

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MAY 31, 2016



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information for General and Enterprise Funds	1
	Financial Statements:	
C	Balance Sheet - Governmental Funds	2
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	3
F	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	4
	 MAJOR GOVERNMENTAL FUNDS:	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund	5-13
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	14
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	15
	 NON MAJOR GOVERNMENTAL FUNDS:	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	16
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	17
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	18
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	19
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	20

Schedule

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
MAJOR ENTERPRISE FUNDS:		
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
NON MAJOR ENTERPRISE FUNDS:		
INTERNAL SERVICE FUND		
E-1	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Workers' Compensation Internal Service Fund (Non-GAAP)	27
E-2	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Health Internal Service Fund (Non-GAAP)	28
OTHER INFORMATIONAL REPORTS:		
	Summary of Cash and Investments	29-30
	Summary Information of Revenues and Expenditures	31
	Ad Valorem and Motor Vehicle Tax Revenues	32
	Local Option Sales Tax Revenues	33
	Water Fund Revenues	34-36
	Wastewater Fund Revenues	37-38
	Water and Wastewater Number of Customers	39

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

General Fund:

- Total revenues for the General Fund are \$167.8 million for an increase of \$5.0 million or 3.1% 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 (\$0.8 million, 5.3%) and Deed Stamp Excise Tax (\$0.6 million, 25.4%). Total revenues collected are 98.9% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$146.5 million and are 86.2% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by \$3.5 million or 2.3%. The difference is one-time capital outlay purchase of 3.5 million.
- Net transfers to other funds are \$9.9 million compared to net transfers to other funds of \$4.6 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 \$11.3 million for the current period end compared to over by \$12.9 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 \$20.1 million. Retail water sales increased 7.5% 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 22.1% or \$0.2 million over the same period in the prior year. Total revenues are 94.8% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$15.9 million and are 84.2% of current budget. Total expenditures are more than expenditures of the same period in the prior year by \$0.4 million or 2.9%.
- 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 \$2.9 million compared to under by \$0.1 million after consideration of the issuance of long term debt in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$2.1 million or 10.4% over the same period in the prior year to \$22.7 million. Retail wastewater sales increased 7.8% 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 36.2% or \$0.6 million over the same period of the prior year. Total revenues are 109.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 7.9% over the same period in the prior year to \$23.5 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 90.9% 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 \$0.9 million compared to less than expenditures by \$1.9 million after consideration of issuance of long term debt in the same period in the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

MAY 31, 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	\$ 78,561,538	\$ 18,638,020	\$ 7,171,468	\$ 1,619,016	\$ 105,990,042
Restricted cash and investments	2,010,125	-	3,579,826	-	5,589,951
Interest receivable	44,634	8,793	4,145	909	58,481
Taxes receivable - net	4,859,653	-	-	-	4,859,653
Receivables - net	1,168,484	-	-	11	1,168,495
Other governmental agencies	339,871	-	-	563	340,434
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 87,048,305</u>	<u>\$ 18,646,813</u>	<u>\$ 10,755,439</u>	<u>\$ 1,620,499</u>	<u>\$ 118,071,056</u>
Liabilities:					
Accounts payable and other liabilities	\$ 1,957,700	\$ -	\$ -	\$ 12,817	\$ 1,970,517
Deferred Inflows of Resources:	<u>5,391,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,391,813</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	9,206,786	-	-	1,472	9,208,258
Restricted - other	2,633,668	-	3,579,826	1,555,104	7,768,598
Committed	214,566	18,646,813	7,175,613	-	26,036,992
Assigned	1,900,526	-	-	51,106	1,951,632
Unassigned	65,704,052	-	-	-	65,704,052
Total fund balances	<u>79,659,598</u>	<u>18,646,813</u>	<u>10,755,439</u>	<u>1,607,682</u>	<u>110,669,532</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 87,009,111</u>	<u>\$ 18,646,813</u>	<u>\$ 10,755,439</u>	<u>\$ 1,620,499</u>	<u>\$ 118,031,862</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 114,500,456	\$ -	\$ -	\$ -	\$ 114,500,456
Local option sales taxes	15,447,006	-	-	-	15,447,006
Other taxes and licenses	4,313,084	-	-	-	4,313,084
Unrestricted intergovernmental revenues	2,378,882	-	-	-	2,378,882
Restricted intergovernmental revenues	16,472,187	5,305	-	1,274,854	17,752,346
Permits and fees	3,344,071	-	-	127,280	3,471,351
Sales and services	9,114,315	-	-	-	9,114,315
Investment earnings	96,456	19,044	27,090	1,641	144,231
Other	2,085,390	23,600	-	-	2,108,990
Total revenues	<u>167,751,847</u>	<u>47,949</u>	<u>27,090</u>	<u>1,403,775</u>	<u>169,230,661</u>
Expenditures:					
Current:					
General government	9,614,289	-	-	226,833	9,841,122
Public safety	31,336,485	16,128	-	1,227,717	32,580,330
Central services	12,319,332	-	-	-	12,319,332
Human services	23,613,592	-	-	-	23,613,592
Transportation	340,204	405,168	-	-	745,372
Environmental protection	12,853,648	-	-	-	12,853,648
Culture and recreation	3,473,549	1,935,717	-	-	5,409,266
Economic and physical development	4,934,013	18,910	-	295,023	5,247,946
Education	34,969,457	-	11,553,062	-	46,522,519
Debt Service:					
Principal retirement	9,960,000	-	-	-	9,960,000
Interest and fiscal charges	3,126,439	-	-	-	3,126,439
Total expenditures	<u>146,541,008</u>	<u>2,375,923</u>	<u>11,553,062</u>	<u>1,749,573</u>	<u>162,219,566</u>
Revenues over (under) expenditures	<u>21,210,839</u>	<u>(2,327,974)</u>	<u>(11,525,972)</u>	<u>(345,798)</u>	<u>7,011,095</u>
Other Financing Sources (Uses):					
Sale of capital assets	11,640	-	-	-	11,640
Transfers from other funds	-	8,623,712	1,294,917	20,000	9,938,629
Transfers to other funds	(9,938,629)	-	-	-	(9,938,629)
Total other financing sources (uses)	<u>(9,926,989)</u>	<u>8,623,712</u>	<u>1,294,917</u>	<u>20,000</u>	<u>11,640</u>
Net change in fund balance	11,283,850	6,295,738	(10,231,055)	(325,798)	7,022,735
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>\$ 79,659,598</u>	<u>\$ 18,646,813</u>	<u>\$ 10,755,439</u>	<u>\$ 1,607,682</u>	<u>\$ 110,669,532</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 109,348,481	\$ 109,348,481	\$ 114,500,456	\$ 5,151,975
Local option sales taxes	19,006,196	19,006,196	15,447,006	(3,559,190)
Other taxes and licenses	3,715,000	4,722,780	4,313,084	(409,696)
Unrestricted intergovernmental revenues	1,086,000	1,086,000	2,378,882	1,292,882
Restricted intergovernmental revenues	18,485,779	20,708,768	16,472,187	(4,236,581)
Permits and fees	3,555,896	3,658,904	3,344,071	(314,833)
Sales and services	8,620,679	9,000,939	9,114,315	113,376
Investment earnings	85,000	85,000	96,456	11,456
Other	1,187,800	2,053,979	2,085,390	31,411
Total revenues	<u>165,090,831</u>	<u>169,671,047</u>	<u>167,751,847</u>	<u>(1,919,200)</u>
Expenditures:				
Current:				
General government	11,547,170	11,573,338	9,614,289	1,959,049
Central services	14,250,771	15,345,723	12,319,332	3,026,391
Public safety	34,153,613	35,723,985	31,336,485	4,387,500
Transportation	153,850	362,725	340,204	22,521
Environmental protection	14,222,177	14,311,260	12,853,648	1,457,612
Economic and physical development	5,762,766	6,174,205	4,934,013	1,240,192
Human services	27,813,840	29,371,078	23,613,592	5,757,486
Education	38,148,499	38,148,499	34,969,457	3,179,042
Culture and recreation	4,030,707	4,068,765	3,473,549	595,216
Debt Service:				
Principal retirement	11,470,000	11,470,000	9,960,000	1,510,000
Interest and fiscal charges	3,411,873	3,411,873	3,126,439	285,434
Total expenditures	<u>164,965,266</u>	<u>169,961,451</u>	<u>146,541,008</u>	<u>23,420,443</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(290,404)</u>	<u>21,210,839</u>	<u>21,501,243</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	11,640	11,640
Transfers to other funds	(2,698,665)	(11,642,314)	(9,938,629)	1,703,685
Contingency	(400,000)	(106,047)	-	106,047
Appropriated fund balance	2,973,100	12,038,765	-	(12,038,765)
Total other financing sources (uses)	<u>(125,565)</u>	<u>290,404</u>	<u>(9,926,989)</u>	<u>(10,217,393)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>11,283,850</u>	<u>\$ 11,283,850</u>
Fund balance, beginning of year			<u>68,375,748</u>	
Fund balance, end of year			<u>\$ 79,659,598</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 105,848,481	\$ 105,848,481	\$ 109,091,863	\$ 3,243,382	103%	\$ 107,604,727	\$ 106,190,002
Prior year taxes	2,800,000	2,800,000	4,291,390	1,491,390	153%	4,406,880	4,171,234
Penalties and interest	700,000	700,000	1,117,203	417,203	160%	1,169,035	1,063,347
	<u>109,348,481</u>	<u>109,348,481</u>	<u>114,500,456</u>	<u>5,151,975</u>	105%	<u>113,180,642</u>	<u>111,424,583</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,201,931	8,201,931	6,450,199	(1,751,732)	79%	8,253,706	6,116,817
Article 40 (1/2%)	5,553,726	5,553,726	4,646,545	(907,181)	84%	5,898,786	4,425,788
Article 42 (1/2%)	5,250,539	5,250,539	4,349,101	(901,438)	83%	5,538,538	4,121,592
Article 44 (1/2%)	-	-	1,161	1,161	na	7,281	6,092
	<u>19,006,196</u>	<u>19,006,196</u>	<u>15,447,006</u>	<u>(3,559,190)</u>	81%	<u>19,698,311</u>	<u>14,670,289</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	170,116	10,116	106%	161,351	161,351
Deed stamp excise tax	2,200,000	3,082,780	2,977,255	(105,525)	97%	2,634,061	2,373,841
Solid waste tax	40,000	40,000	47,721	7,721	119%	46,868	46,868
White goods disposal tax	40,000	40,000	59,775	19,775	149%	37,040	37,040
1% Occupancy Tax	1,275,000	1,400,000	1,058,217	(341,783)	76%	1,209,423	877,693
	<u>3,715,000</u>	<u>4,722,780</u>	<u>4,313,084</u>	<u>(409,696)</u>	91%	<u>4,088,743</u>	<u>3,496,793</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	269,014	21,014	108%	287,908	287,908
Jail fees	178,000	178,000	161,381	(16,619)	91%	296,698	258,101
	<u>1,086,000</u>	<u>1,086,000</u>	<u>2,378,882</u>	<u>1,292,882</u>	219%	<u>2,944,878</u>	<u>2,953,756</u>
Restricted Intergovernmental:							
State and federal grant	18,321,718	20,544,707	16,288,931	(4,255,776)	79%	20,162,646	17,611,938
ARRA federal grant	7,563	7,563	7,583	20	100%	9,188	9,188
Court facility fees	140,000	140,000	131,579	(8,421)	94%	154,399	128,451
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	32,330	17,832	223%	19,697	18,561
	<u>18,485,779</u>	<u>20,708,768</u>	<u>16,472,187</u>	<u>(4,236,581)</u>	80%	<u>20,361,829</u>	<u>17,773,433</u>
Permits and Fees:							
Building permits	1,708,000	1,771,060	1,672,833	(98,227)	94%	1,863,824	1,652,273
Recording Fees	750,000	750,000	643,678	(106,322)	86%	684,107	621,391
Inspection fees	12,000	12,000	7,364	(4,636)	61%	6,740	6,315
Concealed handgun permit	110,050	145,050	183,351	38,301	126%	135,405	124,000
Other permit and fees	975,846	980,794	836,845	(143,949)	85%	934,616	751,182
	<u>3,555,896</u>	<u>3,658,904</u>	<u>3,344,071</u>	<u>(314,833)</u>	91%	<u>3,624,692</u>	<u>3,155,161</u>
Sales and Services:							
Solid waste fees	1,600,000	1,840,000	1,876,160	36,160	102%	1,889,451	1,538,528
School resource officer reimb.	1,160,000	1,160,000	870,000	(290,000)	75%	1,178,000	883,500
Rents	37,000	37,000	14,421	(22,579)	39%	61,961	57,716
EMS Charges	3,450,000	3,500,000	3,325,931	(174,069)	95%	3,950,659	3,476,034
Public health user fees	642,207	642,207	701,912	59,705	109%	797,683	754,387

