

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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, 2023 and ending June 30, 2024 and hereby levies ad Valorem tax at the rate of thirty-four and one-quarter cents (\$.3425) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2023.

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	\$	410,927
Administration		1,328,689
Human Resources		659,649
Communications		283,292
Finance		2,238,964
Tax Administration		5,810,013
Legal		805,786
Superior Judges Office		165,523
Clerk of Court		300,937
District Judges Office		1,000
Board of Elections		1,444,333
Register of Deeds		4,370,236
Information Technology		4,814,080
Fleet Services		1,934,852
Engineering		926,064
Operation Services		8,764,810
Non-Departmental		7,966,197
District Attorney's Office		13,000
Sheriff's Office		24,470,056
Law Enforcement Separation		314,047
Detention Center		14,267,091
Emergency Services		1,398,775
Emergency Medical Services		16,021,912
Fire Departments		40,000
Building Inspections and Central Permitting		4,567,143
Fire Inspections		1,009,669
Rescue Squads		331,800
Central Communications Center		4,476,280
Sheriff Animal Protective Services		1,423,930
Transportation Agencies		161,000
Solid Waste		23,432,725
Environmental Protection Agencies		324,475
Planning and Community Enforcement		1,721,966

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

(GENERAL FUND EXPENDITURES CONTINUED)

Occupancy Tax	\$ 2,500,000
Cooperative Extension	707,581
Soil & Water Conservation	275,183
Economic Development Agencies	2,291,564
Veterans' Services	439,777
Human Services Agencies	3,302,182
Brunswick County Schools	55,960,808
Brunswick Community College (By Purpose)	5,515,700
Library	2,093,057
Parks & Recreation	4,394,462
Debt Service	15,093,267
Transfer To Other Funds	25,894,386
Contingency	400,000
	<hr/>
TOTAL EXPENDITURES - GENERAL FUND	<u>\$ 255,067,188</u>

2. REVENUES

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

Ad Valorem Taxes	\$ 166,940,676
Local Option Sales Taxes	45,087,120
Other Taxes & Licenses	8,069,000
Unrestricted Intergovernmental	2,000,000
Restricted Intergovernmental	2,053,265
Permits & Fees	10,899,330
Sales and Services	9,453,286
Investment Earnings	2,500,500
Other Revenue	3,494,389
Fund Balance Appropriated	4,569,622
	<hr/>
TOTAL REVENUES - GENERAL FUND	<u>\$ 255,067,188</u>

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing - Section 8	\$ 2,497,919
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$ 2,497,919</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 2,375,000
Sales and Services	3,100
Investment Earnings	500
Transfer From General Fund	119,319
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$ 2,497,919</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$ 7,647,043
Environmental Health	2,658,991
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$ 10,306,034</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 2,810,028
Sales and Services	1,095,450
Other Revenue	45,000
Transfer From General Fund	6,355,556
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$ 10,306,034</u>

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$ 22,444,128
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	<u>\$ 22,444,128</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 12,307,125
Sales and Service	374,100
Transfer From General Fund	<u>9,762,903</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$ 22,444,128</u>

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

II. SPECIAL REVENUE 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 Special Revenue Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	\$ 1,192,048
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$ 1,192,048</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 501,648
Appropriated Fund Balance	<u>690,400</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$ 1,192,048</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	\$ 231,977
TOTAL EXPENDITURES - REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND	<u>\$ 231,977</u>

2. REVENUES

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

Permits and Fees	\$ 171,000
Investment Earnings	10,000
Fund Balance Appropriated	<u>50,977</u>
TOTAL REVENUES - REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND	<u>\$ 231,977</u>

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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, 2023 and ending June 30, 2024.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$	4,771,340
Northwest Water Treatment Plant		7,142,080
211 Water Treatment Plant		2,618,194
Water Distribution Division		4,831,465
Lower Cape Fear Water and Sewer Authority - Reimbursement		690,363
Utility Billing		1,951,110
Instrumentation/Electrical Division		2,153,062
Construction Division		3,183,651
Water Debt Service		11,954,906
		<hr/>
TOTAL EXPENDITURES - WATER FUND	\$	39,296,171

2. REVENUES

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

Sales and Services	\$	36,875,898
Other Revenue		1,027,233
Investment Earnings		650,000
Expendable Net Assets Appropriated		743,040
		<hr/>
TOTAL REVENUE - WATER FUND	\$	39,296,171

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$ 2,352,042
Collection Division	4,713,925
Construction Division	3,660,130
Northeast Regional Wastewater	2,814,126
Southwest Regional Wastewater	1,120,814
West Regional Wastewater	4,356,176
Ocean Isle Beach Wastewater	708,119
Wastewater Debt Service	12,189,438
Transfer to Wastewater Capital Projects Reserve Fund	<u>1,005,604</u>
TOTAL EXPENDITURES - WASTEWATER FUND	<u>\$ 32,920,374</u>

2. REVENUES

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

Sales and Services	\$ 30,733,374
Investment Earnings	485,000
Transfer From Wastewater Capital Projects Reserve Fund	<u>1,702,000</u>
TOTAL REVENUES - WASTEWATER FUND	<u>\$ 32,920,374</u>

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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 Capital Project Reserve Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

A. COUNTY CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the County Capital Project Reserve Fund:

Covered Equipment Storage	\$ 85,388
Warehouse Mezzanine	51,000
Animal Adoption Center	<u>50,000</u>
TOTAL EXPENDITURES - COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$ 186,388</u>

