

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED DECEMBER 31, 2015



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Schedule

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Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of December 31, 2015:

General Fund:

- Total revenues for the General Fund are \$117.9 million for an increase of \$10.8 million or 10.1% over the same period in the prior year. The main reason for this is a \$10.8 million, 13.6% increase in Ad Valorem Taxes. This is mainly due to the timing difference of increased collections in the last week of December versus the first week of January. Other areas of increase worth noting include Local Option Sales Tax (\$0.2 million, 3.1%) and Deed Stamp Excise Tax (\$0.6 million, 46.3%). Total revenues collected are 70.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$74.8 million and are 44.5% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by \$3.8 million or 4.8%. However, exclusive of the prior year, one-time capital outlay purchase of 3.5 million, expenditures have decreased 0.3 million.
- Net transfers to other funds are \$7.6 million compared to net transfers to other funds of \$3.5 million over the same period in the prior year. The transfers were to fund various county and education capital projects.
- Revenues are greater than expenditures and net transfers by \$35.5 million for the current period end compared to over by \$24.9 million at the end of the same period of the prior year. However, this gap is expected to decrease after the end of January as compared to the prior year.

Water Fund:

- Total revenues for the Water Fund increased 3.5% over the same period in the prior year to \$12.4 million. Retail water sales increased 8% due to approximately 1,600 additional customers added to the system over the last year. A portion of this increase is related to the acquisition of the Caswell Beach Water and Wastewater System over 650 water customers to the Brunswick County system. Capital Recovery revenue increased 56.4% or \$0.2 million over the same period in the prior year. Total revenues are 59.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund were relatively consistent to the same period in the prior year at \$8.4 million. Total expenditures are 45.4% of the budget for the fiscal year.
- Net transfers to water capital projects of \$1.4 million decreased compared to \$3.6 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 \$2.6 million compared to under by \$0.4 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$1.2 million or 12.6% over the same period in the prior year to \$10.9 million. Retail wastewater sales increased 6.9% due to more than 1,100 additional customers added to the system over the last year. A portion of this increase is related to the acquisition of the Caswell Beach Water and Wastewater System over 650 wastewater customers to the Brunswick County system. Capital Recovery revenue increased 46.7% or \$0.4 million over the same period of the prior year. Total revenues are 53.3% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 25.8% over the same period in the prior year to \$8.9 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 34.7% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$1.3 million increased compared to transfers to projects of \$0.3 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$1.9 million compared to greater than expenditures by \$2.4 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 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>	
Assets:					
Cash and cash equivalents/investments	\$ 104,512,987	\$ 19,319,428	\$ 7,616,626	\$ 1,243,421	\$ 132,692,462
Restricted cash and investments	215,181	-	6,919,083	-	7,134,264
Interest receivable	28,661	5,865	3,059	706	38,291
Taxes receivable - net	25,748,112	-	-	-	25,748,112
Receivables - net	1,171,025	-	-	11	1,171,036
Other governmental agencies	199,171	-	-	208	199,379
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 131,939,137</u>	<u>\$ 19,325,293</u>	<u>\$ 14,538,768</u>	<u>\$ 1,244,346</u>	<u>\$ 167,047,544</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,860,455	\$ -	\$ -	\$ 2,803	\$ 1,863,258
Deferred Inflows of Resources:	<u>26,196,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,196,828</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	914	9,207,700
Restricted - other	2,633,668	-	6,919,083	1,248,540	10,801,291
Committed	214,566	19,325,293	7,619,685	-	27,159,544
Assigned	1,900,526	-	-	-	1,900,526
Unassigned	89,926,308	-	-	(7,911)	89,918,397
Total fund balances	<u>103,881,854</u>	<u>19,325,293</u>	<u>14,538,768</u>	<u>1,241,543</u>	<u>138,987,458</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 131,939,137</u>	<u>\$ 19,325,293</u>	<u>\$ 14,538,768</u>	<u>\$ 1,244,346</u>	<u>\$ 167,047,544</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 90,751,509	\$ -	\$ -	\$ -	\$ 90,751,509
Local option sales taxes	7,995,268	-	-	-	7,995,268
Other taxes and licenses	3,006,052	-	-	-	3,006,052
Unrestricted intergovernmental revenues	113,349	-	-	-	113,349
Restricted intergovernmental revenues	8,363,355	308	-	402,415	8,766,078
Permits and fees	1,802,467	-	-	72,923	1,875,390
Sales and services	4,806,338	-	-	-	4,806,338
Investment earnings	35,563	7,834	12,844	801	57,042
Other	997,293	20,000	-	-	1,017,293
Total revenues	<u>117,871,194</u>	<u>28,142</u>	<u>12,844</u>	<u>476,139</u>	<u>118,388,319</u>
Expenditures:					
Current:					
General government	5,481,937	-	-	90,014	5,571,951
Public safety	16,803,924	10,000	-	985,146	17,799,070
Central services	7,225,805	-	-	-	7,225,805
Human services	12,157,358	-	-	-	12,157,358
Transportation	277,954	3,584	-	-	281,538
Environmental protection	6,951,066	-	-	-	6,951,066
Culture and recreation	1,921,388	608,963	-	-	2,530,351
Economic and physical development	3,163,250	3,577	-	112,916	3,279,743
Education	19,074,251	-	6,460,570	-	25,534,821
Debt Service:					
Interest and fiscal charges	1,729,265	-	-	-	1,729,265
Total expenditures	<u>74,786,198</u>	<u>626,124</u>	<u>6,460,570</u>	<u>1,188,076</u>	<u>83,060,968</u>
Revenues over (under) expenditures	<u>43,084,996</u>	<u>(597,982)</u>	<u>(6,447,726)</u>	<u>(711,937)</u>	<u>35,327,351</u>
Other Financing Sources (Uses):					
Sale of capital assets	13,310	-	-	-	13,310
Transfers from other funds	-	7,572,200	-	20,000	7,592,200
Transfers to other funds	(7,592,200)	-	-	-	(7,592,200)
Total other financing sources (uses)	<u>(7,578,890)</u>	<u>7,572,200</u>	<u>-</u>	<u>20,000</u>	<u>13,310</u>
Net change in fund balance	35,506,106	6,974,218	(6,447,726)	(691,937)	35,340,661
Fund balance, beginning of year	<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>
Fund balance, end of year	<u>\$ 103,881,854</u>	<u>\$ 19,325,293</u>	<u>\$ 14,538,768</u>	<u>\$ 1,241,543</u>	<u>\$ 138,987,458</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 90,751,509	\$ (18,596,972)
Local option sales taxes	19,006,196	19,006,196	7,995,268	(11,010,928)
Other taxes and licenses	3,715,000	3,715,000	3,006,052	(708,948)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	113,349	(972,651)
Restricted intergovernmental revenues	18,485,779	20,010,968	8,363,355	(11,647,613)
Permits and fees	3,555,896	3,618,956	1,802,467	(1,816,489)
Sales and services	8,620,679	8,620,679	4,806,338	(3,814,341)
Investment earnings	85,000	85,000	35,563	(49,437)
Other	1,187,800	1,431,878	997,293	(434,585)
Total revenues	<u>165,090,831</u>	<u>166,923,158</u>	<u>117,871,194</u>	<u>(49,051,964)</u>
Expenditures:				
Current:				
General government	11,547,170	11,097,338	5,481,937	5,615,401
Central services	14,250,771	15,235,602	7,225,805	8,009,797
Public safety	34,153,613	35,127,572	16,803,924	18,323,648
Transportation	153,850	362,725	277,954	84,771
Environmental protection	14,222,177	14,221,260	6,951,066	7,270,194
Economic and physical development	5,762,766	6,029,422	3,163,250	2,866,172
Human services	27,813,840	28,749,741	12,157,358	16,592,383
Education	38,148,499	38,148,499	19,074,251	19,074,248
Culture and recreation	4,030,707	4,069,265	1,921,388	2,147,877
Debt Service:				
Principal retirement	11,470,000	11,470,000	-	11,470,000
Interest and fiscal charges	3,411,873	3,411,873	1,729,265	1,682,608
Total expenditures	<u>164,965,266</u>	<u>167,923,297</u>	<u>74,786,198</u>	<u>93,137,099</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(1,000,139)</u>	<u>43,084,996</u>	<u>44,085,135</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	13,310	13,310
Transfers to other funds	(2,698,665)	(10,579,009)	(7,592,200)	2,986,809
Contingency	(400,000)	(122,047)	-	122,047
Appropriated fund balance	2,973,100	11,701,195	-	(11,701,195)
Total other financing sources (uses)	<u>(125,565)</u>	<u>1,000,139</u>	<u>(7,578,890)</u>	<u>(8,579,029)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>35,506,106</u>	<u>\$ 35,506,106</u>
Fund balance, beginning of year			68,375,748	
Fund balance, end of year			<u>\$ 103,881,854</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 87,470,528	\$ (18,377,953)	83%	\$ 107,604,727	\$ 76,893,204
Prior year taxes	2,800,000	2,800,000	2,718,726	(81,274)	97%	4,406,880	2,553,997
Penalties and interest	700,000	700,000	562,255	(137,745)	80%	1,169,035	457,869
	<u>109,348,481</u>	<u>109,348,481</u>	<u>90,751,509</u>	<u>(18,596,972)</u>	83%	<u>113,180,642</u>	<u>79,905,070</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	3,597,304	(4,604,627)	44%	8,253,706	3,550,557
Article 40 (1/2%)	5,553,726	5,553,726	2,123,821	(3,429,905)	38%	5,898,786	1,986,557
Article 42 (1/2%)	5,250,539	5,250,539	2,273,588	(2,976,951)	43%	5,538,538	2,205,353
Article 44 (1/2%)	-	-	555	555	na	7,281	10,304
	<u>19,006,196</u>	<u>19,006,196</u>	<u>7,995,268</u>	<u>(11,010,928)</u>	42%	<u>19,698,311</u>	<u>7,752,771</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	79,642	(80,358)	50%	161,351	71,571
Deed stamp excise tax	2,200,000	2,200,000	1,965,983	(234,017)	89%	2,634,061	1,343,953
Solid waste tax	40,000	40,000	23,233	(16,767)	58%	46,868	22,492
White goods disposal tax	40,000	40,000	19,877	(20,123)	50%	37,040	19,899
1% Occupancy Tax	1,275,000	1,275,000	917,317	(357,683)	72%	1,209,423	748,587
	<u>3,715,000</u>	<u>3,715,000</u>	<u>3,006,052</u>	<u>(708,948)</u>	81%	<u>4,088,743</u>	<u>2,206,502</u>
Unrestricted Intergovernmental:							
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	113,349	(64,651)	64%	296,698	112,520
	<u>1,086,000</u>	<u>1,086,000</u>	<u>113,349</u>	<u>(972,651)</u>	10%	<u>2,944,878</u>	<u>777,257</u>
Restricted Intergovernmental:							
State and federal grant	18,321,718	19,846,907	8,253,726	(11,593,181)	42%	20,162,646	9,081,808
ARRA federal grant	7,563	7,563	3,781	(3,782)	50%	9,188	4,597
Court facility fees	140,000	140,000	66,264	(73,736)	47%	154,399	64,379
Payments in lieu of taxes	-	-	301	301	na	3,536	-
ABC education requirement	-	-	6,687	6,687	na	7,212	3,505
ABC law enforcement services	2,000	2,000	4,776	2,776	239%	5,151	2,206
State drug tax	14,498	14,498	27,820	13,322	192%	19,697	7,249
	<u>18,485,779</u>	<u>20,010,968</u>	<u>8,363,355</u>	<u>(11,647,613)</u>	42%	<u>20,361,829</u>	<u>9,163,744</u>
Permits and Fees:							
Building permits	1,708,000	1,771,060	883,898	(887,162)	50%	1,863,824	854,110
Recording Fees	750,000	750,000	370,391	(379,609)	49%	684,107	340,886
Inspection fees	12,000	12,000	7,314	(4,686)	61%	6,740	6,315
Concealed handgun permit	110,050	110,050	63,735	(46,315)	58%	135,405	55,025
Other permit and fees	975,846	975,846	477,129	(498,717)	49%	934,616	446,101
	<u>3,555,896</u>	<u>3,618,956</u>	<u>1,802,467</u>	<u>(1,816,489)</u>	50%	<u>3,624,692</u>	<u>1,702,437</u>
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	915,085	(684,915)	57%	1,889,451	775,814
School resource officer reimb.	1,160,000	1,160,000	290,000	(870,000)	25%	1,178,000	294,500
Rents	37,000	37,000	7,791	(29,209)	21%	61,961	35,881
EMS Charges	3,450,000	3,450,000	1,846,823	(1,603,177)	54%	3,950,659	2,623,552
Public health user fees	642,207	642,207	340,878	(301,329)	53%	797,683	387,176

