

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED SEPTEMBER 30, 2015***



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

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**Schedule**

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

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## **Summary Information for General and Enterprise Funds as of September 30, 2015:**

### **General Fund:**

- Total revenues for the General Fund are \$35.8 million for an increase of \$1.3 million or 3.7% over the same period in the prior year. The main reason for this is a \$1.1 million, 4.7% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax (\$0.1 million, 4.2%), Deed Stamp Excise Tax (\$0.6 million, 81.8%) and Building Permits (\$0.1 million, 24.7%). Total revenues collected are 21.5% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$36.5 million and are 21.8% of the current budget. Total expenditures are comparable to the expenditures of the same period in the prior year.
- Net transfers to other funds are \$0.8 million compared to net transfers to other funds of \$0.8 million over the same period in the prior year. The transfers were to fund various county education capital projects.
- Revenues are less than expenditures and net transfers by \$1.5 million for the current period end compared to under by \$2.2 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 5.4% over the same period in the prior year to \$7.2 million. Retail water sales increased 8.4% due to more than 1,000 additional customers added to the system over the last year. Capital Recovery revenue increased 87.5 % or \$0.2 million over the same period in the prior year. Total revenues are 34.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund increased less than 1% over the same period in the prior year to \$4.5 million. Total expenditures are 24.6% of the budget for the fiscal year.
- Net transfers to water capital projects of \$1.4 million decreased compared to \$3.7 million of transfers in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by \$1.3 million compared to under by \$1.4 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$1.1 million or 20.5% over the same period in the prior year to \$6.5 million. Retail wastewater sales increased 7.1% due to more than 600 additional customers added to the system over the last year. Capital Recovery revenue increased 118.8% or \$0.4 million over the same period of the prior year. Total revenues are 31.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 11.5% over the same period in the prior year to \$3.0 million. Total expenditures are 12.4% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$1.3 million increased compared to transfers from projects of \$0.6 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$2.1 million compared to greater than expenditures by \$3.2 million over the same period in the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 67,393,292	\$ 13,069,608	\$ 8,525,602	\$ 1,688,609	\$ 90,677,111
Restricted cash and investments	698,409	-	9,827,864	-	10,526,273
Interest receivable	56,578	11,031	6,024	1,445	75,078
Taxes receivable - net	84,093,508	-	-	-	84,093,508
Receivables - net	1,378,726	-	-	-	1,378,726
Other governmental agencies	600,181	37,506	5,307	208	643,202
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 154,284,694</u>	<u>\$ 13,118,145</u>	<u>\$ 18,364,797</u>	<u>\$ 1,690,262</u>	<u>\$ 187,457,898</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 2,870,941	\$ 49,320	\$ 396,465	\$ 22,948	\$ 3,339,674
<b>Deferred Inflows of Resources:</b>	<u>84,530,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,530,892</u>
<b>Fund Balances:</b>					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	1,653	9,208,439
Restricted - other	2,633,668	-	9,827,864	1,623,200	14,084,732
Committed	214,566	13,068,825	8,140,468	-	21,423,859
Assigned	1,900,526	-	-	42,461	1,942,987
Unassigned	52,927,315	-	-	-	52,927,315
Total fund balances	<u>66,882,861</u>	<u>13,068,825</u>	<u>17,968,332</u>	<u>1,667,314</u>	<u>99,587,332</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 154,284,694</u>	<u>\$ 13,118,145</u>	<u>\$ 18,364,797</u>	<u>\$ 1,690,262</u>	<u>\$ 187,457,898</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 30, 2015

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 23,528,067	\$ -	\$ -	\$ -	\$ 23,528,067
Local option sales taxes	2,144,281	-	-	-	2,144,281
Other taxes and licenses	2,040,630	-	-	-	2,040,630
Unrestricted intergovernmental revenues	54,599	-	-	-	54,599
Restricted intergovernmental revenues	4,149,751	-	-	159,906	4,309,657
Permits and fees	923,421	-	-	37,765	961,186
Sales and services	2,271,488	-	-	-	2,271,488
Investment earnings	18,672	3,580	4,646	505	27,403
Other	673,155	20,000	-	-	693,155
Total revenues	<u>35,804,064</u>	<u>23,580</u>	<u>4,646</u>	<u>198,176</u>	<u>36,030,466</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	2,697,297	-	-	26,772	2,724,069
Public safety	8,014,169	-	-	429,110	8,443,279
Central services	3,960,710	-	-	-	3,960,710
Human services	5,785,711	-	-	-	5,785,711
Transportation	60,475	538	-	-	61,013
Environmental protection	3,412,512	-	-	-	3,412,512
Culture and recreation	954,262	52,878	-	-	1,007,140
Economic and physical development	1,973,556	2,414	-	28,460	2,004,430
Education	9,437,384	-	3,022,808	-	12,460,192
<b>Debt Service:</b>					
Interest and fiscal charges	230,875	-	-	-	230,875
Total expenditures	<u>36,526,951</u>	<u>55,830</u>	<u>3,022,808</u>	<u>484,342</u>	<u>40,089,931</u>
<b>Revenues over (under) expenditures</b>	<u>(722,887)</u>	<u>(32,250)</u>	<u>(3,018,162)</u>	<u>(286,166)</u>	<u>(4,059,465)</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	750,000	-	20,000	770,000
Transfers to other funds	(770,000)	-	-	-	(770,000)
Total other financing sources (uses)	<u>(770,000)</u>	<u>750,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
<b>Net change in fund balance</b>	(1,492,887)	717,750	(3,018,162)	(266,166)	(4,059,465)
<b>Fund balance, beginning of year</b>	<u>68,375,748</u>	<u>12,351,075</u>	<u>20,986,494</u>	<u>1,933,480</u>	<u>103,646,797</u>
<b>Fund balance, end of year</b>	<u>\$ 66,882,861</u>	<u>\$ 13,068,825</u>	<u>\$ 17,968,332</u>	<u>\$ 1,667,314</u>	<u>\$ 99,587,332</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 23,528,067	\$ (85,820,414)
Local option sales taxes	19,006,196	19,006,196	2,144,281	(16,861,915)
Other taxes and licenses	3,715,000	3,715,000	2,040,630	(1,674,370)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	54,599	(1,031,401)
Restricted intergovernmental revenues	18,485,779	19,955,820	4,149,751	(15,806,069)
Permits and fees	3,555,896	3,598,956	923,421	(2,675,535)
Sales and services	8,620,679	8,620,679	2,271,488	(6,349,191)
Investment earnings	85,000	85,000	18,672	(66,328)
Other	1,187,800	1,257,900	673,155	(584,745)
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>35,804,064</u>	<u>(130,869,968)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,547,170	11,126,882	2,697,297	8,429,585
Central services	14,250,771	15,246,628	3,960,710	11,285,918
Public safety	34,153,613	34,992,199	8,014,169	26,978,030
Transportation	153,850	362,725	60,475	302,250
Environmental protection	14,222,177	14,221,260	3,412,512	10,808,748
Economic and physical development	5,762,766	5,865,184	1,973,556	3,891,628
Human services	27,813,840	28,625,752	5,785,711	22,840,041
Education	38,148,499	38,148,499	9,437,384	28,711,115
Culture and recreation	4,030,707	4,062,359	954,262	3,108,097
<b>Debt Service:</b>				
Principal retirement	11,470,000	11,470,000	-	11,470,000
Interest and fiscal charges	3,411,873	3,411,873	230,875	3,180,998
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>36,526,951</u>	<u>131,006,410</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(859,329)</u>	<u>(722,887)</u>	<u>136,442</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(2,698,665)	(3,756,809)	(770,000)	2,986,809
Contingency	(400,000)	(228,592)	-	228,592
Appropriated fund balance	2,973,100	4,844,730	-	(4,844,730)
Total other financing sources (uses)	<u>(125,565)</u>	<u>859,329</u>	<u>(770,000)</u>	<u>(1,629,329)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,492,887)</u>	<u>\$ (1,492,887)</u>
<b>Fund balance, beginning of year</b>			68,375,748	
<b>Fund balance, end of year</b>			<u>\$ 66,882,861</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 21,333,319	\$ (84,515,162)	20%	\$ 107,604,727	\$ 20,576,811
Prior year taxes	2,800,000	2,800,000	1,855,777	(944,223)	66%	4,406,880	1,629,053
Penalties and interest	700,000	700,000	338,971	(361,029)	48%	1,169,035	269,697
	<u>109,348,481</u>	<u>109,348,481</u>	<u>23,528,067</u>	<u>(85,820,414)</u>	22%	<u>113,180,642</u>	<u>22,475,561</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	8,201,931	8,201,931	969,548	(7,232,383)	12%	8,253,706	927,776
Article 40 (1/2%)	5,553,726	5,553,726	564,929	(4,988,797)	10%	5,898,786	539,117
Article 42 (1/2%)	5,250,539	5,250,539	609,693	(4,640,846)	12%	5,538,538	581,833
Article 44 (1/2%)	-	-	111	111	na	7,281	9,437
	<u>19,006,196</u>	<u>19,006,196</u>	<u>2,144,281</u>	<u>(16,861,915)</u>	11%	<u>19,698,311</u>	<u>2,058,163</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	39,246	(120,754)	25%	161,351	34,509
Deed stamp excise tax	2,200,000	2,200,000	1,284,591	(915,409)	58%	2,634,061	706,420
Solid waste tax	40,000	40,000	10,968	(29,032)	27%	46,868	10,042
White goods disposal tax	40,000	40,000	8,264	(31,736)	21%	37,040	8,474
1% Occupancy Tax	1,275,000	1,275,000	697,561	(577,439)	55%	1,209,423	676,708
	<u>3,715,000</u>	<u>3,715,000</u>	<u>2,040,630</u>	<u>(1,674,370)</u>	55%	<u>4,088,743</u>	<u>1,436,153</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	660,000	660,000	-	(660,000)	0%	2,360,272	664,737
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	54,599	(123,401)	31%	296,698	43,274
	<u>1,086,000</u>	<u>1,086,000</u>	<u>54,599</u>	<u>(1,031,401)</u>	5%	<u>2,944,878</u>	<u>708,011</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,321,718	19,791,759	4,095,713	(15,696,046)	21%	20,162,646	4,111,588
ARRA federal grant	7,563	7,563	3,781	(3,782)	50%	9,188	4,597
Court facility fees	140,000	140,000	29,219	(110,781)	21%	154,399	27,683
Payments in lieu of taxes	-	-	-	-	na	3,536	-
ABC education requirement	-	-	-	-	na	7,212	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	5,151	-
State drug tax	14,498	14,498	21,038	6,540	145%	19,697	6,211
	<u>18,485,779</u>	<u>19,955,820</u>	<u>4,149,751</u>	<u>(15,806,069)</u>	21%	<u>20,361,829</u>	<u>4,150,079</u>
<b>Permits and Fees:</b>							
Building permits	1,708,000	1,751,060	478,009	(1,273,051)	27%	1,863,824	379,467
Recording Fees	750,000	750,000	192,552	(557,448)	26%	684,107	173,276
Inspection fees	12,000	12,000	-	(12,000)	0%	6,740	6,235
Concealed handgun permit	110,050	110,050	32,025	(78,025)	29%	135,405	28,395
Other permit and fees	975,846	975,846	220,835	(755,011)	23%	934,616	221,875
	<u>3,555,896</u>	<u>3,598,956</u>	<u>923,421</u>	<u>(2,675,535)</u>	26%	<u>3,624,692</u>	<u>809,248</u>
<b>Sales and Services:</b>							
Solid waste fees	1,600,000	1,600,000	375,990	(1,224,010)	23%	1,889,451	332,671
School resource officer reimb.	1,160,000	1,160,000	-	(1,160,000)	0%	1,178,000	279,775
Rents	37,000	37,000	3,698	(33,302)	10%	61,961	17,527
EMS Charges	3,450,000	3,450,000	997,043	(2,452,957)	29%	3,950,659	1,307,865
Public health user fees	642,207	642,207	163,048	(479,159)	25%	797,683	185,654

