

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED APRIL 30, 2016



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of April 30, 2016:

General Fund:

- Total revenues for the General Fund are \$162.4 million for an increase of \$5.7 million or 3.6% over the same period in the prior year. The main reason for this is a \$3.1 million, 2.8% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax (\$0.4 million, 3.0%) and Deed Stamp Excise Tax (\$0.6 million, 28.5%). Total revenues collected are 96.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$134.9 million and are 79.8% of the current budget. Total expenditures are greater than the expenditures of the same period in the prior year by \$1.9 million or 1.4%. However, debt payments of approximately \$6.1 million were made in April in the current year that were made in May of the previous year. Exclusive of the prior year, one-time capital outlay purchase of 3.5 million and taking the debt timing difference into consideration, expenditures have decreased 0.7 million.
- Net transfers to other funds are \$8.5 million compared to net transfers to other funds of \$1.2 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 \$18.9 million for the current period end compared to over by \$24.2 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 \$18.4 million. Retail water sales increased 7.3% due to more than 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 30.2% or \$0.2 million over the same period in the prior year. Total revenues are 87.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$14.8 million and are 79.6% of current budget. Total expenditures are more than expenditures of the same period in the prior year by \$0.3 million or 2.0%.
- Net transfers to water capital projects of \$1.4 million decreased compared to \$3.5 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 \$2.2 million compared to under by \$0.2 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$2.1 million or 10.9% over the same period in the prior year to \$21.2 million. Retail wastewater sales increased 7.7% 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 38.2% or \$0.5 million over the same period of the prior year. Total revenues are 103.3% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 12.4 % over the same period in the prior year to \$22.9 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 89.4% 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 net transfers to projects of \$0.1 million in the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$1.9 million compared to less than expenditures by \$1.4 million over the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

APRIL 30, 2016

	<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	\$ 87,760,140	\$ 18,059,429	\$ 6,659,850	\$ 1,379,926	\$ 113,859,345
Restricted cash and investments	216,338	-	5,149,298	-	5,365,636
Interest receivable	42,022	8,256	3,947	870	55,095
Taxes receivable - net	5,373,779	-	-	-	5,373,779
Receivables - net	1,225,065	-	-	11	1,225,076
Other governmental agencies	304,600	-	-	563	305,163
Due from other funds	58,672	-	-	-	58,672
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 95,044,616</u>	<u>\$ 18,067,685</u>	<u>\$ 11,813,095</u>	<u>\$ 1,381,370</u>	<u>\$ 126,306,766</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,829,443	\$ -	\$ -	\$ 2,851	\$ 1,832,294
Deferred Inflows of Resources:	<u>5,890,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,890,216</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	1,433	9,208,219
Restricted - other	2,633,668	-	5,149,298	1,356,766	9,139,732
Committed	214,566	18,067,685	6,663,797	-	24,946,048
Assigned	1,900,526	-	-	20,320	1,920,846
Unassigned	73,369,411	-	-	-	73,369,411
Total fund balances	<u>87,324,957</u>	<u>18,067,685</u>	<u>11,813,095</u>	<u>1,378,519</u>	<u>118,584,256</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 95,044,616</u>	<u>\$ 18,067,685</u>	<u>\$ 11,813,095</u>	<u>\$ 1,381,370</u>	<u>\$ 126,306,766</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 2016

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 113,264,674	\$ -	\$ -	\$ -	\$ 113,264,674
Local option sales taxes	13,958,587	-	-	-	13,958,587
Other taxes and licenses	3,954,998	-	-	-	3,954,998
Unrestricted intergovernmental revenues	2,099,092	-	-	-	2,099,092
Restricted intergovernmental revenues	15,532,148	5,305	-	922,623	16,460,076
Permits and fees	3,058,504	-	-	114,590	3,173,094
Sales and services	8,448,293	-	-	-	8,448,293
Investment earnings	85,116	16,727	24,304	1,466	127,613
Other	1,986,392	23,600	-	-	2,009,992
Total revenues	<u>162,387,804</u>	<u>45,632</u>	<u>24,304</u>	<u>1,038,679</u>	<u>163,496,419</u>
Expenditures:					
Current:					
General government	8,877,311	-	-	204,032	9,081,343
Public safety	28,516,624	16,028	-	1,149,897	29,682,549
Central services	11,413,716	-	-	-	11,413,716
Human services	21,639,401	-	-	-	21,639,401
Transportation	340,204	307,414	-	-	647,618
Environmental protection	11,595,650	-	-	-	11,595,650
Culture and recreation	3,125,421	1,564,942	-	-	4,690,363
Economic and physical development	4,544,070	12,838	-	259,711	4,816,619
Education	31,790,418	-	10,129,233	-	41,919,651
Debt Service:					
Principal retirement	9,980,166	-	-	-	9,980,166
Interest and fiscal charges	3,103,524	-	-	-	3,103,524
Total expenditures	<u>134,926,505</u>	<u>1,901,222</u>	<u>10,129,233</u>	<u>1,613,640</u>	<u>148,570,600</u>
Revenues over (under) expenditures	<u>27,461,299</u>	<u>(1,855,590)</u>	<u>(10,104,929)</u>	<u>(574,961)</u>	<u>14,925,819</u>
Other Financing Sources (Uses):					
Sale of capital assets	11,640	-	-	-	11,640
Transfers from other funds	-	7,572,200	931,530	20,000	8,523,730
Transfers to other funds	(8,523,730)	-	-	-	(8,523,730)
Total other financing sources (uses)	<u>(8,512,090)</u>	<u>7,572,200</u>	<u>931,530</u>	<u>20,000</u>	<u>11,640</u>
Net change in fund balance	18,949,209	5,716,610	(9,173,399)	(554,961)	14,937,459
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>\$ 87,324,957</u>	<u>\$ 18,067,685</u>	<u>\$ 11,813,095</u>	<u>\$ 1,378,519</u>	<u>\$ 118,584,256</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 113,264,674	\$ 3,916,193
Local option sales taxes	19,006,196	19,006,196	13,958,587	(5,047,609)
Other taxes and licenses	3,715,000	4,215,000	3,954,998	(260,002)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	2,099,092	1,013,092
Restricted intergovernmental revenues	18,485,779	20,484,568	15,532,148	(4,952,420)
Permits and fees	3,555,896	3,656,647	3,058,504	(598,143)
Sales and services	8,620,679	8,877,654	8,448,293	(429,361)
Investment earnings	85,000	85,000	85,116	116
Other	1,187,800	2,045,241	1,986,392	(58,849)
Total revenues	<u>165,090,831</u>	<u>168,804,787</u>	<u>162,387,804</u>	<u>(6,416,983)</u>
Expenditures:				
Current:				
General government	11,547,170	11,347,338	8,877,311	2,470,027
Central services	14,250,771	15,195,723	11,413,716	3,782,007
Public safety	34,153,613	35,668,610	28,516,624	7,151,986
Transportation	153,850	362,725	340,204	22,521
Environmental protection	14,222,177	14,221,260	11,595,650	2,625,610
Economic and physical development	5,762,766	6,048,113	4,544,070	1,504,043
Human services	27,813,840	29,164,078	21,639,401	7,524,677
Education	38,148,499	38,148,499	31,790,418	6,358,081
Culture and recreation	4,030,707	4,068,765	3,125,421	943,344
Debt Service:				
Principal retirement	11,470,000	11,470,000	9,980,166	1,489,834
Interest and fiscal charges	3,411,873	3,411,873	3,103,524	308,349
Total expenditures	<u>164,965,266</u>	<u>169,106,984</u>	<u>134,926,505</u>	<u>34,180,479</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(302,197)</u>	<u>27,461,299</u>	<u>27,763,496</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	11,640	11,640
Transfers to other funds	(2,698,665)	(11,559,009)	(8,523,730)	3,035,279
Contingency	(400,000)	(106,047)	-	106,047
Appropriated fund balance	2,973,100	11,967,253	-	(11,967,253)
Total other financing sources (uses)	<u>(125,565)</u>	<u>302,197</u>	<u>(8,512,090)</u>	<u>(8,814,287)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>18,949,209</u>	<u>\$ 18,949,209</u>
Fund balance, beginning of year			<u>68,375,748</u>	
Fund balance, end of year			<u>\$ 87,324,957</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 108,189,023	\$ 2,340,542	102%	\$ 107,604,727	\$ 105,353,413
Prior year taxes	2,800,000	2,800,000	4,042,771	1,242,771	144%	4,406,880	3,849,103
Penalties and interest	700,000	700,000	1,032,880	332,880	148%	1,169,035	959,477
	<u>109,348,481</u>	<u>109,348,481</u>	<u>113,264,674</u>	<u>3,916,193</u>	104%	<u>113,180,642</u>	<u>110,161,993</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	5,846,329	(2,355,602)	71%	8,253,706	5,739,246
Article 40 (1/2%)	5,553,726	5,553,726	4,179,596	(1,374,130)	75%	5,898,786	3,991,195
Article 42 (1/2%)	5,250,539	5,250,539	3,931,586	(1,318,953)	75%	5,538,538	3,816,342
Article 44 (1/2%)	-	-	1,076	1,076	na	7,281	10,251
	<u>19,006,196</u>	<u>19,006,196</u>	<u>13,958,587</u>	<u>(5,047,609)</u>	73%	<u>19,698,311</u>	<u>13,557,034</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	133,479	(26,521)	83%	161,351	127,514
Deed stamp excise tax	2,200,000	2,700,000	2,716,504	16,504	101%	2,634,061	2,114,356
Solid waste tax	40,000	40,000	35,785	(4,215)	89%	46,868	35,014
White goods disposal tax	40,000	40,000	50,287	10,287	126%	37,040	28,200
1% Occupancy Tax	1,275,000	1,275,000	1,018,943	(256,057)	80%	1,209,423	846,313
	<u>3,715,000</u>	<u>4,215,000</u>	<u>3,954,998</u>	<u>(260,002)</u>	94%	<u>4,088,743</u>	<u>3,151,397</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	660,000	660,000	1,948,487	1,288,487	295%	2,360,272	2,407,747
Beer and wine tax	248,000	248,000	-	(248,000)	0%	287,908	-
Jail fees	178,000	178,000	150,605	(27,395)	85%	296,698	241,241
	<u>1,086,000</u>	<u>1,086,000</u>	<u>2,099,092</u>	<u>1,013,092</u>	193%	<u>2,944,878</u>	<u>2,648,988</u>
Restricted Intergovernmental:							
State and federal grant	18,321,718	20,320,507	15,362,713	(4,957,794)	76%	20,162,646	15,883,817
ARRA federal grant	7,563	7,563	7,583	20	100%	9,188	9,188
Court facility fees	140,000	140,000	118,735	(21,265)	85%	154,399	113,801
Payments in lieu of taxes	-	-	301	301	na	3,536	-
ABC education requirement	-	-	6,687	6,687	na	7,212	3,089
ABC law enforcement services	2,000	2,000	4,776	2,776	239%	5,151	2,206
State drug tax	14,498	14,498	31,353	16,855	216%	19,697	16,772
	<u>18,485,779</u>	<u>20,484,568</u>	<u>15,532,148</u>	<u>(4,952,420)</u>	76%	<u>20,361,829</u>	<u>16,028,873</u>
Permits and Fees:							
Building permits	1,708,000	1,771,060	1,508,996	(262,064)	85%	1,863,824	1,512,142
Recording Fees	750,000	750,000	580,806	(169,194)	77%	684,107	560,873
Inspection fees	12,000	12,000	7,364	(4,636)	61%	6,740	6,315
Concealed handgun permit	110,050	145,050	167,321	22,271	115%	135,405	114,125
Other permit and fees	975,846	978,537	794,017	(184,520)	81%	934,616	712,714
	<u>3,555,896</u>	<u>3,656,647</u>	<u>3,058,504</u>	<u>(598,143)</u>	84%	<u>3,624,692</u>	<u>2,906,169</u>
Sales and Services:							
Solid waste fees	1,600,000	1,750,000	1,683,140	(66,860)	96%	1,889,451	1,373,361
School resource officer reimb.	1,160,000	1,160,000	870,000	(290,000)	75%	1,178,000	605,085
Rents	37,000	37,000	13,260	(23,740)	36%	61,961	52,860
EMS Charges	3,450,000	3,450,000	3,079,880	(370,120)	89%	3,950,659	3,234,953
Public health user fees	642,207	642,207	620,150	(22,057)	97%	797,683	679,193

