

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

***MONTHLY FINANCIAL STATEMENTS  
(UNAUDITED)***

***FOR THE PERIOD ENDED JANUARY 31, 2015***



**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of January 31, 2015:**

### **General Fund:**

- Total revenues for the General Fund are \$135.7 million for an increase of \$4.6 million or 3.5% over the same period in the prior year. This increase is mainly due to increases in both Current Property Taxes and Local Option Sales Tax Revenues. Current Property Taxes are up 2.1% or \$2.1 million and Local Option Sales Taxes are up 11.4% or \$1.0 million. Local Option Sales Tax growth is subject to change due to refunds to non-profits and governmental entities. Total revenues collected are 83.9% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$82.2 million for an increase of \$6.8 million or 8.0% over the same period in the prior year. This increase is in part due to capital outlay for Parks and Recreation. Total expenditures are 55.2% of the budget for the fiscal year.
- Net transfers to other funds are \$3.5 million compared to net transfers to other funds of \$7.1 million under the same period in the prior year. The transfers were to fund various county capital projects.
- Revenues and net transfers are greater than expenditures by \$40.0 million for the current period end.

### **Water Fund:**

- Total revenues for the Water Fund increased 7.6% over the same period in the prior year to \$13.5 million. The increases in revenue are mainly from base service charge increases of \$1, rate changes for irrigation, and the wholesale and industrial PPI rate increases. Total revenues are 65.7% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased 1.8% over the same period in the prior year to \$10.5 million. Total expenditures are 56.0% of the budget for the fiscal year.
- Net transfers to water capital projects are \$3.6 million compared to \$3.2 million of transfers out in the same period of the prior year.
- Revenues and net transfers are less than expenditures by \$0.6 million compared to under by \$1.0 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased 9.2% over the same period in the prior year to \$10.9 million. The increases in revenue are mainly from retail sales and capital recovery fees. Retail sales have increased 9.2% due to the addition of approximately 1,200 customers in comparison to the same period in the prior year. Capital recovery fees show an increase of 54.0% or \$0.3 million. Total revenues are 56.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 2.2% over the same period in the prior year to \$7.8 million. Total expenditures are 34.5% of the budget for the fiscal year.
- Net transfers to wastewater capital projects are \$0.2 million in the current fiscal year compared to only \$0.1 million transfers to wastewater capital projects in the prior year.
- Revenues and net transfers are greater than expenditures by \$2.9 million compared to greater than expenditures by \$2.3 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
JANUARY 31, 2015

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 105,665,983	\$ 14,885,716	\$ 6,880,848	\$ 1,923,658	\$ 129,356,205
Restricted cash and investments	214,706	-	297,883	-	512,589
Interest receivable	39,444	8,872	4,602	1,071	53,989
Taxes receivable - net	12,350,807	-	-	-	12,350,807
Receivables - net	1,452,471	-	-	-	1,452,471
Other governmental agencies	671,454	31,852	-	1,781	705,087
Total assets	<u>\$ 120,394,865</u>	<u>\$ 14,926,440</u>	<u>\$ 7,183,333</u>	<u>\$ 1,926,510</u>	<u>\$ 144,431,148</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 1,194,500	\$ -	\$ -	\$ 1,354	\$ 1,195,854
Total liabilities	<u>1,194,500</u>	<u>-</u>	<u>-</u>	<u>1,354</u>	<u>1,195,854</u>
<b>Deferred Inflows of Resources:</b>	<u>12,860,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,860,399</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	8,035,041	-	-	2,852	8,037,893
Restricted - other	3,465,810	-	297,883	1,918,497	5,682,190
Committed	214,566	14,926,440	6,885,450	-	22,026,456
Assigned	11,625,111	-	-	-	11,625,111
Unassigned	82,999,438	-	-	3,807	83,003,245
Total fund balances	<u>106,339,966</u>	<u>14,926,440</u>	<u>7,183,333</u>	<u>1,925,156</u>	<u>130,374,895</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 120,394,865</u>	<u>\$ 14,926,440</u>	<u>\$ 7,183,333</u>	<u>\$ 1,926,510</u>	<u>\$ 144,431,148</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2015

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 104,223,956	\$ -	\$ -	\$ -	\$ 104,223,956
Local option sales taxes	9,310,955	-	-	-	9,310,955
Other taxes and licenses	2,381,434	-	-	-	2,381,434
Unrestricted intergovernmental revenues	819,602	-	-	-	819,602
Restricted intergovernmental revenues	10,944,396	187,589	463,170	629,275	12,224,430
Permits and fees	1,949,736	-	-	74,501	2,024,237
Sales and services	5,598,734	-	-	-	5,598,734
Investment earnings	45,106	10,428	5,732	1,417	62,683
Other	438,330	2,000	-	2,230	442,560
Total revenues	<u>135,712,249</u>	<u>200,017</u>	<u>468,902</u>	<u>707,423</u>	<u>137,088,591</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	5,983,111	-	-	56,454	6,039,565
Public safety	20,456,223	36,521	-	746,311	21,239,055
Central services	7,068,213	-	-	-	7,068,213
Human services	15,707,051	-	-	-	15,707,051
Transportation	296,195	98,644	-	-	394,839
Environmental protection	8,002,822	-	-	-	8,002,822
Culture and recreation	5,578,159	1,968,194	-	-	7,546,353
Economic and physical development	3,334,552	2,219,413	-	212,081	5,766,046
Education	22,040,823	-	3,724,679	-	25,765,502
<b>Debt Service:</b>					
Principal retirement	1,740,000	-	-	-	1,740,000
Interest and fiscal charges	1,953,779	-	-	-	1,953,779
Total expenditures	<u>92,160,928</u>	<u>4,322,772</u>	<u>3,724,679</u>	<u>1,014,846</u>	<u>101,223,225</u>
<b>Revenues over (under) expenditures</b>	<u>43,551,321</u>	<u>(4,122,755)</u>	<u>(3,255,777)</u>	<u>(307,423)</u>	<u>35,865,366</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	13,682	3,500,000	-	112,116	3,625,798
Transfers to other funds	(3,524,116)	(88,000)	-	(13,682)	(3,625,798)
Total other financing sources (uses)	<u>(3,510,434)</u>	<u>3,412,000</u>	<u>-</u>	<u>98,434</u>	<u>-</u>
<b>Net change in fund balance</b>	40,040,887	(710,755)	(3,255,777)	(208,989)	35,865,366
<b>Fund balance, beginning of year</b>	<u>66,299,079</u>	<u>15,637,195</u>	<u>10,439,110</u>	<u>2,134,145</u>	<u>94,509,529</u>
<b>Fund balance, end of year</b>	<u>\$ 106,339,966</u>	<u>\$ 14,926,440</u>	<u>\$ 7,183,333</u>	<u>\$ 1,925,156</u>	<u>\$ 130,374,895</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 107,983,984	\$ 107,983,984	\$ 104,223,956	\$ (3,760,028)
Local option sales taxes	18,525,188	18,275,188	9,310,955	(8,964,233)
Other taxes and licenses	3,495,000	3,495,000	2,381,434	(1,113,566)
Unrestricted intergovernmental revenues	1,118,000	1,118,000	819,602	(298,398)
Restricted intergovernmental revenues	16,692,856	17,240,816	10,944,396	(6,296,420)
Permits and fees	2,999,533	3,019,533	1,949,736	(1,069,797)
Sales and services	9,459,142	9,459,142	5,598,734	(3,860,408)
Investment earnings	85,000	85,000	45,106	(39,894)
Other	1,019,780	1,055,670	438,330	(617,340)
Total revenues	<u>161,378,483</u>	<u>161,732,333</u>	<u>135,712,249</u>	<u>(26,020,084)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	10,720,557	10,916,736	5,983,111	4,933,625
Central services	13,333,230	13,803,629	7,068,213	6,735,416
Public safety	34,631,154	35,188,139	20,456,223	14,731,916
Transportation	158,163	382,729	296,195	86,534
Environmental protection	13,861,171	13,861,171	8,002,822	5,858,349
Economic and physical development	5,633,152	6,063,247	3,334,552	2,728,695
Human services	26,843,104	27,361,029	15,707,051	11,653,978
Education	37,784,270	37,784,270	22,040,823	15,743,447
Culture and recreation	4,099,590	7,741,048	5,578,159	2,162,889
<b>Debt Service:</b>				
Principal retirement	10,440,001	10,440,001	1,740,000	8,700,001
Interest and fiscal charges	3,404,527	3,404,527	1,953,779	1,450,748
Total expenditures	<u>160,908,919</u>	<u>166,946,526</u>	<u>92,160,928</u>	<u>74,785,598</u>
Revenues over (under) expenditures	<u>469,564</u>	<u>(5,214,193)</u>	<u>43,551,321</u>	<u>48,765,514</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	13,682	13,682	-
Transfers to other funds	(3,837,984)	(6,362,100)	(3,524,116)	2,837,984
Contingency	(400,000)	(62,500)	-	62,500
Appropriated fund balance	3,768,420	11,625,111	-	(11,625,111)
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,214,193</u>	<u>(3,510,434)</u>	<u>(8,724,627)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	40,040,887	<u>\$ 40,040,887</u>
<b>Fund balance, beginning of year</b>			66,299,079	
<b>Fund balance, end of year</b>			<u>\$ 106,339,966</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 104,483,984	\$ 104,483,984	\$ 100,694,795	\$ (3,789,189)	96%	\$ 106,495,697	\$ 98,608,333
Prior year taxes	2,800,000	2,800,000	2,930,043	130,043	105%	5,183,642	3,646,730
Penalties and interest	700,000	700,000	599,118	(100,882)	86%	1,320,047	660,614
	<u>107,983,984</u>	<u>107,983,984</u>	<u>104,223,956</u>	<u>(3,760,028)</u>	97%	<u>112,999,386</u>	<u>102,915,677</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	7,886,472	7,886,472	4,178,622	(3,707,850)	53%	7,542,128	3,812,860
Article 40 (1/2%)	5,508,714	5,508,714	2,480,736	(3,027,978)	45%	5,274,487	2,164,496
Article 42 (1/2%)	5,130,002	4,880,002	2,641,670	(2,238,332)	54%	5,010,418	2,374,900
Article 44 (1/2%)	-	-	9,927	9,927	na	4,998	2,679
	<u>18,525,188</u>	<u>18,275,188</u>	<u>9,310,955</u>	<u>(8,964,233)</u>	51%	<u>17,832,031</u>	<u>8,354,935</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	91,428	(68,572)	57%	155,729	73,269
Deed stamp excise tax	2,000,000	2,000,000	1,474,023	(525,977)	74%	2,224,696	1,279,712
Solid waste tax	35,000	35,000	22,492	(12,508)	64%	40,119	17,754
White goods disposal tax	50,000	50,000	19,899	(30,101)	40%	38,696	22,653
1% Occupancy Tax	1,250,000	1,250,000	773,592	(476,408)	62%	1,307,052	872,433
	<u>3,495,000</u>	<u>3,495,000</u>	<u>2,381,434</u>	<u>(1,113,566)</u>	68%	<u>3,766,292</u>	<u>2,265,821</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	700,000	700,000	664,737	(35,263)	95%	759,953	72,055
Beer and wine tax	248,000	248,000	-	(248,000)	0%	258,749	-
Jail fees	170,000	170,000	154,865	(15,135)	91%	210,447	112,923
	<u>1,118,000</u>	<u>1,118,000</u>	<u>819,602</u>	<u>(298,398)</u>	73%	<u>1,229,149</u>	<u>184,978</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	16,520,663	17,068,623	10,850,510	(6,218,113)	64%	18,399,838	9,219,940
ARRA federal grant	9,193	9,193	4,597	(4,596)	50%	10,728	5,321
Court facility fees	140,000	140,000	75,999	(64,001)	54%	145,386	69,239
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	-	-
ABC education requirement	-	-	3,505	3,505	na	7,062	6,586
ABC law enforcement services	2,000	2,000	2,206	206	110%	4,870	4,530
State drug tax	18,000	18,000	7,579	(10,421)	42%	24,636	14,324
	<u>16,692,856</u>	<u>17,240,816</u>	<u>10,944,396</u>	<u>(6,296,420)</u>	63%	<u>18,592,520</u>	<u>9,319,940</u>
<b>Permits and Fees:</b>							
Building permits	1,066,000	1,066,000	1,001,231	(64,769)	94%	1,306,960	621,759
Recording Fees	750,000	750,000	384,271	(365,729)	51%	702,243	422,186
Inspection fees	140,000	140,000	6,315	(133,685)	5%	154,873	80,314
Concealed handgun permit	115,428	115,428	67,310	(48,118)	58%	151,215	71,450
Other permit and fees	928,105	948,105	490,609	(457,496)	52%	992,812	543,835
	<u>2,999,533</u>	<u>3,019,533</u>	<u>1,949,736</u>	<u>(1,069,797)</u>	65%	<u>3,308,103</u>	<u>1,739,544</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	924,602	(675,398)	58%	1,542,335	748,679
School resource officer reimb.	1,178,000	1,178,000	590,360	(587,640)	50%	1,343,539	663,579
Rents	37,000	37,000	40,126	3,126	108%	87,381	56,658
EMS Charges	4,000,000	4,000,000	2,353,949	(1,646,051)	59%	4,279,913	2,533,896
Public health user fees	670,250	670,250	450,112	(220,138)	67%	743,589	364,401
Sheriff animal prot. serv. fees	85,000	85,000	53,839	(31,161)	63%	88,097	49,185
Social services fees	46,700	46,700	31,093	(15,607)	67%	57,507	32,247