2. REVENUES

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

Transfer From General Fund	\$ <u>186,388</u>
TOTAL REVENUE - COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$ 186,388</u>

B. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the School Capital Project Fund:

Special School Excess Ad Valorem	\$ 547,500
School 1/2 Cent Sales Tax	<u>8,922,720</u>
TOTAL EXPENDITURES - SCHOOL CAPITAL PROJECT FUND	<u>\$ 9,470,220</u>

2. REVENUES

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

Transfer From General Fund	\$ <u>9,470,220</u>
TOTAL REVENUE - SCHOOL CAPITAL PROJECT FUND	<u>\$ 9,470,220</u>

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

C. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Capital Project Reserve Fund:

NE Regional Capital & Replacement Fund	\$ (782,000)
West Regional Capital & Replacement Fund	(880,000)
Ocean Isle Beach Capital & Replacement Fund	(40,000)
Project Designations	1,005,604
Transfer to Wastewater Fund	<u>1,702,000</u>
TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ 1,005,604</u>

2. REVENUES

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

Transfer From Wastewater Fund	<u>\$ 1,005,604</u>
TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ 1,005,604</u>

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education

- (a) Current Expense on a lump sum basis and shall be disbursed at a rate of \$4,543,092 for eleven months and \$4,543,081 for one month for a total of \$54,517,093.

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education

- (b) Capital Outlay Reserve Fund, Categories II and III on a lump sum basis to be disbursed at a rate of \$95,310 for eleven months and \$95,305 for one month for a total of \$1,143,715.

- (c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$547,500 of prior year excess ad valorem estimated collections.

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$10,620,675 estimated required local option sales tax reserve and \$1,000,000 in lottery

- (d) proceeds less limited obligation debt service of \$2,697,955 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 \$9,470,8220 for Categories I, II, and III Capital Outlay.

VII. BRUNSWICK COMMUNITY COLLEGE PROVISION

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community

- (a) College by purpose code and as mandated by G.S. 115D 32: Institutional Support/General Administration \$296,090 (130), Plant Operations \$2,330,902 (610), and Plant Maintenance \$1,473,723 (620).

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community

- (b) College by purpose code additional funding for not mandated: Institutional Support/General Administration \$501,591 (130), non-curriculum Instruction \$140,000 (323), Student Support \$202,094 (510), and Capital Outlay \$221,300 (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.

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Guarantee

- (e) 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.

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

VIII. ELECTED OFFICIALS PROVISION

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 \$1,504.65. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,215.38. 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.

(a) The Board of Commissioners hereby sets the annual compensation rate for Brunswick County Sheriff. The Sheriff shall be compensated at an annual rate of \$159,614. Benefits will be offered in the same manner as county employees.

(b) 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 \$119,353. Benefits will be offered in the same manner as county employees.

(c) 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, Board of Elections, Volunteer Agricultural District Board, and Health and Human Services Board. The above compensation shall include all in county travel and expenses.

(d) 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, 2023 and ending June 30, 2024 hereby levies ad Valorem tax at the rate of four cents (\$.0400) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023.

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

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 2024 thru 2028 is hereby adopted.

County Capital Improvement Plan- Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
<u>Environmental Protection</u>							
Transfer Station	\$ 6,333,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,333,734
C&D Landfill Closure	-	8,158,467	2,485,888	-	-	-	10,644,355
Total Environmental Protection	6,333,734	8,158,467	2,485,888	-	-	-	16,978,089
<u>Central Services</u>							
Covered Equipment Storage	-	85,388	939,263	-	-	-	1,024,651
Warehouse Mezzanine & Expansion	-	51,000	566,000	248,398	2,235,585	-	3,100,983
Total Central Services	-	136,388	1,505,263	248,398	2,235,585	-	4,125,634
<u>Culture & Recreation</u>							
Waccamaw Multiuse Facility Building	355,800	4,644,200	-	-	-	-	5,000,000
Smithville Park Phase 3	44,500	-	455,500	1,630,000	-	-	2,130,000
Lockwood Folly Park Facilities	-	-	-	300,000	3,500,000	-	3,800,000
Northwest District Park	-	-	-	-	340,000	5,350,000	5,690,000
Coast Events Center/ County Fairgrounds	-	-	-	-	-	300,000	300,000
Total Culture & Recreation	400,300	4,644,200	455,500	1,930,000	3,840,000	5,650,000	16,920,000
<u>Public Safety</u>							
APS Adoption Center	-	50,000	3,780,000	-	-	-	3,830,000
Maritime Center	-	-	-	130,000	3,460,000	-	3,590,000
Total Public Safety	-	50,000	3,780,000	130,000	3,460,000	-	7,420,000
<u>General Government</u>							
Complex Buildings and Renovations	1,750,000	40,887,058	-	-	-	-	42,637,058
Total General Government	1,750,000	40,887,058	-	-	-	-	42,637,058
Total County Capital Improvement Plan	\$ 8,484,034	\$ 53,876,113	\$ 8,226,651	\$ 2,308,398	\$ 9,535,585	\$ 5,650,000	\$ 88,080,781
<u>County Capital Improvement Plan- Sources</u>							
Capital Reserve	\$ 6,734,034	\$ 52,802,667	\$ 2,941,388	\$ -	\$ -	\$ -	\$ 62,478,089
Other	1,750,000	887,058	-	-	-	-	2,637,058
To be Determined	-	-	-	-	3,460,000	-	3,460,000
Pay-Go	-	186,388	5,285,263	2,308,398	6,075,585	5,650,000	19,505,634
Total County Capital Improvement Plan Sources	\$ 8,484,034	\$ 53,876,113	\$ 8,226,651	\$ 2,308,398	\$ 9,535,585	\$ 5,650,000	\$ 88,080,781