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
Sheriff animal prot. serv. fees	85,000	85,000	79,036	(5,964)	93%	87,871	77,977
Social services fees	54,200	54,200	61,387	7,187	113%	66,474	60,605
Public housing fees	100,860	83,660	40,069	(43,591)	48%	101,639	92,964
Tax collection fees	200,000	200,000	219,360	19,360	110%	223,544	216,221
Other sales and services	718,830	826,290	1,321,152	494,862	160%	979,904	827,332
Register of deeds	290,382	290,382	277,796	(12,586)	96%	283,064	259,264
Marriage licenses	57,600	57,600	47,065	(10,535)	82%	54,480	47,800
Recreation services	224,600	224,600	280,026	55,426	125%	279,147	253,774
	<u>8,620,679</u>	<u>9,000,939</u>	<u>9,114,315</u>	<u>113,376</u>	101%	<u>9,953,877</u>	<u>8,546,102</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>96,456</u>	<u>11,456</u>	113%	<u>86,976</u>	<u>78,980</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	2,203	1,103	200%	1,109	1,109
ABC bottles taxes	42,000	42,000	44,964	2,964	107%	52,995	42,594
Cnty Brd of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	18,000
Contributions	4,300	8,248	56,159	47,911	681%	45,854	41,632
Other revenues	1,116,400	1,978,631	1,964,064	(14,567)	99%	2,275,882	538,897
	<u>1,187,800</u>	<u>2,053,979</u>	<u>2,085,390</u>	<u>31,411</u>	102%	<u>2,399,840</u>	<u>642,232</u>
Total revenues	<u>165,090,831</u>	<u>169,671,047</u>	<u>167,751,847</u>	<u>(1,919,200)</u>	99%	<u>176,339,788</u>	<u>162,741,329</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	198,703	192,703	168,778	23,925	88%	220,041	207,018
Fringe benefits	46,334	46,334	28,089	18,245	61%	50,787	43,101
Operating costs	61,368	67,368	50,651	16,717	75%	51,988	49,990
	<u>306,405</u>	<u>306,405</u>	<u>247,518</u>	<u>58,887</u>	81%	<u>322,816</u>	<u>300,109</u>
County Administration:							
Salaries	404,586	404,586	378,640	25,946	94%	385,066	361,354
Fringe benefits	114,794	114,794	101,832	12,962	89%	121,078	112,632
Operating costs	31,410	31,410	13,503	17,907	43%	22,934	21,013
	<u>550,790</u>	<u>550,790</u>	<u>493,975</u>	<u>56,815</u>	90%	<u>529,078</u>	<u>494,999</u>
Human Resources:							
Salaries	394,472	394,472	350,345	44,127	89%	323,402	294,567
Fringe benefits	137,191	142,091	116,130	25,961	82%	124,993	103,648
Operating costs	11,540	11,540	7,437	4,103	64%	17,768	16,485
	<u>543,203</u>	<u>548,103</u>	<u>473,912</u>	<u>74,191</u>	86%	<u>466,163</u>	<u>414,700</u>
Finance:							
Salaries	674,932	731,163	679,133	52,030	93%	654,837	601,459
Fringe benefits	219,821	239,557	216,354	23,203	90%	234,128	214,965
Operating costs	503,440	522,888	421,374	101,514	81%	370,285	331,192
	<u>1,398,193</u>	<u>1,493,608</u>	<u>1,316,861</u>	<u>176,747</u>	88%	<u>1,259,250</u>	<u>1,147,616</u>
Tax Administration:							
Salaries	2,148,331	2,148,331	1,917,933	230,398	89%	1,997,824	1,841,455
Fringe benefits	807,777	807,777	716,680	91,097	89%	889,378	786,694
Operating costs	880,250	880,250	574,267	305,983	65%	797,035	635,741
Capital outlay	46,000	46,000	44,502	1,498	97%	-	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>3,253,382</u>	<u>628,976</u>	84%	<u>3,684,237</u>	<u>3,263,890</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
County Attorney:							
Salaries	358,608	333,968	259,127	74,841	78%	336,716	313,223
Fringe benefits	105,623	95,742	72,714	23,028	76%	105,135	96,291
Operating costs	220,880	220,880	119,324	101,556	54%	206,100	183,853
	<u>685,111</u>	<u>650,590</u>	<u>451,165</u>	<u>199,425</u>	69%	<u>647,951</u>	<u>593,367</u>
Court Facilities:							
Fringe benefits	-	-	-	-	na	2,187	2,187
Operating costs	308,592	308,592	197,173	111,419	64%	279,036	226,483
	<u>308,592</u>	<u>308,592</u>	<u>197,173</u>	<u>111,419</u>	64%	<u>281,223</u>	<u>228,670</u>
Board of Elections:							
Salaries	1,011,940	532,885	404,774	128,111	76%	349,588	327,616
Fringe benefits	148,130	111,559	86,221	25,338	77%	102,288	90,053
Operating costs	313,241	313,241	238,951	74,290	76%	149,139	126,151
	<u>1,473,311</u>	<u>957,685</u>	<u>729,946</u>	<u>227,739</u>	76%	<u>601,015</u>	<u>543,820</u>
Register of Deeds:							
Salaries	650,366	650,366	568,843	81,523	87%	605,668	555,580
Fringe benefits	281,826	281,826	241,855	39,971	86%	304,411	266,155
Operating costs	1,467,015	1,943,015	1,639,659	303,356	84%	1,645,754	1,352,801
	<u>2,399,207</u>	<u>2,875,207</u>	<u>2,450,357</u>	<u>424,850</u>	85%	<u>2,555,833</u>	<u>2,174,536</u>
Total general government	<u>11,547,170</u>	<u>11,573,338</u>	<u>9,614,289</u>	<u>1,959,049</u>	83%	<u>10,347,566</u>	<u>9,161,707</u>
Central Services:							
Management Information Systems:							
Salaries	904,280	904,280	810,810	93,470	90%	846,247	775,184
Fringe benefits	298,643	298,643	263,375	35,268	88%	302,856	277,339
Operating costs	914,700	950,043	511,126	438,917	54%	1,037,116	733,725
Capital outlay	550,000	572,891	414,302	158,589	72%	35,121	20,181
	<u>2,667,623</u>	<u>2,725,857</u>	<u>1,999,613</u>	<u>726,244</u>	73%	<u>2,221,340</u>	<u>1,806,429</u>
Service Center:							
Salaries	621,700	621,700	542,375	79,325	87%	610,757	571,299
Fringe benefits	234,588	234,588	202,886	31,702	86%	266,845	235,517
Operating costs	319,435	386,675	125,911	260,764	33%	294,256	220,821
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>905,036</u>	<u>373,527</u>	71%	<u>1,195,743</u>	<u>1,044,272</u>
Engineering:							
Salaries	343,590	343,590	309,782	33,808	90%	335,390	308,720
Fringe benefits	111,133	111,133	98,013	13,120	88%	118,094	108,571
Operating costs	87,700	117,700	73,661	44,039	63%	24,647	21,350
Capital outlay	31,000	57,000	53,573	3,427	94%	-	-
	<u>573,423</u>	<u>629,423</u>	<u>535,029</u>	<u>94,394</u>	85%	<u>478,131</u>	<u>438,641</u>
Operation Services:							
Salaries	2,092,740	2,092,740	1,839,500	253,240	88%	1,991,979	1,826,395
Fringe benefits	865,979	867,227	723,365	143,862	83%	964,204	837,321
Operating costs	3,063,190	3,740,207	2,991,138	749,069	80%	2,951,521	2,535,720
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>5,744,158</u>	<u>1,246,902</u>	82%	<u>6,217,615</u>	<u>5,509,347</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
Non-departmental:							
Fringe benefits	2,665,818	2,554,985	2,267,599	287,386	89%	2,016,930	1,788,490
Operating costs	855,775	1,165,835	867,897	297,938	74%	404,727	386,071
Capital outlay	-	-	-	-	na	-	19,312
	<u>3,521,593</u>	<u>3,720,820</u>	<u>3,135,496</u>	<u>585,324</u>	84%	<u>2,421,657</u>	<u>2,193,873</u>
Total central services	<u>14,250,771</u>	<u>15,345,723</u>	<u>12,319,332</u>	<u>3,026,391</u>	80%	<u>12,534,486</u>	<u>10,992,562</u>
Public Safety:							
District Attorney:							
Operating costs	123,000	123,000	109,322	13,678	89%	116,376	115,721
	<u>123,000</u>	<u>123,000</u>	<u>109,322</u>	<u>13,678</u>	89%	<u>116,376</u>	<u>115,721</u>
Sheriff:							
Salaries	7,745,546	7,803,067	7,165,291	637,776	92%	7,794,620	7,183,975
Fringe benefits	2,735,510	2,810,404	2,541,867	268,537	90%	2,999,071	2,722,458
Operating costs	1,927,442	2,081,743	1,689,558	392,185	81%	2,264,666	2,044,892
Capital outlay	388,315	511,700	483,304	28,396	94%	453,368	434,097
	<u>12,796,813</u>	<u>13,206,914</u>	<u>11,880,020</u>	<u>1,326,894</u>	90%	<u>13,511,725</u>	<u>12,385,422</u>
Detention Center:							
Salaries	4,071,619	4,141,680	3,640,825	500,855	88%	3,906,504	3,591,482
Fringe benefits	1,524,518	1,560,385	1,340,200	220,185	86%	1,629,643	1,479,816
Operating costs	2,084,602	2,099,116	1,709,815	389,301	81%	2,125,419	1,827,880
Capital outlay	-	17,486	17,486	-	100%	49,539	49,539
	<u>7,680,739</u>	<u>7,818,667</u>	<u>6,708,326</u>	<u>1,110,341</u>	86%	<u>7,711,105</u>	<u>6,948,717</u>
Emergency Medical:							
Salaries	4,368,340	4,456,340	4,069,484	386,856	91%	4,623,322	4,260,552
Fringe benefits	1,483,678	1,485,611	1,338,176	147,435	90%	1,676,826	1,522,123
Operating costs	1,193,550	1,280,024	1,073,721	206,303	84%	1,283,531	1,137,210