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
Sheriff animal prot. serv. fees	85,000	85,000	41,682	(43,318)	49%	87,871	48,508
Social services fees	54,200	54,200	29,672	(24,528)	55%	66,474	25,528
Public housing fees	100,860	100,860	38,761	(62,099)	38%	101,639	50,490
Tax collection fees	200,000	200,000	129,335	(70,665)	65%	223,544	158,229
Other sales and services	718,830	718,830	782,958	64,128	109%	979,904	430,299
Register of deeds	290,382	290,382	155,151	(135,231)	53%	283,064	139,796
Marriage licenses	57,600	57,600	30,364	(27,236)	53%	54,480	29,428
Recreation services	224,600	224,600	197,838	(26,762)	88%	279,147	173,886
	<u>8,620,679</u>	<u>8,620,679</u>	<u>4,806,338</u>	<u>(3,814,341)</u>	56%	<u>9,953,877</u>	<u>5,173,087</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>35,563</u>	<u>(49,437)</u>	42%	<u>86,976</u>	<u>36,392</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	1,721	621	156%	1,109	444
ABC bottles taxes	42,000	42,000	24,039	(17,961)	57%	52,995	22,844
Cnty Brd of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	4,300	6,695	39,914	33,219	596%	45,854	24,987
Other revenues	1,116,400	1,358,083	938,929	(419,154)	69%	2,275,882	263,773
	<u>1,187,800</u>	<u>1,431,878</u>	<u>1,010,603</u>	<u>(421,275)</u>	71%	<u>2,399,840</u>	<u>318,048</u>
Total revenues	<u>165,090,831</u>	<u>166,923,158</u>	<u>117,884,504</u>	<u>(49,038,654)</u>	71%	<u>176,339,788</u>	<u>107,035,308</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	198,703	91,744	106,959	46%	220,041	125,764
Fringe benefits	46,334	46,334	15,322	31,012	33%	50,787	28,443
Operating costs	61,368	61,368	28,583	32,785	47%	51,988	33,149
	<u>306,405</u>	<u>306,405</u>	<u>135,649</u>	<u>170,756</u>	44%	<u>322,816</u>	<u>187,356</u>
County Administration:							
Salaries	404,586	404,586	206,386	198,200	51%	385,066	197,448
Fringe benefits	114,794	114,794	54,037	60,757	47%	121,078	62,846
Operating costs	31,410	31,410	7,917	23,493	25%	22,934	11,696
	<u>550,790</u>	<u>550,790</u>	<u>268,340</u>	<u>282,450</u>	49%	<u>529,078</u>	<u>271,990</u>
Human Resources:							
Salaries	394,472	394,472	185,802	208,670	47%	323,402	168,809
Fringe benefits	137,191	142,091	62,993	79,098	44%	124,993	58,865
Operating costs	11,540	11,540	4,637	6,903	40%	17,768	4,891
	<u>543,203</u>	<u>548,103</u>	<u>253,432</u>	<u>294,671</u>	46%	<u>466,163</u>	<u>232,565</u>
Finance:							
Salaries	674,932	731,163	363,004	368,159	50%	654,837	324,030
Fringe benefits	219,821	239,557	116,785	122,772	49%	234,128	116,445
Operating costs	503,440	522,888	358,759	164,129	69%	370,285	215,942
	<u>1,398,193</u>	<u>1,493,608</u>	<u>838,548</u>	<u>655,060</u>	56%	<u>1,259,250</u>	<u>656,417</u>
Tax Administration:							
Salaries	2,148,331	2,148,331	1,046,305	1,102,026	49%	1,997,824	1,026,051
Fringe benefits	807,777	807,777	389,475	418,302	48%	889,378	442,421
Operating costs	880,250	880,250	338,036	542,214	38%	797,035	380,022
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>1,773,816</u>	<u>2,108,542</u>	46%	<u>3,684,237</u>	<u>1,848,494</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
County Attorney:							
Salaries	358,608	333,968	141,767	192,201	42%	336,716	172,106
Fringe benefits	105,623	95,742	40,330	55,412	42%	105,135	52,715
Operating costs	220,880	220,880	87,678	133,202	40%	206,100	104,029
	<u>685,111</u>	<u>650,590</u>	<u>269,775</u>	<u>380,815</u>	41%	<u>647,951</u>	<u>328,850</u>
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	2,187
Operating costs	308,592	308,592	120,650	187,942	39%	279,036	123,494
	<u>308,592</u>	<u>308,592</u>	<u>120,650</u>	<u>187,942</u>	39%	<u>281,223</u>	<u>125,681</u>
Board of Elections:							
Salaries	1,011,940	532,885	168,965	363,920	32%	349,588	230,581
Fringe benefits	148,130	111,559	45,752	65,807	41%	102,288	51,916
Operating costs	313,241	313,241	148,406	164,835	47%	149,139	102,174
	<u>1,473,311</u>	<u>957,685</u>	<u>363,123</u>	<u>594,562</u>	38%	<u>601,015</u>	<u>384,671</u>
Register of Deeds:							
Salaries	650,366	650,366	309,245	341,121	48%	605,668	302,723
Fringe benefits	281,826	281,826	131,664	150,162	47%	304,411	143,833
Operating costs	1,467,015	1,467,015	1,017,695	449,320	69%	1,645,754	697,745
	<u>2,399,207</u>	<u>2,399,207</u>	<u>1,458,604</u>	<u>940,603</u>	61%	<u>2,555,833</u>	<u>1,144,301</u>
Total general government	<u>11,547,170</u>	<u>11,097,338</u>	<u>5,481,937</u>	<u>5,615,401</u>	49%	<u>10,347,566</u>	<u>5,180,325</u>
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	439,812	464,468	49%	846,247	426,674
Fringe benefits	298,643	298,643	142,606	156,037	48%	302,856	151,227
Operating costs	914,700	937,043	368,477	568,566	39%	1,037,116	568,684
Capital outlay	550,000	585,891	19,373	566,518	3%	35,121	20,181
	<u>2,667,623</u>	<u>2,725,857</u>	<u>970,268</u>	<u>1,755,589</u>	36%	<u>2,221,340</u>	<u>1,166,766</u>
Service Center:							
Salaries	621,700	621,700	292,103	329,597	47%	610,757	310,413
Fringe benefits	234,588	234,588	108,829	125,759	46%	266,845	128,340
Operating costs	319,435	386,775	(17,618)	404,393	-5%	294,256	52,969
Capital outlay	40,500	35,500	5,790	29,710	16%	23,885	-
	<u>1,216,223</u>	<u>1,278,563</u>	<u>389,104</u>	<u>889,459</u>	30%	<u>1,195,743</u>	<u>491,722</u>
Engineering:							
Salaries	343,590	343,590	174,911	168,679	51%	335,390	169,463
Fringe benefits	111,133	111,133	55,208	55,925	50%	118,094	59,429
Operating costs	87,700	117,700	22,868	94,832	19%	24,647	12,486
Capital outlay	31,000	57,000	53,573	3,427	94%	-	-
	<u>573,423</u>	<u>629,423</u>	<u>306,560</u>	<u>322,863</u>	49%	<u>478,131</u>	<u>241,378</u>
Operation Services:							
Salaries	2,092,740	2,092,740	1,006,092	1,086,648	48%	1,991,979	989,150
Fringe benefits	865,979	867,227	391,315	475,912	45%	964,204	460,661
Operating costs	3,063,190	3,711,527	1,556,945	2,154,582	42%	2,951,521	1,162,546
Capital outlay	250,000	290,886	190,155	100,731	65%	309,911	153,829
	<u>6,271,909</u>	<u>6,962,380</u>	<u>3,144,507</u>	<u>3,817,873</u>	45%	<u>6,217,615</u>	<u>2,766,186</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
Non-departmental:							
Fringe benefits	2,665,818	2,623,544	1,400,966	1,222,578	53%	2,016,930	1,016,046
Operating costs	855,775	1,015,835	1,014,400	1,435	100%	404,727	678,658
Capital outlay	-	-	-	-	na	-	15,116
	<u>3,521,593</u>	<u>3,639,379</u>	<u>2,415,366</u>	<u>1,224,013</u>	66%	<u>2,421,657</u>	<u>1,709,820</u>
Total central services	<u>14,250,771</u>	<u>15,235,602</u>	<u>7,225,805</u>	<u>8,009,797</u>	47%	<u>12,534,486</u>	<u>6,375,872</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	58,788	64,212	48%	116,376	61,277
	<u>123,000</u>	<u>123,000</u>	<u>58,788</u>	<u>64,212</u>	48%	<u>116,376</u>	<u>61,277</u>
Sheriff:							
Salaries	7,745,546	7,712,567	3,899,523	3,813,044	51%	7,794,620	3,891,400
Fringe benefits	2,735,510	2,734,065	1,383,736	1,350,329	51%	2,999,071	1,494,055
Operating costs	1,927,442	1,959,404	975,905	983,499	50%	2,264,666	1,245,760
Capital outlay	388,315	461,989	461,961	28	100%	453,368	391,510
	<u>12,796,813</u>	<u>12,868,025</u>	<u>6,721,125</u>	<u>6,146,900</u>	52%	<u>13,511,725</u>	<u>7,022,725</u>
Detention Center:							
Salaries	4,071,619	4,141,680	1,947,222	2,194,458	47%	3,906,504	1,943,723
Fringe benefits	1,524,518	1,560,385	733,095	827,290	47%	1,629,643	812,582
Operating costs	2,084,602	2,084,602	823,560	1,261,042	40%	2,125,419	938,246
Capital outlay	-	-	-	-	na	49,539	-
	<u>7,680,739</u>	<u>7,786,667</u>	<u>3,503,877</u>	<u>4,282,790</u>	45%	<u>7,711,105</u>	<u>3,694,551</u>
Emergency Medical:							
Salaries	4,368,340	4,368,340	2,214,658	2,153,682	51%	4,623,322	2,300,287
Fringe benefits	1,483,678	1,485,611	724,721	760,890	49%	1,676,826	823,393
Operating costs	1,193,550	1,243,391	633,440	609,951	51%	1,283,531	716,123
Capital outlay	155,000	241,925	4,162	237,763	2%	715,548	41,319
	<u>7,200,568</u>	<u>7,339,267</u>	<u>3,576,981</u>	<u>3,762,286</u>	49%	<u>8,299,227</u>	<u>3,881,122</u>
Emergency Management:							
Salaries	362,561	362,561	186,611	175,950	51%	405,919	208,507
Fringe benefits	112,380	117,831	59,807	58,024	51%	138,499	71,463
Operating costs	302,425	495,630	71,827	423,803	14%	235,552	93,335
Capital outlay	-	20,118	3,863	16,255	19%	36,906	-
	<u>777,366</u>	<u>996,140</u>	<u>322,108</u>	<u>674,032</u>	32%	<u>816,876</u>	<u>373,305</u>
Other Agencies:							
Fire districts	594,726	594,726	297,364	297,362	50%	548,100	274,051
Rescue Squads	394,600	394,600	116,250	278,350	29%	384,964	102,165
	<u>989,326</u>	<u>989,326</u>	<u>413,614</u>	<u>575,712</u>	42%	<u>933,064</u>	<u>376,216</u>
Code Administration:							
Salaries	995,988	1,035,988	477,373	558,615	46%	887,653	418,905
Fringe benefits	360,440	363,500	166,441	197,059	46%	351,990	161,561
Operating costs	115,261	115,261	45,295	69,966	39%	93,745	50,066
Capital outlay	-	20,000	-	20,000	0%	-	-
	<u>1,471,689</u>	<u>1,534,749</u>	<u>689,109</u>	<u>845,640</u>	45%	<u>1,333,388</u>	<u>630,532</u>
Central Communications:							
Salaries	1,412,315	1,412,315	660,704	751,611	47%	1,347,340	703,006
Fringe benefits	537,593	539,522	241,378	298,144	45%	592,163	296,193
Operating costs	160,990	214,995	57,259	157,736	27%	145,321	56,121
Capital outlay	76,500	310,124	59,584	250,540	19%	75,876	-
	<u>2,187,398</u>	<u>2,476,956</u>	<u>1,018,925</u>	<u>1,458,031</u>	41%	<u>2,160,700</u>	<u>1,055,320</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
Animal Protective Services:							
Salaries	523,252	573,817	281,611	292,206	49%	532,440	269,722
Fringe benefits	207,812	223,387	108,589	114,798	49%	235,102	118,621
Operating costs	195,650	216,238	109,197	107,041	50%	249,984	134,808
	<u>926,714</u>	<u>1,013,442</u>	<u>499,397</u>	<u>514,045</u>	49%	<u>1,017,526</u>	<u>523,151</u>
Total public safety	<u>34,153,613</u>	<u>35,127,572</u>	<u>16,803,924</u>	<u>18,323,648</u>	48%	<u>35,899,987</u>	<u>17,618,199</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	97,000	48,500
Odell Williamson Mun. Air.	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663	33,663
Brunswick Transit System	-	208,875	186,354	22,521	89%	169,157	169,157
Total transportation	<u>153,850</u>	<u>362,725</u>	<u>277,954</u>	<u>84,771</u>	77%	<u>327,320</u>	<u>265,070</u>
Environmental Protection:							
Solid Waste:							
Salaries	316,683	316,683	143,972	172,711	45%	300,944	150,561
Fringe benefits	122,663	122,663	53,475	69,188	44%	131,805	63,475
Operating costs	13,560,262	13,559,345	6,668,054	6,891,291	49%	13,197,057	6,566,933
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>6,865,501</u>	<u>7,133,190</u>	49%	<u>13,637,616</u>	<u>6,780,969</u>
Other:							
Forestry services	222,569	222,569	85,565	137,004	38%	188,072	91,160