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

Education Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Annual Capital Outlay Budget for Categories 1, 2 and 3	\$ 4,000,000	\$ 4,100,000	\$ 4,202,500	\$ 4,307,563	\$ 4,415,252	\$ 4,525,633	\$ 25,550,948
Annual Technology Projects	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
Astroturf Replacement Cycle Set-Aside	247,500	82,500	82,500	82,500	82,500	82,500	660,000
Annual Roofing Projects	-	2,700,000	3,065,750	3,026,700	-	-	8,792,450
Radio System Enhancement	-	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 Elementary - 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High - 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High - 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	3,269,452
New K-8 School-Northern Area Addition	-	-	100,000,000	-	-	-	100,000,000
Addition to North Brunswick High School	10,500,000	-	-	-	-	-	10,500,000
District Wide Athletic, Interior and Exterior Building Improvements	26,624,914	-	-	-	-	-	26,624,914
	72,962,799	-	-	-	-	-	72,962,799
Total Education Capital Improvement Plan	\$ 171,471,149	\$ 9,582,500	\$ 109,050,750	\$ 9,116,763	\$ 6,197,752	\$ 6,308,133	\$ 311,727,047
Education Capital Improvement Plan-Sources							
Article 40 and 42 Sales Tax Legislated for k-12 Schools	\$ 4,727,826	\$ 8,438,785	\$ 2,589,112	\$ 1,840,535	\$ 2,478,238	\$ 3,137,829	\$ 23,212,325
Ad Valorem Designated for k-12 School Capital Outlay	1,054,674	1,143,715	1,156,061	1,182,991	1,210,321	1,238,001	6,985,763
Ad Valorem/Sales Tax Reserve Contingency	13,505,000	-	5,305,577	6,093,237	2,509,193	1,932,303	29,345,310
Debt Proceeds	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds (Bond Ref 2016)	152,183,649	-	-	-	-	-	152,183,649
Total Education Capital Improvement Plan Sources	\$ 171,471,149	\$ 9,582,500	\$ 109,050,750	\$ 9,116,763	\$ 6,197,752	\$ 6,308,133	\$ 311,727,047

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

Airport Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Airport Expansion Projects	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 6,435,000
Total Airport Capital Improvement Plan	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 6,435,000
Airport Capital Improvement Plan-Sources							
Discretionary Allocation	\$ 922,500	\$ 922,500	\$ 922,500	\$ 922,500	\$ 922,500	\$ 922,500	\$ 5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan Sources	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 1,072,500	\$ 6,435,000

Water Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Shalotte Water Transmission Main	\$ 6,123,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,123,000
Northwest Water Plant Low Pressure Reverse Osmosis Advanced Treatment	168,321,390	-	-	-	-	-	168,321,390
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Industrial Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Navassa Water System Improvements	2,263,347	-	-	-	-	-	2,263,347
Hwy 74/76 Water - Mintz Dr. to Old Maco	105,000	-	-	-	-	-	105,000
FY16 Top 7 and Apollo Water Mains	9,063,285	-	-	-	-	-	9,063,285
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Utility Operations Center Expansion	1,620,600	-	-	-	-	-	1,620,600
Northwest Water Treatment Plant Raw Water Reservoir	1,000,000	-	-	-	-	-	1,000,000
Transmission Improvements - NWWTP to Bell Swamp	-	5,800,000	-	35,000,000	-	-	40,800,000
Highway 87 Transmission System Improvements	-	-	-	-	-	2,500,000	2,500,000
Total Water Capital Improvement Plan	\$ 222,879,514	\$ 5,800,000	\$ -	\$ 35,000,000	\$ -	\$ 2,500,000	\$ 266,179,514
Water Capital Improvement Plan-Sources							
Capital Reserve	\$ 20,710,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,710,730
Debt Proceeds	196,028,317	3,695,000	-	35,000,000	-	-	234,723,317
Grant	6,140,467	2,105,000	-	-	-	-	8,245,467
To be Determined	-	-	-	-	-	2,500,000	2,500,000
Total County Capital Improvement Plan Sources	\$ 222,879,514	\$ 5,800,000	\$ -	\$ 35,000,000	\$ -	\$ 2,500,000	\$ 266,179,514