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
Sheriff animal prot. serv. fees	85,000	85,000	20,734	(64,266)	24%	87,871	25,913
Social services fees	54,200	54,200	17,126	(37,074)	32%	66,474	15,042
Public housing fees	100,860	100,860	23,644	(77,216)	23%	101,639	26,822
Tax collection fees	200,000	200,000	31,891	(168,109)	16%	223,544	31,644
Other sales and services	718,830	718,830	426,183	(292,647)	59%	979,904	225,364
Register of deeds	290,382	290,382	83,488	(206,894)	29%	283,064	73,184
Marriage licenses	57,600	57,600	20,632	(36,968)	36%	54,480	18,141
Recreation services	224,600	224,600	108,011	(116,589)	48%	279,147	114,397
	<u>8,620,679</u>	<u>8,620,679</u>	<u>2,271,488</u>	<u>(6,349,191)</u>	26%	<u>9,953,877</u>	<u>2,653,999</u>
<b>Investment earnings</b>	<u>85,000</u>	<u>85,000</u>	<u>18,672</u>	<u>(66,328)</u>	22%	<u>86,976</u>	<u>16,598</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	1,109	407
ABC bottles taxes	42,000	42,000	11,463	(30,537)	27%	52,995	11,270
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	4,300	4,300	11,586	7,286	269%	45,854	5,917
Other revenues	1,116,400	1,186,500	650,106	(536,394)	55%	2,275,882	199,664
	<u>1,187,800</u>	<u>1,257,900</u>	<u>673,155</u>	<u>(584,745)</u>	54%	<u>2,399,840</u>	<u>217,258</u>
Total revenues	<u>165,090,831</u>	<u>166,674,032</u>	<u>35,804,064</u>	<u>(130,869,968)</u>	21%	<u>176,339,788</u>	<u>34,525,070</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	198,703	198,703	42,607	156,096	21%	220,041	59,086
Fringe benefits	46,334	46,334	7,299	39,035	16%	50,787	13,762
Operating costs	61,368	61,368	21,899	39,469	36%	51,988	24,659
	<u>306,405</u>	<u>306,405</u>	<u>71,805</u>	<u>234,600</u>	23%	<u>322,816</u>	<u>97,507</u>
<b>County Administration:</b>							
Salaries	404,586	404,586	99,947	304,639	25%	385,066	95,324
Fringe benefits	114,794	114,794	27,897	86,897	24%	121,078	29,321
Operating costs	31,410	31,410	3,519	27,891	11%	22,934	6,687
	<u>550,790</u>	<u>550,790</u>	<u>131,363</u>	<u>419,427</u>	24%	<u>529,078</u>	<u>131,332</u>
<b>Human Resources:</b>							
Salaries	394,472	394,472	77,327	317,145	20%	323,402	81,163
Fringe benefits	137,191	137,191	24,274	112,917	18%	124,993	28,867
Operating costs	11,540	11,540	1,769	9,771	15%	17,768	1,207
	<u>543,203</u>	<u>543,203</u>	<u>103,370</u>	<u>439,833</u>	19%	<u>466,163</u>	<u>111,237</u>
<b>Finance:</b>							
Salaries	674,932	731,163	168,006	563,157	23%	654,837	149,720
Fringe benefits	219,821	239,557	55,851	183,706	23%	234,128	55,906
Operating costs	503,440	522,888	161,104	361,784	31%	370,285	153,242
	<u>1,398,193</u>	<u>1,493,608</u>	<u>384,961</u>	<u>1,108,647</u>	26%	<u>1,259,250</u>	<u>358,868</u>
<b>Tax Administration:</b>							
Salaries	2,148,331	2,148,331	482,895	1,665,436	22%	1,997,824	475,612
Fringe benefits	807,777	807,777	185,365	622,412	23%	889,378	208,543
Operating costs	880,250	880,250	205,218	675,032	23%	797,035	250,128
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>873,478</u>	<u>3,008,880</u>	22%	<u>3,684,237</u>	<u>934,283</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
<b>County Attorney:</b>							
Salaries	358,608	358,608	82,034	276,574	23%	336,716	80,468
Fringe benefits	105,623	105,623	22,313	83,310	21%	105,135	26,100
Operating costs	220,880	220,880	28,934	191,946	13%	206,100	31,141
	<u>685,111</u>	<u>685,111</u>	<u>133,281</u>	<u>551,830</u>	19%	<u>647,951</u>	<u>137,709</u>
<b>Court Facilities:</b>							
Fringe benefits	-	-	-	-	na	2,187	-
Operating costs	308,592	308,592	50,586	258,006	16%	279,036	49,681
	<u>308,592</u>	<u>308,592</u>	<u>50,586</u>	<u>258,006</u>	16%	<u>281,223</u>	<u>49,681</u>
<b>Board of Elections:</b>							
Salaries	1,011,940	532,885	58,719	474,166	11%	349,588	69,446
Fringe benefits	148,130	111,482	21,477	90,005	19%	102,288	24,615
Operating costs	313,241	313,241	81,383	231,858	26%	149,139	79,638
	<u>1,473,311</u>	<u>957,608</u>	<u>161,579</u>	<u>796,029</u>	17%	<u>601,015</u>	<u>173,699</u>
<b>Register of Deeds:</b>							
Salaries	650,366	650,366	140,201	510,165	22%	605,668	137,794
Fringe benefits	281,826	281,826	62,538	219,288	22%	304,411	68,738
Operating costs	1,467,015	1,467,015	584,135	882,880	40%	1,645,754	330,083
	<u>2,399,207</u>	<u>2,399,207</u>	<u>786,874</u>	<u>1,612,333</u>	33%	<u>2,555,833</u>	<u>536,615</u>
Total general government	<u>11,547,170</u>	<u>11,126,882</u>	<u>2,697,297</u>	<u>8,429,585</u>	24%	<u>10,347,566</u>	<u>2,530,931</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	904,280	904,280	197,976	706,304	22%	846,247	195,243
Fringe benefits	298,643	298,643	66,392	232,251	22%	302,856	72,549
Operating costs	914,700	937,043	259,002	678,041	28%	1,037,116	387,997
Capital outlay	550,000	585,891	19,373	566,518	3%	35,121	-
	<u>2,667,623</u>	<u>2,725,857</u>	<u>542,743</u>	<u>2,183,114</u>	20%	<u>2,221,340</u>	<u>655,789</u>
<b>Service Center:</b>							
Salaries	621,700	621,700	131,682	490,018	21%	610,757	145,680
Fringe benefits	234,588	234,588	49,890	184,698	21%	266,845	62,700
Operating costs	319,435	386,775	(80,993)	467,768	-21%	294,256	13,338
Capital outlay	40,500	35,500	5,790	29,710	16%	23,885	-
	<u>1,216,223</u>	<u>1,278,563</u>	<u>106,369</u>	<u>1,172,194</u>	8%	<u>1,195,743</u>	<u>221,718</u>
<b>Engineering:</b>							
Salaries	343,590	343,590	80,630	262,960	23%	335,390	78,234
Fringe benefits	111,133	111,133	26,294	84,839	24%	118,094	28,415
Operating costs	87,700	87,700	13,028	74,672	15%	24,647	7,198
Capital outlay	31,000	57,000	25,500	31,500	45%	-	-
	<u>573,423</u>	<u>599,423</u>	<u>145,452</u>	<u>453,971</u>	24%	<u>478,131</u>	<u>113,847</u>
<b>Operation Services:</b>							
Salaries	2,092,740	2,092,740	465,844	1,626,896	22%	1,991,979	456,958
Fringe benefits	865,979	865,979	187,374	678,605	22%	964,204	215,711
Operating costs	3,063,190	3,711,527	637,376	3,074,151	17%	2,951,521	539,275
Capital outlay	250,000	290,886	41,597	249,289	14%	309,911	-
	<u>6,271,909</u>	<u>6,961,132</u>	<u>1,332,191</u>	<u>5,628,941</u>	19%	<u>6,217,615</u>	<u>1,211,944</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
<b>Non-departmental:</b>							
Fringe benefits	2,665,818	2,665,818	729,508	1,936,310	27%	2,016,930	519,290
Operating costs	855,775	1,015,835	1,102,470	(86,635)	109%	404,727	812,096
Capital outlay	-	-	1,977	(1,977)	na	-	10,717
	<u>3,521,593</u>	<u>3,681,653</u>	<u>1,833,955</u>	<u>1,847,698</u>	50%	<u>2,421,657</u>	<u>1,342,103</u>
Total central services	<u>14,250,771</u>	<u>15,246,628</u>	<u>3,960,710</u>	<u>11,285,918</u>	26%	<u>12,534,486</u>	<u>3,545,401</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	123,000	123,000	21,883	101,117	18%	116,376	43,330
	<u>123,000</u>	<u>123,000</u>	<u>21,883</u>	<u>101,117</u>	18%	<u>116,376</u>	<u>43,330</u>
<b>Sheriff:</b>							
Salaries	7,745,546	7,712,567	1,810,260	5,902,307	23%	7,794,620	1,786,604
Fringe benefits	2,735,510	2,727,415	657,795	2,069,620	24%	2,999,071	705,959
Operating costs	1,927,442	1,964,947	524,558	1,440,389	27%	2,264,666	760,276
Capital outlay	388,315	454,051	308,394	145,657	68%	453,368	61,993
	<u>12,796,813</u>	<u>12,858,980</u>	<u>3,301,007</u>	<u>9,557,973</u>	26%	<u>13,511,725</u>	<u>3,314,832</u>
<b>Detention Center:</b>							
Salaries	4,071,619	4,141,680	887,606	3,254,074	21%	3,906,504	868,139
Fringe benefits	1,524,518	1,547,205	340,414	1,206,791	22%	1,629,643	369,224
Operating costs	2,084,602	2,084,602	409,679	1,674,923	20%	2,125,419	422,283
Capital outlay	-	-	-	-	na	49,539	-
	<u>7,680,739</u>	<u>7,773,487</u>	<u>1,637,699</u>	<u>6,135,788</u>	21%	<u>7,711,105</u>	<u>1,659,646</u>
<b>Emergency Medical:</b>							
Salaries	4,368,340	4,368,340	1,028,608	3,339,732	24%	4,623,322	1,062,410
Fringe benefits	1,483,678	1,483,678	345,050	1,138,628	23%	1,676,826	394,251
Operating costs	1,193,550	1,237,260	366,499	870,761	30%	1,283,531	435,312
Capital outlay	155,000	248,056	10,292	237,764	4%	715,548	-
	<u>7,200,568</u>	<u>7,337,334</u>	<u>1,750,449</u>	<u>5,586,885</u>	24%	<u>8,299,227</u>	<u>1,891,973</u>
<b>Emergency Management:</b>							
Salaries	362,561	362,561	85,726	276,835	24%	405,919	93,368
Fringe benefits	112,380	112,380	26,399	85,981	23%	138,499	33,770
Operating costs	302,425	485,748	33,641	452,107	7%	235,552	50,514
Capital outlay	-	-	-	-	na	36,906	-
	<u>777,366</u>	<u>960,689</u>	<u>145,766</u>	<u>814,923</u>	15%	<u>816,876</u>	<u>177,652</u>
<b>Other Agencies:</b>							
Fire districts	594,726	594,726	148,683	446,043	25%	548,100	137,027
Rescue Squads	394,600	394,600	9,675	384,925	2%	384,964	23,015
	<u>989,326</u>	<u>989,326</u>	<u>158,358</u>	<u>830,968</u>	16%	<u>933,064</u>	<u>160,042</u>
<b>Code Administration:</b>							
Salaries	995,988	1,035,988	219,778	816,210	21%	887,653	201,373
Fringe benefits	360,440	363,500	78,650	284,850	22%	351,990	78,861
Operating costs	115,261	115,261	23,459	91,802	20%	93,745	30,333
	<u>1,471,689</u>	<u>1,514,749</u>	<u>321,887</u>	<u>1,192,862</u>	21%	<u>1,333,388</u>	<u>310,567</u>
<b>Central Communications:</b>							
Salaries	1,412,315	1,412,315	300,499	1,111,816	21%	1,347,340	327,251
Fringe benefits	537,593	537,593	110,736	426,857	21%	592,163	141,274
Operating costs	160,990	161,160	23,658	137,502	15%	145,321	28,072
Capital outlay	76,500	310,124	8,132	301,992	3%	75,876	-
	<u>2,187,398</u>	<u>2,421,192</u>	<u>443,025</u>	<u>1,978,167</u>	18%	<u>2,160,700</u>	<u>496,597</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
<b>Animal Protective Services:</b>							
Salaries	523,252	568,177	125,795	442,382	22%	532,440	129,686
Fringe benefits	207,812	223,387	50,339	173,048	23%	235,102	57,427
Operating costs	195,650	221,878	57,961	163,917	26%	249,984	64,250
	<u>926,714</u>	<u>1,013,442</u>	<u>234,095</u>	<u>779,347</u>	23%	<u>1,017,526</u>	<u>251,363</u>
