COUNTY OF BRUNSWICK
NORTH CAROLINA

MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)

FOR THE PERIOD ENDED JANUARY 31, 2016

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of January 31, 2016:

General Fund:

- Total revenues for the General Fund are $138.9 million for an increase of $3.2 million or 2.4% over the same period in the prior year. The main reason for this is a $3.0 million, 2.9% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax ($0.2 million, 2.1%) and Deed Stamp Excise Tax ($0.6 million, 43.0%). Total revenues collected are 83.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are $88.3 million and are 52.5% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by $3.9 million or 4.2%. However, exclusive of the prior year, one-time capital outlay purchase of 3.5 million, expenditures have decreased 0.4 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 $43.0 million for the current period end compared to over by $40.0 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 2.9% over the same period in the prior year to $13.9 million. Retail water sales increased 7.4% 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 adding over 650 water customers to the Brunswick County system. Capital Recovery revenue increased 45.0% or $0.2 million over the same period in the prior year. Total revenues are 66.2% 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 $9.9 million. Total expenditures are 53.1% 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 $0.6 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased $1.4 million or 13.1% over the same period in the prior year to $12.3 million. Retail wastewater sales increased 7.0% 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 adding over 650 wastewater customers to the Brunswick County system. Capital Recovery revenue increased 41.2% or $0.4 million over the same period of the prior year. Total revenues are 60.3% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 24.0% over the same period in the prior year to $9.6 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 37.7% of the budget for the fiscal year.
- Issuance of long-term debt of 1.2 million reflect the County's acquisition of Caswell Beach Water and Wastewater System.
- 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 $2.6 million compared to greater than expenditures by $2.9 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2016

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	$ 111,883,668	$ 19,267,598	$ 6,867,395	$ 1,280,392	$ 139,299,053
Restricted cash and investments	216,099	-	6,920,822	-	7,136,921
Interest receivable	32,140	6,508	3,310	748	42,706
Taxes receivable - net	9,532,612	-	-	-	9,532,612
Receivables - net	1,091,120	-	-	11	1,091,131
Other governmental agencies	179,491	-	-	208	179,699
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	$ 122,999,130	$ 19,274,106	$ 13,791,527	$ 1,281,359	$ 157,346,122
Liabilities:					
Accounts payable and other liabilities	$ 1,589,729	$ -	$ -	$ 2,242	$ 1,591,971
Deferred Inflows of Resources:	9,991,910	-	-	-	9,991,910
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	956	9,207,742
Restricted - other	2,633,668	-	6,920,822	1,253,447	10,807,937
Committed	214,566	19,274,106	6,870,705	-	26,359,377
Assigned	1,900,526	-	-	24,714	1,925,240
Unassigned	97,461,945	-	-	-	97,461,945
Total fund balances	111,417,491	19,274,106	13,791,527	1,279,117	145,762,241
Total liabilities, deferred inflow of resources and fund balances	$ 122,999,130	$ 19,274,106	$ 13,791,527	$ 1,281,359	$ 157,346,122

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2016

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Revenues:					
Ad valorem taxes	$ 107,225,003	$ -	$ -	$ -	$ 107,225,003
Local option sales taxes	9,505,239	-	-	-	9,505,239
Other taxes and licenses	3,181,233	-	-	-	3,181,233
Unrestricted intergovernmental revenues	100,459	-	-	-	100,459
Restricted intergovernmental revenues	9,704,120	308	-	493,844	10,198,272
Permits and fees	2,081,533	-	-	81,466	2,162,999
Sales and services	5,905,097	-	-	-	5,905,097
Investment earnings	46,667	9,882	15,391	933	72,873
Other	1,166,553	20,000	-	-	1,186,553
Total revenues	138,915,904	30,190	15,391	576,243	139,537,728
Expenditures:					
Current:					
General government	6,287,878	-	-	97,532	6,385,410
Public safety	19,638,463	15,028	-	1,037,853	20,691,344
Central services	7,919,328	-	-	-	7,919,328
Human services	14,412,380	-	-	-	14,412,380
Transportation	309,079	16,148	-	-	325,227
Environmental protection	8,085,759	-	-	-	8,085,759
Culture and recreation	2,159,373	643,374	-	-	2,802,747
Economic and physical development	3,526,819	4,809	-	115,221	3,646,849
Education	22,253,292	-	7,210,358	-	29,463,650
Debt Service:					
Principal retirement	1,730,000	-	-	-	1,730,000
Interest and fiscal charges	1,959,590	-	-	-	1,959,590
Total expenditures	88,281,961	679,359	7,210,358	1,250,606	97,422,284
Revenues over (under) expenditures	50,633,943	(649,169)	(7,194,967)	(674,363)	42,115,444
Other Financing Sources (Uses):					
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)	(7,592,200)	7,572,200	-	20,000	-
Net change in fund balance	43,041,743	6,923,031	(7,194,967)	(654,363)	42,115,444
Fund balance, beginning of year	68,375,748	12,351,075	20,986,494	1,933,480	103,646,797
Fund balance, end of year	$ 111,417,491	$ 19,274,106	$ 13,791,527	$ 1,279,117	$ 145,762,241