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
Public housing fees	46,112	46,112	58,582	12,470	127%	73,853	32,895
Tax collection fees	130,000	130,000	200,681	70,681	154%	228,815	204,300
Other sales and services	1,041,680	1,041,680	520,304	(521,376)	50%	1,112,675	612,464
Register of deeds	304,800	304,800	160,646	(144,154)	53%	289,161	167,923
Marriage licenses	57,000	57,000	31,156	(25,844)	55%	52,004	29,083
Recreation services	262,600	262,600	183,284	(79,316)	70%	230,952	152,618
	<u>9,459,142</u>	<u>9,459,142</u>	<u>5,598,734</u>	<u>(3,860,408)</u>	59%	<u>10,129,821</u>	<u>5,647,928</u>
<b>Investment earnings</b>	85,000	85,000	45,106	(39,894)	53%	96,904	47,703
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	444	(656)	40%	946	645
ABC bottles taxes	42,000	42,000	26,335	(15,665)	63%	50,313	26,421
County Board of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	12,000
Contributions	4,300	9,805	28,452	18,647	290%	62,554	29,709
Other revenues	948,380	978,765	371,099	(607,666)	38%	1,398,575	606,345
	<u>1,019,780</u>	<u>1,055,670</u>	<u>438,330</u>	<u>(617,340)</u>	42%	<u>1,536,388</u>	<u>675,120</u>
Total revenues	<u>161,378,483</u>	<u>161,732,333</u>	<u>135,712,249</u>	<u>(26,020,084)</u>	84%	<u>169,490,594</u>	<u>131,151,646</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	242,643	242,643	146,622	96,021	60%	244,933	138,200
Fringe benefits	69,779	69,779	32,380	37,399	46%	52,312	29,835
Operating costs	61,464	61,464	35,185	26,279	57%	44,408	30,783
	<u>373,886</u>	<u>373,886</u>	<u>214,187</u>	<u>159,699</u>	57%	<u>341,653</u>	<u>198,818</u>
<b>County Administration:</b>							
Salaries	741,859	394,546	230,052	164,494	58%	725,484	415,394
Fringe benefits	254,393	125,621	72,773	52,848	58%	224,152	127,141
Operating costs	67,710	29,574	13,314	16,260	45%	33,968	18,961
	<u>1,063,962</u>	<u>549,741</u>	<u>316,139</u>	<u>233,602</u>	58%	<u>983,604</u>	<u>561,496</u>
<b>Human Resources:</b>							
Salaries	-	348,244	192,695	155,549	55%	-	-
Fringe benefits	-	133,223	67,884	65,339	51%	-	-
Operating costs	-	38,136	5,084	33,052	13%	-	-
	<u>-</u>	<u>519,603</u>	<u>265,663</u>	<u>253,940</u>	51%	<u>-</u>	<u>-</u>
<b>Finance:</b>							
Salaries	652,196	649,446	374,105	275,341	58%	619,572	339,363
Fringe benefits	236,440	236,440	135,092	101,348	57%	206,801	115,202
Operating costs	357,260	396,858	251,602	145,256	63%	364,835	226,216
	<u>1,245,896</u>	<u>1,282,744</u>	<u>760,799</u>	<u>521,945</u>	59%	<u>1,191,208</u>	<u>680,781</u>
<b>Tax Administration:</b>							
Salaries	2,172,793	2,172,793	1,174,756	998,037	54%	2,063,029	1,212,679
Fringe benefits	921,411	932,969	509,629	423,340	55%	800,300	482,081
Operating costs	918,220	1,043,424	435,512	607,912	42%	578,570	284,695
Capital outlay	-	-	-	-	na	7,971	7,971
	<u>4,012,424</u>	<u>4,149,186</u>	<u>2,119,897</u>	<u>2,029,289</u>	51%	<u>3,449,870</u>	<u>1,987,426</u>
<b>County Attorney:</b>							
Salaries	344,545	344,545	196,894	147,651	57%	368,496	204,724
Fringe benefits	111,335	111,335	60,979	50,356	55%	102,550	57,332
Operating costs	249,080	249,080	123,725	125,355	50%	162,265	100,473
	<u>704,960</u>	<u>704,960</u>	<u>381,598</u>	<u>323,362</u>	54%	<u>633,311</u>	<u>362,529</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Court Facilities:</b>							
Salaries	-	-	-	-	na	19,503	19,503
Fringe benefits	-	2,187	2,187	-	100%	6,560	6,560
Operating costs	272,261	287,261	129,792	157,469	45%	246,535	97,535
	<u>272,261</u>	<u>289,448</u>	<u>131,979</u>	<u>157,469</u>	46%	<u>272,598</u>	<u>123,598</u>
<b>Board of Elections:</b>							
Salaries	411,067	411,067	248,820	162,247	61%	371,707	175,209
Fringe benefits	112,416	112,416	59,707	52,709	53%	88,062	47,712
Operating costs	178,537	178,537	116,192	62,345	65%	150,804	104,487
	<u>702,020</u>	<u>702,020</u>	<u>424,719</u>	<u>277,301</u>	60%	<u>610,573</u>	<u>327,408</u>
<b>Register of Deeds:</b>							
Salaries	644,360	644,360	348,448	295,912	54%	639,616	353,794
Fringe benefits	315,945	315,945	167,440	148,505	53%	276,956	157,057
Operating costs	1,384,843	1,384,843	852,242	532,601	62%	1,453,513	781,717
	<u>2,345,148</u>	<u>2,345,148</u>	<u>1,368,130</u>	<u>977,018</u>	58%	<u>2,370,085</u>	<u>1,292,568</u>
Total general government	<u>10,720,557</u>	<u>10,916,736</u>	<u>5,983,111</u>	<u>4,933,625</u>	55%	<u>9,852,902</u>	<u>5,534,624</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	838,126	838,126	490,563	347,563	59%	734,701	345,787
Fringe benefits	303,611	303,611	175,206	128,405	58%	257,964	132,953
Operating costs	1,069,640	1,135,821	629,258	506,563	55%	786,042	286,313
Capital outlay	48,000	71,012	20,181	50,831	28%	129,089	105,692
	<u>2,259,377</u>	<u>2,348,570</u>	<u>1,315,208</u>	<u>1,033,362</u>	56%	<u>1,907,796</u>	<u>870,745</u>
<b>Service Center:</b>							
Salaries	662,451	662,451	355,486	306,965	54%	609,039	338,560
Fringe benefits	280,678	280,678	148,566	132,112	53%	230,609	130,125
Operating costs	479,430	477,830	78,533	399,297	16%	148,065	(371,798)
Capital outlay	30,830	38,130	-	38,130	0%	83,333	83,333
	<u>1,453,389</u>	<u>1,459,089</u>	<u>582,585</u>	<u>876,504</u>	40%	<u>1,071,046</u>	<u>180,220</u>
<b>Engineering:</b>							
Salaries	333,112	333,112	194,782	138,330	58%	323,831	181,312
Fringe benefits	119,624	119,624	68,764	50,860	57%	106,608	60,492
Operating costs	35,600	35,600	15,146	20,454	43%	19,080	10,665
	<u>488,336</u>	<u>488,336</u>	<u>278,692</u>	<u>209,644</u>	57%	<u>449,519</u>	<u>252,469</u>
<b>Operation Services:</b>							
Salaries	2,086,985	2,086,985	1,142,180	944,805	55%	1,897,141	1,096,590
Fringe benefits	974,858	990,591	533,774	456,817	54%	799,178	476,373
Operating costs	2,907,940	3,349,847	1,390,594	1,959,253	42%	2,704,705	1,443,539
Capital outlay	331,550	327,874	153,835	174,039	47%	134,783	87,187
	<u>6,301,333</u>	<u>6,755,297</u>	<u>3,220,383</u>	<u>3,534,914</u>	48%	<u>5,535,807</u>	<u>3,103,689</u>
<b>Non-departmental:</b>							
Salaries	125,040	102,290	-	102,290	0%	-	-
Fringe benefits	2,234,838	2,131,343	1,145,456	985,887	54%	2,296,780	1,211,044
Operating costs	450,917	498,704	511,843	(13,139)	103%	554,419	613,026
Capital outlay	20,000	20,000	14,046	5,954	70%	31,317	15,255
	<u>2,830,795</u>	<u>2,752,337</u>	<u>1,671,345</u>	<u>1,080,992</u>	61%	<u>2,882,516</u>	<u>1,839,325</u>
Total central services	<u>13,333,230</u>	<u>13,803,629</u>	<u>7,068,213</u>	<u>6,735,416</u>	51%	<u>11,846,684</u>	<u>6,246,448</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	70,889	52,111	58%	78,816	49,479
	123,000	123,000	70,889	52,111	58%	78,816	49,479
<b>Sheriff:</b>							
Salaries	7,501,815	7,503,315	4,472,805	3,030,510	60%	7,706,558	4,378,177
Fringe benefits	2,957,732	2,980,969	1,725,081	1,255,888	58%	2,747,597	1,593,449
Operating costs	1,987,812	2,061,349	1,381,464	679,885	67%	2,503,246	1,529,083
Capital outlay	475,180	513,702	409,510	104,192	80%	564,324	488,181
	12,922,539	13,059,335	7,988,860	5,070,475	61%	13,521,725	7,988,890
<b>Detention Center:</b>							
Salaries	3,972,395	3,972,395	2,259,426	1,712,969	57%	3,856,773	2,196,940
Fringe benefits	1,662,598	1,694,847	942,484	752,363	56%	1,454,132	851,315
Operating costs	1,892,235	1,892,235	1,126,276	765,959	60%	2,260,524	1,003,344
Capital outlay	50,000	50,000	-	50,000	0%	37,586	35,452
	7,577,228	7,609,477	4,328,186	3,281,291	57%	7,609,015	4,087,051
<b>Emergency Medical:</b>							
Salaries	4,489,876	4,489,876	2,691,593	1,798,283	60%	4,540,766	2,556,521
Fringe benefits	1,683,022	1,683,065	962,823	720,242	57%	1,501,588	865,652
Operating costs	1,206,205	1,206,205	807,864	398,341	67%	1,331,911	865,944
Capital outlay	443,000	443,000	41,319	401,681	9%	453,372	53,819
	7,822,103	7,822,146	4,503,599	3,318,547	58%	7,827,637	4,341,936
<b>Emergency Management:</b>							
Salaries	418,177	432,111	241,723	190,388	56%	407,260	225,961
Fringe benefits	144,688	145,754	82,125	63,629	56%	130,260	73,629
Operating costs	296,919	480,692	104,858	375,834	22%	237,581	80,992
Capital outlay	30,000	30,000	-	30,000	0%	31,374	-
	889,784	1,088,557	428,706	659,851	39%	806,475	380,582
<b>Other Agencies:</b>							
Fire districts	548,100	548,100	388,914	159,186	71%	321,989	193,239
Rescue Squads	348,200	348,200	204,664	143,536	59%	312,838	142,673
	896,300	896,300	593,578	302,722	66%	634,827	335,912
<b>Code Administration:</b>							
Salaries	856,351	856,351	492,583	363,768	58%	893,377	534,585
Fringe benefits	351,342	351,342	189,945	161,397	54%	316,962	188,008
Operating costs	116,920	116,920	54,941	61,979	47%	104,027	46,792
Capital outlay	-	-	-	-	na	22,879	22,879
	1,324,613	1,324,613	737,469	587,144	56%	1,337,245	792,264
<b>Central Communications:</b>							
Salaries	1,320,919	1,320,919	803,376	517,543	61%	1,371,894	786,196
Fringe benefits	589,730	594,457	339,899	254,558	57%	535,690	315,357
Operating costs	182,100	187,100	65,474	121,626	35%	162,396	103,443
Capital outlay	31,500	196,500	-	196,500	0%	397,295	84,987
	2,124,249	2,298,976	1,208,749	1,090,227	53%	2,467,275	1,289,983
<b>Animal Protective Services:</b>							
Salaries	521,031	521,031	308,384	212,647	59%	527,816	296,680
Fringe benefits	231,157	234,278	136,830	97,448	58%	210,372	124,442
Operating costs	199,150	210,426	150,973	59,453	72%	272,091	171,604
Capital outlay	-	-	-	-	na	31,800	31,800
	951,338	965,735	596,187	369,548	62%	1,042,079	624,526
Total public safety	34,631,154	35,188,139	20,456,223	14,731,916	58%	35,325,094	19,890,623