Total public safety	<u>34,153,613</u>	<u>34,992,199</u>	<u>8,014,169</u>	<u>26,978,030</u>	23%	<u>35,899,987</u>	<u>8,306,002</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663	29,350
Brunswick Transit System	-	208,875	-	208,875	0%	169,157	-
Total transportation	<u>153,850</u>	<u>362,725</u>	<u>60,475</u>	<u>302,250</u>	17%	<u>327,320</u>	<u>60,475</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	316,683	316,683	71,096	245,587	22%	300,944	67,893
Fringe benefits	122,663	122,663	26,561	96,102	22%	131,805	29,839
Operating costs	13,560,262	13,559,345	3,284,385	10,274,960	24%	13,197,057	3,170,547
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>3,382,042</u>	<u>10,616,649</u>	24%	<u>13,637,616</u>	<u>3,268,279</u>
<b>Other:</b>							
Forestry services	222,569	222,569	30,470	192,099	14%	188,072	40,754
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>30,470</u>	<u>192,099</u>	14%	<u>201,572</u>	<u>48,254</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>3,412,512</u>	<u>10,808,748</u>	24%	<u>13,839,188</u>	<u>3,316,533</u>
<b>Economic Development:</b>							
<b>Planning:</b>							
Salaries	371,037	371,037	85,855	285,182	23%	452,971	110,048
Fringe benefits	123,893	123,893	29,307	94,586	24%	184,792	42,374
Operating costs	138,005	118,005	15,426	102,579	13%	180,130	54,170
	<u>632,935</u>	<u>612,935</u>	<u>130,588</u>	<u>482,347</u>	21%	<u>817,893</u>	<u>206,592</u>
<b>Cooperative Extension:</b>							
Salaries	297,966	336,366	54,686	281,680	16%	303,118	49,393
Fringe benefits	123,279	126,295	7,690	118,605	6%	109,704	15,854
Operating costs	97,173	112,314	17,445	94,869	16%	137,534	20,672
	<u>518,418</u>	<u>574,975</u>	<u>79,821</u>	<u>495,154</u>	14%	<u>550,356</u>	<u>85,919</u>
<b>Soil and Water Conservation:</b>							
Salaries	142,874	142,874	32,292	110,582	23%	140,510	31,351
Fringe benefits	54,033	54,033	12,735	41,298	24%	59,567	14,172
Operating costs	14,850	14,850	2,254	12,596	15%	14,479	2,391
	<u>211,757</u>	<u>211,757</u>	<u>47,281</u>	<u>164,476</u>	22%	<u>214,556</u>	<u>47,914</u>
<b>Public Housing Section 8:</b>							
Salaries	203,108	203,108	48,961	154,147	24%	198,493	48,133
Fringe benefits	74,562	74,562	18,068	56,494	24%	81,400	20,088
Operating costs	2,224,230	2,224,230	532,715	1,691,515	24%	2,216,089	573,050
	<u>2,501,900</u>	<u>2,501,900</u>	<u>599,744</u>	<u>1,902,156</u>	24%	<u>2,495,982</u>	<u>641,271</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
<b>Economic Development:</b>							
Salaries	218,794	155,963	41,847	114,116	27%	208,434	47,774
Fringe benefits	68,396	48,660	11,218	37,442	23%	72,805	16,457
Operating costs	118,900	125,500	48,145	77,355	38%	138,500	34,625
Capital outlay	-	-	48,857	(48,857)	na	-	-
	<u>406,090</u>	<u>330,123</u>	<u>150,067</u>	<u>180,056</u>	45%	<u>419,739</u>	<u>98,856</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>697,561</u>	<u>577,439</u>	55%	<u>1,209,423</u>	<u>339,419</u>
<b>Other Economic Development:</b>							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	-
Lockwood Folly Aq. Restoratic	-	101,828	101,828	-	100%	-	-
Reserve for shoreline protection	50,000	50,000	-	50,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>358,494</u>	<u>268,494</u>	<u>90,000</u>	75%	<u>166,666</u>	<u>-</u>
Total economic development	<u>5,762,766</u>	<u>5,865,184</u>	<u>1,973,556</u>	<u>3,891,628</u>	34%	<u>5,874,615</u>	<u>1,419,971</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,359,765	2,359,765	516,792	1,842,973	22%	2,246,505	520,213
Fringe benefits	1,176,211	1,176,211	227,469	948,742	19%	945,548	217,937
Operating costs	219,550	219,550	26,320	193,230	12%	207,720	45,174
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>770,581</u>	<u>3,097,010</u>	20%	<u>3,399,773</u>	<u>783,324</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>375,970</u>	<u>377,622</u>	<u>92,356</u>	<u>285,266</u>	24%	<u>249,995</u>	<u>65,375</u>
<b>Adult Health Maintenance:</b>							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	<u>166,630</u>	<u>168,813</u>	<u>40,532</u>	<u>128,281</u>	24%	<u>169,781</u>	<u>29,599</u>
	<u>166,630</u>	<u>168,813</u>	<u>40,532</u>	<u>128,281</u>	24%	<u>170,454</u>	<u>29,599</u>
<b>Senior Health</b>							
Salaries	47,687	47,687	12,282	35,405	26%	212,743	47,014
Fringe benefits	19,423	19,423	4,577	14,846	24%	82,954	15,801
Operating costs	<u>3,685</u>	<u>3,685</u>	<u>1,016</u>	<u>2,669</u>	28%	<u>194,062</u>	<u>32,376</u>
	<u>70,795</u>	<u>70,795</u>	<u>17,875</u>	<u>52,920</u>	25%	<u>489,759</u>	<u>95,191</u>
<b>Maternal and Child Health:</b>							
Salaries	398,422	398,422	81,005	317,417	20%	384,038	88,942
Fringe benefits	164,582	164,582	35,657	128,925	22%	181,231	43,114
Operating costs	553,286	553,286	119,383	433,903	22%	519,922	122,461
Capital outlay	-	-	-	-	na	8,403	-
	<u>1,116,290</u>	<u>1,116,290</u>	<u>236,045</u>	<u>880,245</u>	21%	<u>1,093,594</u>	<u>254,517</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	September 30, 2014
<b>Environmental Health:</b>							
Salaries	857,274	857,274	174,201	683,073	20%	834,719	192,412
Fringe benefits	290,212	290,212	59,451	230,761	20%	311,009	74,648
Operating costs	294,476	314,476	50,267	264,209	16%	179,147	46,301
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	<u>1,486,962</u>	<u>1,506,962</u>	<u>283,919</u>	<u>1,223,043</u>	19%	<u>1,331,866</u>	<u>313,361</u>
<b>Employee Wellness:</b>							
Salaries	-	-	-	-	na	119,507	26,633
Fringe benefits	-	-	-	-	na	45,018	10,596
Operating costs	-	-	-	-	na	81,349	13,607
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>50,836</u>
Total health	<u>6,972,173</u>	<u>7,108,073</u>	<u>1,441,308</u>	<u>5,666,765</u>	20%	<u>6,981,315</u>	<u>1,592,203</u>
<b>Veterans' Services:</b>							
Salaries	123,410	123,410	28,793	94,617	23%	121,331	28,430
Fringe benefits	50,152	50,152	11,986	38,166	24%	55,433	13,457
Operating costs	13,734	13,734	3,702	10,032	27%	9,166	4,446
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>44,481</u>	<u>142,815</u>	24%	<u>185,930</u>	<u>46,333</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,736,853	6,736,853	1,424,489	5,312,364	21%	6,017,337	1,420,171
Fringe benefits	3,136,947	3,136,947	674,697	2,462,250	22%	2,573,176	597,601
Operating costs	2,890,691	3,277,965	553,064	2,724,901	17%	2,915,722	424,730
Capital outlay	-	10,000	-	10,000	0%	48,767	-
	<u>12,764,491</u>	<u>13,161,765</u>	<u>2,652,250</u>	<u>10,509,515</u>	20%	<u>11,555,002</u>	<u>2,442,502</u>
<b>Other Operating Costs:</b>							
Medical assistance	30,000	30,000	713	29,287	2%	11,083	2,471
Aid to the blind	5,910	5,910	-	5,910	0%	4,933	-
Adoption assistance	280,000	280,000	59,455	220,545	21%	245,010	61,106
Special assistance to aged	225,000	225,000	48,977	176,023	22%	180,339	61,427
Special assistance to disabled	225,000	225,000	62,795	162,205	28%	224,627	54,658
Foster care	810,000	810,000	107,820	702,180	13%	763,733	117,481
State foster home	335,000	335,000	39,802	295,198	12%	338,089	56,960
Special assistance	1,800	1,800	400	1,400	22%	5,351	-
Day care	4,111,727	4,111,727	788,888	3,322,839	19%	5,280,538	1,098,302
Special child adopt. assistance	-	120,246	5,762	114,484	5%	7,056	704
	<u>6,024,437</u>	<u>6,144,683</u>	<u>1,114,612</u>	<u>5,030,071</u>	18%	<u>7,060,759</u>	<u>1,453,109</u>
Total social services	<u>18,788,928</u>	<u>19,306,448</u>	<u>3,766,862</u>	<u>15,539,586</u>	20%	<u>18,615,761</u>	<u>3,895,611</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	710,207	173,770
Brunswick Senior Resources	1,615,000	1,644,208	441,250	1,202,958	27%	1,615,000	441,250
Other human services	-	129,284	29,199	100,085	23%	121,737	30,289
	<u>1,865,443</u>	<u>2,023,935</u>	<u>533,060</u>	<u>1,490,875</u>	26%	<u>2,446,944</u>	<u>645,309</u>
Total human services	<u>27,813,840</u>	<u>28,625,752</u>	<u>5,785,711</u>	<u>22,840,041</u>	20%	<u>28,229,950</u>	<u>6,179,456</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Education:</b>							
Public schools	33,790,863	33,790,863	8,447,716	25,343,147	25%	33,335,477	8,333,868
Public schools - capital outlay	708,899	708,899	177,225	531,674	25%	699,346	174,837
Community college	3,598,737	3,598,737	803,660	2,795,077	22%	3,699,447	924,861
Community college - cap. out.	50,000	50,000	8,783	41,217	18%	50,000	12,501
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>9,437,384</u>	<u>28,711,115</u>	25%	<u>37,784,270</u>	<u>9,446,067</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	588,607	588,607	136,220	452,387	23%	545,847	142,738
Fringe benefits	174,884	174,884	41,313	133,571	24%	188,794	44,631
Operating costs	539,659	539,659	164,285	375,374	30%	415,438	123,348
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	-
	<u>1,360,150</u>	<u>1,360,150</u>	<u>341,818</u>	<u>1,018,332</u>	25%	<u>4,665,506</u>	<u>310,717</u>
<b>Maintenance:</b>							
Salaries	675,957	687,033	178,004	509,029	26%	635,632	151,874
Fringe benefits	231,710	231,710	58,861	172,849	25%	255,732	58,026
Operating costs	436,994	436,994	93,189	343,805	21%	460,359	69,159
Capital outlay	72,000	82,000	38,632	43,368	47%	207,690	28,632
	<u>1,416,661</u>	<u>1,437,737</u>	<u>368,686</u>	<u>1,069,051</u>	26%	<u>1,559,413</u>	<u>307,691</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,797,887</u>	<u>710,504</u>	<u>2,087,383</u>	25%	<u>6,224,919</u>	<u>618,408</u>
<b>Brunswick County Library:</b>							
Salaries	695,318	695,318	157,232	538,086	23%	678,186	158,548
Fringe benefits	283,378	283,378	64,646	218,732	23%	311,619	73,265
Operating costs	275,200	285,776	21,880	263,896	8%	242,275	42,948
	<u>1,253,896</u>	<u>1,264,472</u>	<u>243,758</u>	<u>1,020,714</u>	19%	<u>1,232,080</u>	<u>274,761</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,062,359</u>	<u>954,262</u>	<u>3,108,097</u>	23%	<u>7,456,999</u>	<u>893,169</u>
<b>Debt Service:</b>							
Principal retirement	11,470,000	11,470,000	-	11,470,000	0%	10,440,000	-