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

Wastewater Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Navassa Sewer Improvements	\$ 2,852,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,852,818
Ocean Ridge Reclaimed Water Main	1,876,000	-	-	-	-	-	1,876,000
Sea Trail WWTP Improvements	1,010,000	-	-	-	-	-	1,010,000
Mulberry Branch Water Reclamation Facility - 0.75 MGD	2,682,000	48,597,000	-	-	-	-	51,279,000
Ocean Isle Beach WWTP Expansion	5,314,733	-	6,100,000	72,045,786	-	-	83,460,519
Transmission Midway Rd to WB Treatment Facility	-	1,895,000	7,290,000	-	-	-	9,185,000
NC 211 R-5021 DOT Relocation Southport to St. James	122,182	-	-	529,516	-	-	651,698
Sea Trail WWTP Decommissioning and OIB Connection	-	630,000	-	5,200,000	-	-	5,830,000
West Brunswick WWTF Biosolids Processing Facility	-	1,200,000	6,000,000	-	-	-	7,200,000
Whiteville Road Force Main	-	1,180,000	14,340,000	-	-	-	15,520,000
Northeast Brunswick Regional WWTP 3.75 MGD Expansion FY 23	-	8,625,000	-	107,775,000	-	-	116,400,000
NE Force FM Trans. Main - North	-	2,595,553	-	21,635,118	-	-	24,230,671
NE Force FM Trans. Main - South	-	420,047	-	-	2,489,682	-	2,909,729
Sewage List Station Rehabilitation & Upgrades	-	6,200,000	-	-	-	-	6,200,000
Shalotte WWTP 1.5 MGD Expansion	-	-	7,332,355	-	58,658,840	-	65,991,195
Longwood Road Force Main	-	-	1,105,000	13,851,200	-	-	14,956,200
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
West Brunswick WWTP Influent Force Main	-	-	-	336,000	-	2,688,000	3,024,000
Bolivia By-Pass Transmission Force Main	-	-	-	1,704,150	-	13,633,200	15,337,350
NC 211 R-5021 DOT Relocation St. James to Rivermist	-	-	-	3,890,000	-	-	3,890,000
West Brunswick Regional WRF 3.0 MGD Expansion	-	-	-	-	-	13,513,599	13,513,599
Total Wastewater Capital Improvement Plan	\$ 13,857,733	\$ 71,342,600	\$ 42,167,355	\$ 227,161,770	\$ 62,233,522	\$ 30,029,799	\$ 446,792,779
Wastewater Capital Improvement Plan-Sources							
Capital Reserve	\$ 3,282,880	\$ 468,446	\$ -	\$ -	\$ -	\$ -	\$ 3,751,326
Debt Proceeds	-	35,222,348	26,722,355	206,655,904	61,148,522	13,513,599	343,262,728
Grant	7,795,551	4,052,500	1,105,000	13,851,200	-	-	26,804,251
Other	2,779,302	27,769,306	-	1,704,150	-	13,633,200	45,885,958
To be Determined	-	-	14,340,000	-	-	-	14,340,000
Pay Go	-	3,830,000	-	4,950,516	1,085,000	2,883,000	12,748,516
Total Wastewater Capital Improvement Plan Sources	\$ 13,857,733	\$ 71,342,600	\$ 42,167,355	\$ 227,161,770	\$ 62,233,522	\$ 30,029,799	\$ 446,792,779

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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		453.56
ALS E A0427		718.11
BLS NE A0428		377.96
BLS E A0429		604.73
ALS 2 A0433		1,039.38
Specialty Care Transports A0434		1,228.37
BLS Treatment No Transport Fee		150.00
ALS Treatment No Transport Fee		200.00
Rural Mileage 18+ A0425		12.81
Rural Mileage A0425 1-17		19.22
ALS Disposables		Remove
BLS Disposables		Remove
Oxygen		Remove
IV Supplies		Remove
<i>Special Events/Standbys (excludes non-profit partners):</i>		
Ambulance with Two Personnel		165.00
QRV with One Paramedic		90.00
ATV with One Person		90.00
Extra Personnel per Person		55.00
Building Inspections and Central Permitting:		
Triple Wide Manufactured Home	\$	500.00
Building Minimum Fee - Minimal		100.00
Building Minimum Fee - Complex		300.00
Fire Inspections:		
<i>Fire Inspection Fees:</i>		
Initial Fire Inspection Under 1,500 square feet	\$	75.00
Initial Fire Inspection 1,000 - 5,000 square feet		100.00
Initial Fire Inspection 5,000 - 10,000 square feet		125.00
Initial Over 10,000 square feet		125.00 + 10.00 / 1,000 square feet
<i>Fire Plan Reviews:</i>		
Subdivision		250.00
Fire Hydrant Flow Test - Witness		100.00
Fire Plan Re-review Fee (Includes As-builts reviews and excessive project revisions of 3 or more separate revisions)	50.00 per review after 3 fire reviews	
Health Department:		
10021 FNA w/o image		Remove
11200 Removal of skin		Remove
16000 Initial treatment of burns		Remove
16020 Dress/debris p-thick burn		Remove
19000 Drainage of breast lesion		Remove