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	$ 109,348,481	$ 109,348,481	$ 107,225,003	$ (2,123,478)
Local option sales taxes	19,006,196	19,006,196	9,505,239	(9,500,957)
Other taxes and licenses	3,715,000	3,715,000	3,181,233	(533,767)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	100,459	(985,541)
Restricted intergovernmental revenues	18,485,779	20,070,535	9,704,120	(10,366,415)
Permits and fees	3,555,896	3,620,536	2,081,533	(1,539,003)
Sales and services	8,620,679	8,620,679	5,905,097	(2,715,582)
Investment earnings	85,000	85,000	46,667	(38,333)
Other	1,187,800	1,553,511	1,166,553	(386,958)
Total revenues	165,090,831	167,105,938	138,915,904	(28,190,034)
Expenditures:				
Current:				
General government	11,547,170	11,097,338	6,287,878	4,809,460
Central services	14,250,771	15,195,723	7,919,328	7,276,395
Public safety	34,153,613	35,392,371	19,638,463	15,753,908
Transportation	153,850	362,725	309,079	53,646
Environmental protection	14,222,177	14,221,260	8,085,759	6,135,501
Economic and physical development	5,762,766	6,031,002	3,526,819	2,504,183
Human services	27,813,840	28,777,312	14,412,380	14,364,932
Education	38,148,499	38,148,499	22,253,292	15,895,207
Culture and recreation	4,030,707	4,059,265	2,159,373	1,899,892
Debt Service:				
Principal retirement	11,470,000	11,470,000	1,730,000	9,740,000
Interest and fiscal charges	3,411,873	3,411,873	1,959,590	1,452,283
Total expenditures	164,965,266	168,167,368	88,281,961	79,885,407
Revenues over (under) expenditures	125,565	(1,061,430)	50,633,943	51,695,373
Other Financing Sources (Uses):				
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	11,762,486	-	(11,762,486)
Total other financing sources (uses)	(125,565)	1,061,430	(7,592,200)	(8,653,630)
Net change in fund balances	$ -	$ -	43,041,743	$ 43,041,743
Fund balance, beginning of year			68,375,748	
Fund balance, end of year			$ 111,417,491	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Revenues:							
Ad Valorem Taxes:							
Current year taxes	$ 105,848,481	$ 105,848,481	$ 103,440,791	$ (2,407,690)	98%	$ 107,604,727	$ 100,694,795
Prior year taxes	2,800,000	2,800,000	3,100,431	300,431	111%	4,406,880	2,930,043
Penalties and interest	700,000	700,000	683,781	(16,219)	98%	1,169,035	599,118
	109,348,481	109,348,481	107,225,003	(2,123,478)	98%	113,180,642	104,223,956
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	4,202,252	(3,999,679)	51%	8,253,706	4,178,622
Article 40 (1/2%)	5,553,726	5,553,726	2,605,427	(2,948,299)	47%	5,898,786	2,480,736
Article 42 (1/2%)	5,250,539	5,250,539	2,696,883	(2,553,656)	51%	5,538,538	2,641,670
Article 44 (1/2%)	-	-	677	677	na	7,281	9,927
	19,006,196	19,006,196	9,505,239	(9,500,957)	50%	19,698,311	9,310,955
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	94,557	(65,443)	59%	161,351	91,428
Deed stamp excise tax	2,200,000	2,200,000	2,107,144	(92,856)	96%	2,634,061	1,474,023
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	936,422	(338,578)	73%	1,209,423	773,592
	3,715,000	3,715,000	3,181,233	(533,767)	86%	4,088,743	2,381,434
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	100,459	(77,541)	56%	296,698	154,865
	1,086,000	1,086,000	100,459	(985,541)	9%	2,944,878	819,602
Restricted Intergovernmental:							
State and federal grant	18,321,718	19,906,474	9,582,351	(10,324,123)	48%	20,162,646	10,850,510
ARRA federal grant	7,563	7,563	3,781	(3,782)	50%	9,188	4,597
Court facility fees	140,000	140,000	78,260	(61,740)	56%	154,399	75,999
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	27,964	13,466	193%	19,697	7,579
	18,485,779	20,070,535	9,704,120	(10,366,415)	48%	20,361,829	10,944,396
Permits and Fees:							
Building permits	1,708,000	1,771,060	1,018,922	(752,138)	58%	1,863,824	1,001,231
Recording Fees	750,000	750,000	414,561	(335,439)	55%	684,107	384,271
Inspection fees	12,000	12,000	7,314	(4,686)	61%	6,740	6,315
Concealed handgun permit	110,050	110,050	85,740	(24,310)	78%	135,405	67,310
Other permit and fees	975,846	977,426	554,996	(422,430)	57%	934,616	490,609
	3,555,896	3,620,536	2,081,533	(1,539,003)	57%	3,624,692	1,949,736
Sales and Services:							
Solid waste fees	1,600,000	1,600,000	1,091,156	(508,844)	68%	1,889,451	924,602
School resource officer reimb.	1,160,000	1,160,000	580,000	(580,000)	50%	1,178,000	590,360
Rents	37,000	37,000	8,952	(28,048)	24%	61,961	40,126
EMS Charges	3,450,000	3,450,000	2,203,281	(1,246,719)	64%	3,950,659	2,353,949
Public health user fees	642,207	642,207	409,797	(232,410)	64%	797,683	450,112

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Sheriff animal prot. serv. fees	85,000	85,000	49,014	(35,986)	58%	87,871	53,839
Social services fees	54,200	54,200	34,842	(19,358)	64%	66,474	31,093
Public housing fees	100,860	100,860	38,826	(62,034)	38%	101,639	58,582
Tax collection fees	200,000	200,000	182,044	(17,956)	91%	223,544	200,681
Other sales and services	718,830	718,830	892,612	173,782	124%	979,904	520,304
Register of deeds	290,382	290,382	175,491	(114,891)	60%	283,064	160,646
Marriage licenses	57,600	57,600	31,689	(25,911)	55%	54,480	31,156
Recreation services	224,600	224,600	207,393	(17,207)	92%	279,147	183,284
	8,620,679	8,620,679	5,905,097	(2,715,582)	68%	9,953,877	5,598,734
Investment earnings	85,000	85,000	46,667	(38,333)	55%	86,976	45,106
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	29,000	(13,000)	69%	52,995	26,335
Cnty Brd of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	12,000
Contributions	4,300	6,695	44,168	37,473	660%	45,854	28,452
Other revenues	1,116,400	1,479,716	1,079,664	(400,052)	73%	2,275,882	371,099
	1,187,800	1,553,511	1,166,553	(386,958)	75%	2,399,840	438,330
Total revenues	165,090,831	167,105,938	138,915,904	(28,190,034)	83%	176,339,788	135,712,249
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	198,703	105,707	92,996	53%	220,041	146,622
Fringe benefits	46,334	46,334	17,704	28,630	38%	50,787	32,380
Operating costs	61,368	61,368	43,651	17,717	71%	51,988	35,185
	306,405	306,405	167,062	139,343	55%	322,816	214,187
County Administration:							
Salaries	404,586	404,586	241,834	162,752	60%	385,066	230,052
Fringe benefits	114,794	114,794	63,793	51,001	56%	121,078	72,773
Operating costs	31,410	31,410	9,047	22,363	29%	22,934	13,314
	550,790	550,790	314,674	236,116	57%	529,078	316,139
Human Resources:							
Salaries	394,472	394,472	215,705	178,767	55%	323,402	192,695
Fringe benefits	137,191	142,091	73,045	69,046	51%	124,993	67,884
Operating costs	11,540	11,540	5,104	6,436	44%	17,768	5,084
	543,203	548,103	293,854	254,249	54%	466,163	265,663
Finance:							
Salaries	674,932	731,163	418,897	312,266	57%	654,837	374,105
Fringe benefits	219,821	239,557	135,434	104,123	57%	234,128	135,092
Operating costs	503,440	522,888	373,342	149,546	71%	370,285	251,602
	1,398,193	1,493,608	927,673	565,935	62%	1,259,250	760,799
Tax Administration:							
Salaries	2,148,331	2,148,331	1,207,956	940,375	56%	1,997,824	1,174,756
Fringe benefits	807,777	807,777	452,581	355,196	56%	889,378	509,629
Operating costs	880,250	880,250	394,683	485,567	45%	797,035	435,512
Capital outlay	46,000	46,000	-	46,000	0%	-	-
	3,882,358	3,882,358	2,055,220	1,827,138	53%	3,684,237	2,119,897

