	-	
		Project Manager:	Engineering Project Manager		
		Responsible Department:	Engineering		
Project Description:					
Courthouse space needs 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. The project is fully designed with an estimated bid opening of January 16, 2020.					
Justification:					
Age of building; overcrowding; inefficiencies in use of existing space; programming for current and future growth					
Impact if Cancelled or Delayed:					
Continued overcrowding with potential unsafe conditions.					

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Complex Buildings & Renovation	Prior 2021 Costs:	\$	-	
Project Category:	General Government	FY 2021 Costs:	\$	-	
Project Type:	Capital Improvement	FY 2022-2025 Costs:	\$	10,000,000	
		Project Manager:	Engineering Project Manager		
		Responsible Department:	Engineering		
Project Description:					
A study will be conducted to analyze crowded conditions and best use of current facilities in 2021. Also consideration for new buildings versus continued renovations of old facilities.					
Justification:					
Evaluation of the existing county facilities to determine additional building and or renovation needs.					
Impact if Cancelled or Delayed:					
.					

Capital Budget Process

Water

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning	
Project Title:	Shalotte Water Transmission Main	Prior 2021 Costs:	\$	6,540,000
Project Category:	Transmission	FY 2021 Costs:	\$	-
Project Type:	Water Mains	FY 2022-2025 Costs:	\$	-
Project Description:		Project Manager:	Project Manager	
Installation of approximately 25,000 feet of 24" water main between Red Bug Rd. and BPS#6.		Responsible Department:	Utilities	
Justification:				
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 existing water main is the only main providing water south of Shalotte. Within the last ten years (most recently - 2017) this main has been compromised resulting in the entire south end of the County being out of water or having low pressure.				
Impact if Cancelled or Delayed:				
Due to the lack of transmission redundancy, there could be substantial economic impacts if the pipeline were comprised during the tourist season; significant impacts would occur at any time. Also, without the additional transmission capacity that this pipe will provide, as demands increase adequate pressures and fireflows will not be maintained during peak seasons.				

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning	
Project Title:	Utility Operations Center Expansion	Prior 2021 Costs:	\$	590,000
Project Category:	Building	FY 2021 Costs:	\$	-
Project Type:	Facilities	FY 2022-2025 Costs:	\$	-
Project Description:		Project Manager:	Construction Manager	
Expansion of office, administration and warehouse space at the Utility Operations Center. The office and administration expansion is anticipated to be approximately 3000 square feet of finished space and 4000 square feet of unfinished space for future expansion.		Responsible Department:	Utilities	
Justification:				
There currently is no additional room for offices in the Utility Operations Center Building. In FY 18, two offices and an overhead mezzanine for light storage were created using existing space. No more offices can be created without increasing the building footprint.				
Impact if Cancelled or Delayed:				
Currently, several employees share office space and this is not conducive to the type of work they perform. Multiple interruptions reduce efficiency. The utility continues to grow and needs additional space to do so.				

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
		Prior 2021 Costs:		\$	47,500,000
Project Title:	Northwest Water Plant Expansion	FY 2021 Costs:		\$	-
Project Category:	Capital Improvement	FY 2022-2025 Costs:		\$	-
Project Type:	Capacity Expansion	Project Manager:			CIP Manager
		Responsible Department:			Public Utilities
Project Description:					
Phase 3 will complete the expansion of the conventional capacity of the NWWTP from 24 mgd to 48 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 require the improvements to be sized up to produce additional conventionally treated water to achieve at least 36 mgd of LPRO treated water .					
Justification:					
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.					
Impact if Cancelled or Delayed:					
Water restrictions, outages, and construction moratoriums					

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
		Prior 2021 Costs:		\$	89,500,000
Project Title:	Northwest Water Plant Low Pressure Reverse Osmosis	FY 2021 Costs:		\$	-
Project Category:	Advanced Treatment	FY 2022-2025 Costs:		\$	-
Project Type:	Capital Improvement	Project Manager:			CIP Director
		Responsible Department:			Public Utilities
Project Description:					
Phase 3 will complete the expansion of the capacity of the NWWTP from 24 mgd to 36 mgd advanced treated LPRO water. 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 will produce at least 36 mgd of treated water.					
Justification:					
Phase 3 will complete the expansion of the capacity of the NWWTP from 24 mgd to 36 mgd advanced treated LPRO water. 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 will produce at least 36 mgd of treated water.					
Impact if Cancelled or Delayed:					
Water restrictions and public concerns of water quality.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning
Project Title:	54" LCFWSA Parallel Raw Water Main	Prior 2021 Costs:	\$ 28,683,127
Project Category:	Capital Improvement	FY 2021 Costs:	\$ -
Project Type:	Water Plant	FY 2022-2025 Costs:	\$ -
Project Description:		Project Manager:	Director/CFPUA
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 was originally estimated at \$2.6 million. The construction cost for 54" DIP was originally estimated at \$64.3 million for a total of \$66.9 million. Brunswick County's cost share is 63.415% (\$42,424,635 based on the original estimate). Bids received were favorable with the County's share of the \$41,942,323 project is now anticipated to be \$26,597,724.		Responsible Department:	Utilities
Justification:			
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.			
Impact if Cancelled or Delayed:			
No redundant source if existing pipeline is damaged. Water restrictions or water outages possible if not constructed.			

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning
Project Title:	Hwy 74/76 Water - Mintz Dr. to Old Maco	Prior 2021 Costs:	\$ 85,000
Project Category:	Capital Improvement	FY 2021 Costs:	\$ -
Project Type:	Water Main Extension	FY 2022-2025 Costs:	\$ -
Project Description:		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
Justification:			
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.			
Impact if Cancelled or Delayed:			
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.			

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning
Project Title:	<u>Southeast Area Improvements</u>	Prior 2021 Costs:	<u>\$ 50,550</u>
Project Category:	<u>Capital Improvement</u>	FY 2021 Costs:	<u>\$ -</u>
Project Type:	<u>Elevated Storage</u>	FY 2022-2025 Costs:	<u>\$ -</u>
		Project Manager:	<u>Water Project Manager</u>
		Responsible Department:	<u>Public Utilities</u>
Project Description:			
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.			
Justification:			
Improvements are needed to provide improved pressure and fireflow in the St. James/Sunset Harbor during the morning peak season flow period.			
Impact if Cancelled or Delayed:			
Continued lower pressure and reduced fire flow within the St. James/Sunset Harbor area during morning peak usage periods in the peak season (summer).			

