



BRUNSWICK COUNTY

ADOPTED BUDGET

Fiscal Year 2025 - 2026

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 brunswickcountync.gov



Brunswick County Approved Budget

Fiscal Year 2025-2026

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Pat Sykes, Member
Frank Williams, Member

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Introductory Section

Mission, Vision, and Core Values.....8

Distinguished Budget Presentation Award9

County Profile10

County Manager’s Budget Message.....14

County Budget Ordinances.....32

Guide to the Budget Document53

Planning Process.....55

Budget Process59

Budget Calendar61

Budget Structure62

Budget Control and Amendments.....65

Basis of Budgeting and Accounting66

Total Revenues by Fund67

Total Revenues by Source (all funds)68

Total Expenditures by Function (all funds).....69

Approved Tax Levy Distribution70

General Fund – Changes in Fund Balance72

Special Revenue Funds – Changes in Fund Balance73

Enterprise Funds – Changes in Fund Balance74

Revenue Highlights75

Expenditure Highlights83

Schedule of Interfund Transfers.....91

Personnel Summary (FTE) by Department.....93

Personnel Changes Summary95

County Organizational Chart99

General Fund

General Fund Revenue Summary.....100

General Fund Expenditure Summary103

General Government

General Government Budget Summary 110

Board of Elections..... 111

Communications.....114

County Administration 119

Court Facilities 123

Finance 124

Governing Body 128

Human Resources..... 131

Legal 133

Register of Deeds..... 137

Tax Administration 140

Contingency 142

Central Services

Central Services Budget Summary	146
Engineering	147
Fleet Services	151
Information Technology	153
Operation Services	158
Non-Departmental	161

Public Safety

Public Safety Budget Summary	164
Building Inspections and Central Permitting, Fire Inspections.....	165
Community Paramedicine	169
District Attorney	171
Emergency Management	172
Emergency Medical Services	176
Public Defender’s Office	180
Sheriff’s Office, Detention Center, Central Communications, Animal Protective Services.....	181
Other Agencies - Fire and Rescue	187

Transportation

Transportation Budget Summary.....	190
Cape Fear Regional Jetport.....	190
Odell Williamson Municipal Airport	190

Environmental Protection

Environmental Protection Budget Summary.....	194
Solid Waste	195
Forestry.....	197

Economic & Physical Development

Economic & Physical Development Budget Summary	200
Cooperative Extension.....	201
Brunswick County Occupancy Tax.....	205
Planning & Community Enforcement.....	206
Public Housing	211
Soil and Water	214
Economic Development Other	218

Human Services

Human Services Budget Summary	222
Health Services	223
Social Services.....	226
Veterans Services	231
Human Services Other Agencies	235

Education

Education Budget Summary	238
Brunswick Community College	239
Brunswick County Schools	241

Culture and Recreation

Culture and Recreation Budget Summary	246
Library	247
Parks and Recreation	252

Governmental Debt Service

General Debt Service	258
Schedule of Debt	262
Legal Debt Margin	263

Special Revenue Funds

Emergency Telephone System Fund	266
Register of Deeds Technology Enhancement Fund	267
National Opioid Settlement Fund	268

Enterprise Funds

Public Utilities	272
Water Debt Service	280
Wastewater Debt Service	281
Schedule of Debt	282

Long Range Financial Plan

Planning for the Fiscal Horizon	286
Capital Budget Process	292
Capital Improvement Plan	294
Capital Projects by Function	300

Appendix

Brunswick County Facts	324
Financial Policies	326
Investment and Portfolio Policies	332
American Rescue Plan Act (ARPA) Funding	335
National Opioid Settlement Funding	340
Additional Resources	343
Glossary	345



INTRODUCTORY SECTION





FY23-FY27 STRATEGIC PLAN

*Adopted Nov. 15, 2021
Amended Nov. 21, 2022, and
Nov. 18, 2024*

Our Mission

We provide the highest level of service to support an active, dynamic, and thriving community. In cooperation with our local and regional partners, we collaborate to provide responsive and efficient services that support and advance the development of our community’s educational, recreational, and economic prosperity.

Our Vision

Brunswick County is a prosperous, vibrant, and forward-thinking community that offers opportunities to enhance and sustain the highest quality of life for residents.

Our Values



RESPECT

We treat our residents and one another with the highest regard for dignity and courtesy. We are dedicated to the protection and preservation of our residents’ personal rights and freedoms at every level of government. We exemplify the dedication, efficiency, and effectiveness recognized as exceptional customer service qualities.



INTEGRITY

We strive to be honest and transparent in all that we do. We provide accurate information and guidance to strengthen positive relationships between residents and their county government.



COLLABORATION

We are open-minded and welcoming to new ideas and diverse perspectives. We engage and foster strong, long-lasting partnerships to expand our opportunities for feedback and representation in our decisions and actions.



ACCOUNTABILITY

We honor the authority entrusted to us to serve and protect our residents and preserve our natural and fiscal resources through ethical and responsible stewardship.



INNOVATIVE

We are a goal-oriented and future-driven community that seeks out and rewards thoughtful and industrious means to improve service quality and delivery both effectively and affordably.

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 01, 2024

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Brunswick County, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

COUNTY PROFILE

NORTH CAROLINA

Population: 11.1 million**



BRUNSWICK COUNTY

Established March 9, 1764



No. 1

Fastest Growing NC County*

175,047

Population**

No. 6

Largest NC County by Land Area

846

Square Miles

Sources: *U.S. Census Bureau, **NC Office of State Budget & Management

Brunswick County, founded in 1764 by the North Carolina General Assembly, is in the southeastern corner of the state's coastal plains region. As is typical of coastal plains, the typography is characterized by flatlands with soil compression of sand and sandy 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 175,047, which has grown by over 44% since 2016. Brunswick County is the sixth-largest county in the State, with an area of 846 square miles. Brunswick County is primarily rural, with nineteen small municipalities, two sanitary districts, and two water and sewer authorities located throughout the County. The County seat is located near Bolivia, in the approximate geographic center of the County.

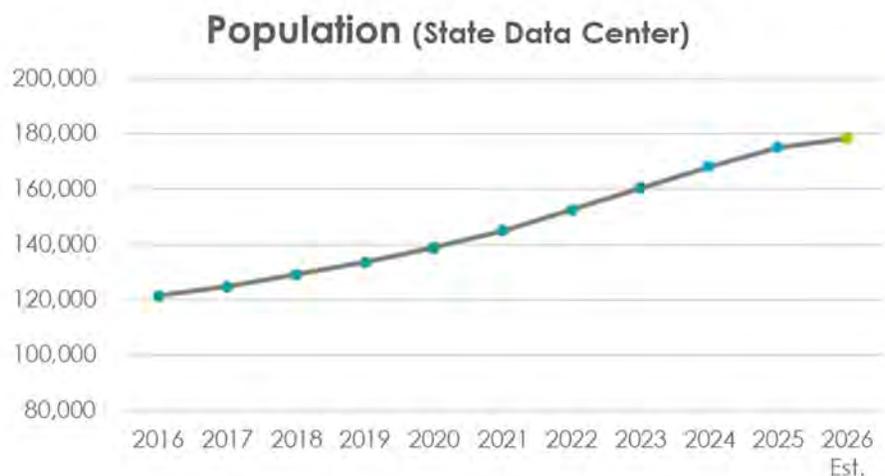
The County is governed by a Board of Commissioners (the “Board”), consisting of five members elected on a partisan basis. Commissioners run from and represent districts but are elected at large for four-year staggered terms in November of even-numbered years. The Board takes office on the first Monday in December following each election. The Board elects a chairman and a vice chairman from among its members. The principal duties of the Board include the adoption of the annual budget, setting the annual property tax rate, and appointing various officials (County Manager, County Attorney, Clerk to the Board, and members of County boards and commissions). Additionally, the Board can adopt policies governing the County's operation, plan for County needs, and enact local ordinances. The Board also has the authority to call bond referenda, enter into contracts, and establish new programs and departments.

Like most counties in the State, Brunswick County operates under a Council/Manager form of government. The manager, appointed by the Board, serves at its pleasure. The County is committed to providing a broad range of services, including public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. These services are a testament to the county's dedication to the well-being and prosperity of its residents.

The information in the budget is best understood when considered within the broader context of Brunswick County's unique environment.

In recent years, Brunswick County has experienced significant growth in its permanent population. The current year growth in the county is 4.7%, ranked 1st in the state and 6th in the country for growth in 2025. The permanent population grew at an average annual rate of approximately 4.0 percent over the last decade.

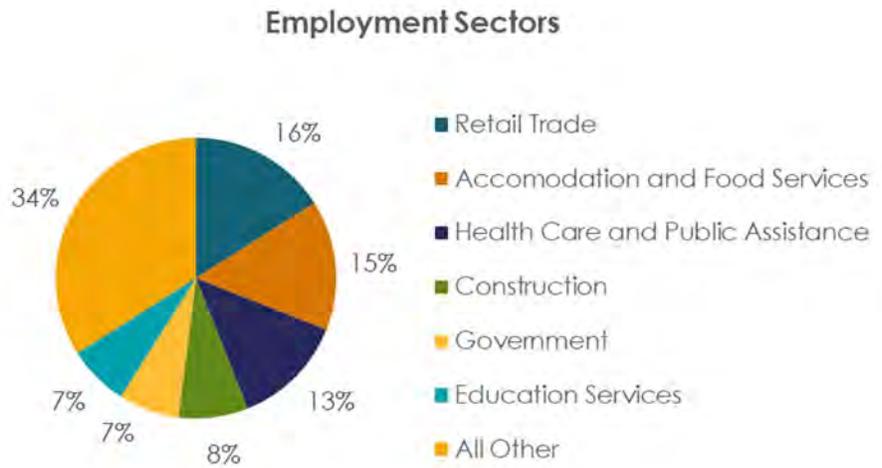
The County's diversified economy is based primarily on tourism, manufacturing, retail, and construction. Our existing industries continue to expand, adding many new jobs to the County. Tourism contributions include permanent and secondary housing development, increased retail sales, employment opportunities, and demand for



potable water and wastewater collection and treatment services. Retail development has continued to gain momentum with the completion and planning of new shopping centers near St. James, Supply, Shallotte, and

Leland, as well as the expansion of stores within existing 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 approximately 16% of the workforce. In comparison, accommodation and food services account for 15%, health care and social assistance for 13%, construction for 8%, government for 7%, educational services for 7%, administrative and waste services for 5%, manufacturing for 4%, arts and entertainment for 4%, professional for 4%, transportation for 3%, utilities for 3%, and real estate for 3%. The remaining 8% comprise various other employment sectors.



Brunswick County is becoming the golf capital of the State of North Carolina. The county boasts more than 30 state-of-the-art golf courses, many of which are accompanied by residential and commercial development.

Brunswick County continues to see strong, consistent economic growth and development. From 2024 to 2025, Brunswick County’s business investment increased by \$80,815,154, representing a 3.2 percent increase. Two new industries recently announced their decision to locate in Brunswick County. In January 2025, Akron Pharma purchased the former ITI Building located in the Leland Innovation Park. Akron plans to utilize the facility in Phase I for a distribution and call center, estimating that it will employ between 25 and 30 new hires and incur approximately \$3 million in capital investment. US MgO announced plans to purchase approximately 22 acres from Brunswick County in April 2025 for the construction of manufacturing, laboratory, and warehousing space. This property is in the Leland Innovation Park. US MgO projects a capital investment of \$5-\$10 million and the creation of 50-150 new jobs.

Brunswick County continues marketing two large industrial parks. The International Logistics Park of North Carolina (ILPNC) and the Mid Atlantic Industrial Rail Park (MAIRP) are 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 water, wastewater, and fiber optics services. Recently, the International Commerce Center, a privately developed spec building, completed a 136,000-square-foot expansion, allowing TriTech Forensics to expand its facility by 50,000 square feet. The remaining 86,000 square feet are currently available for new business growth. A second spec building is proposed on Lot 2 for the construction of a 265,000 square-foot building with expansion possibilities of up to 44,000 square feet. The MAIRP also has sewer and water service and can provide natural gas. CSX Transportation serves the park with rail and has recognized the Mid Atlantic Industrial Park as one of twenty-three sites designated as a “CSXSelect Site” in their system. In 2023, the Brunswick County Board of Commissioners agreed to purchase 567.32 acres at the Mid-Atlantic Industrial Rail Park for economic development purposes. Approximately 155 acres will be utilized by Epsilon Advanced Materials, and Brunswick County will have control over the remaining 412 for future industrial projects. With the announcement of Epsilon Advanced Materials, Golden LEAF Foundation has committed \$3 million to assist with the construction of a 1-million-gallon

water storage tank on-site, including the extension of a 16-inch main water line under US Highways 74/76. An application has also been submitted to the US Economic Development Agency (EDA) for potential \$2 million in funding to help close the gap for this upgrade. Brunswick County received “Notice of Further Consideration” from EDA signifying a positive response. We are still waiting for a formal award from EDA. The State of North Carolina has also committed \$1 million from the State’s CDBG allocation to assist with the internal extension of water and wastewater to serve Epsilon and future users in the park. Plans are underway for the NC Department of Transportation to construct, own, and maintain an access road to serve Epsilon, including access improvements along US Highways 74/76. Preliminary plans are underway to extend rail service into the Mid-Atlantic Industrial Rail Park. Samet Corporation, a private developer of industrial properties, plans to construct a second building on Cedar Hill Road, adding 158,760 square feet of available industrial space.

Brunswick County has submitted buildings and sites to 124 potential new companies during FY 2025. This is consistent with the submissions from the previous year. There are currently 69 new companies reviewing Brunswick County, and 23 have visited a site in the county. Brunswick County has also experienced an increase in its labor force, rising from 62,177 in June 2024 to 66,458 in June 2025, representing an approximate 6.9 percent increase.

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.



County Manager's Budget Message



BRUNSWICK COUNTY

May 19, 2025

Brunswick County Board of Commissioners:

Thank you for the opportunity to present the recommended budget for Fiscal Year (FY) 2025-2026. This document is the product of an annual process to align Brunswick County's public resources with the Commissioners' identified goals in the County's Strategic Plan. Our entire Leadership Team and countless staff members have worked diligently to produce a plan that will fund activities and services designed to further achieve the Board's key objectives for the coming fiscal year.

This message accompanies the formal presentation of Brunswick County's recommended budget for Fiscal Year 2025-2026. The development of this document has been a true collaborative effort among our staff with guidance from the Board of Commissioners over the course of several months. Our County Finance department and Leadership Team have done outstanding work to produce a recommended budget that adequately supports the priority service needs of our county's growing population in a fiscally responsible manner. We strongly considered the Commissioners' feedback and long-term goals as outlined in the County's Strategic Plan when drafting this budget.

The recommended budget does not include an ad valorem tax rate change from the current 34.20 cents. The FY 2025-2026 budget proposal for all funds totals \$416,256,509, representing an increase of 6.2% over the budget adopted June 17, 2024. The general fund budget is balanced by using a reasonable fund balance appropriation of \$6,738,352, net of the \$1,239,240 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$6,731,357 in FY 2024-2025.

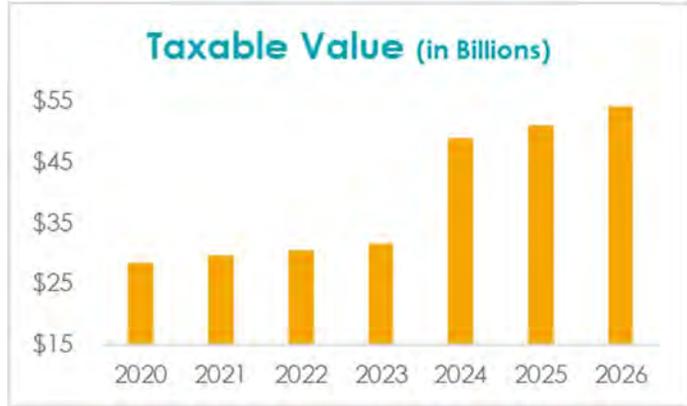
The county's economy is experiencing substantial growth. Nationally, new job growth fluctuates monthly, and the March jobless rate was 4.2%. The average cost of a gallon of gasoline in North Carolina is \$2.84, which is lower than a year ago at \$3.38 per gallon. The most recent statewide leading economic indicators for March, as compared to the same period a year ago, are as follows: the unemployment rate is unchanged at 3.7%, manufacturing hours worked are down 2.0%, but average weekly earnings are up 4.1%. Locally, in March 2025, home sales increased 1.7% compared to one year ago, and sales dollars increased 3.1% in the first quarter of 2025 versus the first quarter of 2024, as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 4.1% compared to the State at 3.7% and the United States at 4.2%.

The county is part of the Wilmington Metropolitan Statistical Area (MSA), which is the twelfth-fastest-growing MSA in the nation at 2.6%. The State Data Center reported Brunswick County's projected permanent population as 167,112, up from an estimated 138,167 in 2020. The county is ranked first in North Carolina for population percentage growth and fourth in numeric population growth, indicating that people are increasingly choosing Brunswick County as a place to live.

GOVERNMENTAL FUNDS

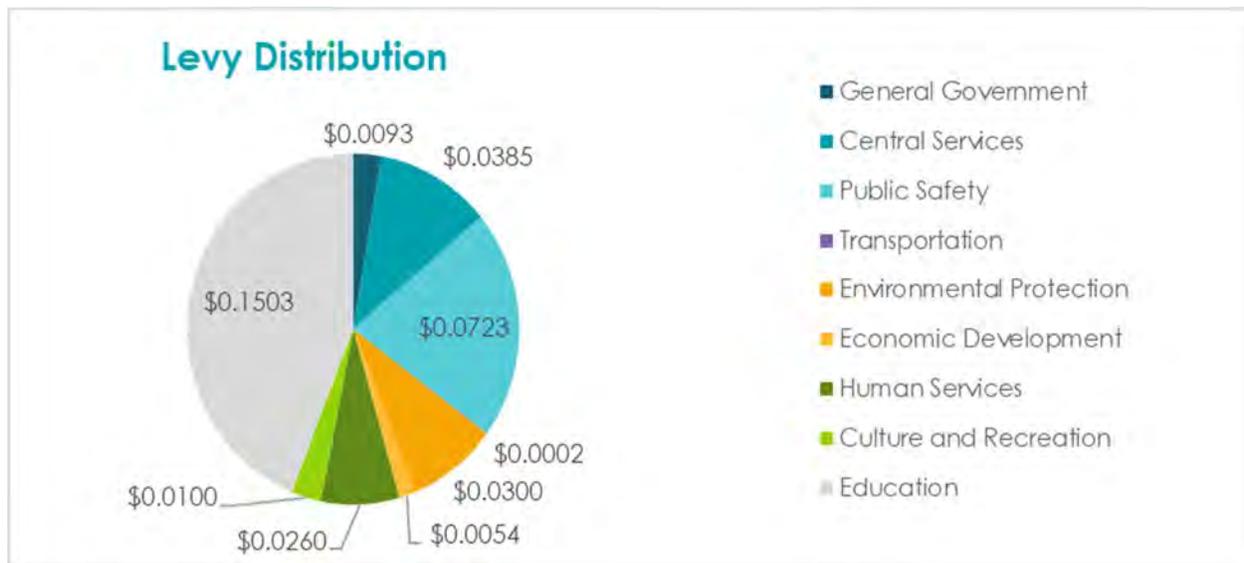
Revenues

The total recommended general government budget is \$313,077,340, which represents a 5.7% increase from FY 2024-2025. Property tax revenue is the primary source of governmental fund revenue, accounting for \$183,956,402, or 58.8% of the total revenue. This includes the current year's levy, estimates for prior years' collections, and interest on delinquent taxes. The total projected tax base, valued as of January 31, 2025, inclusive of real property and motor vehicles, is \$54,078,483,510. FY 2025-2026 is up by \$2,970,278,326 or 5.8% above the total of \$51,108,205,184, on which the FY 2024-2025 budget was based.

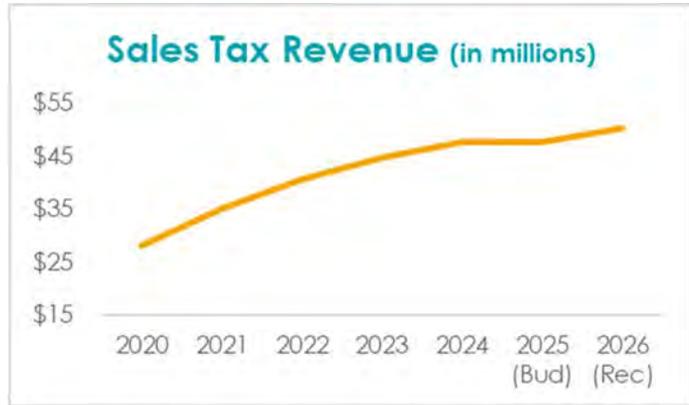


The total projected real property value for FY 2025-2026 is \$52,028,483,510, representing a 5.9% increase over the FY 2024-2025 real property base of \$49,108,205,184. The motor vehicle base is projected to increase 2.5% over the prior year to \$2,050,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate \$7,011,000 of revenue.

The total real property levy for FY 2025-2026 is calculated on a tax base of \$52,028,483,510, the recommended tax rate of 34.20 cents, and with an estimated collection rate of 98.74%. The real property levy is projected to provide \$175,695,402 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$182,706,402, which is \$10,032,511, or 5.8% more than the original budget for FY 2024-2025. The value of one cent on the tax rate is \$5,342,292 as compared to \$5,048,944 in the prior year. The county tax on a home valued at \$375,000 would be \$1,284, and the county tax on a vehicle with a value of \$25,000 would be \$86.



A significant source of general governmental revenue is the Local Option Sales Tax. The growth in sales tax revenue is greater than the current year's projections, and the outlook for continued growth extends into the projection for FY 2025-2026. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$38,445,303, which is 1,951,987 or 5.3% greater than the original budget of \$36,493,316 for FY 2024-2025. The portion



of Articles 40 and 42 designated for schools is \$11,955,680, which is \$652,594 or 5.8% greater than the current budget of \$11,303,086. The increased sales tax is attributable to the general economic conditions and the increase in the number of retail businesses locating within the county. The local option portion of the sales tax is 2.00 cents, and the state sales tax rate is 4.75 cents for a total of 6.75 cents.

The County's growth pattern continues to be consistent for FY 2025-2026 and is reflective of the continued number of residential and commercial permits issued. Therefore, most revenue sources are projected to experience a significant increase over the previous year.

Budgeted Revenue	FY 2023	FY 2024	FY 2025	FY 2026	% Change
Solid Waste Tipping Fees	\$3,000,000	\$3,800,000	\$4,500,000	\$4,800,000	+6.67%
Building Permits	\$4,340,000	\$4,525,000	\$7,725,000	\$8,192,988	+6.06%
Deed Stamp Excise Tax	\$5,125,000	\$5,500,000	\$5,575,000	\$6,500,000	+16.59%
Emergency Medical	\$5,525,000	\$6,700,000	\$7,400,000	\$9,050,000	+22.30%

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 2025-2026 budget of \$600,000. State reimbursements for state inmates are projected to increase in the next year to \$360,000. There are no planned reimbursement revenues from other counties for housing inmates. During FY 2020-2021, the Sheriff began a program with the NC Department of Public Safety to provide juvenile detention services at the Brunswick County Detention Center. The recommended budget for FY 2025-2026 includes revenues of \$985,500 to reimburse the County for operating the program.

The restricted intergovernmental funds from the state and federal governments are projected to total \$18,673,456, net of \$1,000,000 NC Education Lottery proceeds received for the schools, which is increased by \$877,405 or 4.9% from the prior fiscal year's original budget of \$17,796,051. This increase is mainly due to an increase of \$427,000 in Federal Revenues for the Section 8 Program in Public Housing.

Given the current political uncertainty surrounding federally funded programs and the state's increasing role in administering major social program payments, future reductions in restricted revenues are likely. The recommended budget includes an appropriation in the health fund of \$705,000 from estimated Medicaid Maximization funds to provide current-year eligible services.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$7,977,592, a slight decrease of \$19,165 from the prior period. A portion of the appropriation is due to escrow funds held in the amount of \$1,239,240 by the County related to the Holden Beach Interlocal Agreement and the issuance of Special Obligation Bonds for beach nourishment. Taking the escrow fund requirement into consideration, this level of fund balance appropriation is consistent with levels in prior years and is reasonable due to the County's FY 2023-2024 unassigned fund balance of \$112,388,522, which is 37.29% of expenditures and transfers to capital projects.

Expenditures

The recommended budget took into consideration three primary focus areas:

1. Employee Retention, Recruitment, and Succession Planning

- 3.00% market adjustment to employees who meet expectations
- 1.75% to 2.30% merit to employees who meet expectations
- 2.45% to 3.35% merit to employees who exceed expectations
- 3.50% to 3.75% merit to exceptional County employees
- Maintaining competitive employee benefits with no reductions
- Provide employees training, resources, and equipment to facilitate high service levels to residents

2. Build appropriate staff capacity for the County's external service functions and internal support functions:

- An Internal Auditor in County Administration to independently evaluate and improve the effectiveness of the County's risk management, controls, and governance processes
- An additional Communications Specialist to assist with daily and long-range communications assignments and ongoing or new department projects and initiatives that support the needs of a growing county
- A Finance Systems Analyst to ensure that financial systems can scale and adapt for the varied needs of all departments without losing quality or efficiency
- A Voter Outreach and Communications Coordinator to ensure the community receives accurate information regarding elections
- A Custodial Assistant to provide routine cleaning services at all EMS bases
- An additional four Detectives, one Sergeant for Professional Standards, and one additional Administrative Assistant for the Ash Waccamaw Multi-Use Building
- An Emergency Management Planner / Administrative Assistant to enhance the county's emergency recovery and fulfill the administrative function currently shared with EMS, completing the uncoupling of the two departments
- Sixteen Paramedics to meet the needs of a growing county through one additional 24-hour shift (eight), adding manpower to each of the four current shifts (four), and adding 12-hours

to the 12-hour shift created in FY 2024-2025, creating a 24-hour shift located at the Ash Waccamaw Multi-Use Building (four)

- One additional Community Paramedic to increase services in the Community Paramedicine Program beyond a focus that aligns with the National Opioid Settlement Fund
- Four additional Telecommunicator positions to keep up with increasing demand
- Two additional Library Assistants to be located at the Harper and Barbee Libraries
- An Athletic Specialist to meet the demand for youth and adult athletic programs
- An additional Site Maintenance crew consisting of one Crew Lead and one Crew Assistant to enhance the County's Parks and Recreation experience
- An Interpreter to improve health services to our community
- A Paralegal, a Social Worker III – Adult Protective Services, and a Social Worker I - Visitation to meet mandated state service guidelines

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

- Continued funding to increase cybersecurity, maintain the current computer replacement program, and provide technology and software support
- An increase of 8.90% per the updated funding agreement with Brunswick County Schools for their operating budget, resulting from growth in ad valorem taxes and the reduction in debt service, as considered by the agreement
- Increase of 7.10% to Brunswick Community College to support existing programs and \$350,000 for the Foundation Grant providing tuition assistance
- An 8.04% increase in funding for Brunswick Senior Resources to support programs at five district senior centers, provide full-year support for the newly completed Ash Waccamaw Multi-use Facility, and offset the reduction in the Home and Community Care Block Grant
- Decrease in debt service due to current cost uncertainty around the issuance of a limited obligation bond for a combined Emergency Operations Center and Health and Human Services building project that began in FY 2024-2025. The difference in debt service for this issue budgeted in the prior year, less the amount that benefited Brunswick County Schools, is \$2,323,513 and is presented as a transfer to the County Capital Reserve
- Decrease in County contributions of 5.8% to Health Services is due to the reallocation of two major components:
 - the Community Paramedicine Program from Health to Public Safety to align with Emergency Medical Services administration
 - the separation of Human Services Agency budgets, reducing Health funding needs by \$761,648. Agency funding is now maintained outside the Health budgets to enhance administrative efficiency. This structure streamlines the individual Health and Social Services departments while preserving the overall Human Services function funding levels
- Increase of 3.1% to Social Services to align with Commissioner goals and to promote a healthy and strong community, offset by the separation of Human Services Agency budgets, reducing Social Services funding needs by \$474,500, as referenced above

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 8.9% of the general government expenditures. The County has a countywide solid waste collection and disposal

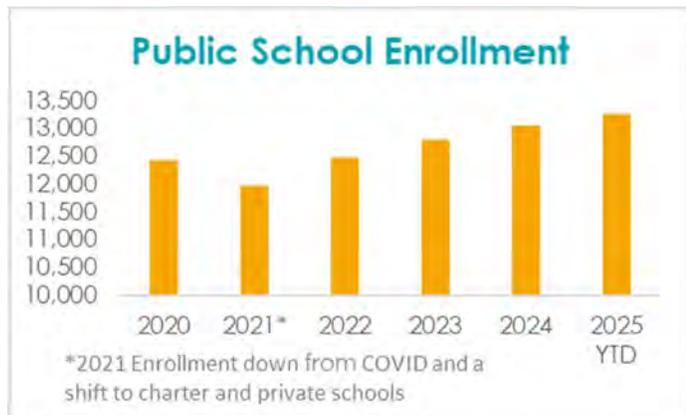
contract with GFL Environmental through June 2028. The contract includes an annual price adjustment formula based on March CPI and the previous year’s number of new cans added. The FY 2025-2026 per unit rate increased \$0.16 to \$13.91. Based on average growth in cans of 420 per month and replacement cans, the budget for countywide solid waste collection is \$21,100,000, a \$1,300,000 increase over the prior year’s budget of \$19,800,000.

The construction and demolition tonnage received at the County’s landfill increased 24.4% as of June 30, 2024, 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 GFL Environmental for the diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 100% of the waste from the landfill is currently \$55.10 per ton or \$4,500,000 per year. The current landfill closure reserve balance accumulated is \$11,329,653, with no plans for an additional transfer to the reserve in FY 2025-2026. The total cost of closure is currently estimated at \$9,168,295, with the remaining reserve available as contingency.

GFL Environmental provides curbside recycling services on a voluntary individual contract basis, for which the users bear the costs through direct billing with no direct fiscal impact to Brunswick County. As of April 30, 2025, 31,317 county households are using curbside recycling either voluntarily or through their municipal services.

Brunswick County Public Schools

The County has a long-standing funding agreement with the Brunswick County Board of Education. The Board of Commissioners approved a new, four-year funding agreement on April 21, 2025. The new agreement maintains the prior agreement’s requirements for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures. The new agreement modifies that only Brunswick County Schools’ debt service, not all governmental debt service, will be deducted from the tax revenues. Additionally, the new agreement provides flexibility of the 36.5% to be a max of .75% for Categories II and III Capital Outlay and a minimum of 35.75% for Current Expense.



The total recommended FY 2025-2026 school appropriation, following the funding agreement, is \$62,694,250, which represents an increase of approximately 8.90% or \$5,123,081 over the FY 2024-2025 approved budget. Under the terms of the agreement, the Board of Education elected to maintain the current breakdown of 35.75%, or \$61,406,012, which will be used for current expense, and 0.75%, or \$1,288,238, which will be used for category II (furniture, fixtures, and equipment) and category III capital outlay (vehicles and rolling stock).

The schools are projected to receive \$10,444,541 of local option sales tax proceeds, after subtracting \$1,511,139 dedicated to school debt service. The remainder is for category I (improvements to buildings and grounds) capital outlay annual needs. The estimated state lottery proceeds of \$1,000,000 will be used for debt service instead of local option sales tax proceeds, increasing the amount to be used for category I capital outlay annual needs. The school’s capital improvement plan includes resources from

the prior years' ad valorem collections received according to the funding agreement of \$310,250 to aid in funding additional category I capital outlay system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2025-2026 is \$10,931,335. An additional \$2,511,139 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School additions, and Waccamaw Multi-Purpose Facility is funded from statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 40.30% or \$73,625,585 of the County's current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2023-2024, Brunswick County ranked 20th in North Carolina for local funding of public schools based on per-pupil expenditures. With the state funding rank of 97th, federal funding rank of 57th, and local per-pupil spending combined, Brunswick County ranked 68th in the State in total for \$12,878.67 expended per pupil.

Brunswick Community College

There is no general obligation debt outstanding for Brunswick Community College. The debt was satisfied in FY 2023-2024. The new Allied Health Building was constructed to house all health occupation programs on the main campus using \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of county and college funds. The former Early Childhood Education Center was renovated, and an addition was constructed.

The recommended community college appropriation in FY 2025-2026 is \$6,332,696 to meet operating and capital needs. One-time capital costs make up \$595,000 of this amount and include \$245,000 for building improvements, \$150,000 for the replacement of Aquatic Center climate control equipment, main roadway repairs of \$170,000, and \$30,000 for two golf carts. The combined recommended change to the support for the community college totals an increase of \$419,931 or 7.1%. Included in the funding for the Brunswick Community College is \$350,000 for the foundation grant (consistent with the prior year) to assist with tuition and fees for qualified Brunswick County High School graduates.

In FY 2023-2024, Brunswick Community College is ranked fourth in the state for local support.

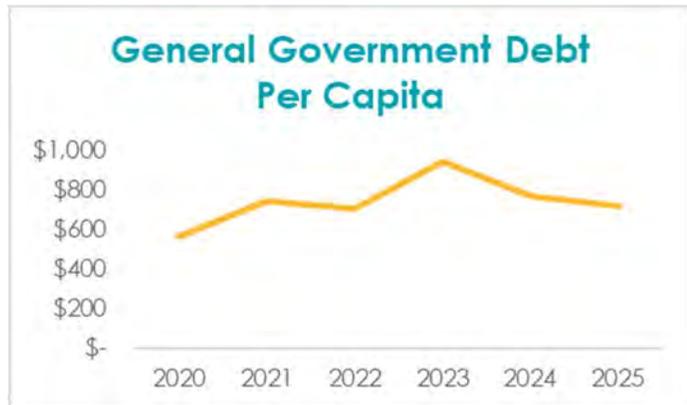
Debt Service

Brunswick County government is in a good position regarding capital facilities for general fund operations, but with aging facilities and growth in services, a facility and space needs study was completed in FY 2021-2022. Of the estimated \$180 million identified from the results of that study, \$73,632,059 of projects have been added to the recommended Capital Improvement Plan. An estimated \$71,932,059 for a combined Emergency Operations Center and a Health and Human Services building project began in FY 2024-2025. \$55,451,366 of reserves are available, with the remaining funds coming from a limited obligations bonds issuance, depending on the final cost of the project.

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, replacement of the Waccamaw K-1-2 building,

and the addition of a STEM/CTE Program, totaling \$152 million. There were three separate phases of bond issues scheduled within five years, with the first phase issuing \$52,950,184 in June 2018, adding additional debt service in FY 2020 of \$5,636,172. The second phase was issued in July 2020 for \$47,549,033, adding \$4,362,370 in additional debt service in FY 2022. The final phase was issued in July 2022 for \$51,684,431 with an estimated interest-only payment of \$1,094,620 in FY 2022-2023 and annual debt service payments, which began in FY 2023-2024, adding an estimated \$4,386,100.

Overall, Brunswick County’s per capita debt ratio is low. The County’s total outstanding governmental funds debt will decrease from \$129,020,000 to \$119,865,000 as of June 30, 2025. This equates to approximately \$717 per capita, of which the current net general obligation debt is roughly \$656.



The total general government debt service budget will be \$13,452,474, representing a decrease of \$4,088,925 or 23.3% from the prior year. This decrease is primarily driven by the uncertainty surrounding annual debt service payments for a planned limited obligation bond issued for the construction of a combined Emergency Operations Center and Health and Human Services building. However, the decrease is partially offset in the upcoming budget by a \$2,323,513 transfer to the county capital reserve for the project.

Human Services

Changes in the costs for Human Service departments and related organizations include a general government local funding contribution of \$6,594,052 to the health fund programs, representing a decrease of \$402,980 or 5.8%, mainly due to the Community Paramedicine Program transitioning from a Health function to Public Safety to align with Emergency Medical Services administration. Additionally, the separation of Human Services Agency budgets reduces Health funding needs by \$761,648. Agency funding is now maintained outside the health budgets to enhance administrative efficiency. This structure streamlines the individual Health and Social Services departments while preserving the overall Human Services function funding levels.

The total contribution to the social services fund of \$11,604,508 represents an increase of \$350,952 or 3.1% from the current year's appropriation, mainly due to increases in state and federal programs and changes in employee costs, including three additional full-time equivalents (FTEs). These increases are partially offset by the separation of Human Services Agency budgets, reducing Social Services funding needs by \$474,500, as referenced above.

The Human Services Agency budget now encompasses funding for agencies previously managed under the Health and Social Services departments, resulting in a total net increase of \$38,375 despite the administrative transition. Funding of \$250,443 is recommended to enter into a contract for services that include crisis intervention with the state agency Trillium. Funding of \$481,800 for The Healing Place and \$328,500 for Christian Recovery Centers Incorporated (CRCI) is recommended, with a portion eligible for reimbursement from National Opioid Settlement funding. There is a recommended increase of \$30,000 for Brunswick Family Assistance for a total of \$202,000 and \$70,000 for Brunswick Partnership for Housing

funds for the homeless coalition initiative. It is also recommended to continue support for contracted services of Hope Harbor (\$90,000), Coastal Horizon and Providence Home (\$35,000 each), and New Hope Clinic (\$75,000).

The recommended appropriation to Brunswick Senior Resources, Inc. is \$3,886,932, which is 8.0% greater than the prior year and dedicated to continued program support. This includes a \$161,363 increase for a total of \$316,733 for a full year of operations at the Ash Waccamaw Multi-Use Facility and a \$191,901 increase in county funding to offset the reduction in the Home and Community Care Block Grant.

Employee Benefits

The FY 2025-2026 budget recommendation includes a market adjustment of 3.00% for employees who meet expectations. This represents a cost of approximately \$3,361,773, of which \$499,965 is budgeted in the enterprise fund. Additionally, funding for average employee merit raises of 2.75% is budgeted at an estimated cost of \$3,081,626, with \$458,301 allocated in the enterprise fund.

The County will continue to contribute 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, with a 5.4% increase in premiums for health and dental insurance. The county contribution per employee for this benefit is \$10,015.

The County will continue its workers' compensation program with the North Carolina Association of County Commissioners (NCACC). The current projection for a standard pay plan with an estimated 3.00% increase from FY 2024-2025 results in a total budget of \$1,126,858, of which \$175,552 is allocated to the enterprise fund.

The Local Government Employee Retirement System Board recommended contribution rates are 14.35% for general employees and 16.10% for law enforcement, representing a 1.00% increase for each.

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.

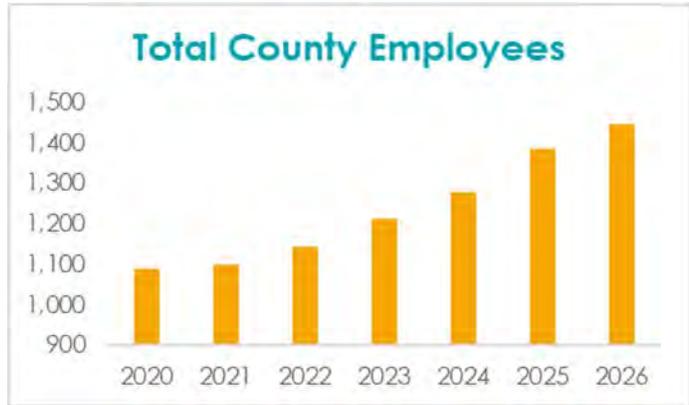
Staffing / Positions

Departments associated with development and construction permitting are experiencing an increased level of activity over 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.

Forty-two new positions are recommended for the general fund. The general fund recommended FTE changes are the addition of four positions in General Government, two positions in Central Services, twenty-seven positions in Public Safety, four positions in Human Services, and five positions in Cultural and Recreation. The total cost of new positions added in FY 2026 is \$3,021,229.

As part of the County's goal to maintain a competitive pay plan in accordance with policy, more than 25% of budgeted positions are analyzed to ensure the County remains competitive with its peers and in line with the market.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter schools, totaling \$2,251,618 at a flat annual rate of \$81,877 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. General Government operations also provide the school system with a detective dedicated to school safety that is included in the reimbursement agreement. The detective base rate for FY 2025-2026 is \$89,960. The officers and a detective bring the total reimbursement to \$2,341,578.



These changes, along with the nine new positions included with the enterprise recommendation, bring the total number of positions to 1,447.51, of which 1,216.51 are associated with general government functions and 231 are associated with enterprise operations.

Capital Improvement Plan

The list of projects recommended for funding in FY 2025-2026 totals \$77,396,845.

The environmental protection component of the capital improvement plan is \$700,000 for landfill closure. The Culture and Recreation component includes \$120,000 for expansion of the Rourk Library Branch. The public safety component includes \$7,061,152 for the construction of an Animal Protection Services Adoption Center and \$1,035,000 for the Northeast EMS Base Station. The general government component includes \$68,480,693 for a combined Emergency Operations Center and Health and Human Services building.

The FY 2025-2026 governmental capital improvement plan funding sources, as presented, are \$60,796,152 of capital reserve that has been designated for these projects, \$16,480,693 of debt proceeds, and \$120,000 with funding still to be determined. The five-year capital improvement plan represents a living document. Some projects scheduled initially for the five-year timeframe may have been deferred to later years.

Capital Outlay and Major Operating Expenditures

The recommended general fund budget includes \$6,053,144 dedicated to capital outlay and major operating expenditures, a decrease of \$1,912,770 from the FY 2024-2025 approved budget. Capital outlay in general fund departments consists of items valued at more than \$5,000. Some of the more significant capital items include an In-Car Camera/Body Worn Camera/Digital Evidence System for the Sheriff's Office with a projected cost range between \$500,000 and \$837,720. In addition, two replacements and one additional ambulance, totaling \$1,155,000, and a body camera system at \$200,000 are recommended for Emergency Medical Services. Replacement and additional vehicles recommended include one replacement truck for Engineering at \$45,000, two replacement vehicles for Tax Administration totaling \$66,000, five replacement vehicles for Fleet Services totaling \$278,000, ten replacement marked patrol cars, four unmarked replacement vehicles, and one K-9 replacement vehicles totaling \$897,519 with

associated equipment for the Sheriff's Office, replacement of one quick response vehicle for Emergency Services at \$75,000, \$72,000 for an additional SUV for Community Paramedicine, one replacement truck for Fire Inspections totaling \$47,000, a replacement truck for Sheriff's Animal Protective Services at \$52,330, \$50,000 for a replacement truck for Cooperative Extension, four replacement trucks for Parks & Recreation Maintenance totaling \$154,600, a replacement vehicle for Public Housing for \$35,000, and \$80,000 for Social Services for two replacement vehicles.

The Operations Services budget includes \$368,000 for repairs and maintenance to buildings, \$438,000 for repairs and maintenance to equipment, \$78,750 for generator maintenance, and \$130,000 for repairs and maintenance to vehicles. The budget also includes \$30,000 to cover portions of the government center's parking areas and off-site facilities.

The major operating budget includes 225 replacements and 82 additional desktops, monitors, laptops, and tablets for a total recommended cost of \$679,790.

NATIONAL OPIOID SETTLEMENT FUNDS

In April 2022, drug manufacturer Johnson & Johnson and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion nationwide settlement related to multiple opioid lawsuits referred to as Wave One Settlements. Wave One Settlements will be disbursed over 18 years to each participating state according to the North Carolina Memorandum of Agreement (MOA) on the use of opioid settlement funds.

An additional \$21 billion in settlements were finalized from Walmart, Teva, Allergan, CVS, and Walgreens and are referred to as Wave Two Settlements. Wave Two Settlements are governed by the Supplemental Agreement for Additional Funds (SAAF) in a manner consistent with the MOA and will be made over 15 years.

Other settlements and bankruptcies not included in Wave One and Wave Two Settlements include Kroger, Mallinckrodt, Endo, Purdue, and McKinsey. Except for the McKinsey cases, these settlements are governed by the NC MOA. The McKinsey cases are not subject to the NC Memorandum of Agreement (NC MOA) and are included in a separate fund for accounting and tracking purposes.

The County is estimated to receive over \$25 million from Wave One and Wave Two Settlements from 2022 to 2038. To date, the County has received \$7,583,765 in settlement disbursements and earned \$352,266 in interest. According to the terms of the MOA, the County has created a special revenue fund to account for these funds.

Included in the recommended budget is funding for a Social Services Clinician to provide care navigation and crisis response for cases involving opioid use, residential recovery services to Brunswick County residents from contracted providers The Healing Place and CRCI, a Health Educator to support/coordinate the county's substance use prevention and recovery efforts, a Community Paramedicine program to support post overdose response by providing connection to treatment services, the ARROW Program which supports a coordinator and detention officer position along with contracted providers that offer treatment interventions to incarcerated individuals, and the distribution of Naloxone to community partners to persons at risk of overdose or their social networks.

ENTERPRISE FUND

The County’s enterprise fund continues to expand to meet the service needs of retail, industrial, and wholesale customers. The customer base is experiencing consistent and moderate growth. The County currently has 64,325 water retail customers and 34,075 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, a number of projects have occurred over the past several years that further strengthen the County’s role as the regional wastewater treatment provider in Brunswick County.

The County continues to expand the water distribution system to meet the potable water needs of the county. The County is currently constructing an advanced low-pressure reverse osmosis water treatment system and expanding the treatment capacity at the Northwest Water Treatment Plant.

In April 2018, the County completed an analysis of the water and wastewater systems, which resulted in system development fee (SDF) recommendations and adoption by the County Commissioners. According to Chapter 162A, Article 8 of the North Carolina General Statutes, this fee must be re-evaluated and updated every five years or less. Accordingly, in January 2023, Brunswick County authorized a firm to evaluate and develop cost-justified public water and wastewater system development fees. The County Commissioners received and adopted this report at the April 15th, 2024, meeting. Based on the lack of available capacity and the extensive capital improvement plan, the appropriate method for calculating the SDF was determined to be the incremental cost method. This method requires the analysis of existing and proposed projects as defined by the County water and wastewater master plans and the associated capital improvement plans to serve new development on the planning horizon. The capital improvement plans for both the water and wastewater utilities are extensive and reflect the current and future development of the coastal region. In FY 2024-2025, the Board approved a plan to incrementally increase the Capital Recovery Fee (CRF) and Transmission Recovery Fee (TRF) to 90% of the maximum allowable water and wastewater System Development Fee on a per-gallon and per-connection basis for new development within the County’s retail area. The final increment of that phased-in approach will begin on July 1, 2025.

Item	Approved SDF Phase-In	2026 SDF Fees
Water System		
CRF Residential – per bedroom	July 1, 2024 - \$287 Jan. 1, 2025 - \$621 July 1, 2025 - \$955	\$955
CRF Commercial – gallons per day	July 1, 2024 - \$4.10 Jan. 1, 2025 - \$8.01 July 1, 2025 - \$11.92	\$11.92

Item	Approved SDF Phase-In	2026 SDF Fees
Water System (continued)		
TRF Residential – per bedroom	July 1, 2024 - \$97	\$119
	Jan. 1, 2025 - \$108	
	July 1, 2025 - \$119	
TRF Commercial – gallons per day	July 1, 2024 - \$1.38	\$1.43
	Jan. 1, 2025 - \$1.43	
	July 1, 2025 - \$1.48	
Wastewater System		
CRF Residential – per bedroom	July 1, 2024 - \$1,000	\$1,956
	Jan. 1, 2025 - \$1,478	
	July 1, 2025 - \$1,956	
CRF Commercial – gallons per day	July 1, 2024 - \$14.29	\$27.93
	Jan. 1, 2025 - \$21.11	
	July 1, 2025 - \$27.93	
TRF Residential – per bedroom	July 1, 2024 - \$252	\$252
	Jan. 1, 2025 - \$252	
	July 1, 2025 - \$252	
TRF Commercial – gallons per day	July 1, 2024 - \$3.59	\$3.59
	Jan. 1, 2025 - \$3.59	
	July 1, 2025 - \$3.59	

Water Fund

The total recommended water fund budget increased to \$51,842,739 in FY 2025-2026, which is \$342,856 greater than the original budget for FY 2024-2025 of \$51,499,883. The increase is mainly attributed to the professional services associated with expansion, rates, and modeling, and an increase for purchasing raw water from LCFWSA based on the anticipated rate of \$0.48 per 1,000 gallons. This is partially offset by 33.00% or \$950,932 of Utility Billing department costs recommended to be allocated to the Wastewater Fund, leaving 67.00% in the Water Fund. This allocation is based on the prior fiscal year-end breakdown of retail customers.



Revenues

Water sales are projected to be \$12,000,000 for retail, \$5,750,000 for irrigation, \$2,200,000 for industrial, and \$5,000,000 for wholesale. The monthly base service charges will produce \$12,700,000 annually, mainly representing the County's residential and commercial customers. The irrigation base service

charge is projected to produce \$1,100,000 annually. Conservatively budgeted, one-time user charges are expected to generate \$5,879,898 from system development and connection fees.

Operating Costs

There are two new positions recommended for water operations: a Meter Reader Supervisor and a Customer Service Supervisor, aimed at improving the department's organizational structure and enhancing the County's ability to provide timely and accurate customer service. The additional FTE costs total \$134,299, covering salary and benefits.

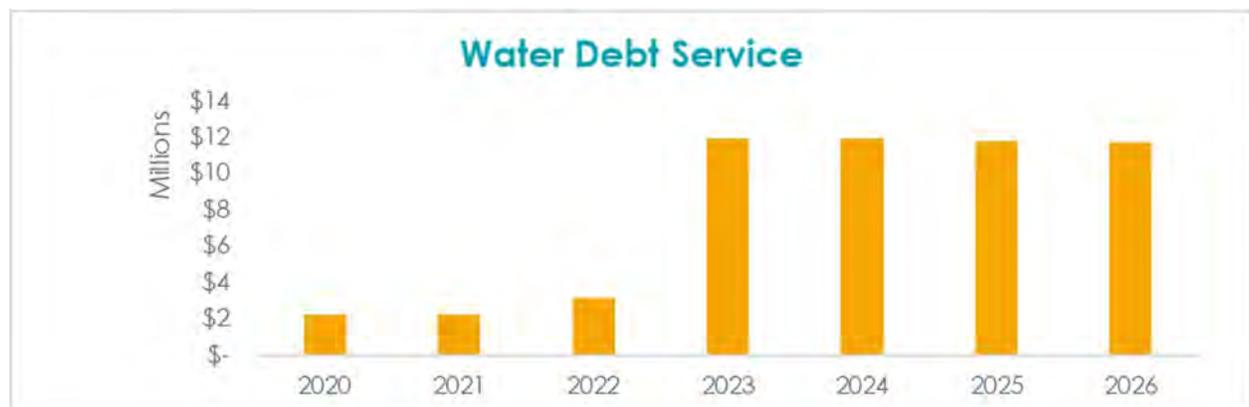
The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority (LCFWSA) is \$850,680 higher than the current year at \$3,250,000. This appropriation is estimated with a projected rate of \$0.48 per thousand gallons and a predicted flow of 6.75 billion gallons. The 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 is comparable to the prior year at \$720,196.

Capital Outlay

Some of the larger operating capital items for the water divisions include an enclosed bay for the outdoor shelter for the Water Distribution Division at \$100,000 and an excavator with attachments totaling \$130,000 for the Water Constructions Division. Two tri-axle dump trucks are recommended for replacement at \$235,000 each. Additional vehicles recommended include twenty-seven replacements and one additional vehicle, totaling \$1,238,000. The total operating capital outlay for the water fund is \$1,727,129.

Debt Service

The total water fund debt service budget is comparable to that of the prior year at \$11,699,003, with a slight decrease due to the regular amortization of existing bonds.



Capital Improvement Plan

The water fund capital improvement plan includes seven projects planned for FY 2025-2026 at a total estimated cost of \$26,292,000. These projects include the Hwy 74/76 Industrial Park Tank at \$7,889,000

partially grant funded with additional funds needed still to be determined, a Raw Water Reservoir for the Northwest Water Treatment Plant at \$995,000 with available capital reserve funding, \$2,500,000 of pay-go funds to continue the Neighborhood Water Mains Improvement Project adding to the current allocation of \$1,000,000, \$780,000 to replace asbestos concrete lines in Shallotte using available capital reserves, and the Mid-Atlantic Rail Park On-site Water Project at \$3,700,000 funded with capital reserve funds. The water fund is also planning two projects dependent on the award of grant funds: the Bolivia and Longwood Area Water projects. Currently under construction are improvements in Navassa and Southport, and the Northwest Water Plant expansion and advanced treatment through a low-pressure reverse osmosis process to provide 36 million gallons per day (MGD) of treated water.

Wastewater Fund

The total recommended wastewater fund budget for FY 2025-2026 is \$49,593,413, representing a 15.9% increase of \$6,786,816 over the FY 2024-2025 original budget. The increase is partially attributed to the professional services associated with expansion, rates, and modeling. This increase also includes \$950,932 or 33.00% of Utility Billing department costs recommended to be allocated to the Wastewater Fund, leaving 67.00% in the Water Fund. This allocation is based on the prior fiscal year-end breakdown of retail customers.

Revenue

No increase in the current wastewater retail rate structure is projected to generate \$19,500,000 or \$3,200,000 more than the \$16,300,000 projected in the FY 2024-2025 budget. Conservatively budgeted, one-time user charges are expected to generate \$8,942,822 from system development and connection fees.

Operating Costs

There are seven new positions recommended for wastewater operations: a GIS Analyst and a Project Manager in Wastewater Administration, three Collections Mechanics in the Wastewater Construction Division, and a Wastewater Treatment Operator Trainee and Maintenance Mechanic at the West Regional Wastewater Plant, totaling \$372,608 for salary and benefits.

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

The Northeast Regional Wastewater System has been in operation since the early 2000s. Based on an annual average daily flow of 3.1 MGD and an operational budget of \$4,094,547, the wholesale rate for the Northeast participants is recommended to remain at \$2.71 per 1,000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$5,207,116, up 7.8%. The average



daily flow to the plant is estimated to be 4.79 MGD. The wholesale rate is recommended to remain at \$3.19 per 1,000 gallons.

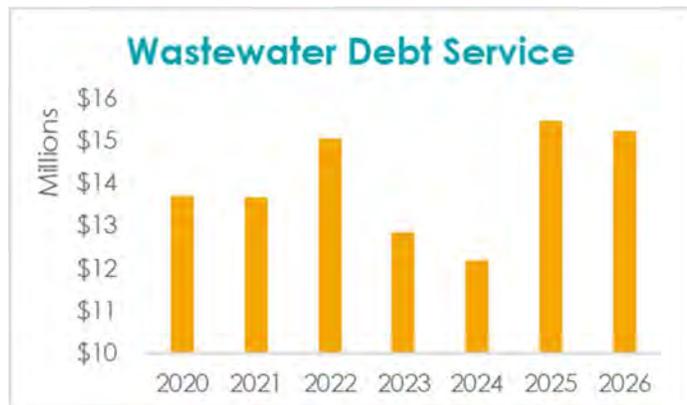
The Town of Ocean Isle Beach became a regional participant in 2012, and in exchange, the Town deeded and dedicated its existing 1.05 MGD wastewater treatment plant. For FY 2024-2025, the wholesale rate is recommended to remain at \$4.20 per 1,000 gallons, resulting in an operational budget of \$818,309.

Capital Outlay

Some of the larger operating capital items for the wastewater divisions include a boom truck, a repump spare pump, and storage building improvements for the Collection Division totaling \$785,000, a Tri-Axle dump truck replacement and a hydro-excavation truck for the Wastewater Construction Division for \$810,000, an oxidation ditch three gearbox replacement and ATAD coatings at the Northeast Regional Wastewater Plant for \$420,000, and \$150,000 for a ditch aerator VFD replacement at the West Regional Wastewater Plant. Additional vehicles recommended include twelve replacement vehicles totaling \$499,000. The total operating capital outlay for the wastewater fund is \$3,431,500.

Debt Service

The wastewater fund debt service budget is substantial due to the development and expansion of collection systems using special assessment funds, as well as the expansion of regional treatment and transmission infrastructure. The total debt service budget for FY 2025-2026 is \$15,238,994, a slight decrease from FY 2024-2025, resulting from normal amortization.



The West Regional Wastewater participants are responsible for \$4,551,129 of the total wastewater fund debt service related to the construction and expansion of the plant and associated facilities. Contributions from these participants include the Town of Oak Island (\$2,672,150), the Town of Holden Beach (\$1,105,339), the Town of Shallotte (\$498,640), and the Town of Ocean Isle Beach (\$275,000).

Northeast Regional Wastewater participants are responsible for \$2,669,900 in debt service. Debt service reimbursements from the Northeast Regional participant, Brunswick Regional Water and Sewer (H2GO), total \$2,669,900.

Capital Improvement Plan

The wastewater capital improvement plan for FY 2025-2026 is \$43,284,653. Significant projects include \$17,746,916 for the West Brunswick Biosolids Processing Facility, funded with reserves and debt service partially reimbursed by the West Regional System Participants, \$12,019,011 for the construction of the Bolivia By-Pass Transmission Force Main, and the Mid-Atlantic Rail Park On-site Sewer Project at \$3,903,463 funded with a grant and available capital reserves.

CONCLUSION

I want to extend my thanks and appreciation to the Commissioners and all our staff who worked tirelessly to produce the recommended budget. We are proud to have such dedicated team members within our organization who are committed to our County and the Board's long-term strategic goals. I look forward to working with you over the next month to produce the Board's final budget for FY 2025-2026.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Steve Stone', written in a cursive style.

STEVE STONE

Brunswick County Manager



County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

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, 2025, and ending June 30, 2026, and hereby levies ad valorem tax at the rate of thirty-four and one-fifth cents (\$.3420) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2025.

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	\$ 430,653
Administration	1,598,479
Human Resources	837,336
Communications	498,187
Finance	2,728,822
Tax Administration	5,734,731
Legal	824,661
Superior Judges Office	178,690
Clerk of Court	128,769
District Judges' Office	1,000
Board of Elections	1,805,840
Register of Deeds	4,836,080
Information Technology	6,728,458
Fleet Services	2,064,629
Engineering	1,312,019
Operation Services	9,633,388
Non-Departmental	7,766,873
District Attorney's Office	13,000
Sheriff's Office	28,035,940
Law Enforcement Separation	394,008
Detention Center	15,736,970
Public Defender's Office	11,600
Emergency Services	1,773,856
Emergency Medical Services	20,389,967
Community Paramedicine	406,778
Building Inspections and Central Permitting	6,564,165
Fire Inspections	1,362,743

(GENERAL FUND EXPENDITURES CONTINUED)

Rescue Squads	358,300
Central Communications Center	4,927,519
Sheriff Animal Protective Services	1,500,627
Transportation Agencies	161,000
Solid Waste	27,855,875
Environmental Protection Agencies	357,410
Planning and Community Development	1,778,101
Occupancy Tax	2,750,000
Cooperative Extension	770,392
Soil & Water	311,590
Economic Development Agencies	2,939,240
Veterans Services	569,768
Human Services Agencies	5,123,080
Brunswick County Schools	62,994,250
Brunswick Community College	6,682,696
Library	2,567,262
Parks and Recreation	5,343,357
Debt Service	13,452,474
Transfer to Other Funds	31,474,779
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$294,115,362**

2. REVENUES

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

Ad Valorem Taxes	\$183,956,402
Local Option Sales Taxes	50,400,983
Other Taxes & Licenses	9,397,000
Unrestricted Intergovernmental	3,000,000
Restricted Intergovernmental	2,261,506
Permits & Fees	15,840,634
Sales and Services	12,286,850
Investment Earnings	4,501,700
Other Revenue	3,702,133
Transfer From Other Funds	790,562
Fund Balance Appropriated	<u>7,977,592</u>

TOTAL REVENUES - GENERAL FUND **\$294,115,362**

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing-Section 8	<u>\$3,079,153</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$3,079,153</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,879,700
Sales and Services	41,600
Investment Earnings	500
Transfer from General Fund	<u>157,353</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$3,079,153</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$7,940,978
Environmental Health	<u>2,772,985</u>
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$10,713,963</u>

2. REVENUES

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

Restricted Intergovernmental	\$3,120,961
Sales and Service	998,950
Transfer from General Fund	<u>6,594,052</u>
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$10,713,963</u>

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	<u>\$24,315,337</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$24,315,337</u>

2. REVENUES

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

Restricted Intergovernmental	\$12,349,329
Sales and Service	361,500
Transfer from General Fund	<u>11,604,508</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$24,315,337</u>

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, 2025, and ending June 30, 2026.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$627,939</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$627,939</u>

2. REVENUES

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

Restricted Intergovernmental	\$488,609
Appropriated Fund Balance	<u>139,330</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$627,939</u>

B. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND

1. EXPENDITURES

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

Technology Reserve Fund	<u>\$205,500</u>
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$205,500</u>

2. REVENUES

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

Permits & Fees	\$180,500
Investment Earnings	<u>25,000</u>
TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$205,500</u>

C. NATIONAL OPIOID SETTLEMENT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the National Opioid Settlement Fund:

Social Services Clinician	\$ 63,489
The Healing Place	192,720
Health Educator	37,041
Community Paramedicine	101,294
Christian Recover Centers Inc.	246,375
ARROW	243,659
Naloxone	<u>25,000</u>
TOTAL EXPENDITURES - NATIONAL OPIOID SETTLEMENT FUND	<u>\$909,578</u>

2. REVENUES

It is estimated that the following revenues will be available in the National Opioid Settlement Fund:

Opioid Settlement Funds	<u>\$909,578</u>
TOTAL REVENUE - NATIONAL OPIOID SETTLEMENT FUND	<u>\$909,578</u>

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, 2025, and ending June 30, 2026.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$ 7,135,060
Northwest Water Treatment Plant	10,239,923
211 Water Treatment Plant	3,332,125
Water Distribution Division	6,796,825
Lower Cape Fear Water and Sewer Authority - Reimbursement	720,196
Customer Service Division	1,930,335
Instrumentation/Electrical Division	2,378,110
Construction Division	5,111,162
Water Debt Service	11,699,003
Transfers to Water Projects Fund Transfers Water Fund	<u>2,500,000</u>
TOTAL EXPENDITURES - WATER FUND	<u>\$51,842,739</u>

2. REVENUES

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

Sales and Service	\$45,412,148
Other Revenue	1,071,796
Investment Earnings	1,850,000
Expendable Net Assets Appropriated	3,348,795
Transfer from Water Capital Projects Reserve Fund	<u>160,000</u>
TOTAL REVENUE - WATER FUND	<u>\$51,842,739</u>

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$3,805,577
Collection Division	5,894,795
Construction Division	8,506,508
Utility Billing	950,932

(WASTEWATER FUND EXPENDITURES CONTINUED)

Northeast Regional Wastewater	4,094,547
Southwest Regional Wastewater	897,385
West Regional Wastewater	4,667,116
Ocean Isle Beach Wastewater	818,309
Wastewater Debt Service	15,238,994
Transfer to Wastewater Capital Projects Reserve Fund	<u>4,719,250</u>
TOTAL EXPENDITURES - WASTEWATER FUND	<u>\$49,593,413</u>

2. REVENUES

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

Sales and Services	\$42,623,329
Investment Earnings	1,450,000
Transfer from Wastewater Capital Projects Reserve Fund	1,506,656
Expendable Net Assets Appropriated	<u>4,013,428</u>
TOTAL REVENUES - WASTEWATER FUND	<u>\$49,593,413</u>

IV. 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, 2025, and ending June 30, 2026.

A. COUNTY CAPITAL PROJECT FUND

1. EXPENDITURES

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

Boiling Spring Lakes	\$(750,000)
Cape Fear Regional Jetport Match	(40,562)
Project Designations	2,323,513
Transfer to General Fund	<u>790,562</u>
TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT FUND	<u>\$2,323,513</u>

2. REVENUES

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

Transfer from General Fund	<u>\$2,323,513</u>
TOTAL REVENUE – COUNTY CAPITAL PROJECT FUND	<u>\$2,313,513</u>

B. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

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

Special School Excess Ad Valorem	\$ 310,250
School ½ Cent Sales Tax	<u>10,444,541</u>

TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND **\$10,754,791**

2. REVENUES

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

Transfer from General Fund	<u>\$10,754,791</u>
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TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND **\$10,754,791**

C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Utility Operating Capital	\$ (160,000)
Neighborhood System Improvements	2,500,000
Transfer to Water Fund	<u>160,000</u>

TOTAL EXPENDITURES-WATER CAPITAL PROJECT RESERVE FUND **\$2,500,000**

2. REVENUES

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

Transfer from Water Fund	<u>\$2,500,000</u>
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TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND **\$2,500,000**

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Northeast Regional Capital & Replacement Fund	\$(1,239,556)
Ocean Isle Beach Capital & Replacement Fund	(87,100)
Utility Operating Capital	(180,000)
Project Designations	4,719,250
Transfer to Wastewater Fund	<u>1,506,656</u>

TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ 4,719,250</u>
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2. REVENUES

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

Transfer from Wastewater Fund	<u>\$4,719,250</u>
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TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$4,719,250</u>
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V. 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.

VI. 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 \$5,117,168 for eleven months and \$5,117,164 for one month for a total of \$61,406,012.

(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 \$107,354 for eleven months and \$107,344 for one month for a total of \$1,288,238.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$310,250 of prior year excess ad valorem estimated collections.

VI. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION (CONTINUED)

(d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$11,955,680 estimated required local option sales tax reserve and \$1,000,000 in lottery proceeds less limited obligation debt service of \$2,511,139 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 \$10,444,541 for Categories I, II, and III Capital Outlay.

VII. 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 \$444,465 (130), Plant Operations \$2,507,200 (610), and Plant Maintenance \$1,728,155 (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 \$619,708 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$298,168 (510), and Capital Outlay \$595,000 (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.

VIII. 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 \$1,650.85. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,333.46. 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 \$177,401. 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 \$121,190. Benefits will be offered in the same manner as County employees.

VIII. ELECTED OFFICIALS PROVISION (CONTINUED)

(d) The Board of Commissioners hereby establishes a rate of \$50.00 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, 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 Board of Elections Chair and Board Members' monthly compensation rate. The Chair shall be compensated at a monthly rate of \$350.00. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$300.00. The above compensation shall include all in-county travel and expenses.

(f) 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 \$1,485.00 to include a local travel stipend of \$500.00. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$1,310.00 to include a local travel stipend of \$425.00.

IX. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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, 2025.