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>85,565</u>	<u>137,004</u>	38%	<u>201,572</u>	<u>98,660</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>6,951,066</u>	<u>7,270,194</u>	49%	<u>13,839,188</u>	<u>6,879,629</u>
Economic Development:							
Planning:							
Salaries	371,037	371,037	186,409	184,628	50%	452,971	242,336
Fringe benefits	123,893	123,893	61,436	62,457	50%	184,792	88,974
Operating costs	138,005	147,005	27,115	119,890	18%	180,130	107,171
Capital outlay	-	-	-	-	na	-	657
	<u>632,935</u>	<u>641,935</u>	<u>274,960</u>	<u>366,975</u>	43%	<u>817,893</u>	<u>439,138</u>
Cooperative Extension:							
Salaries	297,966	336,366	124,461	211,905	37%	303,118	123,466
Fringe benefits	123,279	126,295	39,434	86,861	31%	109,704	39,619
Operating costs	97,173	112,579	42,170	70,409	37%	137,534	45,663
	<u>518,418</u>	<u>575,240</u>	<u>206,065</u>	<u>369,175</u>	36%	<u>550,356</u>	<u>208,748</u>
Soil and Water Conservation:							
Salaries	142,874	142,874	74,311	68,563	52%	140,510	72,008
Fringe benefits	54,033	54,033	27,337	26,696	51%	59,567	30,159
Operating costs	14,850	14,850	4,136	10,714	28%	14,479	5,933
	<u>211,757</u>	<u>211,757</u>	<u>105,784</u>	<u>105,973</u>	50%	<u>214,556</u>	<u>108,100</u>
Public Housing Section 8:							
Salaries	203,108	171,553	102,045	69,508	59%	198,493	100,177
Fringe benefits	74,562	64,007	36,913	27,094	58%	81,400	40,929
Operating costs	2,224,230	2,224,230	1,057,351	1,166,879	48%	2,216,089	1,117,896
	<u>2,501,900</u>	<u>2,459,790</u>	<u>1,196,309</u>	<u>1,263,481</u>	49%	<u>2,495,982</u>	<u>1,259,002</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
Economic Development:							
Salaries	218,794	155,963	72,197	83,766	46%	208,434	104,400
Fringe benefits	68,396	48,660	19,303	29,357	40%	72,805	35,545
Operating costs	118,900	219,726	53,964	165,762	25%	138,500	69,250
Capital outlay	-	48,857	48,857	-	100%	-	-
	<u>406,090</u>	<u>473,206</u>	<u>194,321</u>	<u>278,885</u>	41%	<u>419,739</u>	<u>209,195</u>
1% Occupancy Tax:							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>917,317</u>	<u>357,683</u>	72%	<u>1,209,423</u>	<u>707,023</u>
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	-
Lockwood Folly Aq. Restoratic Reserve for shoreline protection	-	101,828	101,828	-	100%	-	-
	50,000	84,000	-	84,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>392,494</u>	<u>268,494</u>	<u>124,000</u>	68%	<u>166,666</u>	<u>-</u>
Total economic development	<u>5,762,766</u>	<u>6,029,422</u>	<u>3,163,250</u>	<u>2,866,172</u>	52%	<u>5,874,615</u>	<u>2,931,206</u>
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	1,129,987	1,229,778	48%	2,246,505	1,122,933
Fringe benefits	1,176,211	1,176,211	471,877	704,334	40%	945,548	458,091
Operating costs	219,550	219,550	112,102	107,448	51%	207,720	119,775
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>1,713,966</u>	<u>2,153,625</u>	44%	<u>3,399,773</u>	<u>1,700,799</u>
Communicable Diseases:							
Operating costs	<u>375,970</u>	<u>379,622</u>	<u>195,885</u>	<u>183,737</u>	52%	<u>249,995</u>	<u>157,602</u>
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	166,630	168,813	72,454	96,359	43%	169,781	62,126
	<u>166,630</u>	<u>168,813</u>	<u>72,454</u>	<u>96,359</u>	43%	<u>170,454</u>	<u>62,126</u>
Senior Health							
Salaries	47,687	47,687	24,572	23,115	52%	212,743	105,420
Fringe benefits	19,423	19,423	9,511	9,912	49%	82,954	35,615
Operating costs	3,685	3,685	1,715	1,970	47%	194,062	135,212
	<u>70,795</u>	<u>70,795</u>	<u>35,798</u>	<u>34,997</u>	51%	<u>489,759</u>	<u>276,247</u>
Maternal and Child Health:							
Salaries	398,422	398,422	180,515	217,907	45%	384,038	194,849
Fringe benefits	164,582	164,582	76,261	88,321	46%	181,231	90,385
Operating costs	553,286	551,934	225,139	326,795	41%	519,922	224,010
Capital outlay	-	-	-	-	na	8,403	8,403
	<u>1,116,290</u>	<u>1,114,938</u>	<u>481,915</u>	<u>633,023</u>	43%	<u>1,093,594</u>	<u>517,647</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2015	Variance Positive (Negative)	% of Budget	June 30, 2015	December 31, 2014
Environmental Health:							
Salaries	857,274	857,274	381,390	475,884	44%	834,719	413,791
Fringe benefits	290,212	290,212	126,656	163,556	44%	311,009	154,837
Operating costs	294,476	334,476	96,889	237,587	29%	179,147	92,121
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	<u>1,486,962</u>	<u>1,526,962</u>	<u>604,935</u>	<u>922,027</u>	40%	<u>1,331,866</u>	<u>660,749</u>
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	57,705
Fringe benefits	-	-	-	-	na	45,018	22,054
Operating costs	-	-	-	-	na	81,349	44,012
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>123,771</u>
Total health	<u>6,972,173</u>	<u>7,128,721</u>	<u>3,104,953</u>	<u>4,023,768</u>	44%	<u>6,981,315</u>	<u>3,498,941</u>
Veterans' Services:							
Salaries	123,410	123,410	61,826	61,584	50%	121,331	60,579
Fringe benefits	50,152	50,152	24,782	25,370	49%	55,433	27,693
Operating costs	13,734	13,734	5,077	8,657	37%	9,166	6,138
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>91,685</u>	<u>95,611</u>	49%	<u>185,930</u>	<u>94,410</u>
Social Services:							
Administration:							
Salaries	6,736,853	6,793,048	3,043,467	3,749,581	45%	6,017,337	3,059,257
Fringe benefits	3,136,947	3,157,383	1,394,826	1,762,557	44%	2,573,176	1,259,524
Operating costs	2,890,691	3,277,965	1,153,014	2,124,951	35%	2,915,722	1,011,661
Capital outlay	-	10,000	-	10,000	0%	48,767	48,767
	<u>12,764,491</u>	<u>13,238,396</u>	<u>5,591,307</u>	<u>7,647,089</u>	42%	<u>11,555,002</u>	<u>5,379,209</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	1,840	28,160	6%	11,083	3,697
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	280,000	123,186	156,814	44%	245,010	119,573
Special assistance to aged	225,000	225,000	87,788	137,212	39%	180,339	98,481
Special assistance to disabled	225,000	225,000	125,948	99,052	56%	224,627	112,312
Foster care	810,000	810,000	255,160	554,840	32%	763,733	300,474
State foster home	335,000	335,000	73,255	261,745	22%	338,089	135,819
Special assistance	1,800	1,800	400	1,400	22%	5,351	80
Day care	4,111,727	4,111,727	1,648,308	2,463,419	40%	5,280,538	2,401,339
Special child adopt. assistance	-	120,246	27,335	92,911	23%	7,056	3,258
	<u>6,024,437</u>	<u>6,144,683</u>	<u>2,348,259</u>	<u>3,796,424</u>	38%	<u>7,060,759</u>	<u>3,179,966</u>
Total social services	<u>18,788,928</u>	<u>19,383,079</u>	<u>7,939,566</u>	<u>11,443,513</u>	41%	<u>18,615,761</u>	<u>8,559,175</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	125,222	125,221	50%	710,207	347,429
Brunswick Senior Resources	1,615,000	1,670,918	832,500	838,418	50%	1,615,000	832,500
Other human services	-	129,284	63,432	65,852	49%	121,737	48,244
	<u>1,865,443</u>	<u>2,050,645</u>	<u>1,021,154</u>	<u>1,029,491</u>	50%	<u>2,446,944</u>	<u>1,228,173</u>
Total human services	<u>27,813,840</u>	<u>28,749,741</u>	<u>12,157,358</u>	<u>16,592,383</u>	42%	<u>28,229,950</u>	<u>13,380,699</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Education:							
Public schools	33,790,863	33,790,863	16,895,432	16,895,431	50%	33,335,477	16,667,736
Public schools - capital outlay	708,899	708,899	354,450	354,449	50%	699,346	349,674
Community college	3,598,737	3,598,737	1,799,369	1,799,368	50%	3,699,447	1,849,722
Community college - cap. out.	50,000	50,000	25,000	25,000	50%	50,000	25,002
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>19,074,251</u>	<u>19,074,248</u>	50%	<u>37,784,270</u>	<u>18,892,134</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,607	290,946	297,661	49%	545,847	292,895
Fringe benefits	174,884	174,892	85,898	88,994	49%	188,794	91,351
Operating costs	539,659	539,659	242,105	297,554	45%	415,438	210,427
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	3,504,625
	<u>1,360,150</u>	<u>1,360,158</u>	<u>618,949</u>	<u>741,209</u>	46%	<u>4,665,506</u>	<u>4,099,298</u>
Maintenance:							
Salaries	675,957	687,033	347,029	340,004	51%	635,632	317,166
Fringe benefits	231,710	238,608	123,636	114,972	52%	255,732	126,049
Operating costs	436,994	436,994	167,314	269,680	38%	460,359	128,576
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690	89,803
	<u>1,416,661</u>	<u>1,444,635</u>	<u>713,129</u>	<u>731,506</u>	49%	<u>1,559,413</u>	<u>661,594</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,804,793</u>	<u>1,332,078</u>	<u>1,472,715</u>	47%	<u>6,224,919</u>	<u>4,760,892</u>
Brunswick County Library:							
Salaries	695,318	695,318	344,415	350,903	50%	678,186	347,061
Fringe benefits	283,378	283,378	135,724	147,654	48%	311,619	148,869
Operating costs	275,200	285,776	109,171	176,605	38%	242,275	115,251
	<u>1,253,896</u>	<u>1,264,472</u>	<u>589,310</u>	<u>675,162</u>	47%	<u>1,232,080</u>	<u>611,181</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,069,265</u>	<u>1,921,388</u>	<u>2,147,877</u>	47%	<u>7,456,999</u>	<u>5,372,073</u>
Debt Service:							
Principal retirement	11,470,000	11,470,000	-	11,470,000	0%	10,440,000	-
Interest and fees	3,411,873	3,411,873	1,729,265	1,682,608	51%	3,489,128	1,696,609
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>1,729,265</u>	<u>13,152,608</u>	12%	<u>13,929,128</u>	<u>1,696,609</u>
Total expenditures	<u>164,965,266</u>	<u>167,923,297</u>	<u>74,786,198</u>	<u>93,137,099</u>	45%	<u>166,223,509</u>	<u>78,591,816</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(1,000,139)</u>	<u>43,098,306</u>	<u>44,098,445</u>	-4309%	<u>10,116,279</u>	<u>28,443,492</u>
Other Financing Sources (Uses):							
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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Transfers From Other Funds:							
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>
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(7,572,200)	(7,572,200)	-	100%	(3,500,000)	(3,500,000)
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>(10,579,009)</u>	<u>(7,592,200)</u>	<u>2,986,809</u>	<u>72%</u>	<u>(8,248,429)</u>	<u>(3,524,116)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(122,047)	-	122,047	0%	-	-
Appropriated fund balance	2,973,100	11,701,195	-	(11,701,195)	0%	-	-
	<u>2,573,100</u>	<u>11,579,148</u>	<u>-</u>	<u>(11,579,148)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>1,000,139</u>	<u>(7,592,200)</u>	<u>(8,592,339)</u>	<u>-759%</u>	<u>(8,039,610)</u>	<u>(3,510,434)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>35,506,106</u>	<u>\$ 35,506,106</u>		<u>2,076,669</u>	<u>24,933,058</u>
Fund balance, beginning of year			<u>68,375,748</u>			<u>66,299,079</u>	<u>66,299,079</u>
Fund balance, end of year			<u>\$ 103,881,854</u>			<u>\$ 68,375,748</u>	<u>\$ 91,232,137</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 DECEMBER 31, 2015