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	April 30, 2015
Sheriff animal prot. serv. fees	85,000	85,000	69,490	(15,510)	82%	87,871	72,109
Social services fees	54,200	54,200	56,888	2,688	105%	66,474	55,858
Public housing fees	100,860	100,860	39,737	(61,123)	39%	101,639	85,029
Tax collection fees	200,000	200,000	217,201	17,201	109%	223,544	213,819
Other sales and services	718,830	825,805	1,237,663	411,858	150%	979,904	722,241
Register of deeds	290,382	290,382	251,464	(38,918)	87%	283,064	235,076
Marriage licenses	57,600	57,600	41,422	(16,178)	72%	54,480	41,926
Recreation services	224,600	224,600	267,998	43,398	119%	279,147	237,344
	<u>8,620,679</u>	<u>8,877,654</u>	<u>8,448,293</u>	<u>(429,361)</u>	95%	<u>9,953,877</u>	<u>7,608,854</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>85,116</u>	<u>116</u>	100%	<u>86,976</u>	<u>71,298</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	2,203	1,103	200%	1,109	444
ABC bottles taxes	42,000	42,000	40,496	(1,504)	96%	52,995	38,361
Cnty Brd of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	12,000
Contributions	4,300	6,845	52,961	46,116	774%	45,854	38,320
Other revenues	1,116,400	1,971,296	1,872,732	(98,564)	95%	2,275,882	473,128
	<u>1,187,800</u>	<u>2,045,241</u>	<u>1,986,392</u>	<u>(58,849)</u>	97%	<u>2,399,840</u>	<u>562,253</u>
Total revenues	<u>165,090,831</u>	<u>168,804,787</u>	<u>162,387,804</u>	<u>(6,416,983)</u>	96%	<u>176,339,788</u>	<u>156,696,859</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	192,703	154,702	38,001	80%	220,041	193,409
Fringe benefits	46,334	46,334	25,684	20,650	55%	50,787	40,594
Operating costs	61,368	67,368	49,722	17,646	74%	51,988	47,922
	<u>306,405</u>	<u>306,405</u>	<u>230,108</u>	<u>76,297</u>	75%	<u>322,816</u>	<u>281,925</u>
County Administration:							
Salaries	404,586	404,586	348,199	56,387	86%	385,066	332,176
Fringe benefits	114,794	114,794	93,048	21,746	81%	121,078	103,403
Operating costs	31,410	31,410	12,268	19,142	39%	22,934	19,371
	<u>550,790</u>	<u>550,790</u>	<u>453,515</u>	<u>97,275</u>	82%	<u>529,078</u>	<u>454,950</u>
Human Resources:							
Salaries	394,472	394,472	320,412	74,060	81%	323,402	273,663
Fringe benefits	137,191	142,091	106,071	36,020	75%	124,993	96,168
Operating costs	11,540	11,540	7,017	4,523	61%	17,768	11,193
	<u>543,203</u>	<u>548,103</u>	<u>433,500</u>	<u>114,603</u>	79%	<u>466,163</u>	<u>381,024</u>
Finance:							
Salaries	674,932	731,163	622,957	108,206	85%	654,837	551,162
Fringe benefits	219,821	239,557	197,673	41,884	83%	234,128	196,326
Operating costs	503,440	522,888	412,657	110,231	79%	370,285	313,435
	<u>1,398,193</u>	<u>1,493,608</u>	<u>1,233,287</u>	<u>260,321</u>	83%	<u>1,259,250</u>	<u>1,060,923</u>
Tax Administration:							
Salaries	2,148,331	2,148,331	1,762,727	385,604	82%	1,997,824	1,695,673
Fringe benefits	807,777	807,777	654,873	152,904	81%	889,378	722,323
Operating costs	880,250	880,250	545,380	334,870	62%	797,035	581,742
Capital outlay	46,000	46,000	22,398	23,602	49%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>2,985,378</u>	<u>896,980</u>	77%	<u>3,684,237</u>	<u>2,999,738</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	April 30, 2015
County Attorney:							
Salaries	358,608	333,968	237,318	96,650	71%	336,716	283,378
Fringe benefits	105,623	95,742	66,337	29,405	69%	105,135	87,463
Operating costs	220,880	220,880	107,561	113,319	49%	206,100	170,628
	<u>685,111</u>	<u>650,590</u>	<u>411,216</u>	<u>239,374</u>	63%	<u>647,951</u>	<u>541,469</u>
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	2,187
Operating costs	308,592	308,592	191,132	117,460	62%	279,036	188,911
	<u>308,592</u>	<u>308,592</u>	<u>191,132</u>	<u>117,460</u>	62%	<u>281,223</u>	<u>191,098</u>
Board of Elections:							
Salaries	1,011,940	532,885	380,905	151,980	71%	349,588	311,261
Fringe benefits	148,130	111,559	78,842	32,717	71%	102,288	83,469
Operating costs	313,241	313,241	219,802	93,439	70%	149,139	125,413
	<u>1,473,311</u>	<u>957,685</u>	<u>679,549</u>	<u>278,136</u>	71%	<u>601,015</u>	<u>520,143</u>
Register of Deeds:							
Salaries	650,366	650,366	522,178	128,188	80%	605,668	510,931
Fringe benefits	281,826	281,826	220,724	61,102	78%	304,411	242,748
Operating costs	1,467,015	1,717,015	1,516,724	200,291	88%	1,645,754	1,188,555
	<u>2,399,207</u>	<u>2,649,207</u>	<u>2,259,626</u>	<u>389,581</u>	85%	<u>2,555,833</u>	<u>1,942,234</u>
Total general government	<u>11,547,170</u>	<u>11,347,338</u>	<u>8,877,311</u>	<u>2,470,027</u>	78%	<u>10,347,566</u>	<u>8,373,504</u>
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	746,460	157,820	83%	846,247	712,998
Fringe benefits	298,643	298,643	241,551	57,092	81%	302,856	253,627
Operating costs	914,700	937,043	495,460	441,583	53%	1,037,116	710,916
Capital outlay	550,000	585,891	414,302	171,589	71%	35,121	20,181
	<u>2,667,623</u>	<u>2,725,857</u>	<u>1,897,773</u>	<u>828,084</u>	70%	<u>2,221,340</u>	<u>1,697,722</u>
Service Center:							
Salaries	621,700	621,700	496,321	125,379	80%	610,757	520,815
Fringe benefits	234,588	234,588	185,400	49,188	79%	266,845	215,184
Operating costs	319,435	386,675	68,972	317,703	18%	294,256	216,320
Capital outlay	40,500	35,600	33,864	1,736	95%	23,885	16,635
	<u>1,216,223</u>	<u>1,278,563</u>	<u>784,557</u>	<u>494,006</u>	61%	<u>1,195,743</u>	<u>968,954</u>
Engineering:							
Salaries	343,590	343,590	286,074	57,516	83%	335,390	283,401
Fringe benefits	111,133	111,133	90,212	20,921	81%	118,094	99,264
Operating costs	87,700	117,700	68,783	48,917	58%	24,647	18,904
Capital outlay	31,000	57,000	53,573	3,427	94%	-	-
	<u>573,423</u>	<u>629,423</u>	<u>498,642</u>	<u>130,781</u>	79%	<u>478,131</u>	<u>401,569</u>
Operation Services:							
Salaries	2,092,740	2,092,740	1,688,031	404,709	81%	1,991,979	1,674,847
Fringe benefits	865,979	867,227	660,543	206,684	76%	964,204	766,609
Operating costs	3,063,190	3,740,207	2,736,620	1,003,587	73%	2,951,521	2,188,295
Capital outlay	250,000	290,886	190,155	100,731	65%	309,911	309,911
	<u>6,271,909</u>	<u>6,991,060</u>	<u>5,275,349</u>	<u>1,715,711</u>	75%	<u>6,217,615</u>	<u>4,939,662</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Non-departmental:							
Fringe benefits	2,665,818	2,554,985	2,109,641	445,344	83%	2,016,930	1,697,750
Operating costs	855,775	1,015,835	847,754	168,081	83%	404,727	375,358
Capital outlay	-	-	-	-	na	-	19,312
	<u>3,521,593</u>	<u>3,570,820</u>	<u>2,957,395</u>	<u>613,425</u>	83%	<u>2,421,657</u>	<u>2,092,420</u>
Total central services	<u>14,250,771</u>	<u>15,195,723</u>	<u>11,413,716</u>	<u>3,782,007</u>	75%	<u>12,534,486</u>	<u>10,100,327</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	97,992	25,008	80%	116,376	109,486
	<u>123,000</u>	<u>123,000</u>	<u>97,992</u>	<u>25,008</u>	80%	<u>116,376</u>	<u>109,486</u>
Sheriff:							
Salaries	7,745,546	7,712,567	6,579,571	1,132,996	85%	7,794,620	6,584,931
Fringe benefits	2,735,510	2,802,624	2,324,098	478,526	83%	2,999,071	2,487,254
Operating costs	1,927,442	2,162,855	1,551,804	611,051	72%	2,264,666	1,880,385
Capital outlay	388,315	511,700	483,304	28,396	94%	453,368	434,097
	<u>12,796,813</u>	<u>13,189,746</u>	<u>10,938,777</u>	<u>2,250,969</u>	83%	<u>13,511,725</u>	<u>11,386,667</u>
Detention Center:							
Salaries	4,071,619	4,141,680	3,339,363	802,317	81%	3,906,504	3,303,251
Fringe benefits	1,524,518	1,560,385	1,224,263	336,122	78%	1,629,643	1,354,857
Operating costs	2,084,602	2,099,116	1,522,861	576,255	73%	2,125,419	1,660,734
Capital outlay	-	17,486	-	17,486	0%	49,539	49,539
	<u>7,680,739</u>	<u>7,818,667</u>	<u>6,086,487</u>	<u>1,732,180</u>	78%	<u>7,711,105</u>	<u>6,368,381</u>
Emergency Medical:							
Salaries	4,368,340	4,368,340	3,741,747	626,593	86%	4,623,322	3,925,982
Fringe benefits	1,483,678	1,485,611	1,223,901	261,710	82%	1,676,826	1,393,035
Operating costs	1,193,550	1,318,024	990,691	327,333	75%	1,283,531	1,054,944
Capital outlay	155,000	271,925	90,612	181,313	33%	715,548	336,117
	<u>7,200,568</u>	<u>7,443,900</u>	<u>6,046,951</u>	<u>1,396,949</u>	81%	<u>8,299,227</u>	<u>6,710,078</u>
Emergency Management:							
Salaries	362,561	362,561	298,559	64,002	82%	405,919	342,662
Fringe benefits	112,380	117,831	91,840	25,991	78%	138,499	113,512
Operating costs	302,425	417,341	199,947	217,394	48%	235,552	159,906
Capital outlay	-	151,324	3,863	147,461	3%	36,906	-
	<u>777,366</u>	<u>1,049,057</u>	<u>594,209</u>	<u>454,848</u>	57%	<u>816,876</u>	<u>616,080</u>
Other Agencies:							
Fire districts	594,726	594,726	529,295	65,431	89%	548,100	525,937
Rescue Squads	394,600	399,367	282,161	117,206	71%	384,964	278,089
	<u>989,326</u>	<u>994,093</u>	<u>811,456</u>	<u>182,637</u>	82%	<u>933,064</u>	<u>804,026</u>
Code Administration:							
Salaries	995,988	1,035,988	815,284	220,704	79%	887,653	734,492
Fringe benefits	360,440	363,500	274,828	88,672	76%	351,990	280,323
Operating costs	115,261	115,261	77,228	38,033	67%	93,745	78,018
Capital outlay	-	20,000	18,838	1,162	94%	-	-
	<u>1,471,689</u>	<u>1,534,749</u>	<u>1,186,178</u>	<u>348,571</u>	77%	<u>1,333,388</u>	<u>1,092,833</u>
Central Communications:							
Salaries	1,412,315	1,412,315	1,117,320	294,995	79%	1,347,340	1,147,709
Fringe benefits	537,593	539,522	402,835	136,687	75%	592,163	481,456
Operating costs	160,990	226,517	115,853	110,664	51%	145,321	111,800
Capital outlay	76,500	323,602	254,267	69,335	79%	75,876	16,140
	<u>2,187,398</u>	<u>2,501,956</u>	<u>1,890,275</u>	<u>611,681</u>	76%	<u>2,160,700</u>	<u>1,757,105</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	April 30, 2015
Animal Protective Services:							
Salaries	523,252	573,817	488,264	85,553	85%	532,440	449,764
Fringe benefits	207,812	223,387	185,588	37,799	83%	235,102	196,478
Operating costs	195,650	216,238	190,447	25,791	88%	249,984	205,178
	<u>926,714</u>	<u>1,013,442</u>	<u>864,299</u>	<u>149,143</u>	85%	<u>1,017,526</u>	<u>851,420</u>
Total public safety	<u>34,153,613</u>	<u>35,668,610</u>	<u>28,516,624</u>	<u>7,151,986</u>	80%	<u>35,899,987</u>	<u>29,696,076</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500	27,500
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>340,204</u>	<u>22,521</u>	94%	<u>327,320</u>	<u>327,320</u>
Environmental Protection:							
Solid Waste:							
Salaries	316,683	316,683	244,632	72,051	77%	300,944	248,308
Fringe benefits	122,663	122,663	92,081	30,582	75%	131,805	104,374
Operating costs	13,560,262	13,559,345	11,112,667	2,446,678	82%	13,197,057	10,924,023
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>13,998,691</u>	<u>11,449,380</u>	<u>2,549,311</u>	82%	<u>13,637,616</u>	<u>11,276,705</u>
Other:							
Forestry services	222,569	222,569	146,270	76,299	66%	188,072	130,835
Brunswick County Beach Consortium	-	-	-	-	na	13,500	7,500
	<u>222,569</u>	<u>222,569</u>	<u>146,270</u>	<u>76,299</u>	66%	<u>201,572</u>	<u>138,335</u>
Total environmental protection	<u>14,222,177</u>	<u>14,221,260</u>	<u>11,595,650</u>	<u>2,625,610</u>	82%	<u>13,839,188</u>	<u>11,415,040</u>
Economic Development:							
Planning:							
Salaries	371,037	371,037	311,691	59,346	84%	452,971	400,376
Fringe benefits	123,893	123,893	102,506	21,387	83%	184,792	147,423
Operating costs	138,005	147,005	64,065	82,940	44%	180,130	153,129
Capital outlay	-	-	-	-	na	-	657
	<u>632,935</u>	<u>641,935</u>	<u>478,262</u>	<u>163,673</u>	75%	<u>817,893</u>	<u>701,585</u>
Cooperative Extension:							
Salaries	297,966	336,366	215,770	120,596	64%	303,118	229,547
Fringe benefits	123,279	126,295	69,154	57,141	55%	109,704	68,154
Operating costs	97,173	115,270	82,556	32,714	72%	137,534	78,738
	<u>518,418</u>	<u>577,931</u>	<u>367,480</u>	<u>210,451</u>	64%	<u>550,356</u>	<u>376,439</u>
Soil and Water Conservation:							
Salaries	142,874	142,874	119,016	23,858	83%	140,510	119,034