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
County Attorney:							
Salaries	358,608	333,968	162,865	171,103	49%	336,716	196,894
Fringe benefits	105,623	95,742	46,559	49,183	49%	105,135	60,979
Operating costs	220,880	220,880	93,663	127,217	42%	206,100	123,725
	685,111	650,590	303,087	347,503	47%	647,951	381,598
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	2,187
Operating costs	308,592	308,592	142,800	165,792	46%	279,036	129,792
	308,592	308,592	142,800	165,792	46%	281,223	131,979
Board of Elections:							
Salaries	1,011,940	532,885	189,454	343,431	36%	349,588	248,820
Fringe benefits	148,130	111,559	52,949	58,610	47%	102,288	59,707
Operating costs	313,241	313,241	156,879	156,362	50%	149,139	116,192
	1,473,311	957,685	399,282	558,403	42%	601,015	424,719
Register of Deeds:							
Salaries	650,366	650,366	355,909	294,457	55%	605,668	348,448
Fringe benefits	281,826	281,826	152,865	128,961	54%	304,411	167,440
Operating costs	1,467,015	1,467,015	1,175,452	291,563	80%	1,645,754	852,242
	2,399,207	2,399,207	1,684,226	714,981	70%	2,555,833	1,368,130
Total general government	11,547,170	11,097,338	6,287,878	4,809,460	57%	10,347,566	5,983,111
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	508,306	395,974	56%	846,247	490,563
Fringe benefits	298,643	298,643	165,955	132,688	56%	302,856	175,206
Operating costs	914,700	937,043	408,972	528,071	44%	1,037,116	629,258
Capital outlay	550,000	585,891	19,373	566,518	3%	35,121	20,181
	2,667,623	2,725,857	1,102,606	1,623,251	40%	2,221,340	1,315,208
Service Center:							
Salaries	621,700	621,700	336,678	285,022	54%	610,757	355,486
Fringe benefits	234,588	234,588	126,735	107,853	54%	266,845	148,566
Operating costs	319,435	386,675	(26,820)	413,495	-7%	294,256	78,533
Capital outlay	40,500	35,600	33,864	1,736	95%	23,885	-
	1,216,223	1,278,563	470,457	808,106	37%	1,195,743	582,585
Engineering:							
Salaries	343,590	343,590	201,006	142,584	59%	335,390	194,782
Fringe benefits	111,133	111,133	63,812	47,321	57%	118,094	68,764
Operating costs	87,700	117,700	26,072	91,628	22%	24,647	15,146
Capital outlay	31,000	57,000	53,573	3,427	94%	-	-
	573,423	629,423	344,463	284,960	55%	478,131	278,692
Operation Services:							
Salaries	2,092,740	2,092,740	1,158,389	934,351	55%	1,991,979	1,142,180
Fringe benefits	865,979	867,227	455,006	412,221	52%	964,204	533,774
Operating costs	3,063,190	3,740,207	1,741,125	1,999,082	47%	2,951,521	1,390,594
Capital outlay	250,000	290,886	190,155	100,731	65%	309,911	153,835
	6,271,909	6,991,060	3,544,675	3,446,385	51%	6,217,615	3,220,383

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Non-departmental:							
Fringe benefits	2,665,818	2,554,985	1,558,837	996,148	61%	2,016,930	1,145,456
Operating costs	855,775	1,015,835	898,290	117,545	88%	404,727	511,843
Capital outlay	-	-	-	-	na	-	14,046
	3,521,593	3,570,820	2,457,127	1,113,693	69%	2,421,657	1,671,345
Total central services	14,250,771	15,195,723	7,919,328	7,276,395	52%	12,534,486	7,068,213
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	63,702	59,298	52%	116,376	70,889
	123,000	123,000	63,702	59,298	52%	116,376	70,889
Sheriff:							
Salaries	7,745,546	7,712,567	4,513,427	3,199,140	59%	7,794,620	4,472,805
Fringe benefits	2,735,510	2,802,624	1,604,588	1,198,036	57%	2,999,071	1,725,081
Operating costs	1,927,442	1,999,011	1,116,351	882,660	56%	2,264,666	1,381,464
Capital outlay	388,315	483,989	483,082	907	100%	453,368	409,510
	12,796,813	12,998,191	7,717,448	5,280,743	59%	13,511,725	7,988,860
Detention Center:							
Salaries	4,071,619	4,141,680	2,286,722	1,854,958	55%	3,906,504	2,259,426
Fringe benefits	1,524,518	1,560,385	854,837	705,548	55%	1,629,643	942,484
Operating costs	2,084,602	2,078,136	975,019	1,103,117	47%	2,125,419	1,126,276
Capital outlay	-	6,466	-	6,466	0%	49,539	-
	7,680,739	7,786,667	4,116,578	3,670,089	53%	7,711,105	4,328,186
Emergency Medical:							
Salaries	4,368,340	4,368,340	2,571,760	1,796,580	59%	4,623,322	2,691,593
Fringe benefits	1,483,678	1,485,611	845,182	640,429	57%	1,676,826	962,823
Operating costs	1,193,550	1,318,024	748,510	569,514	57%	1,283,531	807,864
Capital outlay	155,000	241,925	4,162	237,763	2%	715,548	41,319
	7,200,568	7,413,900	4,169,614	3,244,286	56%	8,299,227	4,503,599
Emergency Management:							
Salaries	362,561	362,561	209,831	152,730	58%	405,919	241,723
Fringe benefits	112,380	117,831	66,963	50,868	57%	138,499	82,125
Operating costs	302,425	399,424	101,391	298,033	25%	235,552	104,858
Capital outlay	-	151,324	3,863	147,461	3%	36,906	-
	777,366	1,031,140	382,048	649,092	37%	816,876	428,706
Other Agencies:							
Fire districts	594,726	594,726	427,296	167,430	72%	548,100	388,914
Rescue Squads	394,600	394,600	145,175	249,425	37%	384,964	204,664
	989,326	989,326	572,471	416,855	58%	933,064	593,578
Code Administration:							
Salaries	995,988	1,035,988	565,142	470,846	55%	887,653	492,583
Fringe benefits	360,440	363,500	194,155	169,345	53%	351,990	189,945
Operating costs	115,261	115,261	50,710	64,551	44%	93,745	54,941
Capital outlay	-	20,000	-	20,000	0%	-	-
	1,471,689	1,534,749	810,007	724,742	53%	1,333,388	737,469
Central Communications:							
Salaries	1,412,315	1,412,315	761,517	650,798	54%	1,347,340	803,376
Fringe benefits	537,593	539,522	278,701	260,821	52%	592,163	339,899
Operating costs	160,990	224,321	68,706	155,615	31%	145,321	65,474
Capital outlay	76,500	325,798	118,585	207,213	36%	75,876	-
	2,187,398	2,501,956	1,227,509	1,274,447	49%	2,160,700	1,208,749