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,187,303	\$ 15,040,352	\$ 308	\$ 15,040,660
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	7,834	164,632
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	351,716	254,507	20,000	274,507
Total revenues	<u>21,756,362</u>	<u>20,165,378</u>	<u>28,142</u>	<u>20,193,520</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	<u>280,000</u>	<u>242,611</u>	<u>10,000</u>	<u>252,611</u>
Economic Development:				
Avalon	3,922,845	2,518,783	3,577	2,522,360
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>3,577</u>	<u>2,522,360</u>
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	5,058,900	44,486	5,103,386
Waccamaw Park Improvements	3,571,217	3,082,837	133,430	3,216,267
Smithville Park Improvements	381,500	39,000	38,773	77,773
OIB Park Improvements	45,000	-	5,000	5,000
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	33,916	236,749
District 1 Senior Center	<u>710,000</u>	<u>-</u>	<u>353,358</u>	<u>353,358</u>
	<u>12,946,194</u>	<u>8,390,868</u>	<u>608,963</u>	<u>8,999,831</u>
Transportation:				
Airport Improvements	<u>18,219,220</u>	<u>17,093,672</u>	<u>3,584</u>	<u>17,097,256</u>
Total expenditures	<u>35,642,844</u>	<u>28,245,934</u>	<u>626,124</u>	<u>28,872,058</u>
Revenues over (under) expenditures	(13,886,482)	(8,080,556)	(597,982)	(8,678,538)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(14,098,483)	-	-	-
Transfer from general fund	21,503,811	13,931,611	7,572,200	21,503,811
Transfer to general fund	<u>(1,989,439)</u>	<u>(1,989,439)</u>	<u>-</u>	<u>(1,989,439)</u>
Total other financing sources (uses)	<u>13,886,482</u>	<u>11,942,172</u>	<u>7,572,200</u>	<u>19,514,372</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>6,974,218</u>	<u>\$ 10,835,834</u>
Fund balance, beginning of year			<u>12,351,075</u>	
Fund balance, end of year			<u>\$ 19,325,293</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 DECEMBER 31, 2015