Capital outlay	155,000	271,925	233,712	38,213	86%	715,548	336,117
	<u>7,200,568</u>	<u>7,493,900</u>	<u>6,715,093</u>	<u>778,807</u>	90%	<u>8,299,227</u>	<u>7,256,002</u>
Emergency Management:							
Salaries	362,561	374,811	326,531	48,280	87%	405,919	374,162
Fringe benefits	112,380	117,831	100,624	17,207	85%	138,499	123,360
Operating costs	302,425	405,091	239,063	166,028	59%	235,552	171,996
Capital outlay	-	151,324	3,863	147,461	3%	36,906	-
	<u>777,366</u>	<u>1,049,057</u>	<u>670,081</u>	<u>378,976</u>	64%	<u>816,876</u>	<u>669,518</u>
Other Agencies:							
Fire districts	594,726	594,726	594,726	-	100%	548,100	548,100
Rescue Squads	394,600	399,367	330,511	68,856	83%	384,964	297,989
	<u>989,326</u>	<u>994,093</u>	<u>925,237</u>	<u>68,856</u>	93%	<u>933,064</u>	<u>846,089</u>
Code Administration:							
Salaries	995,988	1,035,988	909,322	126,666	88%	887,653	805,203
Fringe benefits	360,440	363,500	304,052	59,448	84%	351,990	308,098
Operating costs	115,261	115,261	83,706	31,555	73%	93,745	83,502
Capital outlay	-	20,000	18,838	1,162	94%	-	-
	<u>1,471,689</u>	<u>1,534,749</u>	<u>1,315,918</u>	<u>218,831</u>	86%	<u>1,333,388</u>	<u>1,196,803</u>
Central Communications:							
Salaries	1,412,315	1,412,315	1,229,508	182,807	87%	1,347,340	1,247,001
Fringe benefits	537,593	539,522	443,675	95,847	82%	592,163	525,328
Operating costs	160,990	214,724	123,958	90,766	58%	145,321	128,969
Capital outlay	76,500	323,602	261,461	62,141	81%	75,876	19,140
	<u>2,187,398</u>	<u>2,490,163</u>	<u>2,058,602</u>	<u>431,561</u>	83%	<u>2,160,700</u>	<u>1,920,438</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
Animal Protective Services:							
Salaries	523,252	571,545	532,092	39,453	93%	532,440	489,947
Fringe benefits	207,812	223,387	202,737	20,650	91%	235,102	214,031
Operating costs	195,650	218,510	219,057	(547)	100%	249,984	226,169
	<u>926,714</u>	<u>1,013,442</u>	<u>953,886</u>	<u>59,556</u>	94%	<u>1,017,526</u>	<u>930,147</u>
Total public safety	<u>34,153,613</u>	<u>35,723,985</u>	<u>31,336,485</u>	<u>4,387,500</u>	88%	<u>35,899,987</u>	<u>32,268,857</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	271,303	45,380	86%	300,944	269,624
Fringe benefits	122,663	122,663	102,212	20,451	83%	131,805	113,735
Operating costs	13,560,262	13,649,345	12,320,644	1,328,701	90%	13,197,057	12,060,627
Capital outlay	-	-	-	-	na	7,810	-
	<u>13,999,608</u>	<u>14,088,691</u>	<u>12,694,159</u>	<u>1,394,532</u>	90%	<u>13,637,616</u>	<u>12,443,986</u>
Other:							
Forestry services	222,569	222,569	159,489	63,080	72%	188,072	161,904
Brunswick County Beach Consortium	-	-	-	-	na	13,500	13,500
	<u>222,569</u>	<u>222,569</u>	<u>159,489</u>	<u>63,080</u>	72%	<u>201,572</u>	<u>175,404</u>
Total environmental protection	<u>14,222,177</u>	<u>14,311,260</u>	<u>12,853,648</u>	<u>1,457,612</u>	90%	<u>13,839,188</u>	<u>12,619,390</u>
Economic Development:							
Planning:							
Salaries	371,037	371,037	342,096	28,941	92%	452,971	433,725
Fringe benefits	123,893	123,893	112,585	11,308	91%	184,792	159,961
Operating costs	138,005	147,005	67,615	79,390	46%	180,130	154,095
Capital outlay	-	-	-	-	na	-	657
	<u>632,935</u>	<u>641,935</u>	<u>522,296</u>	<u>119,639</u>	81%	<u>817,893</u>	<u>748,438</u>
Cooperative Extension:							
Salaries	297,966	336,366	243,570	92,796	72%	303,118	251,901
Fringe benefits	123,279	126,295	75,891	50,404	60%	109,704	75,087
Operating costs	97,173	116,091	94,725	21,366	82%	137,534	87,992
	<u>518,418</u>	<u>578,752</u>	<u>414,186</u>	<u>164,566</u>	72%	<u>550,356</u>	<u>414,980</u>
Soil and Water Conservation:							
Salaries	142,874	142,874	127,588	15,286	89%	140,510	129,485
Fringe benefits	54,033	54,033	46,278	7,755	86%	59,567	54,765
Operating costs	14,850	15,121	12,341	2,780	82%	14,479	12,342
	<u>211,757</u>	<u>212,028</u>	<u>186,207</u>	<u>25,821</u>	88%	<u>214,556</u>	<u>196,592</u>
Public Housing Section 8:							
Salaries	203,108	186,553	174,615	11,938	94%	198,493	182,600
Fringe benefits	74,562	66,207	61,602	4,605	93%	81,400	74,790
Operating costs	2,224,230	2,207,030	1,943,836	263,194	88%	2,216,089	2,033,757
	<u>2,501,900</u>	<u>2,459,790</u>	<u>2,180,053</u>	<u>279,737</u>	89%	<u>2,495,982</u>	<u>2,291,147</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
Economic Development:							
Salaries	218,794	155,963	112,590	43,373	72%	208,434	191,718
Fringe benefits	68,396	48,660	30,023	18,637	62%	72,805	65,951
Operating costs	118,900	219,726	63,090	156,636	29%	138,500	126,958
Capital outlay	-	48,857	48,857	-	100%	-	-
	<u>406,090</u>	<u>473,206</u>	<u>254,560</u>	<u>218,646</u>	54%	<u>419,739</u>	<u>384,627</u>
1% Occupancy Tax:							
Operating costs	<u>1,275,000</u>	<u>1,400,000</u>	<u>1,058,217</u>	<u>341,783</u>	76%	<u>1,209,423</u>	<u>846,414</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	50,000	50,000	50%	-	-
Economic incentives	-	40,000	-	40,000	0%	-	-
	<u>216,666</u>	<u>408,494</u>	<u>318,494</u>	<u>90,000</u>	78%	<u>166,666</u>	<u>166,666</u>
Total economic development	<u>5,762,766</u>	<u>6,174,205</u>	<u>4,934,013</u>	<u>1,240,192</u>	80%	<u>5,874,615</u>	<u>5,048,864</u>
Human Services:							
Health:							
Administration:							
Salaries	2,359,765	2,359,765	2,075,904	283,861	88%	2,246,505	2,071,852
Fringe benefits	1,176,211	1,176,211	949,342	226,869	81%	945,548	844,860
Operating costs	219,550	219,550	173,141	46,409	79%	207,720	208,010
Capital outlay	-	112,065	-	112,065	0%	-	-
	<u>3,755,526</u>	<u>3,867,591</u>	<u>3,198,387</u>	<u>669,204</u>	83%	<u>3,399,773</u>	<u>3,124,722</u>
Communicable Diseases:							
Operating costs	<u>375,970</u>	<u>379,622</u>	<u>283,748</u>	<u>95,874</u>	75%	<u>249,995</u>	<u>234,939</u>
Adult Health Maintenance:							
Salaries	-	-	-	-	na	625	625
Fringe benefits	-	-	-	-	na	48	48
Operating costs	166,630	168,813	124,098	44,715	74%	169,781	116,393
Capital outlay	-	-	-	-	na	-	-
	<u>166,630</u>	<u>168,813</u>	<u>124,098</u>	<u>44,715</u>	74%	<u>170,454</u>	<u>117,066</u>
Senior Health							
Salaries	47,687	47,687	45,153	2,534	95%	212,743	204,954
Fringe benefits	19,423	19,423	17,728	1,695	91%	82,954	68,579
Operating costs	3,685	3,685	3,089	596	84%	194,062	182,785
	<u>70,795</u>	<u>70,795</u>	<u>65,970</u>	<u>4,825</u>	93%	<u>489,759</u>	<u>456,318</u>
Maternal and Child Health:							
Salaries	398,422	379,434	335,466	43,968	88%	384,038	358,813
Fringe benefits	164,582	158,782	140,743	18,039	89%	181,231	164,875
Operating costs	553,286	628,369	438,669	189,700	70%	519,922	444,655
Capital outlay	-	-	-	-	na	8,403	8,403
	<u>1,116,290</u>	<u>1,166,585</u>	<u>914,878</u>	<u>251,707</u>	78%	<u>1,093,594</u>	<u>976,746</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015	May 31, 2015
Environmental Health:							
Salaries	857,274	857,274	719,509	137,765	84%	834,719	773,122
Fringe benefits	290,212	290,212	237,676	52,536	82%	311,009	284,976
Operating costs	294,476	352,595	237,828	114,767	67%	179,147	161,110
Capital outlay	45,000	45,000	43,227	1,773	96%	6,991	6,991
	<u>1,486,962</u>	<u>1,545,081</u>	<u>1,238,240</u>	<u>306,841</u>	80%	<u>1,331,866</u>	<u>1,226,199</u>
Employee Wellness:							
Salaries	-	-	-	-	na	119,507	106,808
Fringe benefits	-	-	-	-	na	45,018	40,614
Operating costs	-	-	-	-	na	81,349	73,656
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>245,874</u>	<u>221,078</u>
Total health	<u>6,972,173</u>	<u>7,198,487</u>	<u>5,825,321</u>	<u>1,373,166</u>	81%	<u>6,981,315</u>	<u>6,357,068</u>
Veterans' Services:							
Salaries	123,410	123,410	113,736	9,674	92%	121,331	111,124
Fringe benefits	50,152	50,152	45,485	4,667	91%	55,433	50,804
Operating costs	13,734	13,734	7,100	6,634	52%	9,166	8,701
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>166,321</u>	<u>20,975</u>	89%	<u>185,930</u>	<u>170,629</u>