X. 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 2026 through 2030 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$700,000	\$4,234,148	\$6,395,505	\$-	\$-	\$11,329,653
Total Environmental Protection	-	700,000	4,234,148	6,395,505	-	-	11,329,653
<u>Culture & Recreation</u>							
Lockwood Folly Park Facilities	-	-	750,000	2,600,000	2,900,000	-	6,250,000
Northwest District Park	-	-	-	-	750,000	2,500,000	3,250,000
Rourk Branch Library Expansion	-	120,000	-	-	-	-	120,000
Total Culture & Recreation	-	120,000	750,000	2,600,000	3,650,000	2,500,000	9,620,000
<u>Public Safety</u>							
APS Adoption Center	9,368	7,061,152	-	-	-	-	7,070,520
EMS Base Station – NE	-	1,035,000	3,500,000	-	-	-	4,535,000
EMS Base Station – NW	-	-	-	-	635,000	3,500,000	4,135,000
Total Public Safety	9,368	8,096,152	3,500,000	-	635,000	3,500,000	15,740,520
<u>General Government</u>							
Complex Buildings DHHS and EOC	3,451,366	68,480,693	-	-	-	-	71,932,059
Complex Buildings Reorganization & Renovation	-	-	1,700,000	-	-	-	1,700,000
Total General Government	3,451,366	68,480,693	1,700,000	-	-	-	73,632,059
Total County Capital Improvement	\$3,460,734	\$77,396,845	\$10,184,148	\$8,995,505	\$4,285,000	\$6,000,000	\$110,322,232
<u>County Capital Improvement Plan–Sources</u>							
Capital Reserve	\$1,050,457	\$60,796,152	\$6,699,148	\$6,395,505	\$-	\$2,000,000	\$76,941,262
Debt Proceeds	-	16,480,693	-	-	-	-	16,480,693
Grant	-	-	-	-	500,000	-	500,000
Other	2,410,277	-	-	-	-	-	2,410,277
To be Determined	-	120,000	-	-	-	-	120,000
Pay-Go	-	-	3,485,000	2,600,000	3,785,000	4,000,000	13,870,000
Total County Capital Improvement Plan Sources	\$3,460,734	\$77,396,845	\$10,184,148	\$8,995,505	\$4,285,000	\$6,000,000	\$110,322,232

Education Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774	\$4,754,743	\$26,844,465
Annual Tech. Projects	2,500,000	2,500,000	2,700,000	2,700,000	2,700,000	2,700,000	15,800,000
Astroturf Replacement Cycle Set-Aside Yr. 1	412,500	82,500	82,500	82,500	82,500	82,500	825,000
Annual Roof Projects	5,765,750	3,026,700	3,480,705	4,002,811	4,603,233	5,293,718	26,172,917
Radio System Enhancements	1,000,000	-	-	-	-	-	1,000,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 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 Projects	3,269,452	-	-	-	-	-	3,269,452
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
North Bruns. High School Addition	26,624,914	-	-	-	-	-	26,624,914
District-Wide Athletic, Int. and Ext. Building Impr.	71,622,256	-	-	-	-	-	71,935,027
Preliminary Work for New Bond Issue Projects	7,323,320	-	(7,323,320)	-	-	-	-
New Bond Issue Projects	-	-	302,778,784	-	-	-	302,778,784
Total Education Capital Improvement Plan-Projects	\$185,699,947	\$9,916,763	\$306,133,921	\$11,310,944	\$12,024,507	\$12,830,961	\$537,917,043
Education Capital Improvement Plan-Sources							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$8,667,781	\$8,628,525	\$9,360,848	\$9,963,573	\$10,646,968	\$11,422,814	\$58,690,509
Ad Valorem for K-12 School Capital Outlay	1,182,969	1,288,238	1,317,609	1,347,371	1,377,539	1,408,147	7,921,873
Ad Valorem/Sales Tax Reserve Contingency	18,369,021	-	(7,323,320)	-	-	-	11,072,701
BOE Debt Proceeds (Bond Ref 2016 and Planned 2026)	157,453,176	-	302,778,784	-	-	-	460,231,960
Total Education Capital Improvement Plan Sources	\$185,699,947	\$9,916,763	\$306,133,921	\$11,310,944	\$12,024,507	\$12,830,961	\$537,917,043

Airport Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Airport Expansion Projects-Recurring	\$794,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$3,243,289
Airport Expansion Projects-Recurring	2,114,000	-	-	-	-	-	2,114,000
Total Airport Capital Improvement Plan	\$2,908,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$5,357,289
Airport Capital Improvement Plan-Sources							
Airport Infrastructure Grants	\$564,749	\$294,000	\$294,000	\$294,000	\$294,000	\$294,000	\$2,034,749
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Specific Grants Award Requiring Local Match	1,902,600	-	-	-	-	-	1,902,600
Required Local Match	-	40,562	40,562	49,333	49,333	49,333	229,123
Total Airport Capital Improvement Plan-Sources	\$2,908,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$5,357,289

Water Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Northwest Water Plant Low-Pressure Reverse Osmosis Advanced Treatment	\$168,321,390	\$-	\$-	\$-	\$-	\$-	168,321,390
Navassa Water System Improvements	3,063,347	-	-	-	-	-	3,063,347
Southport Water Meter Replacement	4,000,000	-	-	-	-	-	4,000,000
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Hwy 74/76 Industrial Park Tank	212,979	7,889,000	-	-	-	-	8,101,979
NWWTP Raw Water Reservoir	1,858,295	995,000	-	4,315,000	-	-	7,168,295
System Improvements Neighborhood Transmission	1,000,000	2,500,000	2,500,000	1,000,000	2,500,000	2,500,000	12,000,000
Improvements-NWWTP to Bell Swamp	2,631,250	-	44,317,333	-	-	-	46,948,583
Shalotte AC Line Replacement	-	780,000	5,200,000	-	825,000	5,500,000	12,305,000
Bolivia Area Water	-	5,293,000	-	-	-	-	5,293,000
Longwood Rd Area water	-	5,135,000	-	-	-	-	5,135,000
MAIRP On-Site Water	-	3,700,000	-	-	-	-	3,700,000
Industrial Park Northwest Road Water Line	-	-	1,000,000	-	-	-	1,000,000
Hwy 87 Transmission Line -Maco	-	-	3,088,040	15,440,198	-	-	18,528,238
Total Water Capital Improvement Plan	\$185,059,311	\$26,292,000	\$56,105,373	\$20,755,198	\$3,325,000	\$8,000,000	\$299,536,882
Water Capital Improvement Plan-Sources							
Capital Reserve	\$6,828,739	\$7,364,000	\$5,200,000	\$-	\$-	\$-	\$19,392,739
Debt Proceeds	167,871,440	-	44,317,333	-	-	-	212,188,773
Grant	8,413,648	16,428,000	3,088,040	15,440,198	825,000	5,500,000	49,694,886
Other Reimbursements	1,945,484	-	-	-	-	-	1,945,484
Pay Go	-	2,500,000	3,500,000	5,315,000	2,500,000	2,500,000	16,315,000
Total Water Capital Improvement Plan-Sources	\$185,059,311	\$26,292,000	\$56,105,373	\$20,755,198	\$3,325,000	\$8,000,000	\$299,536,882

Wastewater Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Navassa Sewer Improvements	\$4,002,818	\$-	\$-	\$-	\$-	\$-	\$4,002,818
Mulberry Branch WRF	52,300,543	-	-	-	-	-	52,300,543
MAIRP Site Sewer	67,500	3,903,463	-	-	-	-	3,970,963
Southport Merger-Pump Station Rehab	2,800,000	-	-	-	-	-	2,800,000
Southport Merger-Sewer Replacement	10,500,000	-	-	-	-	-	10,500,000
Southport Merger-Find and Fix it	10,005,886	-	-	-	-	-	10,005,886
Southport Merger-Grinder Conversion	-	1,120,991	-	-	-	-	1,120,991
Longwood Road Force Main	25,087,900	-	-	-	-	-	25,087,900
West Brunswick Biosolids Processing Facility	3,253,084	17,746,916	-	-	-	-	21,000,000
Bolivia By-Pass Transmission Force Main	3,999,999	12,019,011	-	-	-	-	16,019,010
Ocean Ridge Reclaimed Water Main	172,600	2,418,320	-	-	-	-	2,590,920
Whiteville Road Force Main	1,052,500	-	-	-	-	-	1,052,500
NE Bruns Reg WWTP Expansion FY23	5,070,000	-	-	187,175,000	-	-	187,245,000
NE FM Transmission Main-North	1,691,010	110,000	23,852,718	-	-	-	25,653,728
NE FM Transmission Main-South	344,790	50,000	2,694,874	-	-	-	3,089,664
West Bruns. Regional WRF Exp.	2,300,800	1,696,444	18,427,500	146,475,000	-	-	168,899,744
Transmission Midway to Clemmons	15,608,600	-	-	-	-	-	15,608,600
Transmission Clemmons to WB WWTP	-	-	2,069,400	10,000,000	-	-	12,069,400
WB WWTP Influent Force Main	-	-	370,440	2,963,520	-	-	3,333,960
SE Reclaimed Water Line	229,300	141,225	5,602,421	61,980,954	-	-	67,953,900
Sea Trail WWTP Interconnect	-	886,116	-	9,881,700	-	-	10,767,816
Hwy 87 Sewer Force Main	-	350,000	-	-	-	-	350,000
Sewage Lift Station Rehabilitation & Upgrades	-	1,000,000	5,725,000	-	-	-	6,725,000
I-74 Parallel Force Main Project	-	1,842,167	-	-	-	-	1,842,167

Wastewater Capital Improvement Plan-Projects (Continued)	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Ocean Isle Beach WWTP Expansion	3,114,733	-	-	-	-	-	3,114,733
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	-	-	-	122,182
Enterprise Funded Low-Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
Total Wastewater Capital Improvement Plan	\$141,724,245	\$43,284,653	\$58,742,353	\$413,671,174	\$1,085,000	\$195,000	\$658,702,425
Wastewater Capital Improvement Plan-Sources							
Capital Reserve	\$3,972,065	\$23,479,877	\$-	\$-	\$-	\$-	\$27,451,942
Debt Proceeds	73,087,381	2,883,785	53,017,353	413,476,174	-	-	542,464,693
Grant	50,386,767	3,120,991	-	-	-	-	53,507,758
Other	14,278,032	9,450,000	-	-	-	-	23,728,032
Pay Go	-	4,350,000	5,725,000	195,000	1,085,000	195,000	11,550,000
Total Wastewater Capital Improvement Plan-Sources	\$141,724,245	\$43,284,653	\$58,742,353	\$413,671,174	\$1,085,000	\$195,000	\$658,702,425

XI. NEW OR CHANGED RATES AND FEES

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
Emergency Medical Services:	
ALS NE A0426	\$817.38
ALS E A0427	1,294.20
BLS NE A0428	681.18
BLS E A0429	1,138.00
ALS 2 A0433	1,873.18
Specialty Care Transports A0434	2,213.78
Rural Mileage 18+ A0425	23.10
Rural Mileage A0425 1-17	34.66
Building Inspections:	
At risk permit	\$2,500.00
Re-activation of expired permit	100.00
Fire Inspections:	
<i>Required Construction Permits:</i>	
Energy Storage System	\$100.00
Fuel Cell Power System	100.00
Gas Detection System	100.00
High-Pile Storage	100.00
Motor Vehicle Repair Room(s) and/or Booth(s)	100.00
Plant Extraction System	100.00
Special Event Structure	100.00
Mobile Food Preparation Vehicle: Automatic Kitchen Fire Suppression System	100.00
Traffic Calming Devices-New installations and Replacement of Existing Traffic Calming Devices	100.00
Standpipe System with or without fire sprinkler systems	25.00
<i>Required Operational Permits:</i>	
Mobile Food Preparation Vehicle. Equipped with appliances that produces smoke or grease-laden vapors. To verify operation & maintenance of suppression system on a annual basis.	100.00
Motor Fuel Dispensing Facilities	100.00
Outdoor Assembly Event. Greater than 1,000 people	100.00
Nightclub. To operate a nightclub.	100.00
Plant Extraction System	100.00

Fire Apparatus Access Road Gates, Barriers, and Traffic Calming Devices. To verify operation & maintenance on an annual cycle.	100.00
<i>Hazardous Chemicals:</i>	
Class A – 55 Gallons or 500 pounds	50.00
<i>Fire Plan Reviews:</i>	
Fire Hydrant NFPA 291 Flow Test – Simultaneous Testing Two Sets of Fire Hydrants	1,000.00
Parks and Recreation:	
Youth Football/Flag Football, Youth Soccer, Youth Basketball, Baseball/Softball and Cheer	\$55.00
Candy Land Ball Per Person	15.00
Summer Camp Per Week	95.00
Senior Games Registration Per Person	20.00
Senior Trips Per Person	55.00
Field Rentals Per Field	150.00
Health Department:	
10060 Drainage of skin abscess	\$120.00
10061 Drainage of skin abscess	200.00
11983 Removal w/reinsert – Non biodegradable Drug - FP	250.00
11983 Removal w/reinsert – Non biodegradable Drug	250.00
87807 Infectious agent detection (optical) RSV	17.00
90380 RSV Monoclonal Seasonal 0.5ML	540.00
90381 RSV Monoclonal Seasonal 1ML	540.00
90480 IMM Admin SARSCOV2 vac single dose	45.00
90619 Meningococcal conjugate vaccine, sero	185.00
90620 Meningococcal recombinant protein	250.00
90626 TikoVac vaccine (tick borne encephalitis) 0.25ML	310.00
90627 TikoVac vaccine (tick borne encephalitis) 0.5ML	310.00
90632 Havrix Adult	95.00
90636 Twinrix Adult (Hep A B)	140.00
90648 Influenza type B vaccine (HIB)	340.00
90651 Human Papillomavirus vaccine types 6, 11	340.00
90662 Influenza virus vaccine, split virus	85.00
90673 Influenza virus vaccine, Trivalent	85.00
90681 Rotavirus vaccine, human, attenuated, 2	155.00
90697 Diphtheria, tetanus toxoids, acellular	170.00
90698 Dtap-hib-ip vaccine, im	130.00

90710 Proquad MMRV, SC	310.00
90713 Poliovirus, ipv, sc/im	50.00
90714 Td vaccine no prsrv/=7 im	45.00
90716 Chicken Pox vaccine, sc	205.00
90723 Pediarix	110.00
90738 Japanese encephalitis virus vaccine	370.00
90739 Hepatitis B vaccine, adult dosage	165.00
90744 Hepb vacc ped/adol 3 dose im	50.00
90750 Zoster (shingles) vaccine (HZV) recomb	220.00
91304 Novavax COVID-19 vaccine, severe acute	160.00
91322 SARSCOV2 vaccine 50MCG/0.5ml for im	160.00
G0008 Admin Influenza virus vac	35.00
G0009 Admin pneumococcal vaccine	35.00
G0010 Admin hepatitis b vaccine	35.00
M0201 Adm of pneumococcal, flu, Hep B, or COVID-19 at home	40.00
87420-QW Infectious agent antigen detect by immunoassay – RSV	17.00
87428 Infectious agent antigen detect COVID, Flu	65.00
87637 Infectious agent detect Rapid Flu a/b, COVID, RSV	145.00

Environmental Health:

Temporary Food Establishment Permit and Limited Food Establish Permit (Fee is set by GS 130A-248 (d2))	Limited Food Establishment Addition Only
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Water:

Meter Box Adjustment (includes moving existing meter box a maximum of 18” without making a new tap (Does not include reconnecting customer side plumbing.)	Text Amendment Only
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Capital Recovery Fee:

Residential: Each Bedroom	955.00
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Commercial gallons per day – Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County’s standard rate for gallons per acre irrigated. 11.92

Water Transmission Capital Recovery Fee:

Residential: Each Bedroom	119.00
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Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County’s standard rate for gallons per acre irrigated. 1.48

Wastewater:

Service Repair (includes repairing a damaged County low-pressure sewer service, inclusive of valve box, valves, fittings, couplings, and piping in and adjacent to the valve box or a shallow (less than 3' deep) gravity riser with no blockage in the piping, inclusive of fittings, couplings, and piping. Does not include directional drills, re-tapping the main, excavation greater than 3', or asphalt/concrete removal and replacement.) 1,100.00

Capital Recovery Fee:

Residential: Each Bedroom 1,956.00

Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC (for example, industrial process water) shall be determined on a case-by-case basis.) 27.93

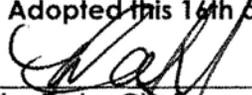
Sewer Transmission Capital Recovery Fee:

Residential: Each Bedroom 252.00

Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC (for example, industrial process water) shall be determined on a case-by-case basis.) 3.59

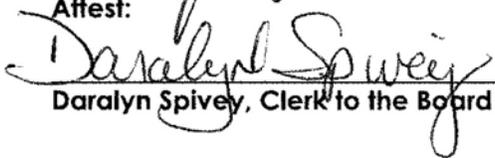
Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Finance Director, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

Adopted this 16th day of June, 2025



Mike Forte, Chairman
Brunswick County Board of Commissioners

Attest:



Daralyn Spivey, Clerk to the Board



Guide to the Budget Document

Purpose

This budget document provides a summary of all public service programs offered by the County government, as well as the annual plan for resource allocation. This budget presentation covers Fiscal Year 2026, spanning the period from July 1, 2025, to June 30, 2026.

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, an overview of revenue and expenditure highlights, personnel summaries, and a county organizational chart.

Operating Departmental Budget and Fund Summaries

This section provides a summary of expenditures, revenues, and staffing. The summary information provided includes actual FY 2024 results, approved FY 2025 and current budget as of June 30, 2025, and approved FY 2026 budget. All budgeted County funds, departments, non-departmental agencies, and other entities 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, a brief narrative of the department's purpose, FY 2026 goals and objectives, and key programs, objectives, and measures. The departmental-level financial summary information includes the results for FY 2022, 2023, and 2024, the FY 2025 approved and current budget as of June 30, 2025, and the FY 2026 approved budget. A sample of the departmental financial summary format is provided on the following page.

Full-time Equivalent Positions

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

Sample Departmental Financial Summary Format:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries						
Fringe benefits	-	-	-	-	-	-
Operating costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service-leases	-	-	-	-	-	-
Debt service-SBITA	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licences	-	-	-	-	-	-
Unrestricted intergovernmental	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Proceeds-leases	-	-	-	-	-	-
Proceeds-SBITA	-	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-	-	-

Performance Measures

Performance measures are dashboards that communicate how well a service performs and whether the targeted outcome is met. There are four performance measures: input, output, efficiency, and effectiveness. Each measure provides different information regarding how the department and service are accomplishing their goal/objective.

Long Range Plan

This section describes operating, capital, and budget planning processes, Fiscal Year 2026 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Appendix - Supplemental Information

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

Planning Process

Strategic Planning

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified through a shared process involving department heads, County management, agencies, citizens, and 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 and expected growth in future needs, and the available County resources to meet these needs. In January, department heads and management began developing a strategic plan document for presentation to the Board of Commissioners during their annual goal-setting and budget retreat in February. 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, assist management and the Board of Commissioners in defining priorities 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. This forecasting tool is summarized in the "Long Range Plan" section of this document.

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-term and short-term goals in six major focus areas to pursue in the coming fiscal year.

FY23-FY27 STRATEGIC PLAN

Adopted Nov. 15, 2021
Amended Nov. 21, 2022, and
Nov. 18, 2024

Strategic Goals



ECONOMIC DEVELOPMENT

To grow and strengthen economic prosperity through exceptional service and collaborative efforts to recruit and retain quality employers that advance our commercial, industrial, agricultural, tourism, and hospitality sectors.

- Objective No. 1: Foster partnerships to collectively develop strategies and inspire a positive business environment.
- Objective No. 2: Support policies and developments that strengthen and diversify the county tax base and recruit jobs that pay a living wage.



EDUCATION

To build an educated and highly skilled workforce by supporting the development of future-driven and accessible education and training opportunities for students of all ages and backgrounds.

- Objective No. 1: Continue to collaborate with county educational partners to support their efforts to teach and retain students, faculty, and staff.
- Objective No. 2: Identify pathways to future success and skill development for students after high school and beyond.



EXCELLENT GOVERNMENT

To demonstrate forward-thinking and high-performing standards within the county government through exceptional leadership, planning, and customer service.

- Objective No. 1: Maintain the county government's positive financial position, low tax rate, and credit strength.
- Objective No. 2: Attract and retain an experienced, skilled, and diverse county government workforce.
- Objective No. 3: Implement innovative technologies and strategies that support staff's efforts to deliver high-quality, effective services to residents, customers, and stakeholders.

FY23-FY27 STRATEGIC PLAN

Adopted Nov. 15, 2021
Amended Nov. 21, 2022, and
Nov. 18, 2024

Strategic Goals (continued)



GROWTH AND SUSTAINABILITY

To encourage the development of innovative strategies and policies for infrastructure, transportation, and the environment that support residential, commercial, and industrial growth.

- Objective No. 1: Continue efforts to offer utility customers with robust, reliable, and high-quality water and wastewater services.
- Objective No. 2: Form and sustain partnerships to provide a strong regional utility system for the benefit of all customers countywide.
- Objective No. 3: Encourage forward-thinking development and construction practices that balance respect for natural resources and private property.
- Objective No. 4: Support accessible and multimodal transportation options that connect residents to services and employment opportunities.



HEALTHY AND SAFE COMMUNITY

To support the advancement and continuous improvement of health, safety, and preparedness efforts in our county that incorporate current best practices and anticipate the county's future growth and development.

- Objective No. 1: Continue to prepare and respond timely and effectively to emergency situations when they arise through coordinated efforts among county departments and community partners.
- Objective No. 2: Support policies and initiatives that deter criminal activity and reduce risks for residents and visitors while incorporating mitigation strategies learned from previous reviews and experiences.
- Objective No. 3: Develop proactive and responsible programs focused on reducing negative outcomes related to preventable health issues, diseases, mental health challenges, and substance abuse.

FY23-FY27 STRATEGIC PLAN

Adopted Nov. 15, 2021
Amended Nov. 21, 2022, and
Nov. 18, 2024

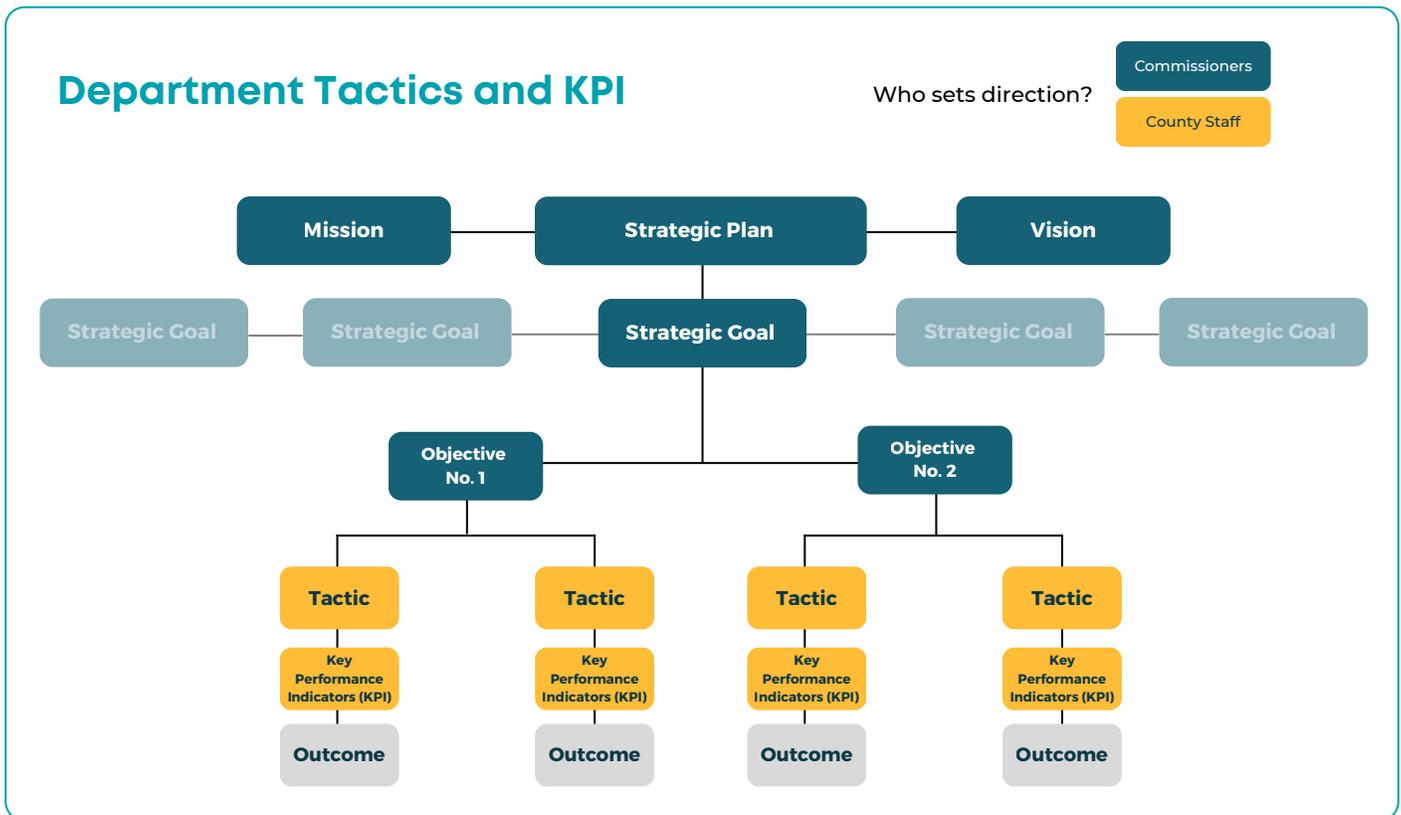
Strategic Goals (continued)



ENGAGEMENT AND CONNECTION

To strengthen community relationships, public trust, and understanding of county government’s roles and responsibilities using proactive, strategic, and inclusive efforts and initiatives.

- Objective No. 1: Create and sustain opportunities to connect with community members to educate about county departments and topics, collect public input, and inspire constructive dialogue between staff and residents.
- Objective No. 2: Use existing or new channels, tools, and technologies to connect, engage, and communicate with residents and important audience groups with helpful, accurate, and relevant information.
- Objective No. 3: Create an environment where residents feel respected and engaged in county government decisions.



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 that span more than one fiscal year and are controlled by the 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 this document's Capital Improvement Plan section.

County Manager's Recommended Budget

The annual operating budget process begins in November with the distribution of the budget calendar, budget forms, and instructions to department heads and agencies. The budget calendar establishes the dates for submitting departmental requests, reviewing and analyzing requests, holding budget work sessions, and conducting public hearings that lead to the final adoption of the budget.

To determine the appropriate funding levels, each department was provided with line-item details, as well as current and the two previous years' information. In November, goals and budget forms were distributed. At that time, due to the economic climate and the Board of Commissioners' goal of no increase in the ad valorem tax rate, department heads were advised to develop budget requests that continued to provide high service levels within the currently available resources. General Fund capital outlay, new positions, and construction projects continue to be impacted by moderate growth. Departments charging user fees to recover costs associated with providing the services were encouraged to evaluate their user fee charges and provide an update with their budget request. Analysis for reducing services or changing existing services was based on the public's need for the service, the impact of not providing the service or changing service levels, strategic alignment with the organization's goals and objectives, and the actual costs associated with providing the service. The requests were received and compiled by the budget staff for departmental review and discussion. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

Board of Commissioners' Approved Budget

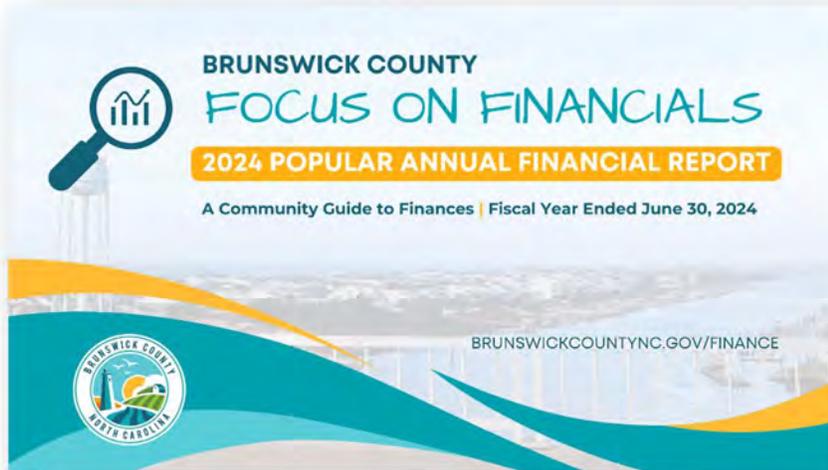
After the County Manager submitted the recommended budget, a legal notice was published in the media, notifying the public that the budget was available for review, along with the time, date, and location of the public hearing. Study sessions were held, and as a result of these sessions, the Board adjusted or revised funding levels in the recommended budget. Formal adoption of the FY 2026 budget occurred on June 16, 2025, with no changes made from the County Manager's Recommended Budget.

Budget Implementation

Once the budget is adopted on July 1, it becomes the legal basis for the programs of each county department 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 the approved and appropriated amounts. Monitoring departmental activities to ensure conformity with the adopted budget takes place throughout the year.

Final Reporting

At the close of each year, County staff prepare an ACFR in accordance with established GFOA guidelines. Once finalized and an audit opinion has been issued, this financial report is published on the County’s website. This information, along with the current adopted budget, is summarized in a Popular Annual Financial Report (PAFR). This report highlights important information from various sources, including the ACFR, the Budget, and the Strategic Plan. This presentation is designed to be easy to understand for everyone, even those without experience in government finances.



Budget Calendar

Date of Action	Budget Procedure	Action By
11/4/2024	Strategic Planning Workshop 3:00 pm	Communications Director
11/5/2024	Distribution of Capital Improvement Forms and Instructions	Board of County Commissioners and County Manager
11/12/2024	Distribution of Goal Forms and Instructions	County Manager
11/18 - 12/4/2024	Departments meet with the Communications Director to address questions and work on draft Goal Forms	Leadership Team and Communications Director
12/9/2024	Submit the Goal Form and Workshop PowerPoint to the County Manager, Deputy County Manager, and Communications Director	Leadership Team
12/10/- 12/20/2024	Compile Department Goals	County Manager and Communications Director
12/16/2024	Preliminary Capital Improvement Forms Due to Finance Director	Leadership Team
12/19/2024	Distribution of Budget Forms and Instructions	Finance Director
1/2/- 1/10/2025	Compile Preliminary Capital Improvement Plan	County Manager and Finance Director
1/21/- 1/22/2025	Commissioners' Countywide Goal Workshop Day 1: 9:00 am – 4:00 pm, Day 2: 9:00 am – 5:00 pm	Board of County Commissioners and County Manager
2/5/2025	Submit Budget Requests to the County Manager, Deputy County Manager, and Finance Director	Leadership Team and Agency Officials
2/21/2025	Compile Department and Agency Budget Requests submitted to the County Manager	Finance Director
3/3/- 3/19/2025	Meet with the Leadership Team on the Requested and Recommended Budget	County Manager, Deputy County Managers and Finance Director
3/28/2025	Post-Meeting Budget Forms returned to the Department with the Manager's comments and target for secondary review	Finance Director and County Manager
4/11/2025	Submit Revised Budget Requests to the County Manager, Deputy County Manager, and Finance Director	Leadership Team and Agency Officials
5/5/2025	Commissioners' Budget Workshop 9:00 am – 3:00 pm	Board of County Commissioners and County Manager
5/19/2025	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 2, 2025, at 3:00 pm for public hearing	County Manager and Board of County Commissioners
5/20/2025	File copy with Clerk to the Board; Recommended budget remains open for public review until the Budget Ordinance is adopted	County Manager
5/20/2025	Submit legal notice in media stating the Recommended Budget submitted to the Board; copy available for public review; time, date, and place of public hearing	Clerk to the Board of County Commissioners
6/2/2025	Public Hearing at 3:00 pm; Study sessions on Recommended Budget at 1:00 pm – 3:00 pm, if needed	Board of County Commissioners
6/16/2025	Adoption of Budget	Board of County Commissioners
7/1/2025 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 based on funds and account groups. Each fund is considered an independent fiscal entity. County resources are allocated and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. All county funds 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 consists of the Enterprise 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 on one of the following functions: 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 provided.

The 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, the Register of Deeds Technology Enhancement Fund, and the Opioid Settlement Fund. Major enterprise funds contained in this document are the Water Fund and the Wastewater (Sewer) 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 also 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, the Register of Deeds Technology Enhancement Fund, and the National Opioid Settlement Fund.

Enterprise Fund

The enterprise funds are used to account for operations that are financed and operated like 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 continually be financed or recovered primarily through user charges. The County maintains enterprise funds for water operations and wastewater (sewer) operations.

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										
Communications	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										
Information Technology	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								
Public Defender's Office	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Community Paramedicine	G			X								
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						

Funds Appropriated Annually & Included in the Budget Ordinance (continued)	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Planning and Community Enforcement	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										
National Opioid Settlement	SR							X				

G-General Fund, E-Enterprise Fund, SR-Special Revenue Fund

Budget Control and Amendments

Level of Budgetary Control

Budgets in the General and Proprietary Funds are controlled at the department level. Any changes that increase or decrease departmental budgets must follow the budget policy's prescribed approval processes as described below. Project-length budgets in the Capital Projects Fund are controlled by the project ordinance. The level of control varies for the Special Revenue Funds.

Budget Transfers

County Manager. The County Manager is authorized to transfer appropriations within a fund when:

- the transfer of an appropriation is between line items within a department and without limitation
- the transfer of an appropriation is between departments within a fund up to \$30,000.
- the transfer of available emergency contingency appropriation is between departments and funds with a report to the Board of Commissioners at the next regular meeting.

Finance Director. The Finance Director is authorized to transfer appropriations within a department when:

- the transfer of an appropriation is requested by a department and between operational line items without limitation. Operational items do not include salary and capital outlay items.
- the transfer of an appropriation between departments within a fund at the close of the fiscal year to allow for sufficient appropriation for actual obligations and to prevent over-expenditure within a department.

Budget Amendments

Up to \$30,000. The Finance Director may amend approved budget ordinances for additional state, federal, or grant appropriations within the same program with no additional local match.

\$30,000 and above. Budget Amendments equal to or above \$30,000 require the approval of the Board of Commissioners. These types of transactions, however, must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the amendment may be required.

Project closeout. The Finance Director 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.

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 unmatured 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 the 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. The Board of Commissioners must approve any change in the appropriation level of the fund. The County Manager or the Finance Director 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 that have not been expended.

Basis of Accounting

The basis of accounting refers to the process by which revenues and expenditures, or expenses, as well as 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 statements of the Annual Comprehensive Financial Report (ACFR). 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 in which they are earned and expenses in the period in which they are incurred.

The financial statements present the status of the County's finances based on generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follows:

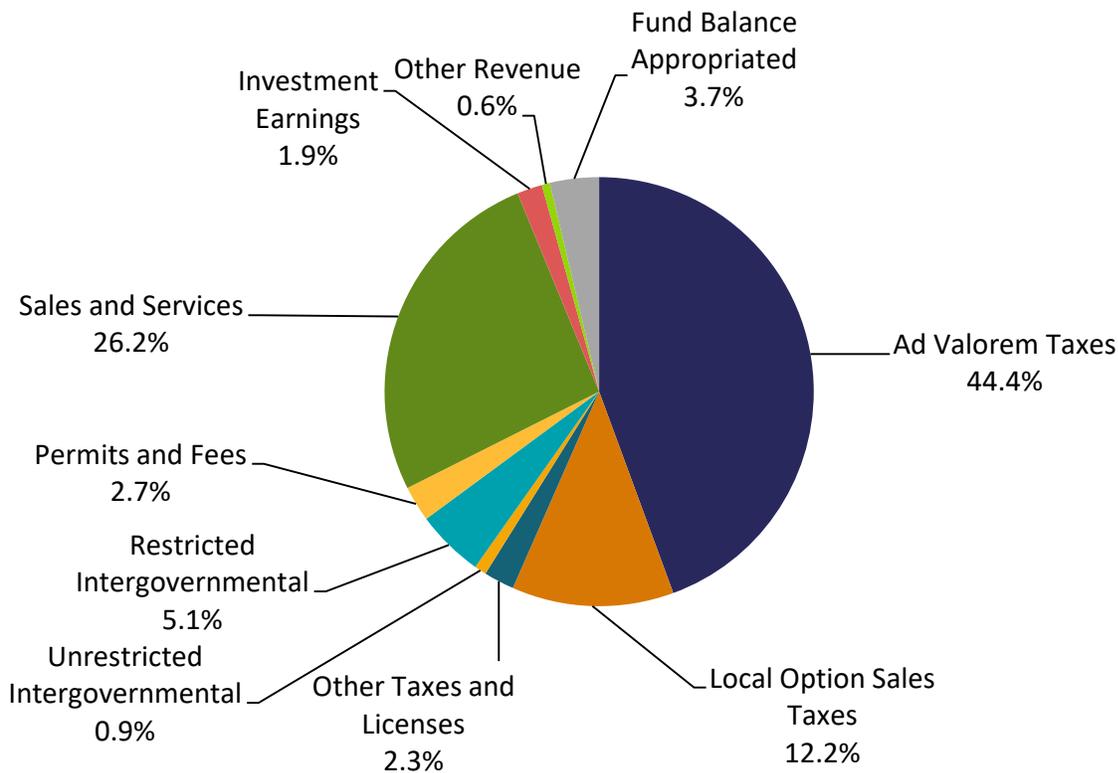
- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlays within the Proprietary Funds are 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 include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

Total Revenues by Fund

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
General Fund	\$ 302,027,177	\$ 296,967,525	\$ 348,147,002	\$ 313,867,902
Special Revenue Funds:				
Emergency Telephone System	775,002	565,372	994,399	627,939
Register of Deeds Technology Enhancement	219,757	228,498	228,498	205,500
National Opioid Settlement Fund	3,861,271	706,531	1,106,546	909,578
Enterprise Funds:				
Water	54,759,852	51,499,883	67,135,732	51,842,739
Wastewater	56,729,535	42,806,597	71,707,025	49,593,413
Total Revenues	418,372,594	392,774,406	489,319,202	417,047,071
Less transfer from other Funds	(5,670,213)	(1,685,000)	(5,852,702)	(2,596,548)
Total Revenues all Funds, Net of transfers	\$ 412,702,381	\$ 391,089,406	\$ 483,466,500	\$ 414,450,523

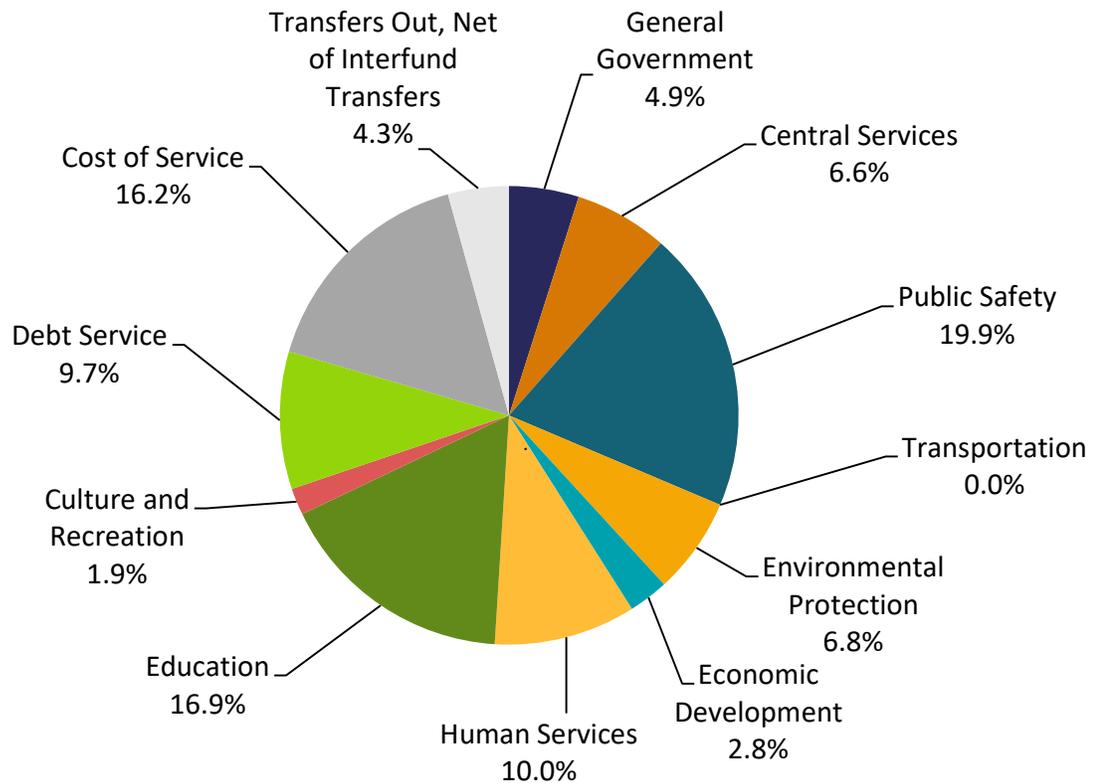
Total Revenues by Source (all funds)

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Ad Valorem Taxes	\$ 174,202,755	\$ 174,173,891	\$ 178,400,761	\$ 183,956,402
Local Option Sales Taxes	47,800,383	47,796,402	48,366,316	50,400,983
Other Taxes and Licenses	11,840,197	8,455,000	11,353,500	9,665,000
Unrestricted Intergovernmental	7,994,559	3,590,702	3,720,264	3,605,000
Restricted Intergovernmental	23,911,414	20,268,834	24,922,440	21,276,683
Permits and Fees	10,699,623	10,239,349	10,317,195	10,989,634
Sales and Services	116,784,153	95,425,360	124,893,872	109,005,955
Investment Earnings	9,916,874	8,072,200	9,258,751	7,827,200
Other Revenue	8,212,733	5,924,814	7,661,202	2,383,851
Net Issuance/Refunding of Long-Term Debt	1,339,690	-	1,145,931	-
Fund Balance Appropriated	-	17,142,854	63,426,268	15,339,815
Total Revenues	\$ 412,702,381	\$ 391,089,406	\$ 483,466,500	\$ 414,450,523



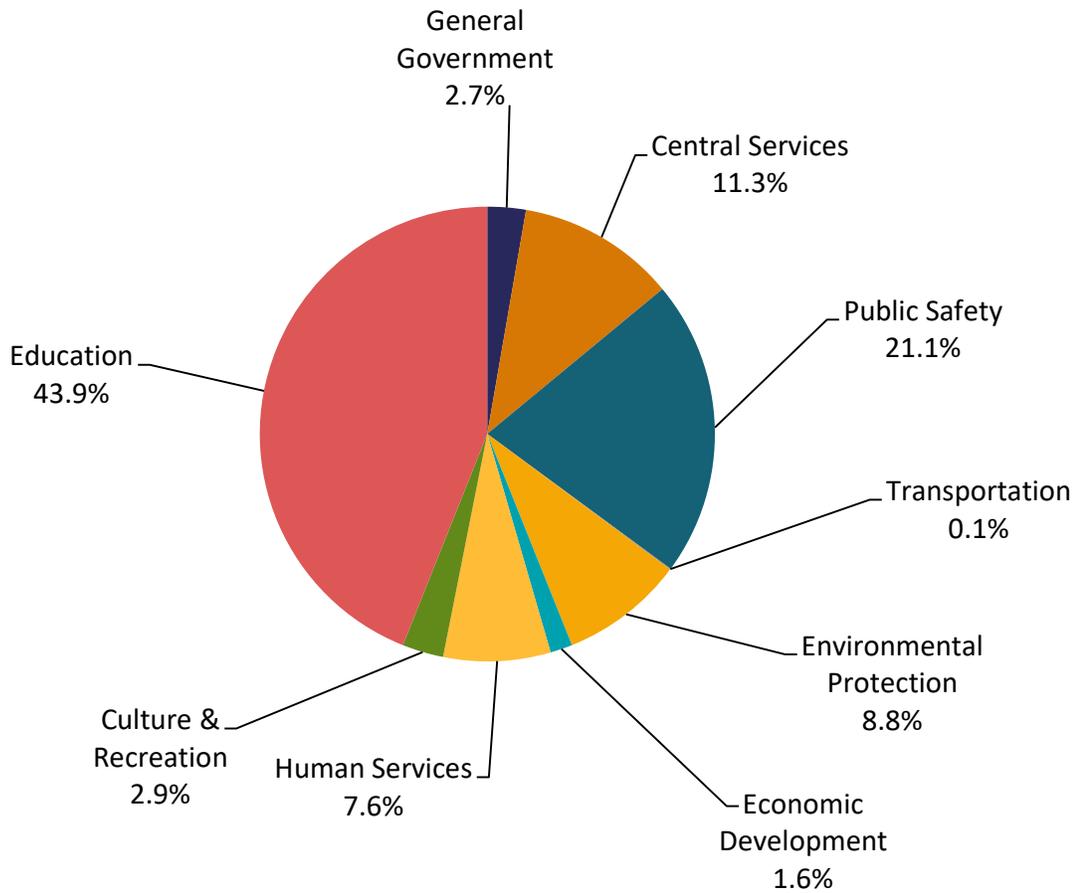
Total Expenditures by Function (all funds)

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
General Government	\$ 18,596,797	\$ 19,283,196	\$ 21,429,289	\$ 20,208,748
Central Services	24,924,634	27,110,487	34,296,121	27,505,367
Public Safety	69,672,535	76,347,691	83,284,340	82,103,412
Transportation	291,581	161,000	283,014	161,000
Environmental Protection	24,627,729	26,382,469	26,995,423	28,213,285
Economic Development	30,180,560	10,808,495	13,331,443	11,628,476
Human Services	36,452,096	39,666,317	42,169,892	41,631,726
Education	61,388,985	64,133,934	64,883,934	69,676,946
Culture and Recreation	6,703,597	6,906,841	9,599,339	7,910,619
Debt Service	39,407,857	44,809,652	40,605,061	40,371,971
Cost of Service	50,983,511	58,243,569	75,056,030	67,297,405
Transfers Out, Net of Interfund Transfers	30,932,791	17,235,755	71,532,614	17,741,568
Total Operating Expenditures	\$ 394,162,673	\$ 391,089,406	\$ 483,466,500	\$ 414,450,523



Approved Tax Levy Distribution

	2025 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,987,041	0.0093	\$ 0.027	2.7%
Central Services	20,567,158	0.0385	0.113	11.3%
Public Safety	38,568,444	0.0723	0.211	21.1%
Transportation	122,003	0.0002	0.001	0.1%
Environmental Protection	16,038,407	0.0300	0.088	8.8%
Economic Development	2,871,986	0.0054	0.016	1.6%
Human Services	13,878,626	0.0260	0.076	7.6%
Culture & Recreation	5,364,455	0.0100	0.029	2.9%
Education	80,308,281	0.1503	0.439	43.9%
Total	\$ 182,706,402	0.3420	\$ 1.000	100%





General Fund – Changes in Fund Balance

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2025 Actual Estimated	FY 2026 Approved Budget
Revenues:					
Ad Valorem Taxes	\$ 174,202,755	\$ 174,173,891	\$ 178,400,761	\$ 182,924,569	\$ 183,956,402
Local Option Sales Taxes	47,800,383	47,796,402	48,366,316	49,484,098	50,400,983
Other Taxes and Licenses	11,840,197	8,455,000	11,353,500	11,740,062	9,665,000
Unrestricted Intergovernmental	7,994,559	3,590,702	3,720,264	7,182,574	3,605,000
Restricted Intergovernmental	19,438,159	18,996,931	22,674,122	20,497,589	19,878,496
Permits and Fees	10,244,437	10,058,349	10,136,195	10,319,618	10,809,134
Sales and Services	20,365,567	18,787,919	19,402,450	22,364,563	20,970,478
Investment Earnings	5,838,755	5,002,200	5,023,831	5,380,732	4,502,200
Other Reveune	3,018,150	1,359,374	2,637,015	4,131,761	1,312,055
Total Revenues	300,742,962	288,220,768	301,714,454	314,025,566	305,099,748
Expenditures:					
General Government	18,459,439	19,054,698	21,200,791	18,656,766	20,003,248
Central Services	24,924,634	27,110,487	34,296,121	28,905,328	27,505,367
Public Safety	68,721,715	75,782,319	82,334,514	73,727,196	81,475,473
Transportation	291,581	161,000	283,014	222,200	161,000
Environmental Protection	24,627,729	26,382,469	26,995,423	26,329,525	28,213,285
Economic Development	30,180,560	10,808,495	13,331,443	9,645,680	11,628,476
Human Services	36,318,551	38,959,786	41,063,346	36,404,816	40,722,148
Education	61,388,985	64,133,934	64,883,934	64,772,063	69,676,946
Culture and Recreation	6,703,597	6,906,841	9,599,339	7,355,026	7,910,619
Debt Service	15,088,605	17,541,399	13,882,324	13,877,663	13,452,474
Total Expenditures	286,705,396	286,841,428	307,870,249	279,896,263	300,749,036
Revenues over (under) Expenditures	14,037,566	1,379,340	(6,155,795)	34,129,303	4,350,712
Other Financing Sources (Uses)					
Lease liabilities issued	171,875	-	604,142	604,129	-
SBITA liabilities issued	625,061	-	731,915	667,530	-
Transfer from other funds	487,279	750,000	750,000	750,000	790,562
Transfer to other funds	(14,676,360)	(10,126,097)	(40,276,753)	(39,282,381)	(13,118,866)
Total Other Financing Sources (Uses)	(13,392,145)	(9,376,097)	(38,190,696)	(37,260,722)	(12,328,304)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	645,421	(7,996,757)	(44,346,491)	(3,131,419)	(7,977,592)
Fund balance, beginning of year	150,439,621	151,085,042	151,085,042	151,085,042	147,953,623
Fund balance, end of year	\$ 151,085,042	\$ 143,088,285	\$ 106,738,551	\$ 147,953,623	\$ 139,976,031

Special Revenues Funds – Changes in Fund Balance

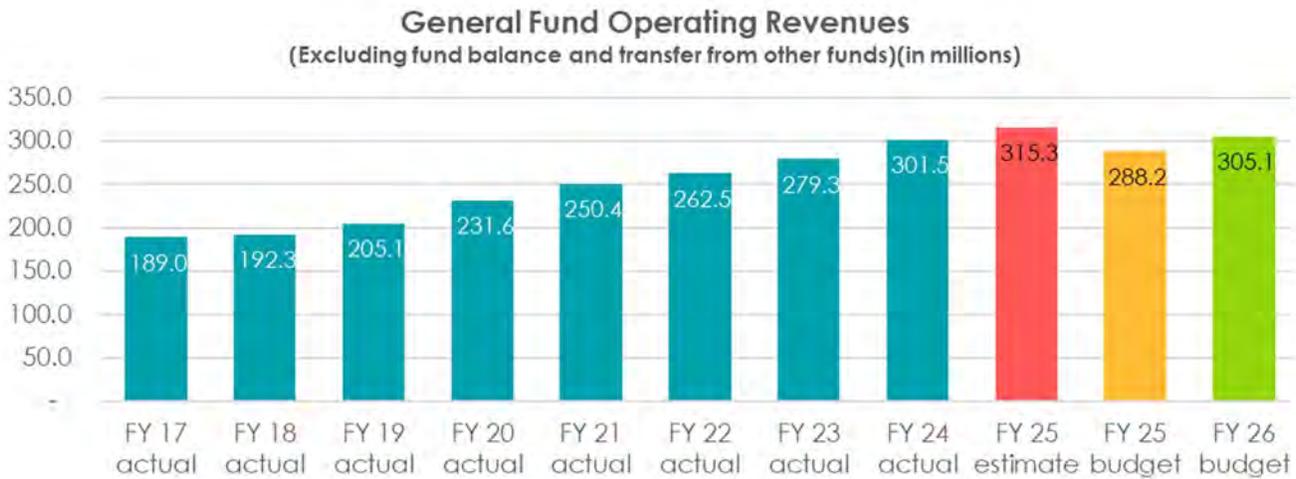
	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2025 Actual Estimated	FY 2026 Approved Budget
Revenues:					
Restricted Intergovernmental	\$ 4,472,681	\$ 1,271,903	\$ 1,738,566	\$ 2,760,541	\$ 1,398,187
Permits and Fees	175,967	181,000	181,000	192,968	180,500
Investment Earnings	194,336	20,000	20,000	301,530	25,000
Total Revenues	4,842,984	1,472,903	1,939,566	3,255,039	1,603,687
Expenditures:					
General Government	137,358	228,498	228,498	155,476	205,500
Public Safety	950,820	565,372	949,826	819,298	627,939
Human Services	133,545	706,531	1,106,546	627,501	909,578
Debt Service	42,971	-	44,573	44,572	-
Total Expenditures	1,264,694	1,500,401	2,329,443	1,646,847	1,743,017
Revenues over (under) Expenditures	3,578,290	(27,498)	(389,877)	1,608,192	(139,330)
Other Financing Sources (Uses)					
SBITA liabilities issued	-	-	43,859	43,858	-
Transfer from other funds	13,046	-	34,698	34,698	139,330
Total Other Financing Sources (Uses)	13,046	-	78,557	78,556	139,330
Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,591,336	(27,498)	(311,320)	1,686,748	-
Fund balance, beginning of year	2,230,668	7,574,498	7,574,498	7,574,498	9,261,246
Restatement	1,752,494	-	-	-	-
Fund balance, beginning of year, as restated	3,983,162	7,574,498	7,574,498	7,574,498	9,261,246
Fund balance, end of year	\$ 7,574,498	\$ 7,547,000	\$ 7,263,178	\$ 9,261,246	\$ 9,261,246

Enterprise Funds – Changes in Fund Balance

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2025 Actual Estimated	FY 2026 Approved Budget
Revenues:					
Restricted Intergovernmental	\$ 574	\$ -	\$ 509,752	\$ 106,556	\$ -
Special Assessments	279,219	-	-	-	-
Sales and Services	96,418,586	76,637,441	105,491,422	108,210,862	88,035,477
Investment Earnings	3,883,783	3,050,000	4,214,920	3,905,478	3,300,000
Other Revenue	5,194,583	4,565,440	5,024,187	4,791,728	1,071,796
Total Revenues	105,776,745	84,252,881	115,240,281	117,014,624	92,407,273
Expenditures:					
Debt Service	24,276,281	27,268,253	26,678,164	24,213,758	26,919,497
Cost of Service	50,983,511	58,243,569	75,056,030	62,285,118	67,297,405
Total Expenditures	75,259,792	85,511,822	101,734,194	86,498,876	94,216,902
Revenues over (under) Expenditures	30,516,953	(1,258,941)	13,506,087	30,515,748	(1,809,629)
Other Financing Sources (Uses)					
Lease liabilities issued	521,028	-	10,000	-	-
SBITA liabilities issued	21,726	-	10,000	-	-
Issuance of long-term debt	-	-	29,855,001	29,855,000	-
Premiums on bonds	-	-	2,928,303	2,928,302	-
Payment to escrow agent-refunded debt	-	-	(33,037,289)	(33,037,290)	-
Transfer from other funds	5,169,888	935,000	5,068,004	5,068,004	1,666,656
Transfer to other funds	(21,926,644)	(8,794,658)	(37,108,563)	(37,108,563)	(7,219,250)
Claims settlement	-	-	-	887,909	-
Total Other Financing Sources (Uses)	(16,214,002)	(7,859,658)	(32,274,544)	(31,406,638)	(5,552,594)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	14,302,951	(9,118,599)	(18,768,457)	(890,890)	(7,362,223)
Expendable Net Position, beginning of year	82,673,723	96,976,674	96,976,674	96,976,674	96,085,784
Expendable Net Position, end of year	\$ 96,976,674	\$ 87,858,075	\$ 78,208,217	\$ 96,085,784	\$ 88,723,561

Revenue Highlights

General fund operating revenues in FY 2026 are projected to increase approximately 5.9 percent above the FY 2025 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 60.3 percent of the total estimated general revenue. The property tax is levied on real and personal property that is not exempt from taxation. The overall assessed valuation of the property is projected to increase by 5.81 percent from the FY 2025 estimated value. The property tax rate and the base are comprised of the following:

Estimated Property Tax Base (in thousands)

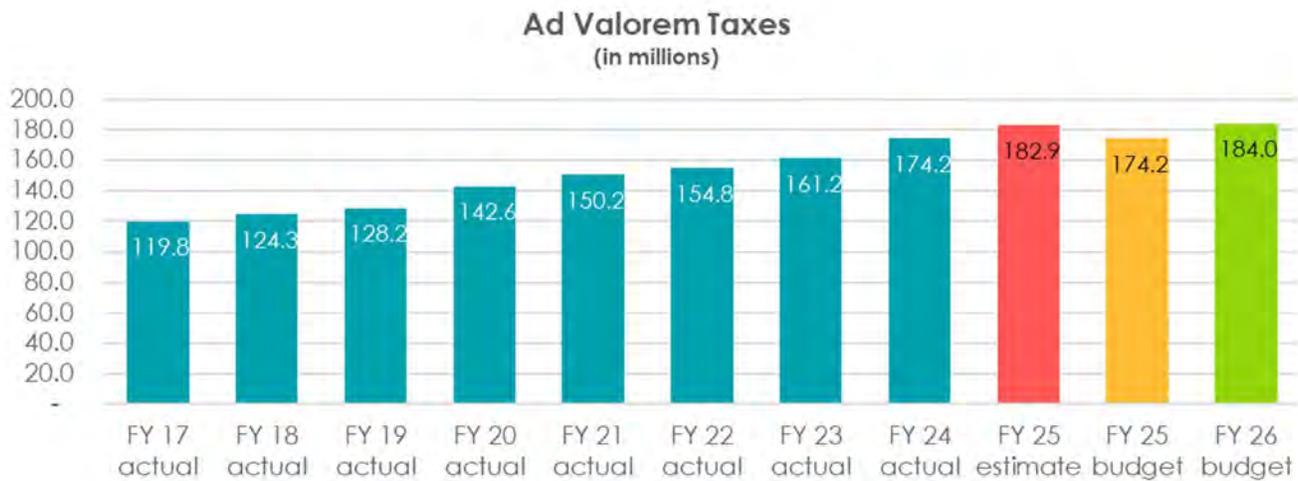
Fiscal Year	2022	2023	2024	2025	2026
Real Property	\$ 26,680,229	\$ 27,543,472	\$ 44,488,002	\$ 46,382,305	\$ 49,253,484
Public Service	\$ 1,780,000	\$ 1,800,000	\$ 2,000,900	\$ 2,000,900	\$ 2,000,000
Motor Vehicles	\$ 1,550,000	\$ 1,700,000	\$ 1,900,000	\$ 2,000,000	\$ 2,050,000
Personal Property	\$ 625,000	\$ 650,000	\$ 650,000	\$ 725,000	\$ 775,000
Total Estimated Property Tax Base	\$ 30,635,229	\$ 31,693,472	\$ 49,038,902	\$ 51,108,205	\$ 54,078,484
Property Tax Rate	.4850	.4850	.3420	.3420	.3420

Real Property includes real estate values for all commercial, industrial, and residential buildings and land. The values of real property are assessed every four years. The last revaluation of real property occurred in January 2023, and the next revaluation is scheduled for January 2027 for collections in FY 2028. The public service tax base component includes the taxable assets of statewide utility operations, such as gas and electric utilities,

communications companies, railroad companies, and highway and air transportation companies, including their rolling stock and fleet equipment. The State of North Carolina sets the values of taxable assets for utility companies annually.

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

Ad valorem tax revenue is projected to increase by \$10,032,511 (5.8 percent) over the previous year’s tax levy, mainly due to economic growth. One cent on the general fund property tax rate generates approximately \$5,342,292 with a collection rate of 100.0% for motor vehicles and 98.74% for real property.



Sales Tax

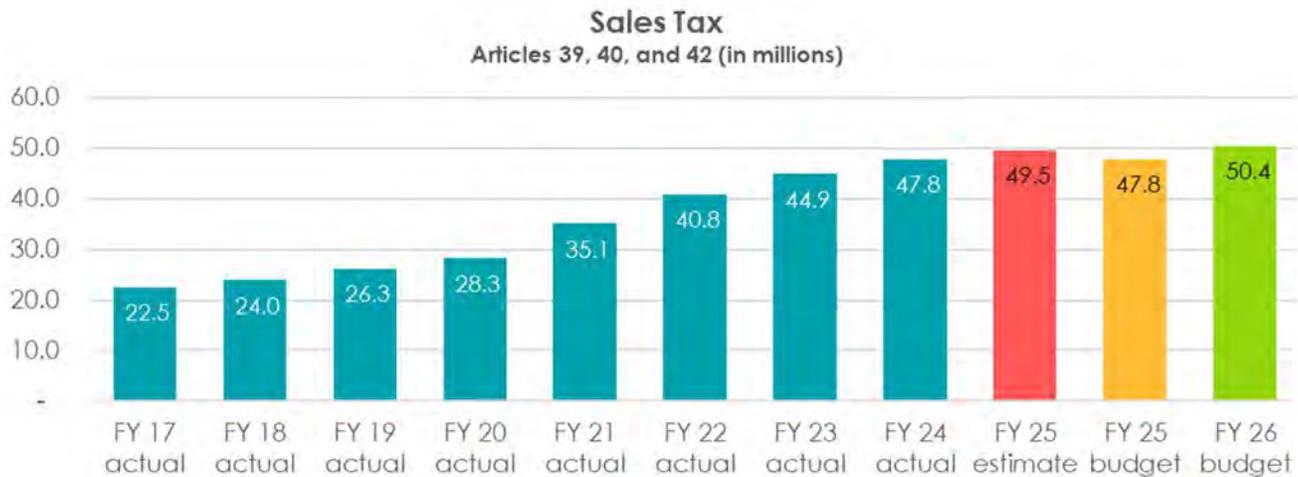
Sales tax receipts are the second-largest source of general revenue. Total sales tax revenue for FY 2026 is estimated to be \$50,400,983, an increase from the approved budget for FY 2025. This 5.4 percent increase is attributable to the conservative approach of the prior year and current economic growth. There are three statutory authorizations for sales tax, as shown in the following table:

Sales Tax

Sales Tax	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 25 Budget	FY 26 Budget
Article 39 (1cent)	\$ 19,597,988	\$ 20,739,920	\$ 20,984,716	\$ 20,848,941	\$ 21,896,566
Article 40 (1/2 cent)	\$ 12,251,335	\$ 13,149,372	\$ 14,083,971	\$ 13,060,318	\$ 13,816,530
Article 42 (1/2 cent)	\$ 13,009,043	\$ 13,911,091	\$ 14,415,411	\$ 13,887,143	\$ 14,687,887
Total Sales Tax	\$ 44,858,366	\$ 47,800,383	\$ 49,484,098	\$ 47,796,402	\$ 50,400,983

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 to distribute 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 to be the county’s allocation percentage, as set by state statute. Brunswick County’s allocated percentage is zero.

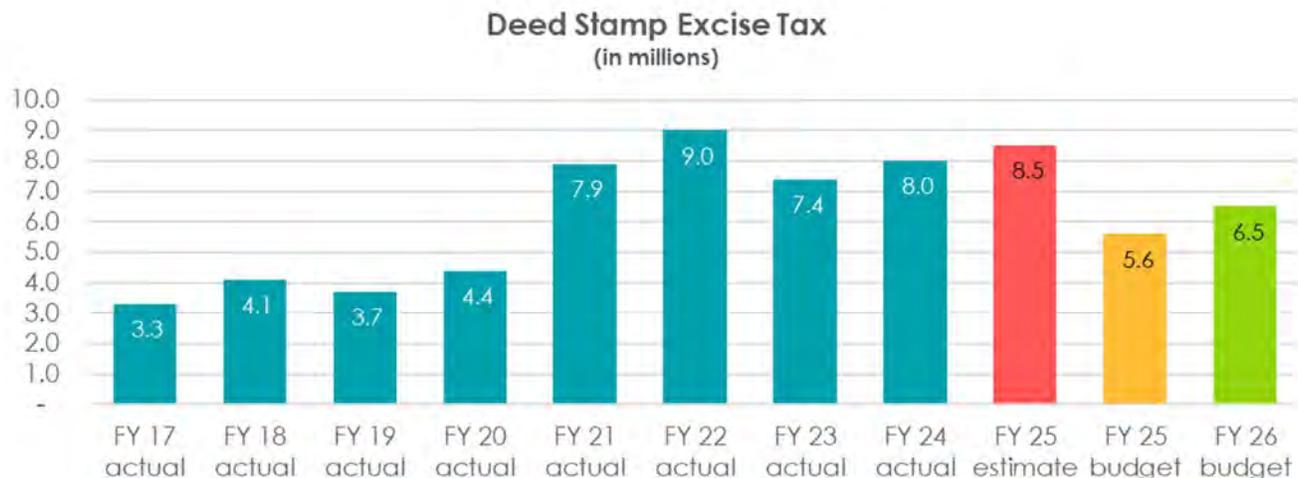
Articles 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes each enable counties to levy a one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in Article 39, state statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school capital outlay or retire any indebtedness incurred by the County in providing capital outlay for the schools.



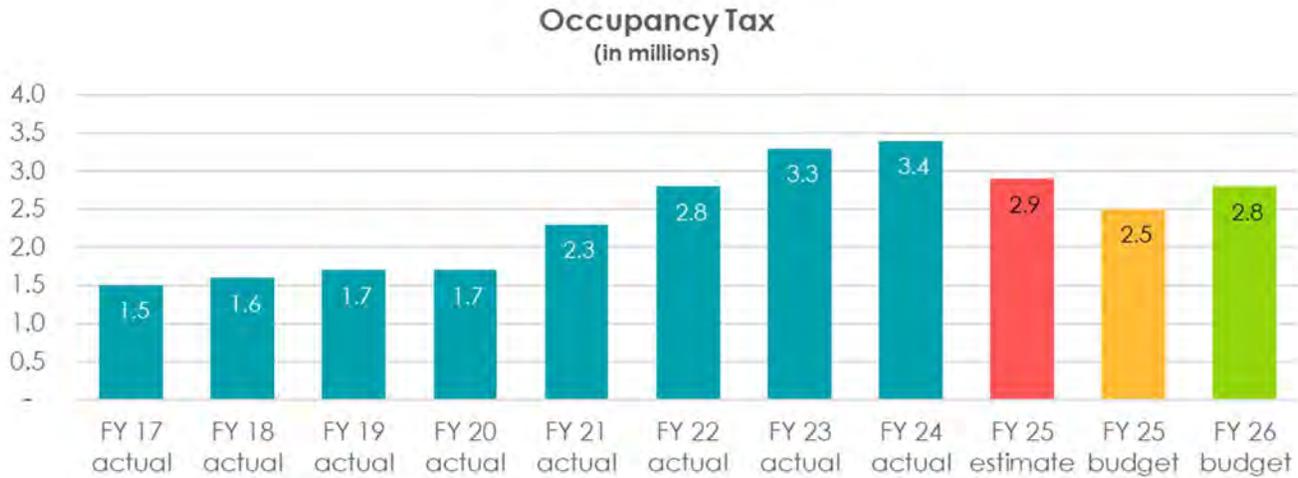
Other Taxes and Licenses

Most other tax and license revenues come 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 \$2.00 per \$1,000 property valuation for each recorded deed. Half of the revenue collected is remitted to the state. Real estate sales continue to indicate strong growth, and the FY 2026 approved budget is \$6,500,000, a 16.6 percent increase over the FY 2025 approved budget.



The 1% occupancy tax collections, net of the 3% collection costs, are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted for FY 2026 is \$2,750,000, representing a 10.0 percent increase above the approved budget for FY 2025.



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. Counties and municipalities receive 23.75 percent of the total tax on beer 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 revenue budget for FY 2026 is \$300,000, a 20.0 percent increase over the prior-year approved budget of \$250,000.