Interest and fees	3,411,873	3,411,873	230,875	3,180,998	7%	3,489,128	256,975
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>230,875</u>	<u>14,650,998</u>	2%	<u>13,929,128</u>	<u>256,975</u>
Total expenditures	<u>164,965,266</u>	<u>167,533,361</u>	<u>36,526,951</u>	<u>131,006,410</u>	22%	<u>166,223,509</u>	<u>35,954,980</u>
<b>Revenues over (under) expenditures</b>	<u>125,565</u>	<u>(859,329)</u>	<u>(722,887)</u>	<u>136,442</u>	84%	<u>10,116,279</u>	<u>(1,429,910)</u>
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	4,620,000	-
Premiums on bonds	-	-	-	-	na	157,137	-
Payment to escrow agent for refunded debt	-	-	-	-	na	(4,670,000)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>107,137</u>	<u>-</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	-	-	-	na	88,000	-
Transfer from special revenue fund	-	-	-	-	na	13,682	13,682
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>101,682</u>	<u>13,682</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	(750,000)	(750,000)	(750,000)	-	100%	(3,500,000)	(750,000)
Transfer to grant projects funds	-	(20,000)	(20,000)	-	100%	(24,116)	(24,116)
Transfer to emergency telephone system fund	-	-	-	-	na	(3,888)	-
Transfer to school capital projects fund	(1,948,665)	(2,986,809)	-	2,986,809	0%	(4,720,425)	-
	<u>(2,698,665)</u>	<u>(3,756,809)</u>	<u>(770,000)</u>	<u>2,986,809</u>	<u>20%</u>	<u>(8,248,429)</u>	<u>(774,116)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Contingency	(400,000)	(228,592)	-	228,592	0%	-	-
Appropriated fund balance	2,973,100	4,844,730	-	(4,844,730)	0%	-	-
	<u>2,573,100</u>	<u>4,616,138</u>	<u>-</u>	<u>(4,616,138)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>859,329</u>	<u>(770,000)</u>	<u>(1,629,329)</u>	<u>-90%</u>	<u>(8,039,610)</u>	<u>(760,434)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,492,887)</u>	<u>\$ (1,492,887)</u>		<u>2,076,669</u>	<u>(2,190,344)</u>
<b>Fund balance, beginning of year</b>			<u>68,375,748</u>			<u>66,299,079</u>	<u>66,299,079</u>
<b>Fund balance, end of year</b>			<u>\$ 66,882,861</u>			<u>\$ 68,375,748</u>	<u>\$ 64,108,735</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 SEPTEMBER 30, 2015**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,187,303	\$ 15,040,352	\$ -	\$ 15,040,352
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	3,580	160,378
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	331,716	254,507	20,000	274,507
Total revenues	<u>21,736,362</u>	<u>20,165,378</u>	<u>23,580</u>	<u>20,188,958</u>
<b>Expenditures:</b>				
<b>Public Safety:</b>				
Sheriff's Firing Range	<u>280,000</u>	<u>242,611</u>	<u>-</u>	<u>242,611</u>
<b>Economic Development:</b>				
Avalon	3,922,845	2,518,783	2,414	2,521,197
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>2,518,783</u>	<u>2,414</u>	<u>2,521,197</u>
<b>Cultural and recreation:</b>				
Town Creek Park Improvements	5,323,178	5,058,900	39,822	5,098,722
Waccamaw Park Improvements	3,192,717	3,082,837	-	3,082,837
Smithville Park Improvements	41,500	39,000	-	39,000
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	<u>353,000</u>	<u>202,833</u>	<u>13,056</u>	<u>215,889</u>
	<u>8,917,694</u>	<u>8,390,868</u>	<u>52,878</u>	<u>8,443,746</u>
<b>Transportation:</b>				
Airport Improvements	<u>18,219,220</u>	<u>17,093,672</u>	<u>538</u>	<u>17,094,210</u>
Total expenditures	<u>31,614,344</u>	<u>28,245,934</u>	<u>55,830</u>	<u>28,301,764</u>
<b>Revenues over (under) expenditures</b>	(9,877,982)	(8,080,556)	(32,250)	(8,112,806)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(10,534,783)	-	-	-
Transfer from general fund	13,931,611	13,931,611	750,000	14,681,611
Transfer to general fund	(1,901,439)	(1,989,439)	-	(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>9,877,982</u>	<u>11,942,172</u>	<u>750,000</u>	<u>12,692,172</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>717,750</u>	<u>\$ 4,579,366</u>
<b>Fund balance, beginning of year</b>			<u>12,351,075</u>	
<b>Fund balance, end of year</b>			<u>\$ 13,068,825</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 SEPTEMBER 30, 2015**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,087,951	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,322,925	2,603	1,325,528
Investment earnings-debt proceeds	-	3,417	2,043	5,460
Total revenues	<u>8,287,293</u>	<u>8,419,138</u>	<u>4,646</u>	<u>8,423,784</u>
<b>Expenditures:</b>				
Brunswick County Schools	60,489,419	38,890,770	3,017,212	41,907,982
Brunswick Community College	31,665,911	31,456,654	5,596	31,462,250
Total expenditures	<u>92,155,330</u>	<u>70,347,424</u>	<u>3,022,808</u>	<u>73,370,232</u>
<b>Revenues over (under) expenditures</b>	(83,868,037)	(61,928,286)	(3,018,162)	(64,946,448)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	35,249,608	34,286,442	-	34,286,442
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	1,874,936	1,874,936	-	1,874,936
Debt financing issued	40,515,000	40,515,000	-	40,515,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>83,868,037</u>	<u>76,362,365</u>	<u>-</u>	<u>76,362,365</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 14,434,079</u>	(3,018,162)	<u>\$ 11,415,917</u>
<b>Fund balance, beginning of year</b>			20,986,494	
<b>Fund balance, end of year</b>			<u>\$ 17,968,332</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 30, 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	\$ 839,346	\$ 42,461	\$ 806,802	\$ 1,688,609
Interest receivable	846	-	599	1,445
Other governmental agencies	208	-	-	208
Total assets	<u>\$ 840,400</u>	<u>\$ 42,461</u>	<u>\$ 807,401</u>	<u>\$ 1,690,262</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	<u>20,144</u>	<u>-</u>	<u>2,804</u>	<u>22,948</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	1,054	-	599	1,653
Restricted - other	819,202	-	803,998	1,623,200
Assigned	-	42,461	-	42,461
Total fund balances	<u>820,256</u>	<u>42,461</u>	<u>804,597</u>	<u>1,667,314</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 840,400</u>	<u>\$ 42,461</u>	<u>\$ 807,401</u>	<u>\$ 1,690,262</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 SEPTEMBER 30, 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	\$ 109,906	\$ 50,000	\$ -	\$ 159,906
Permits and fees	-	-	37,765	37,765
Investment earnings	244	-	261	505
Total revenues	<u>110,150</u>	<u>50,000</u>	<u>38,026</u>	<u>198,176</u>
<b>Expenditures:</b>				
General government	-	-	26,772	26,772
Public safety	403,772	25,338	-	429,110
Economic and physical development	-	28,460	-	28,460
Total expenditures	<u>403,772</u>	<u>53,798</u>	<u>26,772</u>	<u>484,342</u>
<b>Revenues over (under) expenditures</b>	(293,622)	(3,798)	11,254	(286,166)
<b>Other Financing Sources:</b>				
Transfers from general fund	-	20,000	-	20,000
<b>Net change in fund balances</b>	(293,622)	16,202	11,254	(266,166)
<b>Fund balance, beginning of year</b>	<u>1,113,878</u>	<u>26,259</u>	<u>793,343</u>	<u>1,933,480</u>
<b>Fund balance, end of year</b>	<u>\$ 820,256</u>	<u>\$ 42,461</u>	<u>\$ 804,597</u>	<u>\$ 1,667,314</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 659,435	\$ 109,906	\$ (549,529)	\$ 1,281,952	\$ 103,157
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	244	244	1,495	364
<b>Total revenues</b>	<u>869,071</u>	<u>110,150</u>	<u>(758,921)</u>	<u>3,008,372</u>	<u>103,521</u>
<b>Expenditures:</b>					
Operating costs	665,612	184,312	481,300	628,203	68,931
Capital outlay	597,978	41,361	556,617	171,198	41,361
911 Center Grant	254,840	178,099	76,741	2,399,740	(31,327)
<b>Total expenditures</b>	<u>1,518,430</u>	<u>403,772</u>	<u>1,114,658</u>	<u>3,199,141</u>	<u>78,965</u>
<b>Revenues over (under) expenditures</b>	(649,359)	(293,622)	355,737	(190,769)	24,556
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	649,359	-	(649,359)	-	-
<b>Total other financing sources (uses)</b>	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>3,888</u>	<u>88,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(293,622)</u>	<u>\$ (293,622)</u>	<u>(186,881)</u>	<u>112,556</u>
<b>Fund balance, beginning of year</b>		<u>1,113,878</u>		<u>1,300,759</u>	<u>1,300,759</u>
<b>Fund balance, end of year</b>		<u>\$ 820,256</u>		<u>\$ 1,113,878</u>	<u>\$ 1,413,315</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED SEPTEMBER 30, 2015**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Rest. intergovernmental - Urgent Repair 2014	\$ 100,000	\$ 50,000	\$ -	\$ 50,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	50,000	50,000
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	665,160	605,251	-	605,251
Rest. intergovernmental - Emergency Services Grants	1,913,421	1,895,120	-	1,895,120
Rest. intergovernmental - SAMHSA	325,000	-	-	-
Rest. intergovernmental - SOAR Gov.'s Crime Comm.	289,999	31,394	-	31,394
Other sales and services	1,615	1,615	-	1,615
Investment earnings	-	16	-	16
Total revenues	<u>3,565,195</u>	<u>2,583,396</u>	<u>50,000</u>	<u>2,633,396</u>
<b>Expenditures:</b>				
Urgent Repair - 2014	120,000	31,351	22,425	53,776
Urgent Repair - 2015	120,000	-	-	-
Single Family Rehabilitation - 2014	170,000	3,863	6,035	9,898
Sheriff's Department	669,148	569,593	-	569,593
Emergency Services - Public Safety	1,905,470	1,886,066	3,901	1,889,967
SOAR Governor's Crime Commission	289,999	71,040	21,437	92,477
SAMHSA	325,000	-	-	-
Total expenditures	<u>3,599,617</u>	<u>2,561,913</u>	<u>53,798</u>	<u>2,615,711</u>
<b>Revenues over (under) expenditures</b>	(34,422)	21,483	(3,798)	17,685
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	(13,682)	(13,682)	-	(13,682)
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>20,000</u>	<u>34,422</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 35,905</u>	16,202	<u>\$ 52,107</u>
<b>Fund balance, beginning of year</b>			26,259	
<b>Fund balance, end of year</b>			<u>\$ 42,461</u>	