County of Brunswick		Capital Project Request Report	For FY 2021 Capital Planning
Project Title:	<u>FY16 Top 7 and Apollo Water Mains</u>	Prior 2021 Costs:	<u>\$ 1,773,285</u>
Project Category:	<u>Capital Improvements</u>	FY 2021 Costs:	<u>\$ -</u>
Project Type:	<u>Water Mains</u>	FY 2022-2025 Costs:	<u>\$ -</u>
		Project Manager:	<u>Engineering Director</u>
		Responsible Department:	<u>Engineering</u>
Project Description:			
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 yet to be constructed.			
Justification:			
Increased level of service to the community with new water main construction; improved system hydraulics; increased customer base along with increased revenue.			
Impact if Cancelled or Delayed:			
Decreased level of service to the community; decreased system hydraulics; decreased customer base along with decreased revenue.			

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Hwy 74/76 Industrial Park Waterline Extension	Prior 2021 Costs:	\$	308,400	
Project Category:	Capital Improvement	FY 2021 Costs:	\$	1,852,025	
Project Type:	Water Main Extension	FY 2022-2025 Costs:	\$	2,643,103	
		Project Manager:	Project Manager		
		Responsible Department:	Utilities		
Project Description:					
This project (previously Phase 4) consists of a 0.5 MG water tank, hydrants, metering vault, and approximately 12,000 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. A grant in the amount of \$3,596,098 from the EDA has been applied for. The County will provide matching funds in the amount of \$899,030 for 20% of project cost. The grant includes \$30,000 to be used for Grant admin by the Brunswick County Business and Industry Development.					
Justification:					
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.					
Impact if Cancelled or Delayed:					
Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks which may affect county economic development; decreased water system hydraulics.					

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Northeast Brunswick Regional WWTP 2.5 MGD Expansion	Prior 2021 Costs:	\$	45,714,971	
Project Category:	Sewer	FY 2021 Costs:	\$	-	
Project Type:	Plant Capacity	FY 2022-2025 Costs:	\$	-	
		Project Manager:	CIP Manager		
		Responsible Department:	Public Utilities		
Project Description:					
Expansion of the Northeast Wastewater Treatment Plant by 2.5 MGD to a rated capacity of 4.975 MGD, and the corresponding transmission system upgrades (see separate projects) to meet the treatment capacity needs of Leland, Navassa, & H2GO.					
Justification:					
As the north end of the County continues to grow, Participants in the Northeast Regional WWT Facility need additional wastewater treatment and transmission capacity. The expansion will be funded by those who need the capacity (Leland, Navassa, & H2GO).					
Impact if Cancelled or Delayed:					
Moratoriums on new construction could be placed on the utilities by the NC DEQ.					

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Northeast Brunswick Regional East Transmission Main	Prior 2021 Costs:	\$	3,616,997	
Project Category:	Sewer	FY 2021 Costs:	\$	-	
Project Type:	Transmission	FY 2022-2025 Costs:	\$	-	
		Project Manager:	CIP Manager		
		Responsible Department:	Public Utilities		
Project Description:					
Transmission system upgrades to compliment expansion of the Northeast Wastewater Treatment Plant (separate project) to meet the treatment capacity needs of Leland, Navassa, & H2GO.					
Justification:					
As the north end of the County continues to grow, Participants in the Northeast Regional WWT Facility need additional wastewater treatment and transmission capacity. The expansion will be funded by those who need the capacity (Leland, Navassa, & H2GO).					
Impact if Cancelled or Delayed:					
Moratoriums on new construction could be placed on the utilities by the NC DEQ.					

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Northeast Brunswick Regional West Transmission Main	Prior 2021 Costs:	\$	2,891,839	
Project Category:	Sewer	FY 2021 Costs:	\$	-	
Project Type:	Transmission	FY 2022-2025 Costs:	\$	-	
		Project Manager:	CIP Manager		
		Responsible Department:	Public Utilities		
Project Description:					
Transmission system upgrades to compliment expansion of the Northeast Wastewater Treatment Plant (separate project) to meet the treatment capacity needs of Leland, Navassa, & H2GO.					
Justification:					
As the north end of the County continues to grow, Participants in the Northeast Regional WWT Facility need additional wastewater treatment and transmission capacity. The expansion will be funded by those who need the capacity (Leland, Navassa, & H2GO).					
Impact if Cancelled or Delayed:					
Moratoriums on new construction could be placed on the utilities by the NC DEQ.					

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Enterprise Funded Low Pressure Main Extension	Prior 2021 Costs:	\$	185,820	
Project Category:	Collection	FY 2021 Costs:	\$	-	
Project Type:	Main Extension	FY 2022-2025 Costs:	\$	2,070,000	
		Project Manager:	Project Coordinator		
		Responsible Department:	Utilities		
Project Description:					
The Enterprise Funded Low Pressure Main Extension Program is used to expand the customer base by extending low pressure sewer into platted areas where staff has determined that the improvements may be done cost-effectively. Potential projects are ranked based on an established rating system.					
Justification:					
A number of areas in the County were platted many years ago prior to sewer system availability and are not suitable for on-site wastewater treatment systems. This program opens up these areas for development and provides a benefit to the utility by helping to maintain rate stability .					

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Ocean Ridge Reclaimed Water Main	Prior 2021 Costs:	\$	-	
Project Category:	Capital Improvement	FY 2021 Costs:	\$	-	
Project Type:	Effluent reuse	FY 2022-2025 Costs:	\$	1,876,000	
		Project Manager:	Public Utilities Director		
		Responsible Department:	Public Utilities		
Project Description:					
This project will construct 10,500' of estimated 16" reclaimed PVC water main from the Ocean Isle Beach WRF to the entrance of the Ocean Ridge Development on Old Georgetown Rd (3.95 mgd capacity) and 4000' of estimated 8" reclaimed PVC water main from the Ocean Ridge entrance to the reclaimed water pond in the development to accommodate the 900,000 gpd of permitted reclaimed capacity. Hydraulic modeling will be performed to determine appropriate line sizing for future total effluent plant disposal of 5 mgd (current spray field capacity of 1,050,000 gpd).					
Justification:					
Per agreement with Ocean Isle Beach, the County is obligated to provide 550,000 gpd of additional reclaimed water disposal capacity when needed. This project will allow reclaimed water from the Ocean Isle Beach WRF to be pumped to Ocean Ridge for use on their golf courses. The County has an NC DENR permit and an agreement with Ocean Ridge Development for the disposal of up to 900,000 gpd at the Ocean Ridge Golf Courses.					
Impact if Cancelled or Delayed:					
Potential Notice of Violations from DEQ for inadequate disposal capacity.					