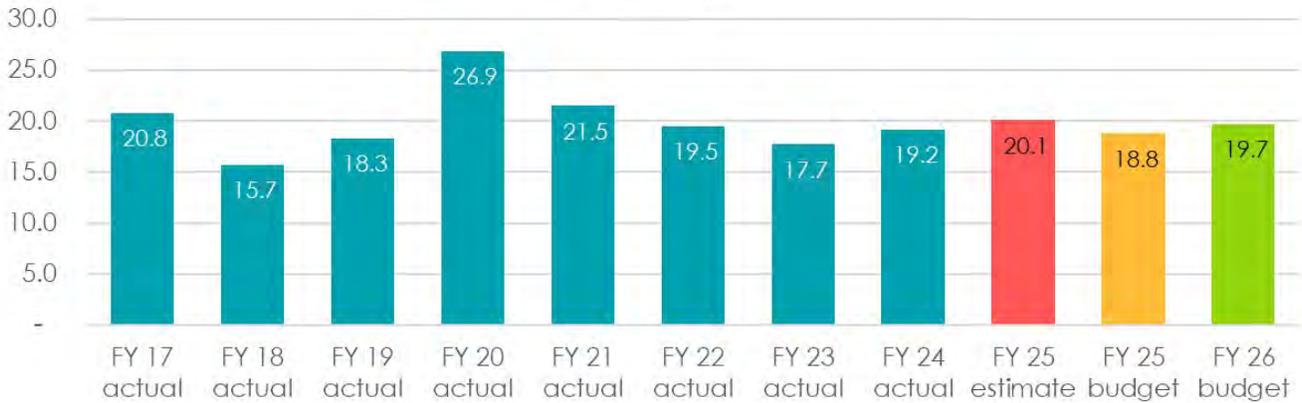
Jail fees are expected to decrease slightly compared to the prior year’s approved budget, generating an estimated \$305,000 in revenue for FY 2026. This is due to a decrease in the average population in the Detention Center.

Medicaid Hold Harmless receipts from the State resulting from the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the County's 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 2026, the County expects to receive \$3,000,000 in Medicaid Hold Harmless receipts.

Restricted Intergovernmental

Most of the Restricted Intergovernmental revenue sources are Federal and State grants received by the County, mainly to support human services, economic and physical development, and public safety. These revenue sources depend on actions by the legislative bodies of state and federal governments, as well as program administrators. The total FY 2026 budgeted Restricted Intergovernmental revenues of \$19,673,456 are 4.7% higher than the approved budget for FY 2025, which is consistent with the growth in costs associated with the human services they support.

Federal and State Grant Revenue (in millions)



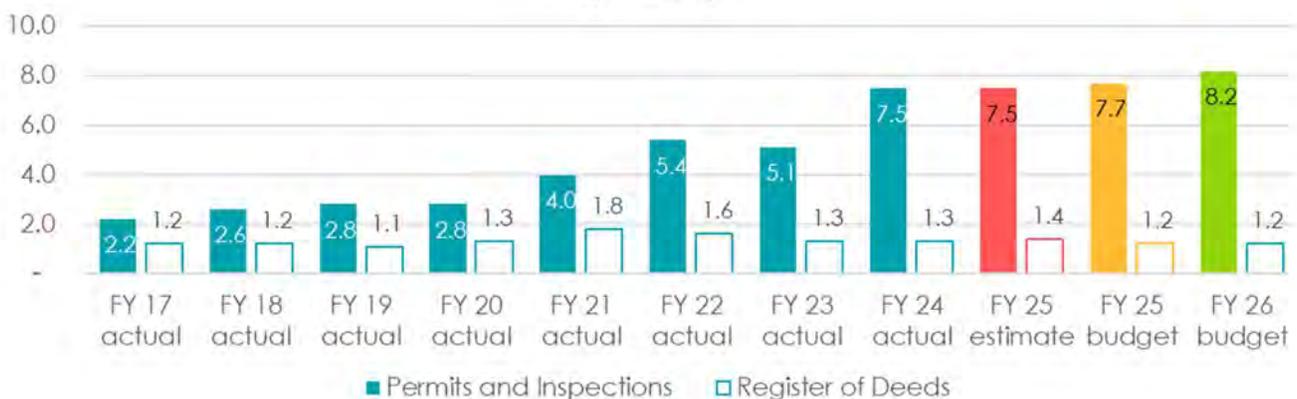
Notes: The FY 2018 decrease is due to the direct payment to daycare providers rather than passing through the County. FY 2020 actuals include one-time revenues of \$5.6 million in CARES Act Funding and \$6.4 million in FEMA reimbursement revenue from the prior year's storms.

Permits and Fees

Building permits and inspections are expected to generate revenues of \$8,192,988 in FY 2026, representing a 6.1 percent increase from the original budget for the prior year. The county is experiencing strong growth in the number of residential and commercial building permits issued.

The Register of Deeds collects fees for most official acts performed. Fees are charged for recording deeds, marriage licenses, and other instruments. The FY 2026 budget is expected to remain consistent with last year's budget, with a total revenue of \$1,118,000.

Permits and Fees (in millions)

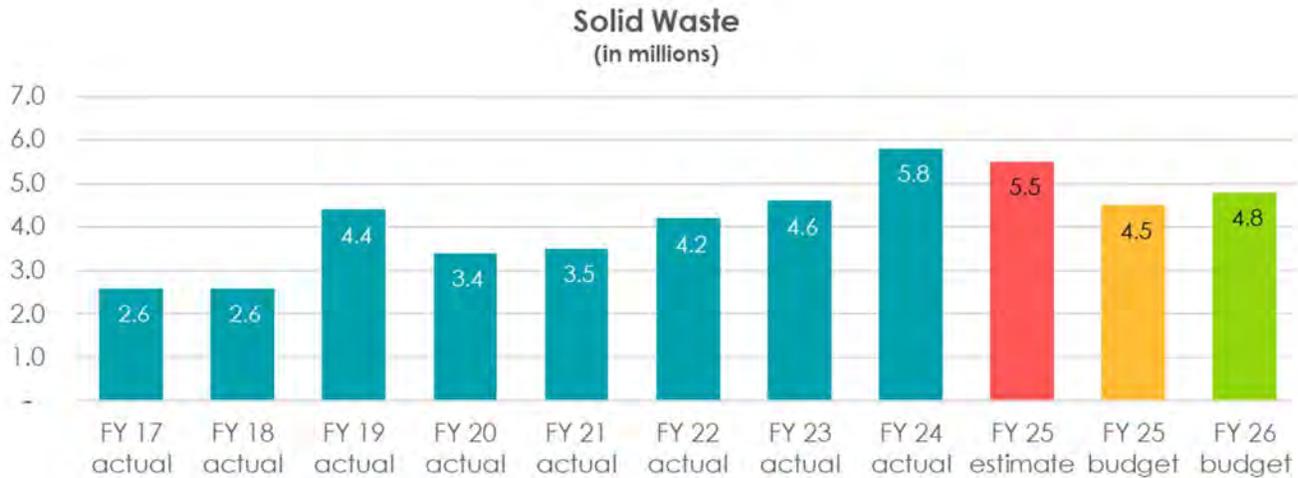


Sales and Service

Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2026 are \$9,050,000,

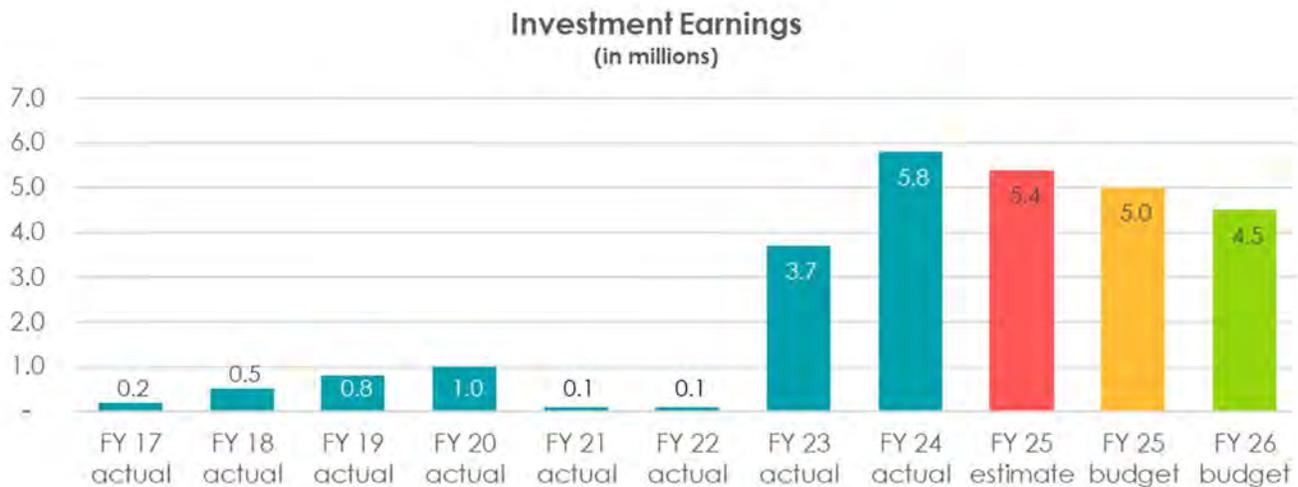
up 22.3 percent from the prior year's approved budget. This increase is due to trends in call volumes, along with a fee increase from 150% to 250% of the Medicaid rate.

Solid waste fees of \$4,800,000 for the County's construction and demolition landfill are expected to increase 6.7 percent due to the County's growth in new construction compared with the FY 2025 approved budget.



Investment Earnings

Investment earnings have increased significantly in recent years, driven by rising short-term interest rates. However, due to uncertainty in the economy, investment earnings are expected to decrease below prior years to \$4,502,200.



Transfers From Other Funds

The budget includes \$790,562 in transfers from the County Capital Project Fund reserves. This is primarily a transfer of \$750,000 from the County capital reserve to the general fund to pay the third portion of four installments, totaling \$3,000,000, for the City of Boiling Springs Lakes Dam Project Funding. The remaining \$40,562 is to offset the anticipated annual match needs for the Cape Fear Regional Jetport, a component unit of Brunswick County.

Fund Balance Appropriated

The fiscal year 2026 includes a fund balance appropriation in the general fund of \$6,738,352, net of the \$1,239,240 in escrow funds held for the Holden Beach sound nourishment project. Fiscal year 2025 included a fund balance appropriation in the general fund of \$6,731,357, net of the Holden Beach sound nourishment project. This is an increase over the prior year’s appropriation of \$6,995. The fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance, estimated at \$104,390,930, is projected to be 33.3 percent of the \$313,867,902 of budgeted expenditures and transfers to the reserves in FY 2026.

Enterprise Fund Revenues:

Water Fund

The total projected revenue in the Water Fund is \$48,333,944 net of an appropriation of expendable net assets of \$3,348,795 and transfers of \$160,000. Revenues are expected to increase by 3.7 percent from the prior year’s approved budget. This is due to the growth of new customers.

Fundamental fee changes approved to become effective July 1, 2025, include the following:

- Capital Recovery Fee:
 - Residential, each bedroom – from \$621 to \$955
 - Commercial gallons per day – from \$8.01 to \$11.92
- Water Transmission Capital Recovery Fee:
 - Residential, each bedroom – from \$108 to \$119
 - Commercial gallons per day – from \$1.43 to \$1.48

Expected growth in FY 2026 is approximately 2,400 new customers. These new customers will generate system development fees, which are pledged to secure revenue bonds issued or capital reserves designated for system expansion.

The approximate number of retail water customers at the end of FY 25 was 65,265. Historical numbers of customers from 2017 to the projected 2026 customers are illustrated here:



Wastewater Fund

The total projected revenue in the Wastewater Fund is \$44,073,329, net of the transfer from capital and replacement project funds of \$1,506,656 and appropriated expendable net assets of \$4,013,428. Retail wastewater sales are projected to be \$19,500,000, an increase of 19.6 percent over FY 2025, due to rapid growth in the number of customers.

Key fee changes effective July 1, 2025, include the following:

- New Service Repair fee – \$1,100
- Capital Recovery Fee:
 - Residential, each bedroom – from \$1,478 to \$1,956
 - Commercial gallons per day – from \$21.11 to \$27.93

Expected growth in FY 2026 for sewer service is approximately 1,800 new retail customers. These new customers will generate system development fees pledged to secure revenue bonds issued or capital reserves designated for system expansion.

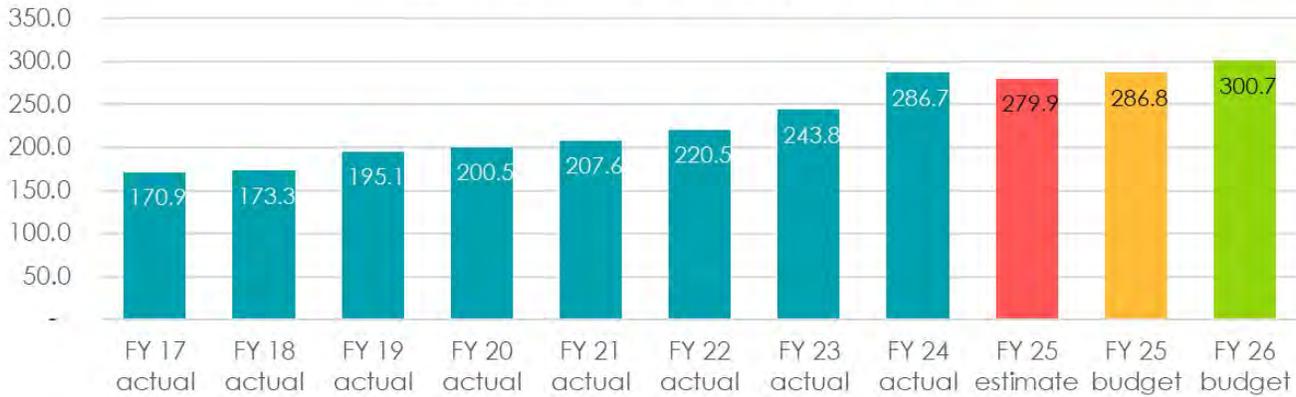
The approximate number of retail wastewater customers at the end of FY 2025 was 34,812. Historical numbers of customers from 2017 to the projected 2026 customers are illustrated here:



Expenditure Highlights

General fund operating expenditures in FY 2026 are projected to increase to \$300,749,036, approximately 4.8 percent above the FY 2025 approved budget, excluding transfers to other funds.

General Fund Operating Expenditures
(Excluding transfer to other funds)(in millions)



Salary and Fringe Benefits

The total general fund personnel/employee costs budgeted in FY 2026 is \$133,659,934. Due to the County's growth and increased workloads in public safety and internal support services, 46 FTEs were added in various departments of the County. The total FTE budget for general government operations is 1,215.51 FTEs.

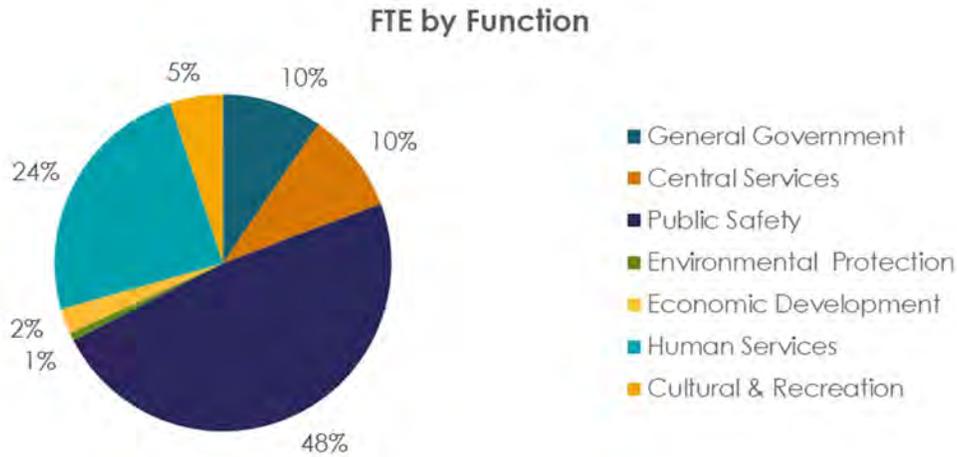
Approved Budget FTEs



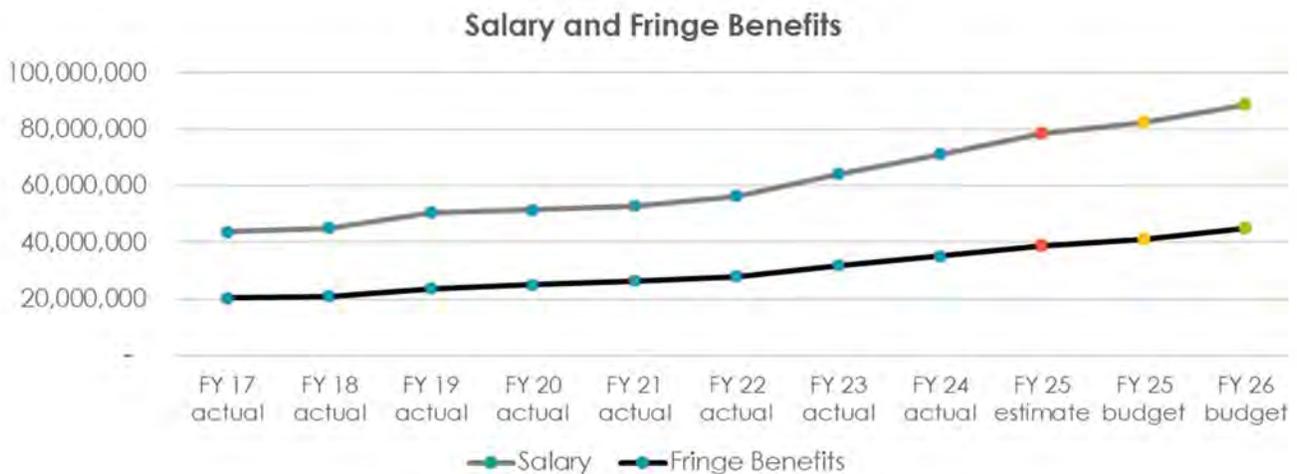
Positions added were an Internal Auditor in County Administration, a Communications Specialist in Communications, a Finance Systems Analyst in Finance, and a Voter Outreach and Communications Coordinator in Elections, all approved for mid-year hires. A Custodial Assistant was added in Operation Services, four Detectives, one Sergeant, and one Administrative Assistant in the Sheriff's Office, an Emergency Management Planner-Recovery/Administrative Assistant in Emergency Management, 16 Paramedics in Emergency Medical Services, and one Community Paramedic in EMS Community Paramedicine. Four Telecommunicators were added in the Central Communications Center, two to begin mid-year, two Library Assistants were added for the Library,

an Athletic Specialist was added to Parks and Recreation – Administration, and a Site Maintenance Crew Lead and Site Maintenance Crew Assistant were added to begin mid-year in Parks and Recreation - Maintenance. A Paralegal was added to Social Services, as well as a Social Worker I – Visitation, and a Social Worker III - Adult Protective Services will be added mid-year.

The approved FY 2026 FTEs in the General Fund by function are General Government 117, Central Services 118, Culture and Recreation 62, Economic Development 29.53, Environmental Protection 9, Human Services 295.34, and Public Safety 584.64 for a total FTE budget of 1,215.51. The FY 2025 percentage of the total approved Full-Time Equivalent Units by function is illustrated below:



As part of the County’s goal to maintain a competitive pay plan in accordance with policy, more than 25% of budgeted positions are analyzed to ensure the County remains competitive with its peers and in line with the market. The FY 2026 budget includes sufficient funding to maintain or improve existing service levels and contractual obligations, while also covering the costs of a pay scale adjustment ranging from 1.75% to 3.75% based on the performance of eligible employees.



Overall personnel costs increased by \$10.2 million (8.3 percent) from the FY 2025 approved budget of \$123.4 million to \$133.7 million in FY 2026. Salary and fringe benefits account for 44.4 percent of the General Fund’s operating budget. The County will continue to contribute to a fully insured health benefit pool established through

NCHIP for employees and pre-65 retirees. The County's health and dental program contributions will increase per employee from \$9,502 to \$10,015 in FY 2026. County contributions for health and dental insurance benefits are approximately \$17.9 million (including contributions for retired employees). County contributions to the Local Government Retirement System of 14.60 percent (1.00 percent increase) for general employees and 16.10 percent (1.00 percent increase) for law enforcement and the North Carolina 401 (k) Plan of 5 percent for all employees are approximately \$20.2 million. Total fringe benefits budgeted for FY 2026 in the General Fund are \$45.2 million, representing a \$4.0 million or 9.8 percent increase over the prior year's budget. This is mainly due to the increased FTEs and the previously detailed rise in insurance and retirement contributions rates.

Operating Costs

The total operating costs budgeted for the General Fund are \$148.8 million, a 6.9 percent (\$9.7 million) increase compared to the prior year's budget and 49.5 percent of the total General Fund approved budget of \$300.7 million before transfers to other funds. Operating costs include all expenses except capital outlay items that exceed \$5,000, personnel costs, and debt service.



Some of the increases(decreases) are noted in the following programs for FY 2026 as compared to the FY 2025 approved budget:

Operating Costs by Function

Function	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percentage Change
General Government	\$ 6,484,154	\$ 7,109,689	\$ 625,535	9.6%
Central Services	\$ 7,904,955	\$ 8,167,107	\$ 262,152	3.3%
Public Safety	\$ 13,870,502	\$ 13,827,684	\$ (42,818)	(0.3%)
Transportation	\$ 161,000	\$ 161,000	\$ -	0.0%
Environmental Protection	\$ 25,575,545	\$ 27,417,740	\$ 1,842,195	7.2%

Function (continued)	FY 2025 Budget	FY 2026 Budget	Dollar Change	Percentage Change
Economic & Physical Development	\$ 8,132,984	\$ 8,806,424	\$ 673,440	8.3%
Human Services	\$ 11,043,214	\$ 11,479,748	\$ 436,534	4.0%
Education	\$ 64,133,934	\$ 69,676,946	\$ 5,543,012	8.6%
Cultural & Recreational	\$ 1,871,431	\$ 2,186,685	\$ 312,254	16.8%

- General Government – Finance was approved for an increase of \$36,175 to facilitate the ERP system version upgrade scheduled for FY 2026. In planning for the property revaluation expected to be completed in time for the FY 2028 budget year, Tas was approved for \$210,000 in professional services to provide commercial and industrial appraisals. The Board of Elections' operating budget increased by \$60,958 due to increased costs associated with two elections in the fiscal year. The Register of Deeds expenditures for excise taxes increased by more than \$450,000 due to the increase in budgeted deed stamp excise tax collections required by NC General Statutes.
- Central Services –Information Technology increased \$410,750 related to the centralization of Geographic Information Systems operations, offsetting a decrease in General Government. Additionally, an increase of \$142,650 in funding was provided for the replacement of tablets, laptops, and desktops to maintain the established replacement schedule. Additional amounts were budgeted for the increased cost of utilities, which is \$223,367 greater than the FY 2025 amount in the Operations Services budget. Retired employee and dependent benefits increased by \$611,921, and Property and General Liability Insurance increased by \$225,952. This was offset by reimbursements from the enterprise system funds for indirect costs of \$2,393,689, or an increase of \$548,867 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget decreased by \$116,950 for prior fiscal year replacement computers at the end of life and by \$42,901 for a projected decrease in motor fuels. The Detention Center budget included a renewal for inmate medical professional service at \$2.7 million, an increase of \$73,881 over the prior year. There were additional increases of \$10,000 for increased Property and General Liability Insurance, \$150,000 for medical supplies, and \$65,100 for a contracted billing service in Emergency Medical Services.
- Environmental Protection – Contracted services for solid waste pickup increased by 6.6 percent or \$1,300,000. Contracted services for the transportation and disposal of construction and demolition waste increased by 7.1 percent or \$300,000. The increase is primarily attributed to the addition of approximately 420 new services each month for curbside pickup, as well as a rise in the construction and demolition transfer cost due to increased tonnage and a 100% transfer goal. Per the contract, the rate per household increased by sixteen cents (16¢) from \$13.75 to \$13.91, based on the March 2025 CPI-U index. Contributions to the Forestry Service increased \$10,195 to \$357,410 in FY 2026.
- Economic and Physical Development – Amounts budgeted for Occupancy Tax receipts remitted to the Tourism Development Authority increased \$250,000 to \$2,750,000. Planning and Community Enforcement increased by \$20,000 due to advertising and postage costs associated with the ongoing UDO rewrite, which was budgeted in FY24. A budget of \$750,000 was approved for the third of four

distributions, totaling \$3,000,000, for the City of Boiling Springs Lakes Dam Project Funding. The remaining \$750,000 is held in the County Capital Reserve Fund. The contribution to Brunswick Business and Industry Development remained consistent at \$625,000.

- Human Services – The FY 2026 County contribution to public housing is \$157,353, to health services programs is \$6,594,052, and to social services is \$11,604,508, for a combined total of \$18,355,913. The County’s contribution to Brunswick Senior Resources, Inc. increased by \$289,100 to \$3,886,932.
- Education – Following the funding agreement, the total FY 2026 school appropriation is \$62,694,250, representing an increase of approximately 8.9 percent or \$5,123,081 over FY 2025. Under the terms of the agreement, 35.75 percent, or \$61,406,012, will be allocated to current expenses, and 0.75 percent, or \$1,288,238, will be assigned to categories two (furniture, fixtures, and equipment) and three (capital outlay, including vehicles and rolling stock). The Community College appropriation for FY 2026 increased by 7.1 percent to \$6,332,696 for purpose-level funding. Additional funding for Brunswick Community College is a County contribution of \$350,000 for the Foundation Grant, which will assist qualified students graduating from Brunswick County High Schools with tuition, fees, and books.
- Cultural and Recreation – The Library budget increased library books and digital subscriptions by \$60,954. The Parks and Recreation department increased uniforms and other youth athletic programs by \$52,883 and increased grounds repair and maintenance for county parks by \$88,748.

Capital Outlay

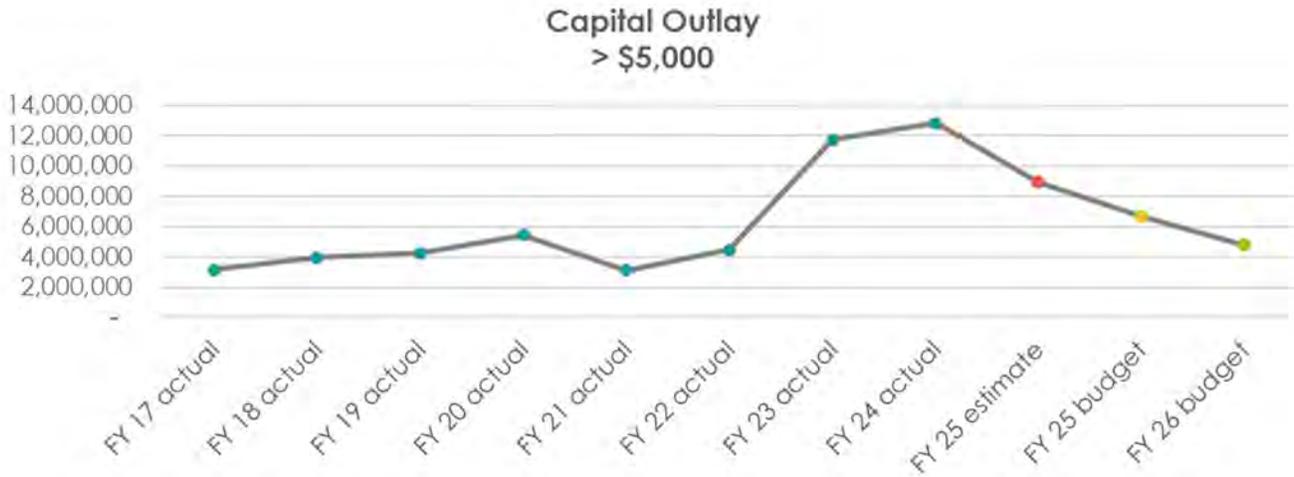
Purchases of vehicles and equipment exceeding \$5,000 account for 1.6 percent of the general fund budget, totaling \$4,803,605, representing a 28.4 percent decrease compared to the FY 2025 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Vehicles	\$ 1,754,747	\$ 1,841,294	\$ 2,189,387	\$ 2,412,323	\$ 1,958,449
Equipment	\$ 2,224,403	\$ 978,871	\$ 2,187,092	\$ 3,868,378	\$ 2,825,156
Improvements	\$ 903,283	\$ 60,555	\$ 419,306	\$ 429,250	\$ 20,000

Additional vehicles recommended include one replacement truck for Engineering at \$45,000, two replacement SUVs for Tax Administration, five replacement vehicles for Fleet Services totaling \$278,000, two replacement trucks totaling \$106,000 for Operation Services, ten replacement marked patrol cars, four unmarked replacement vehicles, and one replacement K9 vehicle totaling \$897,519 for the Sheriff’s office, \$75,000 for a replacement quick response vehicle for Emergency Services, an additional SUV for EMS Community Paramedicine for \$72,000, \$47,000 for a replacement truck for Fire Inspections, \$52,330 for a replacement truck for Sheriff’s Animal Protection Services, a replacement truck for Cooperative Extension at \$50,000, and four replacement trucks for Parks and Recreation – Maintenance totaling \$154,600. One replacement vehicle is recommended for Public Housing at \$35,000, and \$80,000 is recommended for two replacement vehicles for Social Services.

The recommended General Fund budget includes \$6,000,255 dedicated to capital outlay and major operating expenditures, an increase of \$422,974 from the approved FY 2025 budget. The capital outlay in the General Fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include upgrades to in-car and body-worn cameras and a digital evidence system for \$837,720 for the Sheriff’s Office, two replacements and one additional ambulance totaling \$1,155,000, and a new Body Camera System for \$200,000 in Emergency Medical Services. The implementation of GASB 87 - Accounting for Leases in FY 2022 and GASB 96 - Accounting for Subscription-Based Information Technology Arrangements in FY 2023 required the budgeting and recording of capital outlays for right-to-use assets at the time of inception, resulting in capital outlay amounts that were more significant than average. Proceeds offsetting the increase are recognized in the corresponding departments.



Debt Service

The FY 2026 debt service payments for principal and interest on debt obligations for major government facilities, including educational facilities, are \$13,452,474, a 23.3 percent decrease from FY 2025. This decrease in debt service is due to uncertainty surrounding planned borrowings for a new combined DHHS and EOC building. Debt service is 4.5% of the total operating expenditures of \$300.7 million (See General Debt Service section, page 258 for more detail). Note: The spike in FY 2022 is due to the issuance of the Brunswick County 2022 Limited Obligation Bonds, Refunding Series 2012 LOBS.



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures, excluding transfers to other funds, amount to \$49,342,739, representing a 3.2 percent increase from the FY 2025 approved budget.

Personnel-related expenditures increased by \$1,276,557 to \$14,767,247 or 9.5 percent over the prior year's approved budget. In FY 2026, a Customer Service Supervisor and a Meter Reader Supervisor were approved for allocation between water and wastewater operations in Utility Billing. The FY 2025 budget includes sufficient funding to cover the costs of merit increases ranging from 1.75 percent to 3.75 percent for eligible employees, based on performance.

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority (LCFWSA) is \$850,680 higher than the current year at \$3,250,000. This appropriation is estimated with a projected rate of \$0.48 per thousand gallons and a predicted flow of 6.75 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 Kings Bluff Pumping Station is comparable to that of the prior year, at \$720,196.

Capital outlay decreased by \$1,254,570 from the prior fiscal year to \$3,727,129. Included in capital outlay purchases is a replacement triaxle dump truck for the 211 Water Treatment Plant for \$235,000, an enclosed bay for the outside shelter and hydro-vac system totaling \$190,000 for the Water Distribution Division, and a replacement triaxle dump truck and an excavator with attachments totaling \$365,000 for the Water Construction Division. Additional vehicles recommended include one additional vehicle and fifteen replacement vehicles, totaling \$739,000.

Debt service stayed consistent with the prior year at \$11,703,003.

Wastewater Fund

Total operating expenditures (capital, operating, personnel, and debt service costs) in the Wastewater Fund, totaling \$44,874,163, are projected to increase 19.0 percent, or \$7,162,224, over the prior year's approved budget.

Personnel-related expenditures increased by \$1,213,400 to \$8,430,915, or 16.8 percent. In FY 2026, a GIS Analyst and a Project Manager were approved for mid-year hires in Wastewater Administration, and three Collections Mechanics I were added to the Wastewater Construction Division. One Wastewater Treatment Trainee and one Wastewater Maintenance Mechanic were added to begin mid-year in West Regional Wastewater. The FY 2025 budget includes adequate funding to cover the costs of a merit increase of between 1.75 percent and 3.75 percent for eligible employees based on performance.

The regional wastewater systems operated by the County continue to be successful, assisting all participants in controlling operational costs. The Northeast Regional Wastewater System has been in operation since the early 2000s and has an operational budget of \$4,094,547. The recommended operating budget for the West Brunswick Regional Wastewater System is \$5,207,116, representing a 7.8% increase, and the Ocean Isle Beach Wastewater System has an operational budget of \$818,309.

Some of the larger capital items for the wastewater divisions include a boom truck, a repump spare pump, and storage building improvements totaling \$785,000 for the Collections Division, a replacement triaxle dump truck and a hydro excavation truck for the Construction Division for a total of \$810,000, an oxidation ditch gearbox and

ATAD 3&4 coatings totaling \$420,000 for the Northeast Regional Plant, and an ox ditch aerator VFD for \$150,000 for the West Regional Plant. Additional vehicles include twelve replacement vehicles totaling \$499,000. The total capital outlay for the Wastewater Fund is \$10,103,156, an increase of \$4,358,447 from the prior fiscal year.

Debt service stayed consistent with the prior year at \$15,238,994.

Schedule of Interfund Transfers

Transfers From	FY 2026
General Fund	
Public Housing	\$133,893
Health	6,997,032
Social Services	11,253,556
Education Capital Reserve	10,126,097
Total Transfer from General Fund	\$28,510,578
County Capital Projects Fund	
General Fund	\$750,000
Water Fund	
Water Capital Reserve	\$3,700,000
Water Capital Reserve	
Water Fund	\$875,000
Wastewater Fund	
Wastewater Capital Reserve	\$4,725,708
Wastewater Capital Reserve	
Wastewater Fund – OIB WWTP	\$60,000

Transfers To		FY 2026
General Fund		
County Capital Projects Fund		\$750,000
Public Housing		
General Fund		\$133,893
Health		
General Fund		\$6,997,032
Social Services		
General Fund		\$11,253,556
Education Capital Reserve		
General Fund		\$10,126,097
Water Fund		
Water Capital Reserve		\$875,000
Water Capital Reserve		
Water Fund		\$3,700,000
Wastewater Fund		
Wastewater Capital Reserve		\$60,000
Wastewater Capital Reserve		
Wastewater Fund		\$4,725,708

Personnel Summary (FTE) by Department

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
General Fund:				
Governing Body	1	1	1	1
County Administration	8	8	8	9
Human Resources	6	6	7	7
Communications	2	2	3	4
Finance	15	15	15	16
Tax Administration	52	55	51	51
Legal	4	5	4	4
Board of Elections	6	7	8	9
Register of Deeds	16	16	16	16
Information Technology	21	23	28	29
Fleet Services	16	17	17	17
Engineering	7	9	9	9
Operation Services	59	62	62	63
Sheriff's Office	190	191	191	197
Detention Center	107	107	109	109
Emergency Services	6	8	7	8
Emergency Medical Services	118	129	130.64	145.64
EMS Community Paramedicine	0	2	2	3
Bldg. Inspections and Permitting	41	56	57	57
Fire Inspection	8	12	11	11
Central Communications Center	38	38	38	42
Sheriff Animal Protective Services	12	12	12	12
Solid Waste	9	9	9	9
Planning and Community Enforcement	14	15	15	15
Cooperative Extension	7.60	7.51	7.51	7.51
Soil & Water Conservation	3	3	3	3
Veterans Service	5	6	6	6
Library	26	28	28	30
Parks & Recreation-Administration	10	10	10	11
Parks & Recreation-Maintenance	18	19	19	21
Total General Fund	825.6	876.51	884.15	922.15
Public Housing Fund:				
Public Housing-Administration	4.02	4.02	4.02	4.02

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Total Public Housing Fund	4.02	4.02	4.02	4.02
Public Health:				
Family Health Personnel	47.93	49.93	49.25	50.25
Medicaid Nutrition Program	1	1	1	1
WIC-Client Services	10	11	11	11
Environmental Health	23	23	23	23
Bioterrorism Preparedness	1	1	1	1
Total Public Health	82.93	87.93	85.25	86.25
Social Services:				
DSS-Administration	184.05	201.05	200.09	203.09
Total Social Services	184.05	201.05	200.09	203.09
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1	1	1	1
Total ROD Technology Enhancement Fund	1	1	1	1
Water Fund:				
Water Administration	16.75	17.75	18.75	18.75
Northwest Water Treatment Plant	17.5	21.5	23	23
211 Water Treatment Plant	10	10	10	10
Water Distribution Division	22	25	28	28
LCFWSA - Reimbursement	2.5	2.5	2	2
Utility Billing	19	23	23	25
Instrumental/Electrical Division	12	14	14	14
Construction	15	25	25	25
Total Water Fund	114.75	138.75	143.75	145.75
Wastewater Fund:				
Wastewater Administration	8.95	9.55	10.55	12.55
Wastewater Collection Division	22	26	26	26
Wastewater Construction Division	9	13	13	16
Northeast Regional Wastewater	5.8	6.6	6.6	6.6
Southwest Regional Wastewater	4.35	4.15	4.65	4.65
West Regional Wastewater	15.05	15.05	14.55	16.55
Ocean Isle Beach	3.1	2.9	2.9	2.9
Total Wastewater Fund	68.25	77.25	78.25	85.25
Total All Funds	1280.6	1386.51	1396.51	1447.51

Personnel Changes Summary

The following details specify changes to positions by department that have occurred in the specified time periods. The full-time equivalent (FTE) total next to each department and/or fund is the total net change.

Function	Changes During FY 2025	Approved Effective FY 2026
General Government		
Added 1 Internal Auditor (mid-year)	0	1
Added 1 Human Resources Generalist	1	-
Added 1 Communications Specialist transferred from Legal in FY 2025, and added 1 mid-year FY2026	1	1
Added 1 Finance Systems Analyst	0	1
Added 1 LPA Supervisor; transferred 5 GIS positions to IT	-4	-
Transferred 1 position to Communications from Legal	-1	-
Added 1 Elections Specialist and 1 Voter Outreach Coordinator (mid-year)	1	1
Total General Government	-2	4
Central Services		
Transferred 5 GIS positions from Tax and 1 Computer Technician from EMS to Information Technology	5	1
Added a Custodial Assistant I in Operation Services	-	1
Total Central Services	5	2
Public Safety		
Added 4 Detectives, 1 Sergeant, and 1 Administrative Assistant to the Sheriff's Office	-	6
Added a Program Coordinator and a Jailer for the Detention Center	2	0
Transferred the Access & Functional Needs Coordinator from Emergency Services to EMS and added an Emergency Management Planner - Recovery/Administrative Assistant position	-1	1

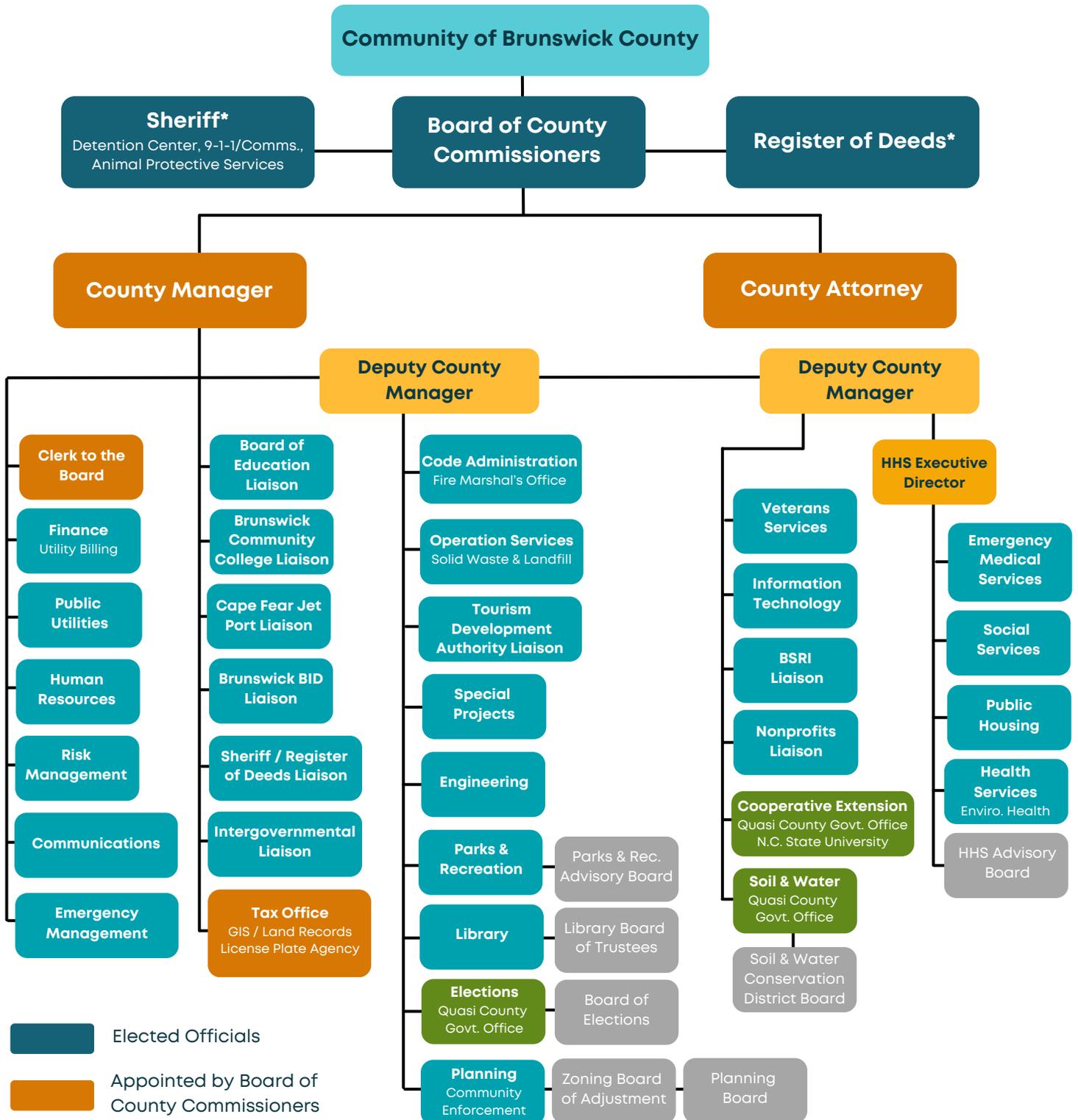
Function (Continued)	Changes During FY 2025	Approved Effective FY 2026
Transferred the Access & Functional Needs Coordinator from Emergency Services and added partial FTEs for services of Business Manager and Executive Director of Health and Human Services in Emergency Medical Services	1.64	-
Added 16 Paramedics and transferred 1 Computer Technician from IT to Emergency Medical Services	-	15
Added 1 Community Paramedic to EMS Community Paramedicine	-	1
Transferred a Fire Plan Reviewer from Fire Inspections to Building Plan Reviewer in Building Inspections and Permitting	-	-
Added 4 Telecommunicators (2 mid-year) in the Central Communications Center	-	4
Total Public Safety	2.64	27
Environmental Protection	-	-
Economic & Physical Development	-	-
Culture & Recreation		
Added 2 Library Assistants in the Library Department	-	2
Added an Athletic Specialist for Parks & Recreation Administration; Added a Site Maintenance Crew Lead and Assistant for Parks & Recreation Maintenance Department (both mid-year)	-	3
Total Culture & Recreation	-	5
Public Housing	-	-
Public Health		
Transferred partial FTEs for Personnel Officer to Human Resources; Reallocate partial FTEs for Executive Director Health and Human Services, Business Manager, and Social Services Director between EMS, Social Services and Family Health Personnel; Added an Interpreter	-0.68	1
Total Public Health	-0.68	1

Function (Continued)	Changes During FY 2025	Approved Effective FY 2026
Social Services		
Transferred partial FTEs for Personnel Officer to Human Resources, Reallocate partial FTEs for Executive Director Health and Human Services, Business Manager, and Social Services Director between EMS, Social Services and Family Health Personnel	-0.96	-
Added a Paralegal, a Social Worker I – Visitation, and a Social Worker III – Adult Protective Services (mid-year)	-	3
Total Social Services	-0.96	3
Total Governmental	4	42
Water Fund		
Added a Deputy Director in the Water Administration Department	1	-
Transferred partial FTE for Utility Plant Maintenance Mechanic from LCFWSA Reimbursable and added a Chief Utility Plant Operator to Northwest Water Treatment Plant	1.5	-
Added 1 Crew Supervisor and 2 Distribution Mechanics I in the Water Distribution Division	3	-
Transferred partial FTE to Northwest Water Treatment Plant for Utility Plant Maintenance Mechanic from LCFWSA Reimbursable	-0.5	-
Added a Meter Reader Supervisor and a Customer Service Supervisor in Utility Billing	-	2
Total Water Fund	5	2
Wastewater Fund		
Added a Fiscal Assistant, a GIS Analyst, and a Project Manager (mid-year) in Wastewater Administration Division	1	2
Added 3 Collection Mechanics I in the Collections Division	-	3
Reallocation of Utility Plant Mechanic I in Southwest Regional Wastewater Division	0.5	-

Function (Continued)	Changes During FY 2025	Approved Effective FY 2026
Reallocation of Utility Plant Mechanic, additional Wastewater Treatment Operator Trainee and Wastewater Maintenance Mechanic – Mulberry (mid-year) in West Regional Wastewater Division	-.5	2
Total Wastewater Fund	1	7
Total Enterprise Funds	6	9



BRUNSWICK COUNTY ORGANIZATIONAL CHART



- Elected Officials
- Appointed by Board of County Commissioners
- Consultative supervision by County Manager's Office

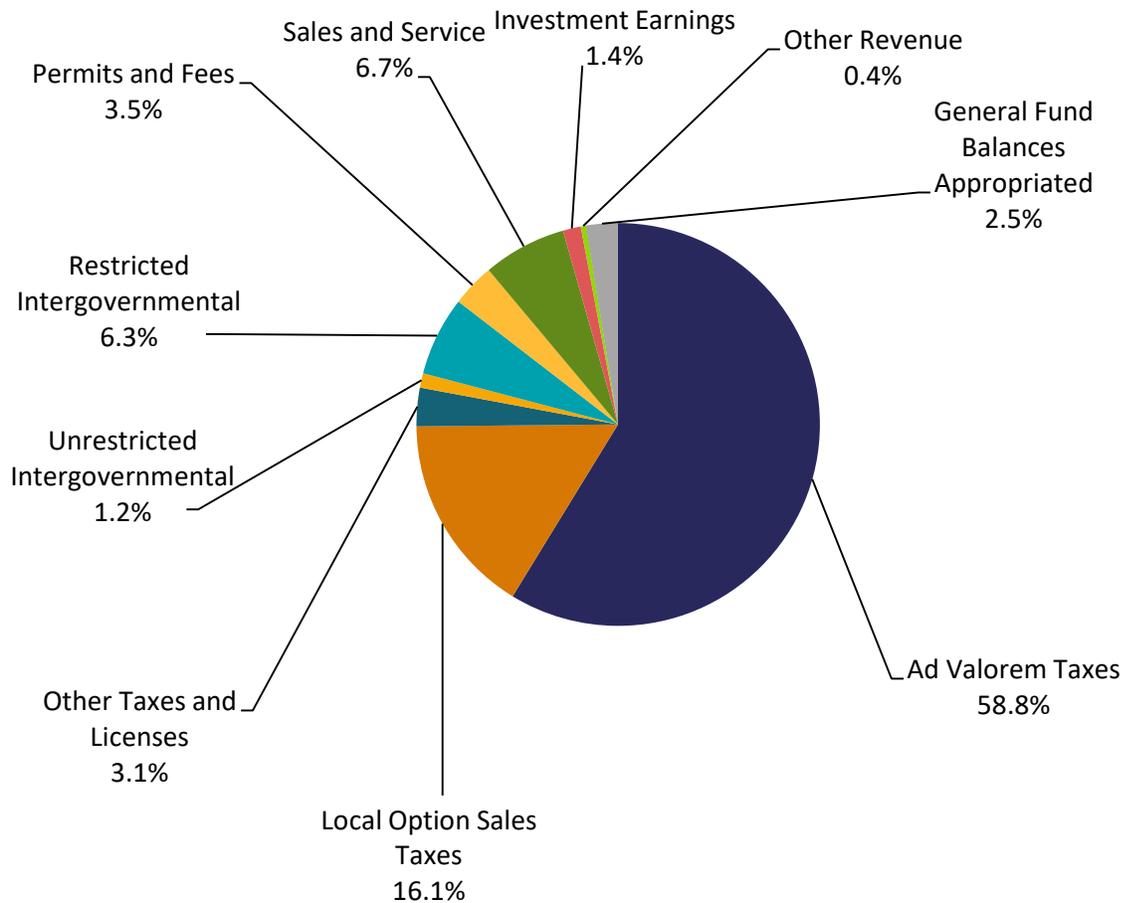
*County Manager has Budgetary Authority

General Fund Revenue Summary

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget	Change from FY 2025 Budget
Ad Valorem Taxes:					
Taxes	\$ 173,673,233	\$ 173,823,891	\$ 178,050,761	\$ 183,556,402	5.6%
Penalties and interest	529,522	350,000	350,000	400,000	14.3%
Ad Valorem Taxes Subtotal	174,202,755	174,173,891	178,400,761	183,956,402	5.6%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	20,739,920	20,848,941	20,848,941	21,896,566	5.0%
Article 40 (1/2%)	13,149,372	13,060,318	13,287,032	13,816,530	5.8%
Article 42 (1/2%)	13,911,091	13,887,143	14,230,343	14,687,887	5.8%
Local Option Sales Taxes Subtotal	47,800,383	47,796,402	48,366,316	50,400,983	5.4%
Other Taxes and Licenses:					
Scrap tire disposal fee	292,755	250,000	250,000	270,000	8.0%
Deed stamp excise tax	7,982,218	5,575,000	7,318,500	6,500,000	16.6%
Solid waste tax	75,088	65,000	65,000	75,000	15.4%
White goods disposal tax	88,869	65,000	65,000	70,000	7.7%
Local occupancy tax	3,401,267	2,500,000	3,655,000	2,750,000	10.0%
Other Taxes and Licenses Subtotal	11,840,197	8,455,000	11,353,500	9,665,000	14.3%
Unrestricted Intergovernmental:					
Medicaid hold harmless	7,162,667	3,000,000	3,129,562	3,000,000	0.0%
Beer and wine tax	348,043	250,000	250,000	300,000	20.0%
Jail fees	483,849	340,702	340,702	305,000	-10.5%
Unrestricted Intergovernmental Subtotal	7,994,559	3,590,702	3,720,264	3,605,000	0.4%
Restricted intergovernmental:					
State and federal revenue	19,004,253	18,578,119	22,130,424	19,480,862	4.9%
State aid to libraries	189,531	217,932	217,932	192,594	-11.6%
National Opioid Settlement Fund	-	-	124,886	-	na
State cost reimbursement	34,060	49,880	49,880	48,040	-3.7%
Court facility fees	166,374	139,000	139,000	145,000	4.3%
Payments in lieu of taxes	5,108	-	-	-	na
ABC law enforcement services	16,634	12,000	12,000	12,000	0.0%
State drug tax	22,199	-	-	-	na
Restricted Intergovernmental Subtotal	19,438,159	18,996,931	22,674,122	19,878,496	4.6%
Permits and Fees:					
Building permits	7,498,085	7,725,000	7,802,846	8,192,988	6.1%
Register of deeds	858,368	750,000	750,000	760,000	1.3%
Inspection fees	496,984	500,000	500,000	500,000	0.0%
Concealed handgun permit	267,966	250,000	250,000	178,296	-28.7%
Other permit and fees	1,123,034	833,349	833,349	1,177,850	41.3%
Permits and Fees Subtotal	10,244,437	10,058,349	10,136,195	10,809,134	7.5%

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget	Change from FY 2025 Budget
Sales and Services:					
Solid waste fees	5,833,252	4,500,000	5,000,000	4,800,000	6.7%
School resource officer reimbursement	2,191,206	2,273,375	2,273,375	2,341,578	3.0%
Rents	65,522	84,000	84,000	72,000	-14.3%
EMS charges	7,456,875	7,400,000	7,480,000	9,050,000	22.3%
Public health user fees	1,132,182	1,096,950	1,115,261	998,950	-8.9%
Sheriff Animal Protective Service fees	120,647	100,000	100,000	109,500	9.5%
Social services fees	33,575	48,100	48,100	11,500	-76.1%
Public housing fees	5,799	4,100	15,100	41,600	914.6%
Tax collection fees	498,240	400,000	400,000	525,000	31.3%
Other sales and services	2,220,268	2,121,416	2,126,636	2,209,350	4.1%
Register of deeds	421,889	351,018	351,018	358,000	2.0%
Marriage license	60,239	57,960	57,960	60,000	3.5%
Recreation services	325,873	351,000	351,000	393,000	12.0%
Sales and Services Subtotal	20,365,567	18,787,919	19,402,450	20,970,478	11.6%
Investment Earnings	5,838,755	5,002,200	5,023,831	4,502,200	-10.0%
Other Revenue:					
ABC bottle taxes	95,924	45,000	45,000	75,000	66.7%
County Board of Alcohol Control	30,000	30,000	30,000	30,000	0.0%
Contributions	116,111	53,100	69,900	51,000	-4.0%
Lease and lease interest	14,281	-	-	-	na
Other revenues	2,761,834	1,231,274	2,492,115	1,156,055	-6.1%
Other Revenue Subtotal	3,018,150	1,359,374	2,637,015	1,312,055	-3.5%
Total Operating Revenues	300,742,962	288,220,768	301,714,454	305,099,748	5.9%
Other Financing Sources (Uses)					
Lease liabilities issued	171,875	-	604,142	-	na
SBITA liabilities issued	625,061	-	731,915	-	na
Fund Balance Appropriated	-	7,996,757	44,346,491	7,977,592	-0.2%
Total Other Financing Sources	796,936	7,996,757	45,682,548	7,977,592	-0.2%
Transfers from Other Funds	487,279	750,000	750,000	790,562	5.4%
Total Revenue	\$ 302,027,177	\$ 296,967,525	\$ 348,147,002	\$ 313,867,902	5.7%

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 183,956,402	58.8%	\$ 174,173,891	58.8%	5.6%
Local Option Sales Taxes	50,400,983	16.1%	47,796,402	16.1%	5.4%
Other Taxes and Licenses	9,665,000	3.1%	8,455,000	2.9%	14.3%
Unrestricted Intergovernmental	3,605,000	1.2%	3,590,702	1.2%	0.4%
Restricted Intergovernmental	19,878,496	6.3%	18,996,931	6.4%	4.6%
Permits and Fees	10,809,134	3.5%	10,058,349	3.4%	7.5%
Sales and Service	20,970,478	6.7%	18,787,919	6.3%	11.6%
Investment Earnings	4,502,200	1.4%	5,002,200	1.7%	-10.0%
Other Revenue	1,312,055	0.4%	1,359,374	0.5%	-3.5%
General Fund Balances Appropriated	7,977,592	2.5%	7,996,757	2.7%	-0.2%
Total Revenues	\$ 313,077,340	100%	\$ 296,217,525	100%	5.7%



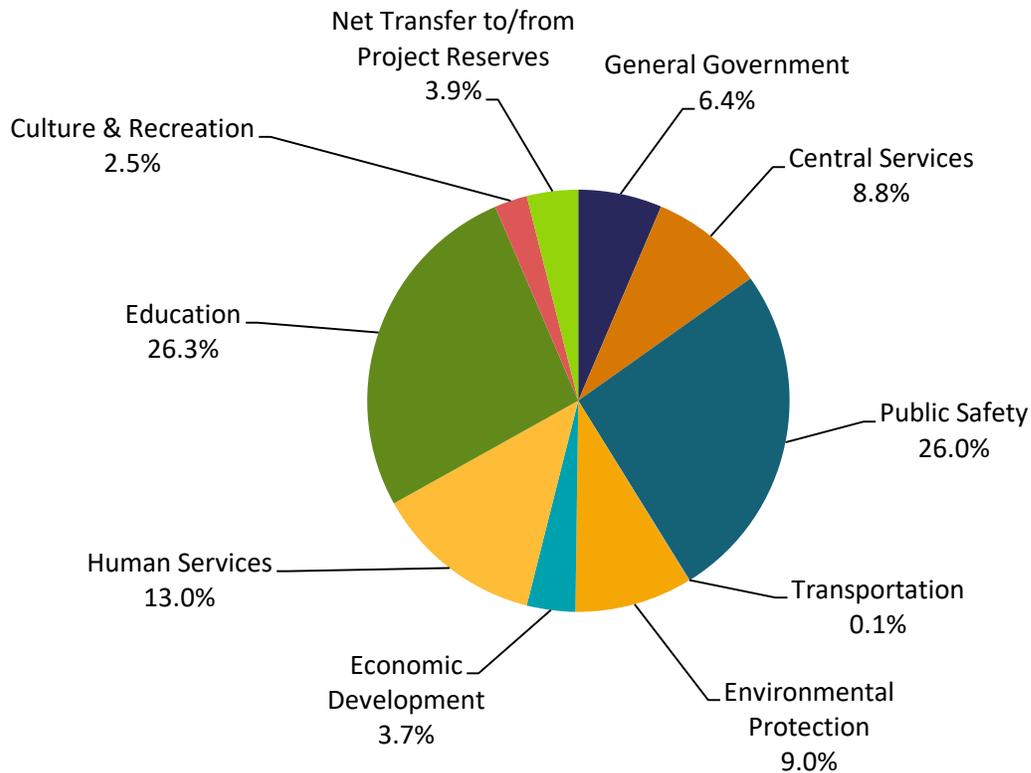
General Fund Expenditure Summary

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget	Change from FY 2025 Budget
General Government:					
Governing Body	\$ 378,018	\$ 420,656	\$ 432,249	\$ 430,653	2.4%
County Administration	1,365,636	1,461,705	1,486,227	1,598,479	9.4%
Human Resources	660,582	706,886	742,493	837,336	18.5%
Communications	234,196	343,357	613,851	498,187	45.1%
Finance	2,564,505	2,438,366	2,691,028	2,728,822	11.9%
Tax Administration	5,343,510	5,969,337	5,794,693	5,734,731	-3.9%
Legal Department	754,009	1,051,879	964,739	824,661	-21.6%
Court Facilities	232,549	320,484	535,274	308,459	-3.8%
Board of Elections	1,445,916	1,520,307	1,618,516	1,805,840	18.8%
Register of Deeds	5,480,518	4,421,721	5,921,721	4,836,080	9.4%
Contingency	-	400,000	400,000	400,000	0.0%
General Government Subtotal	18,459,439	19,054,698	21,200,791	20,003,248	5.0%
Central Services:					
Information Technology	5,110,289	5,930,338	7,442,743	6,728,458	13.5%
Fleet Services	2,528,889	2,798,643	3,242,905	2,064,629	-26.2%
Engineering	1,086,512	1,205,070	1,216,944	1,312,019	8.9%
Operation Services	8,648,906	9,820,487	14,422,418	9,633,388	-1.9%
Non-Departmental	7,550,038	7,355,949	7,971,111	7,766,873	5.6%
Central Services Subtotal	24,924,634	27,110,487	34,296,121	27,505,367	1.5%
Public Safety:					
District Attorney	8,634	13,000	13,000	13,000	0.0%
Sheriff's Office	25,864,536	26,275,015	29,180,731	28,429,948	8.2%
Detention Center	12,906,560	15,053,880	15,065,795	15,736,970	4.5%
Public Defender's Office	-	13,000	13,000	11,600	-10.8%
Emergency Management	1,810,388	1,717,796	1,896,986	1,773,856	3.3%
Emergency Medical Service	15,946,238	18,607,920	21,239,959	20,389,967	9.6%
Community Paramedicine	-	72,925	217,925	406,778	457.8%
Rescue Squads	410,840	358,300	358,300	358,300	0.0%
Building Inspections and Central Permitting	5,275,739	6,282,442	6,510,525	6,564,165	4.5%
Fire Inspections	1,298,127	1,439,704	1,372,178	1,362,743	-5.3%
Central Communications	3,787,207	4,602,952	4,855,765	4,927,519	7.1%
Sheriff Animal Protective Services	1,413,446	1,345,385	1,610,350	1,500,627	11.5%
Public Safety Subtotal	68,721,715	75,782,319	82,334,514	81,475,473	7.5%
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	111,000	111,000	112,200	111,000	0.0%
Ode'll Williamson Municipal Airport	50,000	50,000	50,000	50,000	0.0%
Brunswick Transit System	130,581	-	120,814	-	na
Transportation Subtotal	291,581	161,000	283,014	161,000	0.0%

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget	Change from FY 2025 Budget
Environmental Protection:					
Solid Waste	24,310,755	26,035,254	26,648,208	27,855,875	7.0%
Environmental Protection Agencies:					
Forestry	316,974	347,215	347,215	357,410	2.9%
Environmental Protection Subtotal	24,627,729	26,382,469	26,995,423	28,213,285	6.9%
Economic Development:					
Planning	1,556,464	1,670,812	1,812,895	1,778,101	6.4%
Cooperative Extension	733,511	756,590	983,492	770,392	1.8%
Soil and Water Conservation	609,821	292,200	304,400	311,590	6.6%
Public Housing Section 8	2,701,653	2,553,493	3,127,282	3,079,153	20.6%
Brunswick Business & Industry Development	575,000	625,000	625,000	625,000	0.0%
Brunswick County Occupancy Tax	3,401,267	2,500,000	3,655,000	2,750,000	10.0%
Other:					
Dredging Projects	383,438	70,000	256,125	-	-100.0%
Boiling Spring Lakes	750,000	750,000	750,000	750,000	0.0%
Shoreline Protection	-	1,465,400	1,692,249	1,439,240	-1.8%
Land Investment for Economic Development	19,342,381	-	-	-	na
Contract services	127,025	125,000	125,000	125,000	0.0%
Economic Development Subtotal	30,180,560	10,808,495	13,331,443	11,628,476	7.6%
Human Services:					
Health:					
Administration	4,952,308	4,463,602	4,937,003	5,695,801	27.6%
Communicable Diseases	653,521	446,850	608,545	458,829	2.7%
Adult Health Maintenance	714,152	926,908	1,063,104	80,230	-91.3%
Senior Health	35,852	88,226	87,526	91,889	4.2%
Maternal and Child Health	1,272,201	1,491,009	1,507,040	1,614,229	8.3%
Environmental Health	2,868,720	2,756,929	3,157,456	2,772,985	0.6%
Social Services:					
Administration	18,976,553	21,228,156	21,417,148	21,862,873	3.0%
Medical Assistance	4,433	5,000	5,000	5,000	0.0%
Aid to the Blind	3,702	4,267	4,267	4,343	1.8%
Adoption Assistance	278,518	250,000	289,000	290,000	16.0%
SAA Eligibility	163,753	150,000	175,000	175,000	16.7%
SAD Eligibility	178,347	155,000	206,600	200,000	29.0%
Adoption Promotion Fund	16,389	-	216,566	-	na
Foster Care	662,337	750,000	848,000	775,000	3.3%
State Foster Home	922,625	920,000	1,073,000	970,000	5.4%
Special Assistance	18,850	25,121	25,121	25,121	0.0%
Day Care	11,317	8,000	8,000	8,000	0.0%
Veteran Services	440,656	562,113	591,294	569,768	1.4%

	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget	Change from FY 2025 Budget
Human Services Agencies:					
Brunswick County Family Assistance	202,000	172,000	226,000	202,000	17.4%
Brunswick Partnership for Housing	-	-	-	70,000	na
Brunswick Senior Resources, Inc.	3,302,183	3,597,832	3,597,832	3,886,932	8.0%
Coastal Horizons	24,466	35,000	35,000	35,000	0.0%
Hope Harbor Home	75,000	90,000	105,000	90,000	0.0%
Juvenile Crime Prevention Grant	8,897	-	8,500	-	na
JCPC - Coastal Horizons	79,568	-	80,410	-	na
JCPC - Providence Home	10,000	-	13,500	-	na
New Hope Clinic	53,006	75,000	75,000	75,000	0.0%
Providence Home	29,167	35,000	35,000	35,000	0.0%
Recovery Support Services	132,198	453,330	334,380	371,205	-18.1%
Trillium Health Resources	187,832	250,443	313,054	250,443	0.0%
WARM	40,000	20,000	20,000	20,000	0.0%
Other Human Services:	-	-	-	87,500	na
Human Services Subtotal	36,318,551	38,959,786	41,063,346	40,722,148	4.5%
Education:					
Brunswick County Schools	55,932,096	57,871,169	58,071,169	62,994,250	8.9%
Brunswick Community College	5,456,889	6,262,765	6,812,765	6,682,696	6.7%
Education Subtotal	61,388,985	64,133,934	64,883,934	69,676,946	8.6%
Culture and Recreation:					
Brunswick County Library	2,006,512	2,241,993	2,706,184	2,567,262	14.5%
Parks and Recreation	4,697,085	4,664,848	6,893,155	5,343,357	14.5%
Culture and Recreation Subtotal	6,703,597	6,906,841	9,599,339	7,910,619	14.5%
Debt Service:					
Principal retirement	9,960,000	11,080,000	9,155,000	9,115,000	-17.7%
Interest and fees	5,128,605	6,461,399	4,727,324	4,337,474	-32.9%
Debt Service Subtotal	15,088,605	17,541,399	13,882,324	13,452,474	-23.3%
Total Operating Expenditures	286,705,396	286,841,428	307,870,249	300,749,036	4.8%
Transfer to other funds	14,676,360	10,126,097	40,276,753	13,118,866	29.6%
Total Expenditures	\$ 301,381,756	\$ 296,967,525	\$ 348,147,002	\$ 313,867,902	5.7%

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change From Prior Year
General Government	\$ 20,013,248	6.4%	\$ 19,064,698	6.4%	5.0%
Central Services	27,505,367	8.8%	27,110,487	9.2%	1.5%
Public Safety	81,475,473	26.0%	76,552,494	25.8%	6.4%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	28,213,285	9.0%	26,382,469	8.9%	6.9%
Economic Development	11,628,476	3.7%	10,808,495	3.6%	7.6%
Human Services	40,722,148	13.0%	41,848,686	14.1%	-2.7%
Education	83,119,420	26.6%	78,006,258	26.3%	6.6%
Culture & Recreation	7,910,619	2.5%	6,906,841	2.3%	14.5%
Net Transfer to/from Project Reserves	12,328,304	3.9%	9,376,097	3.2%	31.5%
Total Expenditures	\$ 313,077,340	100%	\$ 296,217,525	100%	5.7%





3
Board of Elections



BRUNSWICK COUNTY BOARD OF ELECTIONS



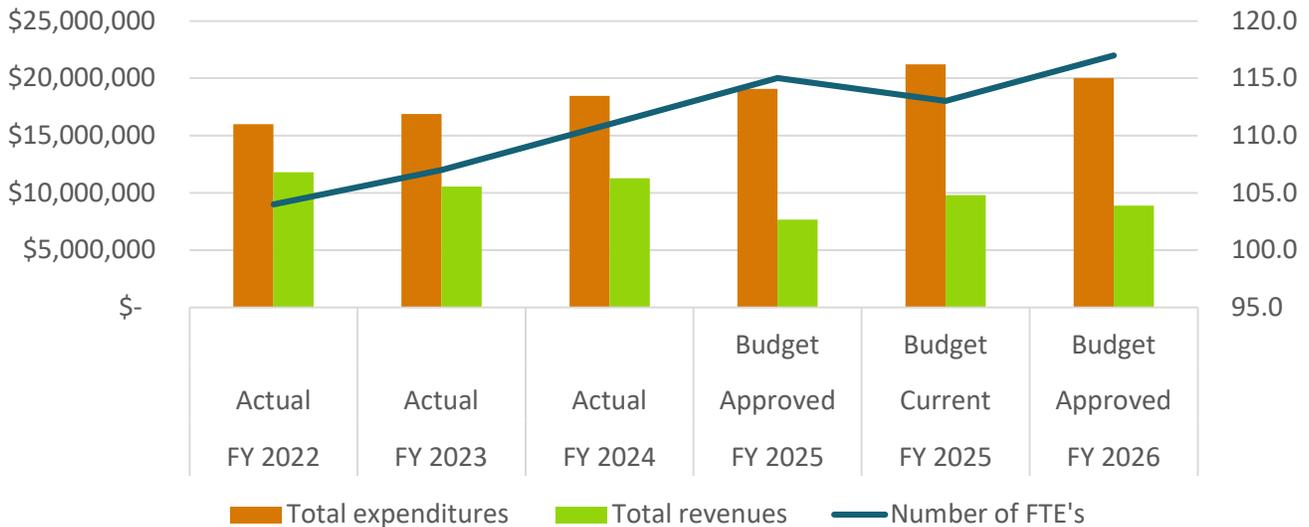
GENERAL GOVERNMENT





General Government Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 6,594,061	\$ 7,024,687	\$ 8,123,148	\$ 9,102,565	\$ 8,876,682	\$ 9,212,336
Fringe benefits	2,346,684	2,545,865	2,963,349	3,462,079	3,372,978	3,573,123
Operating costs	6,855,663	6,191,195	6,392,118	6,484,154	7,730,758	7,109,689
Capital outlay	138,743	844,826	656,609	5,900	813,803	108,100
Debt service-leases	38,801	41,855	42,696	-	45,025	-
Debt service-SBITA	-	219,204	281,519	-	361,545	-
Total expenditures	\$ 15,973,952	\$ 16,867,632	\$ 18,459,439	\$ 19,054,698	\$ 21,200,791	\$ 20,003,248
Other taxes and licenses	9,023,200	7,377,077	7,982,218	5,575,000	7,318,500	6,500,000
Unrestricted intergovernmental	64,043	162,215	155,528	69,000	69,000	25,000
Restricted intergovernmental	141,142	158,985	166,374	139,000	139,000	145,000
Permits and fees	1,481,609	1,091,998	1,277,207	941,005	941,005	1,133,000
Sales and service	845,630	879,913	980,368	808,978	808,978	943,000
Investment earnings	507	1,216	4,198	1,700	1,700	1,700
Other revenue	103,750	130,491	253,368	131,000	141,606	131,000
Proceeds-leases	133,219	31,516	51,133	-	78,496	-
Proceeds-SBITA	-	721,098	405,608	-	307,231	-
Total revenues	\$ 11,793,100	\$ 10,554,509	\$ 11,276,002	\$ 7,665,683	\$ 9,805,516	\$ 8,878,700
Number of FTE's	104.0	107.0	111.0	115.0	113.0	117.0



Board of Elections

Sara Lavere, Director

75 Stamp Act Drive NE, Building H, PO Box 2
Bolivia, NC, 28422 (910) 253-2620

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 675,670	\$ 674,558	\$ 917,886	\$ 975,358	\$ 1,000,627	\$ 1,141,472
Fringe benefits	141,208	156,250	174,321	230,393	237,197	250,504
Operating costs	198,550	191,511	351,548	308,656	345,364	371,764
Capital outlay	15,540	42,224	-	5,900	33,166	42,100
Debt service-leases	2,161	2,161	2,161	-	2,162	-
Debt service-SBITA	-	1,103	-	-	-	-
Total expenditures	\$ 1,033,129	\$ 1,067,807	\$ 1,445,916	\$ 1,520,307	\$ 1,618,516	\$ 1,805,840
Permits and fees	124,021	133	159,785	5	5	184,000
Proceeds-leases	10,016	-	-	-	-	-
Proceeds-SBITA	-	2,172	-	-	-	-
Total revenues	\$ 134,037	\$ 2,305	\$ 159,785	\$ 5	\$ 5	\$ 184,000
Number of FTE's	6.0	6.0	6.0	7.0	8.0	9.0

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. We do this by encouraging voter registration and making it easy for registered voters to cast a ballot for the candidates and issues of their choice.