Fringe benefits	54,033	54,033	43,175	10,858	80%	59,567	50,063
Operating costs	14,850	14,850	9,873	4,977	66%	14,479	10,143
	<u>211,757</u>	<u>211,757</u>	<u>172,064</u>	<u>39,693</u>	81%	<u>214,556</u>	<u>179,240</u>
Public Housing Section 8:							
Salaries	203,108	171,553	162,992	8,561	95%	198,493	166,071
Fringe benefits	74,562	64,007	57,220	6,787	89%	81,400	68,026
Operating costs	2,224,230	2,224,230	1,772,495	451,735	80%	2,216,089	1,851,371
	<u>2,501,900</u>	<u>2,459,790</u>	<u>1,992,707</u>	<u>467,083</u>	81%	<u>2,495,982</u>	<u>2,085,468</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	April 30, 2015
Economic Development:							
Salaries	218,794	155,963	108,621	47,342	70%	208,434	175,842
Fringe benefits	68,396	48,660	28,538	20,122	59%	72,805	60,195
Operating costs	118,900	219,726	60,104	159,622	27%	138,500	115,417
Capital outlay	-	48,857	48,857	-	100%	-	-
	<u>406,090</u>	<u>473,206</u>	<u>246,120</u>	<u>227,086</u>	52%	<u>419,739</u>	<u>351,454</u>
1% Occupancy Tax:							
Operating costs	<u>1,275,000</u>	<u>1,275,000</u>	<u>1,018,943</u>	<u>256,057</u>	80%	<u>1,209,423</u>	<u>809,365</u>
Other Economic Development:							
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666	166,666
Lockwood Folly Aq. Restoratic	-	101,828	101,828	-	100%	-	-
Reserve for shoreline protection	50,000	100,000	-	100,000	0%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>408,494</u>	<u>268,494</u>	<u>140,000</u>	66%	<u>166,666</u>	<u>166,666</u>
Total economic development	<u>5,762,766</u>	<u>6,048,113</u>	<u>4,544,070</u>	<u>1,504,043</u>	75%	<u>5,874,615</u>	<u>4,670,217</u>
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	1,897,325	462,440	80%	2,246,505	1,893,973
Fringe benefits	1,176,211	1,176,211	863,647	312,564	73%	945,548	769,769
Operating costs	219,550	219,550	174,225	45,325	79%	207,720	185,853
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>2,935,197</u>	<u>932,394</u>	76%	<u>3,399,773</u>	<u>2,849,595</u>
Communicable Diseases:							
Operating costs	<u>375,970</u>	<u>379,622</u>	<u>269,837</u>	<u>109,785</u>	71%	<u>249,995</u>	<u>231,082</u>
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	625
Fringe benefits	-	-	-	-	na	48	48
Operating costs	<u>166,630</u>	<u>168,813</u>	<u>109,684</u>	<u>59,129</u>	65%	<u>169,781</u>	<u>107,090</u>
	<u>166,630</u>	<u>168,813</u>	<u>109,684</u>	<u>59,129</u>	65%	<u>170,454</u>	<u>107,763</u>
Senior Health							
Salaries	47,687	47,687	41,189	6,498	86%	212,743	181,365
Fringe benefits	19,423	19,423	16,210	3,213	83%	82,954	62,200
Operating costs	<u>3,685</u>	<u>3,685</u>	<u>2,828</u>	<u>857</u>	77%	<u>194,062</u>	<u>176,167</u>
	<u>70,795</u>	<u>70,795</u>	<u>60,227</u>	<u>10,568</u>	85%	<u>489,759</u>	<u>419,732</u>
Maternal and Child Health:							
Salaries	398,422	379,434	309,057	70,377	81%	384,038	334,235
Fringe benefits	164,582	158,782	129,212	29,570	81%	181,231	152,580
Operating costs	553,286	628,369	374,126	254,243	60%	519,922	394,566
Capital outlay	-	-	-	-	na	8,403	8,403
	<u>1,116,290</u>	<u>1,166,585</u>	<u>812,395</u>	<u>354,190</u>	70%	<u>1,093,594</u>	<u>889,784</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	April 30, 2015
Environmental Health:							
Salaries	857,274	857,274	662,605	194,669	77%	834,719	715,173
Fringe benefits	290,212	290,212	218,106	72,106	75%	311,009	262,271
Operating costs	294,476	352,595	191,784	160,811	54%	179,147	143,467
Capital outlay	45,000	45,000	43,227	1,773	96%	6,991	-
	<u>1,486,962</u>	<u>1,545,081</u>	<u>1,115,722</u>	<u>429,359</u>	72%	<u>1,331,866</u>	<u>1,120,911</u>
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	97,931
Fringe benefits	-	-	-	-	na	45,018	37,096
Operating costs	-	-	-	-	na	81,349	66,969
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>201,996</u>
Total health	<u>6,972,173</u>	<u>7,198,487</u>	<u>5,303,062</u>	<u>1,895,425</u>	74%	<u>6,981,315</u>	<u>5,820,863</u>
Veterans' Services:							
Salaries	123,410	123,410	104,298	19,112	85%	121,331	101,939
Fringe benefits	50,152	50,152	41,524	8,628	83%	55,433	46,374
Operating costs	13,734	13,734	6,604	7,130	48%	9,166	7,482
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>152,426</u>	<u>34,870</u>	81%	<u>185,930</u>	<u>155,795</u>
Social Services:							
Administration:							
Salaries	6,736,853	6,793,048	5,085,615	1,707,433	75%	6,017,337	5,089,763
Fringe benefits	3,136,947	3,157,383	2,420,893	736,490	77%	2,573,176	2,075,646
Operating costs	2,890,691	3,621,256	2,817,000	804,256	78%	2,915,722	2,326,703
Capital outlay	-	10,000	-	10,000	0%	48,767	48,767
	<u>12,764,491</u>	<u>13,581,687</u>	<u>10,323,508</u>	<u>3,258,179</u>	76%	<u>11,555,002</u>	<u>9,540,879</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	3,289	26,711	11%	11,083	9,929
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	280,000	182,366	97,634	65%	245,010	201,927
Special assistance to aged	225,000	225,000	148,859	76,141	66%	180,339	155,331
Special assistance to disabled	225,000	225,000	216,784	8,216	96%	224,627	184,463
Foster care	810,000	810,000	451,082	358,918	56%	763,733	583,116
State foster home	335,000	335,000	145,402	189,598	43%	338,089	253,833
Special assistance	1,800	1,800	400	1,400	22%	5,351	743
Day care	4,111,727	4,111,727	2,958,707	1,153,020	72%	5,280,538	4,096,707
Special child adopt. assistance	-	120,246	31,837	88,409	26%	7,056	4,478
	<u>6,024,437</u>	<u>6,144,683</u>	<u>4,143,765</u>	<u>2,000,918</u>	67%	<u>7,060,759</u>	<u>5,495,460</u>
Total social services	<u>18,788,928</u>	<u>19,726,370</u>	<u>14,467,273</u>	<u>5,259,097</u>	73%	<u>18,615,761</u>	<u>15,036,339</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	208,703	41,740	83%	710,207	580,028
Brunswick Senior Resources	1,615,000	1,672,198	1,400,349	271,849	84%	1,615,000	1,354,167
Other human services	-	129,284	107,588	21,696	83%	121,737	91,445
	<u>1,865,443</u>	<u>2,051,925</u>	<u>1,716,640</u>	<u>335,285</u>	84%	<u>2,446,944</u>	<u>2,025,640</u>
Total human services	<u>27,813,840</u>	<u>29,164,078</u>	<u>21,639,401</u>	<u>7,524,677</u>	74%	<u>28,229,950</u>	<u>23,038,637</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Education:							
Public schools	33,790,863	33,790,863	28,159,053	5,631,810	83%	33,335,477	27,779,560
Public schools - capital outlay	708,899	708,899	590,749	118,150	83%	699,346	582,790
Community college	3,598,737	3,598,737	2,998,949	599,788	83%	3,699,447	3,082,870
Community college - cap. out.	50,000	50,000	41,667	8,333	83%	50,000	41,670
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>31,790,418</u>	<u>6,358,081</u>	83%	<u>37,784,270</u>	<u>31,486,890</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,469	478,066	110,403	81%	545,847	463,797
Fringe benefits	174,884	174,892	143,362	31,530	82%	188,794	148,435
Operating costs	539,659	549,297	373,325	175,972	68%	415,438	307,956
Capital outlay	57,000	57,000	30,065	26,935	53%	3,515,427	3,504,625
	<u>1,360,150</u>	<u>1,369,658</u>	<u>1,024,818</u>	<u>344,840</u>	75%	<u>4,665,506</u>	<u>4,424,813</u>
Maintenance:							
Salaries	675,957	687,033	553,135	133,898	81%	635,632	519,033
Fringe benefits	231,710	238,608	198,468	40,140	83%	255,732	209,648
Operating costs	436,994	436,994	296,862	140,132	68%	460,359	316,233
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690	207,690
	<u>1,416,661</u>	<u>1,444,635</u>	<u>1,123,615</u>	<u>321,020</u>	78%	<u>1,559,413</u>	<u>1,252,604</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,814,293</u>	<u>2,148,433</u>	<u>665,860</u>	76%	<u>6,224,919</u>	<u>5,677,417</u>
Brunswick County Library:							
Salaries	695,318	695,318	581,359	113,959	84%	678,186	569,604
Fringe benefits	283,378	283,378	229,856	53,522	81%	311,619	245,163
Operating costs	275,200	275,776	165,773	110,003	60%	242,275	165,133
	<u>1,253,896</u>	<u>1,254,472</u>	<u>976,988</u>	<u>277,484</u>	78%	<u>1,232,080</u>	<u>979,900</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,068,765</u>	<u>3,125,421</u>	<u>943,344</u>	77%	<u>7,456,999</u>	<u>6,657,317</u>
Debt Service:							
Principal retirement	11,470,000	11,470,000	9,980,166	1,489,834	87%	10,440,000	3,925,000
Interest and fees	3,411,873	3,411,873	3,103,524	308,349	91%	3,489,128	3,338,860
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>13,083,690</u>	<u>1,798,183</u>	88%	<u>13,929,128</u>	<u>7,263,860</u>
Total expenditures	<u>164,965,266</u>	<u>169,106,984</u>	<u>134,926,505</u>	<u>34,180,479</u>	80%	<u>166,223,509</u>	<u>133,029,188</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(302,197)</u>	<u>27,461,299</u>	<u>27,763,496</u>	-9087%	<u>10,116,279</u>	<u>23,667,671</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	4,620,000	4,620,000
Premiums on bonds	-	-	-	-	na	157,137	157,138
Payment to escrow agent for refunded debt	-	-	-	-	na	(4,670,000)	-
Sale of capital assets	-	-	11,640	11,640	na	-	-
	<u>-</u>	<u>-</u>	<u>11,640</u>	<u>11,640</u>	na	<u>107,137</u>	<u>4,777,138</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</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)	(8,552,200)	(7,572,200)	980,000	89%	(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)	(931,530)	2,055,279	31%	(4,720,425)	(714,143)
	<u>(2,698,665)</u>	<u>(11,559,009)</u>	<u>(8,523,730)</u>	<u>3,035,279</u>	<u>74%</u>	<u>(8,248,429)</u>	<u>(4,238,259)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(106,047)	-	106,047	0%	-	-
Appropriated fund balance	2,973,100	11,967,253	-	(11,967,253)	0%	-	-
	<u>2,573,100</u>	<u>11,861,206</u>	<u>-</u>	<u>(11,861,206)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>302,197</u>	<u>(8,512,090)</u>	<u>(8,814,287)</u>	<u>-2817%</u>	<u>(8,039,610)</u>	<u>552,561</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>18,949,209</u>	<u>\$ 18,949,209</u>		<u>2,076,669</u>	<u>24,220,232</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>\$ 87,324,957</u>			<u>\$ 68,375,748</u>	<u>\$ 90,519,311</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 APRIL 30, 2016**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,242,303	\$ 15,040,352	\$ 5,305	\$ 15,045,657
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	16,727	173,525
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	701,716	254,507	23,600	278,107
Total revenues	<u>22,161,362</u>	<u>20,165,378</u>	<u>45,632</u>	<u>20,211,010</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	<u>2,429,000</u>	<u>242,611</u>	<u>16,028</u>	<u>258,639</u>
Economic Development:				
Avalon	3,922,845	2,518,783	12,838	2,531,621
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>12,838</u>	<u>2,531,621</u>
Cultural and recreation:				
Town Creek Park Improvements	5,323,178	5,058,900	56,054	5,114,954
Waccamaw Park Improvements	3,700,717	3,082,837	309,095	3,391,932
Smithville Park Improvements	731,500	39,000	139,773	178,773
OIB Park Improvements	45,000	-	36,750	36,750
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	669,912	872,745
District 1 Senior Center	<u>710,000</u>	<u>-</u>	<u>353,358</u>	<u>353,358</u>
	<u>13,425,694</u>	<u>8,390,868</u>	<u>1,564,942</u>	<u>9,955,810</u>
Transportation:				
Airport Improvements	<u>18,474,220</u>	<u>17,093,672</u>	<u>307,414</u>	<u>17,401,086</u>
Total expenditures	<u>38,526,344</u>	<u>28,245,934</u>	<u>1,901,222</u>	<u>30,147,156</u>
Revenues over (under) expenditures	(16,364,982)	(8,080,556)	(1,855,590)	(9,936,146)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Contingency for future capital projects	(12,599,983)	-	-	-
Transfer from general fund	22,483,811	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>16,364,982</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>5,716,610</u>	<u>\$ 9,578,226</u>
Fund balance, beginning of year			12,351,075	
Fund balance, end of year			<u>\$ 18,067,685</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 APRIL 30, 2016