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,322,925	5,019	1,327,944
Investment earnings-debt proceeds	-	3,417	7,825	11,242
Total revenues	<u>8,281,381</u>	<u>8,419,138</u>	<u>12,844</u>	<u>8,431,982</u>
Expenditures:				
Brunswick County Schools	61,521,651	38,890,770	6,403,536	45,294,306
Brunswick Community College	31,665,911	31,456,654	57,034	31,513,688
Total expenditures	<u>93,187,562</u>	<u>70,347,424</u>	<u>6,460,570</u>	<u>76,807,994</u>
Revenues over (under) expenditures	(84,906,181)	(61,928,286)	(6,447,726)	(68,376,012)
Other Financing Sources (Uses):				
Transfer from general fund	36,287,752	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>84,906,181</u>	<u>76,362,365</u>	<u>-</u>	<u>76,362,365</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 14,434,079</u>	(6,447,726)	<u>\$ 7,986,353</u>
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			<u>\$ 14,538,768</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 429,414	\$ (7,911)	\$ 821,918	\$ 1,243,421
Interest receivable	389	-	317	706
Receivables, net	-	-	11	11
Other governmental agencies	208	-	-	208
Total assets	<u>\$ 430,011</u>	<u>\$ (7,911)</u>	<u>\$ 822,246</u>	<u>\$ 1,244,346</u>
Liabilities:				
Accounts payable and other liabilities	-	-	2,803	2,803
Fund Balance:				
Stabilization by State Statute	597	-	317	914
Restricted - other	429,414	-	819,126	1,248,540
Unassigned	-	(7,911)	-	(7,911)
Total fund balances	<u>430,011</u>	<u>(7,911)</u>	<u>819,443</u>	<u>1,241,543</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 430,011</u>	<u>\$ (7,911)</u>	<u>\$ 822,246</u>	<u>\$ 1,244,346</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 DECEMBER 31, 2015