Latest Major Accomplishments

- Successfully conducted the 2024 Presidential Election.
- Adapted quickly to a last-minute ballot change following the preparation of absentee ballot packets, which required coding new ballots, testing them, and preparing new packets for mailing. Despite offices being closed due to the severe impacts of potential tropical storm #8, our team ensured the process continued seamlessly to meet election deadlines.
- Live-streamed pre-election testing of voting equipment as well as post-election audits and recounts to enhance transparency and public trust in the election process.
- Leveraged the previously developed real-time wait time tracker for early voting locations, which proved invaluable during this high-turnout election by enhancing voter experience and reducing frustrations.
- Conducted a full machine recount of over 109,000 ballots and a sample hand-to-eye recount of over 22,000 ballots following the general election.

Goals and Objectives



EDUCATION

- Commissioner Objective 2
 - Promote student engagement by expanding participation in the Student Election Assistant program and offering internship opportunities for volunteer hours.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Identify and implement new outreach strategies to engage citizens who are not effectively reached by current messaging efforts.
- Commissioner Objective 2
 - Enhance staff presence within the community to ensure consistent engagement and availability, particularly during peak election seasons.
 - Develop and implement a plan to record and publicly share board meeting recordings to enhance transparency and accessibility for the public.
- Commissioner Objective 3
 - Implement a public records request tracking system to efficiently respond to requests.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of public speaking engagements	6	15	10	15
Number of outreach events (registration drives, voter ID events, festivals, etc.)	5	6	19	25
Number of interviews with media outlets	*	*	15	25
Number of board meeting minutes recorded	19	35	25	35
Number of Facebook followers	*	*	1,900	2,300
Registered voters	127,053	132,250	140,000	148,000

Registrations processed (new and updates)	27,014	26,119	48,000	27,000
Ineligible voter registrations removed	8,830	4,598	9,000	5,000
Voter turnout	Mid-term General: 73,316 (58.07%)	Municipal: 15,293 (18.74%) Presidential Primary: 36,299 (27.49%)	Presidential General: 109,828 (78.39%)	Municipal: 16,000 (18%) Mid-term Primary: 37,500 (27%)
Early voting sites	5	6	6	6
Main line incoming calls	5,692	5,503	8,500	6,000

Upcoming Opportunities and Challenges

- The county's growing population presents ongoing challenges in securing suitable polling locations for both early voting and Election Day. Gaining support from county administration and commissioners in advocating for assistance from other governmental entities is essential to addressing this need.
- There is a critical need for additional space to support election administration processes and storage. Current facilities are inadequate for organizing and storing 35 precinct supply cages (requiring up to 30 square feet each during preparation), testing voting machines, conducting audits, candidate filing, and poll worker training. Additionally, election documentation—including every ballot, voter authorization form, and absentee envelope—must be securely retained for 22 months, requiring significant storage capacity. Space limitations also hinder our ability to accommodate seasonal staff and anticipated full-time hires.
- NC Senate Bill 382 recently passed, significantly compressing the timeline for counting absentee and provisional ballots. The bill requires absentee ballots to be counted on election night, as opposed to the former nine days after election, and provisional ballots to be counted three days after the election, as opposed to ten days after the election.
- The security of elections and safety of election staff remain pressing concerns nationwide. Our office must prioritize training, collaboration with relevant organizations, and proactive planning to stay informed about potential threats and be prepared to respond effectively.

Communications

Meagan Kasczak, Director

30 Government Center Drive, NE, PO Box 249
Bolivia, NC 28422 (910) 253-2022

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 91,386	\$ 143,741	\$ 151,594	\$ 161,924	\$ 208,005	\$ 253,585
Fringe benefits	31,789	53,936	58,095	62,465	88,396	105,021
Operating costs	22,884	44,290	24,507	118,968	118,099	139,581
Capital outlay	-	-	-	-	169,851	-
Debt service-SBITA	-	-	-	-	29,500	-
Total expenditures	\$ 146,059	\$ 241,967	\$ 234,196	\$ 343,357	\$ 613,851	\$ 498,187
Proceeds-SBITA	-	-	-	-	158,826	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ 158,826	\$ -
Number of FTE's	2.0	2.0	2.0	2.0	3.0	4.0

Department Purpose

The Communications Department is comprised of the Communications Director and two Communications Specialists. The Communications team works collaboratively with county departments and municipal/community partners to provide the public with news and information concerning government services, events, and initiatives to promote transparency and public involvement in county decisions. The department is also involved in coordinating and exploring opportunities for residents to provide feedback and to engage with county leadership on important issues affecting the county. Communications works directly with the County Manager’s Office and other county departments to develop and execute communication strategies for long-term and high-level topics through a variety of mediums, including social media, print and digital publications, media releases, advertising, and more. The department also manages all media inquiries for Brunswick County and the Communications Director serves as public information officer during emergency and crisis situations. Communications also works to support the County Manager’s Office with strategic planning development and works with departments to establish key tactics and performance measures that support the County Commissioners’ established goals and objectives.

Latest Major Accomplishments

- Successfully completed the FEMA graded Hostile Action Based (HAB) exercise for the Duke Energy Brunswick Nuclear Plant. Communications staff participated in the Joint Information System (JIS)/Joint Information Center (JIC) with fellow public information officers from other county, state, and utility partner organizations. The exercise’s After-Action Report (AAR) noted no findings by FEMA during the exercise, which is considered a successful result. FEMA particularly commended Brunswick County’s JIS/JIC operations and coordination efforts.
- Successfully completed the first year of the new County website, working to help train staff on how to edit and use the features within the new system and develop and organize content across several county webpages.

- Conducted research on strategic planning dashboard solutions to increase transparency on county operations and initiatives tied to the Commissioners Goals and Objectives within the County’s Strategic Plan. The Board approved the new Envisio dashboard solution in fiscal year 2025, and it is expected to go live in calendar year 2025.
- Supported communications efforts for the following initiatives and topics involving our county departments and community partners:
 - Southport ETJ Relinquishment Process and Community Input
 - Draft Wellhead Protection Overlay Standards Community Meeting
 - NCDOT Cape Fear Memorial Bridge Improvements and Traffic Pattern Changes
 - City of Southport Water and Wastewater Systems Merger
 - Vendor Selection for Audio/Video Equipment Upgrades for Commissioners Chambers
 - System Development Fee Analysis Public Comment Period and Related Messaging
 - NCDOT NC-133 Bridge Closure Project

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Work with Human Resources, the County Manager’s Office, and department leadership to identify recruitment strategies for key positions or career fields through traditional communication channels, networking, and paid advertising.
 - Coordinate with the County Manager’s Office, Human Resources, and other relevant departments to develop internal communications tools and initiatives that communicate county operations and policy decisions to employees and recognize staff achievements and milestones.
- Commissioner Objective 3
 - Support the continued management of the County’s brand and work with departments to ensure the seal and brand are used correctly and uniformly on all materials, items, and documents.
 - Work with the County Manager’s Office to develop an organization-wide strategy and process for departments to publicly report on performance metrics to improve transparency on county operations and services and provide Commissioners and management with regular updates and analytics.
 - Assist departments with tactic and performance measurement development related to the County’s Strategic Plan and as part of the annual budget process.
 - Support the Finance department with the design of the County’s annual budget and financial reports to ensure they align with the County’s brand, support transparency, improve readability, and make them more visually appealing.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
 - Work with Public Utilities to develop communications materials and campaigns for selected topics to better educate customers about basic water and sewer service information, water quality, and capital infrastructure projects.
- Commissioner Objective 3
 - Work with Planning to develop communications materials and campaigns for selected topics to better educate residents and businesses about planning/zoning processes and long-term plans for future growth and development.
- Commissioner Objective 4
 - Work with the County Manager's Office, Planning, and NCDOT team members on messaging and other initiatives to support state transportation planning efforts that affect the county.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Connect with area/state agencies, local governments, and other relevant partners to prepare communications materials that will support media and communications needs during potential emergencies and crisis situations.
 - Participate in regular trainings, partner meetings, and mock exercises through NC Emergency Management related to the Brunswick Nuclear Task Force and other relevant emergency situations like hurricane preparedness.
 - Develop and/or maintain crisis/emergency communications plans and review templates for media releases, social media, and other messaging resources for use in the event of emergency situations.
- Commissioner Objective 3
 - Work with Health Services to develop messaging and communications campaigns in alignment with the Community Health Assessment and other relevant health topics.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Engage with residents and respond to relevant questions and comments from residents and/or followers of the County's main social media accounts as well as other communications mediums.

- Maintain and expand collaborative relationships with other local government communications professionals within the county and region.
- Work with County Management and departments to develop a Citizens/Residents Academy to engage and educate community members about county operations and services.
- Collaborate with county departments to offer a County Speakers Bureau to offer educational programming for resident and community groups, clubs, and other organizations.
- Commissioner Objective 2
 - Maintain and regularly communicate relevant and timely county information to the public and media through the county website, email listservs, social media accounts, and other relevant tools or platforms available to the County.
 - Work with Information Technology to support the livestreaming and recording of Board of Commissioners and other board meetings and make recordings accessible through county communications channels.
 - Use organic and paid advertising tools to promote county topics and services countywide and toward specific target audiences.
- Commissioner Objective 3
 - Provide information on Board of Commissioners and Planning Board meeting decisions, highlighting key actions and decisions and opportunities for public comment or education.
 - Develop and/or support public engagement/input campaigns and events for identified initiatives or topics through collaboration with relevant county departments and regional/state agencies.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Media/Records Requests Facilitated	368	472	565	663
Facebook Followers	15,800	17,000	18,000	20,000
Twitter Followers	5,000	5,082	5,244	5,425
LinkedIn Followers	700	1,093	1,400	1,700
Nextdoor Membership	70,000	78,686	90,000	100,000
Instagram Followers	300	1,115	1,900	2,700
Communications-Related Email Subscribers	11,801	11,720	11,725	11,750

Upcoming Opportunities and Challenges

- Develop and launch the Envisio strategic planning dashboard through coordination with county departments.
- Research and select a records request software to help facilitate and organize requests.
- Evaluate effective and sustainable methods to further encourage resident participation in county government initiatives and decisions.
- Create an internal social media policy for staff members with social media permissions to ensure transparency and accountability.
- The Communications department is a small department and must juggle multiple complex needs and topics across several departments, often balancing multiple high-level topics and projects at the same time. The scope and amount of time needed to research and develop communications strategies and messaging for certain issues and topics can vary and often involve collaboration across multiple departments to provide information and review for accuracy.
- The quantity and complexity of media questions and records requests the department receives continues to be a challenge and often requires time to conduct research, inquire across relevant departments, and review for accuracy.
- The growth of online and social media use in society continues to create challenges in our ability to find and respond to resident inquiries, community concerns, and address potential misinformation. Many social media groups and websites including Facebook and Nextdoor are often protected or limit access to their pages, making it difficult to engage and respond to posts that may involve the County.
- Preparing and responding to emergency situations, whether weather-related or man-made, always presents unknown challenges and often results in significant setbacks for the department as we work to address response and recovery communications needs.

County Administration

Steve Stone, County Manager

30 Government Center Drive, NE, PO Box 249
Bolivia, NC 28422 (910) 253-2000

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 657,498	\$ 575,516	\$ 977,712	\$ 1,038,983	\$ 1,016,138	\$ 1,110,272
Fringe benefits	197,057	182,219	322,307	354,778	345,205	391,362
Operating costs	26,770	38,823	61,593	67,944	69,483	96,845
Capital outlay	9,409	7,648	-	-	51,640	-
Debt service-leases	3,858	3,815	4,024	-	3,761	-
Total expenditures	\$ 894,592	\$ 808,021	\$ 1,365,636	\$ 1,461,705	\$ 1,486,227	\$ 1,598,479
Proceeds-leases	9,409	7,648	-	-	6,540	-
Total revenues	\$ 9,409	\$ 7,648	\$ -	\$ -	\$ 6,540	\$ -
Number of FTE's	6.0	6.0	8.0	8.0	8.0	9.0

Department Purpose

The County Manager's Office is comprised of the County Manager, two Deputy County Managers, a Clerk to the Board, an Executive Assistant/Deputy Clerk, a Risk Manager, and a Risk Management Technician. 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 residents as efficiently as possible.

Latest Major Accomplishments

- Construction completed on the new Ash-Waccamaw Multi-Use Building to provide a Senior Center and local satellite offices for the Sheriff's Office and Emergency Medical Services (EMS) for the Ash community.
- US MgO announced plans to build a new manufacturing facility in Brunswick County, creating at least 35 new jobs and \$5 million in new investments.
- Began design-build study and work for the new Health and Human Services/Emergency Operations Center Building.
- Successfully merged the City of Southport's water and wastewater systems into the Brunswick County Public Utilities System.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 1
 - Collaborate with Brunswick BID to support opportunities to attract employers and industries to the area.

- Provide service and serve as county representatives on the Brunswick BID Board, International Logistics Board, and the Brunswick Community College Small Business Assistance and Apprenticeship Program.
- Commissioner Objective 2
 - Support utility infrastructure development and extensions necessary to support projects at county mega-site locations.



EDUCATION

- Commissioner Objective 2
 - Continue supporting the continuation and growth of the Brunswick Community College Brunswick Guarantee program.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Work with the County's Finance team to develop budget recommendations that adhere to county financial policies and guidance that consider short- and long-term capital improvements while maintaining one of the lowest property tax rates in the state.
- Commissioner Objective 2
 - Continued support for the County's employee retention program to consistently provide cost-of-living adjustments, merit recognition, and a robust benefits package to employees.
 - Provide continuing leadership training to department leaders and customer service training and situational awareness to staff at all levels.
 - Foster a culture of safety and morale by delivering focused training geared towards field service crews and support staff through leading-edge tactics, techniques, and methods to remain a leading provider of essential utility services. (Risk Management)
- Commissioner Objective 3
 - Practice and follow the ICMA Code of Ethics in all interactions with elected officials, staff, residents, and community partners.
 - Provide support to intergovernmental partners and stakeholders in a timely and responsive manner.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 1

- Work with the County's Public Utilities team to identify projects and infrastructure needs identified in the County's updated water and sewer master plans and annual 5-year capital improvement plan.
- Commissioner Objective 2
 - Foster strong working relationships and communication channels with regional utility partners.
- Commissioner Objective 3
 - Follow recommendations and policies for development and improvements as outlined in the Comprehensive Land Use Plan and Parks and Recreation Master Plan, following their official adoption.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Engage and identify successful pathways for HHS-supported nonprofits to provide resources to community members affected by natural or man-made events.
 - Identify continued support for effective and innovative resources for County EMS/paramedic services.
- Commissioner Objective 3
 - Continue to foster strong collaborations and relationships with Novant Health and Doshier Memorial Hospital.
 - Use settlement proceeds from the statewide Opioid Litigation Memorandum of Agreement to support programming and services for residents affected by substance abuse and addiction.
 - Follow through with continued spot checks of field service crews to ensure safety practices are being followed and crews are receiving proper tools, support, and direction from all levels of management. (Risk Management)

Upcoming Opportunities and Challenges

- Oversee the design and construction of the new Health and Human Services/Emergency Operations Center Building and consider other possible projects outlined in the County Complex Site and Buildings Master Plan Study.
- Develop a planning phase for a potential transition of funding the fire service from the current fee system to a tax system.
- Direct and support staff on the Unified Development Ordinance (UDO) Modernization Project and future implementation.
- Support staff with the design and implementation of a strategic planning dashboard for public and internal use.
- Continued preparation and innovation of county utility, planning, zoning, code, and other services to support projected population growth and residential and commercial developments.
- Collaboration with NCDOT, WMPO, municipalities, and other local partners to ensure long-term transportation needs are addressed, particularly concerning projects involving the Cape Fear Memorial

Bridge, Carolina Byways project, the NC Highway 211 widening project, and the NCDOT 30-year transportation comprehensive plan for the county.

- Research and implementation of recruitment and retention initiatives for a strong and sustainable future workforce.
- Continued collaboration and partnerships with wholesale customers to provide a strong regional utility system to all county water and sewer customers.
- Budget constraints for purchasing training aids and time to train staff while still meeting department and organizational demands. (Risk Management)
- Turnover of staff will continue to create voids in our workforce, leading to continuous safety training and staff coaching to meet Brunswick County's needs. (Risk Management)

Court Facilities

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Fringe benefits	-	-	-	-	-	8
Operating costs	208,166	211,743	219,830	320,484	320,484	308,351
Capital outlay	-	-	12,719	-	214,790	-
Total expenditures	\$ 208,166	\$ 211,743	\$ 232,549	\$ 320,484	\$ 535,274	\$ 308,459
Restricted intergovernmental	141,142	158,985	166,374	139,000	139,000	145,000
Unrestricted intergovernmental	64,043	162,215	155,528	69,000	69,000	25,000
Permits and fees	101,404	113,002	119,118	101,000	101,000	100,000
Investment earnings	507	1,216	4,198	1,700	1,700	1,700
Total revenues	\$ 307,096	\$ 435,418	\$ 445,218	\$ 310,700	\$ 310,700	\$ 271,700

In accordance with North Carolina General Statutes, counties at the local level are required to provide adequate space and furniture for court-related functions. Brunswick County's contribution is for operating expenditures associated with the Superior and District Judges' offices, as well as the Clerk of Court's operating budget.

Finance

Aaron Smith, Director

30 Government Center Drive NE, PO Box 249
Bolivia, NC 28422 (910) 253-2070

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 967,352	\$ 1,037,454	\$ 1,118,223	\$ 1,288,026	\$ 1,293,633	\$ 1,442,909
Fringe benefits	350,077	376,821	416,976	488,151	486,523	558,235
Operating costs	510,054	470,128	400,727	662,189	541,453	727,678
Capital outlay	65,732	186,124	493,372	-	188,037	-
Debt service-leases	18,802	18,802	18,688	-	19,739	-
Debt service-SBITA	-	58,500	116,519	-	161,643	-
Total expenditures	\$ 1,912,017	\$ 2,147,829	\$ 2,564,505	\$ 2,438,366	\$ 2,691,028	\$ 2,728,822
Proceeds-leases	65,732	-	51,133	-	39,632	-
Proceeds-SBITA	-	133,964	405,608	-	148,405	-
Total revenues	\$ 65,732	\$ 133,964	\$ 456,741	\$ -	\$ 188,037	\$ -
Number of FTE's	14.0	14.0	15.0	15.0	15.0	16.0

Department Purpose

The Finance Department includes finance, budget, and utility billing. 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) and other applicable North Carolina General Statutes and County of Brunswick ordinances. The department's purpose is to process financial transactions in accordance with sound business principles and internal controls. The department is responsible for maintaining and reporting accurate financial information in a timely manner to support the county's fiscal management. 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 following standards established by the Government Finance Officers Association, 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 Annual Comprehensive and Popular Annual Financial Reports.

Latest Major Accomplishments

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for the 19th consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the 23rd consecutive year.
- Maintained the County's bond ratings (latest ratings as of November 2024): Moody's Investor Services ratings are Aaa for general obligation bonds, Aa1 for limited obligation bonds, and Aa2 for revenue bonds. S&P Global Services' ratings are AAA for general obligation bonds, AA+ for limited obligation bonds, and

AA for revenue bonds. The County bond ratings with Fitch are AAA for general obligation bonds, AA+ for limited obligation bonds, and AA- for revenue bonds.

- Acquired and merged the City of Southport water utility into the Brunswick County system. This included moving customer service addresses, billing and contact information, and meter and MXU numbers supplied by the City for more than 2,800 water customers and 2,900 wastewater customers into the County's billing software.
- In adherence to state statutes, IRS, and SEC regulations, the department facilitated the refunding of \$29.9 million in utility revenue bonds. The process of issuing debt involved efforts in applying to the state, preparing official statements, and presenting to rating agencies. This debt refunding, including amounts in the wastewater fund, created a net present value savings to the County of more than \$1.7 million.
- The department provided oversight, compliance, and reporting for all current federal and state grant funds.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Review and recommend policies to improve the County's financial position and bond ratings with major rating agencies. Ensure that procedures are current, relevant, and adhere to industry best practices.
 - Implement new accounting and reporting requirements of the Governmental Accounting Standards Board and Local Government Commission.
 - Track expenditures and provide compliance reporting of the American Rescue Plan Act and National Opioid Settlement Funds.
- Commissioner Objective 2
 - Develop and provide training opportunities to fill key Finance and Utility Billing roles.
 - Improve efficiency and effectiveness of fiscal operations by conducting a review of current internal procedures to develop a manual to use as a reference and for the training of future staff.
- Commissioner Objective 3
 - Improve revenue collection efficiency and customer service by enabling credit/debit card payments on-site and by phone, in compliance with PCI DSS standards, and utilizing the bank's Remote Deposit Capture for faster deposits and better bad check detection.
 - Upgrade the Finance ERP software to the latest version to maintain safe and contemporary technology and to remain on the vendor's supported versions.
 - Develop and implement new data analysis tools and reports to assist County management in planning and oversight.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Provide an accurate, efficient, and timely financial report to the citizens, investors, private financial markets, and management by preparing the monthly, audited annual, and popular annual financial reports in compliance with generally accepted accounting principles.
 - Provide an annual budget document that effectively communicates the financial and operating plan of the County, as demonstrated by receiving the GFOA Distinguished Budget Presentation Award.

- Commissioner Objective 2
 - Provide NC Utility Commission documentation, upon request, to any property owner questioning why Utility Billing staff is on their property. This new form of communication will enable customers to receive helpful and accurate information promptly.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Changes in Accounting Principles implemented	GASB No. 96	GASB No. 100	GASB No. 101 No. 102	GASB No. 103 No. 104
New and upgraded software implementations	4	5	3	3
New financial tools or reports implementation	6	13	5	5
Vendors enrolled in the vendor verification system	1,125	1,608	1,942	2,100
Certificate of Excellence earned on the Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
Provide Financial Reports to the Board of Commissioners within one month	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
American Rescue Plan Act Funds encumbered to date (see ARPA summary on pages 335-339)	\$27,385,558	\$27,741,111	\$27,741,111	\$27,741,111
American Rescue Plan Act Funds expended to date (see ARPA summary on pages 335-339)	\$18,212,156	\$23,261,442	\$26,771,522	\$27,741,111

National Opioid Settlement Funds expended to date (see Opioid summary on pages 340-342)	\$11,916	\$133,545	\$627,501	\$909,578
Maintain or upgrade bond ratings	Maintain	Upgrade	Maintain	Maintain
Hours of completed continuing education	91	105	120	120

Upcoming Opportunities and Challenges

- Work with other departments in a push towards automation to improve payment solutions, invoice automation, grants management, and electronic processing while mitigating risk.
- Evaluate options to improve efficiency and effectiveness in processing, recording, and reconciling business transactions electronically and the use of county resources.
- Completing a significant upgrade to the latest version of the County’s financial software to ensure continued support and latest software improvements. This would encompass Payroll, Human Resources, Accounts Payable, General Ledger, Fixed Assets, Purchasing, Budgeting, etc.
- The County anticipates additional federal funding as funds become available from the Infrastructure and Investments Act, along with continued pass-through funding from the State. Finance will continue to oversee, ensure expenditure compliance, and report on funds as they become available. Extensive federal reporting and compliance requirements will remain through the budget year 2027.
- The County anticipates additional settlement funding from the National Opioid Settlement Fund. Finance will continue to oversee, ensure expenditure compliance, and report on funds as they become available and projects are approved. Extensive impact reporting and compliance requirements will remain in place for many years to come.
- Manage and support the replacement of old and installation of new MXUs throughout the County as additional customers request service and existing customers' equipment ages, both of which are needed to provide accurate and timely bills.

Governing Body

Daralyn Spivey, Clerk to the Board

30 Government Center Dr. NE, PO Box 249
Bolivia, 28422 (910) 253-2016

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 226,526	\$ 233,405	\$ 248,260	\$ 260,740	\$ 261,312	\$ 271,972
Fringe benefits	63,246	67,790	80,040	92,566	92,981	98,331
Operating costs	38,641	43,259	48,074	67,350	76,311	60,350
Capital outlay	-	7,726	-	-	-	-
Debt service-leases	-	1,644	1,644	-	1,645	-
Total expenditures	\$ 328,413	\$ 353,824	\$ 378,018	\$ 420,656	\$ 432,249	\$ 430,653
Other revenues	-	-	-	-	10,606	-
Proceeds-leases	-	7,726	-	-	-	-
Total revenues	\$ -	\$ 7,726	\$ -	\$ -	\$ 10,606	\$ -
Number of FTE's	1.0	1.0	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. The Clerk and Deputy Clerk are appointed to provide support to the Board. The responsibilities of the Board of Commissioners include setting the county tax rate, adopting the annual budget, establishing county policies (through 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 with the assistance of the Deputy Clerk, 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 the requests from the general public and keeping the County seal.

Latest Major Accomplishments

- Provided an accurate record of thirty-seven (37) official meetings of the Board of Commissioners, with minutes, individual agenda items, and exhibits electronically indexed and made available for public view (excluding those that are statutorily exempt from public inspection) via the County website and upon request from the media/public. Twenty-two (22) Regular Meetings, five (5) Special Meetings, and ten (10) Closed Session Meetings.
- The Clerk and Deputy Clerk gained and maintained the NC Certified County Clerk standing and attended numerous training sessions/conferences, both in person and virtually, to retain the County's required certification.
- Oversaw over one hundred (100) board appointments for board positions that are assigned from the Board of Commissioners and those from the public.

- Implemented cloud-based software for the audio recording of the Board of Commissioners/Planning Board meetings, allowing for time saving and more accurate audio recording of the meeting while improving transparency to the public.
- Assisted IT and Communications in the live streaming of the Board of Commissioners Meetings through Zoom and preparing for the AV upfits in the Chambers currently underway.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Pursuing ongoing educational and training opportunities to maintain required certification for both the Clerk and Deputy Clerk, increasing knowledge base and maximizing educational opportunities as made available through the University of North Carolina- School of Government, the International Institute of Municipal Clerks, and the North Carolina Association of County Clerks.
- Commissioner Objective 3
 - Work with County staff and leadership to publish meeting and agenda minutes in a timely and organized manner through the CivicClerk Agenda Management platform, supporting better accessibility, public understanding, and transparency of Board activities.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Post the current meeting agenda and packet on the County website by the close of business on the Thursday before the Monday meeting, complete with all documentation, allowing for the public to review, be aware of upcoming discussions/decisions of the Board, and answer any questions from the public regarding any item on the agenda.
- Commissioner Objective 2
 - Promptly, appointing any vacated board/committee/commission seats as necessary, re-appointing the necessary board/committees/commission seats that are due, and appointing annual board seat assignments from within the Board of Commissioners, as necessary to ensure the by-laws of each board/committee/commission are met.
 - Notify the public, via the Sunshine List, (6 - 48 hours in advance as statutorily required) of any special or emergency called meeting outside of the required annual meeting schedule resolution adopted by the Board, historically in January of each year, allowing those interested parties to be aware of any changes in the meeting schedule (Special or Emergency Meetings) called by the Board of Commissioners.

- Commissioner Objective 3
 - Maximize timely access to County records and information by completing board action items, notifying the appropriate department/entities of their status, and providing, upon request, accurate recordings to the media/public either using the audio recording or referring to the County’s YouTube Channel for all open meetings of the Board of Commissioners.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Sets of Minutes Completed	34	37	32	30
Board Appointments	80	111	84	80
Board Actions	432	440	499	470
Hours of Training	150	80	60	70
Additional Meetings Called	4	5	3	3
Percentage of Meeting Agenda posted Three Days before the Regular Meeting	NA	54%	70%	90%

Upcoming Opportunities and Challenges

- Continue to digitize all records stored within the vault to make the documents searchable in Laserfiche.
- Refine and optimize the current agenda software platform to enhance transparency and ease of use for Commissioners, Staff, and members of the public.
- Encourage staff to complete board action items to allow for publication of the agenda on the website by Thursday, the close of business before the Monday meeting, for transparency purposes.
- Maximize educational opportunities as made available through the University of North Carolina- School of Government, the International Institute of Municipal Clerks, and the North Carolina Association of County Clerks.
- Continue to find ease of access for the public and staff by providing, upon request, the audio recordings of meetings and the opportunity to educate the public regarding the option of streaming meetings live or viewing the recording post-meeting on the County YouTube Channel.
- Answering questions regarding the outcome of a specific item in the agenda post meeting from the staff and public perspective via telephone, email, and occasionally in person.
- Assist as necessary with the implementation of the new AV solution for the Chambers, improving the ability of the public to be engaged in the process.

Human Resources

Melanie Turrise, Director

30 Government Center Drive NE, PO Box 249
Bolivia, NC 28422 (910) 253-2003

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 354,772	\$ 412,095	\$ 474,161	\$ 503,350	\$ 514,560	\$ 592,371
Fringe benefits	121,373	149,304	178,144	192,181	197,307	233,610
Operating costs	3,297	6,271	8,277	11,355	30,626	11,355
Total expenditures	\$ 479,442	\$ 567,670	\$ 660,582	\$ 706,886	\$ 742,493	\$ 837,336
Number of FTE's	5.0	6.0	6.0	6.0	7.0	7.0

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, administering benefits and leave programs, coordinating training programs, providing recruitment support, managing the performance appraisal program, and maintaining and enforcing personnel policies.

Latest Major Accomplishments

- Create and facilitate internal Supervisor Academy training. This training will be offered several times a year and consists of six half-day sessions. This is designed to further develop new and existing supervisors.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Serve on the North Carolina Health Insurance Pool (NCHIP) and evaluate strategies for cost containment of health insurance.
- Commissioner Objective 2
 - Continue to support county departments with recruiting efforts and assist with staffing issues as they arise, and assist with organizational planning.
 - Manage the performance appraisal system and provide training and guidance to staff on the use of the system during the annual review process and regularly evaluate its effectiveness.
 - Continue to work with County Administration and departments to maintain appropriate compensation levels and regularly review job classifications for competitiveness.

- Explore and coordinate training opportunities or professional development that can benefit all levels of staff countywide. Investing in education and enhancing staff skills can improve service levels.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Coordinate an on-site Job Fair as well as attend off-site fairs to further recruitment efforts and educate candidates about open positions within the County, expanding recruitment efforts to attract a qualified and diverse candidate pool.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Renewal rate of health insurance	5.0%	2.0%	3.0%	3.0%
Number of job applications reviewed (excludes Sheriff's Office)	5,432 total Avg 452/month	7,559 total Avg 629/month	10,296 total Avg 858/month	9,500
Customer Service Training sessions/Participants	0	11/335	0	12/350
Leadership and Supervisor Training Sessions/Participants	0	5/112	2/40*	4/60
Number of Full-Time New Hires (including Sheriff's Office)	274	275	260	260
Percentage Employee Turnover Rate Including Retirees	17.6%	16.5%	15.5%	15%
Percentage Employee Turnover Rate Excluding Retirees	14.4%	14.8%	14.5%	14%
Employee Turnover Rate Excluding Retirees and Involuntary Separations	11.1%	12.9%	12.5%	12%

*12 staff members participated in a 12-week leadership academy through the National Association of Counties. The remaining estimated staff will participate in a 6-week in-house supervisor academy.

Upcoming Opportunities and Challenges

- Maintaining competitive compensation and staffing levels in an aggressive market.

Legal

Bryan Batton, County Attorney

30 Government Center Dr., P.O. Box 249,
Bolivia, NC 28422 (910) 253-2400

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 411,572	\$ 472,118	\$ 451,701	\$ 581,570	\$ 528,300	\$ 472,231
Fringe benefits	127,173	148,466	147,832	203,559	179,839	170,330
Operating costs	61,642	55,430	152,208	266,750	254,331	182,100
Capital outlay	2,617	6,539	-	-	-	-
Debt service-leases	1,968	1,979	2,268	-	2,269	-
Total expenditures	\$ 604,972	\$ 684,532	\$ 754,009	\$ 1,051,879	\$ 964,739	\$ 824,661
Permits and fees	77,235	65,918	51,538	50,000	50,000	50,000
Proceeds-leases	2,617	6,539	-	-	-	-
Total revenues	\$ 79,852	\$ 72,457	\$ 51,538	\$ 50,000	\$ 50,000	\$ 50,000
Number of FTE's	4.0	4.0	4.0	5.0	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 against them or by 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 tracks pending and new legislation impacting Brunswick County. The Office is committed to providing the County with cost-effective, high-quality legal services.

Latest Major Accomplishments

- In FY 24, the County Attorney's Office electronically processed 591 contracts and has continued to improve its system for the electronic submission and review of contracts. The office maintains a library of standard contracts for various scenarios, including specialized contracts that meet FEMA and federal standards for use following hurricanes and other emergencies. The office also maintains an electronic library, accessible to all departments, which includes contract templates, policies, resolutions, and competitive bidding documents. The master vendor database is integrated through the Finance department to allow departments to efficiently auto-generate much of the standard information required for recurring contracts and for departmental budget accounting.
- In FY 24, the County Attorney's Office filed 41 tax foreclosure lawsuits and collected delinquent taxes of \$305,390. The costs of filing the suit and advertising were also recovered. Additionally, the Office recovered reasonable attorneys' fees, as awarded by the court, in the amount of \$51,538 for this work.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 1
 - Attend Brunswick BID meetings and consult with staff regarding legal issues relating to county economic development.
- Commissioner Objective 2
 - Draft, review, or advise on public hearing notices, grant agreements, and other legal documents related to economic development.



EDUCATION

- Commissioner Objective 1
 - Provide legal review and revision of construction contracts for facilities built with school bond proceeds.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Collect delinquent property taxes by filing foreclosure actions.
 - Recover attorneys' fees and costs for delinquent tax collection efforts.
 - Ensure that the Brunswick County Purchasing and Contracting policy is followed by reviewing contracts and working closely with the Finance Department.
- Commissioner Objective 2
 - Improve professional workplace processes by developing and enhancing standard contracts and terms adaptable to different department needs.
 - Improve professional workplace environment by enhancing the use of electronic processes for submission, routing, and review of contracts.
 - Improve professional workplace processes by developing or improving policies, guidelines, releases, disclaimers, templates, and other assistance tools.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
 - Draft, review, or process deeds of dedication for additions to the water and wastewater system. Review and process contracts for construction, services, and purchases for the Public Utilities department.
- Commissioner Objective 2
 - Draft, review, or advise on utilities contracts and matters related to regional utilities. Work closely with counsel of other regional utilities on issues of mutual concern.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.
- Commissioner Objective 2
 - Draft, review, or advise on contracts and matters from or related to Sheriff's Office activities. Work closely with the attorney for the Brunswick County Sheriff's Office on an ongoing basis.
- Commissioner Objective 3
 - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Economic Development legal documents processed	9	8	10	10
Construction contracts processed for school bond projects	11	9	10	10
Foreclosure lawsuits filed (does not include demand letters and pay plans)	41	51	30	30
Delinquent tax dollars collected	\$453,066	\$305,390	\$200,000	\$200,000
Foreclosure Attorneys' Fees recovered	\$65,918	\$51,538	\$50,000	\$50,000

Number of documents/templates in the iContracts library	59	67	61	61
Contracts processed through iContracts	498	591	625	625
Number of documents that can be auto-generated from user data	37	34	35	35
Percentage of County-template contracts used	75%	76%	80%	80%
Percentage of Code of Ordinances reviewed internally and in conjunction with other county departments for obsolete language or statutory references	100%	100%	100%	100%
Number of deeds of dedication processed for Engineering/Utilities to add to the county water/wastewater system	26	35	30	30
Number of contracts and documents processed for the Public Utilities department	124	144	150	150
Number of contracts and documents processed for HHS and EMS	89 (HHS) 20 (EMS)	113 (HHS) 39 (EMS)	115 (HHS) 40 (EMS)	115 (HHS) 40 (EMS)
Number of contracts and documents processed for the Sheriff's Office	44	59	60	60

Upcoming Opportunities and Challenges

- The growing number of utility projects has increased the need for legal involvement with bidding requirements, purchasing laws, and contract drafting and interpretation. The County Attorney's Office must be able to depend on utility staff to follow the policies and advice of counsel to improve results and avoid pitfalls.
- The growing number of utility projects has also increased the need for easement acquisitions; some of the resources that would have been previously used for tax foreclosures have been reallocated to assist with necessary property acquisition.
- The number of grant opportunities and grant-funded projects has increased (mostly utilities-related, but also EMS). Projects with grant funding or multiple funding sources present greater challenges, from purchasing through contract completion, due to differing bidding and contract regulations related to the grant requirements.
- The Federal Uniform Guidance is about to undergo updates, which will, in turn, result in the review and revision of our contract template documents and purchasing policies.
- Increased tax collection percentages over recent years leave more difficult delinquent collection cases in terms of title issues and lesser amounts owed. The tax foreclosure numbers reflect that trend.

Register of Deeds

Dana Varnam, Register of Deeds

75 Courthouse Drive, PO Box 87
Bolivia, NC 28422 (910)253-2690

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 670,112	\$ 707,681	\$ 809,881	\$ 892,987	\$ 886,487	\$ 832,395
Fringe benefits	301,247	312,439	370,865	408,106	414,606	406,563
Operating costs	4,861,355	3,899,584	4,187,500	3,120,628	4,508,354	3,597,122
Capital outlay	5,973	426,153	-	-	-	-
Debt service-leases	848	1,272	1,272	-	1,273	-
Debt service-SBITA	-	111,001	111,000	-	111,001	-
Total expenditures	\$ 5,839,535	\$ 5,458,130	\$ 5,480,518	\$ 4,421,721	\$ 5,921,721	\$ 4,836,080
Other taxes and licenses	9,023,200	7,377,077	7,982,218	5,575,000	7,318,500	6,500,000
Permits & fees	1,153,810	873,190	858,368	750,000	750,000	760,000
Sales & services	493,758	496,839	482,128	408,978	408,978	418,000
Proceeds-leases	5,973	-	-	-	-	-
Proceeds-SBITA	-	426,153	-	-	-	-
Total revenues	\$ 10,676,741	\$ 9,173,259	\$ 9,322,714	\$ 6,733,978	\$ 8,477,478	\$ 7,678,000
Number of FTE's	16.0	16.0	16.0	16.0	16.0	16.0

Department Purpose

The office of the Brunswick County Register of Deeds offers a range of services to the working community and the public. These services include, but are not limited to, recording documents, recording maps, issuing marriage licenses, certifying documents, administering oaths, providing copies of recorded documents, and processing passport applications. North Carolina General Statutes bind the Brunswick County Register of Deeds, and by law, the Register of Deeds is charged with maintaining the integrity, completeness, accuracy, and safekeeping of public records. The mission of the Brunswick County Register of Deeds is to preserve the integrity of these records and make them more accessible to the public.

Latest Major Accomplishments

- Renovations and upgrades to the Recording area.
- The total excise tax collected for Fiscal Year 2024 was over \$7.9 million.
- The total income collected for Fiscal Year 2024 was over \$9.3 million.
- Updated computer equipment throughout the department.
- Bound death records from 2002-2007.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - By using office staff to assist with the redaction of personal identifying information, an outside vendor is not hired.
 - Continuously using office staff to index real estate documents dating back over 250 years.
- Commissioner Objective 3
 - Allowing the computerization of older real estate records with innovative technologies.
 - Restoration and preservation of vital records and maps to give staff and the public a better means of viewing, researching, and handling these items.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Prepare accordingly and respond timely to emergencies in the event of a system failure due to equipment failure, weather events, or cyber-attacks.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Connect with residents by educating them on the role of the office of the Register of Deeds and collect public input on best practices for staff and the department.
- Commissioner Objective 2
 - By updating the website of the Register of Deeds with the county’s information, we can communicate and connect with users helpfully and accurately. New technologies and tools enable us to engage better.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Total number of recorded documents	41,967	41,122	42,516	43,000
Total number of recorded births	672	717	768	810

Total number of recorded deaths	1,478	1,468	1,424	1,430
Total number of recorded marriages	1,062	1,046	1,100	1,140
Passport applications accepted	2,397	2,266	2,203	2,255
Percent of documents recorded on 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 a customer	1-2	1-2	1-2	1-2

Upcoming Opportunities and Challenges

- Update the Vital Records area with a new counter and workspace.
- Update our website to link with the County's main website.
- Complete the binding of marriage records 1998-2013.
- Complete the binding of death records 2008-2013.
- Allow GIS and Tax websites to link directly to our online records.
- Implement the use of credit cards in Vital Records.
- Allow the electronic recording of maps.

Tax Administration

Melissa Radke, Tax Administrator

30 Government Center Drive, NC, PO Box 269
Bolivia, NC 28422 (910) 253-2829

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 2,539,173	\$ 2,768,119	\$ 2,973,730	\$ 3,399,627	\$ 3,167,620	\$ 3,095,029
Fringe benefits	1,013,514	1,098,640	1,214,769	1,429,880	1,330,924	1,359,159
Operating costs	924,304	1,230,156	937,854	1,139,830	1,066,253	1,214,543
Capital outlay	39,472	168,412	150,518	-	156,319	66,000
Debt service-leases	11,164	12,182	12,639	-	14,176	-
Debt service-SBITA	-	48,600	54,000	-	59,401	-
Total expenditures	\$ 4,527,627	\$ 5,326,109	\$ 5,343,510	\$ 5,969,337	\$ 5,794,693	\$ 5,734,731
Permits & Fees	25,139	39,755	88,398	40,000	40,000	39,000
Other revenue	103,750	130,491	253,368	131,000	131,000	131,000
Sales & services	351,872	383,074	498,240	400,000	400,000	525,000
Proceeds-leases	39,472	9,603	-	-	32,324	-
Proceeds-SBITA	-	158,809	-	-	-	-
Total revenues	\$ 520,233	\$ 721,732	\$ 840,006	\$ 571,000	\$ 603,324	\$ 695,000
Number of FTE's	50.0	52.0	53.0	55.0	51.0	51.0

Department Purpose

The Tax Administration Office is divided into two primary functions, which correspond to the statutory positions of Tax Assessor and Tax Collector. The County Tax Assessor is responsible for the listing, appraisal, and assessment of all real and personal property in the county in accordance with the provisions of law. The County Tax Collector is responsible for the lawful collection of all property taxes, fees, and other revenue as charged by the governing body. In Brunswick County, the Tax Collector also operates a License Plate Agency.

Latest Major Accomplishments

- Achieved a 99.19% collection rate for Fiscal Year 2024, which is the third consecutive year the rate has been over 99%.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 1

- Conduct annual visits to properties to capture changes, review and validate sales data, and process changes made to land (surveys/deeds, re-zonings, etc.) to maintain a continuously successful revaluation cycle.
- Build and maintain an appraisal and assessment organization that strives to conduct accurate data collection and analysis through proper training and the use of innovative software tools.
- Maintain a strong enforcement process for the collection of delinquent taxes/fees.
- Commissioner Objective 2
 - Ensure that the Appraisal and Parcel Mapping staff are provided with opportunities to take classes for required certification and continuing education through the NC Department of Revenue, International Association of Assessing Officers, and NC Property Mapping Association.
- Commissioner Objective 3
 - Contract with a competent outside Commercial Property Appraisal Firm in the year leading up to revaluations to ensure commercial properties are assessed fairly and equitably.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Tax Parcels in the County	153,786	156,414	159,408	164,500
Appraiser Properties Visits (Approx.)	18,413	18,465	21,252	18,647
Appraiser/Mapper Certification %	--	--	70%	90%
Parcels Mapped	7,926	8,083	7,042	8,730
Properties Transferred	21,243	19,254	18,812	18,719
Appeals % of Total Parcels	0.04%	2.56%(Reval)	0.12%	0.10%
Personal Property Listings Processed	20,353	20,438	20,385	20,250
Current Year Collection Rate	99.3%	99.2%	99.2%	99.2%

Upcoming Opportunities and Challenges

- Loss of staff from retirements; five key employees with a total of 132 combined years of Tax Office experience.
- Will begin 2027 revaluation in August/September 2025.
- In the process of converting to a new credit card and check processing vendor. The vendor offers a significantly improved experience for taxpayers and staff.

Contingency

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
Total expenditures	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000

Department Purpose

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 2026 is less than 1 percent of the General Fund appropriation.



Operation Services



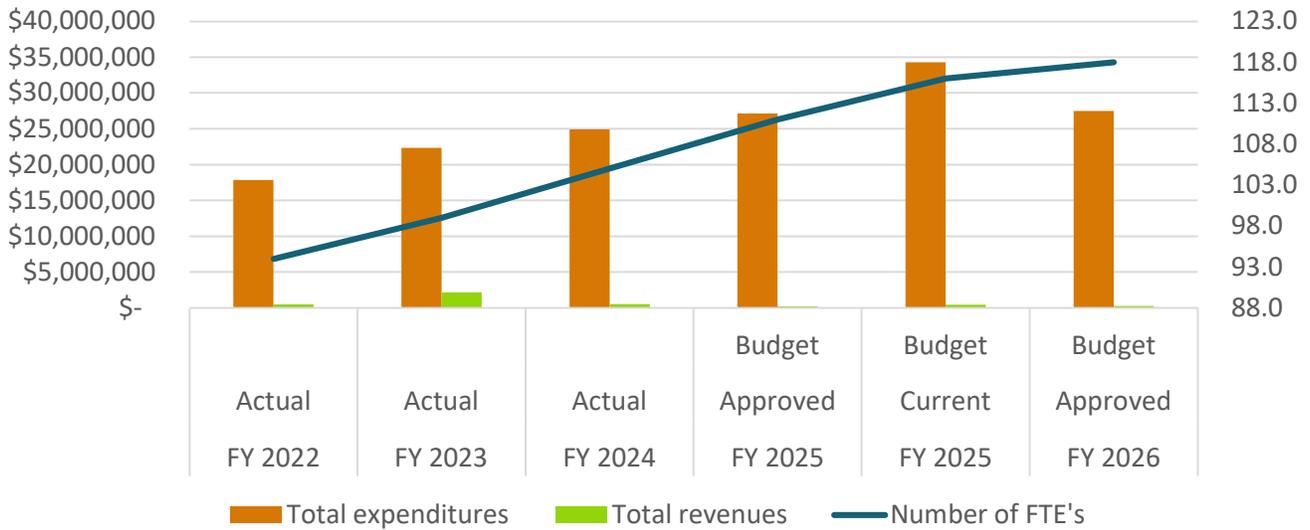
CENTRAL SERVICES





Central Services Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 4,664,341	\$ 5,368,427	\$ 6,044,665	\$ 6,996,611	\$ 7,205,770	\$ 7,886,567
Fringe benefits	7,653,718	8,618,179	9,187,520	9,871,891	10,266,343	10,908,693
Operating costs	4,908,316	5,324,123	6,487,013	7,904,955	11,495,714	8,167,107
Capital outlay	532,608	2,463,979	2,515,932	2,337,030	4,590,782	543,000
Debt service-leases	70,499	78,828	75,163	-	75,674	-
Debt service-SBITA	-	499,379	614,341	-	661,838	-
Total expenditures	\$ 17,829,482	\$ 22,352,915	\$ 24,924,634	\$ 27,110,487	\$ 34,296,121	\$ 27,505,367
Restricted intergovernmental	138,393	82,087	100,485	90,000	90,000	90,000
Permits and fees	93,428	209,911	140,610	99,294	99,294	151,500
Sales and service	36,618	27,306	14,129	10,000	10,000	10,000
Other revenue	57,534	42,424	155,083	24,500	27,496	24,500
Proceeds-leases	146,741	255,221	52,652	-	11,874	-
Proceeds-SBITA	-	1,563,536	41,023	-	201,000	-
Total revenues	\$ 472,714	\$ 2,180,485	\$ 503,982	\$ 223,794	\$ 439,664	\$ 276,000
Number of FTE's	94.0	99.0	105.0	111.0	116.0	118.0



Engineering

William L. Pinnix, P.E.

75 Courthouse Drive, Bldg. I, PO Box 249
Bolivia, NC 28422 (910) 253-2500

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 491,016	\$ 552,262	\$ 696,032	\$ 848,565	\$ 847,826	\$ 886,426
Fringe benefits	169,256	191,310	249,503	313,230	313,230	334,643
Operating costs	45,267	26,099	33,524	43,275	39,113	45,950
Capital outlay	10,366	-	103,061	-	11,874	45,000
Debt service-leases	4,021	4,021	4,392	-	4,901	-
Total expenditures	\$ 719,926	\$ 773,692	\$ 1,086,512	\$ 1,205,070	\$ 1,216,944	\$ 1,312,019
Permits & Fees	93,116	209,421	140,176	98,794	98,794	151,000
Proceeds-leases	10,366	-	11,226	-	11,874	-
Total revenues	\$ 103,482	\$ 209,421	\$ 151,402	\$ 98,794	\$ 110,668	\$ 151,000
Number of FTE's	6.0	7.0	9.0	9.0	9.0	9.0

Department Purpose

County Engineering provides professional engineering and stormwater services to the public. Staff perform water, sewer, pump station, and stormwater plan review and approval, plat map review and approval, review and approval of building permit applications for required stormwater permits, review building permit applications for non-residential capital recovery fee sheet preparation, provide water, sewer, and stormwater review comments to county Technical Review Committee (TRC) applicants, and manage county general fund and enterprise fund capital projects. Staff also perform field inspections of water, sewer, pump station, and stormwater systems. We maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems. Stormwater staff perform the required annual inspections of permitted and installed Stormwater Control Measures (SCMs) in the county and update the SCM layer in the county GIS system. The County Stormwater Engineer maintains and updates the County Stormwater Ordinance and the County Stormwater Manual, as needed, and performs stormwater permitting for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach via stormwater interlocal agreements.

Latest Major Accomplishments

- Completed the Ash Waccamaw Multi-Use Building, which provides space for Brunswick Senior Resources, Brunswick County Sheriff's Office, and Brunswick County Emergency Services to serve the Ash community.
- Provided a comprehensive update to the Board of Commissioners regarding potential changes to the County Stormwater Ordinance to reduce flooding impacts and information on creating a separate Stormwater Utility.
- Assisted the County Manager's office with the issuance of an RFQ for Design-Build services for a new Health/DSS/EOC building; the Board approved the selected Design-Build firm of Commissioners at the November 18, 2024, meeting.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 2
 - Assist Brunswick BID with water and sewer availability inquiries.
 - Assist Brunswick BID with water and sewer capital recovery fee estimates.
 - Assist developers with water, sewer, and stormwater plan review approvals, construction observation, certification, and plat recordation processes.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Calculate all non-residential water and sewer capital recovery fees for (a) non-residential building permits issued by Brunswick County, and (b) non-residential building permits issued by local municipalities where the county is the water and sewer service provider.
 - Assist developers with the legal conveyance process to transfer legal ownership of developer-installed water, sewer, and sewer pump station systems through the Deed of Dedication process.
- Commissioner Objective 2
 - Support staff with obtaining and maintaining professional licenses and certifications.
 - Support required continuing education opportunities for staff, both online and in-person.
- Commissioner Objective 3
 - Develop a system to track customer complaints and inquiries related to stormwater issues. Provide clear and accessible information to residents related to flooding and other stormwater concerns. Conduct field investigations and follow up with residents regarding potential resolutions in a timely and responsive manner.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
 - Continuously update the county Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems as needed with any requirements from Public Utilities.
 - Prepare all non-residential water and sewer capital recovery fee sheets.
 - Obtain legal ownership of developer-installed water, sewer, and sewer pump stations through the county Deed of Dedication process.

- Field inspections and approval of installed water, sewer, sewer pump stations, and stormwater systems.
- Commissioner Objective 3
 - Stormwater staff will participate in the County Flood Resiliency Roundtable with other departments and upper management to determine short-term and long-term solutions to alleviate flooding events.
 - Stormwater staff will continue to review and update the County Stormwater Management Manual and the County Stormwater Ordinance, working closely with upper management and the Board of Commissioners.
 - Stormwater staff will continue to provide stormwater information to the Board of Commissioners with meeting presentations and workshops as directed by upper management.
 - Encourage the use of Low Impact Development (LID) design techniques for new development and redevelopment to help minimize stormwater runoff impacts.
 - Stormwater staff will continue to participate in the Lower Cape Fear Stewardship Development Coalition.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
BCMS Residential Stormwater Reviews	3,300	3,400	3,500	3,600
SFR stormwater permits issued	204	290	338	340
Commercial & subdivision stormwater permits issued	53	55	58	60
Total BCMS stormwater permits issued	257	345	396	400
Stormwater permit revenue	\$159,350	\$112,488	\$115,000	\$120,000
Stormwater permit revenue per stormwater staff member	\$79,675	\$56,244	\$57,500	\$60,000
Stormwater Construction Inspection revenue	\$20,976	\$14,800	\$20,000	\$22,000
SCM construction final inspections performed	18	19	20	21
Annual SCM inspection revenue	\$29,094	\$12,888	\$22,000	\$25,000
Annual SCM inspections performed*	238	250	260	270

Total stormwater revenue	\$209,420	\$140,176	\$157,000	\$167,000
Stormwater revenue per stormwater staff member	\$69,807	\$46,725	\$52,333	\$55,667
Stormwater revenue as a percentage of the overall department budget	27%	13%	13%	14%
Water & Sewer Dedications Completed	37	45	30	25
Utility System value increases from water & sewer dedications	\$15,403,286	\$41,326,362	\$20,500,000	\$18,000,000

BCMS: Brunswick County Management System building permitting system

SFR: Single Family Residential

SCM: Stormwater Control Measure

*The number of annual SCM inspections is per project. Some projects have multiple SCMs to inspect

Upcoming Opportunities and Challenges

- Continue to provide information to upper management and the Board of Commissioners regarding updates to the County Stormwater Ordinance and Manual regarding flooding concerns and potential Stormwater Utilities.
- Begin the process of designing and constructing the new Health/DSS/EOC building via the Design – Build process with Edifice Construction.

Fleet Services

Robert Billingham, Director

179 March 9, 1764 Drive, PO Box 249
Bolivia, NC 28422 (910) 253-2515

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 702,677	\$ 764,727	\$ 824,243	\$ 959,706	\$ 959,879	\$ 1,017,086
Fringe benefits	283,355	311,500	343,464	418,878	419,005	450,624
Operating costs	449,989	421,427	341,492	402,059	426,525	318,919
Capital outlay	110,311	277,800	1,019,690	1,018,000	1,437,496	278,000
Total expenditures	\$ 1,546,332	\$ 1,775,454	\$ 2,528,889	\$ 2,798,643	\$ 3,242,905	\$ 2,064,629
Sales & services	36,618	27,306	14,129	10,000	10,000	10,000
Other revenue	40,165	39,001	82,034	22,500	22,500	22,500
Total revenues	\$ 76,783	\$ 66,307	\$ 96,163	\$ 32,500	\$ 32,500	\$ 32,500
Number of FTE's	14.0	15.0	16.0	17.0	17.0	17.0

Department Purpose

The Fleet Services Department is responsible for repairs and maintenance of all vehicles and heavy equipment, comprising 1,912 pieces of rolling stock in Brunswick County. The department is also responsible for maintaining all fuel sites and software systems related to fuel, as well as servicing rolling stock.

Latest Major Accomplishments

- Completion of the Government Center fuel site upgrade.
- Upgraded GPS software and units to a new platform.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Continue the program using advanced synthetic motor oils and filters that extend preventative maintenance cycles. The product extends life up to two times that of the previous product used. This saves customers' downtime for preventative maintenance and reduces costs due to the reduction of the number of products used, waste oil, and filter disposal costs. This also allows staff to be more efficient and service more vehicles, as vehicles will require fewer preventative maintenance services. The pilot program was successful on the gas and light-duty side of the fleet. We are continuing to expand these practices on the diesel and heavy-duty side of the fleet.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of county vehicles and trailers maintained	1,172	1,149	1,199	1,215
Number of county equipment pieces maintained	619	658	700	740
Number of rolling stock maintained per FTE	211	158	154	159
Number of non-county vehicles maintained	105	105	108	108
Average mileage of the vehicle at replacement	209,086	223,469	185,000	180,000
Average cost of vehicle/equipment maintained	\$679	\$694	\$763	\$839
Annual average preventative maintenance cost per vehicle - synthetic	\$86	\$93	\$102	\$112
Annual average preventative maintenance cost per vehicle – synthetic blend	\$187	\$204	\$224	\$246

Upcoming Opportunities and Challenges

- Parts availability continues to be an ongoing challenge. Parts for older vehicles are being discontinued, and electronic parts for newer vehicles are being delayed. We continue to locate vendors that can remanufacture or repair many of these delayed or discontinued parts for us at a significant savings.

Information Technology

Cindy Hewett, Director

30 Government Center Drive NE, PO Box 249
Bolivia, NC 28422 (910) 253-2640

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 1,182,596	\$ 1,450,729	\$ 1,699,553	\$ 1,989,532	\$ 2,160,787	\$ 2,598,084
Fringe benefits	409,927	509,190	617,578	751,501	821,953	1,006,136
Operating costs	939,472	1,148,966	1,283,962	2,337,775	2,002,801	3,083,238
Capital outlay	5,332	1,702,027	906,921	851,530	1,812,751	41,000
Debt service-leases	556	1,333	1,333	-	1,334	-
Debt service-SBITA	-	499,379	600,942	-	643,117	-
Total expenditures	\$ 2,537,883	\$ 5,311,624	\$ 5,110,289	\$ 5,930,338	\$ 7,442,743	\$ 6,728,458
Other revenue	833	3,423	428	2,000	2,000	2,000
Proceeds-leases	5,332	-	-	-	-	-
Proceeds-SBITA	-	1,563,536	-	-	187,432	-
Total revenues	\$ 6,165	\$ 1,566,959	\$ 428	\$ 2,000	\$ 189,432	\$ 2,000
Number of FTE's	18.0	19.0	21.0	23.0	28.0	29.0

Department Purpose

The Brunswick County Information Technology Department focuses on providing effective and efficient technology-related services to all Brunswick County departments, with an emphasis on security, network infrastructure, cabling, and connectivity; desktop equipment maintenance, replacement, and deployment; reporting services; and internal application development, maintenance, and support. Additional services include recommending and implementing technology solutions for all County departments and providing continual support for said technologies. The IT department provides support for new building construction, renovation, and building safety automation (security cameras, door access, etc.). The scope of IT services extends to include hardware and software (acquisition, installation, and support); infrastructure design and installation; network and desktop security; server maintenance, security, and data backups; telephony acquisition, installation, and support; website, email, internet, and intranet maintenance and support; systems analysis and design; Laserfiche and SQL support and reporting services; and extensive programming services spanning the life cycle of our in-house developed applications.

With the integration of GIS staff into the County IT Department in December 2024, the scope of IT's purpose expanded to include the development of digital map data, enhancing the quality of county services by efficiently providing updated GIS information and enabling effective analysis. This digital map data includes ortho-photography, topography, land-use, zoning, centerlines, structures, school districts, electoral districts, and other features.

Latest Major Accomplishments

- Mobile Device Management (MDM): 130 mobile devices are enrolled in MaaS360, and 31 Meraki devices are enrolled in Meraki MDM. MDM manages inventory, automatically pushes out apps and system updates, locks down devices to an approved image, and provides additional administrative tools for support.
- Rubrik: Implemented an air-gapped, immutable backup solution, and for added redundancy, one of the backup nodes is scheduled to relocate to the NCDIT- Eastern Data Center (EDC) in Raleigh in FY25.
- Installed new Meraki network switching and firewalls: 15 new switches and 13 new firewalls were installed in County facilities. Additional installations include (41) EMS Ambulances and Quick Response Vehicles. With a cloud-managed platform, this new Meraki equipment is updated regularly and is much easier to administer.
- Smithville Park: Fiber optic cabling and new internet connectivity with increased bandwidth were installed, providing the County with monthly cost savings of approximately \$1,500.
- Single-sign-on (SSO): IT continues to implement SSO for countywide applications, when feasible, reducing security vulnerabilities.
- Multi-factor Authentication (MFA): Everbridge and Microsoft 365 (for IT) were enrolled in MFA, strengthening security.
- Compute Replacement: County IT solicited sealed proposals via RFP for a turnkey solution for the replacement and expansion of the compute, storage, and virtualization environment utilizing ARPA-enabled funds. Five bids were received, evaluated, and a vendor was selected based on criteria identified within the RFP. Installation and implementation are expected to be completed in fiscal year 25.
- IT Security Team: An internal IT Security Team was established, consisting of IT Management and members from the Network, Server, and Technical Support Teams. A documented process was established to record security incidents and to track mitigation through resolution.
- End User Security Training- Know Be4: Online security awareness training was provided to end users in FY25-Q1, with additional security awareness training planned for Q3 and Q4.
- Phone System Replacement: The County's end-of-life Voice Over IP (VOIP) phone system will be replaced in FY25. The preferred solution will be scalable, allow for remote locations, and provide a robust, reliable call center solution.
- Outsourced remote, level one technical support via a third-party vendor partner, providing improved service delivery for customers and added capacity for existing support staff.
- Partnered with a third-party vendor for monitoring over 100 SQL databases.
- Releasing RFP for Network/ Security managed services in Q3- FY25.
- Adult Probation & Parole Office and Ash-Waccamaw Multi-Use Building (AWMUB): Provided IT needs to include fiber connection to the County Courthouse (Probation & Parole Office), internet connectivity, switching, wireless access points, camera and duress systems, door access, and CAT6 / CAT6A wiring for both locations.
- Conference/Training Rooms AV Solutions: Installed modern collaboration equipment to allow for remote meetings in Courtrooms 6 and 7, DSS Boardroom, Information Technology, Administration, and Planning Conference and Training Rooms. BOC Chambers and Cooperative Extension Training Room installations are scheduled for completion in fiscal year 2025.
- BCMS: (1) Implemented MGMT Entity and Food and Lodging Monthly Totals for Environmental Health, (2) Returned Community Enforcement to BCMS from CivicGov, (3) Updated REACT to improve usability and ease of making enhancements, and (4) Improved multiple processes utilizing Laserfiche Forms, allowing departments to self-correct errors, reducing the reliance upon IT interaction.