	<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	8,348	1,331,273
Investment earnings-debt proceeds	-	3,417	15,956	19,373
Total revenues	<u>8,281,381</u>	<u>8,419,138</u>	<u>24,304</u>	<u>8,443,442</u>
Expenditures:				
Brunswick County Schools	61,521,651	38,890,770	10,072,199	48,962,969
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>10,129,233</u>	<u>80,476,657</u>
Revenues over (under) expenditures	(84,906,181)	(61,928,286)	(10,104,929)	(72,033,215)
Other Financing Sources (Uses):				
Transfer from general fund	36,287,752	34,286,442	931,530	35,217,972
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>931,530</u>	<u>77,293,895</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 14,434,079</u>	(9,173,399)	<u>\$ 5,260,680</u>
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			<u>\$ 11,813,095</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 525,572	\$ 20,320	\$ 834,034	\$ 1,379,926
Interest receivable	449	-	421	870
Receivables, net	-	-	11	11
Other governmental agencies	563	-	-	563
Total assets	<u>\$ 526,584</u>	<u>\$ 20,320</u>	<u>\$ 834,466</u>	<u>\$ 1,381,370</u>
Liabilities:				
Accounts payable and other liabilities	<u>10</u>	<u>-</u>	<u>2,841</u>	<u>2,851</u>
Fund Balance:				
Stabilization by State Statute	1,012	-	421	1,433
Restricted - other	525,562	-	831,204	1,356,766
Assigned	-	20,320	-	20,320
Total fund balances	<u>526,574</u>	<u>20,320</u>	<u>831,625</u>	<u>1,378,519</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 526,584</u>	<u>\$ 20,320</u>	<u>\$ 834,466</u>	<u>\$ 1,381,370</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 APRIL 30, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 494,576	\$ 428,047	\$ -	\$ 922,623
Permits and fees	-	-	114,590	114,590
Investment earnings	518	54	894	1,466
Total revenues	<u>495,094</u>	<u>428,101</u>	<u>115,484</u>	<u>1,038,679</u>
Expenditures:				
General government	-	126,830	77,202	204,032
Public safety	1,082,398	67,499	-	1,149,897
Economic and physical development	-	259,711	-	259,711
Total expenditures	<u>1,082,398</u>	<u>454,040</u>	<u>77,202</u>	<u>1,613,640</u>
Revenues over (under) expenditures	(587,304)	(25,939)	38,282	(574,961)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Net change in fund balances	(587,304)	(5,939)	38,282	(554,961)
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>\$ 526,574</u>	<u>\$ 20,320</u>	<u>\$ 831,625</u>	<u>\$ 1,378,519</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:					
Restricted intergovernmental	\$ 659,435	\$ 494,576	\$ (164,859)	\$ 1,281,952	\$ 1,010,813
911 Center Consolidation Grant	209,636	-	(209,636)	1,719,569	685,057
Other revenue	-	-	-	5,356	-
Investment earnings	-	518	518	1,495	1,220
Total revenues	<u>869,071</u>	<u>495,094</u>	<u>(373,977)</u>	<u>3,008,372</u>	<u>1,697,090</u>
Expenditures:					
Operating costs	665,612	389,275	276,337	628,203	530,598
Capital outlay	597,978	467,125	130,853	171,198	467,125
911 Center Grant	254,840	225,998	28,842	2,399,740	630,683
Total expenditures	<u>1,518,430</u>	<u>1,082,398</u>	<u>436,032</u>	<u>3,199,141</u>	<u>1,628,406</u>
Revenues over (under) expenditures	(649,359)	(587,304)	62,055	(190,769)	68,684
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	3,888	88,000
Appropriated fund balance	649,359	-	(649,359)	-	-
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>(587,304)</u>	<u>\$ (587,304)</u>	<u>(186,881)</u>	<u>156,684</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>\$ 526,574</u>		<u>\$ 1,113,878</u>	<u>\$ 1,457,443</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 2016**