Social Services:							
Administration:							
Salaries	6,736,853	6,793,048	5,535,443	1,257,605	81%	6,017,337	5,537,553
Fringe benefits	3,136,947	3,157,383	2,651,425	505,958	84%	2,573,176	2,271,833
Operating costs	2,890,691	3,837,256	2,933,614	903,642	76%	2,915,722	2,560,265
Capital outlay	-	10,000	-	10,000	0%	48,767	48,767
	<u>12,764,491</u>	<u>13,797,687</u>	<u>11,120,482</u>	<u>2,677,205</u>	81%	<u>11,555,002</u>	<u>10,418,418</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	3,115	26,885	10%	11,083	10,085
Aid to the blind	5,910	5,910	5,039	871	85%	4,933	4,933
Adoption assistance	280,000	271,000	202,515	68,485	75%	245,010	221,415
Special assistance to aged	225,000	190,000	163,628	26,372	86%	180,339	165,949
Special assistance to disabled	225,000	260,000	237,804	22,196	91%	224,627	200,392
Foster care	810,000	810,000	497,528	312,472	61%	763,733	644,322
State foster home	335,000	335,000	161,347	173,653	48%	338,089	285,152
Special assistance	1,800	1,800	400	1,400	22%	5,351	1,967
Day care	4,111,727	4,111,727	3,310,899	800,828	81%	5,280,538	4,480,193
Special child adopt. assistance	-	120,246	35,759	84,487	30%	7,056	5,309
	<u>6,024,437</u>	<u>6,135,683</u>	<u>4,618,034</u>	<u>1,517,649</u>	75%	<u>7,060,759</u>	<u>6,019,717</u>
Total social services	<u>18,788,928</u>	<u>19,933,370</u>	<u>15,738,516</u>	<u>4,194,854</u>	79%	<u>18,615,761</u>	<u>16,438,135</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	229,573	20,870	92%	710,207	638,427
Brunswick Senior Resources	1,615,000	1,672,198	1,535,633	136,565	92%	1,615,000	1,484,583
Other human services	-	129,284	118,228	11,056	91%	121,737	111,066
	<u>1,865,443</u>	<u>2,051,925</u>	<u>1,883,434</u>	<u>168,491</u>	92%	<u>2,446,944</u>	<u>2,234,076</u>
Total human services	<u>27,813,840</u>	<u>29,371,078</u>	<u>23,613,592</u>	<u>5,757,486</u>	80%	<u>28,229,950</u>	<u>25,199,908</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Education:							
Public schools	33,790,863	33,790,863	30,974,958	2,815,905	92%	33,335,477	30,557,516
Public schools - capital outlay	708,899	708,899	649,824	59,075	92%	699,346	641,069
Community college	3,598,737	3,598,737	3,298,842	299,895	92%	3,699,447	3,391,157
Community college - cap. out.	50,000	50,000	45,833	4,167	92%	50,000	45,837
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>34,969,457</u>	<u>3,179,042</u>	92%	<u>37,784,270</u>	<u>34,635,579</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	588,607	588,449	520,373	68,076	88%	545,847	503,248
Fringe benefits	174,884	174,892	156,923	17,969	90%	188,794	163,148
Operating costs	539,659	549,317	434,878	114,439	79%	415,438	354,020
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>1,142,239</u>	<u>227,419</u>	83%	<u>4,665,506</u>	<u>4,525,041</u>
Maintenance:							
Salaries	675,957	687,033	604,127	82,906	88%	635,632	570,706
Fringe benefits	231,710	238,608	216,742	21,866	91%	255,732	230,206
Operating costs	436,994	436,994	351,896	85,098	81%	460,359	353,618
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>1,247,915</u>	<u>196,720</u>	86%	<u>1,559,413</u>	<u>1,362,220</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,814,293</u>	<u>2,390,154</u>	<u>424,139</u>	85%	<u>6,224,919</u>	<u>5,887,261</u>
Brunswick County Library:							
Salaries	695,318	695,318	633,419	61,899	91%	678,186	621,274
Fringe benefits	283,378	283,378	252,007	31,371	89%	311,619	268,373
Operating costs	275,200	275,776	197,969	77,807	72%	242,275	177,333
	<u>1,253,896</u>	<u>1,254,472</u>	<u>1,083,395</u>	<u>171,077</u>	86%	<u>1,232,080</u>	<u>1,066,980</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,068,765</u>	<u>3,473,549</u>	<u>595,216</u>	85%	<u>7,456,999</u>	<u>6,954,241</u>
Debt Service:							
Principal retirement	11,470,000	11,470,000	9,960,000	1,510,000	87%	10,440,000	9,465,000
Interest and fees	3,411,873	3,411,873	3,126,439	285,434	92%	3,489,128	3,371,965
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>13,086,439</u>	<u>1,795,434</u>	88%	<u>13,929,128</u>	<u>12,836,965</u>
Total expenditures	<u>164,965,266</u>	<u>169,961,451</u>	<u>146,541,008</u>	<u>23,420,443</u>	86%	<u>166,223,509</u>	<u>150,045,393</u>
Revenues over (under) expenditures	<u>125,565</u>	<u>(290,404)</u>	<u>21,210,839</u>	<u>21,501,243</u>	-7304%	<u>10,116,279</u>	<u>12,695,936</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	4,620,000	4,620,000
Premiums on bonds	-	-	-	-	na	157,137	157,137
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>4,777,137</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>May 31, 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)	(8,623,712)	(8,623,712)	-	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	-	(11,793)	-	11,793	0%	(3,888)	-
Transfer to school capital projects fund	(1,948,665)	(2,986,809)	(1,294,917)	1,691,892	43%	(4,720,425)	(1,053,271)
	<u>(2,698,665)</u>	<u>(11,642,314)</u>	<u>(9,938,629)</u>	<u>1,703,685</u>	<u>85%</u>	<u>(8,248,429)</u>	<u>(4,577,387)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(106,047)	-	106,047	0%	-	-
Appropriated fund balance	2,973,100	12,038,765	-	(12,038,765)	0%	-	-
	<u>2,573,100</u>	<u>11,932,718</u>	<u>-</u>	<u>(11,932,718)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(125,565)</u>	<u>290,404</u>	<u>(9,926,989)</u>	<u>(10,217,393)</u>	<u>-3418%</u>	<u>(8,039,610)</u>	<u>213,432</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>11,283,850</u>	<u>\$ 11,283,850</u>		<u>2,076,669</u>	<u>12,909,368</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>\$ 79,659,598</u>			<u>\$ 68,375,748</u>	<u>\$ 79,208,447</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 MAY 31, 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	19,044	175,842
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>47,949</u>	<u>20,213,327</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	2,429,000	242,611	16,128	258,739
	<u>2,429,000</u>	<u>242,611</u>	<u>16,128</u>	<u>258,739</u>
Economic Development:				
Avalon	3,922,845	2,518,783	18,910	2,537,693
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>2,518,783</u>	<u>18,910</u>	<u>2,537,693</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	314,105	3,396,942
Smithville Park Improvements	731,500	39,000	320,351	359,351
OIB Park Improvements	45,000	-	39,500	39,500
Brunswick River boat ramp	7,299	7,298	-	7,298
Leland Senior Center	2,908,000	202,833	852,349	1,055,182
District 1 Senior Center	710,000	-	353,358	353,358
	<u>13,425,694</u>	<u>8,390,868</u>	<u>1,935,717</u>	<u>10,326,585</u>
Transportation:				
Airport Improvements	18,474,220	17,093,672	405,168	17,498,840
Total expenditures	<u>38,526,344</u>	<u>28,245,934</u>	<u>2,375,923</u>	<u>30,621,857</u>
Revenues over (under) expenditures	(16,364,982)	(8,080,556)	(2,327,974)	(10,408,530)
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	8,623,712	22,555,323
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>16,364,982</u>	<u>11,942,172</u>	<u>8,623,712</u>	<u>20,565,884</u>
Net change in fund balance	\$ -	\$ 3,861,616	6,295,738	\$ 10,157,354
Fund balance, beginning of year			12,351,075	
Fund balance, end of year			<u>\$ 18,646,813</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 MAY 31, 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	9,203	1,332,128
Investment earnings-debt proceeds	-	3,417	17,887	21,304
Total revenues	<u>8,281,381</u>	<u>8,419,138</u>	<u>27,090</u>	<u>8,446,228</u>
Expenditures:				
Brunswick County Schools	61,521,651	38,890,770	11,496,028	50,386,798
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>11,553,062</u>	<u>81,900,486</u>
Revenues over (under) expenditures	(84,906,181)	(61,928,286)	(11,525,972)	(73,454,258)
Other Financing Sources (Uses):				
Transfer from general fund	36,287,752	34,286,442	1,294,917	35,581,359