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Municipal Airpor	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transportation Authority	33,663	33,663	33,663	-	100%	29,350	29,350
Brunswick Transit System	-	224,566	169,157	55,409	75%	217,571	266,202
Total transportation	158,163	382,729	296,195	86,534	77%	371,421	388,927
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	311,318	311,318	173,631	137,687	56%	294,494	158,756
Fringe benefits	136,304	136,304	74,084	62,220	54%	108,669	57,285
Operating costs	13,147,268	13,147,268	7,656,447	5,490,821	58%	12,988,533	7,573,772
Capital outlay	6,600	6,600	-	6,600	0%	62,063	56,913
	13,601,490	13,601,490	7,904,162	5,697,328	58%	13,453,759	7,846,726
<b>Other:</b>							
Forestry services	229,681	229,681	91,160	138,521	40%	203,326	89,230
Brunswick County Beach Consortiu	30,000	30,000	7,500	22,500	25%	30,000	22,500
	259,681	259,681	98,660	161,021	38%	233,326	111,730
Total environmental protection	13,861,171	13,861,171	8,002,822	5,858,349	58%	13,687,085	7,958,456
<b>Economic Development:</b>							
<b>Planning/Community Development:</b>							
Salaries	481,565	481,565	278,960	202,605	58%	445,442	258,231
Fringe benefits	190,431	190,431	103,043	87,388	54%	158,206	91,049
Operating costs	168,708	217,419	125,248	92,171	58%	153,450	83,209
Capital outlay	-	7,000	657	6,343	9%	7,971	-
	840,704	896,415	507,908	388,507	57%	765,069	432,489
<b>Cooperative Extension:</b>							
Salaries	278,718	321,043	151,203	169,840	47%	253,798	119,179
Fringe benefits	113,045	116,283	46,266	70,017	40%	95,944	39,390
Operating costs	113,938	132,650	50,932	81,718	38%	125,430	56,746
	505,701	569,976	248,401	321,575	44%	475,172	215,315
<b>Soil and Water Conservation:</b>							
Salaries	138,583	138,583	82,458	56,125	60%	138,088	79,670
Fringe benefits	59,483	59,483	34,879	24,604	59%	54,102	31,486
Operating costs	14,850	16,465	6,080	10,385	37%	13,978	7,989
	212,916	214,531	123,417	91,114	58%	206,168	119,145
<b>Public Housing Section 8:</b>							
Salaries	199,640	199,640	115,047	84,593	58%	197,726	111,807
Fringe benefits	82,290	82,290	47,385	34,905	58%	74,395	42,833
Operating costs	2,123,894	2,123,894	1,301,212	822,682	61%	2,194,982	1,270,850
	2,405,824	2,405,824	1,463,644	942,180	61%	2,467,103	1,425,490
<b>Economic Development:</b>							
Salaries	206,414	206,414	120,276	86,138	58%	204,892	116,585
Fringe benefits	73,093	73,093	41,317	31,776	57%	73,791	46,233
Operating costs	138,500	138,500	80,792	57,708	58%	128,500	74,958
	418,007	418,007	242,385	175,622	58%	407,183	237,776
<b>1% Occupancy Tax:</b>							
Operating costs	1,250,000	1,250,000	748,797	501,203	60%	1,307,052	862,868

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Other Economic Development:</b>							
Oak Island Beach Abatement & Renourishment	-	166,666	-	166,666		-	-
Lockwood Folly Aq. Restoration	-	101,828	-	101,828	0%	182,322	-
Lee Controls	-	40,000	-	40,000	0%	15,015	3,130
	-	308,494	-	308,494	0%	197,337	3,130
Total economic development	5,633,152	6,063,247	3,334,552	2,728,695	55%	5,825,084	3,296,213
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,311,104	2,311,104	1,291,321	1,019,783	56%	2,284,670	1,291,391
Fringe benefits	970,945	970,945	530,711	440,234	55%	871,763	511,172
Operating costs	242,800	283,487	125,257	158,230	44%	410,460	176,616
Capital outlay	-	80,911	-	80,911	0%	31,230	-
	3,524,849	3,646,447	1,947,289	1,699,158	53%	3,598,123	1,979,179
<b>Communicable Diseases:</b>							
Operating costs	265,970	274,714	164,667	110,047	60%	228,481	121,928
<b>Adult Health Maintenance:</b>							
Operating costs	157,630	181,242	72,050	109,192	40%	91,453	48,242
	157,630	181,242	72,050	109,192	40%	91,453	48,242
<b>Senior Health</b>							
Salaries	214,302	214,302	132,992	81,310	62%	182,600	103,495
Fringe benefits	86,641	86,641	43,630	43,011	50%	55,191	31,617
Operating costs	220,665	220,665	145,724	74,941	66%	211,520	160,380
	521,608	521,608	322,346	199,262	62%	449,311	295,492
<b>Maternal and Child Health:</b>							
Salaries	394,741	394,741	225,481	169,260	57%	385,133	222,480
Fringe benefits	184,824	184,824	105,220	79,604	57%	162,435	95,846
Operating costs	568,657	578,195	259,533	318,662	45%	573,126	318,952
Capital outlay	-	8,450	8,403	47	99%	-	-
	1,148,222	1,166,210	598,637	567,573	51%	1,120,694	637,278
<b>Environmental Health:</b>							
Salaries	838,131	838,131	480,864	357,267	57%	833,101	467,163
Fringe benefits	315,966	315,966	180,277	135,689	57%	287,211	164,386
Operating costs	167,996	201,155	105,643	95,512	53%	176,836	116,799
Capital outlay	-	9,000	-	9,000	0%	-	-
	1,322,093	1,364,252	766,784	597,468	56%	1,297,148	748,348
<b>Employee Wellness:</b>							
Salaries	116,330	116,330	66,583	49,747	57%	92,830	42,169
Fringe benefits	44,463	44,463	25,582	18,881	58%	31,178	13,768
Operating costs	101,160	101,160	54,486	46,674	54%	53,205	17,036
	261,953	261,953	146,651	115,302	56%	177,213	72,973
Total health	7,202,325	7,416,426	4,018,424	3,398,002	54%	6,962,423	3,903,440
<b>Veterans' Services:</b>							
Salaries	120,080	120,080	69,764	50,316	58%	117,171	68,507
Fringe benefits	55,784	55,784	32,137	23,647	58%	42,884	27,055
Operating costs	12,554	12,554	6,183	6,371	49%	9,761	4,982
Total veterans' services	188,418	188,418	108,084	80,334	57%	169,816	100,544