	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	-	127,880	127,880
Rest. intergovernmental - Sheriff's	676,484	605,251	65,161	670,412
Rest. intergovernmental - Emergency Services Grants	1,909,022	1,895,120	12,784	1,907,904
Rest. intergovernmental - SAMHSA	325,000	-	122,222	122,222
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	54	70
Total revenues	<u>3,572,120</u>	<u>2,583,396</u>	<u>428,101</u>	<u>3,011,497</u>
Expenditures:				
Urgent Repair - 2014	120,000	31,351	88,691	120,042
Urgent Repair - 2015	120,000	-	13,341	13,341
Single Family Rehabilitation - 2014	170,000	3,863	157,679	161,542
Sheriff's Department	680,472	569,593	-	569,593
Emergency Services - Public Safety	1,901,071	1,886,066	13,662	1,899,728
SOAR Governor's Crime Commission	289,999	71,040	53,837	124,877
SAMHSA	<u>325,000</u>	<u>-</u>	<u>126,830</u>	<u>126,830</u>
Total expenditures	<u>3,606,542</u>	<u>2,561,913</u>	<u>454,040</u>	<u>3,015,953</u>
Revenues over (under) expenditures	(34,422)	21,483	(25,939)	(4,456)
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>-</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>(5,939)</u>	<u>\$ 29,966</u>
Fund balance, beginning of year			<u>26,259</u>	
Fund balance, end of year			<u>\$ 20,320</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:					
Permits and fees	\$ 137,000	\$ 114,590	\$ (22,410)	\$ 134,139	\$ 109,633
Investment earnings	1,000	894	(106)	891	723
Total revenues	<u>138,000</u>	<u>115,484</u>	<u>(22,516)</u>	<u>135,030</u>	<u>110,356</u>
Expenditures:					
General government	<u>205,299</u>	<u>77,202</u>	<u>128,097</u>	<u>114,689</u>	<u>81,800</u>
Revenues over (under) expenditures	<u>(67,299)</u>	<u>38,282</u>	<u>105,581</u>	<u>20,341</u>	<u>28,556</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>38,282</u>	<u>\$ 38,282</u>	<u>20,341</u>	<u>28,556</u>
Fund balance, beginning of year		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
Fund balance, end of year		<u>\$ 831,625</u>		<u>\$ 793,343</u>	<u>\$ 801,558</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
APRIL 30, 2016