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>1,294,917</u>	<u>77,657,282</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 14,434,079</u>	(10,231,055)	<u>\$ 4,203,024</u>
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			<u>\$ 10,755,439</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 727,075	\$ 51,106	\$ 840,835	\$ 1,619,016
Interest receivable	464	-	445	909
Receivables, net	-	-	11	11
Other governmental agencies	563	-	-	563
Total assets	<u>\$ 728,102</u>	<u>\$ 51,106</u>	<u>\$ 841,291</u>	<u>\$ 1,620,499</u>
Liabilities:				
Accounts payable and other liabilities	<u>9,976</u>	<u>-</u>	<u>2,841</u>	<u>12,817</u>
Fund Balance:				
Stabilization by State Statute	1,027	-	445	1,472
Restricted - other	717,099	-	838,005	1,555,104
Assigned	-	51,106	-	51,106
Total fund balances	<u>718,126</u>	<u>51,106</u>	<u>838,450</u>	<u>1,607,682</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 728,102</u>	<u>\$ 51,106</u>	<u>\$ 841,291</u>	<u>\$ 1,620,499</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 MAY 31, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 738,716	\$ 536,138	\$ -	\$ 1,274,854
Permits and fees	-	-	127,280	127,280
Investment earnings	586	54	1,001	1,641
Total revenues	<u>739,302</u>	<u>536,192</u>	<u>128,281</u>	<u>1,403,775</u>
Expenditures:				
General government	-	143,659	83,174	226,833
Public safety	1,135,054	92,663	-	1,227,717
Economic and physical development	-	295,023	-	295,023
Total expenditures	<u>1,135,054</u>	<u>531,345</u>	<u>83,174</u>	<u>1,749,573</u>
Revenues over (under) expenditures	(395,752)	4,847	45,107	(345,798)
Other Financing Sources:				
Transfers from general fund	-	20,000	-	20,000
Total other financing sources (uses)	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Net change in fund balances	(395,752)	24,847	45,107	(325,798)
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>\$ 718,126</u>	<u>\$ 51,106</u>	<u>\$ 838,450</u>	<u>\$ 1,607,682</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:					
Restricted intergovernmental	\$ 659,435	\$ 549,529	\$ (109,906)	\$ 1,281,952	\$ 1,101,193
911 Center Consolidation Grant	209,636	189,187	(20,449)	1,719,569	984,682
Other revenue	-	-	-	5,356	-
Investment earnings	-	586	586	1,495	1,349
Total revenues	<u>869,071</u>	<u>739,302</u>	<u>(129,769)</u>	<u>3,008,372</u>	<u>2,087,224</u>
Expenditures:					
Operating costs	677,405	441,931	235,474	628,203	570,177
Capital outlay	597,978	467,125	130,853	171,198	467,125
911 Center Grant	<u>254,840</u>	<u>225,998</u>	<u>28,842</u>	<u>2,399,740</u>	<u>1,197,724</u>
Total expenditures	<u>1,530,223</u>	<u>1,135,054</u>	<u>395,169</u>	<u>3,199,141</u>	<u>2,235,026</u>
Revenues over (under) expenditures	(661,152)	(395,752)	265,400	(190,769)	(147,802)
Other Financing Sources (Uses):					
Transfers from general fund	11,793	-	(11,793)	3,888	88,000
Appropriated fund balance	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>661,152</u>	<u>-</u>	<u>(661,152)</u>	<u>3,888</u>	<u>88,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(395,752)</u>	<u>\$ (395,752)</u>	<u>(186,881)</u>	<u>(59,802)</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>\$ 718,126</u>		<u>\$ 1,113,878</u>	<u>\$ 1,240,957</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Rest. intergovernmental - Urgent Repair 2014	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000
Rest. intergovernmental - Urgent Repair 2015	100,000	-	100,000	100,000
Rest. intergovernmental - Single Family Rehab 2014	170,000	-	155,120	155,120
Rest. intergovernmental - Sheriff's	676,484	605,251	74,574	679,825
Rest. intergovernmental - Emergency Services Grants	1,907,906	1,895,120	12,784	1,907,904
Rest. intergovernmental - SAMHSA	325,000	-	143,660	143,660
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>3,571,004</u>	<u>2,583,396</u>	<u>536,192</u>	<u>3,119,588</u>
Expenditures:				
Urgent Repair - 2014	120,000	31,351	88,691	120,042
Urgent Repair - 2015	120,000	-	45,993	45,993
Single Family Rehabilitation - 2014	170,000	3,863	160,339	164,202
Sheriff's Department	680,472	569,593	11,324	580,917
Emergency Services - Public Safety	1,899,955	1,886,066	13,662	1,899,728
SOAR Governor's Crime Commission	289,999	71,040	67,677	138,717
SAMHSA	<u>325,000</u>	-	<u>143,659</u>	<u>143,659</u>
Total expenditures	<u>3,605,426</u>	<u>2,561,913</u>	<u>531,345</u>	<u>3,093,258</u>
Revenues over (under) expenditures	(34,422)	21,483	4,847	26,330
Other Financing Sources (Uses):				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	<u>(13,682)</u>	<u>(13,682)</u>	-	<u>(13,682)</u>
Total other financing sources (uses)	<u>34,422</u>	<u>14,422</u>	<u>20,000</u>	<u>34,422</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 35,905</u>	24,847	<u>\$ 60,752</u>
Fund balance, beginning of year			26,259	
Fund balance, end of year			<u>\$ 51,106</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:					
Permits and fees	\$ 137,000	\$ 127,280	\$ (9,720)	\$ 134,139	\$ 121,683
Investment earnings	1,000	1,001	1	891	795
Total revenues	<u>138,000</u>	<u>128,281</u>	<u>(9,719)</u>	<u>135,030</u>	<u>122,478</u>
Expenditures:					
General government	<u>205,299</u>	<u>83,174</u>	<u>122,125</u>	<u>114,689</u>	<u>87,799</u>
Revenues over (under) expenditures	<u>(67,299)</u>	<u>45,107</u>	<u>112,406</u>	<u>20,341</u>	<u>34,679</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>45,107</u>	<u>\$ 45,107</u>	<u>20,341</u>	<u>34,679</u>
Fund balance, beginning of year		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
Fund balance, end of year		<u>\$ 838,450</u>		<u>\$ 793,343</u>	<u>\$ 807,681</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,371,812	\$ 5,593,723	\$ 27,965,535
Restricted cash	2,003,725	1,448,166	3,451,891
Interest receivable	12,189	3,893	16,082
Receivables and special assessments, net	2,534,295	-	2,534,295
Due from other governmental agencies	191,318	801	192,119
Inventories	2,061,679	-	2,061,679
Total current assets	<u>29,175,018</u>	<u>7,046,583</u>	<u>36,221,601</u>
Current Liabilities:			
Accounts payable and other liabilities	209,979	-	209,979
Customer deposits	1,706,952	-	1,706,952
Interest payable	144,711	-	144,711
Current portion of debt	1,184,680	-	1,184,680
Total current liabilities	<u>3,246,322</u>	<u>-</u>	<u>3,246,322</u>
Expendable net position	25,928,696	7,046,583	32,975,279
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	(25,079,639)	-	(25,079,639)
Deferred inflow	(970,981)	-	(970,981)
Total net position	<u>\$ 139,498,928</u>	<u>\$ 7,046,583</u>	<u>\$ 146,545,511</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MAY 31, 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>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:							
User charges	\$ 20,462,432	\$ 20,699,107	\$ 19,697,639	\$ (1,001,468)	95%	\$ 20,520,042	\$ 18,872,174
ARRA interest subsidy	-	-	-	-	na	297,931	259,674
Investment earnings	40,000	40,000	29,985	(10,015)	75%	23,904	21,258
Other	441,678	468,551	368,313	(100,238)	79%	428,603	367,726
Total revenues	<u>20,944,110</u>	<u>21,207,658</u>	<u>20,095,937</u>	<u>(1,111,721)</u>	95%	<u>21,270,480</u>	<u>19,520,832</u>
Expenditures:							
Salaries	4,219,220	4,296,652	3,815,765	480,887	89%	4,009,948	3,697,824
Fringe benefits	1,769,445	1,775,920	1,520,403	255,517	86%	1,699,300	1,527,824
Operating expenditures	6,679,811	7,066,371	5,547,280	1,519,091	79%	6,028,524	4,992,636
Repairs and maintenance	1,455,650	1,614,033	1,187,070	426,963	74%	935,511	794,950
Capital outlay	2,031,620	2,068,606	1,803,541	265,065	87%	2,679,172	2,625,124
Debt Service:							
Principal	1,056,556	1,056,556	1,028,467	28,089	97%	910,009	899,906
Interest	982,616	982,616	976,399	6,217	99%	1,024,502	891,037
Total expenditures	<u>18,194,918</u>	<u>18,860,754</u>	<u>15,878,925</u>	<u>2,981,829</u>	84%	<u>17,286,966</u>	<u>15,429,301</u>