County of Brunswick		Capital Project Request Report		For FY 2020 Capital Planning	
Project Title:	Sea Trail WWTP Improvements	Prior 2021 Cost:	\$	-	
Project Category:	Capital Improvement	FY 2021 Cost:	\$	860,000	
Project Type:	Plant	FY 2022-2025 Cost:	\$	-	
		Project Manager:	Project Coordinator		
		Responsible Department:	Public Utilities		
Project Description:					
Line or replace Wet Well #1 that receives all influent flow, replace the influent piping with C-900 pipe to withstand corrosion from hydrogen sulfide, add a screening and grit removal system prior to Wet Well #1, and structural repairs to the equalization basin bulkhead. Deteriorated coatings, airline header, valves, and fabricated metals will be replaced.					
Justification:					
Wet Well #1 is severely deteriorated. In the past there have been multiple failures of floats and transducers associated with unscreened debris entering the station. Frequent washdown is necessary to break up the debris mats that form and cause operational issues. In 2017 a \$125,000 pump replacement was necessary due to debris in the waste stream. A portion of the equalization basin bulkhead collapsed earlier this year and been temporarily repaired.					
Impact if Cancelled or Delayed:					
DEQ Notice of Violations due to pump station and WWTP failure.					

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2021 Capital Planning	
Project Title:	Transmission System Upgrades	Prior 2021 Costs:	\$	-	
Project Category:	Capital Improvement	FY 2021 Costs:	\$	-	
Project Type:	Pump Station Upgrades	FY 2022-2025 Costs:	\$	1,250,000	
		Project Manager:	CIP Manager		
		Responsible Department:	Public Utilities		
Project Description:					
This project will construct a series of projects designed to increase the transmission system capacity, and expand the sewer transmission system to unsewered areas. The first project will be a re-pump station in the Calabash Road-Carolina Shores area @ Route 904 . A masterplan update will outline capacity and line size.					
Justification:					
As the flows increase in our transmission mains, a re-pump station or other improvements will be needed to provide additional transmission system capacity.					
Impact if Cancelled or Delayed:					
Inability to expand sewer into unsewered areas.					

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Environmental Protection</u>							
Transfer Station	\$731,651	\$4,974,985	\$ -	\$ -	\$ -	\$ -	\$5,706,639
C&D Landfill Closure	-	150,000	500,000	9,284,355	-	-	9,934,355
Total Environmental Health	731,651	5,124,958	500,000	9,284,355	-	-	15,640,994
<u>Culture & Recreation</u>							
Waccamaw Multiuse Facility Building	311,000	-	3,489,000	-	-	-	3,800,000
Brunswick Waterway Park	4,025,583	-	950,000	368,500	-	-	5,344,083
Smithville Park	-	-	1,000,000	-	-	-	1,000,000
Total Culture & Recreation	4,336,583	-	5,439,000	368,500	-	-	10,144,083
<u>General Government</u>							
Courthouse Renovations	11,971,860	1,600,000	-	-	-	-	13,571,860
Complex Buildings & Renovations	-	-	-	10,000,000	-	-	10,000,000
Total General Government	11,971,860	1,600,000	-	10,000,000	-	-	23,571,860
Total: County Capital Improvement Plan	\$17,040,097	\$6,724,985	\$5,939,000	\$19,652,855	\$ -	\$ -	\$49,356,937
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	13,089,597	6,724,985	550,000	9,352,855	-	-	29,717,437
Grant	450,500	-	300,000	300,000	-	-	1,050,000
To be Determined	-	-	-	10,000,000	-	-	10,000,000
Pay-Go	3,500,000	-	5,089,000	-	-	-	8,589,000
Total: County Capital Improvement Plan Sources	\$17,040,097	\$6,724,985	\$5,939,000	\$19,652,855	\$ -	\$ -	\$49,356,937

Capital Improvement Plan

Education Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,343,751	\$3,891,227	\$3,488,508	\$3,575,720	\$3,665,113	\$3,781,113	\$21,745,432
Annual Technology Projects	1,700,000	1,900,000	1,700,000	1,700,000	1,700,000	1,700,000	10,400,000
Astroturf Replacement Cycle set-aside (year1)	-	82,500	82,500	82,500	82,500	82,500	412,500
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	-	6,379,000	-	-	-	-	5,250,000
North Brunswick High 12 Classroom Addition	-	7,125,000	-	-	-	-	5,250,000
Waccamaw K-2 Building Replacement	-	4,922,484	-	-	-	-	3,320,000
Design Work for Bond Issue 2 projects – Advance on GO Bonds	4,145,359	-	-	-	-	-	4,145,359
Early College High School	-	-	1,500,000	22,200,000	-	-	23,700,000
District Wide Athletic, Interior and Exterior Building Improvements	25,405,000	22,646,973	-	30,131,000	-	-	78,182,973
Total: Education Capital Improvement Plan Uses	\$68,334,110	\$46,947,184	\$6,771,008	\$57,689,220	\$5,447,613	\$5,563,613	\$190,752,748
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	3,941,082	2,971,549	3,230,592	3,477,861	3,741,249	4,006,001	21,368,333
Ad Valorem Designated for K-12 School Capital Outlay	898,744	967,060	991,237	1,016,017	1,041,418	1,067,453	5,981,929
Ad Valorem Reserve Contingency	6,398,741	1,935,118	1,049,179	864,342	664,947	490,159	11,402,486
GO Funds Advanced for Design Work-2nd Issue	4,145,359	-	-	-	-	-	4,145,359
BOE Proposed Debt Proceeds (Bond Ref. 2016)	52,950,184	41,073,457	1,500,000	52,331,000	-	-	147,854,641
Total Education Capital Improvement Plan Sources	\$68,334,110	\$46,947,184	\$6,771,008	\$57,689,220	\$5,447,613	\$5,563,613	\$190,752,748
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	672,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,035,000
Grant Reimbursements to County	400,000	-	-	-	-	-	400,000
Total Airport Capital Improvement Plan Uses	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<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
Total Airport Capital Improvement Plan Sources	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000