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

Type of	Rate or Fee	Rate or Fee
Health Department continued:		
20610 Drain/inject, joint bursa		Remove
56605 FP Biopsy of vulva/perineum		100.00
56605 Biopsy of vulva/perineum		100.00
57150 FP Treat vagina infection		Remove
57150 Treat vagina infection		Remove
57455 FP Biopsy of cervix w/scope		160.00
57455 Biopsy of cervix w/scope		160.00
57511 Cryocautery of cervix		160.00
58100 FP Biopsy of uterus lining		120.00
58100 Biopsy of uterus lining		120.00
69210 Remove impacted ear wax		55.00
76856 Us exam, pelvic, complete		Remove
82378 Carcinoembryonic antigen		17.00
83690 Assay of Lipase		6.00
84146 Assay of Prolactin		16.00
86787 FP Varicella/zoster antibody		15.00
86787 Varicella/zoster antibody		15.00
87462 COVID 19 PCR		100.00
87593 MPOX DNA test		81.00
87804 Rapid Flu		20.00
90611 Jynneos - MPOX (price not currently available)		-
90620 Meningococcal recombinant protein		225.00
90636 Hep a/hep b vaccine, adult im		130.00
90648 Hib vaccine, prp-t, im Act HIB		Remove
90651 Human Papillomavirus vaccine types		300.00
90657 Influenza virus vaccine, trivalent		Remove
90658 Influenza virus vaccine, trivalent		Remove
90660 Influenza virus vaccine, trivalent		Remove
90662 Influenza virus vaccine, split virus		70.00
90670 Pneumococcal conjugate vaccine, 13 valent		250.00
90671 Prevnar 15		240.00
90675 Rabies vaccine, im		395.00
90677 Pneumococcal Conjugate Vaccine 20 valent		275.00
90681 Rotavirus vaccine, human, attenuated, 2		145.00
90682 Influenza virus vaccine, quadrivalent		70.00
90686 Influenza virus vaccine, quadrivalent		22.00
90694 FluAD (Flu vaccine 65 yrs and older)		72.00
90697 Diphtheria, tetanus toxoids, acellular		155.00
90698 Dtap-hib-ip vaccine, im		120.00
90707 Mmr vaccine, sc		100.00
90710 Mmr vaccine, sc		290.00
90716 Chicken pox vaccine, sc		180.00
90733 Meningococcal vaccine, sc		Remove
90734 Meningococcal vaccine, im		Remove
90739 Hepatitis B 2 step		150.00
90743 Hep b vaccine, adol, 2 dose, im		75.00
90750 Zoster (shingles) vaccine (HZV), recomb		190.00
91300 Pfizer 12 yr+ primary series		130.00
91301 Moderna 12Yr+ primary series		130.00

BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

Type of	Rate or Fee	Rate or Fee
Health Department continued:		
91304 Novavax 12 yr+ primary series		130.00
91307 Pfizer 5 - 11 yr primary series		130.00
91308 Pfizer 6m-4yr primary series dose 1-2		130.00
91309 Moderna 6-11 yr primary series		130.00
91311 Moderna 6m-5 yr primary series		130.00
91312 Pfizer 12 yr+ bivalent booster		130.00
91313 Moderna 12 yr+ bivalent booster		130.00
91314 SARSCOV2 VAC BVL 25MCG/.25ML		130.00
91317 Pfizer 6m-4yr primary series dose 3		130.00
99408 Alcohol and/or substance (other than tobacco)		Remove
99409 Alcohol and/or substance (other than tobacco)		Remove
99412 Preventative counseling, group		Remove
99441 Telephone Evaluation & mgmt service		55.00
99442 Telephone Evaluation & mgmt service		90.00
99443 Telephone Evaluation & mgmt service		125.00
G0145 Scr c/v cyto, thinlayer, rescr		Remove
G0396 Alcohol and/or substance (other than tobacco)		Remove
G0397 Alcohol and/or substance (other than tobacco)		Remove
H0049 Alcohol/drug screening		Remove
H0050 Alcohol/drug screening 15 min		Remove
J1050 FP Injection, medroxyprogesterone acetate		0.25
J7297 Levonorgestrel iu 52mg 3yr		880.00
J7297 FP Levonorgestrel IUD 52mg 3yr		464.87
J7298 FP Mirena		248.64
J7300 FP Intraut copper contraceptive		295.12
J7307 FP Etonogestrel (contraceptive) implant		418.95
J7307 Etonogestrel (contraceptive) implant		1,170.00
S0280 Medical Home Program, comprehensive care		75.00
S0281 Medical Home Program, comprehensive care		165.00
T2041 Support broker waiver/15 min		Remove
Water:		
1" Meter Installation & Tap		\$3,200.00
2" Meter installation & tap		9,000.00
Meter Upgrade		1,000.00
1" Split-Service Irrigation Meter Installation		1,100.00
New 1" Meter installation only		500.00
New 2" meter installation only		2,025.00
1" meter for well		1,000.00
Capital Recovery Fee:		
Residential: Each Bedroom		2,389.47
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.		29.87

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

Type of	Rate or Fee	Rate or Fee
Water continued:		
<i>Water Transmission Capital Recovery Fee:</i>		
Residential: Each Bedroom		\$295.33
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.		3.69
Wastewater:		
Residential Simplex Grinder Pump Station		\$7,000.00
Community Guardhouse Simplex Grinder Pump Station		7,000.00
4" Near-side Residential Gravity Service Tap		2,750.00
<i>Capital Recovery Fee:</i>		
Residential: Each Bedroom		2,079.53
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.)		29.71
<i>Sewer Transmission Capital Recovery Fee:</i>		
Residential: Each Bedroom		267.57
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.)		3.82

**BRUNSWICK COUNTY, NORTH CAROLINA
RECOMMENDED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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