Revenues over (under) expenditures	2,749,192	2,346,904	4,217,012	1,870,108	180%	3,983,514	4,091,531
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	8,410,367	9,088,903
Premiums on debt issued	-	-	-	-	na	1,097,680	1,186,249
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>6,736,152</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,867,012</u>	<u>\$ 2,867,012</u>		<u>\$ (1,672,439)</u>	<u>\$ 10,827,683</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 MAY 31, 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	8,704	83,400
Investment earnings-debt proceeds	-	511	15,206	15,717
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>231,997</u>	<u>359,853</u>
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	7,513,719	19,010,548
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	609,687	1,055,505
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	655,433	688,158
Middle River and Smith Roads	1,105,000	67,467	793,966	861,433
17 So and Avalon Water Mains	477,915	16,550	27,197	43,747
NCDOT Hwy 211 Expansion	401,590	-	295,087	295,087
Aquifer storage recovery project	488,114	-	414,105	414,105
FY16 Water Mains Top 7 and Apollo	340,000	-	128,500	128,500
211 Water Plant Expansion	200,000	-	86,635	86,635
Middleton Road Water Main	138,700	-	34,882	34,882
Total expenditures	<u>31,570,489</u>	<u>17,533,393</u>	<u>10,609,583</u>	<u>28,142,976</u>
Revenues over (under) expenditures	(31,168,707)	(17,405,537)	(10,377,586)	(27,783,123)
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	(3,657,015)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>31,168,707</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>\$ (9,027,586)</u>	<u>\$ 5,259,105</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 15,095,683	\$ 7,015,811	\$ 22,111,494
Restricted cash	1,432,312	-	1,432,312
Interest receivable	7,928	3,422	11,350
Receivables and special assessments, net	8,207,095	9,556	8,216,651
Due from other governmental agencies	173,183	25,762	198,945
Inventories	204,760	-	204,760
Total current assets	<u>25,120,961</u>	<u>7,054,551</u>	<u>32,175,512</u>
Current Liabilities:			
Accounts payable and other liabilities	101,134	-	101,134
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>11,734,261</u>	<u>-</u>	<u>11,734,261</u>
Expendable net position	13,386,700	7,054,551	20,441,251
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	(109,811,494)	-	(109,811,494)
Deferred inflow	(562,493)	-	(562,493)
Total net position	<u>\$ 133,103,504</u>	<u>\$ 7,054,551</u>	<u>\$ 140,158,055</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED MAY 31, 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>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:							
User charges	\$ 20,196,201	\$ 20,304,201	\$ 22,081,507	\$ 1,777,306	109%	\$ 21,191,266	\$ 19,937,287
ARRA interest subsidy	170,312	170,312	170,772	460	100%	392,237	366,775
Special assessments	40,000	40,000	256,794	216,794	642%	230,257	174,679
Investment earnings	30,000	30,000	22,404	(7,596)	75%	16,065	14,381
Other	44,300	119,107	148,653	29,546	125%	65,541	46,146
Total revenues	<u>20,480,813</u>	<u>20,663,620</u>	<u>22,680,130</u>	<u>2,016,510</u>	110%	<u>21,895,366</u>	<u>20,539,268</u>
Expenditures:							
Salaries	2,257,171	2,300,077	2,066,651	233,426	90%	2,156,843	1,986,295
Fringe benefits	949,666	963,303	812,060	151,243	84%	913,158	824,940
Operating expenditures	3,994,707	4,350,995	3,047,928	1,303,067	70%	2,888,363	2,563,504
Repairs and maintenance	1,865,200	1,990,078	1,549,928	440,150	78%	1,377,752	1,152,317
Capital outlay	1,316,425	2,699,485	2,518,537	180,948	93%	840,910	658,145
Debt Service:							
Principal	9,240,319	9,240,319	9,175,484	64,835	99%	8,987,043	8,963,469
Interest	4,297,142	4,305,142	4,333,130	(27,988)	101%	5,616,823	5,482,823
Total expenditures	<u>23,920,630</u>	<u>25,849,399</u>	<u>23,503,718</u>	<u>2,345,681</u>	91%	<u>22,780,892</u>	<u>21,631,493</u>
Revenues over (under) expenditures	(3,439,817)	(5,185,779)	(823,588)	4,362,191	16%	(885,526)	(1,092,225)
Other Financing Sources (Uses):							
Issuance of long-term debt	-	1,200,000	1,200,000	-	100%	42,139,633	41,461,097
Premiums on bonds issued	-	-	-	-	na	6,275,888	6,187,319
Payments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)	(40,102,024)
Transfer to wastewater capital project	(1,016,667)	(2,221,385)	(2,208,943)	12,442	99%	(437,571)	(437,571)
Transfer from wastewater capital project	549,700	957,492	927,492	(30,000)	97%	478,979	413,956
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>(81,451)</u>	<u>(5,267,230)</u>	-2%	<u>154,905</u>	<u>7,522,777</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (905,039)</u>	<u>\$ (905,039)</u>		<u>\$ (730,621)</u>	<u>\$ 6,430,552</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 MAY 31, 2016**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	99,017	-	99,017
Investment earnings	13,988	66,418	10,963	77,381
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	<u>670,058</u>	<u>723,576</u>	<u>11,134</u>	<u>734,710</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	-	142,547	142,547
Palm Cove SAD 30	30,000	-	620	620
2016 Enterprise Funded Main Extension	100,000	-	-	-
Total expenditures	<u>4,634,387</u>	<u>4,006,848</u>	<u>410,708</u>	<u>4,417,556</u>
Revenues over (under) expenditures	(3,964,329)	(3,283,272)	(399,574)	(3,682,846)
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	(2,573,998)	(1,646,506)	(927,492)	(2,573,998)
Contingency for future projects	(6,427,338)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>3,964,329</u>	<u>4,967,180</u>	<u>1,243,893</u>	<u>6,211,073</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 844,319</u>	<u>\$ 2,528,227</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:					
Charges for services	\$ 600,000	\$ 617,496	\$ 17,496	\$ 600,000	\$ 600,000
Investment earnings	-	3,332	3,332	3,354	2,985
Total revenues	<u>600,000</u>	<u>620,828</u>	<u>20,828</u>	<u>603,354</u>	<u>602,985</u>
Expenditures:					
Premiums	<u>1,100,000</u>	<u>837,102</u>	<u>262,898</u>	<u>1,346,100</u>	<u>504,754</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>(216,274)</u>	<u>283,726</u>	<u>(742,746)</u>	<u>98,231</u>
Other financing sources (uses):					
Appropriated net position	<u>500,000</u>	-	<u>(500,000)</u>	-	-
Increase (decrease) in net position	<u>\$ -</u>	<u>(216,274)</u>	<u>\$ (216,274)</u>	<u>(742,746)</u>	<u>98,231</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>\$ 1,770,086</u>		<u>\$ 1,986,360</u>	<u>\$ 2,827,337</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 MAY 31, 2016 AND THE YEAR ENDED JUNE 30, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>May 31, 2015</u>
Revenues:					
Charges for services-health premiums	\$ 11,075,000	\$ 10,057,922	\$ (1,017,078)	\$ 13,099,877	\$ 11,431,416
Charges for services-wellness	-	-	-	70,684	70,610
Investment earnings	-	1,481	1,481	1,344	1,268
Total revenues	<u>11,075,000</u>	<u>10,059,403</u>	<u>(1,015,597)</u>	<u>13,171,905</u>	<u>11,503,294</u>
Expenditures:					
Administration fees	1,415,484	1,389,174	26,310	1,450,772	1,442,334
Premiums	<u>9,659,516</u>	<u>7,784,120</u>	<u>1,875,396</u>	<u>12,130,221</u>	<u>9,991,199</u>
Total expenditures	<u>11,075,000</u>	<u>9,173,294</u>	<u>1,901,706</u>	<u>13,580,993</u>	<u>11,433,533</u>
Revenues over (under) expenditures	<u>\$ -</u>	886,109	<u>\$ 886,109</u>	(409,088)	69,761
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>\$ 1,502,677</u>		<u>\$ 616,568</u>	<u>\$ 1,095,417</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 05/31/16. It reports that the County had \$162.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$5.2 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 MAY 31, 2016