## 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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>					
Permits and fees	\$ 137,000	\$ 37,765	\$ (99,235)	\$ 134,139	\$ 33,816
Investment earnings	1,000	261	(739)	891	216
Total revenues	<u>138,000</u>	<u>38,026</u>	<u>(99,974)</u>	<u>135,030</u>	<u>34,032</u>
<b>Expenditures:</b>					
General government	<u>205,299</u>	<u>26,772</u>	<u>178,527</u>	<u>114,689</u>	<u>29,887</u>
<b>Revenues over (under) expenditures</b>	<u>(67,299)</u>	<u>11,254</u>	<u>78,553</u>	<u>20,341</u>	<u>4,145</u>
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>67,299</u>	<u>-</u>	<u>(67,299)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>11,254</u>	<u>\$ 11,254</u>	<u>20,341</u>	<u>4,145</u>
<b>Fund balance, beginning of year</b>		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
<b>Fund balance, end of year</b>		<u>\$ 804,597</u>		<u>\$ 793,343</u>	<u>\$ 777,147</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
SEPTEMBER 30, 2015

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 19,867,826	\$ 8,142,144	\$ 28,009,970
Restricted cash	2,431,387	8,139,220	10,570,607
Interest receivable	16,029	5,585	21,614
Receivables and special assessments, net	2,868,694	-	2,868,694
Due from other governmental agencies	336,272	181,470	517,742
Inventories	2,061,679	-	2,061,679
Total current assets	<u>27,581,887</u>	<u>16,468,419</u>	<u>44,050,306</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	277,042	18,704	295,746
Customer deposits	1,659,675	-	1,659,675
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,266,108</u>	<u>18,704</u>	<u>3,284,812</u>
<b>Expendable net position</b>	<b>24,315,779</b>	<b>16,449,715</b>	<b>40,765,494</b>
<b>Noncurrent Items:</b>			
Pension asset	398,393	-	398,393
Non-depreciable capital assets	12,870,077	-	12,870,077
Depreciable capital assets, net	129,704,847	-	129,704,847
Deferred outflow	283,292	-	283,292
Compensated absences	(344,570)	-	(344,570)
Other post-employment benefits	(3,291,187)	-	(3,291,187)
Non-current portion of debt	(25,993,564)	-	(25,993,564)
Deferred inflow	(970,981)	-	(970,981)
Total net position	<u>\$ 136,972,086</u>	<u>\$ 16,449,715</u>	<u>\$ 153,421,801</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 7,095,423	\$ (13,367,009)	35%	\$ 20,520,042	\$ 6,600,651
ARRA interest subsidy	-	-	-	-	na	297,931	129,907
Investment earnings	40,000	40,000	7,563	(32,437)	19%	23,904	5,652
Other	441,678	441,678	49,504	(392,174)	11%	428,603	51,031
Total revenues	<u>20,944,110</u>	<u>20,944,110</u>	<u>7,152,490</u>	<u>(13,791,620)</u>	34%	<u>21,270,480</u>	<u>6,787,241</u>
<b>Expenditures:</b>							
Salaries	4,219,220	4,226,120	933,907	3,292,213	22%	4,009,948	925,053
Fringe benefits	1,769,445	1,769,445	365,010	1,404,435	21%	1,699,300	400,997
Operating expenditures	6,775,461	6,958,249	1,746,253	5,211,996	25%	6,092,764	1,517,666
Repairs and maintenance	1,360,000	1,363,500	303,146	1,060,354	22%	871,271	309,304
Capital outlay	2,031,620	2,096,220	1,088,688	1,007,532	52%	2,679,172	1,238,765
<b>Debt Service:</b>							
Principal	1,056,556	1,056,556	30,690	1,025,866	3%	910,009	29,400
Interest	982,616	982,616	80,701	901,915	8%	1,024,502	83,229
Total expenditures	<u>18,194,918</u>	<u>18,452,706</u>	<u>4,548,395</u>	<u>13,904,311</u>	25%	<u>17,286,966</u>	<u>4,504,414</u>
<b>Revenues over (under) expenditures</b>	2,749,192	2,491,404	2,604,095	112,691	105%	3,983,514	2,282,827
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	na	8,410,367	-
Premiums on debt issued	-	-	-	-	na	1,097,680	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(11,625,000)	-
Transfer to water capital project fund	(1,350,000)	(1,350,000)	(1,350,000)	-	100%	(3,650,000)	(3,650,000)
Transfer from water capital project fund	-	-	-	-	na	111,000	-
Contingency	(1,399,192)	(1,399,192)	-	1,399,192	0%	-	-
Appropriated net positon	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	<u>(2,749,192)</u>	<u>(2,491,404)</u>	<u>(1,350,000)</u>	<u>1,141,404</u>	54%	<u>(5,655,953)</u>	<u>(3,650,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,254,095</u>	<u>\$ 1,254,095</u>		<u>\$ (1,672,439)</u>	<u>\$ (1,367,173)</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 SEPTEMBER 30, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ -	\$ -
Investment earnings	-	74,696	2,362	77,058
Investment earnings-debt proceeds	-	511	1,934	2,445
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
Total revenues	<u>401,590</u>	<u>127,856</u>	<u>4,371</u>	<u>132,227</u>
<b>Expenditures:</b>				
Northwest water plant expansion	20,483,168	11,496,829	590,203	12,087,032
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,091,550	445,818	258,109	703,927
Danford Road	4,088,981	3,969,656	33,449	4,003,105
BPS 8 and 9 improvements	1,484,900	1,453,798	7,787	1,461,585
Water Mains FY 15	100,000	32,725	-	32,725
Middle River and Smith Roads	100,000	67,467	6,237	73,704
17 So and Avalon Water Mains	70,000	16,550	18,280	34,830
NCDOT Hwy 211 Expansion	401,590	-	64,760	64,760
Aquifer storage recovery project	370,000	-	-	-
Total expenditures	<u>28,255,189</u>	<u>17,533,393</u>	<u>978,825</u>	<u>18,512,218</u>
<b>Revenues over (under) expenditures</b>	(27,853,599)	(17,405,537)	(974,454)	(18,379,991)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	23,146,392	23,146,392	-	23,146,392
Bond premium	912,329	912,329	-	912,329
Transfers from water fund	9,796,274	8,446,277	1,350,000	9,796,277
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Contingency for future projects	(6,972,123)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>27,853,599</u>	<u>31,692,228</u>	<u>1,350,000</u>	<u>33,042,228</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 14,286,691</u>	<u>\$ 375,546</u>	<u>\$ 14,662,237</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
SEPTEMBER 30, 2015