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,347,950	6,376,300	3,513,120	2,863,180	55%	5,667,728	3,164,849
Fringe benefits	2,660,763	2,671,727	1,453,562	1,218,165	54%	2,168,262	1,261,323
Operating costs	2,056,898	2,115,867	1,323,290	792,577	63%	1,894,130	704,739
Capital outlay	48,817	48,817	48,767	50	100%	73,863	73,863
	<u>11,114,428</u>	<u>11,212,711</u>	<u>6,338,739</u>	<u>4,873,972</u>	57%	<u>9,803,983</u>	<u>5,204,774</u>
<b>Title III-In Home Care:</b>							
Salaries	-	-	-	-	na	240,650	136,012
Fringe benefits	-	-	-	-	na	143,920	83,714
Operating costs	-	-	-	-	na	79,850	46,564
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>464,420</u>	<u>266,290</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	5,400	24,600	18%	5,464	3,524
Aid to the blind	5,910	5,910	4,933	977	83%	5,909	5,909
Adoption assistance	280,000	280,000	140,168	139,832	50%	256,761	148,219
Special assistance to aged	225,000	225,000	99,224	125,776	44%	204,456	132,477
Special assistance to disabled	225,000	225,000	129,741	95,259	58%	203,993	116,096
Foster care	800,000	800,000	372,576	427,424	47%	627,976	296,413
State foster home	325,000	325,000	166,414	158,586	51%	333,639	184,906
Special assistance	1,500	1,500	200	1,300	13%	1,972	-
Day care	4,138,523	4,138,523	2,868,790	1,269,733	69%	4,649,529	2,106,977
Special child adoption assistance	-	83,804	15,554	68,250	19%	16,324	12,680
	<u>6,030,933</u>	<u>6,114,737</u>	<u>3,803,000</u>	<u>2,311,737</u>	62%	<u>6,306,023</u>	<u>3,007,201</u>
Total social services	<u>17,145,361</u>	<u>17,327,448</u>	<u>10,141,739</u>	<u>7,185,709</u>	59%	<u>16,574,426</u>	<u>8,478,265</u>
<b>Other Human Services:</b>							
CoastalCare	692,000	692,000	405,501	286,499	59%	707,375	401,397
Brunswick Senior Resources, Inc	1,615,000	1,615,000	962,917	652,083	60%	1,550,000	904,167
Other human services	-	121,737	70,386	51,351	58%	1,002,820	847,996
Capital outlay	-	-	-	-	na	78,282	78,282
	<u>2,307,000</u>	<u>2,428,737</u>	<u>1,438,804</u>	<u>989,933</u>	59%	<u>3,338,477</u>	<u>2,231,842</u>
Total human services	<u>26,843,104</u>	<u>27,361,029</u>	<u>15,707,051</u>	<u>11,653,978</u>	57%	<u>27,045,142</u>	<u>14,714,091</u>
<b>Education:</b>							
Public schools	33,335,477	33,335,477	19,445,692	13,889,785	58%	33,437,869	19,505,423
Public schools - capital outlay	699,346	699,346	407,953	291,393	58%	701,494	409,206
Community college	3,749,447	3,749,447	2,187,178	1,562,269	58%	3,781,447	2,205,847
Total education	<u>37,784,270</u>	<u>37,784,270</u>	<u>22,040,823</u>	<u>15,743,447</u>	58%	<u>37,920,810</u>	<u>22,120,476</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	610,635	610,635	327,816	282,819	54%	585,570	355,128
Fringe benefits	198,149	199,607	103,620	95,987	52%	176,971	107,710
Operating costs	474,486	474,486	223,103	251,383	47%	404,983	248,680
Capital outlay	-	3,510,000	3,504,625	5,375	100%	-	-
	<u>1,283,270</u>	<u>4,794,728</u>	<u>4,159,164</u>	<u>635,564</u>	87%	<u>1,167,524</u>	<u>711,518</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2015	Variance Positive (Negative)	FY 14 % of Budget	June 30, 2014	January 31, 2014
<b>Maintenance:</b>							
Salaries	677,597	677,597	355,658	321,939	52%	636,023	369,052
Fringe benefits	257,970	261,770	145,482	116,288	56%	236,677	143,042
Operating costs	492,995	492,995	136,994	356,001	28%	462,900	246,740
Capital outlay	101,000	226,000	89,803	136,197	40%	104,423	83,108
	<u>1,529,562</u>	<u>1,658,362</u>	<u>727,937</u>	<u>930,425</u>	44%	<u>1,440,023</u>	<u>841,942</u>
Total Parks and Recreation	2,812,832	6,453,090	4,887,101	1,565,989	76%	2,607,547	1,553,460
<b>Brunswick County Library:</b>							
Salaries	692,640	692,640	396,295	296,345	57%	686,048	394,492
Fringe benefits	318,518	318,518	171,684	146,834	54%	291,352	173,311
Operating costs	275,600	276,800	123,079	153,721	44%	256,606	115,123
	<u>1,286,758</u>	<u>1,287,958</u>	<u>691,058</u>	<u>596,900</u>	54%	<u>1,234,006</u>	<u>682,926</u>
Total culture and recreation	4,099,590	7,741,048	5,578,159	2,162,889	72%	3,841,553	2,236,386
<b>Debt Service:</b>							
Principal retirement	10,440,001	10,440,001	1,740,000	8,700,001	17%	9,215,000	800,000
Interest and fees	3,404,527	3,404,527	1,953,779	1,450,748	57%	3,762,911	2,159,578
Total debt service	<u>13,844,528</u>	<u>13,844,528</u>	<u>3,693,779</u>	<u>10,150,749</u>	27%	<u>12,977,911</u>	<u>2,959,578</u>
Total expenditures	160,908,919	166,946,526	92,160,928	74,785,598	55%	158,693,686	85,345,822
<b>Revenues over (under) expenditure</b>	<u>469,564</u>	<u>(5,214,193)</u>	<u>43,551,321</u>	<u>48,765,514</u>	-835%	<u>10,796,908</u>	<u>45,805,824</u>
<b>Transfers From Other Funds:</b>							
Transfer from special revenue fund	-	13,682	13,682	-	100%	-	-
	-	13,682	13,682	-	100%	-	-
<b>Transfers To Other Funds:</b>							
Transfer to county capital project fund	(750,000)	(3,500,000)	(3,500,000)	-	100%	(7,118,470)	(7,118,470)
Transfer to grant project funds	-	(24,116)	(24,116)	-	100%	(18,988)	(15,000)
Transfer to emergency telephone system fund	-	-	-	-	na	(2,157)	-
Transfer to school capital project funds	(3,087,984)	(2,837,984)	-	2,837,984	0%	(4,036,671)	-
	<u>(3,837,984)</u>	<u>(6,362,100)</u>	<u>(3,524,116)</u>	<u>2,837,984</u>	55%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(62,500)	-	62,500	0%	-	-
Appropriated fund balance	3,768,420	11,625,111	-	(11,625,111)	0%	-	-
	<u>3,368,420</u>	<u>11,562,611</u>	<u>-</u>	<u>(11,562,611)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(469,564)</u>	<u>5,214,193</u>	<u>(3,510,434)</u>	<u>(8,724,627)</u>	-67%	<u>(11,176,286)</u>	<u>(7,133,470)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>40,040,887</u>	<u>\$ 40,040,887</u>		<u>(379,378)</u>	<u>38,672,354</u>
<b>Fund balance, beginning of year</b>			<u>66,299,079</u>			<u>66,678,457</u>	<u>66,678,457</u>
<b>Fund balance, end of year</b>			<u>\$ 106,339,966</u>			<u>\$ 66,299,079</u>	<u>\$ 105,350,811</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,893,797	\$ 14,420,491	\$ 187,589	\$ 14,608,080
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	140,414	10,428	150,842
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	252,507	2,000	254,507
Total revenues	<u>22,442,856</u>	<u>19,527,133</u>	<u>200,017</u>	<u>19,727,150</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>206,090</u>	<u>36,521</u>	<u>242,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	299,370	2,219,413	2,518,783
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>299,370</u>	<u>2,219,413</u>	<u>2,518,783</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	3,259,262	1,193,526	4,452,788
Waccamaw Park Improvements	3,192,717	182,138	636,541	818,679
Smithville Park Improvements	41,500	-	37,500	37,500
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>6,257</u>	<u>100,627</u>	<u>106,884</u>
	<u>8,917,694</u>	<u>3,454,955</u>	<u>1,968,194</u>	<u>5,423,149</u>
<b>Transportation:</b>				
Airport Improvements	<u>19,012,335</u>	<u>16,949,154</u>	<u>98,644</u>	<u>17,047,798</u>
Total expenditures	<u>32,407,459</u>	<u>20,909,569</u>	<u>4,322,772</u>	<u>25,232,341</u>
<b>Revenues over (under) expenditures</b>	(9,964,603)	(1,382,436)	(4,122,755)	(5,505,191)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	14,018,232	10,431,611	3,500,000	13,931,611
Transfer to general fund	(1,901,439)	(1,901,439)	(88,000)	(1,989,439)
Transfer to emergency telephone system fund	<u>(88,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>9,964,603</u>	<u>8,530,172</u>	<u>3,412,000</u>	<u>11,942,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,147,736</u>	<u>(710,755)</u>	<u>\$ 6,436,981</u>
<b>Fund balance, beginning of year</b>			<u>15,637,195</u>	
<b>Fund balance, end of year</b>			<u>\$ 14,926,440</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2015**