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Animal Protective Services:							
Salaries	523,252	573,817	325,542	248,275	57%	532,440	308,384
Fringe benefits	207,812	223,387	126,426	96,961	57%	235,102	136,830
Operating costs	195,650	216,238	127,118	89,120	59%	249,984	150,973
	926,714	1,013,442	579,086	434,356	57%	1,017,526	596,187
Total public safety	34,153,613	35,392,371	19,638,463	15,753,908	55%	35,899,987	20,456,223
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Mun. Air.	27,500	27,500	20,625	6,875	75%	27,500	20,625
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	153,850	362,725	309,079	53,646	85%	327,320	296,195
Environmental Protection:							
Solid Waste:							
Salaries	316,683	316,683	166,059	150,624	52%	300,944	173,631
Fringe benefits	122,663	122,663	62,716	59,947	51%	131,805	74,084
Operating costs	13,560,262	13,559,345	7,771,419	5,787,926	57%	13,197,057	7,656,447
Capital outlay	-	-	-	-	na	7,810	-
	13,999,608	13,998,691	8,000,194	5,998,497	57%	13,637,616	7,904,162
Other:							
Forestry services	222,569	222,569	85,565	137,004	38%	188,072	91,160
Bruns. Cnty Beach Consortium	-	-	-	-	na	13,500	7,500
	222,569	222,569	85,565	137,004	38%	201,572	98,660
Total environmental protection	14,222,177	14,221,260	8,085,759	6,135,501	57%	13,839,188	8,002,822
Economic Development:							
Planning:							
Salaries	371,037	371,037	214,104	156,933	58%	452,971	278,960
Fringe benefits	123,893	123,893	70,992	52,901	57%	184,792	103,043
Operating costs	138,005	147,005	37,233	109,772	25%	180,130	125,248
Capital outlay	-	-	-	-	na	-	657
	632,935	641,935	322,329	319,606	50%	817,893	507,908
Cooperative Extension:							
Salaries	297,966	336,366	145,471	190,895	43%	303,118	151,203
Fringe benefits	123,279	126,295	46,523	79,772	37%	109,704	46,266
Operating costs	97,173	114,159	49,791	64,368	44%	137,534	50,932
	518,418	576,820	241,785	335,035	42%	550,356	248,401
Soil and Water Conservation:							
Salaries	142,874	142,874	85,075	57,799	60%	140,510	82,458
Fringe benefits	54,033	54,033	31,575	22,458	58%	59,567	34,879
Operating costs	14,850	14,850	4,668	10,182	31%	14,479	6,080
	211,757	211,757	121,318	90,439	57%	214,556	123,417
Public Housing Section 8:							
Salaries	203,108	171,553	127,851	43,702	75%	198,493	115,047
Fringe benefits	74,562	64,007	44,044	19,963	69%	81,400	47,385
Operating costs	2,224,230	2,224,230	1,246,332	977,898	56%	2,216,089	1,301,212
	2,501,900	2,459,790	1,418,227	1,041,563	58%	2,495,982	1,463,644

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Economic Development:							
Salaries	218,794	155,963	90,905	65,058	58%	208,434	120,276
Fringe benefits	68,396	48,660	24,369	24,291	50%	72,805	41,317
Operating costs	118,900	219,726	54,113	165,613	25%	138,500	80,792
Capital outlay	-	48,857	48,857	-	100%	-	-
	406,090	473,206	218,244	254,962	46%	419,739	242,385
1% Occupancy Tax:							
Operating costs	1,275,000	1,275,000	936,422	338,578	73%	1,209,423	748,797
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	-
Lockwood Folly Aq. Restoratio	-	101,828	101,828	-	100%	-	-
Reserve for shoreline protection	50,000	84,000	-	84,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	216,666	392,494	268,494	124,000	68%	166,666	-
Total economic development	5,762,766	6,031,002	3,526,819	2,504,183	58%	5,874,615	3,334,552
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	1,298,944	1,060,821	55%	2,246,505	1,291,321
Fringe benefits	1,176,211	1,176,211	602,090	574,121	51%	945,548	530,711
Operating costs	219,550	219,550	113,004	106,546	51%	207,720	125,257
Capital outlay	-	112,065	-	112,065	0%	-	-
	3,755,526	3,867,591	2,014,038	1,853,553	52%	3,399,773	1,947,289
Communicable Diseases:							
Operating costs	375,970	379,622	217,674	161,948	57%	249,995	164,667
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	-
Fringe benefits	-	-	-	-	na	48	-
Operating costs	166,630	168,813	83,980	84,833	50%	169,781	72,050
	166,630	168,813	83,980	84,833	50%	170,454	72,050
Senior Health							
Salaries	47,687	47,687	27,936	19,751	59%	212,743	132,992
Fringe benefits	19,423	19,423	11,078	8,345	57%	82,954	43,630
Operating costs	3,685	3,685	2,012	1,673	55%	194,062	145,724
	70,795	70,795	41,026	29,769	58%	489,759	322,346
Maternal and Child Health:							
Salaries	398,422	398,422	210,406	188,016	53%	384,038	225,481
Fringe benefits	164,582	164,582	89,163	75,419	54%	181,231	105,220
Operating costs	553,286	551,934	258,407	293,527	47%	519,922	259,533
Capital outlay	-	-	-	-	na	8,403	8,403
	1,116,290	1,114,938	557,976	556,962	50%	1,093,594	598,637