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 14,528,410	\$ 7,207,129	\$ 21,735,539
Restricted cash	4,109,651	58,097	4,167,748
Interest receivable	10,375	4,189	14,564
Receivables and special assessments, net	9,178,943	9,556	9,188,499
Due from other governmental agencies	190,943	84,203	275,146
Inventories	204,760	-	204,760
Total current assets	<u>28,223,082</u>	<u>7,363,174</u>	<u>35,586,256</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	175,132	-	175,132
Interest payable	777,968	-	777,968
Prepaid fees	1,305,181	-	1,305,181
Current portion of debt	9,549,978	-	9,549,978
Total current liabilities	<u>11,808,259</u>	<u>-</u>	<u>11,808,259</u>
<b>Expendable net position</b>	<b>16,414,823</b>	<b>7,363,174</b>	<b>23,777,997</b>
<b>Noncurrent Items:</b>			
Pension asset	230,791	-	230,791
Non-depreciable capital assets	6,077,317	-	6,077,317
Depreciable capital assets, net	221,331,306	-	221,331,306
Deferred outflow	4,126,136	-	4,126,136
Compensated absences	(158,391)	-	(158,391)
Other post-employment benefits	(1,516,368)	-	(1,516,368)
Non-current portion of debt	(116,914,805)	-	(116,914,805)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 129,028,316</u>	<u>\$ 7,363,174</u>	<u>\$ 136,391,490</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 6,273,045	\$ (13,923,156)	31%	\$ 21,191,266	\$ 5,069,234
ARRA interest subsidy	170,312	170,312	85,156	(85,156)	50%	392,237	183,486
Special assessments	40,000	40,000	66,980	26,980	167%	230,257	99,269
Investment earnings	30,000	30,000	5,196	(24,804)	17%	16,065	3,794
Other	44,300	44,300	38,557	(5,743)	87%	65,541	14,361
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>6,468,934</u>	<u>(14,011,879)</u>	32%	<u>21,895,366</u>	<u>5,370,144</u>
<b>Expenditures:</b>							
Salaries	2,257,171	2,257,171	511,134	1,746,037	23%	2,156,843	498,139
Fringe benefits	949,666	949,666	204,559	745,107	22%	913,158	214,529
Operating expenditures	4,157,407	4,378,508	847,457	3,531,051	19%	2,984,208	766,067
Repairs and maintenance	1,752,500	1,767,450	345,998	1,421,452	20%	1,288,782	253,235
Capital outlay	1,316,425	1,521,415	344,172	1,177,243	23%	840,910	224,302
<b>Debt Service:</b>							
Principal	9,240,319	9,240,319	676,520	8,563,799	7%	8,987,043	662,570
Interest	4,297,142	4,297,142	87,197	4,209,945	2%	5,616,823	87,670
Total expenditures	<u>23,970,630</u>	<u>24,411,671</u>	<u>3,017,037</u>	<u>21,394,634</u>	12%	<u>22,787,767</u>	<u>2,706,512</u>
<b>Revenues over (under) expenditures</b>	(3,489,817)	(3,930,858)	3,451,897	7,382,755	-88%	(892,401)	2,663,632
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	42,139,633	-
Premiums on bonds issued	-	-	-	-	na	6,275,888	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)	-
Transfer to wastewater capital project	(966,667)	(1,888,514)	(1,888,514)	-	100%	(430,696)	576,262
Transfer from wastewater capital project	549,700	589,700	559,700	(30,000)	95%	478,979	-
Appropriated net position	3,906,784	5,229,672	-	(5,229,672)	0%	-	-
Total other fin. sources (uses)	<u>3,489,817</u>	<u>3,930,858</u>	<u>(1,328,814)</u>	<u>(5,259,672)</u>	-34%	<u>161,780</u>	<u>576,262</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,123,083</u>	<u>\$ 2,123,083</u>		<u>\$ (730,621)</u>	<u>\$ 3,239,894</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 SEPTEMBER 30, 2015**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Assessments	\$ 1,101,840	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	4,692	99,017	-	99,017
Investment earnings	13,802	66,418	1,943	68,361
Investment earnings-debt proceeds	-	1,089	146	1,235
Total revenues	<u>1,120,334</u>	<u>723,576</u>	<u>2,089</u>	<u>725,665</u>
<b>Expenditures:</b>				
Ocean Isle Beach wastewater plant improvements	4,479,174	4,006,847	175,416	4,182,263
Carolina Shores N. Sewer SAD	230,000	-	2,545	2,545
Total expenditures	<u>4,709,174</u>	<u>4,006,847</u>	<u>177,961</u>	<u>4,184,808</u>
<b>Revenues over (under) expenditures</b>	(3,588,840)	(3,283,271)	(175,872)	(3,459,143)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	3,930,000	3,930,000	-	3,930,000
Bond premium	299,174	299,246	-	299,246
Transfer from wastewater fund	4,272,952	1,808,178	1,888,514	3,696,692
Transfer to wastewater fund	(2,206,206)	(1,070,245)	(559,700)	(1,629,945)
Contingency for future projects	(6,887,676)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,588,840</u>	<u>4,967,179</u>	<u>1,328,814</u>	<u>6,295,993</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 1,152,942</u>	<u>\$ 2,836,850</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>					
Charges for services	\$ 600,000	\$ 150,000	\$ (450,000)	\$ 600,000	\$ 150,000
Investment earnings	-	909	909	3,354	814
Total revenues	<u>600,000</u>	<u>150,909</u>	<u>(449,091)</u>	<u>603,354</u>	<u>150,814</u>
<b>Expenditures:</b>					
Premiums	<u>600,000</u>	<u>337,559</u>	<u>262,441</u>	<u>1,346,100</u>	<u>232,598</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>(186,650)</u>	<u>\$ (186,650)</u>	<u>(742,746)</u>	<u>(81,784)</u>
<b>Net positon, beginning of year</b>		<u>1,986,360</u>		<u>2,729,106</u>	<u>2,729,106</u>
<b>Net positon, end of year</b>		<u>\$ 1,799,710</u>		<u>\$ 1,986,360</u>	<u>\$ 2,647,322</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 SEPTEMBER 30, 2015 AND THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>September 30, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>September 30, 2014</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 11,075,000	\$ 2,719,260	\$ (8,355,740)	\$ 13,099,877	\$ 3,148,447
Charges for services-wellness	-	-	-	70,684	23,638
Investment earnings	-	465	465	1,344	398
Total revenues	<u>11,075,000</u>	<u>2,719,725</u>	<u>(8,355,275)</u>	<u>13,171,905</u>	<u>3,172,483</u>
<b>Expenditures:</b>					
Administration fees	1,410,000	446,556	963,444	1,450,772	442,761
Premiums	<u>9,665,000</u>	<u>1,544,357</u>	<u>8,120,643</u>	<u>12,130,221</u>	<u>2,184,892</u>
Total expenditures	<u>11,075,000</u>	<u>1,990,913</u>	<u>9,084,087</u>	<u>13,580,993</u>	<u>2,627,653</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>728,812</u>	<u>\$ 728,812</u>	<u>(409,088)</u>	<u>544,830</u>
<b>Net positon, beginning of year</b>		<u>616,568</u>		<u>1,025,656</u>	<u>1,025,656</u>
<b>Net positon, end of year</b>		<u>\$ 1,345,380</u>		<u>\$ 616,568</u>	<u>\$ 1,570,486</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 09/30/15. It reports that the County had \$149.0 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$18.2 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.11%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF SEPTEMBER 30, 2015**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 4,600			0.00%
BB&T			38,340,604			0.00%
Finistar			<u>4,298,026</u>			0.12%
Total Checking & Petty Cash				\$ 42,643,230	25%	
Money Markets / Savings						
BB&T Money Rate Savings			37,943,534			0.10%
First Bank Preferred Savings			10,367,066			0.05%
SunTrust Money Market			<u>5,012,543</u>			0.04%
Total Money Markets / Savings				\$ 53,323,143	32%	
Certificates of Deposit / CDARS						
BB&T	10/3/13	10/3/15	10,161,135			0.35%
BB&T	6/3/15	12/7/15	5,027,346			0.15%
BB&T CDARS	7/3/14	6/30/16	2,500,000			0.35%
BB&T CDARS	7/2/15	6/30/16	10,024,961			0.25%
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				\$ 35,213,443	21%	
NC Capital Management Trust - Cash Portfolio				\$ 14,565,017	9%	0.07%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,251,200</u>	2%	0.16%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 148,996,033</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds						
NC Capital Management Trust-Cash Portfolio			\$ 17,793,657		11%	0.07%
PNC Bank Money Market			234,073		0%	0.01%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 18,242,295</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 167,238,328</b>	<b>100%</b>	<b>0.11%</b>
<b>Cash Balances:</b>						
General Fund			\$ 67,240,318			
County Capital Reserve Fund			10,968,726			
School Capital Projects Fund			7,766,014			
Water Fund			21,527,504			
Water Capital Reserve Fund			7,088,066			
Wastewater Fund			14,528,411			
Wastewater Capital Reserve Fund			6,824,830			