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 274,765	\$ 127,650	\$ -	\$ 402,415
Permits and fees	-	-	72,923	72,923
Investment earnings	293	-	508	801
Total revenues	<u>275,058</u>	<u>127,650</u>	<u>73,431</u>	<u>476,139</u>
Expenditures:				
General government	-	42,683	47,331	90,014
Public safety	958,925	26,221	-	985,146
Economic and physical development	-	112,916	-	112,916
Total expenditures	<u>958,925</u>	<u>181,820</u>	<u>47,331</u>	<u>1,188,076</u>
Revenues over (under) expenditures	(683,867)	(54,170)	26,100	(711,937)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Net change in fund balances	(683,867)	(34,170)	26,100	(691,937)
Fund balance, beginning of year	<u>1,113,878</u>	<u>26,259</u>	<u>793,343</u>	<u>1,933,480</u>
Fund balance, end of year	<u>\$ 430,011</u>	<u>\$ (7,911)</u>	<u>\$ 819,443</u>	<u>\$ 1,241,543</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:					
Restricted intergovernmental	\$ 659,435	\$ 274,765	\$ (384,670)	\$ 1,281,952	\$ 374,295
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	293	293	1,495	765
Total revenues	<u>869,071</u>	<u>275,058</u>	<u>(594,013)</u>	<u>3,008,372</u>	<u>375,060</u>
Expenditures:					
Operating costs	665,612	246,130	419,482	628,203	169,961
Capital outlay	597,978	496,801	101,177	171,198	496,801
911 Center Grant	<u>254,840</u>	<u>215,994</u>	<u>38,846</u>	<u>2,399,740</u>	<u>(149,602)</u>
Total expenditures	<u>1,518,430</u>	<u>958,925</u>	<u>559,505</u>	<u>3,199,141</u>	<u>517,160</u>
Revenues over (under) expenditures	(649,359)	(683,867)	(34,508)	(190,769)	(142,100)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>3,888</u>	<u>88,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(683,867)</u>	<u>\$ (683,867)</u>	<u>(186,881)</u>	<u>(54,100)</u>
Fund balance, beginning of year		<u>1,113,878</u>		<u>1,300,759</u>	<u>1,300,759</u>
Fund balance, end of year		<u>\$ 430,011</u>		<u>\$ 1,113,878</u>	<u>\$ 1,246,659</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Rest. intergovernmental - Urgent Repair 2014	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	50,000	50,000
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	-	-
Rest. intergovernmental - Sheriff's	676,484	605,251	-	605,251
Rest. intergovernmental - Emergency Services Grants	1,909,022	1,895,120	-	1,895,120
Rest. intergovernmental - SAMHSA	325,000	-	27,650	27,650
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>3,572,120</u>	<u>2,583,396</u>	<u>127,650</u>	<u>2,711,046</u>
Expenditures:				
Urgent Repair - 2014	120,000	31,351	41,435	72,786
Urgent Repair - 2015	120,000	-	-	-
Single Family Rehabilitation - 2014	170,000	3,863	71,481	75,344
Sheriff's Department	680,472	569,593	-	569,593
Emergency Services - Public Safety	1,901,071	1,886,066	4,779	1,890,845
SOAR Governor's Crime Commission	289,999	71,040	21,442	92,482
SAMHSA	<u>325,000</u>	-	<u>42,683</u>	<u>42,683</u>
Total expenditures	<u>3,606,542</u>	<u>2,561,913</u>	<u>181,820</u>	<u>2,743,733</u>
Revenues over (under) expenditures	(34,422)	21,483	(54,170)	(32,687)
Other Financing Sources (Uses):				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	<u>(13,682)</u>	<u>(13,682)</u>	-	<u>(13,682)</u>
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>20,000</u>	<u>34,422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 35,905</u>	<u>(34,170)</u>	<u>\$ 1,735</u>
Fund balance, beginning of year			<u>26,259</u>	
Fund balance, end of year			<u>\$ (7,911)</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:					
Permits and fees	\$ 137,000	\$ 72,923	\$ (64,077)	\$ 134,139	\$ 66,073
Investment earnings	1,000	508	(492)	891	441
Total revenues	<u>138,000</u>	<u>73,431</u>	<u>(64,569)</u>	<u>135,030</u>	<u>66,514</u>
Expenditures:					
General government	<u>205,299</u>	<u>47,331</u>	<u>157,968</u>	<u>114,689</u>	<u>50,452</u>
Revenues over (under) expenditures	<u>(67,299)</u>	<u>26,100</u>	<u>93,399</u>	<u>20,341</u>	<u>16,062</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>67,299</u>	<u>-</u>	<u>(67,299)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>26,100</u>	<u>\$ 26,100</u>	<u>20,341</u>	<u>16,062</u>
Fund balance, beginning of year		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
Fund balance, end of year		<u>\$ 819,443</u>		<u>\$ 793,343</u>	<u>\$ 789,064</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,017,652	\$ 7,950,960	\$ 29,968,612
Restricted cash	2,522,054	5,734,685	8,256,739
Interest receivable	8,534	2,879	11,413
Receivables and special assessments, net	2,118,534	-	2,118,534
Due from other governmental agencies	135,857	801	136,658
Inventories	2,061,679	-	2,061,679
Total current assets	<u>28,864,310</u>	<u>13,689,325</u>	<u>42,553,635</u>
Current Liabilities:			
Accounts payable and other liabilities	185,452	-	185,452
Customer deposits	1,688,200	-	1,688,200
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,203,043</u>	<u>-</u>	<u>3,203,043</u>
Expendable net position	25,661,267	13,689,325	39,350,592
Noncurrent Items:			
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>\$ 138,317,574</u>	<u>\$ 13,689,325</u>	<u>\$ 152,006,899</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED DECEMBER 31, 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>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 12,237,781	\$ (8,224,651)	60%	\$ 20,520,042	\$ 11,668,348
ARRA interest subsidy	-	-	-	-	na	297,931	129,907
Investment earnings	40,000	40,000	14,653	(25,347)	37%	23,904	11,648
Other	441,678	441,678	132,881	(308,797)	30%	428,603	159,176
Total revenues	<u>20,944,110</u>	<u>20,944,110</u>	<u>12,385,315</u>	<u>(8,558,795)</u>	59%	<u>21,270,480</u>	<u>11,969,079</u>
Expenditures:							
Salaries	4,219,220	4,226,120	2,050,876	2,175,244	49%	4,009,948	2,019,717
Fringe benefits	1,769,445	1,769,445	783,601	985,844	44%	1,699,300	842,763
Operating expenditures	6,775,461	7,008,603	3,287,013	3,721,590	47%	6,092,764	2,997,143
Repairs and maintenance	1,360,000	1,456,290	547,582	908,708	38%	871,271	493,840
Capital outlay	2,031,620	2,097,576	1,286,223	811,353	61%	2,679,172	1,908,458
Debt Service:							
Principal	1,056,556	1,056,556	61,864	994,692	6%	910,009	59,284
Interest	982,616	982,616	418,573	564,043	43%	1,024,502	414,572
Total expenditures	<u>18,194,918</u>	<u>18,597,206</u>	<u>8,435,732</u>	<u>10,161,474</u>	45%	<u>17,286,966</u>	<u>8,735,777</u>
Revenues over (under) expenditures	2,749,192	2,346,904	3,949,583	1,602,679	168%	3,983,514	3,233,302
Other Financing Sources (Uses):							
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	51,000
Contingency	(1,399,192)	(1,254,692)	-	1,254,692	0%	-	-
Appropriated net positon	-	257,788	-	(257,788)	0%	-	-
Total other fin. sources (uses)	<u>(2,749,192)</u>	<u>(2,346,904)</u>	<u>(1,350,000)</u>	<u>996,904</u>	58%	<u>(5,655,953)</u>	<u>(3,599,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,599,583</u>	<u>\$ 2,599,583</u>		<u>\$ (1,672,439)</u>	<u>\$ (365,698)</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 DECEMBER 31, 2015**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ 64,760	\$ 64,760
Investment earnings	-	74,696	4,850	79,546
Investment earnings-debt proceeds	-	511	6,948	7,459
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>76,633</u>	<u>204,489</u>
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	2,834,517	14,331,346
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	512,244	958,062
Danford Road	4,088,981	3,969,656	42,731	4,012,387
BPS 8 and 9 improvements	1,484,900	1,453,798	7,641	1,461,439
Water Mains FY 15	100,000	32,725	14,025	46,750
Middle River and Smith Roads	1,105,000	67,467	16,999	84,466
17 So and Avalon Water Mains	70,000	16,550	18,280	34,830
NCDOT Hwy 211 Expansion	401,590	-	208,012	208,012
Aquifer storage recovery project	444,614	-	135,283	135,283
FY16 Water Mains Top 7 and Apollo	340,000	-	21,745	21,745
211 Water Plant Expansion	200,000	-	-	-
Total expenditures	<u>29,906,303</u>	<u>17,533,393</u>	<u>3,811,477</u>	<u>21,344,870</u>
Revenues over (under) expenditures	(29,504,713)	(17,405,537)	(3,734,844)	(21,140,381)
Other Financing Sources (Uses):				
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	(5,321,009)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>29,504,713</u>	<u>31,692,228</u>	<u>1,350,000</u>	<u>33,042,228</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 14,286,691</u>	<u>\$ (2,384,844)</u>	<u>\$ 11,901,847</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 13,813,981	\$ 7,136,303	\$ 20,950,284
Restricted cash	4,422,998	-	4,422,998
Interest receivable	5,629	2,320	7,949
Receivables and special assessments, net	9,396,010	9,556	9,405,566
Due from other governmental agencies	98,593	-	98,593
Inventories	204,760	-	204,760
Total current assets	<u>27,941,971</u>	<u>7,148,179</u>	<u>35,090,150</u>
Current Liabilities:			
Accounts payable and other liabilities	98,404	-	98,404
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>11,731,531</u>	<u>-</u>	<u>11,731,531</u>
Expendable net position	16,210,440	7,148,179	23,358,619
Noncurrent Items:			
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	(118,114,805)	-	(118,114,805)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 127,623,933</u>	<u>\$ 7,148,179</u>	<u>\$ 134,772,112</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED DECEMBER 31, 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>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 10,600,351	\$ (9,595,850)	52%	\$ 21,191,266	\$ 9,363,082
ARRA interest subsidy	170,312	170,312	85,156	(85,156)	50%	392,237	183,486
Special assessments	40,000	40,000	136,025	96,025	340%	230,257	116,648
Investment earnings	30,000	30,000	9,932	(20,068)	33%	16,065	7,685
Other	44,300	44,300	84,525	40,225	191%	65,541	27,443
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>10,915,989</u>	<u>(9,564,824)</u>	53%	<u>21,895,366</u>	<u>9,698,344</u>
Expenditures:							
Salaries	2,257,171	2,257,171	1,129,172	1,127,999	50%	2,156,843	1,084,263
Fringe benefits	949,666	949,666	436,211	513,455	46%	913,158	449,669
Operating expenditures	4,157,407	4,376,627	1,878,912	2,497,715	43%	2,984,208	1,418,587
Repairs and maintenance	1,752,500	1,789,878	852,627	937,251	48%	1,288,782	462,460
Capital outlay	1,316,425	2,727,751	1,839,480	888,271	67%	840,910	445,713
Debt Service:							
Principal	9,240,319	9,240,319	749,259	8,491,060	8%	8,987,043	732,299
Interest	4,297,142	4,297,142	2,009,697	2,287,445	47%	5,616,823	2,479,889
Total expenditures	<u>23,970,630</u>	<u>25,638,554</u>	<u>8,895,358</u>	<u>16,743,196</u>	35%	<u>22,787,767</u>	<u>7,072,880</u>
Revenues over (under) expenditures	(3,489,817)	(5,157,741)	2,020,631	7,178,372	-39%	(892,401)	2,625,464
Other Financing Sources (Uses):							
Issuance of long-term debt	-	1,200,000	1,200,000	-	100%	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)	(1,006,959)
Transfer from wastewater capital project	549,700	616,583	586,583	(30,000)	95%	478,979	757,512
Appropriated net position	3,906,784	5,229,672	-	(5,229,672)	0%	-	-
Total other fin. sources (uses)	<u>3,489,817</u>	<u>5,157,741</u>	<u>(101,931)</u>	<u>(5,259,672)</u>	-2%	<u>161,780</u>	<u>(249,447)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,918,700</u>	<u>\$ 1,918,700</u>		<u>\$ (730,621)</u>	<u>\$ 2,376,017</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 DECEMBER 31, 2015**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Assessments	\$ 1,101,840	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	4,692	99,017	-	99,017
Investment earnings	13,802	66,418	5,582	72,000
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	<u>1,120,334</u>	<u>723,576</u>	<u>5,753</u>	<u>729,329</u>
Expenditures:				
Ocean Isle Beach wastewater plant improvements	4,479,174	4,006,848	278,323	4,285,171
Carolina Shores N. Sewer SAD	230,000	-	91,414	91,414
Total expenditures	<u>4,709,174</u>	<u>4,006,848</u>	<u>369,737</u>	<u>4,376,585</u>
Revenues over (under) expenditures	(3,588,840)	(3,283,272)	(363,984)	(3,647,256)
Other Financing Sources (Uses):				
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	2,384,440	1,888,514	4,272,954
Transfer to wastewater fund	(2,206,206)	(1,646,506)	(586,583)	(2,233,089)
Contingency for future projects	(6,887,676)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,588,840</u>	<u>4,967,180</u>	<u>1,301,931</u>	<u>6,269,111</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 937,947</u>	<u>\$ 2,621,855</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:					
Charges for services	\$ 600,000	\$ 317,496	\$ (282,504)	\$ 600,000	\$ 300,000
Investment earnings	-	1,670	1,670	3,354	1,654
Total revenues	<u>600,000</u>	<u>319,166</u>	<u>(280,834)</u>	<u>603,354</u>	<u>301,654</u>
Expenditures:					
Premiums	<u>600,000</u>	<u>425,789</u>	<u>174,211</u>	<u>1,346,100</u>	<u>308,711</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(106,623)</u>	<u>\$ (106,623)</u>	<u>(742,746)</u>	<u>(7,057)</u>
Net positon, beginning of year		<u>1,986,360</u>		<u>2,729,106</u>	<u>2,729,106</u>
Net positon, end of year		<u>\$ 1,879,737</u>		<u>\$ 1,986,360</u>	<u>\$ 2,722,049</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 DECEMBER 31, 2015 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>December 31, 2015</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>December 31, 2014</u>
Revenues:					
Charges for services-health premiums	\$ 11,075,000	\$ 5,472,345	\$ (5,602,655)	\$ 13,099,877	\$ 6,300,898
Charges for services-wellness	-	-	-	70,684	48,499
Investment earnings	-	686	686	1,344	721
Total revenues	<u>11,075,000</u>	<u>5,473,031</u>	<u>(5,601,969)</u>	<u>13,171,905</u>	<u>6,350,118</u>
Expenditures:					
Administration fees	1,415,484	773,525	641,959	1,450,772	773,620
Premiums	<u>9,659,516</u>	<u>3,917,232</u>	<u>5,742,284</u>	<u>12,130,221</u>	<u>5,049,724</u>
Total expenditures	<u>11,075,000</u>	<u>4,690,757</u>	<u>6,384,243</u>	<u>13,580,993</u>	<u>5,823,344</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>782,274</u>	<u>\$ 782,274</u>	<u>(409,088)</u>	<u>526,774</u>
Net positon, beginning of year		<u>616,568</u>		<u>1,025,656</u>	<u>1,025,656</u>
Net positon, end of year		<u>\$ 1,398,842</u>		<u>\$ 616,568</u>	<u>\$ 1,552,430</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 12/31/15. It reports that the County had \$201.5 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$12.9 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.12%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF DECEMBER 31, 2015