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Environmental Health:							
Salaries	857,274	857,274	444,322	412,952	52%	834,719	480,864
Fringe benefits	290,212	290,212	148,109	142,103	51%	311,009	180,277
Operating costs	294,476	334,476	129,148	205,328	39%	179,147	105,643
Capital outlay	45,000	45,000	-	45,000	0%	6,991	-
	1,486,962	1,526,962	721,579	805,383	47%	1,331,866	766,784
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	66,583
Fringe benefits	-	-	-	-	na	45,018	25,582
Operating costs	-	-	-	-	na	81,349	54,486
	-	-	-	-	na	245,874	146,651
Total health	6,972,173	7,128,721	3,636,273	3,492,448	51%	6,981,315	4,018,424
Veterans' Services:							
Salaries	123,410	123,410	71,265	52,145	58%	121,331	69,764
Fringe benefits	50,152	50,152	28,742	21,410	57%	55,433	32,137
Operating costs	13,734	13,734	5,364	8,370	39%	9,166	6,183
Total veterans' services	187,296	187,296	105,371	81,925	56%	185,930	108,084
Social Services:							
Administration:							
Salaries	6,736,853	6,793,048	3,510,733	3,282,315	52%	6,017,337	3,513,120
Fringe benefits	3,136,947	3,157,383	1,694,150	1,463,233	54%	2,573,176	1,453,562
Operating costs	2,890,691	3,304,256	1,508,009	1,796,247	46%	2,915,722	1,323,290
Capital outlay	-	10,000	-	10,000	0%	48,767	48,767
	12,764,491	13,264,687	6,712,892	6,551,795	51%	11,555,002	6,338,739
Other Operating Costs:							
Medical assistance	30,000	30,000	2,131	27,869	7%	11,083	5,400
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	280,000	142,788	137,212	51%	245,010	140,168
Special assistance to aged	225,000	225,000	104,728	120,272	47%	180,339	99,224
Special assistance to disabled	225,000	225,000	150,181	74,819	67%	224,627	129,741
Foster care	810,000	810,000	305,154	504,846	38%	763,733	372,576
State foster home	335,000	335,000	84,413	250,587	25%	338,089	166,414
Special assistance	1,800	1,800	400	1,400	22%	5,351	200
Day care	4,111,727	4,111,727	1,946,366	2,165,361	47%	5,280,538	2,868,790
Special child adopt. assistance	-	120,246	28,635	91,611	24%	7,056	15,554
	6,024,437	6,144,683	2,769,835	3,374,848	45%	7,060,759	3,803,000
Total social services	18,788,928	19,409,370	9,482,727	9,926,643	49%	18,615,761	10,141,739
Other Human Services:							
Trillium Health Resources	250,443	250,443	146,092	104,351	58%	710,207	405,501
Brunswick Senior Resources	1,615,000	1,672,198	967,785	704,413	58%	1,615,000	962,917
Other human services	-	129,284	74,132	55,152	57%	121,737	70,386
	1,865,443	2,051,925	1,188,009	863,916	58%	2,446,944	1,438,804
Total human services	27,813,840	28,777,312	14,412,380	14,364,932	50%	28,229,950	15,707,051

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Education:							
Public schools	33,790,863	33,790,863	19,711,337	14,079,526	58%	33,335,477	19,445,692
Public schools - capital outlay	708,899	708,899	413,524	295,375	58%	699,346	407,953
Community college	3,598,737	3,598,737	2,099,264	1,499,473	58%	3,699,447	2,158,009
Community college - cap. out.	50,000	50,000	29,167	20,833	58%	50,000	29,169
Total education	38,148,499	38,148,499	22,253,292	15,895,207	58%	37,784,270	22,040,823
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,607	332,405	256,202	56%	545,847	327,816
Fringe benefits	174,884	174,892	99,535	75,357	57%	188,794	103,620
Operating costs	539,659	539,659	269,996	269,663	50%	415,438	223,103
Capital outlay	57,000	57,000	-	57,000	0%	3,515,427	3,504,625
	1,360,150	1,360,158	701,936	658,222	52%	4,665,506	4,159,164
Maintenance:							
Salaries	675,957	687,033	389,943	297,090	57%	635,632	355,658
Fringe benefits	231,710	238,608	140,962	97,646	59%	255,732	145,482
Operating costs	436,994	436,994	181,361	255,633	42%	460,359	136,994
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690	89,803
	1,416,661	1,444,635	787,416	657,219	55%	1,559,413	727,937
Total Parks and Recreation	2,776,811	2,804,793	1,489,352	1,315,441	53%	6,224,919	4,887,101
Brunswick County Library:							
Salaries	695,318	695,318	396,796	298,522	57%	678,186	396,295
Fringe benefits	283,378	283,378	157,949	125,429	56%	311,619	171,684
Operating costs	275,200	275,776	115,276	160,500	42%	242,275	123,079
	1,253,896	1,254,472	670,021	584,451	53%	1,232,080	691,058
Total culture and recreation	4,030,707	4,059,265	2,159,373	1,899,892	53%	7,456,999	5,578,159
Debt Service:							
Principal retirement	11,470,000	11,470,000	1,730,000	9,740,000	15%	10,440,000	1,740,000
Interest and fees	3,411,873	3,411,873	1,959,590	1,452,283	57%	3,489,128	1,953,779
Total debt service	14,881,873	14,881,873	3,689,590	11,192,283	25%	13,929,128	3,693,779
Total expenditures	164,965,266	168,167,368	88,281,961	79,885,407	52%	166,223,509	92,160,928
Revenues over (under) expenditures	125,565	(1,061,430)	50,633,943	51,695,373	-4770%	10,116,279	43,551,321
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)	-
	-	-	-	-	na	107,137	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	88,000	-
Transfer from special revenue fund	-	-	-	-	na	13,682	13,682
	-	-	-	-	na	101,682	13,682
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)	-
	(2,698,665)	(10,579,009)	(7,592,200)	2,986,809	72%	(8,248,429)	(3,524,116)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(122,047)	-	122,047	0%	-	-
Appropriated fund balance	2,973,100	11,762,486	-	(11,762,486)	0%	-	-
	2,573,100	11,640,439	-	(11,640,439)	0%	-	-
Total other financing sources (uses)	(125,565)	1,061,430	(7,592,200)	(8,653,630)	-715%	(8,039,610)	(3,510,434)
Net change in fund balance	$ -	$ -	43,041,743	$ 43,041,743		2,076,669	40,040,887
Fund balance, beginning of year			68,375,748			66,299,079	66,299,079
Fund balance, end of year			$ 111,417,491			$ 68,375,748	$ 106,339,966