## **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>									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	520,653	469,070	457,840	1,256,406	758,897		546,345	-28%	
Aug	487,765	466,417	399,728	501,329	471,098		438,769	-7%	
Sept	233,047	275,046	266,185	502,872	399,058		870,663	118%	
Oct	340,246	262,323	292,645	421,702	410,936				
Nov	261,246	220,800	248,011	316,382	213,082				
Dec	276,256	268,080	1,904,275	338,695	300,926				
Jan	272,557	176,623	230,649	312,188	376,046				
Feb	225,344	288,303	167,225	355,871	347,468				
Mar	335,610	229,522	275,890	570,368	324,430				
Apr	160,121	217,975	242,239	283,020	247,162				
May	(373,197)	223,154	165,586	83,586	322,131				
June	136,914	142,710	149,701	241,223	235,646				
<b>Total</b>	<b>2,876,562</b>	<b>3,240,024</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>4,406,880</b>	<b>2,800,000</b>	<b>1,855,777</b>		<b>66%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ANNUAL BUDGET 2015-16	ACTUAL 2015-16	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	137,781	149,233	223,725	251,261	92,824		103,308	11%	
Aug	2,412,025	5,345,089	6,150,582	9,042,700	12,888,188		12,944,202	0%	
Sept	8,475,311	6,289,266	6,836,698	5,905,099	7,595,799		8,285,809	9%	
Oct	4,820,497	9,065,677	5,238,074	12,169,968	9,858,124				
Nov	23,371,285	20,721,693	25,391,533	18,981,162	19,890,901				
Dec	27,573,364	28,586,670	23,447,917	32,279,594	26,567,368				
Jan	23,641,459	25,241,193	29,356,598	19,978,550	23,801,591				
Feb	2,490,577	2,434,826	2,502,188	2,403,056	2,268,344				
Mar	1,571,872	1,297,910	1,382,129	1,929,706	1,279,718				
Apr	901,577	951,266	1,064,276	1,136,330	1,110,556				
May	698,659	775,014	759,092	1,074,642	836,589				
June	639,597	659,708	639,677	1,343,630	1,414,725				
<b>Total</b>	<b>96,734,004</b>	<b>101,517,545</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>107,604,727</b>	<b>105,848,481</b>	<b>21,333,319</b>		<b>20%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	611,192	728,103	803,743	864,797	927,776		969,548	5%	
Aug	844,882	913,921	912,847	978,703	1,090,562				
Sept	628,840	669,704	754,001	845,474	877,367				
Oct	482,833	400,003	663,615	634,429	654,852				
Nov	455,100	415,830	432,817	489,457	628,065				
Dec	331,494	408,793	504,025	493,127	549,081				
Jan	257,261	407,062	348,981	282,246	527,514				
Feb	363,729	350,111	422,989	455,363	484,029				
Mar	419,734	406,660	533,035	478,740	377,571				
Apr	364,267	529,984	612,526	650,547	668,922				
May	525,760	1,062,504	559,487	667,921	708,546				
June	567,902	387,186	588,366	701,324	759,421				
<b>Total</b>	<b>5,852,993</b>	<b>6,679,861</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>8,253,706</b>	<b>8,201,931</b>	<b>969,548</b>		<b>12%</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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	384,828	456,457	468,237	481,169	539,117		564,929	5%	
Aug	393,146	400,939	422,864	441,069	481,408				
Sept	374,736	400,747	418,782	433,388	496,279				
Oct	352,699	391,422	393,726	437,655	469,753				
Nov	360,510	351,758	379,858	371,215	494,179				
Dec	351,112	395,014	422,206	450,740	479,879				
Jan	440,835	487,072	444,135	503,442	583,174				
Feb	341,806	350,610	359,348	373,047	447,406				
Mar	355,548	403,125	421,635	414,833	434,593				
Apr	389,645	428,045	438,597	454,513	457,599				
May	408,647	366,004	419,110	424,744	488,986				
June	352,385	430,835	445,822	488,672	526,413				
<b>Total</b>	<b>4,505,897</b>	<b>4,862,027</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,898,786</b>	<b>5,553,726</b>	<b>564,929</b>		<b>10%</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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	389,923	463,609	502,448	537,381	581,833		609,693	5%	
Aug	495,102	525,360	535,526	571,290	634,883				
Sept	394,173	419,001	464,542	513,379	547,394				
Oct	322,739	297,341	415,766	419,073	441,243				
Nov	313,939	291,703	310,259	333,777	436,317				
Dec	258,856	302,427	355,269	361,268	397,148				
Jan	252,979	331,462	294,265	285,268	420,617				
Feb	267,614	262,408	299,134	319,156	356,907				
Mar	296,691	304,048	368,542	342,823	305,250				
Apr	283,405	366,596	408,598	431,872	442,236				
May	360,673	580,160	379,092	430,202	469,765				
June	360,724	306,627	399,234	464,929	504,945				
<b>Total</b>	<b>3,996,820</b>	<b>4,450,742</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>5,538,538</b>	<b>5,250,539</b>	<b>609,693</b>		<b>12%</b>