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,084,607	\$ 4,037,447	\$ 26,122,054
Restricted cash	1,696,386	3,793,428	5,489,814
Interest receivable	11,482	3,773	15,255
Receivables and special assessments, net	2,611,101	-	2,611,101
Due from other governmental agencies	182,259	801	183,060
Inventories	2,061,679	-	2,061,679
Total current assets	<u>28,647,514</u>	<u>7,835,449</u>	<u>36,482,963</u>
Current Liabilities:			
Accounts payable and other liabilities	313,952	-	313,952
Customer deposits	1,695,225	-	1,695,225
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,338,568</u>	<u>-</u>	<u>3,338,568</u>
Expendable net position	25,308,946	7,835,449	33,144,395
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	(26,577,489)	-	(26,577,489)
Deferred inflow	(970,981)	-	(970,981)
Total net position	<u>\$ 137,381,328</u>	<u>\$ 7,835,449</u>	<u>\$ 145,216,777</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:							
User charges	\$ 20,462,432	\$ 20,462,432	\$ 18,054,795	\$ (2,407,637)	88%	\$ 20,520,042	\$ 17,273,539
ARRA interest subsidy	-	-	-	-	na	297,931	259,674
Investment earnings	40,000	40,000	26,933	(13,067)	67%	23,904	19,245
Other	441,678	460,368	338,581	(121,787)	74%	428,603	345,353
Total revenues	<u>20,944,110</u>	<u>20,962,800</u>	<u>18,420,309</u>	<u>(2,542,491)</u>	88%	<u>21,270,480</u>	<u>17,897,811</u>
Expenditures:							
Salaries	4,219,220	4,255,520	3,497,390	758,130	82%	4,009,948	3,403,679
Fringe benefits	1,769,445	1,769,445	1,393,311	376,134	79%	1,699,300	1,406,339
Operating expenditures	6,679,811	6,917,853	5,046,842	1,871,011	73%	6,028,524	4,664,964
Repairs and maintenance	1,455,650	1,561,330	1,127,304	434,026	72%	935,511	746,953
Capital outlay	2,031,620	2,072,576	1,768,432	304,144	85%	2,679,172	2,589,071
Debt Service:							
Principal	1,056,556	1,056,556	1,017,792	38,764	96%	910,009	889,677
Interest	982,616	982,616	971,976	10,640	99%	1,024,502	828,894
Total expenditures	<u>18,194,918</u>	<u>18,615,896</u>	<u>14,823,047</u>	<u>3,792,849</u>	80%	<u>17,286,966</u>	<u>14,529,577</u>
Revenues over (under) expenditures	2,749,192	2,346,904	3,597,262	1,250,358	153%	3,983,514	3,368,234
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	111,000
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>(3,539,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,247,262</u>	<u>\$ 2,247,262</u>		<u>\$ (1,672,439)</u>	<u>\$ (170,766)</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 APRIL 30, 2016**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ 208,012	\$ 208,012
Investment earnings	192	74,696	8,186	82,882
Investment earnings-debt proceeds	-	511	13,738	14,249
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
Total revenues	<u>401,782</u>	<u>127,856</u>	<u>230,011</u>	<u>357,867</u>
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	7,129,295	18,626,124
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	608,987	1,054,805
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	469,277	502,002
Middle River and Smith Roads	1,105,000	67,467	732,482	799,949
17 So and Avalon Water Mains	477,915	16,550	27,197	43,747
NCDOT Hwy 211 Expansion	401,590	-	289,612	289,612
Aquifer storage recovery project	444,614	-	361,714	361,714
FY16 Water Mains Top 7 and Apollo	340,000	-	64,392	64,392
211 Water Plant Expansion	200,000	-	57,135	57,135
Middleton Road Water Main	138,700	-	28,268	28,268
Total expenditures	<u>31,526,989</u>	<u>17,533,393</u>	<u>9,818,731</u>	<u>27,352,124</u>
Revenues over (under) expenditures	(31,125,207)	(17,405,537)	(9,588,720)	(26,994,257)
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)	<u>31,125,207</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>\$ (8,238,720)</u>	<u>\$ 6,047,971</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
APRIL 30, 2016