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			39,774,615			0.00%
Finistar			<u>4,303,626</u>			0.22%
Total Checking & Petty Cash				\$ 44,084,240	26%	
Money Markets / Savings						
BB&T Money Rate Savings			51,140,514			0.10%
First Bank Preferred Savings			10,370,526			0.05%
SunTrust Money Market			<u>5,013,881</u>			0.04%
Total Money Markets / Savings				\$ 66,524,922	40%	
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	12%	
NC Capital Management Trust - Cash Portfolio				\$ 28,813,343	17%	0.36%
NC Capital Management Trust - Term Portfolio				<u>\$ 3,259,120</u>	2%	0.43%
Total Unrestricted Cash and Investments				\$ 162,706,586		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ 4,850,911		3%	0.43%
PNC Bank Money Market			177,081		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 5,242,558		
Grand Total All Cash and Investments				\$ 167,949,144	100%	0.16%

Cash Balances:

General Fund	\$ 78,561,545
County Capital Reserve Fund	12,516,629
School Capital Projects Fund	7,282,385
Water Fund	24,078,766
Water Capital Reserve Fund	3,780,992
Wastewater Fund	15,095,689
Wastewater Capital Reserve Fund	6,824,741

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		248,619	-23%	
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	4,291,390		153%

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		902,840	8%	
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	109,091,863		103%