Capital Improvement Plan

Water Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Water Capital Improvement Plan: Uses</u>							
Shallotte Water Transmission Main	\$6,540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,540,000
Utility Operations Center Expansion	590,000	-	-	-	-	-	590,000
Northwest Water Plant Expansion	47,500,000	-	-	-	-	-	47,500,000
Northwest Water Plant Low Pressure Reverse Osmosis Advanced Treatment	89,500,000	-	-	-	-	-	89,500,000
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Water – Mintz Dr to Old Maco	85,000	-	-	-	-	-	85,000
Southeast Area Improvements	50,550	-	-	-	-	-	50,550
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Hwy 74/76 Industrial Park Water	308,400	1,852,025	2,643,103	-	-	-	4,803,528
Transmission Improvements -NWWTP to Bell Swamp	-	-	600,000	-	-	-	600,000
Total Water Capital Improvement Plan	\$175,030,362	\$1,852,025	\$3,243,103	\$ -	\$ -	\$ -	\$180,125,490
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	8,176,835	899,030	-	-	-	-	9,075,865
Debt Proceeds	165,083,527	-	-	-	-	-	165,083,527
To be Determined	-	952,995	2,643,103	-	-	-	3,596,098
Pay Go	1,770,000	-	600,000	-	-	-	2,370,000
Total Water Capital Improvement Plan Uses	\$175,030,362	\$1,852,025	\$3,243,103	\$ -	\$ -	\$ -	\$180,125,490

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
NE Brunswick Regional WWTP Expansion	\$45,714,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$45,714,971
Northeast Brunswick Regional East Transmission Main	3,616,997	-	-	-	-	-	3,616,997
Northeast Brunswick Regional West Transmission Main	2,891,839	-	-	-	-	-	2,891,839
Sea Trail WWTP Improvements	-	860,000	-	-	-	-	860,000
Ocean Ridge Reclaimed Water Main	-	-	171,000	1,705,000	-	-	1,876,000
Enterprise Funded Low Pressure Main Extension	185,820	-	167,000	833,000	170,000	900,000	2,255,820
Transmission System Upgrades	-	-	-	-	114,000	1,136,000	1,250,000
Total Wastewater Capital Improvement Plan	\$52,409,627	\$860,000	\$338,000	\$2,538,000	\$284,000	\$2,036,000	\$58,465,627
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	185,820	860,000	167,000	347,180	-	-	1,560,000
Debt Proceeds	6,508,836	-	-	-	-	-	6,508,836
Other (Participants and NCDOT Reimb)	2,392,000	36,708,000	-	-	-	-	45,714,971
Pay-Go	-	-	171,000	2,190,820	284,000	2,036,000	4,681,820
Total Wastewater Capital Improvement Plan Uses	\$52,409,627	\$860,000	\$338,000	\$2,538,000	\$284,000	\$2,036,000	\$58,465,627

Brunswick County Facts

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2010	108,065	3,347,269	30,975	47.7	11,739	10.2%
2011	110,148	3,405,071	30,872	48.0	11,969	10.3%
2012	112,409	3,574,233	31,768	48.4	12,026	10.3%
2013	115,284	3,756,974	32,558	48.8	12,201	9.1%
2014	119,050	3,924,028	32,929	49.3	12,416	6.9%
2015	122,957	4,204,982	34,160	49.6	12,240	7.1%
2016	127,152	4,457,288	35,017	49.9	12,290	5.8%
2017	131,644	4,820,537	36,551	50.4	12,401	4.8%
2018	137,103	5,378,884	39,514	50.9	12,425	5.0%
2019	142,088	n/a	n/a	51.0	12,363	5.3%
2020	146,135	n/a	n/a	51.8	12,444	8.3%

Source:

- (1) State Data Center; projection as of June 30, 2020; annual estimates previous nine years
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System (20th day ADM)
- (4) North Carolina Employment Security Commission

Brunswick County Facts

Principal Property Taxpayers

Fiscal Year 2020

Taxpayer	Type of Business	2019 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 1,533,308,041	1	5.28%
Brunswick Electric Membership Corp.	Utility	196,962,887	2	0.68%
Archer Daniels Midland Co.	Industry	116,940,206	3	0.40%
Red Mountain Timber Co LLC	Timber	70,972,990	4	0.24%
Bald Head Island Ltd.	Developer	64,782,062	5	0.22%
Funston Land & Timber LLC	Timber	55,313,402	6	0.19%
Wal-Mart Real Estate Business Trust	Retail	39,321,856	7	0.14%
Piedmont Natural Gas Co. Inc.	Utility	35,146,598	8	0.12%
D R Horton Inc	Construction	27,922,680	9	0.10%
CPI USA North Carolina , LLC	Utility	24,903,505	10	0.09%
Totals		<u>\$ 2,165,574,227</u>		<u>7.46%</u>

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2020		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,853	1	3.55%
County of Brunswick	Local Government	1,143	2	2.19%
Wal-Mart Associates	Retail Chain	995	3	1.91%
Brunswick Novant Medical	Medical Care Facility	800	4	1.53%
Duke Power (formerly Progress Energy)	Utility	750	5	1.44%
Food Lion LLC	Grocery Chain	718	6	1.37%
Lowe's Food	Grocery Chain	611	7	1.17%
Brunswick Community College	Education	450	8	0.86%
Lowe's Home Centers	Retail Chain	329	9	0.63%
Dosher Memorial Hospital	Medical Care Facility	304	10	0.58%
Totals		7,953		15.23%

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 with a tax rate and fee schedule sufficient to support the formal expenditures and service policy levels 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

Financial Policies

available at the time of the annual budget process regarding the County's General Fund, Water Fund, and Wastewater Fund.

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 period of the new fiscal year.
- **Pay Scale and 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 comprehensive benefit package for employees. 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.

- 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.
- 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.
- 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).
- He/She may not transfer any appropriation from the balance of the Regular Contingency appropriation without approval of the Board of Commissioners.