	Project Budget	Prior Years	Actual	
			Current Year	Total to Date
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 6,049,771	\$ 463,170	\$ 6,512,941
Investment earnings	1,199,342	1,314,521	5,644	1,320,165
Investment earnings-debt proceeds	-	2,209	88	2,297
Total revenues	<u>8,287,293</u>	<u>7,366,501</u>	<u>468,902</u>	<u>7,835,403</u>
<b>Expenditures:</b>				
Brunswick County Schools capital projects	44,781,353	31,815,461	3,683,517	35,498,978
Brunswick Community College	31,665,911	31,392,826	41,162	31,433,988
Total expenditures	<u>76,447,264</u>	<u>63,208,287</u>	<u>3,724,679</u>	<u>66,932,966</u>
<b>Revenues over (under) expenditures</b>	(68,159,971)	(55,841,786)	(3,255,777)	(59,097,563)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	31,455,002	29,566,017	-	29,566,017
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Appropriated fund balance	<u>6,542,506</u>	-	-	-
Total other financing sources (uses)	<u>68,159,971</u>	<u>59,728,480</u>	-	<u>59,728,480</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,886,694</u>	(3,255,777)	<u>\$ 630,917</u>
<b>Fund balance, beginning of year</b>			<u>10,439,110</u>	
<b>Fund balance, end of year</b>			<u>\$ 7,183,333</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,127,356	\$ 3,807	\$ 792,495	\$ 1,923,658
Interest receivable	646	-	425	1,071
Other governmental agencies	1,781	-	-	1,781
Total assets	<u>\$ 1,129,783</u>	<u>\$ 3,807</u>	<u>\$ 792,920</u>	<u>\$ 1,926,510</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	-	1,354	1,354
Total liabilities	<u>-</u>	<u>-</u>	<u>1,354</u>	<u>1,354</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	2,427	-	425	2,852
Restricted - other	1,127,356	-	791,141	1,918,497
Unassigned	-	3,807	-	3,807
Total fund balances	<u>1,129,783</u>	<u>3,807</u>	<u>791,566</u>	<u>1,925,156</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,129,783</u>	<u>\$ 3,807</u>	<u>\$ 792,920</u>	<u>\$ 1,926,510</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2015

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 464,675	\$ 164,600	\$ -	\$ 629,275
Permits and fees	-	-	74,501	74,501
Other revenue	-	2,230	-	2,230
Investment earnings	884	16	517	1,417
Total revenues	<u>465,559</u>	<u>166,846</u>	<u>75,018</u>	<u>707,423</u>
<b>Expenditures:</b>				
General government	-	-	56,454	56,454
Public safety	724,535	21,776	-	746,311
Economic and physical development	-	212,081	-	212,081
Total expenditures	<u>724,535</u>	<u>233,857</u>	<u>56,454</u>	<u>1,014,846</u>
<b>Revenues over (under) expenditures</b>	(258,976)	(67,011)	18,564	(307,423)
<b>Other Financing Sources:</b>				
Transfers from general fund	88,000	24,116	-	112,116
Transfer to general fund	-	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>88,000</u>	<u>10,434</u>	<u>-</u>	<u>98,434</u>
<b>Net change in fund balances</b>	(170,976)	(56,577)	18,564	(208,989)
<b>Fund balance, beginning of year</b>	<u>1,300,759</u>	<u>60,384</u>	<u>773,002</u>	<u>2,134,145</u>
<b>Fund balance, end of year</b>	<u>\$ 1,129,783</u>	<u>\$ 3,807</u>	<u>\$ 791,566</u>	<u>\$ 1,925,156</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,006,952	\$ 464,675	\$ (542,277)	\$ 761,711
911 Center Consolidation Grant	1,924,683	-	(1,924,683)	170,377
Other revenue	-	-	-	292,059
Investment earnings	-	884	884	1,553
Total revenues	<u>2,931,635</u>	<u>465,559</u>	<u>(2,466,076)</u>	<u>1,225,700</u>
<b>Expenditures:</b>				
Operating costs	527,632	207,650	319,982	369,257
Capital outlay	957,176	-	957,176	-
911 Center Grant	<u>2,312,696</u>	<u>516,885</u>	<u>1,795,811</u>	<u>147,008</u>
Total expenditures	<u>3,797,504</u>	<u>724,535</u>	<u>3,072,969</u>	<u>516,265</u>
<b>Revenues over (under) expenditures</b>	(865,869)	(258,976)	606,893	709,435
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,000	88,000	-	2,157
Appropriated fund balance	<u>777,869</u>	<u>-</u>	<u>(777,869)</u>	<u>-</u>
Total other financing sources (uses)	<u>865,869</u>	<u>88,000</u>	<u>(777,869)</u>	<u>2,157</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(170,976)</u>	<u>\$ (170,976)</u>	<u>711,592</u>
<b>Fund balance, beginning of year</b>		<u>1,300,759</u>		<u>589,167</u>
<b>Fund balance, end of year</b>		<u>\$ 1,129,783</u>		<u>\$ 1,300,759</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2015**

	<b>Project Authorization</b>	<b>Actual</b>		
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Rest. intergovernmental - CDBG-Scattered Site 2012	\$ 225,000	\$ -	\$ 2,578	\$ 2,578
Rest. intergovernmental - CDBG-Tech. Assist Gr. 2012	50,000	44,342	5,658	50,000
Rest. intergovernmental - Urgent Repair 2013	75,000	37,500	37,500	75,000
Rest. intergovernmental - Urgent Repair 2014	100,000	-	50,000	50,000
Rest. intergovernmental - USDA Housing Pres. 2012	89,148	34,948	-	34,948
Rest. intergovernmental - Single Family Rehab 2011	318,000	271,771	-	271,771
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	575,002	20,494	595,496
Rest. intergovernmental - Emergency Services Grants	1,922,167	1,892,160	1,856	1,894,016
Rest. intergovernmental - Economic and Physical Dev.	163,730	119,138	40,506	159,644
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	21,311	6,008	27,319
Other sales and services	1,615	1,615	-	1,615
Other Revenue	2,230	-	2,230	2,230
Investment earnings	-	28	16	44
<b>Total revenues</b>	<b>4,072,049</b>	<b>2,997,815</b>	<b>166,846</b>	<b>3,164,661</b>
<b>Expenditures:</b>				
CDBG - Scattered Site 2012	225,000	1,578	3,762	5,340
CDBG - Technical Assistance Grant 2012	50,000	44,342	5,658	50,000
Urgent Repair - 2013	90,000	15,529	73,653	89,182
Urgent Repair - 2014	120,000	-	-	-
USDA Housing Preservation (HPG) 2012	134,148	59,146	74,045	133,191
Single Family Rehabilitation - 2011	318,000	257,433	10,729	268,162
Single Family Rehabilitation - 2014	170,000	-	1,498	1,498
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,914,216	1,876,361	9,599	1,885,960
SOAR Governor's Crime Commission	289,999	48,660	12,177	60,837
General Economic and Physical Development	165,960	119,138	42,736	161,874
<b>Total expenditures</b>	<b>4,146,471</b>	<b>2,991,780</b>	<b>233,857</b>	<b>3,225,637</b>
<b>Revenues over (under) expenditures</b>	<b>(74,422)</b>	<b>6,035</b>	<b>(67,011)</b>	<b>(60,976)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	88,104	63,988	24,116	88,104
Transfer to general fund	(13,682)	-	(13,682)	(13,682)
<b>Total other financing sources (uses)</b>	<b>74,422</b>	<b>63,988</b>	<b>10,434</b>	<b>74,422</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 70,023</b>	<b>(56,577)</b>	<b>\$ 13,446</b>
<b>Fund balance, beginning of year</b>			<b>60,384</b>	
<b>Fund balance, end of year</b>			<b>\$ 3,807</b>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
 FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>
<b>Revenues:</b>				
Permits and fees	\$ 160,700	\$ 74,501	\$ (86,199)	\$ 132,395
Investment earnings	<u>1,350</u>	<u>517</u>	<u>(833)</u>	<u>1,038</u>
Total revenues	<u>162,050</u>	<u>75,018</u>	<u>(87,032)</u>	<u>133,433</u>
<b>Expenditures:</b>				
General government	<u>162,050</u>	<u>56,454</u>	<u>105,596</u>	<u>94,150</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>18,564</u>	<u>\$ 18,564</u>	<u>39,283</u>
<b>Fund balance, beginning of year</b>		<u>773,002</u>		<u>733,719</u>
<b>Fund balance, end of year</b>		<u>\$ 791,566</u>		<u>\$ 773,002</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
JANUARY 31, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 20,776,581	\$ 7,042,496	\$ 27,819,077
Restricted cash	1,373,902	-	1,373,902
Interest receivable	11,365	4,540	15,905
Receivables and special assessments, net	2,563,608	874	2,564,482
Due from other governmental agencies	515,545	114,497	630,042
Inventories	1,366,646	-	1,366,646
Total current assets	<u>26,607,647</u>	<u>7,162,407</u>	<u>33,770,054</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	248,355	-	248,355
Customer deposits	1,593,811	-	1,593,811
Interest payable	215,750	-	215,750
Current portion of debt	934,741	-	934,741
Total current liabilities	<u>2,992,657</u>	<u>-</u>	<u>2,992,657</u>
<b>Expendable net positon</b>	<b>23,614,990</b>	<b>7,162,407</b>	<b>30,777,397</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	15,269,436	-	15,269,436
Depreciable capital assets, net	121,685,751	-	121,685,751
Compensated absences	(342,305)	-	(342,305)
Other post-employment benefits	(2,856,259)	-	(2,856,259)
Non-current portion of debt	(16,258,601)	-	(16,258,601)
Total net positon	<u>\$ 141,113,012</u>	<u>\$ 7,162,407</u>	<u>\$ 148,275,419</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>January 31, 2014</u>
<b>Revenues:</b>							
User charges	\$ 19,766,172	\$ 19,766,172	\$ 13,152,356	\$ (6,613,816)	67%	\$ 19,757,895	\$ 12,183,609
ARRA interest subsidy	263,693	263,693	129,907	(133,786)	49%	268,423	133,118
Investment earnings	40,000	40,000	13,662	(26,338)	34%	23,849	17,130
Other	440,209	440,209	176,747	(263,462)	40%	390,411	182,357
Total revenues	<u>20,510,074</u>	<u>20,510,074</u>	<u>13,472,672</u>	<u>(7,037,402)</u>	66%	<u>20,440,578</u>	<u>12,516,214</u>
<b>Expenditures:</b>							
Salaries	4,098,629	4,098,629	2,327,897	1,770,732	57%	3,964,933	2,228,809
Fringe benefits	1,755,979	1,755,979	969,603	786,376	55%	1,581,800	892,549
Operating expenditures	6,758,119	7,024,547	3,452,915	3,571,632	49%	6,301,622	3,709,729
Repairs and maintenance	1,189,000	1,282,506	554,599	727,907	43%	840,906	396,579
Capital outlay	2,700,000	2,700,000	2,453,728	246,272	91%	3,606,151	2,344,046
<b>Debt Service:</b>							
Principal	910,010	910,010	229,205	680,805	25%	895,024	221,308
Interest	931,564	931,564	488,723	442,841	52%	853,385	502,187
Total expenditures	<u>18,343,301</u>	<u>18,703,235</u>	<u>10,476,670</u>	<u>8,226,565</u>	56%	<u>18,043,821</u>	<u>10,295,207</u>
<b>Revenues over (under) expenditures</b>	2,166,773	1,806,839	2,996,002	1,189,163	166%	2,396,757	2,221,007
<b>Other Financing Sources (Uses):</b>							
Transfer to water capital project fund	(3,650,000)	(3,689,974)	(3,650,000)	39,974	99%	(3,929,192)	(3,350,000)
Transfer from water capital proj. fund	-	51,000	51,000	-	100%	124,000	124,000
Appropriated net position	1,483,227	1,832,135	-	(1,832,135)	0%	-	-
Total other financing sources (uses)	<u>(2,166,773)</u>	<u>(1,806,839)</u>	<u>(3,599,000)</u>	<u>(1,792,161)</u>	199%	<u>(3,805,192)</u>	<u>(3,226,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing use</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (602,998)</u>	<u>\$ (602,998)</u>		<u>\$ (1,408,435)</u>	<u>\$ (1,004,993)</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 66,749	\$ 5,731	\$ 72,480
Investment earnings-debt proceeds	-	302	14	316
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	12,915	237	13,152
Total revenues	-	119,461	5,982	125,443
<b>Expenditures:</b>				
Northwest water plant expansion	11,659,820	10,964,816	275,278	11,240,094
Mulligan's Way, Cox Landing, Smith, Old Ferry lines	521,629	521,628	-	521,628
Old Shallotte Rd. water extension	1,208,136	1,208,136	-	1,208,136
City of Northwest 2nd Feed Line	1,727,959	1,170,306	247,296	1,417,602
Sunset Beach 2nd Feed Line	1,143,650	1,143,651	-	1,143,651
Sandpiper Bay 2nd Feed Line	478,637	478,637	-	478,637
Water Mains FY 13	979,850	55,763	548,236	603,999
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	100,550	76,278	18,254	94,532
Danford Road	4,055,215	132,671	1,190,748	1,323,419
BPS 8 and 9 improvements	1,484,900	721,992	398,262	1,120,254
Marlowtown waterline	75,636	75,636	-	75,636
Water Mains FY 15	100,000	-	-	-
Middle River and Smith Roads	100,000	-	42,500	42,500
17 So and Avalon Water Mains	70,000	-	-	-
Total expenditures	23,770,982	16,600,064	2,720,574	19,278,138
<b>Revenues over (under) expenditures</b>	(23,770,982)	(16,480,603)	(2,714,592)	(19,152,695)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	15,201,607	11,146,392	-	11,146,392
Transfers from water fund	14,176,500	10,526,502	3,650,000	14,176,502
Transfers to water fund	(752,770)	(701,770)	(51,000)	(752,770)
Contingency for future projects	(6,637,852)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	23,770,982	20,971,124	3,599,000	24,570,124
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 4,490,521	\$ 884,408	\$ 5,417,429