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2016

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	$ 16,242,303	$ 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	9,882	166,680
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	701,716	254,507	20,000	274,507
Total revenues	22,161,362	20,165,378	30,190	20,195,568
Expenditures:				
Public Safety:				
Sheriff's Firing Range	280,000	242,611	15,028	257,639
Economic Development:				
Avalon	3,922,845	2,518,783	4,809	2,523,592
Springlake at Maritime Shores	274,585	-	-	-
	4,197,430	2,518,783	4,809	2,523,592
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	5,058,900	45,622	5,104,522
Waccamaw Park Improvements	3,571,217	3,082,837	133,430	3,216,267
Smithville Park Improvements	731,500	39,000	57,632	96,632
OIB Park Improvements	45,000	-	14,000	14,000
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	39,332	242,165
District 1 Senior Center	710,000	-	353,358	353,358
	13,296,194	8,390,868	643,374	9,034,242
Transportation:				
Airport Improvements	18,274,220	17,093,672	16,148	17,109,820
Total expenditures	36,047,844	28,245,934	679,359	28,925,293
Revenues over (under) expenditures	(13,886,482)	(8,080,556)	(649,169)	(8,729,725)
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	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	13,886,482	11,942,172	7,572,200	19,514,372
Net change in fund balance	$ -	$ 3,861,616	6,923,031	$ 10,784,647
Fund balance, beginning of year			12,351,075	
Fund balance, end of year			$ 19,274,106	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2016

		Actual		
	Project Budget	**Prior Years**	**Current Year**	**Total to Date**
Revenues:				
NC Public Education Lottery	$ 7,082,039	$ 7,092,796	$ -	$ 7,092,796
Investment earnings	1,199,342	1,322,925	5,826	1,328,751
Investment earnings-debt proceeds	-	3,417	9,565	12,982
Total revenues	8,281,381	8,419,138	15,391	8,434,529
Expenditures:				
Brunswick County Schools	61,521,651	38,890,770	7,153,324	46,044,094
Brunswick Community College	31,665,911	31,456,654	57,034	31,513,688
Total expenditures	93,187,562	70,347,424	7,210,358	77,557,782
Revenues over (under) expenditures	(84,906,181)	(61,928,286)	(7,194,967)	(69,123,253)
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)	84,906,181	76,362,365	-	76,362,365
Net change in fund balance	$ -	$ 14,434,079	(7,194,967)	$ 7,239,112
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			$ 13,791,527	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2016

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	$ 431,690	$ 24,714	$ 823,988	$ 1,280,392
Interest receivable	404	-	344	748
Receivables, net	-	-	11	11
Other governmental agencies	208	-	-	208
Total assets	$ 432,302	$ 24,714	$ 824,343	$ 1,281,359
Liabilities:				
Accounts payable and other liabilities	-	-	2,242	2,242
Fund Balance:				
Stabilization by State Statute	612	-	344	956
Restricted - other	431,690	-	821,757	1,253,447
Assigned	-	24,714	-	24,714
Total fund balances	432,302	24,714	822,101	1,279,117
Total liabilities, deferred inflow of resources and fund balances	$ 432,302	$ 24,714	$ 824,343	$ 1,281,359

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2016

	Emergency Telephone System Fund	Grant Project	ROD-Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	$ 329,718	$ 164,126	$ -	$ 493,844
Permits and fees	-	-	81,466	81,466
Investment earnings	338	-	595	933
Total revenues	330,056	164,126	82,061	576,243
Expenditures:				
General government	-	44,229	53,303	97,532
Public safety	1,011,632	26,221	-	1,037,853
Economic and physical development	-	115,221	-	115,221
Total expenditures	1,011,632	185,671	53,303	1,250,606
Revenues over (under) expenditures	(681,576)	(21,545)	28,758	(674,363)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Net change in fund balances	(681,576)	(1,545)	28,758	(654,363)
Fund balance, beginning of year	1,113,878	26,259	793,343	1,933,480
Fund balance, end of year	$ 432,302	$ 24,714	$ 822,101	$ 1,279,117

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015

	Budget	January 31, 2016	Variance Positive (Negative)	June 30, 2015	January 31, 2015
Revenues:					
Restricted intergovernmental	$ 659,435	$ 329,718	$ (329,717)	$ 1,281,952	$ 464,675
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	-
Other revenue	-	-	-	5,356	-
Investment earnings	-	338	338	1,495	884
Total revenues	869,071	330,056	(539,015)	3,008,372	465,559
Expenditures:					
Operating costs	665,612	298,837	366,775	628,203	207,650
Capital outlay	597,978	496,801	101,177	171,198	496,801
911 Center Grant	254,840	215,994	38,846	2,399,740	20,084
Total expenditures	1,518,430	1,011,632	506,798	3,199,141	724,535
Revenues over (under) expenditures	(649,359)	(681,576)	(32,217)	(190,769)	(258,976)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	649,359	-	(649,359)	-	-
Total other financing sources (uses)	649,359	-	(649,359)	3,888	88,000
Net change in fund balance	$ -	(681,576)	$ (681,576)	(186,881)	(170,976)
Fund balance, beginning of year		1,113,878		1,300,759	1,300,759
Fund balance, end of year		$ 432,302		$ 1,113,878	$ 1,129,783

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL - GRANT PROJECT FUND FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2016

		Actual		
	Project Authorization	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	21,442	626,693
Rest. intergovernmental - Emergency Services Grants	1,909,022	1,895,120	-	1,895,120
Rest. intergovernmental - SAMHSA	325,000	-	42,684	42,684
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	3,572,120	2,583,396	164,126	2,747,522
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	73,786	77,649
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	325,000	-	44,229	44,229
Total expenditures	3,606,542	2,561,913	185,671	2,747,584
Revenues over (under) expenditures	(34,422)	21,483	(21,545)	(62)
Other Financing Sources (Uses):				
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)	34,422	14,422	20,000	34,422
Net change in fund balance	$ -	$ 35,905	(1,545)	$ 34,360
Fund balance, beginning of year			26,259	
Fund balance, end of year			$ 24,714	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE - REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015