- Laserfiche Digitization of Forms and Workflows: Numerous forms/applications (and workflows) were digitized for Finance and Environmental Health streamlining processes and gaining efficiencies.
- IT Business Analyst Impact: Expanded Business Analyst Team to support county departments' needs, improving processes and systems using technology solutions. Examples: BCMS integrations for Development Services, implementation of ImageTrend for EMS/FIRE, migration and expansion of WebEOC to a cloud-based platform for Emergency Management, migration of Assetworks to a SaaS solution for Operation Services, developed RFPs for Courts and Parks, AV solution for Cooperative Extension, created data dashboards using Microsoft Power BI for Public Utilities and Tax.
- GIS: Integrations with Emergency Management Solutions, (2) Created GIS-based solutions for various departments, and (3) Developed Web Maps for the Public to view wait times for Election Sites.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - Continued focus on further development and enhancement of our in-house developed BCMS (Brunswick County Management System) application with emphasis on the following: (1) Breakout Single complicated application into smaller, more focused applications, allowing for Permits and Inspections to be defined at application time. (2) Improve Document Review and collaboration on submitted documents. (3) Implement more reporting and tracking tools in the application. (4) Expand Permit Portal to allow tracking of projects other than Building Projects, such as Development and Environmental Health Projects.
 - Continued focus on improving and strengthening the County's security posture by replacing end-of-life/ end-of-support equipment and infrastructure within the desktop, network, telephony, and security camera environments.
 - Continued focus on a paperless enterprise through digitization of forms and workflows using Laserfiche and the Microsoft platform. Expansion of electronic faxing, accompanied by a reduction or elimination of physical faxing. Utilize Azure Rights Management to effectively secure confidential information as it leaves the boundaries of Brunswick County, whether email, digitized forms, or electronic faxing.
 - Continue to consolidate SQL Databases to allow bringing more databases under managed services while minimizing cost increase.
 - Migrate County GIS from ArcDesktop to the ArcGIS Pro desktop solution.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 2
 - Provide easy-to-use GIS applications for county services to improve resident involvement. Examples include a septic site plan generator and the Mosquito Control Management Portal.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
BCMS Bugs Lead* Time (Days)	2	2	3	2
BCMS Bugs Cycle** Time (Days)	1	1	2	2
BCMS Features Lead Time (Days)	77	100	100	80
BCMS Features Cycle Time (Days)	59	100	100	60
BCMS Backlog Items Cycle Time (Days)	24	17	21	20
Total # Incidents with Response	2,759	4,397	5,496	6,500
Total # Software Support Calls	529	770	866	925
Total # Phone Support Calls	228	286	340	380
% Time Service Level Agreement not met	10.5%	9.39%	9.98%	8%
% First Call Resolution- Service Desk-Managed Services	NA	81%	85%	90%
Total # PCs/Tablets Supported	981	1,040	1,100	1,200
Total #PCs/Tablets >5years	187	121	70	0

*Lead Time is from Created to Completed

**Cycle Time is status of In Progress to Completed

Upcoming Opportunities and Challenges

- Continued focus on IT staff with emphasis placed on (1) Staff Retention, (2) Reclassification of key positions to better serve the County, (3) Staff growth and development through Staff Training Plans, (4) Flexible work schedules to accommodate variation in County department schedules, (5) Continued focus on communication and collaboration within department utilizing tools such as daily morning team huddles, (6) Integration of GIS Staff with County IT day-to-day operations and IT Infrastructure Library based methodologies, and (7) Continued assessment of existing IT related positions in county departments to gain efficiencies through a centralized IT Department.
- Keeping staff updated with emerging technologies.
- Effective use of the Business Analyst Team throughout County departments for the implementation of new technology and integrations of existing software for streamlining processes and improved service delivery.

- Continued improvement of the County's IT security posture to include additional rollout of MFA, end user security training, infrastructure and software updates, policy changes, vulnerability assessments, and departmental-specific security needs.
- Expand IT's New Hire Orientation to include hands-on security training, and more focus on the end user's day-to-day use of technology in Brunswick County (login credentials, passwords, use of ticketing system, etc.)
- Develop and document IT policies and procedures, as needed, for day-to-day operations with a focus on standardizing procedures. Emphasis will be placed on security and asset management. Continued focus on populating the IT Service Catalog for use in disaster recovery and return to normal operations of county departments as related to IT.
- Upgrade the network wiring at the remaining two branches of the County Library System (Leland and Southwest). The federal eRate program will cover a significant portion of the cost for cabling.
- Continued replacement of end-of-life desktop and network equipment with deployment of new hardware featuring improved security, functionality, and manageability.
- Integrate the GIS platform with other County software solutions to provide online information that is beneficial to the citizens and businesses of Brunswick County.
- Upgrade Laserfiche Environment to version 11, resulting in expanded capabilities.

Operation Services

Robert Billingham, Director

179 March 9, 1764 Drive, PO Box 249
Bolivia, NC 28422 (910) 253-2515

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 2,288,052	\$ 2,600,709	\$ 2,824,837	\$ 3,198,808	\$ 3,237,278	\$ 3,384,971
Fringe benefits	998,076	1,122,734	1,253,505	1,445,808	1,473,666	1,562,895
Operating costs	3,298,611	3,597,372	4,055,889	4,708,371	8,371,853	4,506,522
Capital outlay	406,599	484,152	445,237	467,500	1,265,531	179,000
Debt service-leases	65,922	73,474	69,438	-	69,439	-
Debt service-SBITA	-	-	-	-	4,651	-
Total expenditures	\$ 7,057,260	\$ 7,878,441	\$ 8,648,906	\$ 9,820,487	\$ 14,422,418	\$ 9,633,388
Restricted intergovernmental	138,393	82,087	100,485	90,000	90,000	90,000
Permits & fees	312	490	434	500	500	500
Other revenue	16,536	-	72,621	-	2,996	-
Proceeds-leases	131,043	255,221	41,426	-	-	-
Proceeds-SBITA	-	-	-	-	13,568	-
Total revenues	\$ 286,284	\$ 337,798	\$ 214,966	\$ 90,500	\$ 107,064	\$ 90,500
Number of FTE's	56.0	58.0	59.0	62.0	62.0	63.0

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 the repair and maintenance of all county-owned buildings, as well as the sign shop. The Custodial Services division is responsible for cleaning all county Government Center buildings and maintaining the floors of county-owned buildings located off the main site. The Grounds Division is responsible for maintaining the grounds of the county government center, including flowerbeds and landscaping, as well as mowing the grass. Additionally, the division oversees the shipping/receiving operations of the county warehouse. The Construction Division is responsible for performing construction-type work that requires the operation of heavy equipment for all county departments. The Vector Control Division is responsible for larviciding problem areas and spraying for mosquitoes, as well as educating the public and municipalities on mosquito control programs. The Water Management Division is responsible for all snagging, drainage, and ditching projects.

Latest Major Accomplishments

- Execution of AA908 Mosquito and Tick Suppression grant funding provided by NC DHHS. Reporting in NCSurv to support statewide preparedness for local vector-borne disease outbreaks, post-hurricane mosquito suppression, and identifying disease vectors.
- Successfully executed aerial vector control contract in response to PTC #8.
- Completed site work, infrastructure, landscaping, and wiring for the new Probation and Parole office at the Government Center.
- Replaced all the natural gas piping on the Detention Center/Sheriff's Office and Building D.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Maintain competitive pay for the following positions: Custodial Assistant I, Custodial Assistant II, Equipment Operator II, Maintenance Assistant I, Maintenance Assistant II, and Maintenance Assistant III. Regularly monitor the compensation, benefits, and opportunities that similar organizations offer to their employees to better inform our plans and efforts to recruit and retrain staff into competitive positions.

- Commissioner Objective 3
 - Continue replacing water fountains in each building with a new, more environmentally friendly option, which includes a bottle filling station to improve customer service and sustainability at the Brunswick County Government Center. This will provide access to safe drinking water while reducing our carbon footprint by eliminating plastic bottles.
 - Maintain safe and accessible facilities for employees, customers, and stakeholders. Continue implementing and maintaining door access equipment and software to reduce the use of physical keys, minimize rekeying costs, and enhance security. Continue increasing custodial services to off-site and mobile County facilities to improve cleanliness, sanitization practices, and employee/customer service.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Continue to develop and train employees about Integrated Mosquito Management techniques and associated data collection. Once the data is collected, it is continually evaluated to determine the best control strategy to implement for a given mosquito issue at a specific time of year. The Integrated Mosquito Management process provides the foundation for both a public health and post-hurricane response.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of 20-ounce water bottles removed from the carbon footprint	11,138	24,577	30,000	40,000
Turnover Ratio for Custodial, Equipment Operator, and Maintenance Positions	12%	9%	5%	5%
Number of requests for Vector Control per 1,000 population	.16	.22	.09	.15

Cost of Vector Control Services per acre of County served *aerial spraying in FY25	\$3.20	\$2.43	\$1.61	\$2.41
Percentage of building maintenance work requests completed within 30 days	90%	87%	92%	90%
Cost of custodial services per square foot of buildings cleaned	\$3.51	\$3.57	\$3.64	\$3.64

Upcoming Opportunities and Challenges

- Continue replacing water fountains with filtered bottle filling stations and complete retrofitting of all the exterior building lights to LED.
- Continued partnership with NCMVCA and North Carolina Emergency Management Mosquito Management Task Force team to develop aerial/ground-based mosquito treatment zones. This process will develop spray polygons while adhering to state and federal application laws.
- Continue to implement mapping technologies/platforms that capture County growth to address vector control issues and mapping challenges that will arise within communities.
- Continue to develop in-house CDL classroom and over-the-road program/testing to self-certify/meet the Federal Motor Carrier Safety Administration Entry Level Driver Training (ELDT) regulations training requirements for entry-level CDL drivers.
- Continue to expand custodial services to off-site locations.

Non-Departmental

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	5,793,104	6,483,445	6,723,470	6,942,474	7,238,489	7,554,395
Operating costs	174,977	130,259	772,146	413,475	655,422	212,478
Capital outlay	-	-	41,023	-	63,130	-
Debt service-SBITA	-	-	13,399	-	14,070	-
Total expenditures	\$ 5,968,081	\$ 6,613,704	\$ 7,550,038	\$ 7,355,949	\$ 7,971,111	\$ 7,766,873
Proceeds-SBITA	-	-	41,023	-	-	-
Total revenues	\$ -	\$ -	\$ 41,023	\$ -	\$ -	\$ -

Items in this program relate to government programs, but not to any specific program or department. Funding for organization-wide activities includes retired employees' health and life insurance, workers' compensation insurance, unemployment insurance, property and general liability insurance, and adjustments for salaries and fringe benefits.



Emergency Medical Services

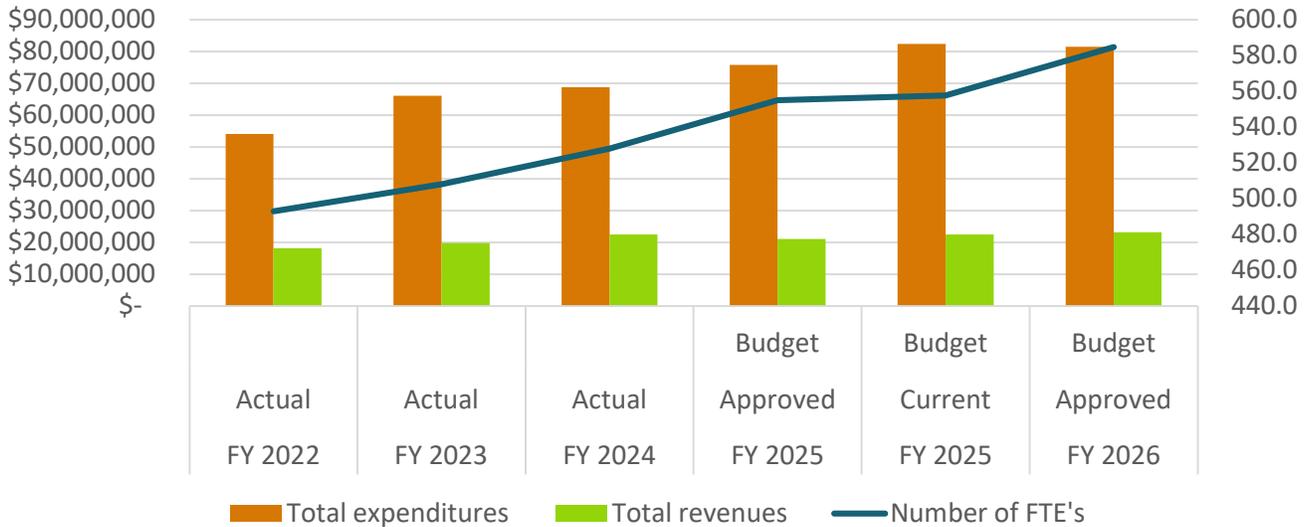
PUBLIC SAFETY





Public Safety Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 29,293,172	\$ 33,154,657	\$ 36,510,898	\$ 41,627,832	\$ 42,142,199	\$ 45,462,550
Fringe benefits	10,762,178	12,429,209	13,715,111	16,528,747	16,681,159	18,537,534
Operating costs	10,922,057	13,759,267	11,876,429	13,878,927	15,433,997	13,827,684
Capital outlay	3,036,462	6,443,855	6,306,813	3,746,813	7,672,350	3,647,705
Debt service-leases	49,944	101,399	99,740	-	107,714	-
Debt service-SBITA	-	200,500	212,724	-	297,095	-
Total expenditures	\$ 54,063,813	\$ 66,088,887	\$ 68,721,715	\$ 75,782,319	\$ 82,334,514	\$ 81,475,473
Unrestricted intergovernmental	469,282	459,326	362,381	321,582	321,582	328,040
Restricted intergovernmental	138,769	189,569	152,825	-	65,344	-
Permits and fees	5,961,242	5,837,184	8,487,121	8,642,750	8,720,596	9,079,784
Sales and service	9,756,709	10,981,772	11,779,191	11,660,391	11,740,391	13,431,578
Other revenue	1,689,859	1,474,540	1,493,381	422,574	1,293,667	333,055
Proceeds-leases	146,630	159,841	54,784	-	167,165	-
Proceeds-SBITA	-	664,859	137,158	-	182,312	-
Total revenues	\$ 18,162,491	\$ 19,767,091	\$ 22,466,841	\$ 21,047,297	\$ 22,491,057	\$ 23,172,457
Number of FTE's	493.0	508.0	528.0	555.0	557.6	584.6



Building Inspections and Central Permitting, Fire Inspections

Michael Slate, Director

75 Government Center Drive, Building I, PO Box 249
Bolivia, N.C. 28422 (910) 253-2021

Department Summary

Building Inspections and Central Permitting

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 2,206,890	\$ 2,800,750	\$ 3,360,913	\$ 4,064,136	\$ 4,174,945	\$ 4,411,772
Fringe benefits	781,494	1,009,751	1,240,815	1,608,406	1,636,880	1,786,814
Operating costs	387,537	283,405	313,241	345,900	428,255	365,579
Capital outlay	216,056	85,671	355,219	264,000	265,146	-
Debt service-leases	6,684	6,684	5,551	-	5,299	-
Total expenditures	\$ 3,598,661	\$ 4,186,261	\$ 5,275,739	\$ 6,282,442	\$ 6,510,525	\$ 6,564,165
Permits & fees	5,370,954	5,238,037	7,602,852	7,805,000	7,882,846	8,302,488
Other revenues	-	2	500	-	9,000	-
Proceeds-leases	14,403	-	23,735	-	-	-
Total revenues	\$ 5,385,357	\$ 5,238,039	\$ 7,627,087	\$ 7,805,000	\$ 7,891,846	\$ 8,302,488
Number of FTE's	35.0	40.0	45.0	56.0	57.0	57.0

Fire Inspections

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 413,180	\$ 480,928	\$ 704,647	\$ 947,518	\$ 882,336	\$ 858,723
Fringe benefits	129,184	145,710	231,723	362,191	336,874	340,900
Operating costs	72,969	68,750	109,534	88,995	88,854	116,120
Capital outlay	11,623	98,540	252,223	41,000	64,114	47,000
Debt service-SBITA	-	16,296	-	-	-	-
Total expenditures	\$ 626,956	\$ 810,224	\$ 1,298,127	\$ 1,439,704	\$ 1,372,178	\$ 1,362,743
Permits & fees	210,320	219,823	496,420	501,500	501,500	501,500
Proceeds-SBITA	-	16,093	-	-	-	-
Total revenues	\$ 210,320	\$ 235,916	\$ 496,420	\$ 501,500	\$ 501,500	\$ 501,500
Number of FTE's	6.0	8.0	11.0	12.0	11.0	11.0

Department Purpose

The Code Administration Department encompasses Central Permitting, Building Inspections, Plan Reviewers, Fire Inspections/Investigations, and Flood Administration. Central Permitting manages building and trade permits, supplemental document submissions, revisions, reactivation requests for expired permits, permit cancellation requests, invoicing, payment collection and posting, end-of-day deposits, and all aspects of the permitting process. Building Inspections/Plan Reviewers conduct inspections and plan reviews for permitted residential and commercial structures, both before and during construction, ensuring compliance with NC State building safety

codes. These tasks are performed by professionals certified by the NC Code Qualifications Board. Fire Inspections handles inspections for commercial and multi-family projects during and after construction, conducting periodic maintenance inspections per state-mandated schedules. On-call Fire Marshal staff provide 24/7 coverage for fire investigations, explosions, and illegal open burning, as well as support services to fire departments. Floodplain Management offers educational materials and building oversight in flood-prone areas to ensure property owners take appropriate measures to help minimize the damage that flooding can cause during and after events.

Latest Major Accomplishments

- Fire Division worked in conjunction with Central Permitting, IT, and the GIS department to successfully implement a fire application process for fire hydrant testing for a recent fire hydrant testing program that Code Administration and Public Utilities jointly performed. We have implemented a fire hydrant testing computer and phone app for electronically logging test data from the field, and have developed an electronic PDF reporting process for each fire hydrant flow test requested.
- Fire Division continued the successful partnership with The Compliance Engine 3rd party software to aid in records management of 3rd party fire protection system reports of life safety systems (fire alarm, fire sprinkler, kitchen fire suppression, etc.). This software helped ensure minimum fire code compliance of life safety systems between routine inspection cycles, resulting in adequate maintenance of these systems. This can be correlated to reductions in building fire losses involving multi-family and commercial properties with life safety systems.
- Two Deputy Fire Marshals have obtained a state-certified fire investigator certification.
- Secured Permit Technician certification approval under Senate Bill 166.
- Portal updates achieved, including functionalities for new document submissions, revisions, reactivations, cancellations, and visibility of pending applications.
- Met the goal of next-day building inspections under the "Excellent Government" focus area.
- Reduced redundancy by minimizing the need for multiple inspectors on the same project.

Goals and Objectives



EDUCATION

- Commissioner Objective 1
 - Continue to provide continuing education and test preparation for building inspectors at Brunswick Community College (BCC).
- Commissioner Objective 2
 - Collaborate with BCC and Home Builders Association to educate high school and prospective trade school students on Building and Fire inspection professions.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Evaluate fire metrics, monitor program efficiency and effectiveness, and service delivery outcomes. To recommend changes to improve and enhance the organizational development to meet current and future fire inspection and investigation program demands.
 - Create a Code Compliance Administrator position to provide technical direction and guidance on compliance issues related explicitly to expired permits, stop work orders, investigations, and condemnations.
- Commissioner Objective 2
 - Designate an individual in Central Permitting to work specifically with commercial permit applicants to assist with the project and the inspection process.
Identify and develop processes and procedures for each section in Code Administration.



HEALTHY AND SAFE COMMUNITY

- Commissioner objective 2
 - Continued and improved focus on designating buildings that qualify for condemnation in accordance with the building code.
 - Amend the current Brunswick County Fire Prevention ordinance related to fire code changes, which have resulted from the building code council’s recent adoption of the 2024 North Carolina Fire Code. This ordinance amendment will require approval by the board.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Create educational materials to outline departmental procedures on how to proceed with a permit and navigate the inspection process.
- Commissioner Objective 2
 - Identify resources to assist and inform homeowners acting as their own General Contractor, and to assist and educate the public on the building and inspection process.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Permits	36,155	44,379	48,889	53,553
Inspections (full-time)	73,954	87,606	92,731	105,263
Inspections per inspector/day (full-time)	13	14	14	14

Fire Construction Permits (Unincorporated)	512	1,578	2,000	2,500
Fire Construction Permits (Contracted Municipal)	New Metric	508	600	600
Fire New Construction Inspection	1,012	1,478	1,900	2,400
Fire Investigation Calls	98	105	100	125
Fire Inspection Program Activities	6,323	11,346	12,000	12,500
Fire Inspection Program Activities (Contracted Municipal)	New Metric	4,132	4,200	4,500

Upcoming Opportunities and Challenges

- A multi-year project that we've been working on with IT called the "Hierarchy" is now in the testing phase. This new BCMS and Permit Portal categorizing system will allow us to be more specific in our permitting, reporting, invoicing, and inspections, and make system updates easier. It will require robust multi-phase testing to ensure that everything is working correctly before the official update.
- The Code Administration Department growth demands pose a significant challenge to the office space limitations in Building I.

Community Paramedicine

Lyle Johnston, Director

3325 Old Ocean Highway, PO Box 249
Bolivia, NC 28422 (910) 253-2569

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 165,604
Fringe benefits	-	-	-	-	45,000	68,074
Operating costs	-	-	-	8,425	8,425	41,100
Capital outlay	-	-	-	64,500	64,500	132,000
Total expenditures	\$ -	\$ -	\$ -	\$ 72,925	\$ 217,925	\$ 406,778

Department Purpose

Provide Brunswick County residents with a Post-Overdose Response Team; Option A, Strategy 8 Post-Overdose Response Team of the NC Opioid Settlement MOA. The post-overdose response team will connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction, primary healthcare, or other services or supports they need to improve their health or well-being.

Latest Major Accomplishments

- Brunswick County has recently hired our first community paramedic, who started on December 2, 2024.

Goals and Objectives



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Respond to the scene at the time of call or follow up within 72 hours of all EMS responses for overdose patients, to assist them with the needed resources for addiction treatment.
 - Work alongside local law enforcement, community groups, and addiction treatment facilities to assist with making drug addiction treatment readily available for those who request it.
- Commissioner Objective 3
 - Work in conjunction with Brunswick County EMS and the Brunswick County Health Department to create a robust injury prevention program.
 - Work with the community to create a program that will assist patients in finding the appropriate medical care, without having to call an ambulance for hospital transport when there are more appropriate options.
 - Work in conjunction with the Brunswick County Health Department to provide at-home immunizations as needed.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
EMS Overdose Responses	477	366	345	325
Patients Receiving Narcan	168	115	103	90
Narcan Given By EMS	416mg	102mg	65mg	65mg
Medication Assisted Therapy Patients By Community Paramedics	-	-	25	50

Upcoming Opportunities and Challenges

- The population in Brunswick County continues to age, thus creating the need to expand our community paramedicine program into other areas such as chronic disease management and fall prevention.
- The aging population will present the need to grow our program from a two-person program to at least a four-person program during the coming fiscal year.

District Attorney

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Operating costs	\$ 27,520	\$ 10,889	\$ 8,634	\$ 13,000	\$ 13,000	\$ 13,000
Total expenditures	\$ 27,520	\$ 10,889	\$ 8,634	\$ 13,000	\$ 13,000	\$ 13,000

The County's contribution to the District Attorney's office is \$13,000 in FY 2026. 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 always be zealous in protecting the rights of individuals and victims, but we will never lose sight of our primary obligation to safeguard the rights of society as a whole. Through our advocacy and practices, we will strive to enhance the law, ensuring it aligns with societal needs, and enhance the delivery of justice to all.

Formerly a program with the District Attorney's office, the 13th District Teen Court was moved to Cooperative Extension as of FY 2024. The County's annual contribution to the program is reflected as an increase in operating costs within the Extension.

Emergency Management

David W. McIntire, Director

3325 Old Ocean Highway, PO Box 249
Bolivia, NC 28422 (910) 253-2569

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 291,792	\$ 402,090	\$ 467,328	\$ 639,120	\$ 610,869	\$ 704,548
Fringe benefits	86,698	141,009	171,111	247,488	239,706	274,439
Operating costs	396,323	497,504	613,272	739,968	665,374	704,669
Capital outlay	23,467	278,459	501,682	91,220	290,328	90,200
Debt service-leases	4,472	46,471	46,471	-	52,718	-
Debt service-SBITA	-	-	10,524	-	37,991	-
Total expenditures	\$ 802,752	\$ 1,365,533	\$ 1,810,388	\$ 1,717,796	\$ 1,896,986	\$ 1,773,856
Sales & service	8,000	-	-	-	-	-
Other revenues	85,000	111,274	127,719	94,274	94,274	99,274
Proceeds-leases	13,323	121,473	-	-	50,903	-
Proceeds-SBITA	-	-	84,410	-	-	-
Total revenues	\$ 106,323	\$ 232,747	\$ 212,129	\$ 94,274	\$ 145,177	\$ 99,274
Number of FTE's	3.0	6.0	6.0	8.0	7.0	8.0

Department Purpose

The purpose of the Emergency Management department is to provide the highest level of service to the community through preparedness, response, recovery, mitigation, and community risk reduction. The department is responsible for managing and coordinating both large-scale and small-scale incidents and disasters that affect the county. The department is responsible for providing emergency planning to reduce loss of life and property, promoting preparedness and readiness to respond to incidents and disasters, coordinating operational activities with local, state, and federal partners, and facilitating the coordination of emergency service providers within the community.

Latest Major Accomplishments

- Onboarding of Emergency Management Deputy Director and Logistics Specialist.
- Annual Brunswick County Partner Hurricane Conference.
- First Annual ReadyBrunswick Hurricane Preparedness Expo.
- Development and Implementation of the Access & Functional Needs (AFN) Registry utilizing Everbridge.
- Development and Implementation of Juvare’s Web EOC.
- Successful FEMA graded Hostile Action Based (HAB) exercise for Brunswick Nuclear Plant.
- Updated and/or exercised the Emergency Operations Plan (EOP), the Continuity of Operations Plan (COOP), the Radiological Emergency Preparedness Plan (REP), the Shelter Management Plan, and the Integrated Preparedness Plan (IPP).
- Successfully managed 3 Emergency Operations Center activations for Tropical Storm Debby, Potential Tropical Cyclone (PTC) #8, and Hurricane Helene.

Goals and Objectives



EDUCATION

- Commissioner Objective 1
 - Work with Brunswick Community College (BCC) and Brunswick County's School System to identify opportunities to expand emergency service educational opportunities in a high school setting to promote career pathways into emergency management, police, fire, and EMS fields.
- Commissioner Objective 2
 - Work with Brunswick County College and other partners to identify pathways for non-traditional workforce development in the field of Emergency Management.



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Collaborate with Brunswick Community College to develop supervisory and leadership training to improve the core capabilities of strong leadership to handle unique and complex situations.
 - Promote and foster educational opportunities outside of Brunswick County to improve leadership and staff. These opportunities include FEMA's National Disaster and Emergency Management University (NDEMU) and National Fire Academy (NFA), North Carolina Emergency Management (NCEM), and other government and private educational partners and associations.
 - Develop a program that recognizes professional development through education, where employees receive additional financial benefits for degree level and advanced credentialing and certifications, to improve professional development and assist in driving the department forward.
- Commissioner Objective 3
 - Implement advanced and innovative technologies, including Juvare Exchange and FEMA's Community Lifelines Status System, to enhance situational awareness through two-way communications, visually enhanced information and status boards, and accurate record keeping.
 - Develop and operationalize a state-of-the-art Emergency Operations Center (EOC) to enhance emergency management capabilities through the integration of innovative technologies and strategies. This facility will empower staff to deliver high-quality, effective services to residents, customers, and stakeholders, ensuring improved coordination, communication, and response during emergencies.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 2

- Continue to support the Brunswick County Water and Wastewater departments through resource allocations during disaster response and mitigation planning.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Continue to deliver a comprehensive training program for staff, volunteers, and partners that function within, and in conjunction with, the Brunswick County Emergency Operations Center.
 - Enhance staffing capacity and capabilities to ensure that preparedness, response, mitigation, and recovery activities are performed effectively, efficiently, and in a timely manner.
 - Distribute resources throughout the county through strategically positioned warehouses.
- Commissioner Objective 2
 - Provide coordination of resources and services to support the Access and Functional Needs program.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Develop a community outreach program to inform and educate Brunswick County residents about emergency management.
 - Educate, train, and exercise with municipalities, non-profits, and other agencies to enhance their understanding of emergency management roles and responsibilities.
- Commissioner Objective 2
 - Enhance emergency communications through the use and continued development of the Everbridge program.
 - Continue to work with the Voluntary Organizations Active in Disaster (VOAD) to connect residents with services to assist with unmet needs.
- Commissioner Objective 3
 - Implement public engagement opportunities to provide information and gather public input to identify gaps in service delivery and to identify corrective actions to mitigate the same.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
EM Public Outreach Events*	33	45	42	15
Outreach Community Connections	1700	2000	2500	3000

All-Hazards Plan Development and Review, including REP**	7	5	5	7
Access and Functional Needs Registry Maintenance (Additions to Registry)***	164	208	123	N/A
Emergency Management Training Hours Provided and Attended	3	95	510	840
Emergency Management Exercises Provided and Attended	2	4	8	12
Emergency Management Resource Deployments	-	97	115	130
Firefighter Recruitment	N/A	22	30	30

*During the years of FY23, FY24, and through November of FY25, the amount of Community Outreach Events included the events attended by the Access & Functional Needs Coordinator with the mission to provide emergency management information and to coordinate support and registration for the AFN Registry. These additional events have been excluded from the FY26 estimate.

**The overall development and review of the emergency management plans are totaled as a whole. During these processes, the Emergency Operations Plan (EOP), Continuity of Operations Plan (COOP), Radiological Emergency Preparedness Plan (REP), Shelter Management Plan, and the Integrated Preparedness Plan (IPP) were reviewed and updated. These reviews and updates included all annexes to these plans.

***The FY25 estimates are based on the number of registrations that occurred in the AFN Registry since moving to the Everbridge-based registration process. Please note that all registrations are currently conducted through Everbridge to ensure that all AFN Registry entries are included in the mass notification system.

Upcoming Opportunities and Challenges

- Meet the demand for services directly related to community growth in population and business that have impacted emergency management’s ability to support and coordinate with public safety service providers, including the identification of needed services, delivery of all services, staffing, equipment, and fleet impacts.
- Maintaining operational readiness by ensuring all equipment and resources are functioning correctly and available for deployment.
- Development of partnerships with contiguous counties to identify ways to improve interagency coordination and response efforts.
- Diversify service delivery models to continue the provision of services with limited office and warehouse space.
- Work with county leadership and departments to design a state-of-the-art EOC to meet the future needs of emergency management in Brunswick County.
- Meet the REP equipment needs that have developed due to aging and out-of-service units and population growth.
- Work to eliminate resident contacts within the Everbridge system that are outdated or nonfunctional to enhance and ensure our ability to deliver vital emergency notifications to the public.

Emergency Medical Services

Lyle Johnston, Director

3325 Old Ocean Highway, PO Box 249
Bolivia, NC 28422 (910) 253-2569

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 6,608,706	\$ 7,147,723	\$ 8,068,671	\$ 9,821,147	\$ 9,861,707	\$ 11,288,574
Fringe benefits	2,349,172	2,597,145	2,950,270	3,816,305	3,873,304	4,525,646
Operating costs	2,243,679	2,410,679	2,768,527	2,890,248	3,433,817	3,150,897
Capital outlay	715,306	807,023	2,158,770	2,080,220	4,068,442	1,424,850
Debt service-leases	-	-	-	-	2,689	-
Total expenditures	\$ 11,916,863	\$ 12,962,570	\$ 15,946,238	\$ 18,607,920	\$ 21,239,959	\$ 20,389,967
Sales & service	5,878,415	6,923,239	7,498,971	7,400,600	7,480,600	9,058,500
Other revenues	790,514	526,907	636,373	-	-	-
Proceeds-leases	-	-	-	-	12,718	-
Total revenues	\$ 6,668,929	\$ 7,450,146	\$ 8,135,344	\$ 7,400,600	\$ 7,493,318	\$ 9,058,500
Number of FTE's	114.0	112.0	118.0	129.0	130.6	145.6

Department Purpose

The Emergency Medical Services Department is responsible for providing high-quality and efficient pre-hospital emergency care and community risk reduction to the citizens and visitors of Brunswick County. The department also provides training to our other emergency services partners who assist us in providing care and community outreach education to private citizens, other county departments, and the school system.

Latest Major Accomplishments

- Granted certification by the North Carolina Association of Rescue and Emergency Medical Services, Inc. in the following areas: Confined Space Rescue, High Angle Rescue, Medium Rescue Provider, Water Rescue-Surface Water Rescue, Water Rescue-Swiftwater Rescue, and Ambulance EMS Provider.
- Implemented a new patient care reporting software system.
- Purchased the CompX electronic narcotic inventory system to track our narcotic inventory and use.

Goals and Objectives



- Commissioner Objective 1
 - Continue to work with Brunswick Community College, Cape Fear Community College, Western Carolina University, and the National Center for Outdoor Adventure and Education to provide a

clinical site for emergency medical services students who are currently enrolled in programs at these training sites.

- Commissioner Objective 2
 - Work with the Brunswick County School System to support the new emergency services training program currently being offered at the COAST Academy.



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Continuous evaluation of the training program and career development program to assist with the improvement of the system and to help with retention of current employees. This includes ongoing medical education tailored to the needs identified through our continuous quality improvement program, as well as the addition of leadership classes to enhance the capabilities of our senior leadership team. This will include collaboration with our area medical centers and outside speakers.
 - Encourage personnel to apply to speak at conferences to share the exciting things we do at Brunswick County EMS.
 - Improve the recruitment of new employees through attendance at state and national conferences, career fairs, and visits to our local school system. We must work to encourage people and get them excited about pursuing a career in our profession. This can also be accomplished through video advertising and social media outlets.
 - Work with human resources and communications to expand our recruitment nationwide.
- Commissioner Objective 3
 - Continue to establish and maintain an equipment replacement program that spreads out the need to replace equipment over several years, instead of all at once. This program will ensure that Brunswick County EMS has the most up-to-date and functioning equipment.
- Commissioner Objective 4
 - Continue the process of accreditation through the Commission on Accreditation of Ambulance Services (CAAS). This process will ensure that Brunswick County EMS consistently employs best practices and provides an outside perspective to evaluate our operations. This process will take several years to complete, ensuring that we continually strive for and meet the gold standard of EMS operations.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Continue to plan for the expansion of services based on the proposed future growth of the county. This includes the need to add additional units to areas of the county and adjust the peak load times based on the available data.

- Expand the resources and enhance the ability of our water rescue team to respond to flooding events within the county and the region.
- Upgrade our current cardiac monitor/defibrillators to the most up-to-date technology, assuring that our citizens have the best monitoring equipment available during their time of need.
- Commissioner Objective 3
 - Work alongside the Community Paramedicine Program and the Health Department to create a robust injury prevention program within the county.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Encourage community interaction with the department through an annual citizens academy, community outreach education, and providing guest speakers as requested.
- Commissioner Objective 2
 - Using the new ImageTrend reporting software, establish community-facing dashboards to show the up-to-date performance measures on non-HIPAA-related aspects of the department.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of EMS Unit Responses	25,812	32,488	33,276	33,800
Number of EMS Transports	14,446	14,669	15,362	15,750
Number of Clinical Hours Provided For EMS Students	5,960.5	7,841.25	11,450	12,000
Delta and Echo Level Responses*	7,767	8,163	8,120	8,150
Delta and Echo Level Response Time Average	9min,20sec	9min,3sec	9min	8min,50sec

*Delta and Echo Level Response codes are our most critical emergency response codes. These levels of response are determined during the Emergency Medical Dispatch activities in the 911 Center.

Upcoming Opportunities and Challenges

- Plans to implement a prehospital whole blood program to improve the outcome of our trauma patients and those with internal bleeding. Similar programs across the state and nation have shown significant increases in hospital discharges and better outcomes for these critical patients
- Recruitment and retention of employees remains a challenge as neighboring departments are offering more competitive wages and can more quickly complete their hiring processes.

- Continued growth will increase the demand for the Emergency Medical Services System, but this will be helped through partnerships with other county departments and neighboring agencies.
- The rapidly changing landscape of Brunswick County will result in the need to shift EMS base locations more quickly than anticipated in the past.
- The growth of the department has also outgrown the ability to provide office space for department leadership in one location, thus resulting in some staff often working in conference rooms and other open spaces.
- The production time for new ambulances currently exceeds more than 24 months, and for some manufacturers up to 36 months, thus requiring us to plan for the replacement of new vehicles that we do not even have in service yet.
- Our fleet of spare ambulances is currently maintained outside, along with four of our in-service ambulances. Extreme high and low temperatures are causing climate control issues for our IV fluids and medications, requiring increased idling that causes additional wear on our units. This has also necessitated the removal of some supplies from our spare units, thereby increasing the time necessary to transition into these units when switching out of our front-line units or during periods of increased call volume.

Public Defender's Office

Jacob Ward, Chief Public Defender for District 15

310 Government Center Dr, NC
Bolivia, NC 28422 (910) 253-3900

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 11,600
Total expenditures	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 11,600

Department Purpose

The Public Defender's Office ensures that all indigent individuals who have contact with the court system receive zealous and effective representation from competent attorneys. Through our work, we ensure that justice is administered fairly to all, and that no indigent individual has their rights, as granted by both the United States and North Carolina Constitutions, or the general statutes of the State of North Carolina, violated.

Latest Major Accomplishments

- Implementing the new Enterprise Justice system launched by the North Carolina Administrative Office of the Courts within our office. The system is expansive and has required a new workflow for all court offices. With the implementation of a new digital-based system, we are hopeful to be more efficient and effective with the resources that we have.
- Expanding to now cover more than 75% of indigent cases across the entire district.
- Developing a new procedure with other court partners to improve the efficiency of the PRTF Court (IVC Court) located at Carolina Dunes Behavioral Health in Leland. Through our new procedures, individuals who are involuntarily committed receive better, consistent advocacy at a reduced cost to the County and State.
- Reduction in time spent for in-custody clients, leading to better outcomes for our clients and lower jail costs for the county.

Upcoming Opportunities and Challenges

- Continued recruitment of full-time staff and interns to ensure that the indigent citizens of Brunswick County receive high-quality, consistent representation.
- The continued growth and development of our office and all the professionals employed therein.
- Developing new procedures with existing resources to streamline the court process and allow a reduction in spending from our indigent clients, the county, and the state.

Sheriff's Office, Detention, Central Communication, and Animal Prot. Svcs.

Sheriff Brian M. Chism

70 Stamp Act Drive, PO Box 9
Bolivia, NC 28422 (910) 253-2777

Department Summary

Sheriff's Office

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 12,060,061	\$ 13,350,400	\$ 14,313,730	\$ 15,250,395	\$ 15,679,861	\$ 16,411,844
Fringe benefits	4,418,477	5,103,061	5,368,853	5,989,510	5,935,467	6,621,611
Operating costs	3,342,044	3,688,039	3,680,773	3,968,121	4,945,405	3,601,673
Capital outlay	1,383,854	1,630,512	2,404,121	1,066,989	2,484,206	1,794,820
Debt service-leases	9,621	16,622	17,012	-	15,880	-
Debt service-SBITA	-	62,052	80,047	-	119,912	-
Total expenditures	\$ 21,214,057	\$ 23,850,686	\$ 25,864,536	\$ 26,275,015	\$ 29,180,731	\$ 28,429,948
Restricted intergovernmental	138,769	139,111	100,494	-	65,344	-
Permits & fees	375,308	377,404	383,479	336,250	336,250	275,796
Sales & service	1,773,107	2,050,986	2,301,122	2,294,375	2,294,375	2,347,578
Other revenues	617,947	642,132	559,624	210,000	1,072,093	91,956
Proceeds-leases	30,375	30,680	12,408	-	-	-
Proceeds-SBITA	-	180,830	52,748	-	164,747	-
Total revenues	\$ 2,935,506	\$ 3,421,143	\$ 3,409,875	\$ 2,840,625	\$ 3,932,809	\$ 2,715,330
Number of FTE's	182.0	186.0	191.0	191.0	191.0	197.0

Detention Center

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 5,270,161	\$ 6,275,298	\$ 6,711,757	\$ 7,513,177	\$ 7,351,884	\$ 7,892,278
Fringe benefits	2,062,080	2,401,643	2,626,596	3,126,583	3,203,154	3,367,193
Operating costs	3,359,572	3,585,879	3,236,791	4,344,958	4,293,018	4,437,461
Capital outlay	164,458	405,030	263,528	69,162	150,162	40,038
Debt service-leases	7,905	9,085	7,324	-	7,012	-
Debt service-SBITA	-	60,564	60,564	-	60,565	-
Total expenditures	\$ 10,864,176	\$ 12,737,499	\$ 12,906,560	\$ 15,053,880	\$ 15,065,795	\$ 15,736,970
Unrestricted intergovernmental	404,002	424,395	328,321	271,702	271,702	280,000
Restricted intergovernmental	-	50,458	52,331	-	-	-
Sales & service	2,024,136	1,908,280	1,887,917	1,885,416	1,885,416	1,945,500
Permits & fees	4,660	1,920	4,370	-	-	-
Other revenues	76,876	73,384	40,094	33,360	33,360	34,337
Proceeds-leases	17,687	7,688	18,641	-	-	-
Proceeds-SBITA	-	232,025	-	-	-	-
Total revenues	\$ 2,527,361	\$ 2,698,150	\$ 2,331,674	\$ 2,190,478	\$ 2,190,478	\$ 2,259,837
Number of FTE's	103.0	106.0	107.0	107.0	109.0	109.0

Public Safety

Sheriff's Office, Detention Center, Central Communications, Animal Protective Services

Central Communications

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 1,814,078	\$ 2,081,297	\$ 2,192,976	\$ 2,694,678	\$ 2,712,361	\$ 2,970,249
Fringe benefits	684,836	784,904	841,957	1,079,562	1,092,741	1,225,681
Operating costs	392,989	1,521,322	408,483	758,990	671,290	677,122
Capital outlay	470,228	3,086,302	260,692	69,722	278,347	54,467
Debt service-leases	19,390	20,665	21,510	-	22,399	-
Debt service-SBITA	-	61,588	61,589	-	78,627	-
Total expenditures	\$ 3,381,521	\$ 7,556,078	\$ 3,787,207	\$ 4,602,952	\$ 4,855,765	\$ 4,927,519
Unrestricted intergovernmental	65,280	34,931	34,060	49,880	49,880	48,040
Other revenue	-	11,780	-	-	-	-
Proceeds-leases	65,287	-	-	-	96,439	-
Proceeds-SBITA	-	235,911	-	-	17,565	-
Total revenues	\$ 130,567	\$ 282,622	\$ 34,060	\$ 49,880	\$ 163,884	\$ 48,040
Number of FTE's	38.0	38.0	38.0	38.0	38.0	42.0

Sheriff's Animal Protective Services

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 628,304	\$ 616,171	\$ 690,876	\$ 697,661	\$ 768,236	\$ 758,958
Fringe benefits	250,237	245,986	283,786	298,702	318,033	327,176
Operating costs	298,624	306,000	326,334	349,022	515,259	350,163
Capital outlay	51,470	52,318	110,578	-	7,105	64,330
Debt service-leases	1,872	1,872	1,872	-	1,717	-
Total expenditures	\$ 1,230,507	\$ 1,222,347	\$ 1,413,446	\$ 1,345,385	\$ 1,610,350	\$ 1,500,627
Sales & services	73,051	99,267	91,181	80,000	80,000	80,000
Other revenues	119,522	109,061	129,071	84,940	84,940	107,488
Proceeds-leases	5,555	-	-	-	7,105	-
Total revenues	\$ 198,128	\$ 208,328	\$ 220,252	\$ 164,940	\$ 172,045	\$ 187,488
Number of FTE's	12.0	12.0	12.0	12.0	12.0	12.0

Department Purpose

The Sheriff's Office is the chief law enforcement agency in Brunswick County. The Sheriff provides general law enforcement (including court security and civil processing), detention, communications, administration, and animal protective services for the citizens of Brunswick County.

As part of its law enforcement response, the Sheriff's Office has four patrol squads, each comprised of approximately 15 deputies, that answer calls for service throughout the county. These squads also provide mutual aid and assistance to incorporated areas or other counties as needed. More than 30 deputies comprise the School Resource Officer Division that provides support and security to most schools in Brunswick County, as well as corresponding athletic events or other events as needed. The Investigations Division is comprised of detectives and civilians specializing in areas including, but not limited to, crime scene investigation, general investigations,

financial crimes, sex crimes, crimes involving children, drug investigations, evidence management, and criminal intelligence. The Civil and Warrants Division provides support to the North Carolina Court System in matters related to civil matters, warrants for arrest, tax warrants, the North Carolina Sex Offender Registry, and other programs. The IMPACT Division provides support to community policing programs, helping to educate citizens and offer assistance in matters such as care for the elderly and combating addiction. The Bailiff Division provides support and security to the Brunswick County Courthouse in Bolivia. Other specialized units, including the Intel Unit, Marine Patrol Division, Special Operations Division, K9 Unit, SWAT Team, Drone Unit, and Dive Team, provide specialized support to areas in Brunswick County, often at the request of citizens or county officials.

The Brunswick County Detention Center provides detention services to anyone in the county, as well as other programs contracted and operated within the Detention facility. Those programs include the Federal Inmate Detention Program through the United States Marshals Service, the Juvenile Detention Program through the North Carolina Department of Public Safety, and the Statewide Misdemeanant Confinement Program (SMCP) through the North Carolina Sheriffs' Association. BCDC also provides transport support for inmates and persons in need of assistance from an Involuntary Commitment Order to various parts of the state.

The Sheriff's Office Communications Center provides 911 support to the entire county, answering calls and dispatching first responders in law enforcement, fire, and EMS. The 911 Center is also a backup PSAP for neighboring counties in the event of an emergency. Additionally, the Communications Center offers IT services and support for radio communications to all first responders in the county.

The Administration Division of the Brunswick County Sheriff's Office provides fingerprinting services to citizens of the county, as well as the ability to purchase concealed carry permits for firearms. The Administration Division also assists the Civil and Warrants Division with legal/court papers, as well as updating the Sex Offender Registry.

Lastly, the Sheriff's Office Animal Protective Services (APS) Division provides animal control and adoption services to unincorporated areas of Brunswick County and incorporated areas under contract with APS due to a lack of animal control officers in their respective municipalities. APS also helps eligible citizens in Brunswick County with spay and neuter services for animals they adopt, to help control the overall pet population in the county.

The Sheriff's Office, in addition to more than 300 full-time employees, manages a volunteer program comprised of hundreds of Brunswick County citizens who assist the Sheriff's Office in areas including traffic, cold case investigations, administration, detention, animal care and adoption, and countless other aspects of running a successful Sheriff's Office. The Volunteer Services Division saved taxpayers just under \$1.2M in their nearly 39,000 hours of service in FY24, according to records provided by the Director of Volunteer Services.

Latest Major Accomplishments

- The Sheriff's Office was awarded the "Law Enforcement Agency of the Year" by Mothers Against Drunk Driving (M.A.D.D.) for the agency and its Traffic Unit's efforts to keep people safe on Brunswick County roadways in 2023. The Carousel Child Advocacy Center also recognized the Sheriff's Office as the first police force in the nation to become a "Partner in Prevention," a designation awarded to organizations that take steps to protect children from child sexual abuse. Most recently, many members of the Sheriff's Office and 911 Center returned from assisting first responders in the western part of North Carolina after Hurricane Helene for a few weeks. This response comes after the County endured three tropical systems, including Helene, which caused significant damage and required a response from deputies and members of the Sheriff's Office.
- The Brunswick County Detention Center continues to operate a successful and safe detention facility. In fact, the BCDC is on track to receive another 100 on its jail inspection report, which would be the sixth

consecutive 100 out of the last seven inspections. In addition, a new program to begin the treatment process for persons in jail suffering from Opioid Use Disorder was approved by the Board of Commissioners at the end of FY24. The ARROW Program, funded by Opioid Settlement Funds, will seek out eligible inmates and provide mental health resources and services, with the hopes of reducing re-offenses by people suffering from opioid addiction. Other programs and services for our inmates include Jail Ministries, AA, and assistance with financial literacy, employability, and finishing the GED. Finally, the BCDC continues to manage several successful programs and services that generate more than \$2 million in revenue.

- The Sheriff's Office 911 Communications Center is preparing to open a Backup 911 Center in the County that can continue operations in the event of a critical incident at the main complex location. The 911 Center is also working to complete and implement an automated paging system for Fire and EMS calls, which will reduce response time in the initial phases of these emergency calls. These will follow several major projects to improve communications that were completed last year, including the replacement of the phone system for the 911 Center with a hosted system facilitated by the state.
- The Sheriff's Office Animal Protective Services continues to maintain a very high percentage of successful live release and/or adoption rates in the County. As the County grows, the need for resources to sustain this live release rate also increases. A large-scale capital project is underway to create a new facility on the current property, adding and improving services. The goal of the Brunswick County Sheriff's Office Animal Protective Services Adoption Center is to help the County maintain its pace for the next 20 years.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - The Sheriff's Office manages and maintains extensive digital evidence and records systems that contain, but are not limited to, body and dash camera videos, interview videos, other investigatory videos and/or images, other images or documents, and other data as needed for investigatory and other law enforcement purposes. As technology continues to evolve, our law enforcement officers must have the necessary tools to operate effectively, transparently, and in alignment with modern standards. There is a growing need for a more secure and scalable storage solution to manage the increasing volume of digital evidence and ensure that critical data is preserved, organized, and accessible when needed for investigations and legal proceedings. This investment is not just about technology; it's about safeguarding our community, empowering our officers, and upholding the highest standards of accountability, integrity, and transparency.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - The Sheriff's Office three-person Traffic Unit continues to be very busy and has been recognized for its efforts in the County. This partially grant-funded team will enter its fourth year, and recent data indicate its continued need and potential for expansion in future fiscal years.

- Commissioner Objective 2
 - Increasing the following divisions in the Brunswick County Sheriff's Office is needed to achieve this objective: the Warrants Division, the Vice and Narcotics Division, the Criminal Investigations Division, and the Improving Public Awareness and Community Training Division, also known as I.M.P.A.C.T. These divisions need the resources to keep up with the growth in not only the population of the County but also the increase in digital footprints around many investigations, due in part to the increases in smartphones and associated data. Additionally, the increase in scams targeting the aging population, particularly on digital platforms such as phones, apps, internet pages, emails, and social media, underscores the importance of being both proactive and reactive with our citizens.

- Commissioner Objective 3
 - The ARROW Program's approval in FY24 and implementation in FY25 is an example of precisely what the Board of Commissioners is looking for in this objective. The ability to utilize Opioid Settlement Funds to continue to develop and improve a treatment and recovery program for inmates in our detention center in FY26, with the ultimate goal to reduce re-offenses, will be key in this battle, and its success will continue beyond the detention center's walls.
 - The Sheriff's Office Animal Protective Services continues to serve the County with a more than 80% live release rate for animals that are brought into the facility, but that can and will improve with the help of the ongoing Design-Build RFQ and contract process in the County's CIP. Breaking ground in FY26 to create a second building at the site will help achieve this goal and objective, providing the best services in the safest possible manner for all citizens and visitors to our County.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - The Sheriff's Office has a fantastic connection with communities, citizens, and visitors of Brunswick County. This is evident in our vast Volunteer Program, which has hundreds of participants, an increasing number of tips coming to our website and/or social media, and a waitlist so significant for our Citizens' Academy Program that we're planning an unprecedented four classes this coming year.
 - The Sheriff's Office also provides services to businesses and community partners with community watch and security assessments, speaking engagements to touch on things like Hurricane Season, and many services to our County's senior citizens, such as the Rape Aggression Defense System (R.A.D.) Program, Project Lifesaver, and the "Are You OK?" program.
 - Those programs, however, as well as the increasing population over the past several years, have increased the volume and need of our Improving Public Awareness and Community Training Division, I.M.P.A.C.T. These three deputies will need additional support and resources to keep up with the demand.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Special Victims Unit Cases	297	364	453	575
Crimes Reported @ Schools	119	129	140	156
Citizen Drug Tips	110	164	250	300
Avg. Hours Spent on Drug Tips	550	820	1,270	1,524
Total 911 Calls for Service	179,152	211,640	225,383	245,383
Total Reported Crashes	3,122	3,175	3,346	3,400
Total Fatal Crashes	19	17	31	25
Total Mobile Forensic Extractions (iPhones, Androids, etc.)	177	180	159	170
Mobile Forensic Extraction – Median Size (Data in Single Extraction)	54GB	68GB	71GB	80GB
Body Cam, Dash Cam, and Interview Room Videos	102,775	205,558	397,909	500,000

Upcoming Opportunities and Challenges

- Recruitment and retention continue to be significant challenges for all law enforcement professions. In Brunswick County, the fight to recruit the best officers continues in the race for the highest starting salary among other agencies in the County and region. We are currently ranked sixth out of ten in the starting salary rankings for law enforcement officers in the County. This, along with the rising costs of living in the County, is working against us in the effort to continue providing our citizens and visitors with the level of service they need. Recruitment and retention initiatives must continue to be discussed and implemented.
- Now that the Animal Protective Services facility and growth concerns have been addressed, the focus can now be brought back to the Sheriff's Office's many buildings that are out of office and storage space. Additionally, the revenue potential for the Detention Center is at or near its maximum with the current size. Phase Three discussions to expand the jail may need to start. Support functions of the Detention Center, including evidence, food, and medical services, need to be considered in these discussions, as well as the inmate population.
- Growth in the County is nothing new, but what we're now seeing is how that increasing population is impacting the County's roadways and drivers. Both Brunswick and New Hanover counties are in the state's Top 25 for reported crashes in the last federal fiscal year. The data suggests that an examination of the expansion of our three-person Traffic Unit should be done soon.

Other Agencies – Fire and Rescue

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Fire departments	\$ 60,000	\$ 1,055,000	\$ -	\$ -	\$ -	\$ -
Rescue squads	340,800	331,800	410,840	358,300	358,300	358,300
Public safety agencies	-	-	-	-	-	-
Total expenditures	\$ 400,800	\$ 1,386,800	\$ 410,840	\$ 358,300	\$ 358,300	\$ 358,300

The fire departments located within Brunswick County use 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 \$360,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County is to provide first responder services for emergency responses, transport of non-emergency patients to the emergency department, and rescue and extrication services countywide.



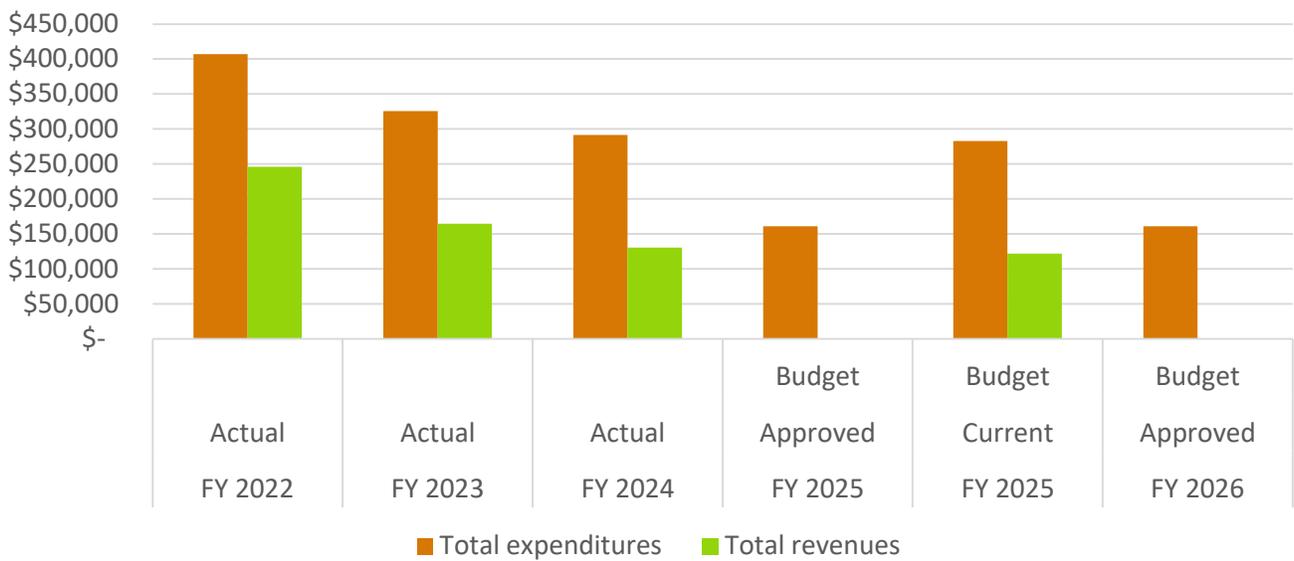
TRANSPORTATION





Transportation Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Brunswick Transit System	\$ 245,881	\$ 164,544	\$ 130,581	\$ -	\$ 120,814	\$ -
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	112,200	111,000
Odell Williamson Municipal Airport	50,000	50,000	50,000	50,000	50,000	50,000
Total expenditures	\$ 406,881	\$ 325,544	\$ 291,581	\$ 161,000	\$ 283,014	\$ 161,000
Restricted intergovernmental	245,881	164,544	130,581	-	122,014	-
Total revenues	\$ 245,881	\$ 164,544	\$ 130,581	\$ -	\$ 122,014	\$ -



Brunswick Transit System, Inc. is a nonprofit organization dedicated to providing safe, reliable, and efficient transportation services to 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, medical appointments, and shopping centers. Funding for operations includes grant funds from the Rural Operating Assistance Program and contributions from the county.

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.





Parks & Recreation

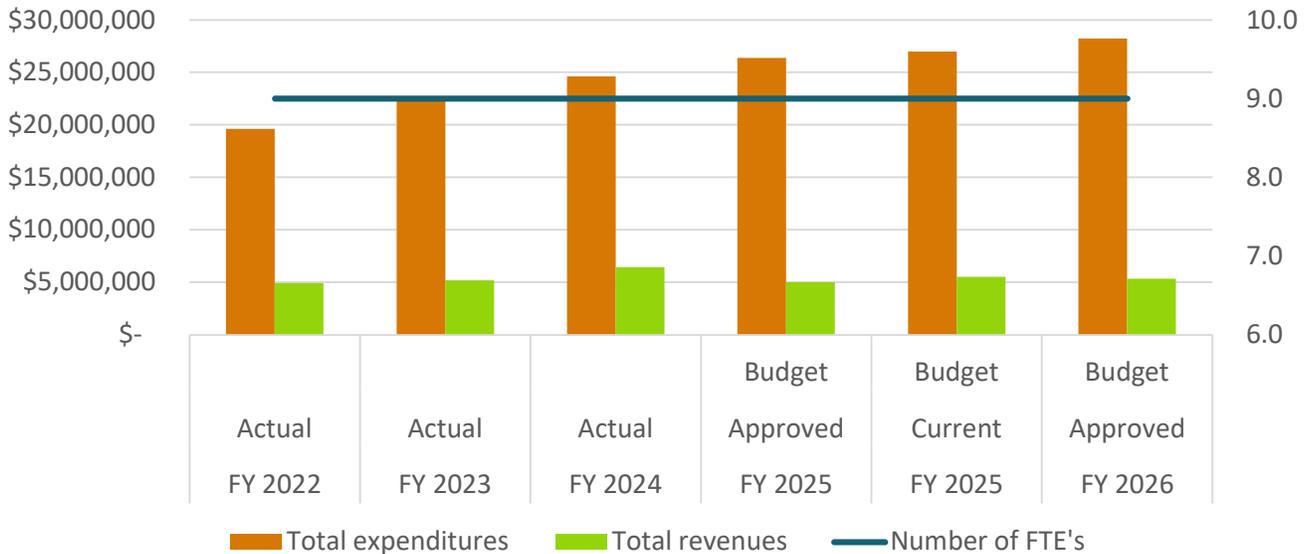
ENVIRONMENTAL PROTECTION





Environmental Protection Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 404,290	\$ 462,339	\$ 472,218	\$ 526,833	\$ 536,833	\$ 553,037
Fringe benefits	160,269	190,576	198,384	226,691	226,691	242,508
Operating costs	19,003,865	20,752,336	23,617,711	25,575,545	26,017,621	27,417,740
Capital outlay	35,247	1,152,009	339,416	53,400	214,278	-
Total expenditures	\$ 19,603,671	\$ 22,557,260	\$ 24,627,729	\$ 26,382,469	\$ 26,995,423	\$ 28,213,285
Other taxes and licenses	446,348	415,217	456,712	380,000	380,000	415,000
Restricted intergovernmental	31,965	43,540	14,614	12,000	37,000	10,000
Permits and fees	41,206	-	-	-	-	-
Sales and service	4,347,674	4,723,574	5,968,275	4,612,000	5,112,000	4,912,000
Other revenue	44,022	6,352	5,468	4,200	4,200	4,200
Total revenues	\$ 4,911,215	\$ 5,188,683	\$ 6,445,069	\$ 5,008,200	\$ 5,533,200	\$ 5,341,200
Number of FTE's	9.0	9.0	9.0	9.0	9.0	9.0



Solid Waste

Robert Billingham, Director

P.O. Box 249, Bolivia, NC 28422
(910) 253-2521

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 404,290	\$ 462,339	\$ 472,218	\$ 526,833	\$ 536,833	\$ 553,037
Fringe benefits	160,269	190,576	198,384	226,691	226,691	242,508
Operating costs	18,805,605	20,564,944	23,300,737	25,228,330	25,670,406	27,060,330
Capital outlay	35,247	1,152,009	339,416	53,400	214,278	-
Total expenditures	\$ 19,405,411	\$ 22,369,868	\$ 24,310,755	\$ 26,035,254	\$ 26,648,208	\$ 27,855,875
Other taxes and licenses	446,348	415,217	456,712	380,000	380,000	415,000
Restricted intergovernmental	31,965	43,540	14,614	12,000	37,000	10,000
Permits & fees	41,206	-	-	-	-	-
Sales & services	4,347,674	4,723,574	5,968,275	4,612,000	5,112,000	4,912,000
Other revenues	44,022	6,352	5,468	4,200	4,200	4,200
Total revenues	\$ 4,911,215	\$ 5,188,683	\$ 6,445,069	\$ 5,008,200	\$ 5,533,200	\$ 5,341,200
Number of FTE's	9.0	9.0	9.0	9.0	9.0	9.0

Department Purpose

The Solid Waste Department includes landfill operations, county-wide curbside garbage collection, convenience site operations, recycling programs, and Keep America Beautiful programs. The division 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, as well as grant applications for the recycling of white goods, scrap tires, and electronics.

Latest Major Accomplishments

- The new transfer station project has been completed, and it's currently taking over 99% of the Construction and Demolition (C&D) debris received at the landfill.
- A large portion of the landfill roads were paved, creating a smooth surface for customers to drive on and cutting down on dust. This also reduced the amount of ABC stone and grading required for maintenance.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2

- Regularly monitor the compensation, benefits, and opportunities that similar organizations are offering to their employees to better inform our plans and efforts to recruit and retain staff in competitive positions.
- Commissioner Objective 3
 - To decrease customers’ time spent at the landfill from the time they weigh in and weigh out. A new transfer station has been completed, and color-coded and labeled signs have been installed. To maintain and continue the development of the permanent household hazardous waste facility at the Brunswick County Landfill.

 **HEALTHY AND SAFE COMMUNITY**

- Commissioner Objective 2
 - To maintain a safe environment for customers and employees at the county landfill. Construction, grinding, and crushing projects are ongoing at this site.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Tonnage of household hazardous waste collected	12.69	13.07	13.46	13.85
Tonnage of HHW received per customer	.020	.018	.020	.020
Percentage of accidents/incidents involving county staff/equipment per total number of accidents/incidents	0%	40%	0%	0%
Percentage of accidents/incidents per total number of customers	0.002%	0.005%	0.01%	0%
Landfill Equipment Operator turnover ratio	12.5%	12.5%	0%	0%
Percentage of landfill customers taking longer than 20 minutes to check in at the scale house, dispose of their debris/material, and return to the scale house to weigh out. *	13.5%	11.89%	11.5%	11.25%

*This does not include the wait time in line before checking in at the scale house, as there is currently no way to track it.

Upcoming Opportunities and Challenges

- Implement pilot C&D extraction program and use the old transfer station for sorting and recycling operations.
- Finish renovating the old transfer station for onsite equipment repairs, storage, and sorting.
- Prepare area 6C of the landfill to begin accepting C&D.

Environmental Protection Other Agencies

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Forestry	\$ 198,260	\$ 187,392	\$ 316,974	\$ 347,215	\$ 347,215	\$ 357,410
Total expenditures	\$ 198,260	\$ 187,392	\$ 316,974	\$ 347,215	\$ 347,215	\$ 357,410

Department Purpose

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



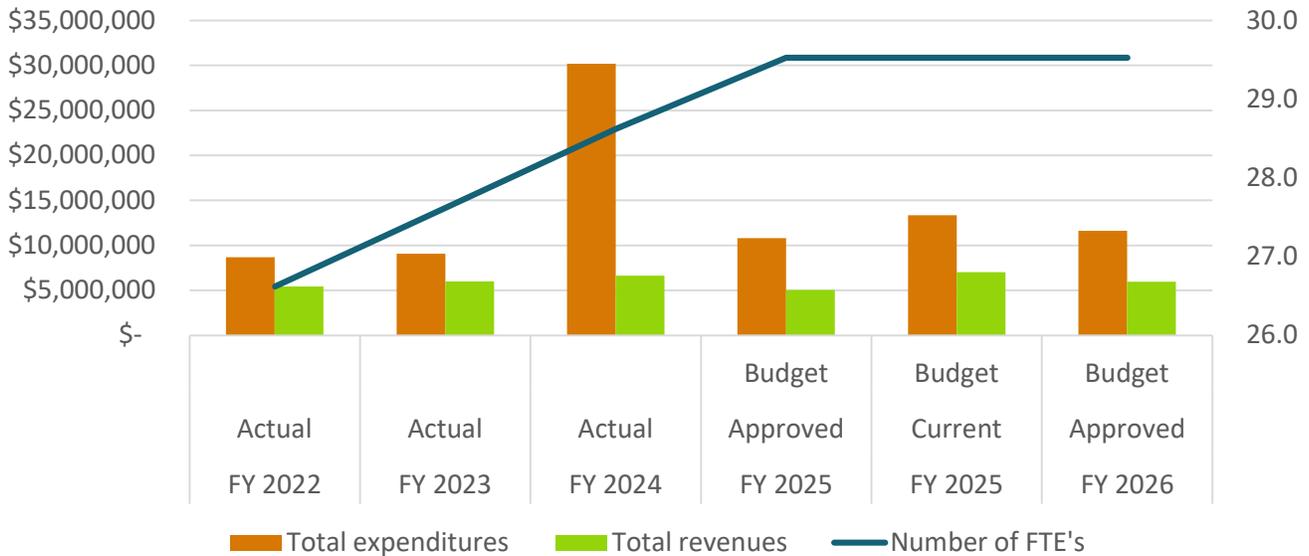
ECONOMIC & PHYSICAL DEVELOPMENT





Economic & Physical Development Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 1,320,675	\$ 1,567,965	\$ 1,719,740	\$ 1,849,053	\$ 1,951,637	\$ 1,905,656
Fringe benefits	511,776	622,017	698,318	775,969	817,176	823,196
Operating costs	6,762,579	6,621,112	27,659,163	8,132,984	10,387,739	8,806,424
Capital outlay	91,930	182,559	70,846	50,489	142,283	93,200
Debt service-leases	3,857	9,565	12,596	-	12,711	-
Debt service-SBITA	-	52,147	19,897	-	19,897	-
Total expenditures	\$ 8,690,817	\$ 9,055,365	\$ 30,180,560	\$ 10,808,495	\$ 13,331,443	\$ 11,628,476
Restricted intergovernmental	5,327,772	5,724,028	6,480,589	4,940,991	6,889,130	5,658,300
Permits and fees	87,316	91,388	87,756	96,300	96,300	238,700
Sales and service	2,507	3,314	5,799	4,000	15,000	41,500
Investment earnings	174	1,430	435	500	500	500
Other revenue	1,820	676	156	1,100	7,400	900
Proceeds-leases	11,616	25,661	13,306	-	11,937	-
Proceeds-SBITA	-	125,899	23,014	-	5,000	-
Total revenues	\$ 5,431,205	\$ 5,972,396	\$ 6,611,055	\$ 5,042,891	\$ 7,025,267	\$ 5,939,900
Number of FTE's	26.6	27.6	28.6	29.5	29.5	29.5



Cooperative Extension

Amy Mead, Director

25 Referendum Dr. NE, PO Box 109
Bolivia, NC 28422 910-253-2610

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 301,618	\$ 362,939	\$ 391,085	\$ 348,295	\$ 448,423	\$ 352,203
Fringe benefits	119,395	154,848	178,172	165,107	205,916	175,490
Operating costs	125,412	150,045	161,710	192,699	201,262	192,699
Capital outlay	23,935	23,882	-	50,489	125,346	50,000
Debt service-leases	-	2,120	2,544	-	2,545	-
Total expenditures	\$ 570,360	\$ 693,834	\$ 733,511	\$ 756,590	\$ 983,492	\$ 770,392
Restricted intergovernmental	63,125	120,666	144,018	-	140,076	-
Permits & fees	8,356	7,574	11,250	13,600	13,600	13,600
Other revenues	1,000	656	156	-	6,300	-
Proceeds-leases	-	11,983	-	-	-	-
Total revenues	\$ 72,481	\$ 140,879	\$ 155,424	\$ 13,600	\$ 159,976	\$ 13,600
Number of FTE's	7.6	7.6	7.6	7.5	7.5	7.5

Department Purpose

NC Cooperative Extension is an extension of NC State and NC A&T State Universities, providing Brunswick County with research-based educational programs and resources. Cooperative Extension Agents provide expertise in the areas of agriculture, horticulture, natural resources, family and consumer sciences, 4-H youth development, and community development. Our department works closely with the County government and residents to address local needs, offering workshops, technical consultations, and hands-on support to enhance agricultural and horticultural practices, conserve natural resources, promote healthy lifestyles, and foster youth development. Through these efforts, the Brunswick County Cooperative Extension serves as a trusted resource, helping to improve the quality of life for all residents.