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
JANUARY 31, 2015

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 14,735,998	\$ 5,631,769	\$ 20,367,767
Restricted cash	4,620,866	-	4,620,866
Interest receivable	7,137	3,347	10,484
Receivables and special assessments, net	10,025,847	9,556	10,035,403
Due from other governmental agencies	240,736	86,349	327,085
Inventories	288,431	-	288,431
Total current assets	<u>29,919,015</u>	<u>5,731,021</u>	<u>35,650,036</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	104,060	-	104,060
Interest payable	1,173,845	-	1,173,845
Prepaid fees	1,491,634	-	1,491,634
Current portion of debt	8,994,312	-	8,994,312
Total current liabilities	<u>11,763,851</u>	<u>-</u>	<u>11,763,851</u>
<b>Expendable net positon</b>	<b>18,155,164</b>	<b>5,731,021</b>	<b>23,886,185</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	2,962,346	-	2,962,346
Depreciable capital assets, net	225,485,411	-	225,485,411
Compensated absences	(151,616)	-	(151,616)
Other post-employment benefits	(1,282,543)	-	(1,282,543)
Non-current portion of debt	(118,372,466)	-	(118,372,466)
Total net positon	<u>\$ 126,796,296</u>	<u>\$ 5,731,021</u>	<u>\$ 132,527,317</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL - WASTEWATER FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>FY 14 % of Budget</u>	<u>June 30, 2014</u>	<u>January 31, 2014</u>
<b>Revenues:</b>							
User charges	\$19,159,722	\$ 18,745,178	\$ 10,569,490	\$ (8,175,688)	56%	\$ 20,258,628	\$ 9,702,218
ARRA interest subsidy	363,092	363,092	183,486	(179,606)	51%	393,304	195,050
Special assessments	41,000	41,000	125,256	84,256	306%	2,787,123	65,601
Investment earnings	30,000	30,000	9,145	(20,855)	30%	29,458	19,334
Other	<u>35,000</u>	<u>35,000</u>	<u>29,923</u>	<u>(5,077)</u>	85%	<u>41,756</u>	<u>16,252</u>
Total revenues	<u>19,628,814</u>	<u>19,214,270</u>	<u>10,917,300</u>	<u>(8,296,970)</u>	57%	<u>23,510,269</u>	<u>9,998,455</u>
<b>Expenditures:</b>							
Salaries	2,181,362	2,181,362	1,259,054	922,308	58%	2,103,352	1,189,068
Fringe benefits	949,414	949,414	520,319	429,095	55%	842,228	484,140
Operating expenditures	3,230,049	3,268,524	1,671,177	1,597,347	51%	2,873,089	1,580,233
Repairs and maintenance	1,232,500	1,263,972	631,266	632,706	50%	1,149,891	534,679
Capital outlay	815,402	895,402	447,839	447,563	50%	1,266,577	786,172
<b>Debt Service:</b>							
Principal	8,987,047	8,987,047	755,447	8,231,600	8%	8,382,977	401,968
Interest	<u>4,982,735</u>	<u>4,982,735</u>	<u>2,493,403</u>	<u>2,489,332</u>	50%	<u>5,225,904</u>	<u>2,637,478</u>
Total expenditures	<u>22,378,509</u>	<u>22,528,456</u>	<u>7,778,505</u>	<u>14,749,951</u>	35%	<u>21,844,018</u>	<u>7,613,738</u>
<b>Revenues over (under) expenditures</b>	(2,749,695)	(3,314,186)	3,138,795	6,452,981	-95%	1,666,251	2,384,717
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital proj. fund	-	(430,696)	(430,697)	(1)	100%	(84,168)	(84,168)
Transfer from wastewater capital proj. fund	101,250	181,250	181,250	-	100%	152,367	19,800
Appropriated net positon	<u>2,648,445</u>	<u>3,563,632</u>	<u>-</u>	<u>(3,563,632)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,749,695</u>	<u>3,314,186</u>	<u>(249,447)</u>	<u>(3,563,633)</u>	-8%	<u>68,199</u>	<u>(64,368)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,889,348</u>	<u>\$ 2,889,348</u>		<u>\$ 1,734,450</u>	<u>\$ 2,320,349</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 4,034,967	\$ 65,967	\$ -	\$ 65,967
Assessments	368,507	557,052	-	557,052
SAD interest and penalties	4,692	91,301	7,716	99,017
Investment earnings	21,488	69,626	3,997	73,623
Investment earnings-debt proceeds	6,877	6,873	4	6,877
Total revenues	<u>4,436,531</u>	<u>790,819</u>	<u>11,717</u>	<u>802,536</u>
<b>Expenditures:</b>				
Northeast Brunswick Wastewater Treatment Plant Ph 2	13,227,584	13,227,581	-	13,227,581
Carolina Shore Wastewater Treatment Plant Upgrade	3,924,789	3,924,790	-	3,924,790
Boiling Springs Lake Transmission	2,038,239	2,038,239	-	2,038,239
Boiling Springs Lake Collection System SAD	2,845,275	2,836,110	9,164	2,845,274
Ocean Ridge Pump Station/Angel Trace Force Main	1,213,135	709,323	361,869	1,071,192
Ocean Isle Beach wastewater plant improvements	4,219,000	182,554	362,567	545,121
Total expenditures	<u>27,468,022</u>	<u>22,918,597</u>	<u>733,600</u>	<u>23,652,197</u>
<b>Revenues over (under) expenditures</b>	(23,031,491)	(22,127,778)	(721,883)	(22,849,661)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	21,249,555	21,249,556	-	21,249,556
Gain on sale of real property	751,218	751,218	-	751,218
Transfer from wastewater fund	3,402,360	2,971,665	430,696	3,402,361
Transfer to wastewater fund	(1,268,777)	(1,167,527)	(181,250)	(1,348,777)
Contingency for future projects	(5,283,461)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>23,031,491</u>	<u>23,804,912</u>	<u>249,446</u>	<u>24,054,358</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,677,134</u>	<u>\$ (472,437)</u>	<u>\$ 1,204,697</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND  
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>January 31, 2014</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 300,000	\$ (300,000)	\$ 1,041,998	\$ 520,999
Investment earnings	-	1,936	1,936	4,143	2,655
Total revenues	<u>600,000</u>	<u>301,936</u>	<u>(298,064)</u>	<u>1,046,141</u>	<u>523,654</u>
<b>Expenditures:</b>					
Premiums	600,000	324,098	275,902	559,668	353,008
Operating costs	-	12,000	(12,000)	-	-
Total expenditures	<u>600,000</u>	<u>336,098</u>	<u>263,902</u>	<u>559,668</u>	<u>353,008</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(34,162)</u>	<u>\$ (34,162)</u>	486,473	170,646
<b>Net positon, beginning of year</b>		<u>2,729,106</u>		<u>2,242,633</u>	<u>2,242,633</u>
<b>Net positon, end of year</b>		<u>\$ 2,694,944</u>		<u>\$ 2,729,106</u>	<u>\$ 2,413,279</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP)  
FOR THE PERIOD ENDED JANUARY 31, 2015 AND THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>January 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2014</u>	<u>January 31, 2014</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,859,051	\$ 7,356,499	\$ (4,502,552)	\$ 10,185,266	\$ 5,919,012
Charges for services-wellness	-	55,949	55,949	87,291	23,197
State revenue-restricted	-	25	25	-	-
Investment earnings	-	850	850	2,456	2,004
Total revenues	<u>11,859,051</u>	<u>7,413,323</u>	<u>(4,445,728)</u>	<u>10,275,013</u>	<u>5,944,213</u>
<b>Expenditures:</b>					
Administration fees	1,361,206	993,378	367,828	1,033,376	604,080
Premiums	<u>10,997,845</u>	<u>5,961,965</u>	<u>5,035,880</u>	<u>9,902,259</u>	<u>5,064,942</u>
Total expenditures	<u>12,359,051</u>	<u>6,955,343</u>	<u>5,403,708</u>	<u>10,935,635</u>	<u>5,669,022</u>
<b>Revenues over (under) expenditures</b>	<u>(500,000)</u>	<u>457,980</u>	<u>957,980</u>	<u>(660,622)</u>	<u>275,191</u>
<b>Other financing sources (uses):</b>					
Appropriated net position	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
<b>Increase (decrease) in net position</b>	<u>\$ -</u>	<u>457,980</u>	<u>\$ 457,980</u>	<u>(660,622)</u>	<u>275,191</u>
<b>Net positon, beginning of year</b>		<u>1,025,656</u>		<u>1,686,278</u>	<u>1,686,278</u>
<b>Net positon, end of year</b>		<u>\$ 1,483,636</u>		<u>\$ 1,025,656</u>	<u>\$ 1,961,469</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 01/31/15. It reports that the County had \$188.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$3.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.10%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF JANUARY 31, 2015**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,550			0.00%
BB&T			49,262,456			0.00%
Finistar			<u>4,292,988</u>			0.12%
Total Checking & Petty Cash				\$ 53,559,995	28%	
Money Markets / Savings						
BB&T Money Rate Savings			71,773,303			0.10%
First Bank Preferred Savings			10,363,630			0.05%
SunTrust Money Market			<u>5,011,092</u>			0.05%
Total Money Markets / Savings				\$ 87,148,024	45%	
Certificates of Deposit / CDARS						
BB&T	12/3/13	6/3/15	5,011,563			0.21%
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T CDARS	7/3/14	7/2/15	10,000,000			0.25%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	<u>2,500,000</u>			0.41%
Total Certificates of Deposit / CDARS				\$ 35,172,698	18%	
NC Capital Management Trust - Cash Portfolio				\$ 9,634,730	5%	0.01%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,248,740</u>	2%	0.07%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 188,764,188</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 2,438,816		1%	0.01%
PNC Bank Money Market			297,883		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 2,951,265</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 191,715,453</b>	<b>100%</b>	<b>0.10%</b>
<b>Cash Balances:</b>						
General Fund			\$ 105,666,013			
County Capital Reserve Fund			10,551,351			
School Capital Projects Fund			4,950,562			
Water Fund			20,776,582			
Water Capital Reserve Fund			5,769,311			
Wastewater Fund			14,735,997			
Wastewater Capital Reserve Fund			5,871,295			