	Budget	January 31, 2016	Variance Positive (Negative)	June 30, 2015	January 31, 2015
Revenues:					
Permits and fees	$ 137,000	$ 81,466	$ (55,534)	$ 134,139	$ 74,501
Investment earnings	1,000	595	(405)	891	517
Total revenues	138,000	82,061	(55,939)	135,030	75,018
Expenditures:					
General government	205,299	53,303	151,996	114,689	56,454
Revenues over (under) expenditures	(67,299)	28,758	96,057	20,341	18,564
Other Financing Sources (Uses):					
Appropriated fund balance	67,299	-	(67,299)	-	-
Net change in fund balance	$ -	28,758	$ 28,758	20,341	18,564
Fund balance, beginning of year		793,343		773,002	773,002
Fund balance, end of year		$ 822,101		$ 793,343	$ 791,566

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JANUARY 31, 2016

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	$ 21,244,413	$ 6,636,306	$ 27,880,719
Restricted cash	2,636,289	5,734,685	8,370,974
Interest receivable	9,323	3,144	12,467
Receivables and special assessments, net	2,715,011	-	2,715,011
Due from other governmental agencies	144,477	801	145,278
Inventories	2,061,679	-	2,061,679
Total current assets	28,811,192	12,374,936	41,186,128
Current Liabilities:			
Accounts payable and other liabilities	114,575	-	114,575
Customer deposits	1,673,802	-	1,673,802
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	3,117,768	-	3,117,768
Expendable net positon	**25,693,424**	**12,374,936**	**38,068,360**
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	(25,828,564)	-	(25,828,564)
Deferred inflow	(970,981)	-	(970,981)
Total net positon	$ 138,514,731	$ 12,374,936	$ 150,889,667

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM OPERATING FUND (NON-GAAP)
FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Revenues:							
User charges	$ 20,462,432	$ 20,462,432	$ 13,689,673	$ (6,772,759)	67%	$ 20,520,042	$ 13,152,356
ARRA interest subsidy	-	-	-	-	na	297,931	129,907
Investment earnings	40,000	40,000	17,289	(22,711)	43%	23,904	13,662
Other	441,678	441,678	152,841	(288,837)	35%	428,603	176,747
Total revenues	20,944,110	20,944,110	13,859,803	(7,084,307)	66%	21,270,480	13,472,672
Expenditures:							
Salaries	4,219,220	4,226,520	2,373,994	1,852,526	56%	4,009,948	2,327,897
Fringe benefits	1,769,445	1,769,445	944,225	825,220	53%	1,699,300	969,603
Operating expenditures	6,679,811	6,926,034	3,751,176	3,174,858	54%	6,028,524	3,411,789
Repairs and maintenance	1,455,650	1,538,459	630,671	907,788	41%	935,511	595,725
Capital outlay	2,031,620	2,097,576	1,452,314	645,262	69%	2,679,172	2,453,728
Debt Service:							
Principal	1,056,556	1,056,556	237,227	819,329	22%	910,009	229,205
Interest	982,616	982,616	488,456	494,160	50%	1,024,502	488,723
Total expenditures	18,194,918	18,597,206	9,878,063	8,719,143	53%	17,286,966	10,476,670
Revenues over (under) expenditures	2,749,192	2,346,904	3,981,740	1,634,836	170%	3,983,514	2,996,002
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)	(2,749,192)	(2,346,904)	(1,350,000)	996,904	58%	(5,655,953)	(3,599,000)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 2,631,740	$ 2,631,740		$ (1,672,439)	$ (602,998)

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL - WATER CAPITAL PROJECT FUNDS (NON-GAAP) FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2016

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	$ 401,590	$ -	$ 64,760	$ 64,760
Investment earnings	192	74,696	5,693	80,389
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	401,782	127,856	77,476	205,332
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	3,977,629	15,474,458
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	569,956	1,015,774
Danford Road	4,012,386	3,969,656	42,731	4,012,387
BPS 8 and 9 improvements	1,461,440	1,453,798	7,641	1,461,439
Water Mains FY 15	1,274,126	32,725	38,465	71,190
Middle River and Smith Roads	1,105,000	67,467	16,999	84,466
17 So and Avalon Water Mains	477,915	16,550	20,735	37,285
NCDOT Hwy 211 Expansion	401,590	-	208,012	208,012
Aquifer storage recovery project	444,614	-	215,651	215,651
FY16 Water Mains Top 7 and Apollo	340,000	-	21,745	21,745
211 Water Plant Expansion	200,000	-	7,145	7,145
Middleton Road Water Main	138,700	-	-	-
Total expenditures	31,526,989	17,533,393	5,126,709	22,660,102
Revenues over (under) expenditures	(31,125,207)	(17,405,537)	(5,049,233)	(22,454,770)
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	(3,700,515)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	31,125,207	31,692,228	1,350,000	33,042,228
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 14,286,691	$ (3,699,233)	$ 10,587,458

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JANUARY 31, 2016

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	$ 14,512,527	$ 7,121,342	$ 21,633,869
Restricted cash	5,125,180	-	5,125,180
Interest receivable	6,088	2,558	8,646
Receivables and special assessments, net	8,628,128	9,556	8,637,684
Due from other governmental agencies	107,823	-	107,823
Inventories	204,760	-	204,760
Total current assets	28,584,506	7,133,456	35,717,962
Current Liabilities:			
Accounts payable and other liabilities	64,957	-	64,957
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	11,698,084	-	11,698,084
Expendable net positon	**16,886,422**	**7,133,456**	**24,019,878**
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 positon	$ 128,299,915	$ 7,133,456	$ 135,433,371