Financial Policies

- 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, 2020 AND ENDING JUNE 30, 2021**

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, 2020 and ending June 30, 2021 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, 2020.

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	\$331,426
Administration	902,909
Human Resources	469,956
Finance	1,667,462
Tax Administration	4,641,088
Legal	687,956
Superior Judges Office	163,650
Clerk of Court	79,683
District Judges Office	700
Board of Elections	1,006,909
Register of Deeds	2,928,726
Management Information Systems	2,813,427
Fleet Services	1,375,263
Engineering	752,976
Operation Services	6,647,128
Non-Departmental	6,277,389
District Attorney's Office	48,000
Sheriff's Office	18,339,558
Law Enforcement Separation	184,329
Detention Center	10,416,977
Emergency Services	791,061
Emergency Medical Services	11,155,025
Fire Departments	60,000
Building/Fire Inspections and Central Permitting	2,530,934
Fire Inspections	580,988
Rescue Squads	331,800
Central Communications Center	3,571,772
Sheriff Animal Protective Services	1,177,024
Transportation Agencies	138,500
Solid Waste	18,090,346
Environmental Protection Agencies	257,087
Community Enforcement	268,333
Planning	867,071

County Budget Ordinances

Occupancy Tax	1,100,000
Cooperative Extension	627,998
Soil & Water	256,450
Economic Development Agencies	1,995,040
Veterans Services	220,639
Human Services Agencies	2,713,739
Brunswick County Schools	47,063,595
Brunswick Community College	4,634,100
Library	1,376,839
Parks and Recreation	3,205,496
Debt Service	15,550,908
Transfer to Other Funds	15,316,378
Contingency	<u>700,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$194,316,635**

2. REVENUES

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

Ad Valorem Taxes	\$144,312,368
Local Option Sales Taxes	21,430,183
Other Taxes & Licenses	4,006,300
Unrestricted Intergovernmental	1,000,000
Restricted Intergovernmental	1,882,775
Permits & Fees	7,313,110
Sales and Services	6,744,170
Investment Earnings	500,500
Other Revenue	3,026,059
Fund Balance Appropriated	<u>4,101,170</u>

TOTAL REVENUES - GENERAL FUND **\$194,316,635**

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>\$2,469,111</u>
--------------------------	--------------------

TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,469,111</u>
---	---------------------------

2. REVENUES

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

Restricted Intergovernmental	\$2,386,883
Sales and Services	23,900
Investment Earnings	150
Transfer from General Fund	<u>58,178</u>

TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,469,111</u>
---	---------------------------

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$6,195,434
Environmental Health	<u>1,942,230</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$8,137,664</u>
--	---------------------------

2. REVENUES

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

Restricted Intergovernmental	\$2,629,723
Sales and Service	845,050
Other Revenue	45,000
Fund Balance Appropriated	147,350
Transfer from General Fund	<u>4,470,541</u>

TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$8,137,664</u>
--	---------------------------

County Budget Ordinances

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	<u>\$16,470,297</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$16,470,297</u>

2. REVENUES

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

Restricted Intergovernmental	\$9,366,186
Sales and Service	91,000
Transfer from General Fund	<u>7,013,111</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$16,470,297</u>

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the Brunswick County Special Revenue Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$1,095,591</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,095,591</u>

2. REVENUES

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

Restricted Intergovernmental	\$799,291
Appropriated Fund Balance	<u>296,300</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,095,591</u>

B. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Register of Deeds-Technology Enhancement Fund:

Technology Reserve Fund	<u>\$209,463</u>
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$209,463</u>

2. REVENUES

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

Permits & Fees	\$181,000
Investment Earnings	9,000
Fund Balance Appropriated	<u>19,463</u>
TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$209,463</u>

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, 2020 and ending June 30, 2021.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,758,519
Northwest Water Treatment Plant	5,107,585
211 Water Treatment Plant	2,539,136
Water Distribution Division	3,790,863
Lower Cape Fear Water and Sewer Authority - Reimbursement	442,358
Customer Service Division	1,275,057
Instrumentation/Electrical Division	1,538,308
Construction Division	1,796,728
Water Debt Service	2,216,815
Transfer to Water Projects Fund Transfers Water Fund	<u>1,747,394</u>

TOTAL EXPENDITURES - WATER FUND **\$24,212,763**

2. REVENUES

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

Sales and Service	\$23,297,405
Other Revenue	660,358
Investment Earnings	<u>255,000</u>

TOTAL REVENUE - WATER FUND **\$24,212,763**

County Budget Ordinances

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$1,563,732
Collection Division	4,249,084
Construction Division	1,765,604
Northeast Regional Wastewater	1,281,000
Southwest Regional Wastewater	689,596
West Regional Wastewater	4,074,854
Ocean Isle Beach Wastewater	604,237
Wastewater Debt Service	<u>17,015,815</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$31,243,922**

2. REVENUES

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

Sales and Services	27,055,837
Other Revenue	40,000
Investment Earnings	125,000
Transfer from Wastewater Reserve	1,128,000
Expendable Net Assets Appropriated	<u>2,895,085</u>

TOTAL REVENUES - WASTEWATER FUND **\$31,243,922**

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, 2020 and ending June 30, 2021.

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	\$803,000
School ½ Cent Sales Tax	<u>2,971,548</u>
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$3,774,548</u>

2. REVENUES

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

Transfer from General Fund	<u>\$3,774,548</u>
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$3,774,548</u>

County Budget Ordinances

C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Project Designations	\$1,747,394
----------------------	-------------

TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$1,747,394</u>
--	---------------------------

2. REVENUES

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

Transfer from Water Fund	<u>\$1,747,394</u>
--------------------------	--------------------

TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND	<u>\$1,747,394</u>
---	---------------------------

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

NE Regional Capital & Replacement Fund	\$(1,128,000)
Transfer to Wastewater Fund	<u>1,128,000</u>

TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ -</u>
---	--------------------

2. REVENUES

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

Transfer from Wastewater Fund	<u>\$ -</u>
-------------------------------	-------------

TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ -</u>
--	--------------------

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 \$3,841,378 for eleven months and \$3,841,377 for one month for a total of \$46,096,535.