## **Key Indicators of Revenues and Expenditures**

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	553,243	520,653	469,070	457,840	1,256,406		758,897	-40%	
Aug	358,446	487,765	466,417	399,728	501,329		471,098	-6%	
Sept	304,094	233,047	275,046	266,185	502,872		399,058	-21%	
Oct	273,825	340,246	262,323	292,645	421,702		410,936	-3%	
Nov	234,593	261,246	220,800	248,011	316,382		213,082	-33%	
Dec	255,803	276,256	268,080	1,904,275	338,695		300,926	-11%	
Jan	269,411	272,557	176,623	230,649	312,188		376,046	20%	
Feb	289,685	225,344	288,303	167,225	355,871				
Mar	243,709	335,610	229,522	275,890	570,368				
Apr	121,891	160,121	217,975	242,239	283,020				
May	92,443	(373,197)	223,154	165,586	83,586				
June	139,043	136,914	142,710	149,701	241,223				
<b>Total</b>	<b>3,136,186</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>2,800,000</b>	<b>2,930,043</b>		<b>105%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD	% of
Month	2009-10	2010-11	2011-12	2012-13	2013-14	BUDGET	2014-15	actual %	ANNUAL
								change of	BUDGET
								prior YTD	
								actual	
July	148,657	137,781	149,233	223,725	251,261		92,824	-63%	
Aug	303,106	2,412,025	5,345,089	6,150,582	9,042,700		12,888,188	43%	
Sept	9,270,602	8,475,311	6,289,266	6,836,698	5,905,099		7,595,799	29%	
Oct	5,297,786	4,820,497	9,065,677	5,238,074	12,169,968		9,858,124	-19%	
Nov	22,004,593	23,371,285	20,721,693	25,391,533	18,981,162		19,890,901	5%	
Dec	22,364,013	27,573,364	28,586,670	23,447,917	32,279,594		26,567,368	-18%	
Jan	29,691,895	23,641,459	25,241,193	29,356,598	19,978,550		23,801,591	19%	
Feb	3,188,089	2,490,577	2,434,826	2,502,188	2,403,056				
Mar	1,960,896	1,571,872	1,297,910	1,382,129	1,929,706				
Apr	1,015,191	901,577	951,266	1,064,276	1,136,330				
May	762,175	698,659	775,014	759,092	1,074,642				
June	663,476	639,597	659,708	639,677	1,343,630				
<b>Total</b>	<b>96,670,479</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>104,483,984</b>	<b>100,694,795</b>		<b>96%</b>

**County of Brunswick  
Local Option Sales Tax Revenues**

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	775,244	611,192	728,103	803,743	864,797		927,776	7%	
Aug	869,298	844,882	913,921	912,847	978,703		1,090,562	11%	
Sept	717,873	628,840	669,704	754,001	845,474		877,367	4%	
Oct	563,576	482,833	400,003	663,615	634,429		654,852	3%	
Nov	451,640	455,100	415,830	432,817	489,457		628,065	28%	
Dec	172,484	331,494	408,793	504,025	493,127				
Jan	397,943	257,261	407,062	348,981	282,246				
Feb	377,381	363,729	350,111	422,989	455,363				
Mar	355,054	419,734	406,660	533,035	478,740				
Apr	559,235	364,267	529,984	612,526	650,547				
May	494,947	525,760	1,062,504	559,487	667,921				
June	498,848	567,902	387,186	588,366	701,324				
<b>Total</b>	<b>6,233,523</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>7,886,472</b>	<b>4,178,622</b>		<b>53%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	387,930	384,828	456,457	468,237	481,169		539,117	12%	
Aug	372,649	393,146	400,939	422,864	441,069		481,408	9%	
Sept	345,577	374,736	400,747	418,782	433,388		496,279	15%	
Oct	335,048	352,699	391,422	393,726	437,655		469,753	7%	
Nov	382,451	360,510	351,758	379,858	371,215		494,179	33%	
Dec	342,429	351,112	395,014	422,206	450,740				
Jan	406,617	440,835	487,072	444,135	503,442				
Feb	327,566	341,806	350,610	359,348	373,047				
Mar	340,557	355,548	403,125	421,635	414,833				
Apr	352,020	389,645	428,045	438,597	454,513				
May	362,623	408,647	366,004	419,110	424,744				
June	374,957	352,385	430,835	445,822	488,672				
<b>Total</b>	<b>4,330,424</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,508,714</b>	<b>2,480,736</b>		<b>45%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2014-15	ACTUAL 2014-15		
July	382,047	389,923	463,609	502,448	537,381		581,833	8%	
Aug	365,754	495,102	525,360	535,526	571,290		634,883	11%	
Sept	339,368	394,173	419,001	464,542	513,379		547,394	7%	
Oct	330,003	322,739	297,341	415,766	419,073		441,243	5%	
Nov	319,980	313,939	291,703	310,259	333,777		436,317	31%	
Dec	183,945	258,856	302,427	355,269	361,268				
Jan	304,055	252,979	331,462	294,265	285,268				
Feb	269,368	267,614	262,408	299,134	319,156				
Mar	263,751	296,691	304,048	368,542	342,823				
Apr	357,385	283,405	366,596	408,598	431,872				
May	332,586	360,673	580,160	379,092	430,202				
June	338,292	360,724	306,627	399,234	464,929				
<b>Total</b>	<b>3,786,534</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>4,880,002</b>	<b>2,641,670</b>		<b>54%</b>

Note: Sales Taxes are 2 months behind in reporting.  
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316 &amp; 371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	536,094	594,617	770,458	618,528	630,804		739,330		17%
Aug	631,447	682,536	890,930	848,179	677,768		802,358		18%
Sept	653,845	675,552	830,552	823,103	702,374		616,254		-12%
Oct	582,996	620,719	640,911	605,376	657,724		580,244		-12%
Nov	473,947	578,043	494,880	538,332	543,429		506,254		-7%
Dec	383,530	417,272	434,090	440,113	383,736		423,042		10%
Jan	291,493	331,377	341,039	320,595	310,469		324,088		4%
Feb	269,540	289,819	294,562	289,461	325,192				
Mar	243,529	258,280	293,912	317,570	310,570				
Apr	238,546	284,317	275,009	247,091	280,329				
May	351,199	350,418	418,321	355,714	381,008				
**June	566,766	683,693	316,768	512,494	686,431				
<b>Total</b>	<b>5,222,932</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>6,170,325</b>	<b>3,991,570</b>		<b>65%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	520,136	573,935	602,180	502,222	531,159		645,432		22%
Aug	578,115	572,806	691,382	736,692	566,561		610,893		8%
Sept	497,843	538,488	640,662	483,513	511,239		597,231		17%
Oct	436,852	460,224	462,945	394,070	455,344		369,057		-19%
Nov	396,332	349,013	384,941	375,118	391,254		382,248		-2%
Dec	257,299	320,012	276,392	281,076	260,217		298,588		15%
Jan	267,115	287,662	269,445	262,906	242,557		308,352		27%
Feb	247,089	207,131	272,677	278,801	297,924				
Mar	214,179	200,724	226,944	265,305	256,865				
Apr	270,106	272,227	211,365	227,953	264,528				
May	355,286	423,526	345,286	282,064	303,736				
**June	435,118	438,205	336,570	410,953	567,502				
<b>Total</b>	<b>4,475,470</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,528,920</b>	<b>3,211,801</b>		<b>71%</b>