Latest Major Accomplishments

- Our Horticulture team completed landscaping at our seventh Habitat for Humanity House for Calendar Year 2024. New homeowners received home landscaping equipment, learned how to care for their new landscapes, and worked with Extension Master Gardener Volunteers to install plants. Landscaping plants are cost-shared by the Brunswick Extension Master Gardener Association and Johnson Nursery.
- Our Family and Consumer Science team has provided locally relevant hurricane-preparedness training to 616 Brunswick County residents during the 2024 Hurricane Season. This training aims to enhance general household preparedness and food resilience in the event of a hurricane or other natural disaster.
- Brunswick County 4-H Youth completed the seven-week Sandhills Dairy Project. With six dairy calves loaned from Simply Natural Creamery, fourteen 4-H youths learned about the dairy industry, the different dairy breeds, and the anatomy of a dairy cow. The youth showed their dairy calves for judging on November 23, 2024, and all youth placed, including top prizes for Senior Grand Champion - Jules Kelley, Reserve Champion - Nora Thompson, and Junior Grand Champion - Riley Bizzell.

- Cooperative Extension assisted the Town of Leland Planning and Building Inspections Department to update the Town’s Landscaping Species and Parking Lot Tree Species Lists for their Administrative Manual. This update reflects the most up-to-date information on tree and shrub species that are resilient to our coastal climate in urban/suburban settings.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 2
 - Provide pesticide license certification and continuing education to green industry professionals (Ornamental and Turf) and agricultural producers (Private Applicator). Licenses are required to legally apply pesticides commercially in landscapes and farms.
 - Manage the Voluntary Agricultural District and be an educational resource for farmers.
 - Provide Safe Plates training for Food Managers - prevention of loss for local businesses and reducing incidents of foodborne illness.



EDUCATION

- Commissioner Objective 1
 - Support Brunswick County Schools by providing professional development opportunities and integrating research-based curricula that meet educational standards. Cooperative Extension will provide direct instruction to students while also supporting teachers with Train-the-Trainer opportunities.
- Commissioner Objective 2
 - Develop leadership and marketable skills through volunteer opportunities, educational programs, and experiential learning through 4-H Clubs and Summer Camps.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Continue state matching funding for Brunswick County Cooperative Extension operating costs. Funding at the state level provides matching funds for seven positions.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
 - Conduct stormwater and horticulture-related classroom and on-site trainings for residents and green industry professionals, including Homeowners’ and Property Owners’ Associations, landscape maintenance companies, and municipalities.
 - Provide technical support and expertise from NC State University to county and municipal staff.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Educate the public through classes, programs, and demonstrations about nutrition, physical activity, food safety, and cooking to prevent chronic health issues and diseases.
 - Provide resources and training to support policy, system, and environmental changes within churches, schools, and community centers to encourage healthier lifestyles that decrease the prevalence of adverse outcomes and preventable health issues.
 - Advocate and teach positive stress management strategies to the youth of Brunswick County to help increase positive coping mechanisms, self-worth, and resiliency.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 2
 - Engage the public with educational resources and guidance on topics such as nutrition, horticulture, and stormwater education at Brunswick County outreach events like Hurricane Expo, Brunswick Fall Festival, Brunswick Wellness Fair, Extension Master Gardener Remote Plant Clinics, Cape Fear Creek Week, Cape Fear Native Plant Festival, and others.
 - Distribute monthly newsletter with seasonally relevant content and links to research-based, NC State University resources and our website.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of Food and Nutrition Classes offered	NA	65	50	50
Number of residents participating in Food and Nutrition Classes	NA	468	500	500
Percentage of Participants showing improvement in one or more diet quality indicators (EFNEP)	NA	100%	75%	75%
Number Passing Food Safety Manager Certification Test	46	37	35	35

Number of Horticulture and Stormwater Classes offered	46	85	50	50
Number of residents participating in Horticulture and Stormwater classes	907	2,034	1,200	1,200
Number of residents receiving agriculture/horticulture/Stormwater in-person technical assistance	457	508	450	450
Number of Pesticide CEUs offered	NA	17	15	15
Number of Pesticide License Certifications	NA	46	40	40
Acreage of Land conserved in the Voluntary Agriculture District	54	379	50	50
Number of Youth registered in 4-H clubs and summer camps	NA	178	150	150
Number of Youth participating in School Enrichment programs	NA	3,306	2,500	2,500
Master Gardener Volunteer Hours	6,900	6,931	6,900	6,900
Master Food Volunteer Hours	325	308	275	275
Total number of residents engaged at outreach events	NA	2,851	2,000	2,000
Average Open Rate for the monthly Extension Newsletter	NA	53%	55%	50%

Upcoming Opportunities and Challenges

- Cooperative Extension received encouragement from the County Commissioners to move forward with the creation of a Brunswick County 4-H Youth Council. This club will provide leadership opportunities for Brunswick County youth and a chance to engage in local government. Our 4-H team is working to create an application and a schedule for the club. We expect this to roll out in early spring of 2025.
- During the fall of 2024, Extension Agents piloted a Junior Master Gardener program with middle schoolers at Cedar Grove Middle School. Extension Master Gardener Volunteers, along with Agents, worked with students to build, plant, and grow a vegetable garden. This school garden program will be expanding in 2025 to include Bolivia, Belville, Virginia Williamson, Jesse Mae, and Waccamaw elementary schools.
- A new landscaping plan is underway for the Charters for Freedom Plaza in front of the Brunswick County Courthouse. Master Gardener Interns, under the guidance and direction of Extension Agents, will design and plant a new landscape using plants suited to thrive in our challenging climate. This landscape will serve as a demonstration garden for visitors to the courthouse complex.
- Our new Area Natural Resources Agent was hired in November. This brings a wealth of experience and knowledge in the areas of coastal landscaping, soil science, regenerative agriculture, and best practices for stormwater management.

Brunswick County Occupancy Tax

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Operating costs	\$ 2,795,875	\$ 3,341,041	\$ 3,401,267	\$ 2,500,000	\$ 3,655,000	\$ 2,750,000
Total expenditures	\$ 2,795,875	\$ 3,341,041	\$ 3,401,267	\$ 2,500,000	\$ 3,655,000	\$ 2,750,000
Restricted intergovernmental	2,795,875	3,341,041	3,401,267	2,500,000	3,655,000	2,750,000
Total revenues	\$ 2,795,875	\$ 3,341,041	\$ 3,401,267	\$ 2,500,000	\$ 3,655,000	\$ 2,750,000

Department Purpose

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 discreetly 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 under Session Law 1997-364. The proceeds are transferred to the TDA, which is authorized to spend these proceeds to promote travel, tourism, and conventions within the County. The Occupancy Tax Department has been responsible for accounting for these proceeds.

Planning and Community Enforcement

Kirstie Dixon, Planning Director

75 Courthouse Dr, Bldg. I, PO Box 249
Bolivia, NC 28422 (910) 253-2025

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 683,254	\$ 831,828	\$ 932,286	\$ 1,078,941	\$ 1,079,486	\$ 1,105,863
Fringe benefits	252,092	311,726	352,462	430,986	431,381	453,966
Operating costs	264,239	209,727	223,101	160,885	290,878	210,072
Capital outlay	30,812	111,836	41,280	-	3,780	8,200
Debt service-leases	1,140	4,728	7,335	-	7,370	-
Debt service-SBITA	-	39,900	-	-	-	-
Total expenditures	\$ 1,231,537	\$ 1,509,745	\$ 1,556,464	\$ 1,670,812	\$ 1,812,895	\$ 1,778,101
Restricted intergovernmental	-	-	-	-	-	-
Permits & fees	77,825	82,759	74,438	80,500	80,500	222,900
Other revenues	820	20	-	1,000	1,000	800
Proceeds-leases	3,569	13,678	13,306	-	3,780	-
Proceeds-SBITA	-	79,058	-	-	-	-
Total revenues	\$ 82,214	\$ 175,515	\$ 87,744	\$ 81,500	\$ 85,280	\$ 223,700
Number of FTE's	12.0	13.0	14.0	15.0	15.0	15.0

Department Purpose

The Planning & Community Enforcement Department provides public planning and enforcement services to unincorporated areas of Brunswick County and municipalities under contract for planning services. Functions include but are not limited to the administration and enforcement of the Unified Development Ordinance (UDO), processing zoning permits/approvals, facilitating the subdivision of land, long-range planning, transportation planning, specialized planning projects, development processes/approvals, Minor CAMA Permits, and the enforcement of the Solid Waste Ordinance.

The focus of the Planning Department is managing growth through balanced approaches that meet the demands of an increasing population and development, while enhancing Brunswick County's natural resources and maintaining the county's livability and character. This goal is accomplished by implementing plans, policies, and development regulations approved by the Board of Commissioners. The Planning Department collaborates closely with other county departments and external organizations to ensure quality development through extensive and efficient project reviews. The Planning Department supports and facilitates the Brunswick County Planning Board, the Brunswick County Zoning Board of Adjustment, and the Brunswick County Technical Review Committee (TRC). Planning also offers technical support and assistance to county administration, the Board of Commissioners, three transportation planning organizations, appointed boards, county departments, community organizations, and the public.

Community Enforcement focuses on maintaining Brunswick County as a safe, healthy, attractive place to live, work, and play by addressing citizen complaints and upholding property owners' rights. Enforcement promotes compliance by focusing on education, conducting investigations, and implementing corrective actions.

Latest Major Accomplishments

- Efficiently managed resources and successfully handled increased workloads while coordinating diverse projects, cases, and meetings that often involve contentious and controversial issues.
- Maintained a prompt and responsive review process for developments, rezonings, and permits/approvals, despite unprecedented activity and staff shortages.
- Provided ongoing facilitation, staff representation/technical assistance, and support to various Brunswick County Boards and Committees.
 - Facilitated projects including the initial zoning of the former Southport ETJ, adoption of the Brunswick County Comprehensive Transportation Plan (CTP), implementation of the Planning Department’s Safety Assessment & Plan, Wellhead Protection Zoning Overlay Performance Standards draft, and several UDO Text Amendments.
- Created planning-related GIS data and maps as well as provided GIS training to the public.
- Engaged in 18 educational and community outreach activities.
- Addressed community issues, such as roadside vending, accessory buildings, campers, temporary advertising signs, and solid waste, through proactive enforcement efforts.
- The Community Improvement & Solutions (CIS) Program removed 13 structures, totaling 56 structures since the beginning of FY 22.
- Provided additional enforcement coverage on Saturdays during the summer of 2024 to be more responsive to temporary activities, including roadside vending.
- Hosted two interns (summer and fall).
- Provided municipal planning services to the City of Northwest.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 1
 - Enhance collaborative efforts with businesses, developers, design professionals, residents, and other county departments to improve the project design, review, and approval procedures through educational opportunities.



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - Improve and streamline processes to increase consistency and predictability.
 - Continue integrating processes and services into online platforms to enhance transparency and efficiency.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
 - Promote high-quality, sustainable, and walkable communities through a responsive, efficient, and timely development review process for development projects, subdivisions, rezonings, permits, and other planning applications.
 - Assisting with municipal planning services, case facilitation, project reviews, and the administration of the Northwest Unified Development Ordinance.
 - Updating development regulations to better address community needs, incorporate best practices, and reflect county leadership's needs.
- Commissioner Objective 4
 - Actively participate in meetings with organizations such as the Wilmington MPO, GSATS MPO, Cape Fear RPO, and Brunswick Transit to address transportation issues throughout the county.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
 - Continue the facilitation of the Community Improvement & Solutions (CIS) Program.
 - Foster community improvement through proactive enforcement and targeted to address various challenges such as housing evictions, land squatting, unsafe housing, solid waste, illegal dumping, campers, and dilapidated structures.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Connect with the community to educate on planning, zoning, and land use by participating in guest speaking engagements, hosting community meetings, utilizing websites and online platforms, and providing a variety of print and digital educational materials.
 - Actively engage in meetings focused on addressing and improving transportation issues across the county.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Board of Commissioners Facilitation (Rezoning, Text Amendments, Loan Deferrals, Road Closings, Special Projects, Plans, Resolutions)	8	15	20	15

Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	17	8	9	10
Planning Board Facilitation (Rezoning, Major Subdivisions, Planned Developments, Text Amendments, Plans, Resolutions, Presentations, Special Projects)	53	68	80	70
Administrative Reviews & Approvals				
BCMS Project Review Approval ¹	4,013	4,953	4,975	5,000
Final Plat Reviews	596	627	635	650
CAMA Permit Reviews	3,909	4,874	5,076	5,000
Administrative Adjustments	24	28	27	26
Zoning Verification Letters	65	53	44	50
Municipal Planning Services ²				
Administrative Reviews & Approval ³	72	79	105	100
Planning Board Facilitation	3	2	2	2
City Council Facilitation	2	1	1	2
Revenue	\$9,610	\$13,366	\$11,605	\$14,000
Planning Department Call Volume ⁴	6,604	8,744	8,500	8,500
Number of Community Educational Opportunities & Outreach (in-person or virtually)	29	18	25 ⁵	20
Community Enforcement Activity				
Cases Closed	614	695	689	700
Cases Opened	681	628	617	700
Temporary Advertising Signs Removed in NCDOT ROW	1,503	968	950	1,000
Number of Saturdays or Sundays with Enforcement Coverage	12	10	20	12
Number of Employees	4	4	4	4
Number of Officers	3.5	2.83	3.35	3.35
Number of Cases Closed per Officer	175.43	245.58	205.67	200.00
Number of Structures removed through the CIS Program	13	13	15	15

- (1) Numbers reflect the total commercial and residential BCMS Projects reviewed by Brunswick County Planning. These numbers do not reflect CAMA reviews, setback certifications (foundation survey) reviews, change of use requests, or Environmental Health Reviews that the Planning Department routinely performs.
- (2) The contract for Municipal Planning Services for the City of Northwest went into effect on July 18, 2019, and is ongoing.
- (3) Numbers reflect the total projects reviewed by Brunswick County Planning including sign permits, final plats, and zoning permits. These numbers do not reflect setback certifications (foundation survey) reviews, zoning verification letters, administrative adjustments, change of use requests, or Environmental Health-related reviews that the Planning Department routinely performs.
- (4) Call volume per year for the Planning Department's main phone line (910-253-2025).

- (5) Increase in number due to Blueprint Brunswick 2040 Comprehensive Land Use Plan-related outreach & adoption.

Upcoming Opportunities and Challenges

- Coordinate the implementation of unfunded mandates issued by the State of North Carolina.
- Implement new technological advancements to stay aligned with trends and streamline workflows for greater efficiency.
- Continuously evaluate activity levels to ensure timely reviews and exceptional customer service that includes evaluating workflows, staffing resources, office space, the fee schedule, technology needs/options/advancements, and the overall permitting/approval systems.
- Planning specific opportunities and challenges include:
 - Development of additional plans and policies to better address rapid growth and quality of life, such as developing a transportation connectivity plan, updating the historic architecture survey, developing a comprehensive bike and pedestrian plan, and creating small area plans in several areas.
 - Work collaboratively on transportation-related issues, plans, and projects with NCDOT, transportation organizations, municipalities, Brunswick Transit System, and property owners.
 - Implementation of adopted plans & studies.
- Community Enforcement specific opportunities and challenges include:
 - Striking a balance between addressing residents' concerns and protecting property owners' rights, while fulfilling Brunswick County's duty to maintain a safe, healthy, and attractive environment for living, working, and recreation.
 - Addressing challenges created by rapid growth and extreme weather events. These challenges include housing evictions, land squatting, unsafe housing conditions, solid waste management issues, illegal dumping, encampments, and dilapidated structures.
 - Identifying innovative ways to investigate complaints and violations.

Public Housing

Catherine Lytch, Director

60 Government Center Drive,
Bolivia, NC 28422 (910)253-2222

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 180,299	\$ 200,043	\$ 211,871	\$ 228,695	\$ 228,405	\$ 241,647
Fringe benefits	77,062	85,616	92,084	99,548	99,470	106,893
Operating costs	2,092,475	2,011,253	2,345,518	2,225,250	2,763,557	2,695,613
Capital outlay	8,047	46,841	29,566	-	13,157	35,000
Debt service-leases	2,717	2,717	2,717	-	2,796	-
Debt service-SBITA	-	12,247	19,897	-	19,897	-
Total expenditures	\$ 2,360,600	\$ 2,358,717	\$ 2,701,653	\$ 2,553,493	\$ 3,127,282	\$ 3,079,153
Restricted intergovernmental	2,240,790	2,227,987	2,572,511	2,415,000	2,965,000	2,879,700
Sales & services	2,507	3,314	5,799	4,000	15,000	41,500
Investment earnings	174	1,430	435	500	500	500
Other revenues	-	-	-	100	100	100
Proceeds-leases	8,047	-	-	-	8,157	-
Proceeds-SBITA	-	46,841	23,014	-	5,000	-
Total revenues	\$ 2,251,518	\$ 2,279,572	\$ 2,601,759	\$ 2,419,600	\$ 2,993,757	\$ 2,921,800
Number of FTE's	4.0	4.0	4.0	4.0	4.0	4.0

Department Purpose

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

Latest Major Accomplishments

- Financial Assessment Subsystem for Public Housing (FASS-PH) timely submittal and approval without audit exceptions.
- Section Eight Management Assessment Program (SEMAP) High Performer rating.
- Hosted Landlord Outreach events.
- Successfully opened waiting list using a new online system, which eliminated the need for individuals to wait in long lines.
- Collaborated with Habitat for Humanity to provide information sessions to program participants. One program participant moved to homeownership.
- Increased the program lease-up rate by monitoring and recommending adjustments to the Fair Market Rents.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 1
 - Conduct Landlord outreach events to increase the number of housing options for program participants.
 - Continue to participate in regional housing committees to increase knowledge, advocate, and develop relationships.



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Ensure staff attend training to stay abreast of policy and practice changes.
 - Continue to cross-train staff on rules and regulations.
- Commissioner Objective 3
 - Continue to apply for various HUD program funding opportunities to help meet citizens' needs.
 - Continue to review the administrative plan to identify needs and changes to improve the lease-up rate.
 - Continue to meet HUD timelines for recertifications and inspections
 - Continue to collaborate with the Fayetteville Veterans Administration to assist homeless Veterans.
 - Continue to review local market, HUD Fair Market Rents to ensure vouchers are competitive.
 - Maintain a High Performer Rating on the Section Eight Management Assessment Program (SEMAP) annual certification.
 - Continue to submit Financial Assessment Subsystem reports timely and without audit exceptions.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 3
 - Continue to collaborate with community partners to enhance program services.
 - Participate in Council of Government Housing Committees
 - Attend and participate in the Brunswick County Homelessness Committee meeting.
 - Collaborate with Brunswick Partnership for Housing

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Process 95% of all recertifications before the end of the certification period.	100%	100%	100%	95%
Percent of units that pass Housing Quality Standards (HQS) inspection completed before the beginning date of the assisted lease and Housing Assisted Payment Contract.	100%	100%	100%	98%
Percent of annual Housing Quality Standard (HQS) Inspections completed before the beginning of the program participants' new certification period.	100%	100%	100%	98%
Section Eight Management Assessment Program Certification Score (High, Standard, or Troubled)	Standard	High	High	High
Number of annual recertifications and changes completed.	518	480	485	485
Number of housing inspections completed (HQS) annually.	504	476	485	485
Number of Housing Assistance Payments (HAP) contracts executed annually (new and moves).	49	56	60	60
Number of vouchers issued annually (new and moves).	58	67	60	60

Upcoming Opportunities and Challenges

- Limited housing options for program participants negatively impact the program's lease-up rate.
- Rental rate increases are causing program participants to be displaced.
- HUD paused voucher issuance in the last quarter of the year to ensure the program would not experience a shortfall of funding.
- Staff will continue to monitor HUD published notices for funding and new programs.
- Applied for and received funding for the Foster Youth Initiative (FYI) housing initiative to prevent homelessness in youth aging out of foster care.
- Continued collaboration with Habitat for Humanity. Public Housing to sponsor information workshops to educate the community regarding the program and home ownership opportunities.

Soil and Water

Elliot Swain, Director

PO Box 26, 10 Referendum Dr.
Bolivia, NC 28422 (910) 253-2830

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 155,504	\$ 173,155	\$ 184,498	\$ 193,122	\$ 195,323	\$ 205,943
Fringe benefits	63,227	69,827	75,600	80,328	80,409	86,847
Operating costs	13,233	22,417	349,723	18,750	28,668	18,800
Capital outlay	29,136	-	-	-	-	-
Total expenditures	\$ 261,100	\$ 265,399	\$ 609,821	\$ 292,200	\$ 304,400	\$ 311,590
Restricted intergovernmental	26,277	34,334	362,793	25,991	35,991	28,600
Permits & fees	1,135	1,055	2,068	2,200	2,200	2,200
Total revenues	\$ 27,412	\$ 35,389	\$ 364,861	\$ 28,191	\$ 38,191	\$ 30,800
Number of FTE's	3.0	3.0	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil and Water Conservation District (BCSWCD) Board comprises three elected and two appointed positions, as designated by the North Carolina Soil and Water Conservation Commission. The District Board directs staff in the implementation of the conservation program. The district utilizes incentive-based conservation programs to promote the installation of best management practices, conserve land, improve water and soil quality, enhance wildlife habitats, preserve farmland, and manage forests.

Latest Major Accomplishments

- Job Approval Authority (JAA, signature authority for cost share best management practice) for the cover crop best management practice (BMP) has been awarded within the office. Obtaining JAA reduces the need for technical assistance requests from the district and the use of NRCS staff to review and approve district cost-share contracts.
- Assisted Division staff in completing a nutrient management and lagoon closure plan for a Swine and Dairy Assistance Program-eligible farm. This plan met the program's requirements and has enabled the farm to receive financial assistance of up to \$100,000 toward the closure of its hog waste lagoon.
- Assisted in the progression of the Voluntary Agricultural District and the adoption of the Brunswick County Enhanced Voluntary Agricultural District. This will provide an additional conservation tool for Brunswick County Citizens. The district also created an educational public outreach video to promote the Voluntary Agricultural District.
- Over 96% of the allocated Agricultural Cost Share Program (ACSP) funds have been obligated and put into practice. 100% of Agricultural Water Resources Assistance Program (AgWRAP) funds are obligated and implemented.
- District educational outreach numbers surpassed the previous years by 251 participants, with a total of 5,547 citizens reached through educational outreach (school system) and public outreach events. This also met our goal of 5,000 established for FY24.

Goals and Objectives



ECONOMIC DEVELOPMENT

- Commissioner Objective 1
 - Foster partnerships to collectively develop strategies and inspire a positive business environment.
 - The District will prioritize new and beginning farmers by providing higher ranking points towards their applications.
 - Maintain communication with program participants at least biannually for additional conservation assistance.
 - Continue to provide conservation-related technical assistance to the non-agricultural sector and attend public outreach events to inform citizens of our Community Conservation Assistance Program, our only program that can impact government, commercial, or private properties.
 - Continue to request appropriate funding for each program with state office allocations based on the percentage of funds encumbered from the previous year and demand presented by the agricultural industry in the county.



EDUCATION

- Commissioner Objective 1
 - Continue to collaborate with county educational partners to support their efforts to teach and retain students, faculty, and staff.
 - Meet or surpass educational outreach targets within the student demographic and continue to provide excellent hands-on conservation education lessons for Brunswick County teachers to utilize.
 - Maintain our relationships with county public schools and increase our outreach toward non-participating private/charter schools.
 - Maintain contact with teachers/schools who have requested in-school lessons at least biannually.
 - Continue to request feedback on lessons provided and adjust or improve lessons as needed.



EXCELLENT GOVERNMENT

- Commissioner Objective 1
 - Maintain the county government's favorable financial position, low tax rate, and credit strength.
 - Maintain an efficient budget and utilize state grant programs to improve conservation efforts in the county.

- Assess previous year budget items for inefficiencies, and when identified, locate economical alternative sources to reduce cost.
- Utilize state grant funding where available for conservation projects and collaborate with county departments with like goals for potential cost-sharing to meet a common goal.
- Provide efficient delivery and promotion of the no-till drill to maintain and increase the average revenue amount. Revenue collected from this program is used toward district education programs.



GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
 - Encourage forward-thinking development and construction practices that balance respect for natural resources and private property.
 - Provide interoffice collaboration and communication to assist in sustainable development issues, such as tree preservation text amendments or future tree ordinances and agriculturally related planning issues.
 - Provide conservation easement or farmland preservation services to the public to encourage the preservation of land located in rural agricultural and open space – conservation areas 1 and 2.
 - Collaborate with county departments on flood mitigation issues to grow within the county sustainably while utilizing the Districts experience and partnership with the Natural Resource Conservation Service with programs such as the Emergency Watershed Protection Program (EWP, NRCS), the Regional Conservation Partnership Program (RCPP, NRCS), and the Streamflow Rehabilitation Assistance Program (STRAP, Division of Soil and water).



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Create and sustain opportunities to connect with community members to educate about county departments and topics, collect public input, and inspire constructive dialogue between staff and residents.
 - Conduct regular follow-up contact with past and current program (cost share and education) participants, tracking each contact and documenting demographic information for future analysis.
 - Continue to participate in community environmental engagement events to provide community conservation education and recognition.
 - Continue to volunteer and provide booths at school educational events, such as the annual teacher resources event. Maintain records of students and teachers who stop at our booth.
 - Using data collected at previous outreach events, meet or exceed our outreach goals within each demographic dataset collected.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Cost Share Funds Encumbered	\$473,001	\$337,192	\$150,000	\$200,000
Conservation Planned Acres	5,708	1,826	5,500	5,500
Conservation Applied Acres	2,158	1,731	2,000	2,000
State Cost Share Funds Encumbered	\$69,687	\$29,989	\$33,000	\$34,000
% of allocated funds encumbered	99.8%	96%	95%	95%
Participation in Environmental Education & Virtual Outreach	5,296	5,547	5,000	5,000
% of student participants (grades 3-12)	New Analytic	77%	75%	75%
% of non-student	New Analytic	23%	25%	25%
Assistance Requests/Public Outreach Completed	1,397	1,194	1,500	1,500
Average Response Time for Requested Site Visits	New Analytic	New Analytic	<=5 days	<=5 days
Request Type: General County Information Request/Transfer %	New Analytic	New Analytic	45%	40%
Request Type: Non-site visit environmental issue %	New Analytic	New Analytic	15%	20%
Request Type: Site visit Agricultural %	New Analytic	New Analytic	20%	20%
Request Type: Site visit Non- Agricultural %	New Analytic	New Analytic	20%	20%
No-till Drill Acres	1,049	1,034	1,000	1,000

Upcoming Opportunities and Challenges

- Inter-office collaborative efforts toward flood mitigation.
- Upcoming conservation easement grant application. If awarded, it will present an opportunity for the district to hold an additional easement. This will also present additional workload for staff.

Economic Development Other

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Dredging projects	\$ 356,879	\$ 206,249	\$ 383,438	\$ 70,000	\$ 256,125	\$ -
Boiling Spring Lakes	-	-	750,000	750,000	750,000	750,000
Shoreline protection	-	-	-	1,465,400	1,692,249	1,439,240
Bruns. Business & Industry Dev.	575,000	575,000	575,000	625,000	625,000	625,000
Access Road Project	400,000	-	-	-	-	-
Land Investment for Economic Development	-	-	19,342,381	-	-	-
Contract services	139,466	105,380	127,025	125,000	125,000	125,000
Total expenditures	\$ 1,471,345	\$ 886,629	\$ 21,177,844	\$ 3,035,400	\$ 3,448,374	\$ 2,939,240
Restricted intergovernmental	201,705	-	-	-	93,063	-
Total revenues	\$ 201,705	\$ -	\$ -	\$ -	\$ 93,063	\$ -

In FY 2026, \$1,439,240 was budgeted for shoreline protection projects.

In FY 2019, to streamline and optimize the positive impact of economic development efforts that advanced Brunswick County's economy, the Brunswick Business & Industry Development (nonprofit) became the lead economic development organization for Brunswick County, eliminating the need for a separate county department. The public/private nonprofit model intentionally engages public, private, nonprofit, and academic partners in collaborative economic development program funding and delivery.

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

The County will contract with the nonprofit to provide economic development services on an annual basis, with funding of \$625,000 included in the Fiscal Year 2026 budget.



Social Services



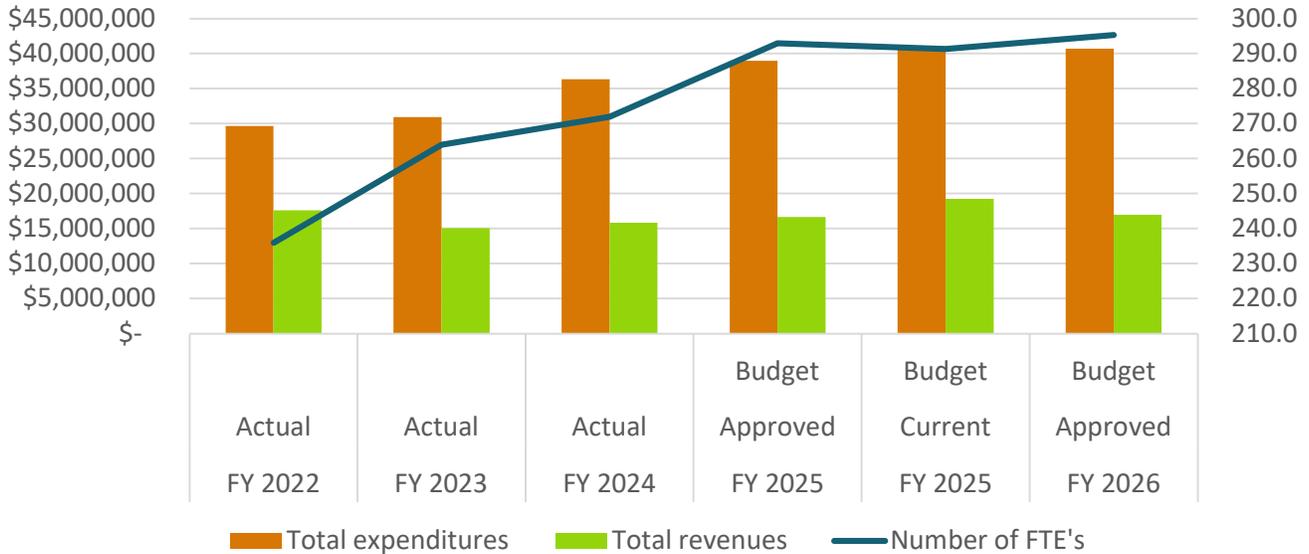
HUMAN SERVICES





Human Services Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 11,998,600	\$ 14,050,254	\$ 15,182,335	\$ 18,681,954	\$ 18,021,816	\$ 19,665,025
Fringe benefits	5,754,297	6,395,239	7,191,906	8,880,243	8,886,424	9,497,375
Operating costs	11,273,907	9,967,067	11,364,675	11,034,789	12,856,668	11,479,748
Capital outlay	526,148	393,239	2,471,458	362,800	1,199,459	80,000
Debt service-leases	106,572	108,395	108,177	-	90,695	-
Debt service-SBITA	-	-	-	-	8,284	-
Total expenditures	\$ 29,659,524	\$ 30,914,194	\$ 36,318,551	\$ 38,959,786	\$ 41,063,346	\$ 40,722,148
Restricted intergovernmental	15,329,953	13,379,965	14,194,432	15,035,128	15,841,464	15,472,562
Permits and fees	39,855	41,280	33,575	48,100	48,100	11,500
Sales and service	1,544,474	1,181,419	1,132,182	1,096,950	1,115,261	998,950
Other revenue	376,882	438,819	455,184	444,000	537,583	497,000
Proceeds-leases	311,333	7,676	-	-	264,564	-
Proceeds-SBITA	-	-	-	-	36,372	-
Fund balance appropriated	-	-	-	-	1,410,277	-
Total revenues	\$ 17,602,497	\$ 15,049,159	\$ 15,815,373	\$ 16,624,178	\$ 19,253,621	\$ 16,980,012
Number of FTE's	236.0	264.0	272.0	293.0	291.3	295.3



Health Services

David Howard, Director

25 Courthouse Dr. NE, PO Box 9,
Bolivia, NC 28422 (910) 253-2298

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 4,026,919	\$ 4,862,361	\$ 5,020,470	\$ 5,807,844	\$ 5,759,216	\$ 6,192,429
Fringe benefits	1,962,475	2,179,452	2,381,040	2,665,075	2,668,223	2,833,002
Operating costs	2,060,680	1,768,049	2,730,746	1,640,605	2,270,386	1,688,532
Capital outlay	396,635	-	332,063	60,000	617,638	-
Debt service-leases	32,435	32,436	32,435	-	36,927	-
Debt service-SBITA	-	-	-	-	8,284	-
Total expenditures	\$ 8,479,144	\$ 8,842,298	\$ 10,496,754	\$ 10,173,524	\$ 11,360,674	\$ 10,713,963
Restricted intergovernmental	4,169,963	3,439,544	4,412,487	2,906,240	3,591,877	3,120,961
Sales & services	1,544,474	1,181,419	1,132,182	1,096,950	1,115,261	998,950
Other revenues	114,080	120,612	114,165	45,000	52,913	-
Proceeds-leases	308,194	-	-	-	107,713	-
Proceeds-SBITA	-	-	-	-	31,372	-
Fund balance appropriated	-	-	-	-	1,410,277	-
Total revenues	\$ 6,136,711	\$ 4,741,575	\$ 5,658,834	\$ 4,048,190	\$ 6,309,413	\$ 4,119,911
Number of FTE's	75.9	81.9	82.9	85.9	85.3	86.3

Department Purpose

Health Services provide services that support and improve the health of our residents and our environment. Services include direct healthcare services for children and adults, immunizations, environmental protection, disease surveillance and protection, nutrition education for young children and mothers, care management for young children and mothers, general health education and promotion, and preparedness. We strive to deliver high-quality, value-driven services in partnership with other county departments and community partners.

Latest Major Accomplishments

- Facility Improvements have improved service quality and efficiency: flooring, laboratory, immunizations clinic, increased in-person interpretation, educational information on monitors in exam rooms, and a clinic services performance data system
- Online Payments for Environmental Health permits have improved convenience and efficiency
- WIC Nutrition Services maintained participation rates well above standard after state auto issuance ended, while most local health department programs fell below the standard and faced funding cuts
- Brunswick Health Services is one of only three counties in NC chosen to participate with UNC-CH in a Safe Sleep Project to find effective ways to reduce infant mortalities due to unsafe sleep practices

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - Implement innovative technologies and strategies that support staff's efforts to deliver high-quality, effective services to residents, customers, and stakeholders.
 - In collaboration with IT, continue to enhance the efficiency and effectiveness of our permit processing system (BCMS) for Environmental Health Services, which will allow for faster processing of applications for on-site wastewater systems.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
 - Continue to prepare and respond timely and effectively to emergencies when they arise through coordinated efforts among county departments and community partners.
 - Conduct Planning, Drills, and Exercises in partnership with Emergency Management, in line with county/state/national priorities, and related to our 2024 Local Public Health Risk Assessment.
- Commissioner Objective 3
 - Develop proactive and responsible programs focused on reducing adverse outcomes related to preventable health issues, diseases, mental health challenges, and substance abuse.
 - Enhance our clinical provider capacity to serve the growing demand for preventive and primary care child health services – this would most likely be addressed via increased contracted medical provider services.
 - Enhance interpretation capacity for clinic patients, WIC, and Environmental Health clients to increase service quality and efficiency – this may be addressed with more in-person interpretation or with technology-based services. We have seen a 25% increase in overall clinic visits in calendar year 2024, with 60% of this increase being Spanish-speaking patients. Our WIC and Environmental Health services are also seeing increases in customers needing interpretation.
 - Investigate start-up for FY 26 of a Brunswick County Mobile Dental Unit (MDU) – this unit would replace the services now provided by the New Hanover County MDU at Brunswick County Elementary Schools, offer services to more schools, and offer services to other underserved populations in Brunswick County.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 2
 - Use existing or new channels, tools, and technologies to connect, engage, and communicate with residents and essential audience groups with helpful, accurate, and relevant information.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Environmental health permit processing % within 4-week goal	58.25%	74%	70%	90%
On-time Completion of all required Preparedness plans, exercises, and training	Met	Met	Met	-11 plans -1 full-scale Exercise -prep for 2027-2 Trainings 50/hours/week +12 well visits +10 sick visits +\$2,000 rev.
Provider Capacity hours/week	40 hours/week	40 hours/week	40 hours/week	
In-person Interpretation Capacity hours/week	60 hours/week	60 hours/week	80 hours/week	120 hours/week

Upcoming Opportunities and Challenges

- Maintaining pace with service demands for child health services. We are currently unable to accept new patients and will need to significantly increase our capacity to meet demand.
- Environmental Health - Maintaining staffing capacity to conduct all required management entity program system inspections. New laws allow private professionals to issue permits for such systems, but our Environmental Health staff must do the regular inspections.
- Our new building will allow for higher-quality services across all our programs and better integration with our fellow HHS departments
- Online applications for Environmental Health septic and well permits
- Medicaid Expansion, which adds many lower-income adults to Medicaid eligibility, represents service and revenue opportunities for Health Services.

Social Services

Robby Hall, Director

60 Government Center Drive
Bolivia, NC 28422 (910) 253-2077

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 7,815,433	\$ 8,969,122	\$ 9,867,563	\$ 12,503,847	\$ 11,892,323	\$ 13,095,521
Fringe benefits	3,729,828	4,130,468	4,690,942	6,058,786	6,061,807	6,500,258
Operating costs	5,480,280	4,346,313	4,466,497	4,630,111	5,692,574	4,639,558
Capital outlay	129,513	393,239	2,139,395	302,800	570,955	80,000
Debt service-leases	70,822	72,644	72,427	-	50,043	-
Total expenditures	\$ 17,225,876	\$ 17,911,786	\$ 21,236,824	\$ 23,495,544	\$ 24,267,702	\$ 24,315,337
Fund balance appropriated	-	-	-	-	-	-
Restricted intergovernmental	10,978,520	9,816,518	9,681,303	12,126,888	12,126,888	12,349,329
Permits & fees	39,855	41,280	33,575	48,100	48,100	11,500
Other revenues	262,802	318,207	341,019	399,000	484,670	350,000
Proceeds-leases	3,139	7,676	-	-	145,985	-
Proceeds-SBITA	-	-	-	-	5,000	-
Total revenues	\$ 11,284,316	\$ 10,183,681	\$ 10,055,897	\$ 12,573,988	\$ 12,810,643	\$ 12,710,829
Number of FTE's	157.1	178.1	184.1	201.1	200.1	203.1

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.

Latest Major Accomplishments

- The Child Support Unit was recognized for the 3rd year in a row as one of the top-performing child support programs in the state and received a Certificate of Excellence Award from NC DHHS.
- DSS staff, in partnership with county agencies, operated and housed over 90 individuals in shelters during the floods on Sept 16th -18th. All county staff went above and beyond, meeting the needs of citizens in shelters, including finding medicine, clothing, contacting families, addressing personal care needs, and arranging transportation.
- Brunswick County Food and Nutrition Services staff (FNS) provided substantial assistance during Hurricane Helene for the 25 Impacted Western Counties, helping to process applications that statewide led to 180,000 individuals receiving aid of \$45 million of Disaster Supplemental Assistance Program benefits (DSNAP). This was provided through direct calls to pre-registered applicants living in the affected areas. All applicants were those not currently receiving Food and Nutrition benefits due to income.
- Brunswick County helped develop and organize the first State DSNAP (Disaster Food Stamp) Call center in conjunction with 53 supporting counties, taking over 24,163 calls combined from 10-18 through 10-24-24. This led to 17,897 DSNAP applications being processed by all participating counties.

- The department continues to meet all State-County MOU measures.
- The department continues to meet or exceed standards for economic service programs and administrative finance as set forth by the state and federal mandates. These programs include Food and Nutrition benefits, daycare, Energy programs, Childcare, Work First programs, State Financial Audits, and Temporary Assistance of Needy Families Maintenance of Effort.
- The Department's Adult Welfare team has received special recognition from the State in program performance areas, including Evaluation, Guardianship, Adult Protective Services, and Court Operations.
- The Foster Care/Permanency Planning Unit ensured that 31 children found permanency, five of whom were adopted. Additionally, the State review of County In-Home services received special recognition from the State for the Federal Review of services.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Continue to enhance and develop a trauma-informed social work training program to include an electronic, modular learning system and enhanced training courses tied to performance evaluation plans with measurable skill requirements at each review period.
 - Evaluate resource needs for Training Teams to obtain and enhance programmatic services.
 - Monitor caseload growth and advocate for additional staff as workload demands change and grow to assist with staff retention and satisfaction.
 - Evaluate and monitor Call Center operations/training to identify opportunities to improve efficiency through on-demand change capability, enhanced training, and improved workflow processes.
 - Continue to facilitate bi-annual staff feedback sessions, including the Agency Outcomes Report, to assess staff and agency needs.
 - Monthly monitoring of key performance measures to ensure the needs of county citizens are met, and the county is meeting all federal and state goals and objectives.
 - Continue offering and monitoring telecommuting opportunities for select staff who are meeting quality and productivity standards. These opportunities help retain skilled caseworkers and attract employees in response to current market dynamics.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Continue to expand the number and diversity of foster homes located in Brunswick County by enhancing training, supportive services, and increasing recruitment efforts.
 - Increase services and recruitment of Kinship Care families with supportive services toward licensure.
 - Continue to enhance the department's partnership with the Guardian ad Litem (GAL) office to improve outcomes for children.

- Continue to develop a partnership with the Department of Juvenile Justice (DJJ) to address the youth’s needs and prevent them from entering foster care.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 2
 - Collaboration with court and community partners to implement the Safe Babies Program.
 - Continue to look for opportunities to collaborate with community partners and agencies to streamline service delivery.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Will ensure 95% of all FNS applications are processed in a timely manner	96.76%	98.38%	99.31%	99%
Will ensure 95% of FNS recertifications are processed in a timely manner	98.99%	99.71%	99.23%	99%
Will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month	99%	99%	98%	98%
Will ensure that 95% of screened-in child abuse/neglect reports are initiated within the required time frames	98%	98%	98%	98%
Number of Child Protective Service (CPS) reports received annually	1,816	2,044	2,250	2,500
Number of Child Protective Services reports accepted annually	1,118	1,264	1,375	1,525
Will ensure that 85% of Adult Protective Services evaluations involving allegations of abuse or neglect are completed within 30 days	100%	99%	98%	98%
Adult Protective Service (APS) reports are received annually	522	550	580	610
Adult Protective Service (APS) reports are accepted annually	249	269	300	310
Number of DSS Foster Homes in the County (Annual per month average)	29	33	37	45

Will ensure that 85% of all Special Assistance applications are processed within 45 days	100%	96%	93%	95%
Will process 95% of all Medicaid applications within 45 days	96%	96%	96%	95%
Will process 95% of MAD Medicaid applications within 90 days	98%	97%	96%	96%
Annually, it will meet the given annual percentage of all child support cases under an order	88.80% (Goal: 82.31%)	70.81% (Goal: 70%)	70%	71%
Annually, it will meet 100% of the total child support collected goal	104.54%	106.55%	100%	100%

Upcoming Opportunities and Challenges

- Social Work programs continue to struggle with staff recruitment. Cases are more challenging, and there is a national shortage of social workers. The agency will need to explore additional incentives and structures to recruit and retain staff.
- Locating appropriate placement for youth and adult wards with mental health and/or behavior issues continues to be a challenge. Youths are staying in ERs while waiting for LME to locate an appropriate placement. Facilities are refusing to accept youth with challenging behaviors.
- Transporting youth with significant mental health and behavioral issues can be a safety issue for staff and youth. The agency will explore opportunities to contract with transportation service companies to reduce risk.
- Although the number of children in foster care remained relatively stable, the number of juvenile court days has continued to increase. Social Workers, caregivers, children, and attorneys continue to spend a large portion of their time waiting in court. The department will need to continue monitoring caseload sizes to ensure that social workers can meet the needs of children, their families, and the court.
 - In 2019, the average number of children in foster care was 125, and the average number of juvenile court days per month was 5.75.
 - 2020, 158 children in foster care, with 5.67 court days per month.
 - 2021, 175 children in foster care, with 7.42 court days per month.
 - 2022, 150 children in foster care, with 10.9 court days per month.
 - 2023, 136 children in foster care, with 10.25 court days per month.
 - 2024, 150 children in foster care, with 12.22 court days per month.
- The Department was selected to participate in the Safe Babies Court program, which is a team approach wrapping services around families to advance health and well-being. However, the program will require permanency planning social workers to spend an extra two days in court a month.
- The court system will be transitioning to E-Courts, an electronic document management system. It will be the department's responsibility to upload all orders and reports for the social work and child support programs. Due to the complexity and time involved, an additional paralegal will be required to ensure that documents are uploaded as needed.
- Lack of available daycare space is creating a challenge for county residents as well as foster care placement. Relatives and foster parents are declining to take non-school-age children.
- As the county continues to grow, the disparity between available services for our adult and senior population with disabilities will need to be addressed. It will be essential to continue to partner with

community agencies and resources to meet the needs of vulnerable adults. In addition to the need to provide services and support to adults through Adult Protective Services, the number of adult Wards the agency is responsible for has increased over the last several years. The Special Assistance In-Home program is now eligibility-based. The department will need to monitor growth and caseload size for the following year. Additional social workers may be required to meet the clients' needs.

- Medicaid expansion has had a significant impact on economic service staff caseloads while allowing insurance coverage for an additional 7,525 residents since November 2023. The number of county residents covered by Medicaid has now reached 33,488. Furthermore, Medicaid expansion has increased monthly applications across all programs, including denial determinations for the Federal Marketplace, Food and Nutrition Services, Energy Assistance, and Daycare.

Veterans Services

Anita Hartsell, Senior VSO

10 Referendum Drive NE, P.O. Box 249
Bolivia, NC 28422 (910) 253-2233

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 156,248	\$ 218,771	\$ 294,302	\$ 370,263	\$ 370,277	\$ 377,075
Fringe benefits	61,994	85,319	119,924	156,382	156,394	164,115
Operating costs	37,306	52,563	23,115	35,468	50,032	28,578
Capital outlay	-	-	-	-	10,866	-
Debt service-leases	3,315	3,315	3,315	-	3,725	-
Total expenditures	\$ 258,863	\$ 359,968	\$ 440,656	\$ 562,113	\$ 591,294	\$ 569,768
Restricted intergovernmental Proceeds-leases	2,109	2,083	2,174	2,000	20,289	2,272
	-	-	-	-	10,866	-
Total revenues	\$ 2,109	\$ 2,083	\$ 2,174	\$ 2,000	\$ 31,155	\$ 2,272
Number of FTE's	3.0	4.0	5.0	6.0	6.0	6.0

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 completing the necessary applications and required forms, obtaining documents and affidavits, and forwarding them to the U.S. Department of Veterans Affairs. Work is generated through inquiries concerning veterans' benefits or through the service officer's action 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 a wide range of benefits, including compensation, pensions, insurance, survivor and death benefits, medical care, loan guaranty, and education.

Latest Major Accomplishments

- Our office assisted the NC16 Cape Fear Chapter Blue Star Mothers of America, Inc. in securing space at the Brunswick County Government Center for the Wreaths Across America (WAA) Mobile Education Exhibit to be displayed for the public to learn about the WAA mission to Remember the Fallen; Honor Those Who Serve and Teach Our Children the Value of Freedom.
- We were able to hire an additional Veterans Services Officer to assist with the increasing workload. This brings us to a total of six employees in our department (5 Services Officers and 1 Technician). It takes an average of six months to complete state training and receive accreditation. During this time, the Department of Veterans Affairs is also conducting training and background checks. Ongoing training and review will continue over the next six months following accreditation.
- While assisting a WWII veteran in obtaining VA benefits, it was discovered that his home needed significant repairs. The VSO, working with the veteran, reached out to the American Legion to get additional assistance for this veteran that VA does not provide. Major repairs and a ramp were provided at no cost to the veteran. This effort was noted in the news media.

- Participating in and collaborating with the Cape Fear Veterans Resilience Project along with the UNC-Chapel Hill Suicide Prevention Project.

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 2
 - Ensure accredited Veterans Services Officers attend regularly provided training opportunities throughout the year to earn a minimum of 16 continuing education units to maintain accreditations and keep up to date on Federal and State law changes.
 - Ensure all accredited Veterans Services Officers get updated VA Personal Identity Verification (PIV) cards before expiration to ensure uninterrupted VA computer access.
- Commissioner Objective 3
 - File electronic claims and document submissions to VA, which assists in the timelier processing of claims.
 - Ensure yearly North Carolina Department of Military and Veterans Affairs accreditations are maintained so our office may certify a veteran's eligibility to obtain NC veteran license plates, disabled veteran hunting/fishing licenses, along with the disabled veteran resident property tax exclusion.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Inform and assist veterans with the completion and submission of initial, renewal, and transfer applications to the VA healthcare system for physical and mental health treatment.
 - Continue to inform and promote the additional readjustment counseling that eligible combat and military sexual assault veterans may receive for mental health counseling. This is done through the Jacksonville Vet Center at its satellite location at Cape Fear Community College.
 - Inform and assist eligible veteran dependents in applying for CHAMPVA health insurance.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 1
 - Participate regularly with and provide routine presentations to Veteran and Civic organizations within the community to discuss Veterans benefits and opportunities available through Federal and State governments, and how the Veterans Services department can assist and advocate on their behalf in obtaining potential benefits.

- Participate in Veteran, Civic, and County organizational meetings to discuss Veterans issues, collect public input, and inspire constructive dialogue between staff and residents.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Electronic claims/documents uploaded	2,324	2,827	3,000	3,500
Emails sent/responded to	4,374	6,709	8,548	9,000
Telephone calls	12,103	11,788	12,000	13,000
New Clients added to VetraSpec	920	1,083	1,161	1,500
Scheduled appointments (1 hour 15 minutes)	1,215	1,154	1,230	1,350
Walk-ins & non-scheduled phone/email appointments	2,489	3,290	3,910	4,000
Completed NC applications and certifications for veteran license plates, disabled veteran hunting/fishing, and property tax exclusions.	930	946	1,084	1,200
VA Healthcare & CHAMPVA applications	365	384	390	400
A total of VA expenditures paid by VA in Brunswick County (Compensation, pension, education, Vocational Rehab, insurance and indemnities, and medical care) *	\$194,175,000	Not available until June 2024	\$200,000,000	\$225,000,000
Average wait time for an appointment	6 weeks	5 weeks	4 weeks	2 weeks
Veteran & Civic Presentations	16	10	10	12
Veteran, Civic, & County Organizational Meetings	54	70	70	70
Average Continuing Education Units received by Veteran Service Officers	39	33	33	33

*Note: The VA gives its expenditures based on the calendar year.

Upcoming Opportunities and Challenges

- Once we have five fully trained and accredited full-time VSOs, this will better assist with our case load. However, with the county's continued population growth, many of whom are veterans, keeping up with the demand may become increasingly challenging. The last veteran population estimate provided by the VA was 14,598.
- Should the need arise to hire additional VSOs, we will need to acquire additional office space.
- Continue to work with the American Legion and the Winston Salem VA Regional Office to hold the yearly Veterans Benefit Live, VA In My Town event locally to promote veterans' benefits and aid veterans and their families in receiving assistance.

Human Services Other Agencies

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Brun Co Family Assistance Agency	\$ 151,720	\$ 152,000	\$ 202,000	\$ 172,000	\$ 226,000	\$ 202,000
Brunswick Partnership for Housing	-	-	-	-	-	70,000
Brunswick Sr Resources Inc	2,888,851	3,017,137	3,302,183	3,597,832	3,597,832	3,886,932
Coastal Horizons	26,176	27,662	24,466	35,000	35,000	35,000
Hope Harbor Home	90,000	90,000	75,000	90,000	105,000	90,000
Juvenile Crime Prevention Council	7,499	9,099	8,897	-	8,500	-
JCPC Coastal Horizons	92,279	92,279	79,568	-	80,410	-
JCPC Providence Home	20,441	20,441	10,000	-	13,500	-
JCPC Teen Court	59,141	-	-	-	-	-
New Hope Clinic	58,150	61,232	53,006	75,000	75,000	75,000
Providence Home	35,000	35,000	29,167	35,000	35,000	35,000
Recovery Support Services	-	31,746	132,198	453,330	334,380	371,205
Trillium	250,443	250,443	187,832	250,443	313,054	250,443
WARM	15,941	13,103	40,000	20,000	20,000	20,000
Contracted Services - Other	-	-	-	-	-	87,500
Total expenditures	\$ 3,695,641	\$ 3,800,142	\$ 4,144,317	\$ 4,728,605	\$ 4,843,676	\$ 5,123,080
Restricted Intergovernmental	179,361	121,820	98,468	-	102,410	-
Other revenue	-	-	-	-	-	147,000
Total revenues	\$ 179,361	\$ 121,820	\$ 98,468	\$ -	\$ 102,410	\$ 147,000

Department Purpose

Brunswick County's contributions to non-profit agencies to support human service efforts in FY 2026 are as follows:

Brunswick Family Assistance is an organization that helps low-income people in Brunswick County to live a higher quality of life. Their vision is a community where all people have access to an adequate and nutritious food supply and sufficient resources to sustain themselves. BFA partners with other organizations to help solve community problems. BFA funding for FY 2026 is \$202,000, representing a \$50,000 increase from the prior year.

Brunswick Senior Resources, Inc. ("BSRI") offers a range of services to seniors in Brunswick County. BSRI is responsible for providing home-delivered meals and in-home services, congregate meals, and companion services, as well as personal care services to the elderly in Brunswick County. BSRI funding increased from \$3,597,832 to \$3,886,932 in FY 2026.

Recovery Support Services provides funding to support Brunswick County residents with recovery housing. Brunswick County is partnering with The Healing Place and Christian Recovery Centers, Inc. to provide support for residential recovery services to individuals affected by addiction and homelessness. These services are partially funded by the National Opioid Settlement Fund, where individuals can be identified as suffering from Opioid Use Disorder (OUD) or who are misusing opioid substances.



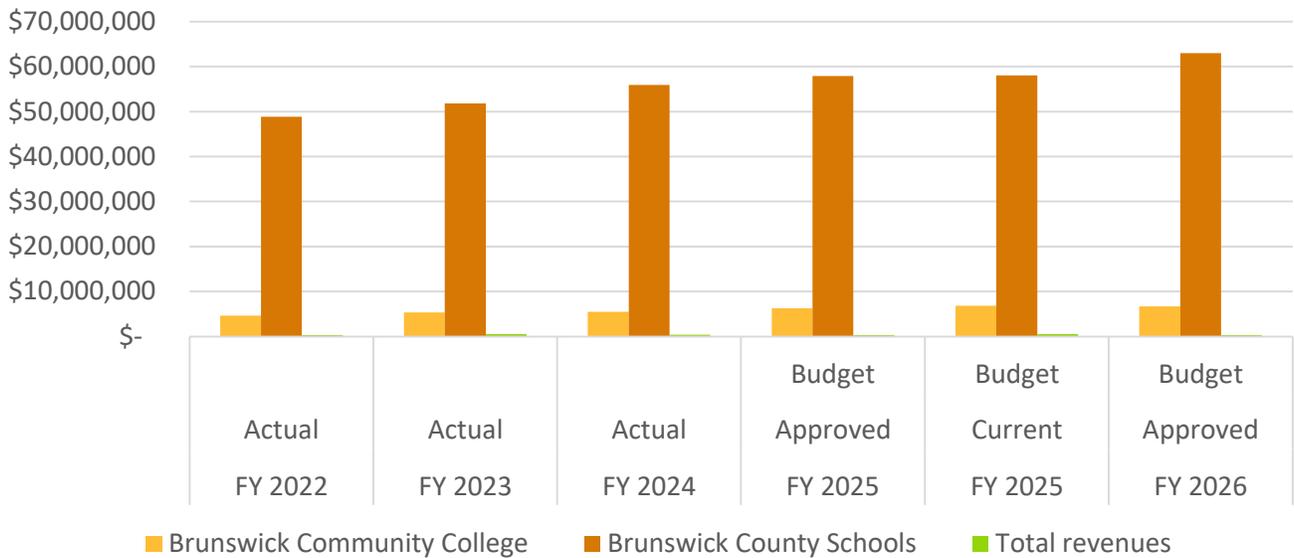
EDUCATION





Education Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Brunswick Community College	\$ 4,632,770	\$ 5,335,436	\$ 5,456,889	\$ 6,262,765	\$ 6,812,765	\$ 6,682,696
Brunswick County Schools	48,835,832	51,824,092	55,932,096	57,871,169	58,071,169	62,994,250
Total expenditures	\$ 53,468,602	\$ 57,159,528	\$ 61,388,985	\$ 64,133,934	\$ 64,883,934	\$ 69,676,946
Other revenue	316,263	496,612	359,149	300,000	500,000	300,000
Total revenues	\$ 316,263	\$ 496,612	\$ 359,149	\$ 300,000	\$ 500,000	\$ 300,000



Brunswick Community College

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Brunswick Community College	\$ 4,632,770	\$ 5,335,436	\$ 5,456,889	\$ 6,262,765	\$ 6,812,765	\$ 6,682,696
Total expenditures	\$ 4,632,770	\$ 5,335,436	\$ 5,456,889	\$ 6,262,765	\$ 6,812,765	\$ 6,682,696
Other revenue	675	-	-	-	-	-
Total revenues	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -

Department Purpose

Brunswick Community College is a tax-supported, public, nonprofit school under the control of a Board of Trustees. The North Carolina Legislature established it in July 1979 under the provisions of the General Statutes of North Carolina, Chapter 115-A, which was passed by the Legislature in 1963. The North Carolina Community College System and the North Carolina State Board of Community Colleges supervise it. Brunswick Community College was chartered as Brunswick Technical Institute. On May 1, 1979, the General Assembly passed a bill allowing technical institutes to change their names to technical colleges, provided the approval of both 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 rename the institution 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 and Objectives



EDUCATION

- 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.
- To educate, qualify, and prepare students to be successful in professional technical careers or transfer programs using traditional 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 who 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/improve student learning and administrative performance.

Brunswick County Schools

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Brunswick County Schools	\$ 48,520,244	\$ 51,327,480	\$ 55,572,947	\$ 57,571,169	\$ 57,571,169	\$ 62,694,250
Schools - fines and forfeitures	315,588	496,612	359,149	300,000	500,000	300,000
Total expenditures	\$ 48,835,832	\$ 51,824,092	\$ 55,932,096	\$ 57,871,169	\$ 58,071,169	\$ 62,994,250
Other revenue	315,588	496,612	359,149	300,000	500,000	300,000
Total revenues	\$ 315,588	\$ 496,612	\$ 359,149	\$ 300,000	\$ 500,000	\$ 300,000

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 25th in student membership out of 115 school districts in the state. For FY 2024-2025, Brunswick County School System served over 13,508 students from kindergarten through 12th grade in 9 elementary schools, five middle schools, three high schools, one K-8 school, one early college high school, and one alternative school. The school system is fully accredited by AdvancED, which is the governing agency for the Southern Association of Colleges and Schools. The school system employs over 2,165 full-time and part-time staff members and is the largest employer in Brunswick County. The system has more than 918 regular classroom teachers, not including media specialists, counselors, psychologists, and other supporting certified staff.

The Brunswick County Board of Education is the primary level of government responsible for exercising oversight and control over all activities related to public school education in Brunswick County. Because the public elects its members 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 receives funding from the County, State, and Federal government sources and must comply with the requirements of those funding entities.

Since 1995, except for FY 2011, the Board of Commissioners and the Board of Education have entered into funding agreements for a 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 \$62,694,250 to the school system in FY 2026 under the terms of the agreement.

In 2025-2026, Brunswick County Schools expects membership of 13,628, a 120-student increase from the 2024-2025 student average daily membership. During the FY 2024-2025 school year, 1,651 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 70 students for the 2025-2026 school year. The legislation providing for charter schools requires Brunswick County Schools to remit to each charter school the local current expenses per pupil funding for those students residing in Brunswick County.

For FY 2026, the County's ad valorem-funded operating budget to the school system is \$61,406,012, which represents an increase of \$5,017,812, or 8.9%, over the prior-year amount of \$56,388,200. Debt service for the County schools for FY 2026, funded by ad valorem revenue, totals \$10.9 million, and funded by local option sales tax and NC Education Lottery totals \$2.5 million for a total of \$13.4 million. The School System was allocated \$4,307,563 for the annual capital improvement plan, dedicated to small capital improvement projects; \$2,500,000 for classroom technology enhancements throughout the system; \$82,500 for the astroturf replacement cycle; and \$3,026,700 for annual roofing projects. The funding sources are local option sales tax proceeds, legislated for K-12 schools of \$8,628,525, and \$1,288,238 of current-year ad valorem taxes appropriated under the funding agreement.





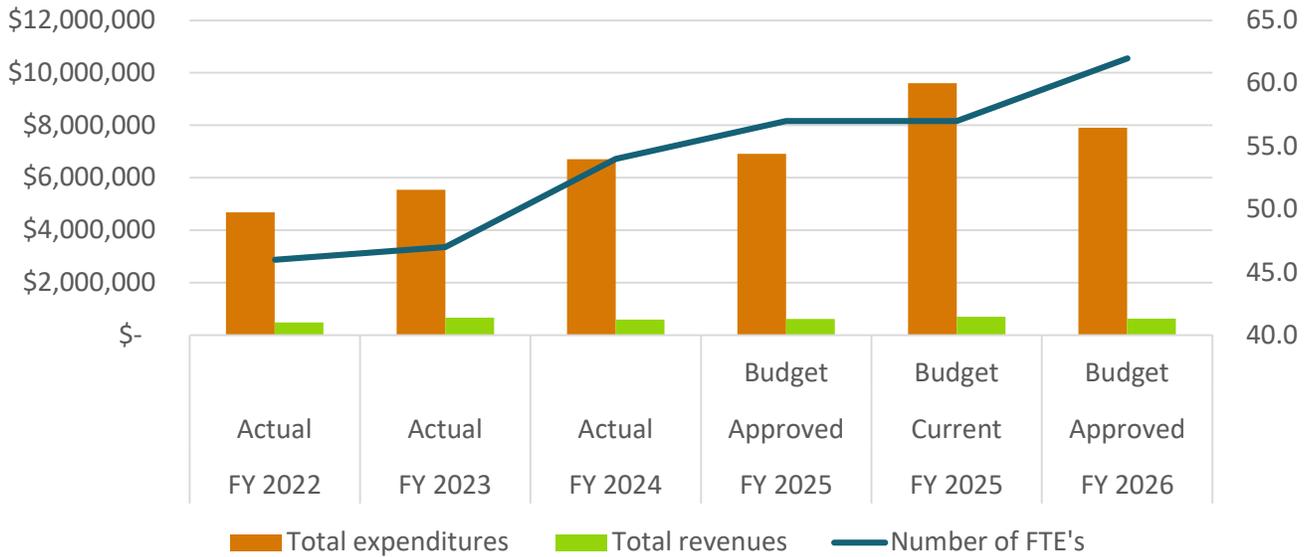
CULTURE & RECREATION





Cultural and Recreation Budget Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 2,199,983	\$ 2,495,025	\$ 3,069,601	\$ 3,501,495	\$ 3,511,687	\$ 3,822,496
Fringe benefits	850,226	968,458	1,175,209	1,380,396	1,388,070	1,569,838
Operating costs	1,473,864	1,777,751	1,946,441	1,871,431	1,928,247	2,186,685
Capital outlay	145,481	272,088	484,487	153,519	2,724,966	331,600
Debt service-leases	8,727	17,967	13,779	-	32,106	-
Debt service-SBITA	-	8,000	14,080	-	14,263	-
Total expenditures	\$ 4,678,281	\$ 5,539,289	\$ 6,703,597	\$ 6,906,841	\$ 9,599,339	\$ 7,910,619
Restricted intergovernmental	147,378	249,390	189,531	217,932	234,797	192,594
Sales and service	272,471	315,737	347,973	369,000	374,220	417,000
Other revenue	39,783	21,720	42,799	25,500	25,500	20,500
Proceeds-leases	26,382	44,037	-	-	70,106	-
Proceeds-SBITA	-	30,519	18,258	-	-	-
Total revenues	\$ 486,014	\$ 661,403	\$ 598,561	\$ 612,432	\$ 704,623	\$ 630,094
Number of FTE's	46.0	47.0	54.0	57.0	57.0	62.0



Library

Patricia Dew, Director

Leland Library, 487 Village Dr. NE
Leland, NC 28451 (910) 253-2244

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 769,375	\$ 829,930	\$ 1,110,657	\$ 1,291,332	\$ 1,291,360	\$ 1,464,218
Fringe benefits	321,721	356,184	473,091	593,540	593,562	693,439
Operating costs	211,152	404,098	374,481	357,121	418,338	409,605
Capital outlay	12,387	74,556	24,963	-	379,420	-
Debt service-leases	4,188	13,428	9,240	-	9,241	-
Debt service-SBITA	-	8,000	14,080	-	14,263	-
Total expenditures	\$ 1,318,823	\$ 1,686,196	\$ 2,006,512	\$ 2,241,993	\$ 2,706,184	\$ 2,567,262
Restricted intergovernmental	147,378	249,390	189,531	217,932	234,797	192,594
Sales & service	15,761	15,444	22,100	18,000	23,220	24,000
Other revenue	23,096	20,548	28,227	25,500	25,500	20,500
Proceeds-leases	12,387	44,037	-	-	-	-
Proceeds-SBITA	-	30,519	18,258	-	-	-
Total revenues	\$ 198,622	\$ 359,938	\$ 258,116	\$ 261,432	\$ 283,517	\$ 237,094
Number of FTE's	19.0	20.0	26.0	28.0	28.0	30.0

Department Purpose

The mission of the Brunswick County Library is to provide materials, services, and programs to support the informational, cultural, recreational, and lifelong learning interests of the community.