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 15,396,403	\$ 7,058,329	\$ 22,454,732
Restricted cash	53,579	-	53,579
Interest receivable	7,470	3,212	10,682
Receivables and special assessments, net	8,350,586	9,556	8,360,142
Due from other governmental agencies	168,779	25,762	194,541
Inventories	204,760	-	204,760
Total current assets	<u>24,181,577</u>	<u>7,096,859</u>	<u>31,278,436</u>
Current Liabilities:			
Accounts payable and other liabilities	153,049	-	153,049
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>11,786,176</u>	<u>-</u>	<u>11,786,176</u>
Expendable net position	12,395,401	7,096,859	19,492,260
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	(113,628,882)	-	(113,628,882)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 128,294,817</u>	<u>\$ 7,096,859</u>	<u>\$ 135,391,676</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:							
User charges	\$ 20,196,201	\$ 20,196,201	\$ 20,605,872	\$ 409,671	102%	\$ 21,191,266	\$ 18,504,763
ARRA interest subsidy	170,312	170,312	170,772	460	100%	392,237	366,775
Special assessments	40,000	40,000	214,060	174,060	535%	230,257	154,245
Investment earnings	30,000	30,000	20,427	(9,573)	68%	16,065	13,162
Other	44,300	44,300	144,583	100,283	326%	65,541	38,631
Total revenues	<u>20,480,813</u>	<u>20,480,813</u>	<u>21,155,714</u>	<u>674,901</u>	103%	<u>21,895,366</u>	<u>19,077,576</u>
Expenditures:							
Salaries	2,257,171	2,287,477	1,902,380	385,097	83%	2,156,843	1,824,072
Fringe benefits	949,666	955,848	744,090	211,758	78%	913,158	755,036
Operating expenditures	3,994,707	4,216,468	2,817,072	1,399,396	67%	2,888,363	2,370,052
Repairs and maintenance	1,865,200	1,965,753	1,504,519	461,234	77%	1,377,752	989,276
Capital outlay	1,316,425	2,703,585	2,509,402	194,183	93%	840,910	589,375
Debt Service:							
Principal	9,240,319	9,240,319	9,150,577	89,742	99%	8,987,043	8,939,602
Interest	4,297,142	4,297,142	4,314,885	(17,743)	100%	5,616,823	4,937,808
Total expenditures	<u>23,920,630</u>	<u>25,666,592</u>	<u>22,942,925</u>	<u>2,723,667</u>	89%	<u>22,780,892</u>	<u>20,405,221</u>
Revenues over (under) expenditures	(3,439,817)	(5,185,779)	(1,787,211)	3,398,568	34%	(885,526)	(1,327,645)
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	(1,016,667)	(2,221,385)	(2,208,943)	12,442	99%	(437,571)	(1,006,959)
Transfer from wastewater capital project	549,700	957,492	899,815	(57,677)	94%	478,979	955,218
Appropriated net position	3,906,784	5,249,672	-	(5,249,672)	0%	-	-
Total other fin. sources (uses)	<u>3,439,817</u>	<u>5,185,779</u>	<u>(109,128)</u>	<u>(5,294,907)</u>	-2%	<u>154,905</u>	<u>(51,741)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,896,339)</u>	<u>\$ (1,896,339)</u>		<u>\$ (730,621)</u>	<u>\$ (1,379,386)</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 APRIL 30, 2016**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	99,017	-	99,017
Investment earnings	13,988	66,418	10,057	76,475
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	<u>670,058</u>	<u>723,576</u>	<u>10,228</u>	<u>733,804</u>
Expenditures:				
Ocean Isle Beach wastewater plant improvements	4,274,387	4,006,848	267,541	4,274,389
Carolina Shores N. Sewer SAD	230,000	-	127,631	127,631
Palm Cove SAD 30	30,000	-	-	-
Total expenditures	<u>4,534,387</u>	<u>4,006,848</u>	<u>395,172</u>	<u>4,402,020</u>
Revenues over (under) expenditures	(3,864,329)	(3,283,272)	(384,944)	(3,668,216)
Other Financing Sources (Uses):				
Long term debt issued	3,930,000	3,930,000	-	3,930,000
Bond premium	299,246	299,246	-	299,246
Transfer from wastewater fund	4,555,823	2,384,440	2,171,385	4,555,825
Transfer to wastewater fund	(2,546,321)	(1,646,506)	(899,815)	(2,546,321)
Contingency for future projects	(6,555,015)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,864,329</u>	<u>4,967,180</u>	<u>1,271,570</u>	<u>6,238,750</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 886,626</u>	<u>\$ 2,570,534</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:					
Charges for services	\$ 600,000	\$ 617,496	\$ 17,496	\$ 600,000	\$ 600,000
Investment earnings	-	2,981	2,981	3,354	2,710
Total revenues	<u>600,000</u>	<u>620,477</u>	<u>20,477</u>	<u>603,354</u>	<u>602,710</u>
Expenditures:					
Premiums	<u>1,100,000</u>	<u>809,258</u>	<u>290,742</u>	<u>1,346,100</u>	<u>453,834</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>(188,781)</u>	<u>311,219</u>	<u>(742,746)</u>	<u>148,876</u>
Other financing sources (uses):					
Appropriated net position	<u>500,000</u>	-	<u>(500,000)</u>	-	-
Increase (decrease) in net position	<u>\$ -</u>	<u>(188,781)</u>	<u>\$ (188,781)</u>	<u>(742,746)</u>	<u>148,876</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>\$ 1,797,579</u>		<u>\$ 1,986,360</u>	<u>\$ 2,877,982</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 APRIL 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>April 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>April 30, 2015</u>
Revenues:					
Charges for services-health premiums	\$ 11,075,000	\$ 9,143,894	\$ (1,931,106)	\$ 13,099,877	\$ 10,388,029
Charges for services-wellness	-	-	-	70,684	70,610
Investment earnings	-	1,309	1,309	1,344	1,191
Total revenues	<u>11,075,000</u>	<u>9,145,203</u>	<u>(1,929,797)</u>	<u>13,171,905</u>	<u>10,459,830</u>
Expenditures:					
Administration fees	1,415,484	1,270,745	144,739	1,450,772	1,326,352
Premiums	<u>9,659,516</u>	<u>6,951,664</u>	<u>2,707,852</u>	<u>12,130,221</u>	<u>9,197,722</u>
Total expenditures	<u>11,075,000</u>	<u>8,222,409</u>	<u>2,852,591</u>	<u>13,580,993</u>	<u>10,524,074</u>
Revenues over (under) expenditures	<u>\$ -</u>	922,794	<u>\$ 922,794</u>	(409,088)	(64,244)
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>\$ 1,539,362</u>		<u>\$ 616,568</u>	<u>\$ 961,412</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 04/30/16. It reports that the County had \$171.0 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$9.2 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.16%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF APRIL 30, 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			40,298,630			0.00%
Finistar			<u>4,302,598</u>			0.15%
Total Checking & Petty Cash				\$ 44,606,828	25%	
Money Markets / Savings						
BB&T Money Rate Savings			59,420,490			0.10%
First Bank Preferred Savings			10,370,087			0.05%
SunTrust Money Market			<u>5,013,711</u>			0.04%
Total Money Markets / Savings				\$ 74,804,288	42%	
Certificates of Deposit / CDARS						
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				\$ 20,024,961	11%	
NC Capital Management Trust - Cash Portfolio				\$ 28,288,707	16%	0.36%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,257,682</u>	2%	0.40%
Total Unrestricted Cash and Investments				\$ 170,982,466		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ 8,765,654		5%	0.40%
PNC Bank Money Market			177,073		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 9,157,293		
Grand Total All Cash and Investments				\$ 180,139,759	100%	0.16%
Cash Balances:						
General Fund			\$ 87,818,843			
County Capital Reserve Fund			11,859,849			
School Capital Projects Fund			7,004,009			
Water Fund			23,779,831			
Water Capital Reserve Fund			3,824,094			
Wastewater Fund			15,396,407			
Wastewater Capital Reserve Fund			6,951,722			