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	254,446	230,055	205,957	235,758	252,870		245,698		-3%
Aug	206,918	176,341	238,422	291,644	230,404		241,408		5%
Sept	186,315	211,659	263,477	251,772	235,556		287,677		22%
Oct	173,444	200,160	227,805	230,252	231,204		226,273		-2%
Nov	148,067	171,152	227,584	234,277	233,080		225,491		-3%
Dec	128,560	171,746	193,560	203,477	188,651		220,541		17%
Jan	154,011	199,172	222,440	223,740	200,044		221,210		11%
Feb	154,580	169,138	205,758	221,223	232,927				
Mar	150,662	194,844	165,216	261,605	193,946				
Apr	138,357	205,001	178,199	211,697	206,743				
May	181,744	220,764	235,606	196,254	216,485				
June	116,775	136,764	266,335	239,597	211,501				
<b>Total</b>	<b>1,993,877</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,417,527</b>	<b>1,668,298</b>		<b>69%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	343,436	369,062	374,477	381,461	391,615		403,355		3%
Aug	344,602	368,551	374,598	383,403	393,144		440,343		12%
Sept	344,180	368,751	376,785	381,503	391,943		440,074		12%
Oct	346,891	369,302	375,396	382,386	394,427		442,108		12%
Nov	345,554	368,909	377,206	385,726	396,791		442,353		11%
Dec	341,417	368,439	376,646	385,373	395,498		443,726		12%
Jan	345,141	371,366	377,689	386,229	395,498		445,019		13%
Feb	343,854	371,203	380,480	386,997	399,527				
Mar	344,894	363,122	379,420	387,056	398,697				
Apr	344,785	370,885	378,667	387,607	399,271				
May	346,061	372,644	380,225	389,914	401,832				
**June	389,403	377,768	386,880	399,806	413,286				
<b>Total</b>	<b>4,180,219</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,198,400</b>	<b>3,056,978</b>		<b>59%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617140-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	23,753	31,784	22,566	20,552	32,072		70,982		121%
Aug	13,450	22,700	27,308	15,150	38,414		54,383		42%
Sept	31,003	16,150	30,336	30,974	40,036		55,302		38%
Oct	19,150	15,280	22,816	27,034	42,683		53,756		26%
Nov	9,950	14,900	15,924	22,145	29,320		42,257		44%
Dec	19,150	30,550	23,563	19,234	28,621		56,457		97%
Jan	10,400	16,300	19,127	33,630	25,201		53,973		114%
Feb	16,750	14,988	15,516	53,149	34,179				
Mar	20,072	13,822	21,192	41,370	38,347				
Apr	25,253	26,450	30,380	39,756	39,113				
May	29,250	24,800	19,417	29,745	41,012				
*June	44,900	33,800	35,963	155,376	42,744				
<b>Total</b>	<b>263,081</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>450,000</b>	<b>387,110</b>		<b>86%</b>

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	71,097	49,518	43,532	36,494	69,729		75,945		9%
Aug	37,803	43,483	42,166	36,803	68,885		61,056		-11%
Sept	65,980	30,959	56,011	55,673	74,043		56,609		-24%
Oct	69,274	45,051	49,159	62,911	92,640		35,619		-62%
Nov	28,105	31,260	40,237	60,584	35,813		90,854		154%
Dec	20,463	58,450	39,262	53,463	59,986		71,145		19%
Jan	22,337	12,620	10,622	76,170	46,944		148,947		217%
Feb	25,738	24,630	67,326	132,565	61,353				
Mar	53,922	49,315	43,699	60,294	83,280				
Apr	45,565	77,878	49,961	84,220	56,385				
May	76,463	51,326	34,502	47,460	116,924				
*June	43,321	67,095	101,493	232,116	71,878				
<b>Total</b>	<b>560,068</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>516,000</b>	<b>540,175</b>		<b>105%</b>

\*June 2013 water fund revenue reflects the cumulative affect of deferred loans recognized.

**County of Brunswick  
Water Fund Revenues**

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	22,579	13,206	14,840	12,295	23,386		27,391	17%	
Aug	8,364	10,396	12,760	10,666	20,169		26,404	31%	
Sept	19,962	8,112	18,497	18,697	25,030		23,378	-7%	
Oct	19,869	10,440	16,756	21,484	22,223		20,420	-8%	
Nov	8,703	8,990	10,376	20,505	14,943		36,383	143%	
Dec	3,409	17,675	12,649	17,955	19,097		28,184	48%	
Jan	6,814	20,543	10,206	18,736	19,156		28,812	50%	
Feb	11,890	5,688	22,750	29,327	20,860				
Mar	16,244	13,915	14,752	22,098	26,789				
Apr	11,874	19,307	16,833	28,057	24,074				
May	22,381	15,685	11,183	16,164	31,109				
*June	38,546	16,748	13,580	79,793	28,029				
<b>Total</b>	<b>190,635</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>175,000</b>	<b>190,972</b>		<b>109%</b>

\*June 2013 water fund revenue reflects the cumulative affect of deferred loans recognized.

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	428,697	467,029	534,433	539,086	612,855		707,249	15%	
Aug	449,671	495,227	536,471	580,699	651,146		733,867	13%	
Sept	450,801	490,521	528,279	559,178	644,679		693,713	8%	
Oct	423,565	481,760	512,272	531,074	633,320		673,713	6%	
Nov	416,435	477,455	487,634	521,592	620,631		662,220	7%	
Dec	412,496	447,742	488,908	515,480	605,584		649,668	7%	
Jan	400,747	442,910	459,766	513,818	600,756		648,827	8%	
Feb	397,130	442,172	486,115	511,834	617,577				
Mar	389,590	445,924	509,061	528,669	623,293				
Apr	402,306	437,732	427,655	527,052	612,980				
May	439,194	451,384	494,416	557,639	642,475				
June	464,901	545,341	463,735	652,400	762,420				
<b>Total</b>	<b>5,075,532</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,086,614</b>	<b>4,769,257</b>		<b>59%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	30,000	39,550	40,000	67,500	126,160		88,000	-30%	
Aug	0.00	76,232	64,000	89,000	90,600		93,000	3%	
Sept	59,000	33,000	37,000	76,760	60,000		100,000	67%	
Oct	51,652	46,000	48,000	32,005	113,949		84,000	-26%	
Nov	46,000	32,000	80,000	60,000	100,000		101,550	2%	
Dec	8,000	42,550	217,000	60,000	60,166		69,000	15%	
Jan	12,000	61,300	65,000	76,000	96,000		84,000	-13%	
Feb	61,000	53,000	76,583	96,000	157,000				
Mar	51,000	39,450	36,583	88,000	84,000				
Apr	68,000	109,000	73,583	71,970	112,000				
May	37,000	11,995	44,571	93,000	132,000				
June	22,000	63,995	88,332	76,000	77,000				
<b>Total</b>	<b>445,652</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>880,000</b>	<b>619,550</b>		<b>70%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		BUDGET
July	94,250	72,125	88,000	71,201	153,583		94,139	-39%	
Aug	51,000	40,583	65,917	80,333	75,250		153,639	104%	
Sept	136,834	42,375	128,775	41,766	94,337		130,597	38%	
Oct	162,518	106,042	124,000	99,441	100,250		157,250	57%	
Nov	44,016	39,000	56,000	103,889	48,306		162,973	237%	
*Dec	(30,667)	71,500	140,500	76,222	55,555		122,639	121%	
Jan	24,000	49,564	41,333	90,085	105,889		153,833	45%	
~Feb	56,000	2,500	123,805	339,167	67,805				
Mar	60,000	57,000	84,222	64,306	112,512				
Apr	73,000	167,034	114,834	141,306	128,139				
May	148,617	37,000	32,000	76,373	134,384				
June	48,861	109,000	116,706	142,945	113,439				
<b>Total</b>	<b>868,429</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>450,000</b>	<b>975,070</b>		<b>217%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-2015	2014-2015		
July	31,417	19,708	34,334	21,742	47,864		24,714	-48%	
Aug	14,000	9,194	22,973	20,639	24,084		47,884	99%	
Sept	43,611	12,125	40,592	13,922	31,444		42,534	35%	
Oct	52,737	21,347	40,335	28,957	32,421		51,087	58%	
Nov	12,005	13,000	13,333	34,632	17,104		79,326	364%	
*Dec	(11,222)	18,500	14,335	25,409	17,855		38,881	118%	
Jan	8,290	13,000	14,668	27,030	25,410		51,281	102%	
Feb	14,000	(3,500)	12,445	35,095	19,601				
Mar	18,000	16,000	24,113	15,437	36,729				
Apr	21,333	56,344	35,278	43,759	36,827				
May	44,206	16,862	8,335	23,460	41,109				
June	20,472	60,725	27,274	23,315	31,815				
<b>Total</b>	<b>268,849</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>150,000</b>	<b>335,707</b>		<b>224%</b>

\* Credited Town Creek Cedar Grove schools for reduction in permitted flow by DENR which was prev. collected in June '09  
 ~YTD correction made in 2012. \$206,000 billed for Calabach Town Center in 2013.

**County of Brunswick**  
**Water and Wastewater Number of Customers**

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	30,616	33,261	33,842	34,488	34,990	36,146	118
Aug	30,652	33,299	33,916	34,521	35,107	36,272	126
*Sept	30,731	33,337	33,968	34,362	35,219	36,379	107
Oct	30,791	33,415	33,990	34,328	35,400	36,431	52
Nov	30,876	33,434	34,050	34,377	35,455	36,524	93
Dec	30,944	33,422	34,129	34,485	35,500	36,607	83
Jan	30,924	33,490	34,189	34,512	35,545		
Feb	30,978	33,521	34,221	34,652	35,615		
Mar	31,013	33,549	34,254	34,719	35,663		
Apr	31,076	33,615	34,330	34,823	35,819		
May	33,145	33,632	34,368	34,913	35,902		
June	33,183	33,770	34,394	34,984	36,028		
Average	31,244	33,479	34,138	34,597	35,520		579

\* In Sept and Oct 2012, pulled meter from vacant or foreclosed properties.

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Change
July	8,605	9,180	9,683	10,667	12,415	13,855	14
Aug	8,643	9,257	9,755	10,756	12,467	14,009	154
**Sept	8,666	9,267	9,817	10,663	12,677	14,036	27
Oct	8,686	9,394	9,913	10,712	12,859	14,092	56
Nov	8,736	9,437	9,957	10,738	13,108	14,143	51
***Dec	8,757	9,412	10,015	11,081	13,234	14,192	49
Jan	8,751	9,396	10,151	11,156	13,364		
Feb	8,802	9,532	10,199	11,310	13,470		
Mar	8,803	9,583	10,213	11,516	13,544		
Apr	9,059	9,516	10,410	11,685	13,608		
May	9,089	9,599	10,463	11,965	13,743		
June	9,112	9,647	10,475	12,142	13,841		
Average	8,809	9,435	10,088	11,199	13,194		351

\*\*In September 2012, Reduction for \$18 base charge elimination.

\*\*\*In December 2012, Completion of Sunset Beach sewer system