The purpose is to acquire, organize, and make available print and non-print materials for the personal, intellectual, and cultural growth of the County’s citizens; to provide and promote 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; to provide instruction and assistance in finding, evaluating, and using materials, technology, and information effectively; to maintain convenient, safe, and comfortable places where people can use materials and technology, and where they can meet and interact.

Latest Major Accomplishments

- Selected as one of six NC locations to host a touring exhibit from the Smithsonian on “Voices and Votes”. Over 17,000 people viewed the exhibit at the Southwest Brunswick Branch Library.
- Hired a Youth Services Librarian to coordinate services and programs for ages 0-18. Increased Juvenile programs by 23% and attendance by 26%; increased Teen programs by 427% and attendance by 1510%.
- Migrated to the NC Cardinal statewide library consortium, providing access to over 7.9 million titles from across the state at no cost to Brunswick County library patrons.
- Ordered and started production on the bookmobile. Planned for staffing, workspace, service model, and more in advance of delivery.

- Completed a community survey to assist in strategic planning for the Library. Received over 1,000 responses from across the county. Incorporated the findings into the Library’s 2023-2028 Strategic Plan and budget goals for the County.

Goals and Objectives



EDUCATION

- Commissioner Objective 1
 - Increase outreach to schools, community organizations, and private schools via individual staff participation and utilizing the bookmobile to visit underserved areas.
 - Supplement early literacy in Brunswick County through story times and child-centered programming to prepare every child for school.
 - Improve resources, both physical and digital, for our community's growing number of home-schooled students.
- Commissioner Objective 2
 - Provide electronic resources to connect students and faculty with learning opportunities and support, including test and career preparation.
 - Provide more e-audiobooks and e-books to allow citizens with visual or physical impairments to continue to read and learn.
 - Continue to enhance lifelong learning through books, e-books, audiobooks, streaming video, online tests & career resources, and library programming events.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Provide up-to-date educational resources, in print and digital, for citizens to access factual health data, medical research, diet and cooking resources, and contact information for medical professionals.
 - Present programming in cooperation with local outreach groups to bring health and medical information to the community via their neighborhood library.
 - Serve as a safe location for residents and visitors of all ages to visit, learn, gather, engage, and meet, including Automated External Defibrillators (AEDs) at all library locations and maintain staff training in CPR.



ENGAGEMENT AND CONNECTION

- Commissioner Objective 2
 - Provide free digital and physical access to government documents, review documents, budgets, planning documents, and more to allow residents and visitors to become better informed and engaged, whether in the Library or online.
 - Utilize e-mail, text messages, social media, and the Library website to provide helpful, accurate, and relevant information about both Library services and County initiatives.
 - Improve roadside signage at Library branches to increase resident awareness and ease of access, as well as to coordinate with County branding.
- Commissioner Objective 3
 - Identify residents’ needs, concerns, and appreciations through surveys, data collection, and demographic information. Gather and collate data via Library statistics reported to the State Library, current and future community surveys, and PLA Benchmark data.



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - Implement a multi-year effort to improve overall Library operations and service delivery to better meet the requests of Library users and volunteer groups (using metrics from the State Library’s NC Public Library Statistics and NC Public Library Standards) as identified in our community survey.
- Commissioner Objective 2
 - Continue improving the Library’s workforce through equitable hiring practices, adding professional positions to the staff roster, and offering competitive wages.

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Total programs offered, Children 0-5	205	345	429	500
Total program attendance, Children 0-5	5,765	7,903	8,100	9,000
Total programs offered, Children 6-11	261	354	435	500
Total program attendance, Children 6-11	4,099	4,517	5,000	6,000
Total programs offered, Young Adults (teens)	15	79	237	350

Total program attendance, Young Adults (teens)	61	982	2,000	3,500
Total programs offered, Adults	992	1,018	1,025	1,500
Total program attendance, Adults	11,345	10,424	10,750	11,000
Total programs offered, General Interest	26	99	80	100
Total program attendance, General Interest	432	12,597	8,000	10,000
Summer Reading participants	735	772	850	1,000
Total collection use – physical and digital media	334,589	390,399	450,000	575,000
New card registrations	5,837	6,316	7,000	7,500
State Rank: Visits per registered borrower	8 th out of 85	7 th	7 th	6 th
State Rank: Total operating expenditures per capita	83 rd out of 85	82 nd	81 st	80 th
Number of MLS (Master of Library Science) Librarians	2	3	4	6
Number of FTE Staff	20	26	28	36

Upcoming Opportunities and Challenges

- Our five library branches are extremely popular among our residents, and thus, they represent significant public assets such as community and educational spaces in our county. However, the growing population needs more locations to serve them and to meet the NC Public Library Standards for Essential service. Additionally, residents requested expansions via the Library’s Community Survey.
 - Add a library branch in the center of the county.
 - Expand the Rourk Branch in Shallotte.
 - Plan for a future larger Leland Branch.
 - Plan for a new, larger facility for the Southport area.
 - Install large County-branded signage at current and future branch locations.
- To meet the North Carolina Public Library Standards for Essential Service, the Library needs additional staff to provide the level of service our residents need and desire.
 - Add MLS positions for a system-wide Technical Services Librarian, a system-wide Reference/Local History Librarian, and three (3) Children’s Librarians for Leland, Rourk, and Harper-Barbee. Currently, Brunswick County Library is in the bottom 10% of NC public libraries for MLS per capita and FTE per capita.

- Add two (2) additional Library Assistants to bring Harper and Barbee branches in line with the rest of the Library system staffing levels.
 - Provide tuition assistance for staff members working on their MLS degree to encourage professional growth within the Library system.
- E-books and e-audiobooks are in great demand with our library patrons, yet while Brunswick County Library was able to increase e-resource spending by \$50,000 in the last fiscal year, it was not enough to meet the need. E-books and e-audiobooks come with a high price tag, set by publishers, that libraries can't haggle with, leaving no choice but to pay that price to fulfill our patron requests. Until there is a change in the publishing industry, the short-term solution is to allocate more funds for e-resources.

Parks and Recreation

Aaron Perkins, Director

20 Referendum Drive N.E., PO Box 249
Bolivia, NC 28422 (910) 253-2670

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 1,430,608	\$ 1,665,095	\$ 1,958,944	\$ 2,210,163	\$ 2,220,327	\$ 2,358,278
Fringe benefits	528,505	612,274	702,118	786,856	794,508	876,399
Operating costs	1,262,712	1,373,653	1,571,960	1,514,310	1,509,909	1,777,080
Capital outlay	133,094	197,532	459,524	153,519	2,345,546	331,600
Debt service-leases	4,539	4,539	4,539	-	22,865	-
Total expenditures	\$ 3,359,458	\$ 3,853,093	\$ 4,697,085	\$ 4,664,848	\$ 6,893,155	\$ 5,343,357
Other revenue	16,687	1,172	14,572	-	-	-
Sales & service	256,710	300,293	325,873	351,000	351,000	393,000
Proceeds-leases	13,995	-	-	-	70,106	-
Total revenues	\$ 287,392	\$ 301,465	\$ 340,445	\$ 351,000	\$ 421,106	\$ 393,000
Number of FTE's	27.0	27.0	28.0	29.0	29.0	32.0

Department Purpose

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

Latest Major Accomplishments

- Park Improvements over a mile of split rail fencing, 14 scoreboards, and 32 foul poles over five parks and 6 Park Entrance Signs
- Developed an agronomic plan for athletic fields, parks, and schools, continuously monitoring progress throughout the year and adjusting as needed.
- Created multiple checklists to serve as Best Management Practices (BMPs) for spring startup, tournament preparation, storm preparation, and winterization.
- Athletic programs offered in 2024 saw another increase in participation, with 3,699 participants and 292 teams. (+486 participants from 2023 and +28 teams from 2023)
- New Playgrounds at Cedar Grove and Dutchman Creek Park

Goals and Objectives



EXCELLENT GOVERNMENT

- Commissioner Objective 4
 - Continue working on the aging park maintenance items and user-friendly ADA (Americans with Disabilities Act) accessibility improvements. (Maintenance)
 - Monitor and grow contracted programs to include new contractors and new programs in 2024. Programs include but are not limited to shag dancing, cheerleading, pickleball clinics, tennis lessons, and parent/child classes.
 - Expand youth camp program to include a half-day summer camp option for the summer of 2025.
 - Enhance volunteer recruitment and training efforts to ensure high-quality support and a welcoming environment for participants and their families. (Special Populations)



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Continue to grow and enhance programs tailored for youth and adults with IDD within the Special Populations category. Focus on fostering participants' mental and physical well-being, encouraging creative expression, and providing opportunities for meaningful social interaction. (Special Populations)
 - Athletic staff is looking to implement a procedure for gathering information and developing a plan to identify desired programming additions for adult sports (Athletics).
 - In adding to the quality of life for children and young adults, we will continue focusing on increasing participation in activities and sports by enhanced Media presence, whether it be social media, email, or print. Our focus is on maximizing the participation of Brunswick County Youth in Local Programming (Athletics).
 - Continue to offer safe youth sports programs that promote healthy and active participation. (Athletics)
 - Continue to provide opportunities across the county for individuals aged 50 and above, fostering healthy aging through programs that promote physical activity, mental well-being, and social interaction (Senior 50+ Programs).

Key Performance Measures

	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of Community Involvements (Staff)	64	81	70	90
Number of Park Inspections Conducted	3	6	-	-

Number of Community Co-Ops/Partners	68	59	70	85
Number of Volunteer Hours	21,345	22,151	25,000	25,000

Upcoming Opportunities and Challenges

- Redevelopment of Lockwood Folly Park and Northwest District Park.
- Property Acquisition throughout Brunswick County for future Park Expansions.
- Continue addressing aging items in County Parks.
- Working on addressing items included in the 5-year CIP for four identified parks.



David R. Sandifer Administration Building



GOVERNMENTAL DEBT SERVICE





General Debt Service

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Principal	\$ 11,045,000	\$ 8,480,000	\$ 9,960,000	\$ 11,080,000	\$ 9,155,000	\$ 9,115,000
Interest	4,984,090	4,446,374	5,123,265	6,451,399	4,717,324	4,327,474
Advance payment	10,935,000	-	-	-	-	-
Fees and issuance costs	71,965	5,340	5,340	10,000	10,000	10,000
Total expenditures	\$ 27,036,055	\$ 12,931,714	\$ 15,088,605	\$ 17,541,399	\$ 13,882,324	\$ 13,452,474
Proceeds from refunded debt	11,215,000	-	-	-	-	-
Total revenues	\$ 11,215,000	\$ -	\$ -	\$ -	\$ -	\$ -

By Function

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
General Government	\$ 71,965	\$ 5,340	\$ 5,340	\$ 10,000	\$ 10,000	\$ 10,000
Central Services	-	-	-	-	-	-
Public Safety	415,381	398,568	379,200	770,175	-	-
Human Services	-	-	-	2,888,900	-	-
Education	26,216,272	12,482,592	14,661,091	13,872,324	13,872,324	13,442,474
Culture & Recreation	332,437	45,214	42,974	-	-	-
Total expenditures	\$ 27,036,055	\$ 12,931,714	\$ 15,088,605	\$ 17,541,399	\$ 13,882,324	\$ 13,452,474
Proceeds from refunded debt	11,215,000	-	-	-	-	-
Total revenues	\$ 11,215,000	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Brunswick County issues long-term debt in accordance with constitutional and Legislative law to provide the facilities needed by the citizens of the County. As of June 2025, the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aaa
 - Limited Obligation Bonds Aa1
 - Revenue Bonds Aa2
- Standard & Poor's
 - General Obligation Bonds AAA
 - Limited Obligation Bonds AA+
 - Revenue Bonds AA
- Fitch
 - General Obligation Bonds AAA
 - Limited Obligation Bonds AA+
 - Revenue Bonds AA-

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 general obligation bond issues in June 2018, totaling \$52.95 million, and the second issue in July 2020, totaling \$41.80 million, with the first debt service payment in fiscal year 2020. The County issued the final phase in July 2022 for \$45.8 million, with the first debt service payment in FY 2023.

Debt service payments are made to cover interest on long-term debt outstanding and to repay debt principal as it matures. As of June 30, 2025, the outstanding principal indebtedness of the County for governmental activities totals \$119,865,000. The budget for governmental activities debt service payments for FY 2026 totals \$13,442,474.

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 budget/financial policies. These policy statements guide the issuance and repayment of the 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

- The 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, certificates 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 more than 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.

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 ongoing disclosure information to established national information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies. The County will maintain good communications with investors and bond rating agencies to inform them about the County's financial position, making the County's Annual Comprehensive Financial Report (ACFR), operating and capital improvements budget, and other required documents easily accessible.

8. Continuing Disclosure

- The County will maintain a list of continuing disclosure undertakings, related securities, and CUSIPS.
- The County will ensure that an adequate process is in place to update and maintain 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, 2025

Bond, LOBs, and Bank Installment Debt Fiscal Year Ended June 30,	Education	
	Principal	Principal and Interest
2026	\$ 9,115,000	\$ 13,442,474
2027	9,075,000	13,023,328
2028	9,025,000	12,617,511
2029	7,410,000	10,659,823
2030	7,410,000	10,349,598
2031	7,410,000	10,052,498
2032	7,400,000	9,743,523
2033	7,410,000	9,473,998
2034	7,400,000	9,193,360
2035	7,400,000	8,920,510
2036-2040	31,855,000	35,806,835
2041-2045	8,955,000	9,388,050
Total Bonded Debt	<u>\$ 119,865,000</u>	<u>\$ 152,671,508</u>

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2025

Assessed value of taxable property	\$53,309,197,351
	<u> x 0.08</u>
Debt limit 8% of assessed value	<u>\$4,264,735,788</u>
Gross debt:	
Total bonded debt	\$374,865,000
Total limited obligation debt	10,245,000
Total State Revolving Loan Fund and installment debt	<u>26,885,810</u>
Gross debt	\$411,995,810
Less: water and sewer bonds	<u>\$290,595,810</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$121,400,000</u>
Legal debt margin	<u>\$4,143,335,788</u>

Sheriff's Office Emergency Communications Center



SPECIAL REVENUE FUNDS





Emergency Telephone System Fund

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -
Fringe benefits	-	-	-	-	63	-
Operating costs	529,468	298,744	488,503	558,723	534,272	611,500
Capital outlay	150,408	716,123	462,317	6,649	415,376	16,439
Debt service-SBITA	-	41,971	42,971	-	44,573	-
Transfer to General Fund	-	40,344	-	-	-	-
Total expenditures	\$ 679,876	\$ 1,097,182	\$ 993,791	\$ 565,372	\$ 994,399	\$ 627,939
Restricted intergovernmental	408,866	406,750	498,027	565,372	632,020	488,609
911 center consolidation grant	-	-	238,722	-	-	-
Investment earnings	1,549	27,360	25,207	-	-	-
SBITA proceeds	-	156,005	-	-	43,859	-
Fund balance appropriated	-	-	-	-	283,822	-
Transfer from General Fund	5,280	18,107	13,046	-	34,698	139,330
Total revenues	\$ 415,695	\$ 608,222	\$ 775,002	\$ 565,372	\$ 994,399	\$ 627,939

Department Purpose

Established in accordance with North Carolina law, all 911 service fees will be collected at a rate of \$0.55 per connection. Providers, both wireline 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

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 80,089	\$ 86,086	\$ 90,168	\$ 93,028	\$ 93,528	\$ 96,976
Fringe benefits	28,049	30,201	32,439	34,470	34,170	36,770
Operating costs	52,726	32,963	14,751	101,000	100,800	71,754
Total expenditures	\$ 160,864	\$ 149,250	\$ 137,358	\$ 228,498	\$ 228,498	\$ 205,500
Restricted intergovernmental	2,000	2,166	-	-	-	-
Permits and fees	239,243	179,403	175,967	181,000	181,000	180,500
Investment earnings	1,121	26,699	43,790	20,000	20,000	25,000
Fund balance appropriated	-	-	-	27,498	27,498	-
Total revenues	\$ 242,364	\$ 208,268	\$ 219,757	\$ 228,498	\$ 228,498	\$ 205,500
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

Department Purpose

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

National Opioid Settlement Fund

Department Summary

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Social Services Technician	\$ -	\$ 11,916	\$ 27,565	\$ 65,254	\$ 65,254	\$ 63,489
The Healing Place	-	-	78,474	192,720	192,720	192,720
Health Education	-	-	27,506	45,828	45,828	37,041
Community Paramedicine	-	-	-	293,229	293,229	101,294
Christian Recovery Centers, Inc.	-	-	-	109,500	228,450	246,375
ARROW	-	-	-	-	256,065	243,659
Naloxone	-	-	-	-	25,000	25,000
Total expenditures	\$ -	\$ 11,916	\$ 133,545	\$ 706,531	\$ 1,106,546	\$ 909,578
Restricted intergovernmental	-	11,916	5,488,426	706,531	1,106,546	909,578
Investment earnings	-	32,129	125,339	-	-	-
Total revenues	\$ -	\$ 44,045	\$ 5,613,765	\$ 706,531	\$ 1,106,546	\$ 909,578

Department Purpose

The National Opioid Settlement Fund accounts for settlement revenues received. Since 2021, an estimated \$56 billion in national settlements with opioid companies have been announced by the State Attorney General's Office. These settlements will help bring desperately needed resources to communities harmed by the opioid epidemic, including \$1.5 billion to North Carolina. The agreements resolve litigation over the role of companies in creating and fueling the opioid epidemic and require significant industry changes that will help prevent this type of crisis from occurring again. These funds must support programs or services listed in Exhibit A or B of the Memorandum of Agreement (MOA) that serve persons with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) or mental health condition.





ENTERPRISE FUNDS





Public Utilities

John Nichols, PE, CPESC

250 Grey Water Road NE, Supply, NC 28462 PO Box 249
Bolivia, NC 28422 (910) 253-2657

Department Summary

Water Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 5,403,849	\$ 6,138,733	\$ 7,115,051	\$ 9,020,979	\$ 9,274,222	\$ 9,748,865
Fringe benefits	2,564,753	2,914,869	3,465,057	4,469,711	4,448,010	5,018,382
Operating costs	13,411,462	11,996,265	12,724,099	17,539,533	19,988,568	19,149,360
Capital outlay	4,018,506	2,738,127	5,837,645	4,981,699	11,267,086	3,727,129
Debt service	3,174,737	11,951,154	11,954,905	11,787,961	22,473,278	11,699,003
Debt service-leases	52,648	54,178	88,492	-	96,715	-
Debt service-SBITA	-	24,300	34,450	-	37,152	-
Transfer to other funds	7,861,000	7,500,000	6,324,421	3,700,000	10,463,095	2,500,000
Claims settlement	147,382	-	-	-	-	-
Total expenditures	\$ 36,634,337	\$ 43,317,626	\$ 47,544,120	\$ 51,499,883	\$ 78,048,126	\$ 51,842,739
Restricted intergovernmental	22,738	7,320	574	-	204,990	-
Sales and service	37,572,387	48,243,167	47,688,527	42,856,268	51,878,438	45,412,148
Investment earnings	46,128	1,256,221	2,240,609	1,750,000	2,200,000	1,850,000
Other revenue	3,351,407	3,243,073	1,801,053	2,019,336	2,027,856	1,071,796
Lease proceeds	1,798,160	28,883	521,028	-	5,000	-
SBITA proceeds	-	79,404	21,726	-	5,000	-
Issuance of long-term debt	-	-	-	-	10,843,925	-
Fund balance appropriated	-	-	-	3,999,279	8,402,646	3,348,795
Transfer from other funds	-	-	2,486,335	875,000	2,480,271	160,000
Total revenues	\$ 42,790,820	\$ 52,858,068	\$ 54,759,852	\$ 51,499,883	\$ 78,048,126	\$ 51,842,739
Number of FTE's	94.75	108.75	121.75	138.75	143.75	145.75

Wastewater Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Salaries	\$ 3,002,852	\$ 3,884,655	\$ 3,954,695	\$ 4,879,551	\$ 5,008,682	\$ 5,675,652
Fringe benefits	1,391,379	1,787,351	1,875,731	2,337,964	2,307,575	2,755,263
Operating costs	6,777,052	7,149,836	8,243,962	9,269,423	11,702,015	11,119,598
Capital outlay	3,692,440	6,027,648	7,767,271	5,744,709	11,059,872	10,103,156
Debt service	15,049,802	12,852,454	12,189,434	15,480,292	37,098,407	15,220,494
Debt service-SBITA	-	8,100	9,000	-	9,901	-
Transfer to other funds	6,667,143	4,704,460	15,602,223	5,094,658	26,645,468	4,719,250
Claims settlement	339,227	-	-	-	-	-
Total expenditures	\$ 36,919,895	\$ 36,414,504	\$ 49,642,316	\$ 42,806,597	\$ 93,831,920	\$ 49,593,413
Restricted intergovernmental	2,670	5,331	-	-	304,762	-
Sales and service	41,792,865	39,375,997	48,730,059	33,781,173	53,612,984	42,623,329
Investment earnings	38,187	818,257	1,643,174	1,300,000	2,014,920	1,450,000
Other revenue	(230,894)	591,316	3,672,749	2,546,104	2,996,331	-
Lease proceeds	-	-	-	-	5,000	-
SBITA proceeds	-	26,468	-	-	5,000	-
Issuance of long-term debt	-	-	-	-	21,939,379	-
Fund balance appropriated	-	-	-	5,119,320	10,365,811	4,013,428
Transfer from other funds	501,988	410,500	2,683,553	60,000	2,587,733	1,506,656
Total revenues	\$ 42,104,816	\$ 41,227,869	\$ 56,729,535	\$ 42,806,597	\$ 93,831,920	\$ 49,593,413
Number of FTE's	59.25	68.25	68.25	77.25	78.25	85.25

Department Purpose

Provide quality, economical, and efficient water and wastewater services, including treatment, transmission, water distribution, and wastewater collection, for all Brunswick County retail, wholesale, and industrial customers.

Latest Major Accomplishments

- Merged the Town of Southport water and sewer system with the County's utility system.
- Weathered Potential Tropical Storm #8 with minimal loss of water service despite multiple road failures.
- Completed the Ocean Isle Beach WWTP Preliminary Engineering Report.
- Met the Longwood Road Force Main Project's Grant Milestone accelerated schedule – Submitted construction documents for review by DWI and permitting agencies.
- Submitted Two Appropriations Requests to construct water mains that would provide water to underserved areas near Longwood Road and Bolivia.
- Successfully hired a consultant to develop a Preliminary Engineering Report for the next expansion of the West Brunswick WWTP.
- Initiated Design of Bell Swamp Waterline from the Bell Swamp Tank to the NWWTP.
- The Northwest water plant attained the AWOP (Area Wide Optimization Program) certification from the state of North Carolina for keeping the turbidity levels below 0.1NTU 95% of the time, while dealing with construction activities and two tropical storms this year.
- The 211 WTP was successful in getting a Wellhead Protection Overlay Zoning District.

- Finalized Lead & Copper inventory online database.
- Awarded the Disaster Site Preparedness award by North Carolina One Water for the second consecutive year.

Goals and Objectives:



EXCELLENT GOVERNMENT

- Commissioner Objective 3
 - Prepare for 2024 Lead & Copper Rule Improvements that incorporate significant changes to the 2021 Lead & Copper Rules made by EPA (Lead Service Line Replacement or LSLR).



GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
 - Explore grant funding opportunities for water and wastewater projects indicated on the CIP and Master Plans, underserved areas, and locations requested by Brunswick County residents.
 - Provide expanded water and sewer treatment capacity to accommodate the growth within the County by implementing projects as defined in the water and wastewater master plans.
 - Complete construction for the 0.750 gpd Mulberry Branch WWTP at the Shallotte site.
 - Begin design of a 2.0 MGD expansion of the existing Ocean Isle Beach WWTP.
 - Begin design of the Whiteville Road Forcemain Project.
 - Complete Preliminary Engineering Report and begin detailed design of the West Brunswick WWTP 6.0 mgd expansion.
 - Complete design of the 3.75 MGD expansion of the existing Northeast WWTP and assess the appropriate bid date.
 - Begin construction of the Longwood force main grant-funded project.
 - Begin construction of the Bolivia By-pass forcemain project.
 - Begin construction on the Ocean Ridge Reclaimed Water Main Project.
 - Begin construction of three Southport sewer rehabilitation projects.
 - Begin construction of the US74/76 One Million Gallon elevated water tank.
 - Continue source water protection efforts in both surface water and groundwater.
 - Attain AWOP (area-wide optimization program) for the 6th time.
 - Integrate new AMI radio base station collectors from Southport Utilities to read their brand of meters (Mueller).
 - Rehabilitation of 3 lift stations: St. James Main lift station, Kingfish Bay, and Winding River Main wetwell, and Winding River Main #2 prewell.
 - Replace pumps with significant runtimes/age to ensure reliability in 5 large lift stations: Stone Chimney, Brunswick Plantation Main, Calabash Main, Holden Beach Main, and Boones Neck.
 - Replace Caswell Beach vacuum pumps.

- Commissioner Objective 2
 - Collaborating with neighboring utilities and communities has led to land conservation, greater wellfield protection, and a heightened awareness of the necessity to protect drinking water sources with our upstream neighbors.

- Commissioner Objective 3
 - Implement the Water Re-use Ordinance that encourages water re-use for irrigation to reduce necessary drinking water infrastructure and stress to groundwater aquifers and surface water intakes.



HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
 - Work with county personnel (Risk Management and EMS) along with outside organizations (NCWOA, local Fire Departments, and NCRWA) to create and deliver focused training on topics such as Lockout/ Tagout/ Tryout (LOTOTO), Arc Flash, Trenching/ Excavations, Permit Required Confined Space, CPR, and First Aid.

Key Performance Measures

Instrumentation & Electrical Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of remote terminal units (RTUs) sites maintained	275	311	320	348
Number of generator sites maintained	284	328	335	350
Work orders completed per full-time employee	192	201	158	165
Average Hours to Complete Work Order	7.14	8.2	8	12
Water Distribution	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Miles of Water Line Maintained	1,128	1,265	1,365	1,450
Number of Meters Read by AMI	69,702	76,888	84,000	89,500
New Primary Meter Install (No Tap)	1,728	2,298	2,800	3,000
New Irrigation Meters Installed (No Tap)	1,172	1,460	2,000	2,500

Number of Large Meters (>2") Maintained	50	47	50	47
Number of Large Meters (>2") Replaced	3	5	3	3
Number of Rereads per/month	>4,500	<2,500	<2,300	<2,000
Percentage of Rereads per/month	2.83%	3.2%	2.7%	2.2%
Gallons of Water used to Flush Tanks per year	5.5 MG	3.0 MG	2.5 MG	2.0 MG
Construction Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Locates Processed	34,494	41,687	52,100	64,000
Water Taps Installed - Long Side	377	489	500	510
Water Taps Installed - Short Side	515	519	500	510
Grinder Station Installs	1,153	1,164	1,560	2,140
Gravity Taps Installed	9	14	19	25
Main Line Water Repairs	84	95	125	145
Force Main Repairs	56	72	92	117
Safety	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Field Visits/Spot Checks	25	21	27	30
Focused Training Events	13	13	18	20
FMCSA Class CDL A Certifications	12	17	25	25
Sewer Collections Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Feet of Gravity Sewer Cleaned	84,058	93,193	117,536	120,000
Number of County-Maintained Sewer Pump Stations	165	204	225	230

Feet of Vacuum Sewer Maintained	110,114	110,114	110,114	110,114
Number of Valves Exercised	422	592	567	567
Number of Air Release Valves (ARV) Maintained	214	296	604	604
Feet of Sewer Lines Maintained	931,193	965,712	1,086,426	1,222,229
Feet of Force Main Lines Maintained	1,383,277	1,430,880	1,491,314	1,685,184
Feet of Low-Pressure Line Maintained	1,191,218	1,215,984	1,243,743	1,405,429
Feet of Effluent Line Maintained	179,137	179,481	179,481	179,481
Grinder startups	1,108	1,163	1,560	2,140
Wastewater Treatment Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Gallons Treated in MG	2,804	2,990	3,866	4,193
Cost per 1,000 gallons	\$2.45	\$2.49	\$2.29	\$2.29
Discharge Monitoring Reports (DMR) Compliance	84.09%	79.55%	82%	84%
Northwest Water Treatment Plant Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Number of Vacancies	2	4	4	0
Number of days with NTU less than 0.2	363	363	365	365
Cost Per 1,000 gallons	\$1.22	\$1.36	\$1.54	\$1.82
Total Gallons Treated (Billion gallons)	5.338	4.985	5.081	5.157
211 Water Treatment Plant Division	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Total Gallons Treated (Billion gallons)	1.266	0.971	1.2	1.2
Number of days with NTU less than .2	167	112	250	365

Number of Vacancies	0	0	0	0
Cost per 1,000 gallons	\$1.76	\$2.35	\$1.95	\$2.00
King's Bluff	-	FY 2024 Actual	FY 2025 Estimated	FY 2026 Target
Total Gallons Pumped (billion gallons)	11.760	11.364	11.618	11.75
Number of Outages (Electrical)	0	0	1	0
Cost Per 1,000 gallons	\$0.038	\$0.028	\$0.059	\$0.06

Upcoming Opportunities and Challenges

- Staffing & Staff Development – As one of the fastest growing counties in the nation, with one of the highest average ages in the country, finding and attracting qualified talent continues to be a challenge. Competition for the limited workforce available, along with limitations on offered benefits (e.g., telecommuting), continues to negatively impact the utility. Between 10 and 20% of positions are vacant at any given time, straining the ability of existing staff to maintain appropriate levels of service, especially in areas driven by explosive development. Additionally, the fact that the majority of positions must be filled at the trainee level due to the lack of qualified candidates means that there is a significant learning curve for new staff to work safely and efficiently. This can result in permit compliance issues, especially at treatment facilities, as well as delays in the installation of development-driven infrastructure such as meters and grinder pumps.
- Staff Turnover - Creates voids in our workforce, leading to continuous training and coaching of staff to meet the needs of Brunswick County citizens. This leads to gaps in the workforce and difficulty in conducting the needed functions due to a lack of training and job requirements. Examples include being able to enter Permit Confined Spaces, operate forklifts, mini-excavators, and various other equipment.
- Effluent Disposal/Beneficial Reuse (Wastewater Capacity) – Meeting with state regulatory agencies to endeavor to secure NPDES permits to discharge effluent into water bodies instead of using costly land application has not yet produced any positive results. Unfortunately, Brunswick County’s coastal proximity, with an abundance of High-Quality wetlands and limited flexibility from regulatory agencies, has made finding cost-effective effluent disposal options particularly challenging. Ensuring reliable effluent disposal options for both existing and expanded WWTFs is a priority to meet wastewater demands. Wet weather during peak seasons (e.g., hurricanes, tropical systems) or heavy rain during the winter severely impedes the system’s ability to dispose of wastewater effluent in accordance with NCDEQ requirements. One of the most significant means for effluent disposal is on golf courses (St James, Winding River, Sea Trail). However, immediately following these wet weather events and sometimes months later, there is no demand for reuse water to be used for irrigation because the courses are often already wet and cannot accept water on the fairways. When this occurs, staff are then limited to disposal on dedicated spray irrigation or infiltration basins that have been similarly “wettered” during these events. Some communities are not meeting their agreements to accept beneficial reuse to the detriment of the County. In addition to considering changes to development standards to promote reuse water for irrigation, County staff are discussing potential re-use options with Duke Power.

- Lead & Copper Rule - Implementing new regulatory requirements mandated by EPA to the Lead & Copper Rule Improvements (LCRI) will significantly increase monitoring requirements, staffing requirements, and funding needs. The EPA has mandated that our initial inventory database of utility-owned service lines and customer service line materials must be updated at least annually, made available online to the public, and include an interactive map. By 2027, another inventory must be submitted with updates of all connector material. Customer inspections and installation records, County and town building/ code enforcement records, construction records, plumbing permits, utility specs, tax records, and visual site inspections will need to be referenced and compiled to determine materials. Additionally, by 2037, all service lines constructed before the federal lead ban in 1986 must be physically verified. Customers found to have lead service lines or galvanized requiring replacement must be notified and provided with a water pitcher/public education materials. If any service lines or connectors are found to be made of lead, then our system is no longer classified as non-lead, and all galvanized lines and lead service lines/connectors must be included in a replacement program approved by the State.
 - Any line replacement requires both the customer and utility side to be replaced to count toward the replacement program goal. The utility is not required to fund the private side replacement, but must document two customer outreach attempts at replacement, and then on an annual basis. Utilities are required to offer replacement strategies for the private line, though NC law states that the utility cannot replace the private line without a legal interest in the line. It may be prudent to consider hiring an outside, licensed contractor to perform the replacement should we need it. Customers who report that they will be replacing their lead or galvanized service lines must be supplied with pitchers and a six-month supply of filters within 24 hours. Additionally, the utility-owned service line must be scheduled for replacement within 45 days of the customer's line replacement.
 - During the annual sampling program, if a sample indicates high levels of lead, immediate notification, pitchers, and a six-month supply of filters within 24 hours, education materials, and additional sampling are required, along with follow-up sampling and assisting customers in “finding and fixing” their lead problem. (Even if no lead service lines are present)
 - Public education in the form of website FAQs, public notices, emails, and annual mailers and or fliers will be mandatory.
 - Standard sampling is increasing to 100 sample sites every 6 months until there are at least two consecutive sampling periods below the lowered lead exceedance level (10 µg/L). Utilities will also be responsible for sampling public and private schools, as well as childcare facilities.

Water Debt Service

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Principal	\$ 1,865,572	\$ 4,941,828	\$ 5,098,738	\$ 5,184,616	\$ 5,184,616	\$ 5,225,686
Interest	1,309,166	7,009,326	6,856,167	6,603,345	6,371,268	6,473,317
Advance payment to excrow agent	-	-	-	-	10,917,394	-
Other fees	2,869	3,842	3,819	4,000	162,608	4,000
Total expenditures	\$ 3,177,607	\$ 11,954,996	\$ 11,958,724	\$ 11,791,961	\$ 22,635,886	\$ 11,703,003
Issuance of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ 9,711,913	\$ -
Premium	-	-	-	-	1,132,012	-
ARRA Stim Debt / Interest Subs	-	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,843,925	\$ -

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.

Debt service decreased by \$84,958 or 0.7 percent due to paying down debt.

Wastewater Debt Service

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved Budget	FY 2025 Current Budget	FY 2026 Approved Budget
Principal	\$ 10,917,998	\$ 9,093,808	\$ 8,745,085	\$ 9,541,288	\$ 9,541,288	\$ 9,641,552
Interest	4,131,803	3,758,646	3,444,349	5,939,004	5,437,224	5,578,942
Advance payment to excrow agent	-	-	-	-	22,119,895	-
Other fees	10,834	1,810	1,319	18,500	339,764	18,500
Total expenditures	\$ 15,060,635	\$ 12,854,264	\$ 12,190,753	\$ 15,498,792	\$ 37,438,171	\$ 15,238,994
Issuance of long-term debt	-	-	-	-	20,143,088	-
Premium	-	-	-	-	1,796,291	-
ARRA Stim Debt / Interest Subs	-	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ 21,939,379	\$ -

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 decreased by \$259,798 or 1.7 percent due to paying down debt.

Schedule of Debt

Debt Service

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2025

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2026	\$ 5,235,685	\$ 11,709,001	\$ 10,155,455	\$ 14,694,370	\$ 15,391,140	\$ 26,403,371
2027	5,616,579	11,719,541	8,949,009	12,910,330	14,565,588	24,629,871
2028	5,514,654	11,339,037	9,240,934	12,867,218	14,755,588	24,206,255
2029	5,305,000	10,855,950	9,520,588	12,708,831	14,825,588	23,564,781
2030	5,570,000	10,858,050	7,795,586	10,624,659	13,365,586	21,482,709
2031	5,850,000	10,861,950	8,053,536	10,561,850	13,903,536	21,423,800
2032	5,845,000	10,566,950	4,708,536	6,880,841	10,553,536	17,447,791
2033	6,130,000	10,567,400	4,853,536	6,872,132	10,983,536	17,439,532
2034	6,380,000	10,572,200	4,993,536	6,853,823	11,373,536	17,426,023
2035	6,635,000	10,566,650	5,114,151	6,808,429	11,749,151	17,375,079
2036-2040	36,600,000	52,822,150	28,000,754	33,761,082	64,600,754	86,583,232
2041-2045	38,770,000	49,070,650	13,045,754	15,318,741	51,815,754	64,389,391
2046-2050	44,950,000	49,074,700	5,465,000	6,093,650	50,415,000	55,168,350
2051-2055	-	-	-	-	-	-
Total Bonded Debt	\$ 178,401,918	\$ 260,584,229	\$ 119,896,375	\$ 156,955,956	\$ 298,298,293	\$ 417,540,185





LONG RANGE FINANCIAL PLAN





Planning for the Fiscal Horizon

Purpose

This five-year analysis is a “snapshot” of the County’s future. It is based on information available at this time regarding the County’s General Fund, Water Fund, and Wastewater Fund. Information considered includes, but is not limited to, economic and demographic trends, debt issuances, past decisions and their outcomes, and the demands of the County.

This examination of what lies on the “Horizon” is intended as a guide or tool to assist management in making informed decisions. It provides a glimpse into what lies ahead and the County's fiscal health. With the information it provides, decisions can be made regarding the future of the County's finances and services.

As part of the annual budget process, each department was given a budget form in December. This form provided guidelines for completing a departmental review of the Horizon. On this form, the departments were provided with line-item details for the current and two previous years’ information. There were four major sections to complete, some of which were pre-populated with growth estimates that were still customizable. Revenues had to be considered on a line-by-line basis; payroll lines were estimated with a 3.00% increase, recurring expenses were estimated with a 2.50% increase, and all capital expenditures had to be documented individually. Payroll also included a subform to report changes in the number of full-time employees. The base year is FY 2026, using a zero-base budgeting approach (refer to the FY 2026 adopted formal budget document for more detailed information).

General Fund:

The following table summarizes the revenue and expenditure projections for the General Fund for FY 2026-2030.

	Budget FY 2026	Horizon FY 2027	Horizon FY 2028	Horizon FY 2029	Horizon FY 2030
Funding Sources					
Ad Valorem Taxes	\$ 183,956,402	\$ 187,438,710	\$ 190,991,296	\$ 194,615,566	\$ 198,312,954
Local Option Sales Tax	50,400,983	51,913,013	53,470,403	55,074,514	56,726,750
Other Taxes	9,665,000	8,843,250	9,011,219	9,169,449	9,319,486
Unrestricted Intergovernmental Revenue	3,605,000	3,565,000	3,565,000	3,565,000	3,565,000
Restricted Intergovernmental Revenue	19,878,496	19,252,229	19,262,340	19,273,957	19,285,104
Permits and Fees	10,809,134	10,128,555	10,584,918	10,684,613	11,178,548
Sales and Services	20,970,478	19,696,200	20,028,072	20,362,119	20,697,254
Investment Earnings	4,502,200	4,001,600	3,501,600	3,001,600	3,001,600
Other Revenue	1,312,055	1,533,387	1,542,764	1,547,268	1,557,079
Transfers from Other Funds	790,562	750,000	-	-	-
Holden Beach Bonds-Restricted	1,239,240	1,213,080	-	-	-
To Be Determined-Reserve Funding	6,738,352	18,708,281	21,648,279	27,919,230	33,663,537
Total Fundings Sources	\$ 313,867,902	\$ 327,043,305	\$ 333,605,891	\$ 345,213,316	\$ 357,307,312

	Budget FY 2026	Horizon FY 2027	Horizon FY 2028	Horizon FY 2029	Horizon FY 2030
Expenditures by Function					
General Government	\$ 20,003,248	\$ 20,242,759	\$ 20,443,800	\$ 20,901,751	\$ 22,728,950
Public Safety	81,475,473	86,125,171	89,894,714	93,909,028	97,783,413
Central Services	27,505,367	29,455,359	29,667,851	30,524,287	31,572,755
Human Services	40,722,148	42,157,856	43,452,032	44,516,460	45,759,485
Transportation	161,000	161,000	161,000	161,000	161,000
Environmental Protection	28,213,285	30,529,230	32,198,697	33,969,752	35,499,354
Cultural and Recreation	7,910,619	8,275,105	8,651,148	9,050,746	9,440,305
Economic and Physical Development	11,628,476	11,212,109	9,506,526	9,691,193	9,932,747
Education	69,676,946	71,163,518	72,767,949	74,396,011	76,049,512
Debt Service	13,452,474	13,033,328	12,627,511	10,669,823	10,359,598
Public Schools Capital Funding	10,754,791	11,162,308	11,585,330	13,588,932	13,970,860
County Capital Funding per CIP	2,364,075	3,525,562	2,649,333	3,834,333	4,049,333
Total Expenditures	\$ 313,867,902	\$ 327,043,305	\$ 333,605,891	\$ 345,213,316	\$ 357,307,312

Funding Sources

Brunswick County's largest general revenue source is the Ad Valorem tax collections, representing on average 61.28 percent of total estimated general revenue. The fiscal year 2025 Ad Valorem collections are estimated to exceed the budget due to growth and collection efforts. As a conservative guide for the forecasted years, there are no changes in the current tax rate of .3420 and a 2.0 percent growth in all horizon years. These estimates result in an average increase of \$3.6 million from the 2026 budget to the year 2030, with a total increase of \$14.4 million. The next revaluation, scheduled for January 2027, will impact the fiscal year 2028 accounting and may result in a growth rate exceeding 2% if construction continues and values increase. Every projected penny in the tax rate generates \$5,342,292 of revenue in 2026 and increases throughout the horizon period to \$5,773,771 in 2030.

The second-largest general revenue source is Local Options Sales Tax receipts. Fiscal year 2025 sales tax revenues are estimated to outperform the approved budget for 2025. With a reasonable budget in fiscal year 2026 and adjusting for the increased performance in the 2025 budget, a 3.0 percent growth rate in sales tax is assumed each year from 2027 through 2030. This is attributable to the influx of people moving into the area, new construction, and the increase in the number of retail businesses within the County. This increase from the 2026 budget to the 2030 budget is approximately \$1.6 million per year, totaling \$6.3 million. On average, local option sales tax is 17.2 percent of the planned general revenue.

Expenditures

Employee Costs - To anticipate employee costs on the horizon, consideration was given to changes in services, additional FTEs, a 3% market/merit increase, and adjustments to benefits. Department directors provided full-time equivalent employee additions as well as dollar increases to account for these changes. Assumptions were made for FICA, Retirement, Health Insurance, Life Insurance, and Disability. Assumptions for FICA, Life, and Disability Insurance are all constant at 7.65 percent, 1.7 percent, and 0.33 percent of wages. The Local Government Retirement Employee System (LGRERS) percentage began at 14.41 percent for general employees and 16.10 percent for Law Enforcement Officers in the budget for 2026 and is assumed to grow 0.25 percent each year through 2030. An additional 5% 401K contribution is made for each employee eligible for the LGRERS. Per employee, health and dental insurance costs increased 3.0 percent each year from \$10,015 in the 2026 budget to \$10,944 on the Horizon of 2030.

These assumptions, along with department personnel change requests as discussed in depth later, resulted in a total increase in employee costs in the General Fund of \$25.2 million from the 2026 budget to the Horizon of 2030. On average, employee costs were 43.6 percent of the total General Fund expenditures.

Capital - Operating Capital Outlay per year ranges from \$4.8 million in FY 2026 to \$6.0 million in FY 2030, totaling \$28.0 million, or averaging \$5.6 million from the 2026 budget to the 2030 Horizon. Capital outlay needs in FY 2026 include \$0.8 million for an In-Car Camera/Body Worn Camera/Digital Evidence System for the Sheriff’s Office, two replacements and one additional ambulance, totaling \$1.2 million, and an EMS body camera system at \$200,000. Additional and replacement vehicles total \$2.8 million, with \$0.9 million allocated for the Sheriff’s Office. For the years 2027-2030, the capital outlay for vehicles averages \$2.5 million, whereas equipment costs average \$3.3 million. However, this number is very susceptible to fluctuation over time.

Capital costs, including project expenses, total \$165.7 million from the 2026 budget year to the 2030 Horizon. On average, capital costs account for 9.9 percent of total General Fund expenditures.

Debt Service - The County has completed its facility and space needs study, and based on that study, there may be a need to issue additional County debt in the next few years. There is currently \$43.7 million in County reserves to begin the project, which was funded over the last few years with excess revenues in the general fund.

School debt service is \$13.4 million in the 2026 budget. It decreases to \$10.3 million for the Horizon year of 2030, which is supported by ad valorem tax collections, local options sales taxes, and lottery proceeds. Plans have begun for another GO Bond Referendum, but the list of projects and the timeline have not been finalized. Preliminary impacts of the referendum on the current tax rate could range between 2.75 and 9.5 pennies.

Revenue Shortfalls

This planning tool has indicated a need for “Reserve Funding” to cover expenditures through the horizon years. Decisions will be made regarding the extent, if any, to use fund balance or reserves. The County’s policy is to maintain an unassigned fund balance of at least 20% of the total expenditure budget. However, the Board of Commissioners’ goal is to maintain a 27%-35% unassigned fund balance, ensuring adequate resources in the event of a natural disaster or to capitalize on opportunities.

Alternative options to cover revenue shortfalls are:



- use fund balance (a \$6.0 to \$8.0 million appropriation would be consistent with the prior year’s conservative budgeting approach)
- reduce services provided
- defer additional department requests for new FTE’s
- identify efficiencies in current operations
- defer capital projects
- reduce Pay-Go capital spending
- identify new revenue sources
- increase rates and fees
- increase the ad valorem tax rate

Careful consideration must be given to all available options, as any decision will have numerous impacts, including the provision of County services, employee recruitment and retention, County growth, education, and the sound fiscal management of County finances.

The current tax rate is 34.2 cents. Beginning in FY 2026, to eliminate the use of County reserves, it is estimated that an additional 1.42 pennies in the Ad Valorem tax rate will be needed (if not using fund balance), and increases to 6.55 pennies in FY 2030 (average 5.08 pennies). Note: Typically, with the County’s conservative approach to budgeting, the need for the use of reserve funding is limited or even eliminated with actual results.

Analysis of Additional Pennies Needed on the Tax Rate					
	Budget FY 2026	Horizon FY 2027	Horizon FY 2028	Horizon FY 2029	Horizon FY 2030
Penny on the Tax Rate	\$ 4,755,502	\$ 4,848,743	\$ 4,943,813	\$ 5,040,749	\$ 5,139,588
County To Be Determined-Reserve Funding					
Appropriation	6,738,352	18,708,281	21,648,279	27,919,230	33,663,537
	\$ 1.42	\$ 3.86	\$ 4.38	\$ 5.54	\$ 6.55

As outlined in the Debt Service section, preparations are underway for a Schools G.O. Bond Referendum; however, the list of proposed projects and the timeline are still in development. Preliminary estimates suggest that the referendum could increase the current tax rate by between 2.75 and 9.5 cents per dollar of assessed value. While the final bond amount is yet to be determined, it is projected that for every \$100 million in debt issued, the tax impact will be approximately 1.86 cents starting in 2027, the anticipated year for the first Phase 1 payment.

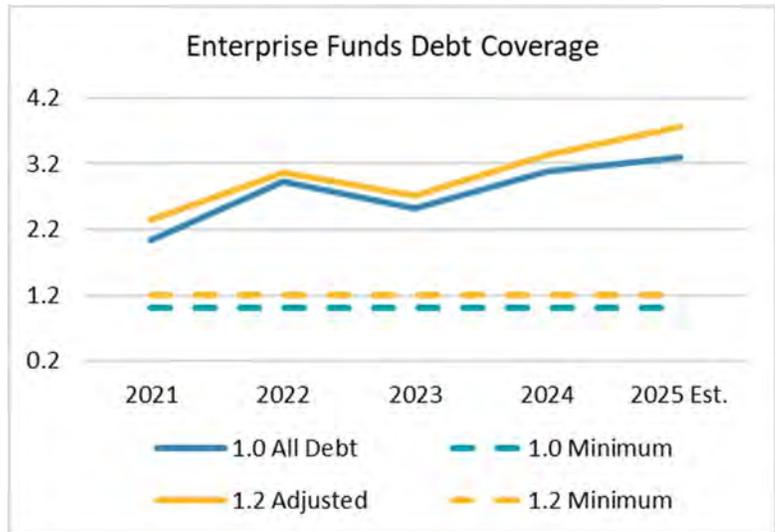
Enterprise Funds:

The following table summarizes the revenue and expenditure projections for the Enterprise Funds for FY 2026-2030.

	Budget FY 2026	Horizon FY 2027	Horizon FY 2028	Horizon FY 2029	Horizon FY 2030
Funding Sources					
Charges for Services	\$ 88,035,477	\$ 91,611,507	\$ 93,966,790	\$ 96,326,888	\$ 97,227,088
Investment Earnings	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Other Revenue	1,071,796	1,187,883	1,233,762	1,249,105	1,283,079
Transfers from Other Funds	1,666,656	-	-	-	-
To Be Determined-Reserve Funding	7,362,223	8,510,335	6,807,553	2,538,591	2,248,116
Total Fundings Sources	\$ 101,436,152	\$ 104,609,725	\$ 105,308,105	\$ 103,414,584	\$ 104,058,283
Expenditures					
Employee Compensation	\$ 15,834,410	\$ 16,727,261	\$ 17,511,770	\$ 18,437,147	\$ 19,142,721
Employee Benefits	7,969,360	8,417,567	8,769,927	9,195,402	9,532,305
Operating Cost	23,637,632	24,317,531	24,907,786	25,528,924	26,176,395
Repairs and Maintenance	6,196,468	6,674,135	6,752,620	6,618,622	6,655,839
Capital Outlay	13,830,285	13,602,447	12,874,658	11,531,195	11,156,704
Debt Service	26,748,747	25,276,534	25,155,252	24,915,667	23,144,089
To Be Determined-Contingency	-	-	3,456,842	3,233,377	5,185,980
Capital Funding	7,219,250	9,594,250	5,879,250	3,954,250	3,064,250
Total Expenditures	\$ 101,436,152	\$ 104,609,725	\$ 105,308,105	\$ 103,414,584	\$ 104,058,283
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

The Enterprise Funds include separate funds for Water and Wastewater operations, but are considered one Enterprise System. Therefore, Water and Wastewater funds are combined in our audited financial statements to calculate the debt service coverage ratios required to be maintained and when setting rates in compliance with a Rate Covenant, as outlined in the County’s General Trust Indenture.

Note: Coverage test 1, calculated as Net Revenues divided by Total Debt Service has a minimum required coverage rate of 1.0. Coverage test 2, calculated as Adjusted Net Revenues divided by Adjusted Debt Service has a minimum required coverage rate of 1.2



Water Fund

The County’s Water Fund continues to expand to meet the service needs of retail and wholesale customers. Retail customer connections are expected to continue growing at a moderate pace. This translates into similar growth for wholesale customers.

Water Fund revenue is generated from three major user types: Retail, Wholesale (with a customer base primarily comprising retail users), and Industrial. System Development Fees received from our retail customers are used to offset debt service and to fund capital projects that expand transmission and plant capacity.

Water Fund expenditures are expected to have a consistent trend in the horizon years. Operating expenditures (excluding debt service) are anticipated to increase by approximately \$0.9 million, or 2.24 percent on average, with operating capital outlay averaging \$3.4 million over the horizon.

Water Fund debt service accounts for 22.57 percent of the Water Fund's total Expenditures for the 2026 budget. Total debt in the budget year 2026 is \$11.7 million and is consistent each year through the horizon year 2030. Debt service is expected to average 21.2 percent of total expenditures in the horizon years 2027 through 2030. This decrease is due to the regular amortization of existing debt.

In Horizon year 2027, \$47 million of revenue bonds are currently planned for in the Capital Improvement Plan. This project includes the expansion of the County’s water transmission system, including three sections of water main from the Northwest Water Treatment Plant. The increase in annual debt service of approximately \$3.3 million (not included in the Debt Cost chart) will be eligible for funding with system development fees; therefore, it is likely not to result in a water rate increase.

Wastewater Fund

The County’s Wastewater Fund continues to expand to meet the service needs of retail and wholesale customers. The primary source of Wastewater Fund revenue is retail service. Retail customer connections are expected to continue growing at a moderate pace. These connections provide System Development Fees, a revenue source dedicated to the retirement of debt service and to fund capital projects for system capacity expansion projects. They are conservatively estimated through the forecast years. The 2026 snapshot for retail wastewater sales is \$20.3 million, averaging a 4.5 percent increase in the horizon years.

The County has several sewer service agreements with other municipalities, which provide each participant with a share of the facility's capacity. Each participant pays their share of the debt service associated with the capital costs. Additionally, each participant pays their share of the operation and maintenance costs for wastewater treatment based on their respective plant's flow.

Wastewater Fund expenditures are expected to exhibit a steady trend from year to year, with consistent increases in personnel, operating, and capital expenditures from 2026 to 2030. Most costs are anticipated to grow by approximately 2.0–2.5 percent across all years, with Capital Outlay averaging around \$8.9 million per year. There are planned Pay-Go transfers of \$8.7 million on the horizon for lift station rehabilitation and low-pressure extension projects.

Wastewater Fund Debt Service is on average 27.17 percent of the Wastewater Fund Total Expenditures between the 2026 budget year and horizon year 2030. On average, through the horizon years, 49.13 percent of the current debt issued is funded by participant reimbursements, 23.90 percent is funded with system development fees designated for debt service, and 26.97 percent is funded through user service charges.

On June 30, 2024, the County officially acquired the City of Southport's water and sewer systems. This strategic merger was approved to ease the financial burden on Southport residents by distributing system costs across a larger customer base, leveraging economies of scale. As a result of debt issued in October 2023 to support this integration, debt service began in FY 2025. A further increase is anticipated in FY 2026, driven by payments on a State Revolving Fund loan, which will support the expansion of the West System to meet Southport's growing capacity needs.

If growth continues at its current rate, an expansion of the NE Brunswick Regional Wastewater Treatment Plant (WWTP), the Ocean Isle Beach WWTP, and the West Brunswick Regional WWTP, as well as transmission lines, may be needed within the near-term timeline of 2 to 5 years. In Horizon years 2027-28, \$466.5 million of revenue bonds are currently planned for in the Capital Improvement Plan. This includes a project for the expansion of two of the County's wastewater treatment systems by 9.75 MGD. The increase in annual debt service of approximately \$34.3 million (not included in the Debt Cost chart) will be partially funded by a participant in NE Brunswick Regional WWTP. Additionally, these expansions are eligible for funding with system development fees; therefore, this mitigates the need for a rate increase to fund the entire annual debt service.

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's 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 by extensively studying the current system, projecting customer 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 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 to the County Manager and Finance Director.

Project Prioritization

Capital Improvement Plan meetings are held to evaluate project requests. Departments are required to identify and submit their requests to the review team, which includes staff from Operations, Engineering, Finance, and Management. A recommendation based on Strategic Goals alignment, infrastructure needs, financial feasibility, and operating impacts is compiled into a preliminary Capital Improvement Plan submitted to the County Commissioners. This recommended plan, prioritized based on the criteria below, is presented 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 to be identified.

Projects are prioritized based on the following ranked goals:

1. Ensure life, safety, and 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 before 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 a 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 capital projects. The County uses debt to fund projects with costs beyond the reach of the currently available funding streams, which are supported by Water and Sewer system development fees (See Debt Service Sections for planned debt pages 258, 280, and 281).

In the Fiscal year 2026, transfer to governmental and school capital project funds from the general fund is \$13,118,866 transfer to the water capital projects from the water funds is \$2,500,000, and transfer to the wastewater capital projects fund from the wastewater fund is \$4,350,000.

The majority of the County's general government debt is for education and has been approved by the citizens through bond referenda. Some general government and education debt has been funded through private bank placements and limited obligation bond financing. The County obtains state-revolving loans and issues revenue bonds to finance enterprise (water and wastewater) capital projects. Given the County's AAA bond rating for general obligation and AA+ rating for limited obligation bonds, 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 is included in the 5-Year Capital Improvement Plan.

Capital Improvement Plan

County Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$700,000	\$4,234,148	\$6,395,505	\$-	\$-	\$11,329,653
Total Environmental Protection	-	700,000	4,234,148	6,395,505	-	-	11,329,653
<u>Culture & Recreation</u>							
Lockwood Folly Park Facilities	-	-	750,000	2,600,000	2,900,000	-	6,250,000
Northwest District Park	-	-	-	-	750,000	2,500,000	3,250,000
Rourk Branch Library Expansion	-	120,000	-	-	-	-	120,000
Total Culture & Recreation	-	120,000	750,000	2,600,000	3,650,000	2,500,000	9,620,000
<u>Public Safety</u>							
APS Adoption Center	9,368	7,061,152	-	-	-	-	7,070,520
EMS Base Station – NE	-	1,035,000	3,500,000	-	-	-	4,535,000
EMS Base Station – NW	-	-	-	-	635,000	3,500,000	4,135,000
Total Public Safety	9,368	8,096,152	3,500,000	-	635,000	3,500,000	15,740,520
<u>General Government</u>							
Complex Buildings DHHS and EOC	3,451,366	68,480,693	-	-	-	-	71,932,059
Complex Buildings Reorganization & Renovation	-	-	1,700,000	-	-	-	1,700,000
Total General Government	3,451,366	68,480,693	1,700,000	-	-	-	73,632,059
Total County Capital Improvement	\$3,460,734	\$77,396,845	\$10,184,148	\$8,995,505	\$4,285,000	\$6,000,000	\$110,322,232
<u>County Capital Improvement Plan–Sources</u>							
Capital Reserve	\$1,050,457	\$60,796,152	\$6,699,148	\$6,395,505	\$-	\$2,000,000	\$76,941,262
Debt Proceeds	-	16,480,693	-	-	-	-	16,480,693
Grant	-	-	-	-	500,000	-	500,000
Other	2,410,277	-	-	-	-	-	2,410,277
To be Determined	-	120,000	-	-	-	-	120,000
Pay-Go	-	-	3,485,000	2,600,000	3,785,000	4,000,000	13,870,000
Total County Capital Improvement Plan Sources	\$3,460,734	\$77,396,845	\$10,184,148	\$8,995,505	\$4,285,000	\$6,000,000	\$110,322,232

Education Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774	\$4,754,743	\$26,844,465
Annual Tech. Projects	2,500,000	2,500,000	2,700,000	2,700,000	2,700,000	2,700,000	15,800,000
Astroturf Replacement Cycle Set-Aside Yr. 1	412,500	82,500	82,500	82,500	82,500	82,500	825,000
Annual Roof Projects	5,765,750	3,026,700	3,480,705	4,002,811	4,603,233	5,293,718	26,172,917
Radio System Enhancements	1,000,000	-	-	-	-	-	1,000,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 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 Projects	3,269,452	-	-	-	-	-	3,269,452
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
North Bruns. High School Addition	26,624,914	-	-	-	-	-	26,624,914
District-Wide Athletic, Int. and Ext. Building Impr.	71,622,256	-	-	-	-	-	71,935,027
Preliminary Work for New Bond Issue Projects	7,323,320	-	(7,323,320)	-	-	-	-
New Bond Issue Projects	-	-	302,778,784	-	-	-	302,778,784
Total Education Capital Improvement Plan-Projects	\$185,699,947	\$9,916,763	\$306,133,921	\$11,310,944	\$12,024,507	\$12,830,961	\$537,917,043
Education Capital Improvement Plan-Sources							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$8,667,781	\$8,628,525	\$9,360,848	\$9,963,573	\$10,646,968	\$11,422,814	\$58,690,509
Ad Valorem for K-12 School Capital Outlay	1,182,969	1,288,238	1,317,609	1,347,371	1,377,539	1,408,147	7,921,873
Ad Valorem/Sales Tax Reserve Contingency	18,369,021	-	(7,323,320)	-	-	-	11,072,701
BOE Debt Proceeds (Bond Ref 2016 and Planned 2026)	157,453,176	-	302,778,784	-	-	-	460,231,960
Total Education Capital Improvement Plan Sources	\$185,699,947	\$9,916,763	\$306,133,921	\$11,310,944	\$12,024,507	\$12,830,961	\$537,917,043

Airport Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Airport Expansion Projects-Recurring	\$794,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$3,243,289
Airport Expansion Projects-Recurring	2,114,000	-	-	-	-	-	2,114,000
Total Airport Capital Improvement Plan	\$2,908,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$5,357,289
Airport Capital Improvement Plan-Sources							
Airport Infrastructure Grants	\$564,749	\$294,000	\$294,000	\$294,000	\$294,000	\$294,000	\$2,034,749
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Specific Grants Award Requiring Local Match	1,902,600	-	-	-	-	-	1,902,600
Required Local Match	-	40,562	40,562	49,333	49,333	49,333	229,123
Total Airport Capital Improvement Plan-Sources	\$2,908,166	\$484,562	\$484,562	\$493,333	\$493,333	\$493,333	\$5,357,289

Water Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Northwest Water Plant Low-Pressure Reverse Osmosis Advanced Treatment	\$168,321,390	\$-	\$-	\$-	\$-	\$-	168,321,390
Navassa Water System Improvements	3,063,347	-	-	-	-	-	3,063,347
Southport Water Meter Replacement	4,000,000	-	-	-	-	-	4,000,000
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Hwy 74/76 Industrial Park Tank	212,979	7,889,000	-	-	-	-	8,101,979
NWWTP Raw Water Reservoir	1,858,295	995,000	-	4,315,000	-	-	7,168,295
System Improvements Neighborhood Transmission	1,000,000	2,500,000	2,500,000	1,000,000	2,500,000	2,500,000	12,000,000
Improvements-NWWTP to Bell Swamp	2,631,250	-	44,317,333	-	-	-	46,948,583
Shallotte AC Line Replacement	-	780,000	5,200,000	-	825,000	5,500,000	12,305,000
Bolivia Area Water	-	5,293,000	-	-	-	-	5,293,000
Longwood Rd Area water	-	5,135,000	-	-	-	-	5,135,000
MAIRP On-Site Water Industrial Park	-	3,700,000	-	-	-	-	3,700,000
Northwest Road Water Line	-	-	1,000,000	-	-	-	1,000,000
Hwy 87 Transmission Line -Maco	-	-	3,088,040	15,440,198	-	-	18,528,238
Total Water Capital Improvement Plan	\$185,059,311	\$26,292,000	\$56,105,373	\$20,755,198	\$3,325,000	\$8,000,000	\$299,536,882
Water Capital Improvement Plan-Sources							
Capital Reserve	\$6,828,739	\$7,364,000	\$5,200,000	\$-	\$-	\$-	\$19,392,739
Debt Proceeds	167,871,440	-	44,317,333	-	-	-	212,188,773
Grant	8,413,648	16,428,000	3,088,040	15,440,198	825,000	5,500,000	49,694,886
Other Reimbursements	1,945,484	-	-	-	-	-	1,945,484
Pay Go	-	2,500,000	3,500,000	5,315,000	2,500,000	2,500,000	16,315,000
Total Water Capital Improvement Plan-Sources	\$185,059,311	\$26,292,000	\$56,105,373	\$20,755,198	\$3,325,000	\$8,000,000	\$299,536,882

Wastewater Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Navassa Sewer Improvements	\$4,002,818	\$-	\$-	\$-	\$-	\$-	\$4,002,818
Mulberry Branch WRF	52,300,543	-	-	-	-	-	52,300,543
MAIRP Site Sewer	67,500	3,903,463	-	-	-	-	3,970,963
Southport Merger-Pump Station Rehab	2,800,000	-	-	-	-	-	2,800,000
Southport Merger-Sewer Replacement	10,500,000	-	-	-	-	-	10,500,000
Southport Merger-Find and Fix it	10,005,886	-	-	-	-	-	10,005,886
Southport Merger-Grinder Conversion	-	1,120,991	-	-	-	-	1,120,991
Longwood Road Force Main	25,087,900	-	-	-	-	-	25,087,900
West Brunswick Biosolids Processing Facility	3,253,084	17,746,916	-	-	-	-	21,000,000
Bolivia By-Pass Transmission Force Main	3,999,999	12,019,011	-	-	-	-	16,019,010
Ocean Ridge Reclaimed Water Main	172,600	2,418,320	-	-	-	-	2,590,920
Whiteville Road Force Main	1,052,500	-	-	-	-	-	1,052,500
NE Bruns Reg WWTP Expansion FY23	5,070,000	-	-	187,175,000	-	-	187,245,000
NE FM Transmission Main-North	1,691,010	110,000	23,852,718	-	-	-	25,653,728
NE FM Transmission Main-South	344,790	50,000	2,694,874	-	-	-	3,089,664
West Bruns. Regional WRF Exp.	2,300,800	1,696,444	18,427,500	146,475,000	-	-	168,899,744
Transmission Midway to Clemmons	15,608,600	-	-	-	-	-	15,608,600
Transmission Clemmons to WB WWTP	-	-	2,069,400	10,000,000	-	-	12,069,400
WB WWTP Influent Force Main	-	-	370,440	2,963,520	-	-	3,333,960
SE Reclaimed Water Line	229,300	141,225	5,602,421	61,980,954	-	-	67,953,900
Sea Trail WWTP Interconnect	-	886,116	-	9,881,700	-	-	10,767,816
Hwy 87 Sewer Force Main	-	350,000	-	-	-	-	350,000
Sewage Lift Station Rehabilitation & Upgrades	-	1,000,000	5,725,000	-	-	-	6,725,000
I-74 Parallel Force Main Project	-	1,842,167	-	-	-	-	1,842,167

Wastewater Capital Improvement Plan-Projects (Continued)	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Ocean Isle Beach WWTP Expansion	3,114,733	-	-	-	-	-	3,114,733
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	-	-	-	122,182
Enterprise Funded Low-Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
Total Wastewater Capital Improvement Plan	\$141,724,245	\$43,284,653	\$58,742,353	\$413,671,174	\$1,085,000	\$195,000	\$658,702,425
Wastewater Capital Improvement Plan-Sources							
Capital Reserve	\$3,972,065	\$23,479,877	\$-	\$-	\$-	\$-	\$27,451,942
Debt Proceeds	73,087,381	2,883,785	53,017,353	413,476,174	-	-	542,464,693
Grant	50,386,767	3,120,991	-	-	-	-	53,507,758
Other	14,278,032	9,450,000	-	-	-	-	23,728,032
Pay Go	-	4,350,000	5,725,000	195,000	1,085,000	195,000	11,550,000
Total Wastewater Capital Improvement Plan-Sources	\$141,724,245	\$43,284,653	\$58,742,353	\$413,671,174	\$1,085,000	\$195,000	\$658,702,425

Capital Projects by Function

Capital Projects by function included in the Capital Improvement Plan:

Environmental Protection

Construction & Demolition Landfill Closure Project

Project Type:	Capital Improvement	Prior 2026 Costs:	\$-
Project Manager:	Operation Services Director	FY 2026 Costs:	\$700,000
Responsible Department:	Operation Services	FY 2027-2030 Costs:	\$10,629,653

Project Description:

The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. 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 \$185,000 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete. This post-closure cost estimate is required by the state, but as the MSW portion of the landfill has been closed since 1998, these costs are already built into the operating budget and should only increase with inflation. The county will transition from post closure care of the MSW portion into a new 30-year period of post closure care for the C&D portion at the time of closure.

Justification:

State requires closure of landfills no longer receiving waste. The new transfer station is completed and as much as possible of the incoming C&D waste is being transferred instead of landfilled so that the remaining landfill space can be reserved for future disaster debris needs. However, the state may require the partial closing of the landfill in the areas that have reached the ultimate permitted airspace.