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 5,600			0.00%
BB&T			49,885,220			0.00%
Finistar			<u>4,299,931</u>			0.17%
Total Checking & Petty Cash				\$ 54,190,751	25%	
Money Markets / Savings						
BB&T Money Rate Savings			82,221,885			0.10%
First Bank Preferred Savings			10,368,373			0.05%
SunTrust Money Market			<u>5,013,048</u>			0.04%
Total Money Markets / Savings				\$ 97,603,307	46%	
Certificates of Deposit / CDARS						
BB&T	10/8/15	4/8/16	10,232,388			0.16%
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				\$ 30,257,349	14%	
NC Capital Management Trust - Cash Portfolio				\$ 16,237,796	8%	0.23%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,253,024</u>	2%	0.26%
Total Unrestricted Cash and Investments				\$ 201,542,227		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 12,476,723		6%	0.23%
PNC Bank Money Market			177,044		0%	0.01%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 12,868,333		
Grand Total All Cash and Investments				\$ 214,410,560	100%	0.12%
Cash Balances:						
General Fund			\$ 104,550,013			
County Capital Reserve Fund			14,131,847			
School Capital Projects Fund			6,846,140			
Water Fund			23,707,317			
Water Capital Reserve Fund			5,516,760			
Wastewater Fund			13,787,624			
Wastewater Capital Reserve Fund			6,829,664			