(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 \$80,589 for eleven months and \$80,851 for one month for a total of \$967,060.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$803,000 of prior year excess ad valorem estimated collections.

(d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$5,251,444 estimated required local option sales tax reserve and \$800,000 in lottery proceeds less limited obligation debt service of \$3,079,896 related to Cedar Grove Middle School, Town Creek Elementary School, North Brunswick High School Addition and the Waccamaw multi-purpose facility for a transfer to the School Capital Project of \$2,971,548 for Categories I, II, and III Capital Outlay.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories I, II and III on a reimbursement of expenditures basis \$1,935,118 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 \$246,550 (130), Plant Operations \$1,897,022 (610), and Plant Maintenance \$1,085,226 (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 \$444,017 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$175,942 (510), and Capital Outlay \$350,000 (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 15th 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 15th and January 15th and tuitions scholarships awarded not to exceed \$300,000 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 \$1,275.68. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,030.42. 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 \$144,646. 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 \$99,008. 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, 2020 and ending June 30, 2021 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, 2020.

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 2021 through 2025 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Environmental Protection</u>							
Transfer Station	\$731,651	\$4,974,985	\$ -	\$ -	\$ -	\$ -	\$5,706,639
C&D Landfill Closure	-	150,000	500,000	9,284,355	-	-	9,934,355
Total Environmental Health	731,651	5,124,985	500,000	9,284,355	-	-	15,640,994
<u>Culture & Recreation</u>							
Brunswick Waterway Park	4,025,583	-	950,000	368,500	-	-	5,344,083
Waccamaw Multiuse Facility Building	311,000	-	3,489,000	-	-	-	3,800,000
Smithville Park	-	-	1,000,000	-	-	-	1,000,000
Total Culture & Recreation	4,336,583	-	5,439,000	368,500	-	-	10,144,083
<u>General Government</u>							
Courthouse Renovations	11,971,860	1,600,000	-	-	-	-	13,571,860
<u>Complex Buildings and Renovations</u>	-	-	-	10,000,000	-	-	10,000,000
Total General Government	11,971,860	1,600,000	-	10,000,000	-	-	23,571,860
Total: County Capital Improvement Plan	\$17,040,097	\$6,724,985	\$5,939,000	\$19,652,855	\$ -	\$ -	\$49,356,937
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	13,089,597	6,724,985	550,000	9,352,855	-	-	29,717,437
Grant	450,500	-	300,000	300,000	-	-	1,050,000
To be Determined	-	-	-	10,000,000	-	-	10,000,000
Pay-Go	3,500,000	-	5,089,000	-	-	-	8,589,000
Total: County Capital Improvement Plan Sources	\$17,040,097	\$6,724,985	\$5,939,000	\$19,652,855	\$ -	\$ -	\$49,356,937

County Budget Ordinances

Education Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,343,751	\$3,891,227	\$3,488,508	\$3,575,720	\$3,665,1134	\$3,781,113	\$21,745,432
Annual Technology Projects	1,700,000	1,900,000	1,700,000	1,700,000	1,700,000	1,700,000	10,400,000
Astoturf Replacement Cycle Set-Aside Yr1	-	82,500	82,500	82,500	82,500	82,500	412,500
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	-	6,379,000	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	-	7,125,000	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	-	4,922,484	-	-	-	-	4,922,484
Design Work for Bond Issue 2 projects	4,145,359	-	-	-	-	-	4,145,359
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	22,646,973	-	30,131,000	-	-	78,182,973
Total: Education Capital Improvement Plan Uses	\$68,334,110	\$46,947,184	\$6,771,008	\$57,689,220	\$5,447,613	\$5,563,613	\$190,752,748
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	3,941,082	2,971,549	3,230,592	3,477,861	3,741,248	4,006,001	22,368,333
Ad Valorem Designated for K-12 School Capital Outlay	898,744	967,060	991,237	1,016,017	1,041,418	1,067,453	5,981,929
Ad Valorem Reserve Contingency	6,398,741	1,935,118	1,049,179	864,342	664,947	490,159	11,402,486
GO Funds Advanced for Design Work – 2 nd bond issue	4,145,359	-	-	-	-	-	4,145,359
BOE Proposed Debt Proceeds (Bond Ref. 2016)	52,950,184	41,073,457	1,500,000	52,331,000	-	-	147,854,641
Total Education Capital Improvement Plan Sources	\$68,334,110	\$46,947,184	\$6,771,008	\$57,689,220	\$5,447,613	\$5,563,613	\$190,752,748
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	672,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,035,000
Grant Reimbursements to County	400,000	-	-	-	-	-	400,000
Total Airport Capital Improvement Plan Uses	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<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
Total Airport Capital Improvement Plan Sources	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000

County Budget Ordinances

Water Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Water Capital Improvement Plan: Uses</u>							
Shallotte Water Transmission Main	\$6,540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,540,000
Utility Operations Center Expansion	590,000	-	-	-	-	-	590,000
Northwest Water Plant Expansion	47,500,000	-	-	-	-	-	47,500,000
Northwest Water Plant Low Pressure Reverse Osmosis Advanced Treatment	89,500,000	-	-	-	-	-	89,500,000
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Water – Mintz Dr to Old Maco	85,000	-	-	-	-	-	85,000
Southeast Area Improvements	50,550	-	-	-	-	-	50,550
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Hwy 74/76 Industrial Park Waterline Extension	308,400	1,852,025	2,643,103	-	-	-	4,803,528
Transmission Improvements-NWWTP to Bell Swamp	-	-	600,000	-	-	-	600,000
Total Water Capital Improvement Plan	\$175,030,362	\$1,852,025	\$3,243,103	\$ -	\$ -	\$ -	\$180,125,490
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	8,176,835	899,030	-	-	-	-	9,075,865
Debt Proceeds	165,083,527	-	-	-	-	-	165,083,527
Grant	-	952,995	2,643,103	-	-	-	3,596,098
Pay Go	1,770,000	-	600,000	-	-	-	2,370,000
Total Water Capital Improvement Plan Uses	\$175,030,362	\$1,852,025	\$3,243,103	\$ -	\$ -	\$ -	\$180,125,490