Adopted this 19th day of June, 2023

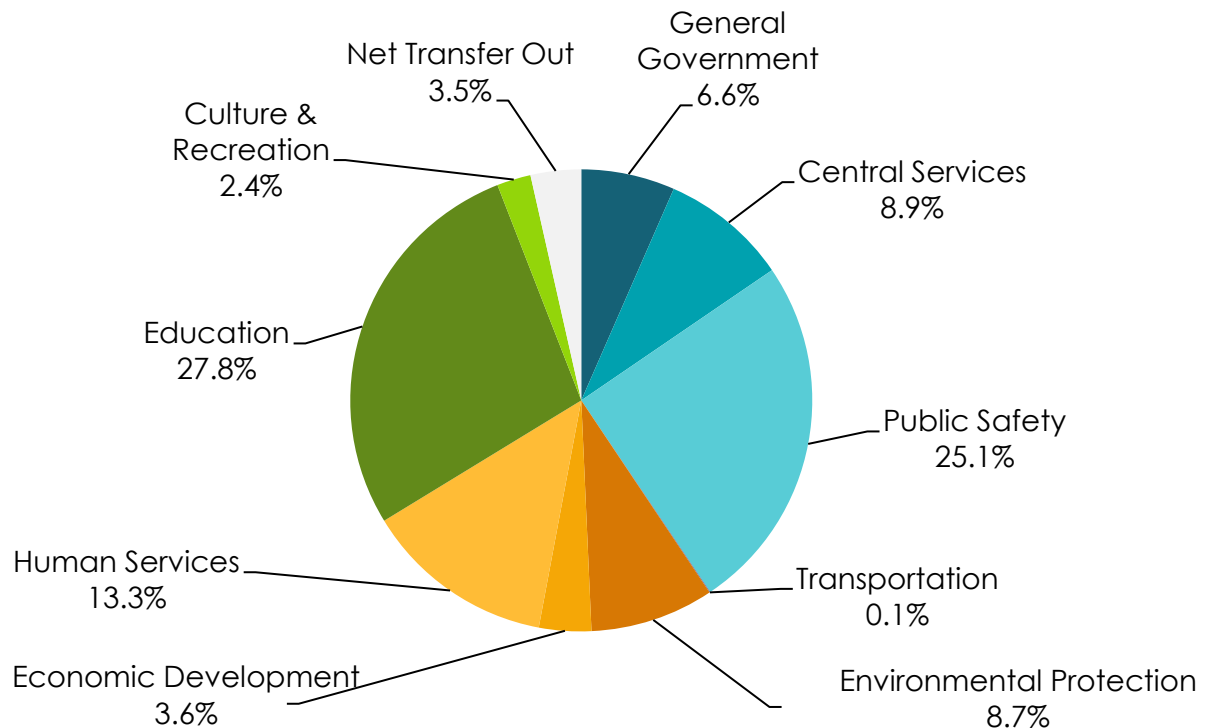
**Randy Thompson, Chairman
Brunswick County Board of Commissioners**

Attest:

Daralyn Spivey, Clerk to the Board

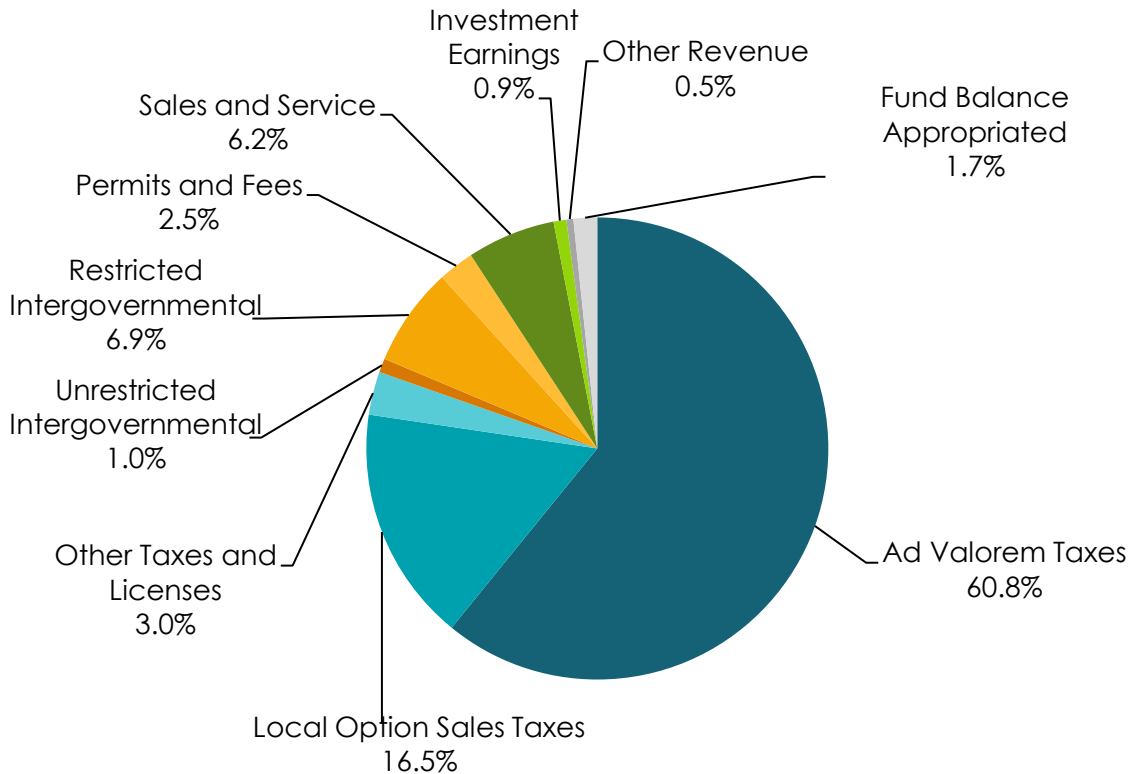
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2024 BUDGET
RECOMMENDED EXPENDITURES GENERAL FUND GROUP
COMPARED WITH FY 2023 APPROVED**