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	January 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	January 31, 2015
Revenues:							
User charges	$ 20,196,201	$ 20,196,201	$ 11,989,061	$ (8,207,140)	59%	$ 21,191,266	$ 10,569,490
ARRA interest subsidy	170,312	170,312	85,156	(85,156)	50%	392,237	183,486
Special assessments	40,000	40,000	166,281	126,281	416%	230,257	125,256
Investment earnings	30,000	30,000	12,061	(17,939)	40%	16,065	9,145
Other	44,300	44,300	89,847	45,547	203%	65,541	29,923
Total revenues	20,480,813	20,480,813	12,342,406	(8,138,407)	60%	21,895,366	10,917,300
Expenditures:							
Salaries	2,257,171	2,257,171	1,309,728	947,443	58%	2,156,843	1,259,054
Fringe benefits	949,666	949,666	515,803	433,863	54%	913,158	520,319
Operating expenditures	3,994,707	4,213,927	2,059,971	2,153,956	49%	2,888,363	1,621,850
Repairs and maintenance	1,865,200	1,902,578	1,033,095	869,483	54%	1,377,752	680,593
Capital outlay	1,316,425	2,727,751	1,931,419	796,332	71%	840,910	447,839
Debt Service:							
Principal	9,240,319	9,240,319	773,440	8,466,879	8%	8,987,043	755,447
Interest	4,297,142	4,297,142	2,022,337	2,274,805	47%	5,616,823	2,493,403
Total expenditures	23,920,630	25,588,554	9,645,793	15,942,761	38%	22,780,892	7,778,505
Revenues over (under) expenditures	(3,439,817)	(5,107,741)	2,696,613	7,804,354	-53%	(885,526)	3,138,795
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	-
Paments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)	-
Transfer to wastewater capital project	(1,016,667)	(1,938,514)	(1,888,514)	50,000	97%	(437,571)	(1,006,959)
Transfer from wastewater capital project	549,700	616,583	586,583	(30,000)	95%	478,979	757,512
Appropriated net positon	3,906,784	5,229,672	-	(5,229,672)	0%	-	-
Total other fin. sources (uses)	3,439,817	5,107,741	(101,931)	(5,209,672)	-2%	154,905	(249,447)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ 2,594,682	$ 2,594,682		$ (730,621)	$ 2,889,348

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2016

		Actual		
	Project Budget	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	6,338	72,756
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	1,120,334	723,576	6,509	730,085
Expenditures:				
Ocean Isle Beach wastewater plant improvements	4,479,174	4,006,848	285,630	4,292,478
Carolina Shores N. Sewer SAD	230,000	-	99,586	99,586
Total expenditures	4,709,174	4,006,848	385,216	4,392,064
Revenues over (under) expenditures	(3,588,840)	(3,283,272)	(378,707)	(3,661,979)
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)	3,588,840	4,967,180	1,301,931	6,269,111
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 1,683,908	$ 923,224	$ 2,607,132

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP) FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	January 31, 2016	Variance Positive (Negative)	June 30, 2015	January 31, 2015
Revenues:					
Charges for services	$ 600,000	$ 467,496	$ (132,504)	$ 600,000	$ 300,000
Investment earnings	-	1,969	1,969	3,354	1,936
Total revenues	600,000	469,465	(130,535)	603,354	301,936
Expenditures:					
Premiums	600,000	503,319	96,681	1,346,100	336,098
Revenues over (under) expenditures	$ -	(33,854)	$ (33,854)	(742,746)	(34,162)
Net positon, beginning of year		1,986,360		2,729,106	2,729,106
Net positon, end of year		$ 1,952,506		$ 1,986,360	$ 2,694,944

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP) FOR THE PERIOD ENDED JANUARY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Budget	January 31, 2016	Variance Positive (Negative)	June 30, 2015	January 31, 2015
Revenues:					
Charges for services-health premiums	$ 11,075,000	$ 6,395,254	$ (4,679,746)	$ 13,099,877	$ 7,356,524
Charges for services-wellness	-	-	-	70,684	55,949
Investment earnings	-	813	813	1,344	850
Total revenues	11,075,000	6,396,067	(4,678,933)	13,171,905	7,413,323
Expenditures:					
Administration fees	1,415,484	947,816	467,668	1,450,772	993,378
Premiums	9,659,516	4,573,326	5,086,190	12,130,221	5,961,965
Total expenditures	11,075,000	5,521,142	5,553,858	13,580,993	6,955,343
Revenues over (under) expenditures	$ -	874,925	$ 874,925	(409,088)	457,980
Net positon, beginning of year		616,568		1,025,656	1,025,656
Net positon, end of year		$ 1,491,493		$ 616,568	$ 1,483,636

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 01/31/16. It reports that the County had $204.2 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 0.13%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JANUARY 31, 2016

	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			47,751,484			0.00%
Finistar			4,300,385			0.17%
Total Checking & Petty Cash				$ 52,057,469	24%	
Money Markets / Savings						
BB&T Money Rate Savings			86,532,052			0.10%
First Bank Preferred Savings			10,368,812			0.05%
SunTrust Money Market			5,013,218			0.04%
Total Money Markets / Savings				$ 101,914,082	47%	
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	2,500,000			0.41%
Total Certificates of Deposit / CDARS				$ 30,257,349	14%	
NC Capital Management Trust - Cash Portfolio				$ 16,750,560	8%	0.31%
NC Capital Management Trust - Term Portfolio				$ 3,254,037	1%	0.31%
Total Unrestricted Cash and Investments				**$ 204,233,498**		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			$ 12,478,456		6%	0.31%
PNC Bank Money Market			177,051		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				**$ 12,870,073**		
Grand Total All Cash and Investments				**$ 217,103,571**	**100%**	**0.13%**

Cash Balances:	
General Fund	**$ 111,883,685**
County Capital Reserve Fund	**14,133,251**
School Capital Projects Fund	**6,741,206**
Water Fund	**22,918,211**
Water Capital Reserve Fund	**4,230,145**
Wastewater Fund	**14,512,526**
Wastewater Capital Reserve Fund	**6,803,974**

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		381,705	2%	
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	3,100,431		111%

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		15,970,263	-33%	
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	103,440,791		98%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)

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	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		604,948	-4%	
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	4,202,252		51%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)

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	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		481,606	-3%	
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	2,605,427		47%

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 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	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		423,295	-3%	
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	2,696,883		51%

Note: Sales Taxes are 2 months behind in reporting.

County of Brunswick
Water Fund Revenues

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
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	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		320,669	-1%	
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	4,440,790		67%

WATER WHOLESALE REVENUE (617110-371317)									
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	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		271,780	-12%	
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	3,212,076		70%

WATER INDUSTRIAL REVENUE (617110-371318)									
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	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		199,431	-10%	
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	1,290,593		61%

County of Brunswick
Water Fund Revenues

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
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	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		463,597	4%	
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	3,194,834		60%

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
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	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		68,391	27%	
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	466,748		66%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
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	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		68,194	-12%	
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	680,132		132%

County of Brunswick
Water Fund Revenues

WATER TRANSMISSION LINE REVENUE (619800-371309)									
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	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		28,002	-3%	
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	206,449		118%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
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	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		700,776	8%	
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	5,104,598		59%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
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	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		108,400	29%	
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	633,400		59%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
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	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		172,304	12%	
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	1,376,907		306%

County of Brunswick
Wastewater Fund Revenues

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
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	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		54,659	7%	
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	413,325		276%

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	38,209	76
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	37,604	1,097

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	15,357	88
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	14,867	843