County Budget Ordinances

Wastewater Capital Improvement Plan: Projects	Prior to FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	FY2025	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
NE Brunswick Regional WWTP Expansion	\$45,714,971	\$ -	\$ -	\$ -	\$ -	\$ -	45,714,971
NE Brunswick Regional East Transmission Main	3,616,997	-	-	-	-	-	3,616,997
NE Brunswick Regional West Transmission Main	2,891,839	-	-	-	-	-	2,891,839
Enterprise Funded Low Pressure Main Extension	185,820	-	167,000	833,000	170,000	900,000	2,255,820
Ocean Ridge Reclaimed Water Main	-	-	171,000	1,705,000	-	-	1,876,000
Sea Trail WWTP Improvements	-	860,000	-	-	-	-	860,000
Transmission System Upgrades	-	-	-	-	114,000	1,136,000	1,250,000
Total Wastewater Capital Improvement Plan	\$52,409,627	\$860,000	\$338,000	\$2,538,000	\$284,000	\$2,036,000	\$58,465,627
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	185,820	860,000	167,000	347,180	-	-	1,560,000
Debt Proceeds	6,508,836	-	-	-	-	-	6,508,836
Other (Participants and NCDOT Reimb)	45,714,971	-	-	-	-	-	45,714,971
Pay Go	-	-	171,000	2,190,820	284,000	2,036,000	4,681,820
Total Wastewater Capital Improvement Plan Uses	\$52,409,627	\$860,000	\$338,000	\$2,538,000	\$284,000	\$2,036,000	\$58,465,627

County Budget Ordinances

The following fees and rates are hereby adopted:

Type of	Rate or Fee	Rate or Fee
Building Inspections and Central Permitting:		
Working without permit		Double Permit Fee or \$200 minimum
Accessory Structure > 400 sq. ft.		Sq. Ft. x ICC Matrix U VB x .006
Solid Waste:		
Mulch for Commercial Customers		\$3 per ton
Health Department:		
57061 Destroy vag lesions, simple	\$	130.00
57061 FP Destroy vag lesions, simple		130.00
58300 FP Insert intrauterine device		130.00
58300 Insert intrauterine device		130.00
58301 FP Remove intrauterine device		150.00
58301 Remove intrauterine device		150.00
90636 Hep a/hep b vacc, adult im		120.00
90651 Human Papillomavirus types 6,11,16,18,31,33,45,52,58 nonvalent (9vHPV) or 3 dose schedule for intramuscular use		255.00
90662 Influenza virus vaccine, split virus, preservative free, enhanced immunogenicity via increased antigen content for intramuscular use		60.00
90670 Pneumococcal conjugate vaccine, 13 valent, for intramuscular use		210.00
90681 Rotavirus vaccine, human, attenuated, 2 dose schedule, live, for oral use		140.00
90682 Influenza virus vaccine, quadrivalent (RIV4) derived from recombinant DNA		60.00
90688 Influenza virus vaccine, quadrivalent split virus, when administered to individuals 3 years and older, for intramuscular use		20.00
90702 Dt vaccine <7, im		60.00
90707 Mmr vaccine, sc		90.00
90710 MmrV vaccine, sc		240.00
90713 Poliovirus, ipv, sc/im		40.00
90716 Chicken pox vaccine, sc		150.00
90732 Pneumococcal vaccine		120.00
90734 Meningococcal vaccine, im		145.00
90738 Japanese Encephalitis		310.00
90744 Hepb vacc ped/adol 3 dose im		30.00
90750 Zoster (shingles) vaccine (HZV), recombinant, sub-unit, adjuvanted for intramuscular injection		170.00

County Budget Ordinances

Health Department continued:

97804 Medical nutrition, group	20.00
99201 Office or other outpatient visit for the evaluation and management of a new patient which requires these 3 components: a problem focused history, a problem focused examination and straightforward decision making	65.00
99202 FP Office or other outpatient visit for the evaluation and management for a new patient which requires these 3 components: expanded problem focused history, expanded problem focused examination, and straightforward decision making	100.00
99202 Office or other outpatient visit for the evaluation and management for a new patient which requires these 3 components: expanded problem focused history, expanded problem focused examination, and straightforward decision making	100.00
99203 Office or other outpatient visit for the evaluation and management for a new patient which requires these 3 components: detailed history, detailed examination and medical decision makings of low complexity	145.00
99204 Office or other outpatient visit for the evaluation and management for a new patient which requires these 3 components: comprehensive history, comprehensive examination and medical decision making of moderate complexity	210.00
99205 Office or other outpatient visit for the evaluation and management for a new patient which requires these 3 components: comprehensive history, comprehensive examination and medical decision making of high complexity	315.00
99211 FP Office or other outpatient visit for the evaluation and management of an established patient, that may not require the presence of a physician or other qualified health professional, usually the presenting problem(s) are minimal, typically 5 minutes	45.00
99211 Office or other outpatient visit for the evaluation and management of an established patient, that may not require the presence of a physician or other qualified health professional, usually the presenting problem(s) are minimal, typically 5 minutes	45.00
99215 FP Office or other outpatient visit for the evaluation and management of an established patient, which requires at least 2 of these 3 components: comprehensive history, comprehensive examination, or medical decision making of high complexity	210.00
99215 Office or other outpatient visit for the evaluation and management of an established patient, which requires at least 2 of these 3 components: comprehensive history, comprehensive examination, or medical decision making of high complexity	210.00
99383 FP Prev visit, new, age 5-11	160.00
99383 EP Prev visit, new, age 5-11	160.00
99383 Prev visit, new, age	160.00
99384 FP Prev visit, new, age 12-17	180.00
99384 EP Prev visit, new, age 12-17	180.00
99384 Prev visit, new, age 12-17	180.00
99385 FP Prev visit, new, age 18-39	180.00
99385 EP Prev visit, new, age 18-39	180.00
99385 Prev visit, new, age 18-39	180.00
99386 FP Prev visit, new, age 40-64	210.00
99386 Prev visit, new, age 40-64	210.00
99393 FP Prev visit, est, age 5-11	130.00
99393 EP Prev visit, est, age 5-11	130.00
99393 Prev visit, est, age 5-11	130.00
99394 FP Prev visit, est, age 12-17	150.00
99394 EP Prev visit, est, age 12-17	150.00
99394 Prev visit, est, age 12-17	150.00

County Budget Ordinances

Health Department continued:

99395 FP Prev visit, est, age 18-39	150.00
99395 EP Prev visit, est, age 18-39	150.00
99395 Prev visit, est, age 18-39	150.00
99396 FP Prev visit, est, age 40-64	170.00
99396 Prev visit, est, age	170.00
G0108 Diab manage trn per indiv	30.00
G0109 Diab manage trn ind/group	20.00
J1050 Injection, medroxyprogesterone acetate	0.58
J7297 Levonorgestrel iu 52mg 3 yr	780.00
J7298 Mirena	980.00
J7300 FP Intraut copper contraceptive	250.00
J7300 Intraut copper contraceptive	910.00
J7307 Etonogestrel (contraceptive) implant system, including implant and supplies	1,000.00
J7297 FP Levonorgestrel IUD 52 mg 3yr	100.00
46900 Destruction lesions	215.00
46924 Destruction lesions	510.00
54056 Cryosurgery lesions	140.00
54065 Destruction lesions	230.00
56501 Destroy vulva lesions	140.00
56515 Destroy vulva lesions	240.00
57065 Destroy vag lesions, complex	210.00
86769 Antibody; severe acute respiratory syn. coronavirus 2 (SARS-CoV-2) (coronavirus [COVID-19])	50.00
87635 Infectious agent detection by nucleic acid (DNA or RNA) Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]), amplified probe technique	55.00
99441 Physician Telephone patient svc, 5-10 min of med disc.	15.00
99442 Physician Telephone patient svc, 11-20 min of med disc.	30.00
99443 Physician Telephone patient svc, 21-30 min of med disc.	45.00
99446 Tele. or internet asses and manage svc provided 5-10 min	25.00
99447 Tele. or internet asses and manage svc provided 11-20 min	50.00
99448 Tele. or internet asses and manage svc provided 21-30 min	75.00

Environmental Health:

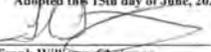
LSS Option Permit	30% of the set rate for IP and CA Permit
-------------------	--

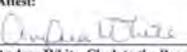
Water:

Wholesale & Industrial rate based on May PPI	\$ 2.89
--	---------

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

Adopted this 15th day of June, 2020.

Adopted this 15th day of June, 2020

 Frank Williams, Chairman
 Brunswick County Board of Commissioners

Attest:

 Andrea White, Clerk to the Board



GLOSSARY

Alcohol Beverage Commission (ABC) - the Commission works with its members to promote responsible alcohol sales through control, promote high levels of service, and generate revenue for North Carolina communities.

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.

Adopted Budget - the budget as adopted by the Board of Commissioners and enacted on July 1 of the fiscal year.

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.

Allocate - to set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

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.

ARRA - American Recovery and Reinvestment Act, commonly referred to as the stimulus or the Recovery Act.

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

Assessment - the total value of real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying taxes.

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

Authority - a public agency which performs a specific function and is usually financed by fees or service charges. The agency could be independent from government but rely on government for financial support.

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.

GLOSSARY

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 Issue - the sale of government bonds as a means of borrowing money

Bond Rating - the level of credit risk as evaluated by a bond company associated with the County's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the County's bond rating, the lower the interest rate to the County on projects financed with bonds.

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

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 Message - a written overview of the proposed budget from the County Manager to the Board of Commissioners that discusses the major budget items and the County's present and future financial condition.

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.

Business Plan - a plan that identifies what a department wants to accomplish, how that organization is going to do it, the resources or costs it will require, and the measures to determine if the outcomes are accomplished.

CADD - Computer Aided Drafting Design system.

GLOSSARY

Calendar Year (CY) - 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.

Cardiopulmonary Resuscitation (CPR): a technique used in emergency such as a heart attack or drowning when someone's breathing or heartbeat has stopped.

CARES Act - Coronavirus Aid, Relief and Economic Security Act; \$2.2 trillion package from the Federal Government to help businesses, workers, and health care systems negatively effected by the coronavirus.

Cash Basis - a basis of accounting in which transactions are recognized only when cash is increased or decreased.

Clerk to the Board - the Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files, and coordinates the Commissioners' schedules

Comprehensive Annual Financial Report (CAFR) - represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies, and all other parties interested in the financial affairs of the county. The CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

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.

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

Coronavirus - a family of viruses, some of which cause disease in people and animals, named for crownlike spikes on their surfaces.

COVID-19 - Coronavirus Disease 2019, the disease observed in humans caused by the SARS-CoV-2 virus.

Current Budget - represents the budget of the fiscal year in which the county is presently operating.

GLOSSARY

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

Debt - money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

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.

Department Goal - a strategic result or achievement that the department plans to obtain.

Depreciation - the decrease in value due to wear and tear of property.

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.

Division - a functional unit within a County department.

Emergency Operations Plan (EOP) - 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.

Excise Tax - a tax, similar to a sales tax, imposed on the sale of property.

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

Fiscal year (FY) - 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.

GLOSSARY

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.

Fringe Benefits - for budgeting purposes, fringe benefits include employer payments for items such as Social Security, Medicare, retirement, group health and life insurance, dental insurance, and workers compensation.

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

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

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

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

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

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

Geographic Information Systems (GIS) - 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.

Government Finance Officers Association (GFOA) - the GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Funds - funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a current financial resources focus. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

GLOSSARY

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

HR - Human Resources Department.

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.

Investment Earnings - Earnings earned, usually interest, on County investments.

Key Measures - important performance indicators of workload, efficiency or effectiveness identified by departments.

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

Levy - the amount of tax, service charges, and assessments imposed by a government.

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

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

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.

GLOSSARY

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.

Personal Property - all non-household personal value such as automobiles, boats, etc., and all noninventory business items such as equipment, vehicles, materials, and supplies.

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.

Reserve - an account used either to set aside budgeted revenues that are not required for expenditures in the current budget year, or to earmark revenues for a specific future purpose.

Revenues - sources of income financing the operations of government.

GLOSSARY

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 Assessment - A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those specific properties.

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.

Statute - a law enacted by the state legislature.

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.

Taxing Authority - when a legislative body has the legal ability to impose a tax on its citizens.

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

Trend - a pattern that emerges from multiple units of data over time.

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.

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.

Unincorporated Area - area of the county that is not part of any municipality.

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

GLOSSARY

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

Working Capital - the amount of current assets that is in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.