	FY 2023-2024 Recommended	% of Total	FY 2022-2023 Approved	% of Total	% Change Over Prior Year
General Government	\$ 18,229,349	6.6%	\$ 16,534,590	6.7%	10.2%
Central Services	24,406,003	8.9%	22,208,343	9.1%	9.9%
Public Safety	68,712,903	25.1%	62,373,021	25.5%	10.2%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	23,757,200	8.7%	20,935,449	8.5%	13.5%
Economic Development	9,994,213	3.6%	8,771,765	3.6%	13.9%
Human Services	36,492,121	13.3%	30,906,406	12.6%	18.1%
Education	76,137,601	27.8%	69,166,744	28.2%	10.1%
Culture & Recreation	6,530,493	2.4%	5,666,180	2.3%	15.3%
Net Transfer Out	9,656,608	3.5%	8,301,170	3.4%	16.3%
Total Expenditures	\$ 274,077,491	100%	\$ 245,024,668	100%	11.9%



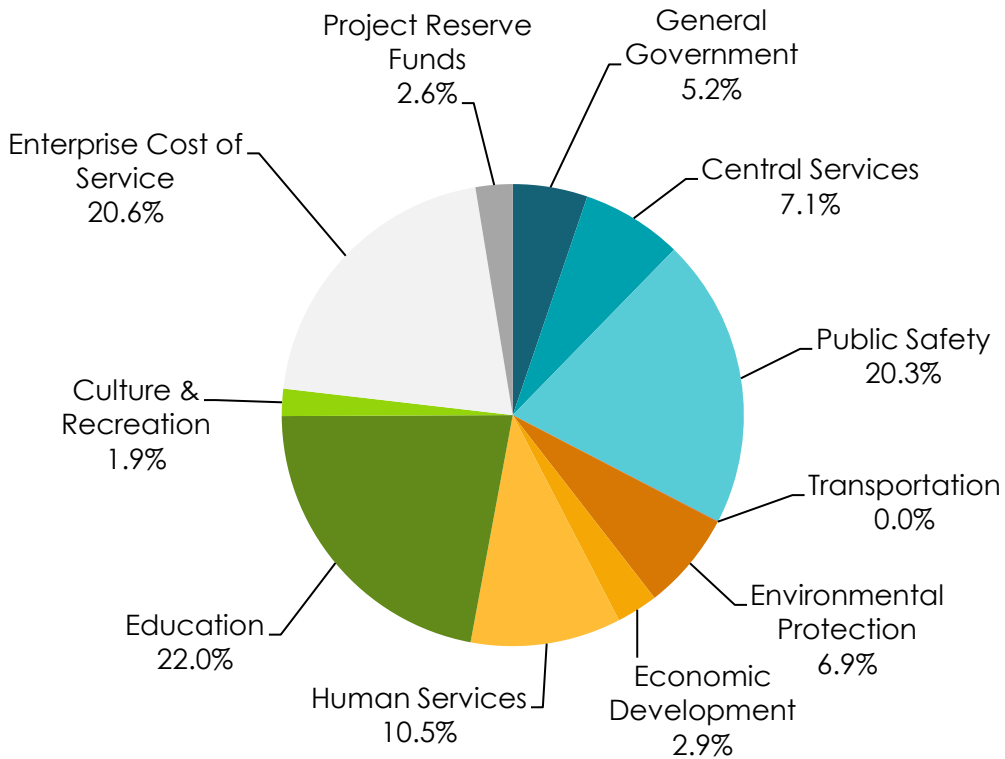
BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2024 BUDGET
RECOMMENDED REVENUES GENERAL FUND GROUP
COMPARED WITH FY 2023 APPROVED

	FY 2023-2024 Recommended	% of Total	FY 2022-2023 Approved	% of Total	% Change Over Prior Year
Ad Valorem Taxes	\$ 166,940,676	60.8%	\$ 153,849,442	62.8%	8.5%
Local Option Sales Taxes	45,087,120	16.5%	39,563,234	16.1%	14.0%
Other Taxes and Licenses	8,300,000	3.0%	7,525,000	3.1%	10.3%
Unrestricted Intergovernment	2,680,050	1.0%	2,706,600	1.1%	-1.0%
Restricted Intergovernmental	18,977,418	6.9%	17,440,772	7.1%	8.8%
Permits and Fees	6,818,310	2.5%	6,416,010	2.6%	6.3%
Sales and Service	16,914,424	6.2%	14,728,936	6.0%	14.8%
Investment Earnings	2,501,000	0.9%	60,380	0.0%	4042.1%
Other Revenue	1,288,871	0.5%	1,866,142	0.8%	-30.9%
Fund Balance Appropriated	4,569,622	1.7%	868,152	0.4%	426.4%
Total Revenues	\$ 274,077,491	100%	\$ 245,024,668	100%	11.9%