Note: Sales Taxes are 2 months behind in reporting.

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	594,617	770,458	618,528	630,804	739,330		709,862	-4%	
Aug	682,536	890,930	848,179	677,768	802,358		861,259	7%	
Sept	675,552	830,552	823,103	702,374	616,254		885,485	44%	
Oct	620,719	640,911	605,376	657,724	580,244				
Nov	578,043	494,880	538,332	543,429	506,254				
Dec	417,272	434,090	440,113	383,736	423,042				
Jan	331,377	341,039	320,595	310,469	324,088				
Feb	289,819	294,562	289,461	325,192	305,999				
Mar	258,280	293,912	317,570	310,570	288,625				
Apr	284,317	275,009	247,091	280,329	306,203				
May	350,418	418,321	355,714	381,008	390,786				
June	683,693	316,768	512,494	686,431	495,719				
<b>Total</b>	<b>5,766,645</b>	<b>6,001,433</b>	<b>5,916,557</b>	<b>5,889,834</b>	<b>5,778,902</b>	<b>6,650,282</b>	<b>2,456,606</b>		<b>37%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	573,935	602,180	502,222	531,159	645,432		571,447	-11%	
Aug	572,806	691,382	736,692	566,561	610,893		726,527	19%	
Sept	538,488	640,662	483,513	511,239	597,231		571,125	-4%	
Oct	460,224	462,945	394,070	455,344	369,057				
Nov	349,013	384,941	375,118	391,254	382,248				
Dec	320,012	276,392	281,076	260,217	298,588				
Jan	287,662	269,445	262,906	242,557	308,352				
Feb	207,131	272,677	278,801	297,924	240,348				
Mar	200,724	226,944	265,305	256,865	291,032				
Apr	272,227	211,365	227,953	264,528	253,284				
May	423,526	345,286	282,064	303,736	330,963				
June	438,205	336,570	410,953	567,502	373,695				
<b>Total</b>	<b>4,643,954</b>	<b>4,720,790</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,701,123</b>	<b>4,620,400</b>	<b>1,869,099</b>		<b>40%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	230,055	205,957	235,758	252,870	245,698		206,044	-16%	
Aug	176,341	238,422	291,644	230,404	241,408		198,496	-18%	
Sept	211,659	263,477	251,772	235,556	287,677		223,590	-22%	
Oct	200,160	227,805	230,252	231,204	226,273				
Nov	171,152	227,584	234,277	233,080	225,491				
Dec	171,746	193,560	203,477	188,651	220,541				
Jan	199,172	222,440	223,740	200,044	221,210				
Feb	169,138	205,758	221,223	232,927	148,278				
Mar	194,844	165,216	261,605	193,946	192,828				
Apr	205,001	178,199	211,697	206,743	169,595				
May	220,764	235,606	196,254	216,485	172,665				
June	136,764	266,335	239,597	211,501	141,691				
<b>Total</b>	<b>2,286,796</b>	<b>2,630,359</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,493,355</b>	<b>2,131,530</b>	<b>628,130</b>		<b>29%</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 BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	369,062	374,477	381,461	391,615	403,355		451,901	12%	
Aug	368,551	374,598	383,403	393,144	440,343		451,462	3%	
Sept	368,751	376,785	381,503	391,943	440,074		453,419	3%	
Oct	369,302	375,396	382,386	394,427	442,108				
Nov	368,909	377,206	385,726	396,791	442,353				
Dec	368,439	376,646	385,373	395,498	443,726				
Jan	371,366	377,689	386,229	395,498	445,019				
Feb	371,203	380,480	386,997	399,527	445,701				
Mar	363,122	379,420	387,056	398,697	446,642				
Apr	370,885	378,667	387,607	399,271	448,227				
May	372,644	380,225	389,914	401,832	449,771				
June	377,768	386,880	399,806	413,286	498,348				
<b>Total</b>	<b>4,440,002</b>	<b>4,538,469</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,345,667</b>	<b>5,346,720</b>	<b>1,356,782</b>		<b>25%</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 BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	31,784	22,566	20,552	32,072	70,982		88,015	24%	
Aug	22,700	27,308	15,150	38,414	54,383		63,122	16%	
Sept	16,150	30,336	30,974	40,036	55,302		79,297	43%	
Oct	15,280	22,816	27,034	42,683	53,756				
Nov	14,900	15,924	22,145	29,320	42,257				
Dec	30,550	23,563	19,234	28,621	56,457				
Jan	16,300	19,127	33,630	25,201	53,973				
Feb	14,988	15,516	53,149	34,179	55,395				
Mar	13,822	21,192	41,370	38,347	62,467				
Apr	26,450	30,380	39,756	39,113	66,169				
May	24,800	19,417	29,745	41,012	87,408				
June	33,800	35,963	155,376	42,744	57,354				
<b>Total</b>	<b>261,524</b>	<b>284,109</b>	<b>488,116</b>	<b>431,742</b>	<b>715,903</b>	<b>712,500</b>	<b>230,434</b>		<b>32%</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 BUDGET
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	49,518	43,532	36,494	69,729	75,945		175,282	131%	
Aug	43,483	42,166	36,803	68,885	61,056		107,350	76%	
Sept	30,959	56,011	55,673	74,043	56,609		80,372	42%	
Oct	45,051	49,159	62,911	92,640	35,619				
Nov	31,260	40,237	60,584	35,813	90,854				
Dec	58,450	39,262	53,463	59,986	71,145				
Jan	12,620	10,622	76,170	46,944	77,802				
Feb	24,630	67,326	132,565	61,353	78,674				
Mar	49,315	43,699	60,294	83,280	75,081				
Apr	77,878	49,961	84,220	56,385	86,006				
May	51,326	34,502	47,460	116,924	106,117				
June	67,095	101,493	232,116	71,878	65,310				
<b>Total</b>	<b>541,586</b>	<b>577,970</b>	<b>938,752</b>	<b>837,859</b>	<b>880,218</b>	<b>516,000</b>	<b>363,004</b>		<b>70%</b>

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	13,206	14,840	12,295	23,386	27,391		42,850	56%	
Aug	10,396	12,760	10,666	20,169	26,404		35,126	33%	
Sept	8,112	18,497	18,697	25,030	23,378		27,267	17%	
Oct	10,440	16,756	21,484	22,223	20,420				
Nov	8,990	10,376	20,505	14,943	36,383				
Dec	17,675	12,649	17,955	19,097	28,184				
Jan	20,543	10,206	18,736	19,156	28,812				
Feb	5,688	22,750	29,327	20,860	30,550				
Mar	13,915	14,752	22,098	26,789	23,460				
Apr	19,307	16,833	28,057	24,074	24,169				
May	15,685	11,183	16,164	31,109	35,214				
June	16,748	13,580	79,793	28,029	27,254				
<b>Total</b>	<b>160,705</b>	<b>175,180</b>	<b>295,776</b>	<b>274,866</b>	<b>331,619</b>	<b>175,000</b>	<b>105,243</b>		<b>60%</b>

**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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	467,029	534,433	539,086	612,855	707,249		735,074	4%	
Aug	495,227	536,471	580,699	651,146	733,867		779,627	6%	
Sept	490,521	528,279	559,178	644,679	693,713		772,094	11%	
Oct	481,760	512,272	531,074	633,320	673,713				
Nov	477,455	487,634	521,592	620,631	662,220				
Dec	447,742	488,908	515,480	605,584	649,668				
Jan	442,910	459,766	513,818	600,756	648,827				
Feb	442,172	486,115	511,834	617,577	651,892				
Mar	445,924	509,061	528,669	623,293	640,679				
Apr	437,732	427,655	527,052	612,980	652,947				
May	451,384	494,416	557,639	642,475	678,940				
June	545,341	463,735	652,400	762,420	709,781				
<b>Total</b>	<b>5,625,196</b>	<b>5,928,745</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,103,496</b>	<b>8,706,435</b>	<b>2,286,795</b>		<b>26%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	39,550	40,000	67,500	126,160	88,000		114,000	30%	
Aug	76,232	64,000	89,000	90,600	93,000		97,000	4%	
Sept	33,000	37,000	76,760	60,000	100,000		73,000	-27%	
Oct	46,000	48,000	32,005	113,949	84,000				
Nov	32,000	80,000	60,000	100,000	101,550				
Dec	42,550	217,000	60,000	60,166	69,000				
Jan	61,300	65,000	76,000	96,000	84,000				
Feb	53,000	76,583	96,000	157,000	172,000				
Mar	39,450	36,583	88,000	84,000	80,000				
Apr	109,000	73,583	71,970	112,000	88,000				
May	11,995	44,571	93,000	132,000	126,990				
June	63,995	88,332	76,000	77,000	132,700				
<b>Total</b>	<b>608,073</b>	<b>870,653</b>	<b>886,235</b>	<b>1,208,875</b>	<b>1,219,240</b>	<b>1,072,000</b>	<b>284,000</b>		<b>26%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		BUDGET
July	72,125	88,000	71,201	153,583	94,139		454,950	383%	
Aug	40,583	65,917	80,333	75,250	153,639		240,374	56%	
Sept	42,375	128,775	41,766	94,337	130,597		132,623	2%	
Oct	106,042	124,000	99,441	100,250	157,250				
Nov	39,000	56,000	103,889	48,306	162,973				
Dec	71,500	140,500	76,222	55,555	122,639				
Jan	49,564	41,333	90,085	105,889	153,833				
Feb	2,500	123,805	339,167	67,805	168,764				
Mar	57,000	84,222	64,306	112,512	115,639				
Apr	167,034	114,834	141,306	128,139	105,250				
May	37,000	32,000	76,373	134,384	201,306				
June	109,000	116,706	142,945	113,439	93,309				
<b>Total</b>	<b>793,723</b>	<b>1,116,093</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>1,659,338</b>	<b>450,000</b>	<b>827,947</b>		<b>184%</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
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16		
July	19,708	34,334	21,742	47,864	24,714		106,434	331%	
Aug	9,194	22,973	20,639	24,084	47,884		74,794	56%	
Sept	12,125	40,592	13,922	31,444	42,534		50,210	18%	
Oct	21,347	40,335	28,957	32,421	51,087				
Nov	13,000	13,333	34,632	17,104	79,326				
Dec	18,500	14,335	25,409	17,855	38,881				
Jan	13,000	14,668	27,030	25,410	51,281				
Feb	(3,500)	12,445	35,095	19,601	56,259				
Mar	16,000	24,113	15,437	36,729	33,217				
Apr	56,344	35,278	43,759	36,827	30,753				
May	16,862	8,335	23,460	41,109	63,105				
June	60,725	27,274	23,315	31,815	35,773				
<b>Total</b>	<b>253,305</b>	<b>288,015</b>	<b>313,396</b>	<b>362,264</b>	<b>554,814</b>	<b>150,000</b>	<b>231,438</b>		<b>154%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	33,261	33,842	34,488	34,990	36,146	37,165	53
Aug	33,299	33,916	34,521	35,107	36,272	37,303	138
Sept	33,337	33,968	34,362	35,219	36,379	-	
Oct	33,415	33,990	34,328	35,400	36,431	-	
Nov	33,434	34,050	34,377	35,455	36,524	-	
Dec	33,422	34,129	34,485	35,500	36,607	-	
Jan	33,490	34,189	34,512	35,545	36,679	-	
Feb	33,521	34,221	34,652	35,615	36,737	-	
Mar	33,549	34,254	34,719	35,663	36,828	-	
Apr	33,615	34,330	34,823	35,819	36,910	-	
May	33,632	34,368	34,913	35,902	37,046	-	
June	33,770	34,394	34,984	36,028	37,112	-	
Average	33,479	34,138	34,597	35,520	36,639	6,206	191

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	Change
July	9,180	9,683	10,667	12,415	13,855	14,556	42
Aug	9,257	9,755	10,756	12,467	14,009	14,632	76
Sept	9,267	9,817	10,663	12,677	14,036	-	
Oct	9,394	9,913	10,712	12,859	14,092	-	
Nov	9,437	9,957	10,738	13,108	14,143	-	
Dec	9,412	10,015	11,081	13,234	14,192	-	
Jan	9,396	10,151	11,156	13,364	14,237	-	
Feb	9,532	10,199	11,310	13,470	14,325	-	
Mar	9,583	10,213	11,516	13,544	14,378	-	
Apr	9,516	10,410	11,685	13,608	14,450	-	
May	9,599	10,463	11,965	13,743	14,468	-	
June	9,647	10,475	12,142	13,841	14,514	-	
Average	9,435	10,088	11,199	13,194	14,225	2,432	118