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

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
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		267,307	-35%	
Nov	261,246	220,800	248,011	316,382	213,082		204,432	-4%	
Dec	276,256	268,080	1,904,275	338,695	300,926		391,210	30%	
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				
Total	2,876,562	3,240,024	4,799,974	5,183,642	4,406,880	2,800,000	2,718,726		97%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
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		10,105,350	3%	
Nov	23,371,285	20,721,693	25,391,533	18,981,162	19,890,901		21,963,436	10%	
Dec	27,573,364	28,586,670	23,447,917	32,279,594	26,567,368		34,068,423	28%	
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				
Total	96,734,004	101,517,545	102,992,489	106,495,697	107,604,727	105,848,481	87,470,528		83%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
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		1,093,465		0%
Sept	628,840	669,704	754,001	845,474	877,367		938,050		7%
Oct	482,833	400,003	663,615	634,429	654,852		596,241		-9%
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				
Total	5,852,993	6,679,861	7,136,430	7,542,128	8,253,706	8,201,931	3,597,304		44%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
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		541,745		13%
Sept	374,736	400,747	418,782	433,388	496,279		502,456		1%
Oct	352,699	391,422	393,726	437,655	469,753		514,691		10%
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				
Total	4,505,897	4,862,027	5,034,320	5,274,487	5,898,786	5,553,726	2,123,821		38%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
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		657,139		4%
Sept	394,173	419,001	464,542	513,379	547,394		576,690		5%
Oct	322,739	297,341	415,766	419,073	441,243		430,066		-3%
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				
Total	3,996,820	4,450,742	4,732,676	5,010,418	5,538,538	5,250,539	2,273,588		43%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
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		700,802	21%	
Nov	578,043	494,880	538,332	543,429	506,254		512,163	1%	
Dec	417,272	434,090	440,113	383,736	423,042		450,550	7%	
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				
Total	5,766,645	6,001,433	5,916,557	5,889,834	5,778,902	6,650,282	4,120,121		62%

WATER WHOLESALE REVENUE (617110-371317)									
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		419,668	14%	
Nov	349,013	384,941	375,118	391,254	382,248		372,683	-3%	
Dec	320,012	276,392	281,076	260,217	298,588		278,846	-7%	
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				
Total	4,643,954	4,720,790	4,500,673	4,648,887	4,701,123	4,620,400	2,940,296		64%

WATER INDUSTRIAL REVENUE (617110-371318)									
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		183,414	-19%	
Nov	171,152	227,584	234,277	233,080	225,491		153,158	-32%	
Dec	171,746	193,560	203,477	188,651	220,541		126,460	-43%	
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				
Total	2,286,796	2,630,359	2,801,296	2,633,410	2,493,355	2,131,530	1,091,162		51%

**County of Brunswick
Water Fund Revenues**

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
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		454,580	3%	
Nov	368,909	377,206	385,726	396,791	442,353		455,559	3%	
Dec	368,439	376,646	385,373	395,498	443,726		464,316	5%	
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				
Total	4,440,002	4,538,469	4,637,462	4,771,529	5,345,667	5,346,720	2,731,237		51%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
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		60,271	12%	
Nov	14,900	15,924	22,145	29,320	42,257		57,337	36%	
Dec	30,550	23,563	19,234	28,621	56,457		50,315	-11%	
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				
Total	261,524	284,109	488,116	431,742	715,903	712,500	398,357		56%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
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		100,031	181%	
Nov	31,260	40,237	60,584	35,813	90,854		80,907	-11%	
Dec	58,450	39,262	53,463	59,986	71,145		67,996	-4%	
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				
Total	541,586	577,970	938,752	837,859	880,218	516,000	611,938		119%

**County of Brunswick
Water Fund Revenues**

WATER TRANSMISSION LINE REVENUE (619800-371309)									
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		24,152	18%	
Nov	8,990	10,376	20,505	14,943	36,383		26,653	-27%	
Dec	17,675	12,649	17,955	19,097	28,184		22,399	-21%	
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				
Total	160,705	175,180	295,776	274,866	331,619	175,000	178,447		102%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
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		706,281	5%	
Nov	477,455	487,634	521,592	620,631	662,220		686,159	4%	
Dec	447,742	488,908	515,480	605,584	649,668		724,587	12%	
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				
Total	5,625,196	5,928,745	6,538,521	7,627,716	8,103,496	8,706,435	4,403,822		51%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
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		57,000	-32%	
Nov	32,000	80,000	60,000	100,000	101,550		104,000	2%	
Dec	42,550	217,000	60,000	60,166	69,000		80,000	16%	
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				
Total	608,073	870,653	886,235	1,208,875	1,219,240	1,072,000	525,000		49%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
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		156,607	0%	
Nov	39,000	56,000	103,889	48,306	162,973		125,525	-23%	
Dec	71,500	140,500	76,222	55,555	122,639		94,524	-23%	
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				
Total	793,723	1,116,093	1,327,033	1,189,449	1,659,338	450,000	1,204,603		268%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
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		50,872	0%	
Nov	13,000	13,333	34,632	17,104	79,326		44,845	-43%	
Dec	18,500	14,335	25,409	17,855	38,881		31,511	-19%	
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				
Total	253,305	288,015	313,396	362,264	554,814	150,000	358,666		239%

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

NUMBER OF WATER RETAIL CUSTOMERS							
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	37,398	95
Oct	33,415	33,990	34,328	35,400	36,431	37,418	20
Nov	33,434	34,050	34,377	35,455	36,524	38,133	715
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	37,483	1,021

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
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	14,682	50
Oct	9,394	9,913	10,712	12,859	14,092	14,708	26
Nov	9,437	9,957	10,738	13,108	14,143	15,269	561
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	14,769	755