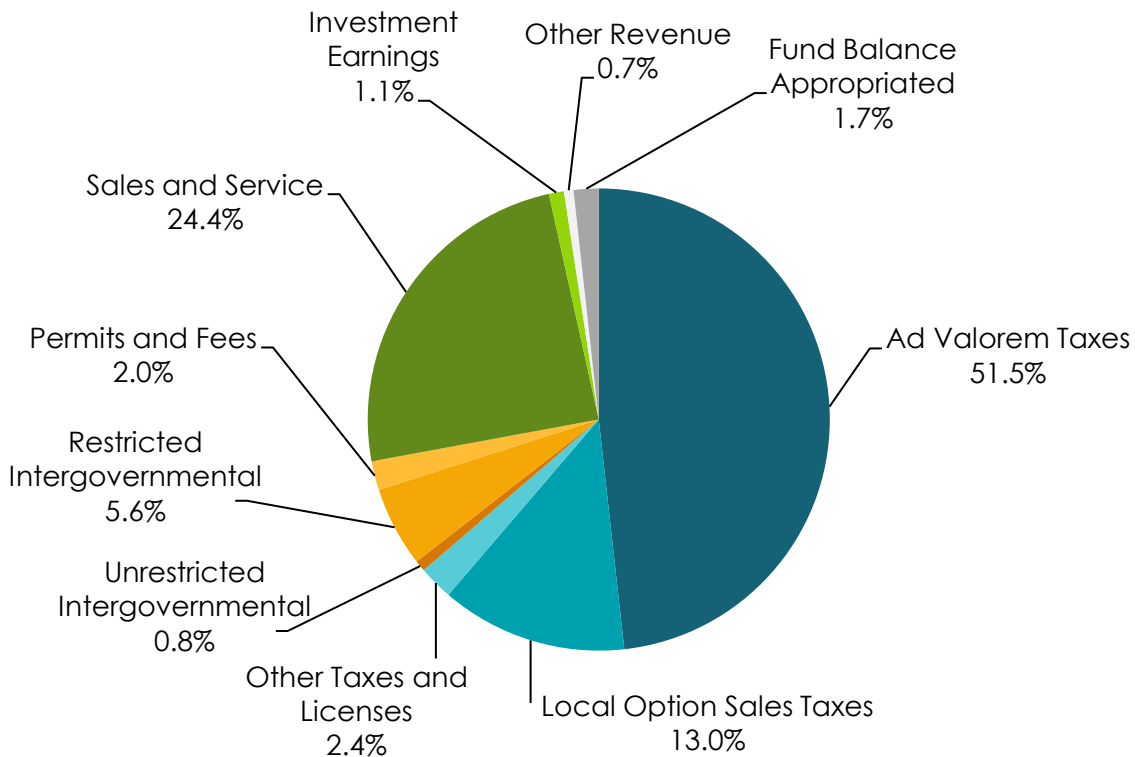
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2024 BUDGET
RECOMMENDED EXPENDITURES
COMPARED WITH FY 2023 APPROVED**

	FY 2023-2024 Recommended	% of Total	FY 2022-2023 Approved	% of Total	% Change Over Prior Year
General Government	\$ 18,461,326	5.2%	\$ 16,763,125	5.3%	10.1%
Central Services	24,406,003	7.1%	22,208,343	7.1%	9.9%
Public Safety	69,904,951	20.3%	62,903,869	20.2%	11.1%
Transportation	161,000	0.0%	161,000	0.1%	0.0%
Environmental Protection	23,757,200	6.9%	20,935,449	6.7%	13.5%
Economic Development	9,994,213	2.9%	8,771,765	2.8%	13.9%
Human Services	36,492,121	10.5%	30,906,406	9.9%	18.1%
Education	76,137,601	22.0%	69,166,744	22.1%	10.1%
Culture & Recreation	6,530,493	1.9%	5,666,180	1.8%	15.3%
Enterprise Cost of Service	71,210,941	20.6%	65,540,818	21.0%	8.7%
Project Reserve Funds	8,960,212	2.6%	9,262,670	3.0%	-3.3%
Total Expenditures	\$ 346,016,061	100%	\$ 312,286,369	100%	10.8%



**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2024 BUDGET
RECOMMENDED REVENUES
COMPARED WITH FY 2023 APPROVED**

	FY 2023-2024 Recommended	% of Total	FY 2022-2023 Approved	% of Total	% Change Over Prior Year
Ad Valorem Taxes	\$ 166,940,676	48.2%	\$ 153,849,442	49.3%	8.5%
Local Option Sales Taxes	45,087,120	13.0%	39,563,234	12.7%	14.0%
Other Taxes and Licenses	8,300,000	2.4%	7,525,000	2.4%	10.3%
Unrestricted Intergovernment	2,680,050	0.8%	2,706,600	0.9%	-1.0%
Restricted Intergovernmental	19,479,066	5.6%	17,847,521	5.7%	9.1%
Permits and Fees	6,971,310	2.0%	6,599,010	2.1%	5.6%
Sales and Service	84,523,696	24.4%	78,045,361	25.0%	8.3%
Investment Earnings	3,646,000	1.1%	125,380	0.0%	2808.0%
Other Revenue	2,334,104	0.7%	2,835,059	0.9%	-17.7%
Fund Balance Appropriated	6,054,039	1.7%	3,189,762	1.0%	89.8%
Total Revenues	\$ 346,016,061	100%	\$ 312,286,369	100%	10.8%



BRUNSWICK COUNTY, NORTH CAROLINA
2023 RECOMMENDED TAX LEVY DISTRIBUTION
FISCAL YEAR 2024

	2023 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 4,828,326	0.0100	\$ 0.029	2.9%
Central Services	18,404,108	0.0382	0.112	11.2%
Public Safety	35,909,567	0.0746	0.218	21.8%
Transportation	122,881	0.0003	0.001	0.1%
Environmental Protection	13,893,916	0.0289	0.084	8.4%
Economic Development	2,628,100	0.0055	0.016	1.6%
Human Services	11,218,499	0.0233	0.068	6.8%
Culture & Recreation	4,445,632	0.0092	0.027	2.7%
Education	73,439,646	0.1525	0.445	44.5%
Total	\$ 164,890,676	0.3425	\$ 1.000	100%