**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		603,870		60%
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	6,450,199		79%
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		466,949		7%
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	4,646,545		84%
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		417,515		37%
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	4,349,101		83%

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		379,472	11%	
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	4,234,324		84%

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		91,362	94%	
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	1,653,686		103%

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		347,571	5%	
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	4,360,501		94%

**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		173,827	1%	
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	2,016,057		95%

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		469,402	4%	
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	5,486,720	5,067,192		92%

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		62,668	-28%	
June	33,800	35,963	155,376	42,744	57,354				
Total	261,524	284,109	488,116	431,742	715,903	712,500	737,564		104%

**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		72,757	-15%	
June	67,095	101,493	232,116	71,878	65,310				
Total	541,586	577,970	938,752	837,859	880,218	612,675	995,328		162%

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		21,459	-39%	
June	16,748	13,580	79,793	28,029	27,254				
Total	160,705	175,180	295,776	274,866	331,619	175,000	310,280		177%

**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		737,235	9%	
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	7,967,982		92%

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		69,000	-46%	
June	63,995	88,332	76,000	77,000	132,700				
Total	608,073	870,653	886,235	1,208,875	1,219,240	1,180,000	1,056,095		89%

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		246,595	22%	
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	2,132,158		474%

**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		49,882	-21%	
June	60,725	27,274	23,315	31,815	35,773				
Total	253,305	288,015	313,396	362,264	554,814	150,000	622,769		415%

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	38,587	139
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	37,939	1,475

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	15,593	95
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	15,114	1,079