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		301,199	-13%	
Mar	335,610	229,522	275,890	570,368	324,430		362,693	12%	
Apr	160,121	217,975	242,239	283,020	247,162		278,448	13%	
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	4,042,771		144%

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		2,414,776	6%	
Mar	1,571,872	1,297,910	1,382,129	1,929,706	1,279,718		1,277,143	0%	
Apr	901,577	951,266	1,064,276	1,136,330	1,110,556		1,056,313	-5%	
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	108,189,023		102%

**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		604,948		-4%
Dec	331,494	408,793	504,025	493,127	549,081		561,448		2%
Jan	257,261	407,062	348,981	282,246	527,514		585,079		11%
Feb	363,729	350,111	422,989	455,363	484,029		497,550		3%
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	5,846,329		71%
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		481,606		-3%
Dec	351,112	395,014	422,206	450,740	479,879		509,491		6%
Jan	440,835	487,072	444,135	503,442	583,174		619,735		6%
Feb	341,806	350,610	359,348	373,047	447,406		444,943		-1%
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	4,179,596		75%
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		423,295		-3%
Dec	258,856	302,427	355,269	361,268	397,148		412,136		4%
Jan	252,979	331,462	294,265	285,268	420,617		459,158		9%
Feb	267,614	262,408	299,134	319,156	356,907		363,409		2%
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	3,931,586		75%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
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	431,872	522,870	418,130	433,653	472,746		467,682	-1%	
Aug	498,680	571,198	577,604	481,540	504,895		533,018	6%	
Sept	478,983	521,564	503,003	477,751	412,334		506,507	23%	
Oct	423,610	423,735	409,503	407,578	384,997		419,248	9%	
Nov	390,089	336,382	366,357	357,419	346,005		353,122	2%	
Dec	312,992	324,989	344,872	291,933	315,884		357,715	13%	
Jan	278,296	286,337	288,985	280,966	287,734		289,804	1%	
Feb	275,784	273,688	271,325	305,950	295,333		318,297	8%	
Mar	251,765	282,026	305,555	297,023	280,290		307,249	10%	
Apr	269,212	249,836	233,898	269,782	293,877		302,211	3%	
May	296,028	339,475	312,834	337,877	341,737				
June	473,167	335,246	399,474	446,465	396,615				
Total	4,380,478	4,467,346	4,431,540	4,387,937	4,332,447	5,040,632	3,854,852		76%

IRRIGATION REVENUE (617110-371319)									
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	162,745	247,588	200,399	197,151	266,584		242,180	-9%	
Aug	183,856	319,732	270,576	196,228	297,464		328,242	10%	
Sept	196,570	308,988	320,100	224,623	203,919		378,978	86%	
Oct	197,110	217,176	195,873	250,146	195,247		281,554	44%	
Nov	187,954	158,499	171,975	186,010	160,249		159,040	-1%	
Dec	104,280	109,101	95,241	91,803	111,853		92,834	-17%	
Jan	53,081	54,702	31,610	29,503	31,659		30,866	-3%	
Feb	14,035	20,873	18,136	19,242	10,667		17,443	64%	
Mar	6,515	11,887	12,015	13,548	8,336		10,977	32%	
Apr	15,105	25,173	13,193	10,547	12,325		20,209	64%	
May	54,390	78,846	42,880	43,131	47,160				
June	212,557	126,273	113,021	239,965	99,971				
Total	1,388,198	1,678,837	1,485,016	1,501,897	1,445,433	1,609,650	1,562,324		97%

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		271,780	-12%	
Feb	207,131	272,677	278,801	297,924	240,348		243,372	1%	
Mar	200,724	226,944	265,305	256,865	291,032		258,696	-11%	
Apr	272,227	211,365	227,953	264,528	253,284		298,786	18%	
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	4,012,930		87%

**County of Brunswick
Water Fund Revenues**

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		199,431	-10%	
Feb	169,138	205,758	221,223	232,927	148,278		177,624	20%	
Mar	194,844	165,216	261,605	193,946	192,828		194,456	1%	
Apr	205,001	178,199	211,697	206,743	169,595		179,557	6%	
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	1,842,230		86%

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		463,597	4%	
Feb	371,203	380,480	386,997	399,527	445,701		465,506	4%	
Mar	363,122	379,420	387,056	398,697	446,642		468,084	5%	
Apr	370,885	378,667	387,607	399,271	448,227		469,366	5%	
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	4,597,790		86%

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		68,391	27%	
Feb	14,988	15,516	53,149	34,179	55,395		58,684	6%	
Mar	13,822	21,192	41,370	38,347	62,467		61,178	-2%	
Apr	26,450	30,380	39,756	39,113	66,169		88,286	33%	
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	674,896		95%

**County of Brunswick
Water Fund Revenues**

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		68,194	-12%	
Feb	24,630	67,326	132,565	61,353	78,674		83,303	6%	
Mar	49,315	43,699	60,294	83,280	75,081		55,590	-26%	
Apr	77,878	49,961	84,220	56,385	86,006		103,546	20%	
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	922,571		179%

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		28,002	-3%	
Feb	5,688	22,750	29,327	20,860	30,550		25,571	-16%	
Mar	13,915	14,752	22,098	26,789	23,460		21,952	-6%	
Apr	19,307	16,833	28,057	24,074	24,169		34,849	44%	
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	288,821		165%

**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		700,776	8%	
Feb	442,172	486,115	511,834	617,577	651,892		705,035	8%	
Mar	445,924	509,061	528,669	623,293	640,679		712,260	11%	
Apr	437,732	427,655	527,052	612,980	652,947		708,854	9%	
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	7,230,747		83%

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		108,400	29%	
Feb	53,000	76,583	96,000	157,000	172,000		119,375	-31%	
Mar	39,450	36,583	88,000	84,000	80,000		100,000	25%	
Apr	109,000	73,583	71,970	112,000	88,000		134,320	53%	
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	987,095		92%

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		172,304	12%	
Feb	2,500	123,805	339,167	67,805	168,764		150,635	-11%	
Mar	57,000	84,222	64,306	112,512	115,639		139,552	21%	
Apr	167,034	114,834	141,306	128,139	105,250		218,469	108%	
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	1,885,563		419%

**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		54,659	7%	
Feb	(3,500)	12,445	35,095	19,601	56,259		44,213	-21%	
Mar	16,000	24,113	15,437	36,729	33,217		44,521	34%	
Apr	56,344	35,278	43,759	36,827	30,753		70,828	130%	
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	572,887		382%

**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	38,318	109
Feb	33,521	34,221	34,652	35,615	36,737	38,415	97
Mar	33,549	34,254	34,719	35,663	36,828	38,448	33
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	37,867	1,336

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	15,382	25
Feb	9,532	10,199	11,310	13,470	14,325	15,460	78
Mar	9,583	10,213	11,516	13,544	14,378	15,498	38
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	15,060	984