Impact if Cancelled or Delayed:

State will impose fines and violations. Due to the possible extraction program for the C&D landfill, closure of the landfill may be delayed. Staff is working with landfill engineers and the state in permitting the extraction program and finalizing the last landfill area for utilization. It is unknown if or when the state will require closure or partial closure of the landfill, but the current active area of the landfill will potentially reach ultimate capacity in FY25.

How Project Impacts Operating Budget:

After discussions with the landfill engineers, Dewberry, it was decided to remove the increase in operating costs previously shown. This amount was previously shown as the state required an estimate for post-closure costs with the annual requirement to update financial assurance documents. This post-closure care has been occurring since the MSW section was closed and should not increase significantly with the phased closure of the remaining C&D sections. Post-closure care consists of mowing, groundwater monitoring, gas well monitoring, and maintenance/repair of slopes or leachate break-throughs as needed.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Costs	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000

Culture and Recreation

Lockwood Folly Park

Project Type: Capital Improvement Prior 2026 Costs: \$-
 Project Manager: Parks & Recreation Director FY 2026 Costs: \$-
 Responsible Department: Parks & Recreation FY 2027-2030 Costs: \$6,250,000

Project Description:

The 10-year land use/Comp plan was approved in February 2023, the county will look start considering park renovations. Currently planned is the Lockwood Folly Park, one of the oldest parks in the County. It gets moderate use and is kept in very good condition. Due to the efficient design of the existing land, create a Site-Specific Master Plan with the use of additional land. The main aspect of this renovation is to upgrade some existing aging facilities and bring the park up to code regarding ADA compliance.

Justification:

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2023) and is rated as the #1 project on the Parks & Recreation Strategic Plan (2024), which is the plan of the Parks & Recreation Staff. Records indicate that Lockwood Folly Park was constructed in 1976, making it the oldest park in the Brunswick County system at 48 years. A site analysis indicated that the park is well used and the facilities are in need of renovation. Lack of ADA compliance is a major issue in this park.

Impact if Cancelled or Delayed:

The list of park facilities that are well-used and aging is growing fast. Lockwood Folly is the park showing the most wear. The greatest concern at this park is the condition of the above-ground structures. (concession/restroom, picnic shelters and press boxes) and ADA accessibility. Parking has become a big issue over the past couple of years with the growing population in that area. Their efficient operational lifespan has passed.

How Project Impacts Operating Budget:

With the development of this project a fulltime staff will be needed to help keep up with the grounds. There will also be additional normal operational costs for the reoccurring essential items: Fertilizations, turf management, toiletries and building supplies.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel Costs	\$-	\$-	\$-	\$40,000	\$40,000
Operating Costs	\$-	\$-	\$-	\$20,000	\$20,000

Northwest District Park

Project Type: Capital Improvement Prior 2026 Costs: \$-
 Project Manager: Parks & Recreation Director FY 2026 Costs: \$-
 Responsible Department: Parks & Recreation FY 2027-2030 Costs: \$3,250,000

Project Description:

Northwest District Park is one of the oldest parks in the system. It is by far one of the most used parks in the County and is kept in very good condition. Create a Site Specific Master Plan and renovate Northwest District Park according to the plan.

Justification:

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2023) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2023), which is the plan of the Parks & Recreation Staff. Records indicate that Northwest District Park was constructed in 1986, making it one of the oldest parks in the Brunswick County system at 38 years. A staff site analysis indicated that the park is well used and the facilities are in need of renovation. Lack of ADA compliance is a major issue in this park.

Impact if Cancelled or Delayed:

The list of park facilities that are well-used and aging is growing fast. Northwest Park is the park showing the most wear. The greatest concern at this park is the condition of the above-ground structures (concession/restroom, picnic shelters, playground, and press boxes). Their efficient operational lifespan has passed.

How Project Impacts Operating Budget:

With the development of this project, a full-time staff will be needed to help keep up with the grounds. There will also be additional normal operational costs for the reoccurring essential items: Fertilizations, turf management, toiletries and building supplies.

Rourk Branch Library Expansion

Project Type:	Capital Improvement	Prior 2026 Costs:	\$-
Project Manager:	Library Director	FY 2026 Costs:	\$120,000
Responsible Department:	Library	FY 2027-2030 Costs:	\$-

Project Description:

The Rourk Branch Library needs more parking as well as more space within the building to serve the community through books, meeting rooms, community gather space, and educational programming for all ages as well as the infrastructure to support staff and technology that modern libraries require. Purchasing the vacant lot adjacent to the Rourk Branch will allow for future expansion while maintaining library services.

Justification:

Shalotte and the surrounding area are growing in population. Per Library surveys, there is a demand for library services in all areas of the County but espeically in the growing neighborhoods and community centers of Brunswick County. The current Rourk Branch building was constructed in 1978 and even though it has been expanded over the years it is still not adequate for the current population, and there is no room to add parking.

Impact if Cancelled or Delayed:

Current library facility will continue to be overcrowded and lack sufficient parking.

How Project Impacts Operating Budget:

Added staffing and operational costs.

Public Safety

APS Adoption Center

Project Type:	Capital Improvement	Prior 2026 Costs:	\$9,368
Project Manager:	Sheriff	FY 2026 Costs:	\$7,061,152
Responsible Department:	Sheriff's Office	FY 2027-2030 Costs:	\$-

Project Description:

This project at the Animal Protective Services location on 429 Green Swamp Road in Supply will be the creation of a second building on the property, which will serve as the adoption center and primary building for employees and visitors/citizens/prospective animal adopters. The current building on the property will become the intake facility for the animals, where they can be evaluated by shelter staff and medical professionals prior to the adoption stage. The current building can also assist with any storage needs for the shelter.

Justification:

The current building on the property was built in 2001 with a 15-year intention of use, according to officials familiar with the project at the time. Now that we're in 2025, the building is showing its age and issues. In the past few years, the building has undergone extensive repairs and renovations due to mold and other problems. We're told this work is just temporary and the mold issues will return. There's also lingering issues with the current building that will need to be addressed, including rusted siding, roof repairs, floors in need of repair/replacement, etc.

In addition to the age and health concerns, the need for a second building was made evident during Hurricane Florence in 2018 and the fact that the volume of animal care has more than doubled since its opening. The facility housed many animals and was part of several mid-storm rescues, as well as being a shelter for staff for over a week. Today, in addition to that need in an emergency, normal operations are showing more of a volume of animals. Calendar year 2024 showed an 85% live release rate, with an average length of stay of animals being approx. 13 days. Space is very limited to keep this up, as well as properly quarantine animals in need of that separation. The creation of a second stand-alone building will allow adoptable animals to be separated from ill/sick animals while providing a positive environment for evaluations, as well as healthier for animals, staff, and visitors.

Impact if Cancelled or Delayed:

If the decision is made to not proceed, the County will continue to pay for the repairs and renovations to the areas affected by the ongoing moisture issues. This second building will allow us to remove the drywall and areas susceptible to excess moisture and mold in the first building, which will hopefully mitigate that issue for good. Repair focuses on the current building can then be narrowly focused to the issues that remain unaddressed (aforementioned siding and roof). Without another building on site, and with the continued rising population, we could also see intake numbers rise to a point where tough decisions are having to be made with regard to unnecessary euthanasia. We've worked to surpass an 80% adoption/live release rate and don't want to see that slip.

How Project Impacts Operating Budget:

A second building at the location will have impacts on the operating budget in three ways: utilities and building maintenance, supplies and materials for operations within the building, and personnel to staff the building. We anticipate the need for additional positions to help support both buildings at the location.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel	\$-	\$360,375	\$371,186	\$382,322	\$393,791
Operating Costs	\$-	\$69,308	\$71,387	\$73,529	\$75,734
Capital	\$-	\$45,000	\$46,000	\$47,000	\$48,000

EMS Base Station NE

Project Type: Capital Improvement Prior 2026 Costs: \$1,035,000
 Project Manager: EMS Director FY 2026 Costs: \$3,500,000
 Responsible Department: EMS FY 2027-2030 Costs: \$-

Project Description:

The EMS base station project would be to purchase land and build a three-bay station with office space and living area. The proposed station would be in the northeastern part of the county.

Justification:

This station and additional truck for the north end of the county is based on the current unit hour utilization of the two north end EMS units and the need to assure appropriate response times in an area of the county that is rapidly growing. Most urban EMS Systems plan for a .3-to-.5-unit hour utilization (UHU) per truck. The current UHU for the two north end trucks is .48. With this in mind and the anticipated growth in that area of the county, an additional unit and base station is much needed. This station will also allow us to better meet the response time of 12 minutes to echo and delta level emergency calls.

Impact if Cancelled or Delayed:

If this project was cancelled or delayed, it would put us in catch up mode in response to the growth of this area of the county. Not having the right number of trucks to match the growth would result in decreased EMS service levels for this area of the county, as well as putting a strain on other areas that trucks may need to be pulled away from.

How Project Impacts Operating Budget:

The cost impacts of the operating budget are the addition of a new vehicle and equipment and the salaries for eight additional personnel. The cost to replace the physical truck and equipment would return in the third year FY 2029. I have increased the cost of personnel at a rate of 2% per year. Even if this project is not completed, the need for the eight positions and the truck will still be listed in the proposed budget.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Costs	\$-	\$-	\$9,000	\$10,000	\$11,000

EMS Base Station NW

Project Type: Capital Improvement Prior 2026 Costs: \$-
 Project Manager: EMS Director FY 2026 Costs: \$4,135,000
 Responsible Department: EMS FY 2027-2030 Costs: \$-

Project Description:

The EMS base station project would be to purchase land and build a three-bay station with office space and living area. The proposed station would be in the northwestern part of the county.

Justification:

This station will allow us to better space our north end trucks out and move one of the two trucks currently at the Trade Street location to a new station. This will allow us to provide the appropriate level of coverage to the growing area in the Northwest section of our county that is currently seeing a lot of industrial and residential

growth. This station will also allow us to better meet the response time of 12 minutes to echo and delta level emergency calls in the Northwest area of the county.

Impact if Cancelled or Delayed:

If this project was cancelled or delayed, it would put us in catch up mode in response to the growth of this area of the county. Not having the right number of trucks to match the growth would result in decreased EMS service levels for this area of the county, as well as put a strain on other areas that trucks may need to be pulled away from.

How Project Impacts Operating Budget:

This project will not result in additional operating costs such as personnel or new vehicles, as this location will be used to relocate a truck that is already in service at another station.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Costs	\$-	\$-	\$-	\$-	\$9,000

General Government

Complex Buildings & Renovation

Project Type:	Capital Improvement	Prior 2026 Costs:	\$3,451,366
Project Manager:	Engineering Director	FY 2026 Costs:	\$68,480,693
Responsible Department:	Engineering	FY 2027-2030 Costs:	\$-

Project Description:

Complex site and buildings analysis to produce an overall master plan of the county complex addressing vehicular and pedestrian ingress and egress, wayfaring signage, stormwater, parking, existing buildings evaluation, existing buildings roof analysis, space planning, and recommended building renovation or new construction.

Justification:

Evaluation of the existing county facilities is needed to determine additional building or renovation needs, to provide adequate office space for staff and programs, and to replace functionally obsolescent buildings.

Impact if Cancelled or Delayed:

Staff overcrowding; lack of office space for new staff or new programs to serve the public; continuing depreciation of existing buildings; increased repair and maintenance of HVAC, plumbing, and electrical systems.

How Project Impacts Operating Budget:

The planned construction of a new DHHS and EOC building will centralize key public health and emergency response functions, improve operational efficiency, and enhance community resilience. As the project is currently in the design phase, specific building characteristics, such as square footage, mechanical systems, staffing configurations, and energy efficiency features, are not finalized. Consequently, the long-term operating budget impact cannot yet be fully determined. However, preliminary impact assessments are underway to provide a framework for estimating future operational costs based on comparable facilities and anticipated functional requirements.

Water Fund

Hwy 74/76 Industrial Tank (ES-02)

Project Type:	Distribution	Prior 2026 Costs:	\$212,979
Project Manager:	Project Manager	FY 2026 Costs:	\$7,889,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

This project will construct a 1.0 MG elevated water tank and associated piping to serve the County Industrial Parks on 74/76 at the Brunswick/Columbus County line. This project includes both the Water tank and the line from the South side of 74 to the tank.

Justification:

This project will provide water storage necessary for adequate fire protection within the industrial parks. It is part of the economic incentive package that was offered to Epsilon for locating the business to the MAP.

Impact if Cancelled or Delayed:

Failure to meet the requirements of the agreement to bring industries to the MAIRP. 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.

How Project Impacts Operating Budget:

\$25,000 for tank maintenance.

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Operating Costs	\$-	\$25,000	\$25,000	\$25,000	\$25,000

NWWTP Raw Water Reservoir

Project Type:	Water Plant	Prior 2026 Costs:	\$1,858,295
Project Manager:	CIP Manager	FY 2026 Costs:	\$995,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$4,315,000

Project Description:

Construct a raw water reservoir near the NWWTP.

Justification:

The raw water reservoir would supply water to the Northwest Water Treatment Plant in the event that the Kings Bluff Raw Water Transmission System or pump station is out of service, if there is a contaminant spill in the Cape Fear River, or if drought conditions reduce the available yield from the river. Additionally, the reservoir could be used to stabilize the raw water supply from the Kings Bluff Transmission System, helping to increase the LCFWSA system capacity from peak to average daily capacity, which is currently 96 mgd.

Impact if Cancelled or Delayed:

Currently, there is no backup system to provide raw water to the Northwest Water Treatment Plant (NWWTP), and consequently finished water to Brunswick County, in the event of a failure at the Kings Bluff Pump Station. The pump station could fail due to several factors, including control center or VFD failure from a lightning strike,

generator failure during a storm, failure of the intake screen or piping, or issues with the wet well. Since all mechanical systems have a limited lifespan, the proposed reservoir would serve as an alternate raw water source during pump station outages, contaminant spills in the Cape Fear River, or during drought conditions that limit available river capacity.

How Project Impacts Operating Budget:
 Currently, there are no impacts to the operating budget.

System Improvement Mains - Neighborhood

Project Type:	Water Main	Prior 2026 Costs:	\$1,000,000
Project Manager:	Engineering Director	FY 2026 Costs:	\$2,500,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$8,500,000

Project Description:
 This project will design, and construct water mains based upon the Enterprise Funded Water Main Priority Ranking System as funding is available.

Justification:
 Enhanced public health and safety; increased level of service to the public at large; improved water quality; increased customer base and revenue.

Impact if Cancelled or Delayed:
 Potential loss of new customers and revenue; decreased level of service to the community at large; slower expansion of the county water system.

How Project Impacts Operating Budget:
 Currently, there are no impacts on the operating budget.

NWWTP to Bell Swamp Transmission Improvements

Project Type:	Water Main	Prior 2026 Costs:	\$2,631,250
Project Manager:	CIP Manager	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$44,317,333

Project Description:
 The project includes three (3) sections of water main. The first section is approximately 21,000 feet of 36" water main, which will start from the Bell Swamp GST to Maaco Rd./Hwy 17 intersection, and the second section will include approximately 31,000 feet of 36" water mains from Maaco Rd./Hwy 17 to Hwy 74/76 via Hwy 140. The third section is approximately 10,000 feet of 24" from I140 to Compass Point Wynd (Partial TR-016). The design of the project is Grant funded.

Justification:
 A pipeline will supply additional potable water from the Northwest WTP to the southern end of the county. Brunswick County Northwest WTP is currently over 90% of capacity on the annual peak day and the transmission system is also beginning to reach its design capacity. This area was identified in the 2006 master plan as needing additional transmission capacity and the 2023 Water Master Plan by CDM Smith subsequently has been identified that the pipeline needs to be operational by 2026 to meet growing demands on the system. The main will also

provide a redundant system in the event of damage to the existing 30"/36" potable water pipeline in this area. The proposed route is also expected to open an additional area for development.

Impact if Cancelled or Delayed:

The southern portion of the county will experience more frequent and worsening periods of low water pressure and flow due to inadequate transmission capacity. The key 42"-36"-30" transmission main lacks redundancy in most locations. This project will help protect against system-wide outages by providing a redundant main.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Shalotte AC Line Replacement

Project Type:	Water Main	Prior 2026 Costs:	\$-
Project Manager:	Project Manager	FY 2026 Costs:	\$780,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$11,525,000

Project Description:

The project involves replacing asbestos cement (AC) water line pipes in the recently acquired Shalotte water system. It will be carried out in multiple phases, prioritizing lines with a history of frequent breaks since the County assumed maintenance of the system. Phase one will focus on replacing approximately 11,000 linear feet of 6-inch pipe along Main St., from its intersection with Holden Beach Rd. to its intersection with Sellers Rd. Phase two will involve replacing 11,000 linear feet of water line, with pipe sizes ranging from 6 inches to 12 inches, along several roads within the town, including Shalotte Ave, White St., Mulberry Loop, and Village Rd. The project will then transition into an ongoing yearly effort to replace the remaining asbestos cement pipe in the city, which totals 55,000 linear feet.

Justification:

Recurring line breaks and ongoing deterioration of the asbestos cement water pipes in the recently acquired Shalotte water system pose significant risks to system reliability, water quality, and public safety. The increasing frequency of failures, coupled with potential health hazards and rising maintenance costs, underscores the urgent need for replacement. Replacing these aging pipes with modern materials will ensure a safer, more reliable water supply, reduce long-term repair costs, and eliminate health risks associated with asbestos exposure. Therefore, replacing the asbestos cement water lines is essential for maintaining the integrity and efficiency of the water distribution system.

Impact if Cancelled or Delayed:

Continued waterline breaks are causing customer outages, increasing O&M costs, and posing safety risks to both staff and the public.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Grant Project: Bolivia Area Water

Project Type:	Water Main	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$5,293,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

The project involves the design and construction of approximately 36,300 linear feet (LF) of 6-inch water line and 1,700 LF of 8-inch water main. It will serve several areas in and around the Town of Bolivia in Brunswick County. Roads included in the project are Albright, Brown, Neck, and the area surrounding Vineyard Landing, Benton and Royal Way.

Justification:

The project will serve areas surrounding Bolivia, which are designated as underserved within a Qualified Census Tract. It will provide clean drinking water for the underserved residents of Brunswick County. The project will be funded through the FY 2025 Community Project Funding Appropriation.

Impact if Cancelled or Delayed:

Inability to provide clean drinking water in underserved areas within Brunswick County.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Grant Project: Longwood Road Area Water

Project Type:	Water Main	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$5,135,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

The project involves the design and construction of approximately 37,000 linear feet (LF) of 6- to 8-inch water lines in underserved areas along Longwood Road, located in a distressed area of Brunswick County. The waterlines will serve the following roads: Bellamy Road, Mockingbird Lane, Lake Butler, Cooper Street, Hemingway Avenue, Butler Road, Russtown Road, Marlon Road, Old Oak Road, Randallworth Road, and Dr. Hughes Smith Road. Modeling will be used to determine the final design requirements, including the length and diameter of the waterlines, as well as the exact installation locations."

Justification:

The project will serve Ash and surrounding areas, which are designated as underserved within a Qualified Census Tract. It will provide clean drinking water for the underserved residents of Brunswick County. The project will be funded through the FY 2025 Community Project Funding Appropriation.

Impact if Cancelled or Delayed:

Inability to provide clean drinking water in underserved areas within Brunswick County.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

MAIRP On-Site Water

Project Type:	Water Main	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$3,700,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

The project is to provide on-site water infrastructure to the Mid Atlantic Industrial Rail Park. As part of Project Resilience Brunswick County committed to providing water infrastructure to the park. This project will include a 16" water line on-site along with fire hydrants. Brunswick BID will manage the site master plan and water and sewer projects from the Tank and the Pump station.

Justification:

Infrastructure improvements for the construction of water and wastewater lines to the specific site are estimated at \$7,750,000. The state has committed \$2,000,000 in CDBG funds for water and sewer.

Impact if Cancelled or Delayed:

Failure to meet the requirements of the agreement to bring E to the MAP. 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.

How Project Impacts Operating Budget:

Tank Maintenance \$25,000

Industrial Park Northwest Road Waterline

Project Type:	Transmission	Prior 2026 Costs:	\$-
Project Manager:	Project Manager	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$1,000,000

Project Description:

The project includes approximately 12,000 linear feet of 12- or 16-inch water line from the intersection of Mount Misery and Northwest Rd, extending along Northwest Rd to Port Royal Rd, and approximately 12,000 linear feet of 16 - 24" from Compass Pointe South Wynd NE to Sandy Creek Dr.

Justification:

The project will provide additional flow to the MAIRP Industrial Park and surrounding areas to meet increased demand and fire flow requirements.

Impact if Cancelled or Delayed:

Water restrictions for customers and areas with low water pressure during periods of high demand, and an inability to deliver sufficient water to the industrial park and surrounding areas.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Hwy 87 Transmission Line - Maco

Project Type:	Transmission	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$18,528,237

Project Description:

The project includes the design and engineering of approximately 44,500 ft of 12” water transmission line along highway 87 and will be immediately followed by its construction. The project will start at Hwy 17, proceed along Hwy 87 (Maco Rd.) and ultimately connect to the existing water line at the intersection of Maco Rd. and Malmo Loop Rd. Pipeline and size will be finalized subject to the final engineering findings.

Justification:

Provide safe clean water to an underserved area of Brunswick County. Applied for Grant funding through Army Corps. If approved funds will likely be available in late FY 26 to Early FY 27.

Impact if Cancelled or Delayed:

Potential loss of new customers and revenue; decreased level of service to the community at large.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Wastewater Fund

MAIRP Site Sewer

Project Type:	Collections System	Prior 2026 Costs:	\$67,500
Project Manager:	Deputy Director	FY 2026 Costs:	\$3,903,463
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

The project is to provide on-site wastewater infrastructure to the Mid Atlantic Industrial Rail Park. As part of Project Resilience Brunswick County committed to providing infrasture to the park. This project will include a 16" wastewater line on-site along with manholes. Brunswick BID will manage the site master plan and water and sewer projects from the Tank and the Pump station.

Justification:

Infrastructure improvements for the construction of water and wastewater lines to the specific site are estimated at \$7,750,000. The state has committed \$2,000,000 in CDBG funds for water and sewer.

Impact if Cancelled or Delayed:

Failure to meet the requirements of the agreement to bring industries to the MAIRP. 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.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Southport Merger- Grinder Conversion To LPSS

Project Type:	Collections System	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$1,120,991
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

This project involves removing several grinder stations currently functioning as lift stations within the recently acquired Southport sewer system. The grinders will be connected to a Low-Pressure Sewer Collection System (LPSS) installed as part of this project. This initiative aims to reduce inflow and infiltration into the sewer system, which will, in turn, lower operating costs.

Justification:

The project will bring utility assets recently acquired from Southport up to state and Brunswick County standards, while also reducing inflow and infiltration into the sewer system, thereby lowering operating costs.

Impact if Cancelled or Delayed:

Operational inefficiencies and increased O&M costs.

How Project Impacts Operating Budget:

The additional operating costs due to this project, above these recognized through the merger process, are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

West Brunswick Water Reclamation Facility Biosolids Processing Facility

Project Type:	Processing Facility	Prior 2026 Costs:	\$3,253,084
Project Manager:	Project Manager	FY 2026 Costs:	\$17,746,916
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

Class "A" biosolids will be thickened by belt press or drum thickener to 20% solids at the West Brunswick Regional Water Reclamation Facility. The thickened biosolids will be transferred to a new storage facility, which will be constructed at the West Brunswick Water Reclamation Facility site and stored until conditions are suitable for land application.

Justification:

Prolonged periods of wet weather make it necessary to store biosolids until conditions are favorable for land application. As the volume of wastewater treated continues to increase the volume of biosolids generated also continues to increase. The Biosolids Master Plan, completed in 2021, recommends a centralized processing facility to consolidate operations of processing equipment and manpower.

Impact if Cancelled or Delayed:

Biosolids must be stored if conditions at land application sites are not favorable for disposal. If there is insufficient storage available, the excess must be trucked long distances to other localities at considerable additional cost.

How Project Impacts Operating Budget:

Personnel - one operator; Operating - electricity and polymer; Capital - wheeled loader (CAT 906).

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel Costs	\$-	\$-	\$18,500	\$37,000	\$37,000
Operating Costs	\$-	\$-	\$35,000	\$70,000	\$70,000
Capital	\$-	\$-	\$100,000	\$-	\$-

Bolivia By-Pass Transmission Force Main

Project Type:	Transmission	Prior 2026 Costs:	\$3,999,999
Project Manager:	Deputy Director	FY 2026 Costs:	\$12,019,011
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

Construction of approximately 38,500 feet of 20" and 4000 feet of 24" transmission force main along the Route 17 By-Pass around Bolivia from Old Ocean Hwy (North of Bolivia) to the intersection of Route 17 and Benton Rd. (South of Bolivia).

Justification:

The project will provide additional capacity for upstream development.

Impact if Cancelled or Delayed:

Planned development will not be able to progress.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Ocean Ridge Reclaimed Water Main

Project Type:	Effluent Reuse	Prior 2026 Costs:	\$172,600
Project Manager:	Project Manager	FY 2026 Costs:	\$2,418,320
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

This project will involve the construction of approximately 10,500 feet of 16-inch reclaimed PVC water main from the Ocean Isle Beach WRF to the entrance of the Ocean Ridge Development on Old Georgetown Rd.

Justification:

The project was initially intended to provide a trunk line to supply 900,000 gallons of reclaimed water to the Ocean Ridge development, as outlined in an agreement between the County and the development. This trunk line would also enable future connections for supplying reclaimed water to other local golf courses. However, Ocean Ridge has since withdrawn from the agreement. As a result, the project will now serve as the foundation for supplying reclaimed water to the Sea Trail Golf Course and surrounding areas, following the completion of the Sea Trail interconnection and plant decommissioning CIP project.

Impact if Cancelled or Delayed:

Potential Notice of Violations from NCDEQ for inadequate disposal capacity.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Northeast Brunswick Regional Water Reclamation Facility 3.75 MGD Expansion

Project Type:	Plant Capacity	Prior 2026 Costs:	\$3,252,476
Project Manager:	CIP Manager	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$182,175,000

Project Description:

Expansion of the Northeast Wastewater Treatment Plant by 3.75 MGD to a rated capacity of 8.725 MGD to meet the treatment capacity needs of Leland and H2GO. The project will also include a study and design of transmission facilities upgrades needed to convey the additional flow to the treatment plant. The project will also include hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather.

Justification:

According to the partner agreement with H2GO, the plant must begin expansion at specified trigger levels. As the northern part of the County continues to grow, H2GO's flows have increased and are projected to continue rising, surpassing the established trigger point. As a result, an additional 3.75 MGD of wastewater treatment capacity is required. The majority of the expansion will be funded by H2GO.

Impact if Cancelled or Delayed:

Moratoriums on new construction could be placed on the utilities by the NC DEQ.

How Project Impacts Operating Budget:

When the plant expansion is completed an additional five full-time employees will be required for 24/7 operation (overall plant capacity will exceed 5 MGD).

Operating Effect:	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Personnel Costs	\$-	\$-	\$-	\$-	\$225,000
Operating Costs	\$-	\$-	\$-	\$-	\$1,593,900

Northeast FM Transmission Main - North

Project Type:	Transmission	Prior 2026 Costs:	\$1,442,361
Project Manager:	CIP Manager	FY 2026 Costs:	\$110,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$23,852,718

Project Description:

This project in conjunction with NE FM Transmission Main - South will provide construction of approximately 63,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off of Rice Creek Parkway near Town Creek Elementary School. The two projects need to be constructed at the same time to ensure operational efficiency. The NE Transmission FM North will be 15,000 LF of new 30" from near the intersection of Mt. Misery Road and I 140 along I 140 to the intersection of I140 and US 74 and 41,600 LF 24" FM extending along I 140 and continuing south along US HWY 17 to the intersection of US HWY 17 and Town Creek.

Justification:

The project will provide an interconnection between Northeast WWTP and the county's five other wastewater treatment plants for better flow management and will be located within a new transmission water main easement. The project will increase system wide resiliency. The project will also expand service into currently unserved areas and provide additional capacity for the 74/76 Industrial Parks as well as the area north of Town Creek.

Impact if Cancelled or Delayed:

An interconnection between the NWWTP and the County's five other wastewater treatment plants is needed for better flow management. Without this project, the NWWTP will remain isolated and the operational benefits and opportunities for additional development of vacant properties enabled by interconnection will not be realized.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Northeast FM Transmission Main - South

Project Type:	Transmission	Prior 2026 Costs:	\$308,464
Project Manager:	CIP Manager	FY 2026 Costs:	\$50,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$2,694,874

Project Description:

This project in conjunction with NE FM Transmission Main - North will provide construction of approximately 64,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off of Rice Creek Parkway near Town Creek Elementary School. The two projects need to be constructed at the same

time to ensure operational efficiency. NE Transmission FM -South will connect to the NE FRM Transmission main project just south of Town Creek and include the construction of approximately 7,400 LF 24" FM along US HWY 17 and tying to the existing 16" line at Rice Creek Parkway SE.

Justification:

The project will provide an interconnection between Northeast WWTP and the county's five other wastewater treatment plants for better flow management and will be located within a new transmission water main easement. The project will increase system wide resiliency. The project will also expand service into currently unserved areas and provide additional capacity for the 74/76 Industrial Parks as well as the area north of Town Creek.

Impact if Cancelled or Delayed:

Interconnection between the NWWTP and the County's five other wastewater treatment plants is needed for better flow management. Without this project, the NWWTP will remain isolated and the operational benefits and opportunities for additional development of vacant properties enabled by interconnection will not be realized.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

West Brunswick Regional WRF Expansion

Project Type:	Plant Capacity	Prior 2026 Costs:	\$2,300,800
Project Manager:	CIP Manager	FY 2026 Costs:	\$1,696,444
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$164,902,500

Project Description:

Increase treatment capacity of the plant by no less than 6 million gallons per day (from 6.0 MGD to 12.0 MGD). Alternates will be designed for expansion of 3.0 MGD and 4.5 MGD. The project will provide effluent disposal capacity and a hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather. The preliminary engineering report will include an evaluation of system effluent disposal options that will include reuse water discharge into an existing ocean outfall canal and the construction of infiltration basins on properties along the Hwy 211 corridor. Other projects that must be completed as part of the expansion: SE Reclaimed, WB Influent FM, Trans Midway to WB.

Justification:

Required to meet the anticipated future wastewater treatment needs of the regional partnership. Completion of the 0.75 MGD Mulberry Branch WRF (0.75 MGD Southport wastewater project) will provide additional capacity in the regional system, however, anticipated growth will require construction of additional treatment capacity to be completed as soon as possible. The current time to go through the design, permitting, and construction of an expansion is estimated at 5 yrs. Delays in construction could result in construction moratoriums.

Impact if Cancelled or Delayed:

Cancellation or delay of the project will result in peak flows exceeding plant capacities, NOVs, and a moratorium on construction.

How Project Impacts Operating Budget:

There will be no increase in operating costs during the planning period because construction will not be completed until after the end of the planning period.

Transmission Clemmons Rd to WB WWTP

Project Type:	Transmission	Prior 2026 Costs:	\$-
Project Manager:	CIP Manager	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$12,069,400

Project Description:

This project involves the design and construction of a 30,000-foot, 24-inch sewer force main to enhance transmission capacity within the southeast sewer system. The force main will be routed from Clemmons Road, running northwest along the Duke Energy power line easement, and will connect to the existing force main along Highway 17. Project Ties to 6.0 MGD Expansion, Transmission Midway to WB WWTP, WB Influent Force Main, and SE Reclaimed Water.

Justification:

This project facilitates the removal of the city's degraded WWTP that discharged into the Intra-coastal waterway and the city of Southport's entrance into the West Brunswick Regional Wastewater System.

Impact if Cancelled or Delayed:

Potential for sanitary sewer overflows at select hydraulically distant pump stations, increased system pressure, and operational cost.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

West Brunswick Wastewater Treatment Plant Influent Force main

Project Type:	Transmission	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$3,333,960

Project Description:

Approximately 4,000 linear feet of 48" force main to be installed from approximately 600 linear feet southwest from the intersection of Benton Rd SE and HWY 17 along a utility easement to ultimately discharge into West Brunswick WWTP. Pipe sizing will be modeled to verify line size based on a minimum treatment capacity of 12 MGD at the WB WWTP. Modeling will consider the combined capacity of existing and future mains as well as additional information in the master plan. Project Ties to 6.0 MGD Expansion, Transmission Midway to WB WWTP, WB Influent Force Main, and SE Reclaimed Water.

Justification:

The project will be carried out in conjunction with the WBR WRF expansion. It is necessary in part due to the FM Transmission Interconnection project, which connects the NE WWTP to other WWTPs, as well as the Bolivia Bypass project. Additionally, it will facilitate future pipeline projects required to support the county's growth.

Impact if Cancelled or Delayed:

Increased system pressures and reduced ability for growth within the County.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

SE Reclaimed Water Line

Project Type:	Transmission	Prior 2026 Costs:	\$229,300
Project Manager:	Deputy Director	FY 2026 Costs:	\$141,225
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$67,583,375

Project Description:

The project may be completed in two phases. The first phase will connect the existing reclaimed line running along Hwy 211 to Power Plant Rd. in Southport. It will consist of approximately 36,000 of 24" transmission main running cross country from the existing line along Hwy 211 and utilizing the existing Duke Power easement. Phase 1 will allow for effluent disposal of approximately 4.1 MGD. Phase 2 will connect the phase one line with the West Brunswick WWTP directly, utilizing the Duke power line easement from US 17 all the way to the existing power plant. This phase will consist of approximately 56,500 LF of 24" main. Phase 2 will allow for effluent disposal of approximately 14.2 MGD. Project Ties to 6.0 MGD Expansion, Transmission Midway to WB WWTP, WB Influent Force Main, and SE Reclaimed Water.

Justification:

Explosive growth continues across the County; the expansion of our existing wastewater treatment facilities is necessary to meet these demands. With the growth of the wastewater facilities, it becomes exceedingly difficult to provide disposal options for the WWTP effluent. Many options are being investigated, including NPDES permits, land application and beneficial reuse options such as partnerships like this where industries may use non-potable water for operations. This type of project provides cost effective solutions that are independent of weather and other hinderances that plague the more conventual disposal options.

Impact if Cancelled or Delayed:

Cancellation or delay of the project will result in less efficient and effective effluent disposal from the West plant. This could create issues with plant capacities, NOVs, and a moratorium on construction.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

SeaTrail Wastewater Treatment Plant Interconnection

Project Type:	Utility Relocation	Prior 2026 Costs:	\$-
Project Manager:	Project Manager	FY 2026 Costs:	\$886,116
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$9,881,700

Project Description:

Project to decommission the failing Sea Trail WWTP. The Sea Trail WWTP has reached the end of its useful life and is in need of replacement. Staff investigation determined a more cost-effective solution is to decommission the existing plant and transfer flow to the OIB plant. Approximately 15,000 linear feet of 24" force main from the intersection of Old Georgetown Rd SW and Seaside Rd to approximately to the existing OIB WWTP. The project will also include approximately 15,000 feet of reuse line from the OIB WWTP back to the effluent force main (effluent disposal ponds) off Angel's Trace Road at Sea Trail Plantation. The effluent main will be 16" from the OIB WWTP to Ocean Ridge and hydraulic modeling will be required to size the main from Ocean Ridge to Angel's Trace.

Justification:

Required to meet wastewater needs in the southwestern part of the county.

Impact if Cancelled or Delayed:

DEQ Notice of Violations is due to the pump station and wastewater treatment plant failure.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal other than electrical costs for the new equipment. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Hwy 87 Sewer Force Main

Project Type:	Transmission	Prior 2026 Costs:	\$-
Project Manager:	Deputy Director	FY 2026 Costs:	\$350,000
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$-

Project Description:

The project includes the design and engineering of approximately 9,000 ft of 12" sewer force main line along highway 87 and will be immediately followed by its construction. The project will start at the Hwy 87 (Maco Rd.) and Kilians Way NE intersection and will continue along Maco Rd. and will connect to the existing 10" sewer line along highway 74.

Justification:

The project will provide additional capacity for upstream development.

Impact if Cancelled or Delayed:

Inability to expand sewer into unsewered areas.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Sewage Lift Station Rehabilitation & Upgrades

Project Type:	Collection System	Prior 2026 Costs:	\$-
Project Manager:	Deputy Administrator	FY 2026 Costs:	\$1,000,000

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Enterprise Funded Low-Pressure Main Extension

Project Type:	Main Extension	Prior 2026 Costs:	\$-
Project Manager:	Project Coordinator	FY 2026 Costs:	\$-
Responsible Department:	Public Utilities	FY 2027-2030 Costs:	\$1,475,000

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 made cost-effectively. Potential projects are ranked based on an established rating system.

Justification:

Several 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 these areas for development and provides benefit to the utility by helping to maintain rate stability.

Impact if Cancelled or Delayed:

Reduction in rate stability and ability to develop platted lots where septic systems are not suitable.

How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

Shalotte Riverwalk



APPENDIX





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
2015	118,372	4,825,859	40,769	50	12,240	7.10%
2016	121,479	5,279,266	43,458	50.9	12,290	5.80%
2017	124,921	5,649,899	45,228	51.9	12,401	4.80%
2018	129,199	6,099,266	47,208	52.8	12,425	5.00%
2019	133,610	6,597,603	49,380	53.8	12,363	5.30%
2020	138,756	7,428,297	53,535	55.9	12,444	8.30%
2021	144,821	8,354,838	57,644	57.0	11,963	6.10%
2022	152,549	8,951,852	58,682	58.1	12,484	5.10%
2023	160,440	9,934,416	61,920	59.1	12,844	4.20%
2024	168,153	n/a	n/a	59.9	13,194	4.60%
2025	175,047	n/a	n/a	60.6	13,508	4.60%

Source:

- (1) State Data Center; projection as of June 30, 2025; annual estimates of previous nine years
- (2) Bureau of Economic Analysis; figures are for the prior calendar year
- (3) Brunswick County School System (20th day ADM)
- (4) North Carolina Employment Security Commission

Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2025		
		2024 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy	Utility	\$1,828,164,327	1	3.34%
Brunswick Electric Membership Corp.	Utility	234,349,123	2	0.44%
Archer Daniels Midland Co.	Food Manf.	138,612,281	3	0.26%
Evergreen Timber LLC	Timber	72,244,152	4	0.14%
Latitude Harrington Apartments LLC	Real Estate	71,387,719	5	0.13%
Exchange Westgate Apartments LLC	Real Estate	65,979,240	6	0.12%
DR Horton Inc	Real Estate	63,116,082	7	0.12%
Hawthorne at Waterside LLC	Real Estate	62,256,433	8	0.12%
Wal Apts DE LLC	Real Estate	61,574,561	9	0.12%
Comet Westgate Property Holdings LLC	Real Estate	60,862,865	10	0.11%
Totals		\$ 2,658,546,865		4.99%

Source: Brunswick County Tax Department

Principal Employers

Fiscal Year 2025

Percentage

of Total

County

Employment

**Number
of**

Employees

Rank

**Type of
Business**

Name of Employer

Brunswick County Board of Education	Education	2,399	1	3.62%
Novant Health	Medical Care Facility	1,957	2	2.95%
County of Brunswick	Local Government	1,436	3	2.17%
Wal-Mart	Retail Chain	899	4	1.36%
Food Lion LLC	Grocery Chain	751	5	1.13%
Duke/Progress Energy	Utility	650	6	0.98%
Brunswick Community College	Education	583	7	0.88%
Victaulic	Manufacturing	509	8	0.77%
Lowe's Food	Grocery Chain	499	9	0.75%
Dosher Memorial Hospital	Medical Care Facility	426	10	0.64%
Totals		10,535		15.73%

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 can evaluate the adequacy of the operating programs 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 Finance Director 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 the Finance Director, 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 Finance Director 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 times 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.

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 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:

- 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, 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.

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 Finance Director 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.
- 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 Finance Director 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 ACFR.



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 Finance Director is designated as investment officer of the County and is responsible for investment decisions and activities. The Finance Director 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 Finance Director 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 Finance Director, 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 Finance Director 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, 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

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 a 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 Finance Director 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.

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.

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.

American Rescue Plan Act (ARPA) Funding

Overview

In response to the economic and public health emergency resulting from the COVID-19 pandemic, the 117th Congress passed the American Rescue Plan Act (ARPA) to provide financial relief to the American people. The Legislation also established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) to provide financial relief to municipalities across the country that experienced substantial drops in revenue because of the pandemic. Brunswick County has received a total of \$27,741,111 in ARPA funding. The County is required to fully implement and comply with ARPA Award Terms and Conditions and Uniform Guidance. To ensure compliance, the County has revised and adopted policies to conform with US Treasury's regulations for ARPA/CSLFRF funds.

Eligible Uses

US Treasury established that ARPA/CSLFRF funds may be used for projects in the following categories to the extent authorized by state law:

- Support public health response to the COVID-19 pandemic
- Address negative economic impacts in the community caused by the public health emergency
- Replace lost public sector revenue and utilize funding to provide government services that may have been affected or reduced by the pandemic
- Provide premium pay for essential workers who worked to continue critical services during the pandemic
- Invest in water, sewer, and broadband infrastructure, provide access to clean drinking water, support wastewater and stormwater infrastructure, and expand access to broadband internet

The County's ARPA award will be invested in projects that ensure recovery from the pandemic and position us and our community for strong growth in the years ahead.

Recommended Projects

Commissioners approved a preliminary funding priority list for ARPA funds on September 2, 2021. Those priorities included:

- Water & Sewer Projects – Capital expansion and replacement projects
- Community Investment and Enhancement – Non-profit Grants, Housing and Weatherization program, Mental Health Grants, Lead & Copper Remediation, Parks & Recreation Improvement projects, Library Service Enhancements, and Brunswick Community College parking improvements
- County Improvement Projects – Capital construction expense for new Health and Human Services building, IT improvements, Essential Worker compensation, Air purification system for County buildings
- Administrative Expenses – Administration and reporting expenses
- Set aside funds for Future Projects not yet determined

On May 16, 2022, after thoughtful planning, careful consideration, and using guidance provided from U.S. Treasury's Final Rule, County management recommended a preliminary list of projects deemed eligible in ARPA funding to address key priorities. Once the preliminary funding list was approved, each individual project came back before the Board for final approval once additional details, cost estimates, and program policies had been implemented.

The following projects have been presented to the Board for consideration and were approved for funding using the ARPA Coronavirus Local Fiscal Recovery Funds:

Premium Pay

Department:	Funding:	Spent to Date:	FTEs:
County-wide	\$2,369,543	\$2,369,543	-

Purpose: Under the Final Rule, recipients of Coronavirus State and Local Fiscal Recovery Funds may use funds to retroactively provide premium pay to eligible employees who performed essential work during the COVID-19 emergency. The premium payment is in recognition of county staff who continued to support our community and provide essential services during a critical time when stay-at-home orders and social distancing measures were in effect, and the county continued to be open to the public. Eligible full-time employees received a maximum payment of \$2,200, which was pro-rated based on the number of months worked in a full-time position during the eleven-month period of April 1, 2020, through February 28, 2021. For each month that an eligible employee performed work, they will receive \$200 for a maximum gross payment of \$2,200. The Human Resources Department, in coordination with the Finance Department, is certified by position classification and employee interaction for qualification under ARPA guidelines.

Trailwood Drive Force Main

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$126,989	\$126,989	-

Purpose: Replace approximately 280 linear feet of 8” pressurized sewer line located at Trailwood Drive in the Town of St. James. The pipe installation was by horizontal directional drill method and replaced an existing 8” pipe installed above ground through a wet area near Trailwood Drive in St. James Planation.

General Government Services (Revenue Replacement)

Department:	Funding:	Spent to Date:	FTEs:
Sheriff’s Office	\$10,000,000	\$10,000,000	-

Purpose: To use the standard allowance of SLFRF funds on government services responding to public safety concerns.

Direct Administrative Costs

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$85,733	\$85,732	-

Purpose: The County has incurred and will continue to incur significant personnel and operating costs associated with the administration of the ARPA funds. Training, coordination, evaluation, monitoring, and approval functions have been and will continue to be required to maximize the use of the funds and the benefit to the County. County departments performing administrative functions include Finance, Legal, and Management.

Lead and Copper Program

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$484,729	\$306,574	1.0

Purpose: To support an Environmental Protection Agency (EPA) mandated requirement regulating lead and copper public drinking water systems. This regulation is known as the Lead and Copper Rule (also referred to as the LCR). In 1991, EPA published a regulation to control lead and copper in drinking water. Since 1991 the LCR has undergone various revisions, with major changes to the rule enacted in 2021. Brunswick County Public Utilities is required to be in full compliance with this regulation by October 16, 2024.

Regulation changes involve sampling requirements and procedures, record keeping, required remedial action including replacement of utility and customer service lines, and related public notifications and education. The project will support a full-time Lead and Copper Mitigation Program Manager and procure the services of an engineering firm or consultant specializing in creating and maintaining lead and copper service inventory databases; creating a public education and outreach plan and associated materials; tracking sampling requirements, frequency, and results; reviewing and optimizing corrosion control treatment plans; creating a lead service line find and fix plan; and creating a lead service line replacement plan.

Southeast Area Improvements – St. James

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$43,944	\$43,944	-

Purpose: A joint project between Brunswick County and the Town of St. James, this project will upgrade drinking water transmission and distribution piping and may include additional water storage to help improve water pressures. The installation of transmission and distribution pipes will improve water pressure to safe levels and will prevent contamination caused by leaks or breaks in the pipes.

An engineering study would be performed to determine the necessary improvements and the order in which they should be made. Improvements may include an elevated water storage tank in the St. James/Middleton Road area to improve water pressures and to prevent microbiological contaminants from entering the public water system, additional transmission water mains, additional small diameter water mains within the development to address localized areas of low pressure, the addition of some hydrants, and pressure sustaining valves installed on the existing 24" potable water main on Highway 211.

Ocean Isle Beach Wastewater Treatment Plant Centralization and Rehabilitation

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$1,415,000	\$1,415,000	-

Purpose: The project will provide centralized wastewater treatment and rehabilitate or replace existing wastewater treatment facilities. To regionalize wastewater treatment in the area, Brunswick County Public Utilities and the Town of Ocean Isle Beach have entered into an agreement whereby the town's aging wastewater treatment plant is conveyed to Brunswick County, and the County will provide an additional 550,000 GPD of treatment capacity to meet the Town's existing permitted collection system tributary flows. Moreover, Brunswick County intends to decommission the aged, decrepit Sea Trail wastewater treatment steel

package plant system with an original design capacity of 500,000 GPD and re-route flow to the centralized, regional Ocean Isle Beach WWTP.

Library Computers

Department:	Funding:	Spent to Date:	FTEs:
Library	\$55,339	\$55,339	-

Purpose: Replace 52 existing computer and monitor workstations that are at or beyond their useful lifespan within the Brunswick County Library system. These computers are available to the public for use during normal business hours at no cost. Current computers utilized at the library branches have traditionally been passed down from other County departments once they had reached the end of their useful life, resulting in computers running older software and not operating with high efficiency. Brunswick County libraries provide free broadband Internet access to all citizens of Brunswick County via public computers. Funding will provide effective service delivery to the public sector to aid in internet access for job applications, government funding assistance programs, academic resources and reduce IT help-desk service problems.

EMS Ambulance

Department:	Funding:	Spent to Date:	FTEs:
EMS	\$900,000	\$247,500	-

Purpose: Purchase three ambulances for the Emergency Medical Services department that will be used to serve and transport the general public, and residents of Brunswick County. Ambulances were identified on US Treasury’s enumerated eligible use list as a measure to respond to the public health emergency for COVID-19 mitigation and prevention.

AEDs in County Buildings

Department:	Funding:	Spent to Date:	FTEs:
Administration – Risk Management	\$93,215	\$93,215	-

Purpose: Purchase of 54 Automated External Defibrillators (AEDs) with additional replacement pads and battery packs to install throughout various county buildings, including parks, to help respond to emergency medical situations for staff and public.

Restoring Pre-Pandemic Employment

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$12,120,318	\$11,404,512	50.0

Purpose: Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. One eligible use includes hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector. The County may use SLFRF funds to pay for payroll and covered benefits associated with the recipient, increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Recipients may use SLFRF funds to cover payroll and covered

benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021, level.

Brunswick County’s budgeted FTEs as of January 27, 2020, were 1,083. When applying the 7.5%, the County’s adjusted Pre-Pandemic Baseline is 1,164. The budgeted FTEs as of March 3, 2021, were 1,114, allowing the County to add 50 positions with ARP money. The actual change in FTEs since March 3, 2021, as of December 31, 2022, is 102.

Shallotte Water Meter Replacement

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$36,300	\$36,300	-

Purpose: Replacement of approximately 3,400 existing residential and commercial water meters in the Town of Shallotte due to the acquisition of the town’s water system. Brunswick County merged with the Town of Shallotte in May 2023 and inherited the town’s failing drive-by metering system, which is incompatible with Brunswick County’s Sensus brand Advanced Meter Infrastructure (“AMI”) System. As a result of the failing system, manual readings are needed for monthly billing, creating a strain on resources despite hiring additional FTEs in FY24.

A contractor will be procured to perform the installations/replacements of the meters due to limited available county utility maintenance staff and the need to have these meters replaced quickly. The county will supply the materials needed for this project. Replacement of meters is vital to avoid billing delays and inaccurate readings and will bring the Town of Shallotte up to the county's Sensus AMI System (Advanced Metering Infrastructure) for remote reading of water meters.

National Opioid Settlement Funding

Overview

Since 2021, an estimated \$56 billion in national settlements with opioid companies has been announced by the State Attorney General’s Office. These settlements will help bring desperately needed resources to communities harmed by the opioid epidemic, including \$1.5 billion to North Carolina. The agreements resolve litigation over the role of companies in creating and fueling the opioid epidemic and require significant industry changes that will help prevent this type of crisis from occurring again.

A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used in our state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC’s 100 counties and 17 municipalities. Brunswick County is estimated to receive \$24,610,735 over an eighteen-year period (2022-2038). To date, the County has received \$7,713,960 in National Opioid Settlement funding.

Eligible Uses

In conjunction with the National Settlement Agreement, opioid settlement funds may support programs or services listed in Exhibit A or B of the Memorandum of Agreement (MOA) that serve persons with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) or mental health condition.

Recommended Projects

On January 17, 2023, the Brunswick County Board of Commissioners adopted the use of Option A in the MOA consisting of the following strategies:

- Collaborative Strategic Planning
- Evidence-based Addiction Treatment
- Recovery Support Services
- Recovering Housing Support
- Employment-related Services
- Early Intervention
- Naloxone Distribution
- Post-overdose Response Team
- Syringe Service Program
- Criminal Justice Diversion Programs
- Addiction Treatment of Incarcerated Persons
- Reentry Programs

The following projects have been presented to the Board of Commissioners for consideration and were approved for funding using the National Opioid Settlement funds:

- DSS Clinician – Mental Health/Substance Abuse Clinician
- The Healing Place – Recovery Support Services
- Health Educator - Collaborative Strategic Planning

- Community Paramedicine
- Christian Recovery Centers, Inc. – Recovery Support Services
- ARROW Program – Recovery Support Services
- Naloxone

DSS Clinician

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
DSS	\$61,990	\$63,489	.5

Purpose: Provide mental health/substance abuse DSS Clinician for care navigation, clinical assessments, and crisis response for the parents and children involved with the Department of Social Services (DSS). The position will support Option A, Strategy 3 – Recovery Support Services, and Strategy 6 – Early Intervention of the NC Opioid Settlement MOA.

The Healing Place

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Health	\$177,200	\$192,720	-

Purpose: Provide Brunswick County residents with recovery housing support; Option A, Strategy 3 Recovery Support Services of the NC Opioid Settlement MOA. Brunswick County is partnering with The Healing Place of New Hanover County to provide additional support for residential recovery services to individuals suffering from Opioid Use Disorder (OUD) or who are misusing opioid substances.

Health Educator

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Health	\$31,087	\$37,041	.5

Purpose: Provide Health Educator for use of Option A, Strategy 1 Collaborative Strategic Planning of the NC Opioid Settlement MOA. The employee will assist the Brunswick County Substance Use and Addiction Commission with data requests and specific projects, lead regular meetings with stakeholders to share strategies and report progress on substance use and addiction prevention and recovery, proactively seek new ideas and partnerships while implementing outreach and education efforts that reach, and engage people with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) and mental health condition.

Community Paramedicine

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Emergency Medical Services	\$58,750	\$293,229	.75

Purpose: Provide Brunswick County residents with a Post Overdose Response Team; Option A, Strategy 8 Post-Overdose Response Team of the NC Opioid Settlement MOA. The post-overdose response team will connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction, primary healthcare, or other services or supports they need to improve their health or well-being. Team will consist of 3 members, 25% of each FTE is estimated as this as the program is implemented.

Christian Recovery Centers, Inc.

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Health	\$176,400	\$246,375	-

Purpose: Provide Brunswick County residents with recovery housing support; Option A, Strategy 3 Recovery Support Services of the NC Opioid Settlement MOA. Brunswick County is partnering with Christian Recovery Centers, Inc. to provide additional support for residential recovery services to individuals suffering from Opioid Use Disorder (OUD) or who are misusing opioid substances.

ARROW Program

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Health	\$97,076	\$243,659	2.0

Purpose: Fund up to 100% of two positions responsible for implementation and management of an evidence-based substance use treatment program that operates within the Brunswick County Detention Center. Participants will receive substance use and mental health treatment from contracted services, including comprehensive clinical assessment, moral recantation therapy, individual counseling, psychiatric evaluation, and eye movement desensitization therapy.

Naloxone

Department:	FY 2025 Actual:	FY 2026 Funding:	FTEs:
Health	\$24,978	\$25,000	-

Purpose: Provide distribution of Naloxone to partners such as municipalities to save lives by having readily accessible, easy-to-use naloxone nearby to reverse the deadly effects of an opioid overdose. This strategy will also work in tandem with the county's approved opioid projects, such as the Community Para-Medicine Program and Recovery Support Services projects, to keep individuals alive and steer them into successful treatment and recovery.

Additional Resources

For additional information about the County's departments and services, please visit
brunswickcountync.gov/

Board of Elections	brunswickcountync.gov/802/Board-of-Elections
Brunswick Community College	brunswickcc.edu/
Brunswick County Schools	bcswan.net/
Brunswick Senior Resources Inc.	bsrinc.org/
Brunswick Soil & Water	brunswickcountync.gov/204/Brunswick-Soil-Water-Conservation-Distri
Code Administration	brunswickcountync.gov/181/Code-Administration
Communications	brunswickcountync.gov/178/Communications
Cooperative Extension	brunswick.ces.ncsu.edu
County Attorney's Office	brunswickcountync.gov/219/County-Attorneys-Office
County Manager's Office	brunswickcountync.gov/222/County-Managers-Office
Emergency Management	brunswickcountync.gov/203/Emergency-Management
Emergency Medical Services	brunswickcountync.gov/238/Emergency-Medical-Services
Engineering	brunswickcountync.gov/229/Engineering
Environmental Health	brunswickcountync.gov/250/Environmental-Health
Finance	brunswickcountync.gov/291/Finance
Fire Marshall	brunswickcountync.gov/296/Fire-Marshall
Floodplain Management	brunswickcountync.gov/299/Floodplain-Management
Geographic Information Systems (GIS)	brunswickcountync.gov/318/Geographic-Information-Systems-GIS
Health Services	brunswickcountync.gov/350/Health-Services
Human Resources	brunswickcountync.gov/338/Human-Resources
Library	brunswickcountync.gov/160/Library

Mosquito Control	brunswickcountync.gov/349/Mosquito-Control
Operation Services	brunswickcountync.gov/675/Operation-Services
Parks & Recreation	brunswickcountync.gov/367/Parks-Recreation
Planning	brunswickcountync.gov/381/Planning
Public Housing	brunswickcountync.gov/369/Public-Housing
Public Utilities	brunswickcountync.gov/510/Public-Utilities
Register of Deeds	rod.brunsko.net/
Sheriff's Office	brunswicksheriff.com
Social Services	brunswickcountync.gov/387/Social-Services
Solid Waste & Recycling	brunswickcountync.gov/413/Solid-Waste-Recycling
Tax Office	brunswickcountync.gov/447/Tax-Office
Utility Billing	brunswickcountync.gov/607/Utility-Billing
Veterans Services	brunswickcountync.gov/472/Veterans-Services

Glossary

ABC (Alcohol Beverage Commission) - 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.

Amortization - Paying the principal amount of a debt issue through periodic payments either directly to bondholders or to a sinking fund for later payment to bondholders. Amortization payments include both interest and principal payments.

Annual Comprehensive Financial Report (ACFR): 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 ACFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements that have been audited by an independent public accounting firm.

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, to prepare an annual budget.

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

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

ARPA: American Rescue Plan Act, \$350 billion package from the Federal Government to state, local, and Tribal governments to support their response and recovery from the COVID-19 public health emergency.

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 the 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.

Audit - An annual systematic review of an organization's financial accounts by an independent body.

Authority - a public agency that performs a specific function and is usually financed by fees or service charges. The agency could be independent of the government but rely on the 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 under 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 that are available for appropriation and expenditure in the current year.

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

BCMS – Brunswick County Management System building permitting system.

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 the County will pay on projects financed with bonds.

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.

BSRI - Brunswick Senior Resources, Inc

Budget - a plan of financial activity for a specified period (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 achieved.

CAD – Computer Aided Dispatch

CADD - Computer-Aided Drafting Design system.

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 referred to as 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 Plan (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 life 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 that 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 an 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 packages from the Federal Government to help businesses, workers, and health care systems negatively affected 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.

CDBG - Community Development Block Grant. This program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through

an ongoing process. Activities may address needs such as infrastructure development, economic development projects, public facility installation, community centers, housing rehabilitation, public services, land clearance/acquisition, microenterprise assistance, code enforcement, and homeowner assistance, among others.

Coastal Area Management Act (CAMA) - requires each of the 20 coastal counties to have a local land use plan in accordance with guidelines established by the Coastal Resources Commission. The CRC's guidelines provide a common format for each plan and a set of issues that must be considered during the planning process; however, the policies included in the plan are those of the local government, not of the CRC. By law, the role of the CRC is limited to determining whether plans have been adequately prepared. At the local level, land use plans provide guidance for both individual projects and a broad range of policy issues, such as the development of regulatory ordinances and public investment programs.

Construction and Demolition (C&D) - debris, or waste, generated from the construction, remodeling, repair, and demolition of buildings, roads, and other structures. This waste includes a variety of materials, such as concrete, asphalt, lumber, drywall, metals, and soil.

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.

CSLFRF - Coronavirus State and Local Fiscal Recovery Funds

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

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 the 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 the event of an emergency.

EM – Emergency Management

EMS – Emergency Medical Services

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.

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

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.

EPA – Environmental Protection Agency

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

FCS – Family and Consumer Services. The NC State Extension’s Family and Consumer Sciences Program is a community-based educational program that strengthens and transforms families by providing education on the most critical issues affecting them. The core of all NC State Extension county FCS programs is nutrition, health, food safety, food preservation, and local food systems. FCS agents deliver evidence-based programming in nutrition, health, food safety, food preservation, and local foods.

FEMA – Federal Emergency Management Agency

FCMSA – Federal Motor Carrier Standards Administration

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

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

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

balances at the end of the year.

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) - 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 20 hours per week would be equivalent to 0.5 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 functional mapping and data information.

GPD - Gallons per day.

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

General Obligation Bonds - bonds issued by a government that is backed by the full faith and credit of its 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 focus on current financial resources. 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.

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

GSATS - Grand Strand Area Transportation Study

HHS - Health and Human Services.

HR - Human Resources Department.

IIMC – International Institute of Municipal Clerks

ILPNC - International Logistics Park of North Carolina. It is a State Tier 1 identified site, located on the border of Brunswick and Columbus Counties, and is a certified megasite. It provides water, wastewater, and fiber optics services.

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

Information Technology (IT) - the department of the County government in charge of technological support systems such as computers, applications, and telephones.

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.

IAAO – International Association of Assessing Officers

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

IRS – Internal Revenue Service. The IRS's mission is to provide America's taxpayers with top-quality service by helping them understand and meet their tax responsibilities and to enforce the law with integrity and fairness to all.

ITIL – Information Technology Infrastructure Library

JCPC – Juvenile Crime Prevention Council. The Division of Juvenile Justice and Delinquency Prevention partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the county Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. DJJDP allocates approximately \$28 million to these councils annually. Funding is used to subsidize local programs and services.

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

KPI – key performance indicator, tying departmental objectives to key measures.

Lease – A contract between two parties where one party, the lessor, allows the other party, the lessee, to use their property for a period of time in exchange for consideration, usually a monthly sum of money.

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

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

LCFWSA – Lower Cape Fear Water and Sewer Authority

LPRO – Low Pressure Reverse Osmosis

LSLR – Lead Service Line Replacement

Major Funds - represent the significant activities of the County and 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.

MAIRP – Mid-Atlantic Industrial Rail Park. A platinum-certified CSX Select Site, the Mid-Atlantic Industrial Rail Park offers exceptional transportation access and the potential for rapid manufacturing progress.

Mandate – A legislative command to a local government, generally through state statutes, to implement or discontinue a selected service or policy

MOA - Memorandum of Agreement. It is a legally binding document that outlines the responsibilities and commitments of multiple parties working together on a project or objective.

MPO - Metropolitan Planning Organization

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.

MGD – Millions of Gallons per Day

MXU - The Meter Transceiver Unit is a radio signal device that permits off-site meter reading via radio signals.

NRCS - Natural Resources Conservation Service of the United States Department of Agriculture

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

NCGS -North Carolina General Statutes

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.

No-Till Drill - an agricultural planting implement that plants seeds directly into the soil through previous crop residue without plowing or disking, creating a narrow slit for the seed and then covering it. This "no-till" method conserves soil moisture, reduces erosion, and improves soil health by leaving most of the soil surface undisturbed and protected by the residue.

NCDHHS - North Carolina Department of Health and Human Services

NCDEQ – North Carolina Department of Environmental Quality

NCDOR – North Carolina Department of Revenue

NCEDA – North Carolina Economic Development Association

NCMVCA – North Carolina Mosquito and Vector Control Association

NCDMVA – North Carolina Department of Military and Veterans Affairs

NCPMA – North Carolina Property Mappers Association

NCTCA – North Carolina Tax Collectors' Association

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 particular 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 that have not yet been 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 items such as taxes, fees for specific services, interest earnings, and grant revenues. Operating revenues are used to cover day-to-day expenses.

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.

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.

ODU – Opioid Use Disorder

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.

Per Capita – represents a given quantitative measure (e.g., spending, inspections, ambulance trips) per unit of population.

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 Income - Income that persons receive from all sources. It is calculated as the sum of salary and wage disbursements, supplements to wages and salaries, proprietors’ income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

Personal Property - all non-household personal property, such as automobiles, boats, etc., and all non-inventory 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 an ad valorem tax.

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

PSAP - Primary public safety answering point

PRTF Court - court involvement in decisions about a child’s placement and treatment in a Psychiatric Residential Facility (PRTF), a residential facility for individuals under 21 with severe psychiatric disorders.

QCT – Qualified Census Tract

Real Property Tax Base - All land and buildings that are taxable.

Revaluation - a process by which all County property values are reviewed to ensure they are of 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.

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

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

ROD - Register of Deeds

RPO - Cape Fear Rural Transportation Planning Organization

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.

SEC - United States Securities Exchange Commission. It is the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation.

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 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.

SQL – Structured query language. A programming language for storing and processing information in a relational database

SCM - Stormwater Control Measure

SUD – substance use disorder

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

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

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.

Taxes - compulsory charges levied by a government for 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.

UNC-SOG – University of North Carolina School of Government

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 - the 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.

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

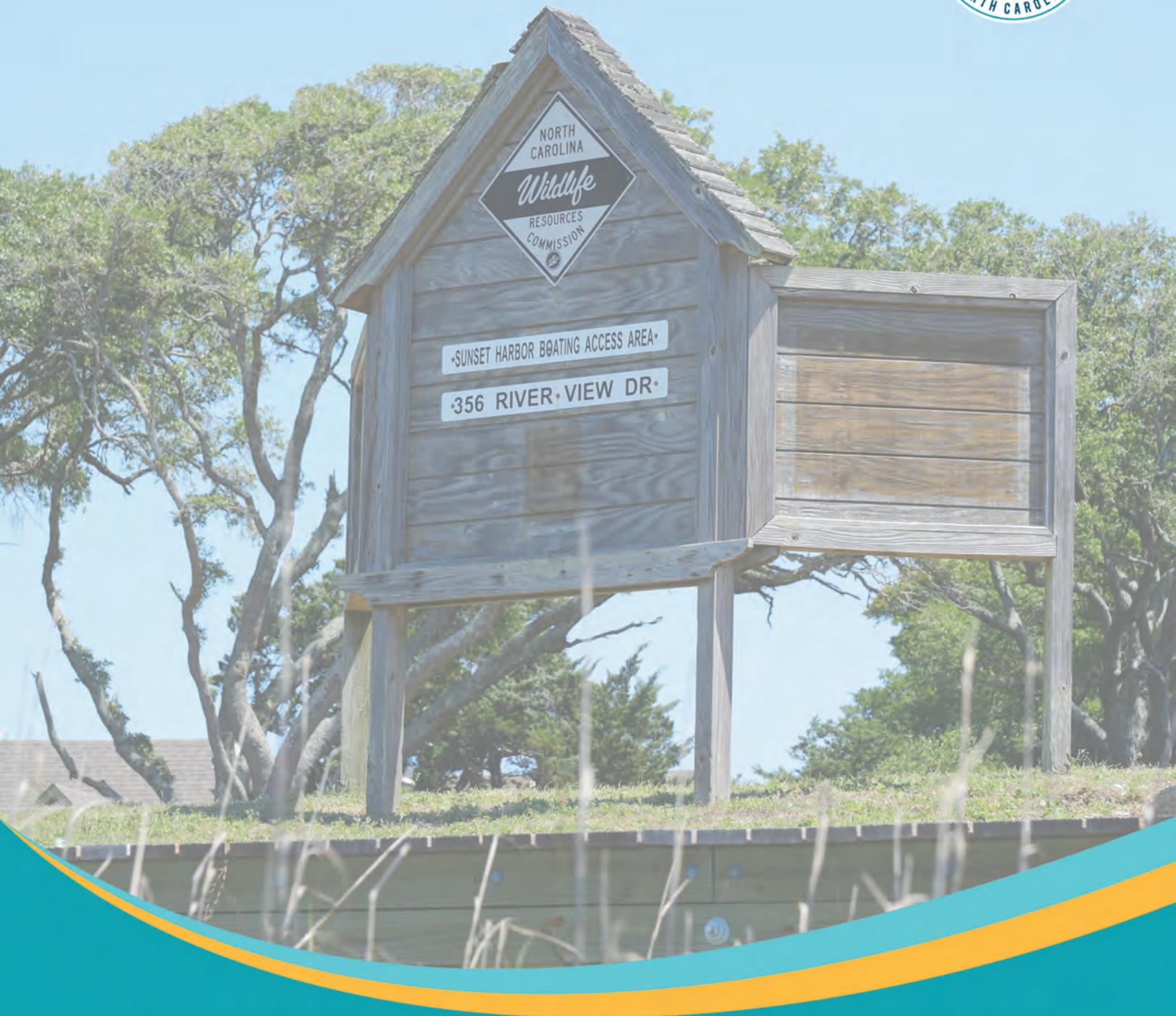
VSO – Veterans Services Officer

VAD – Voluntary Agricultural District

WIC – Women, Infants, and Children

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

Sunset Harbor Boating Access Area



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