

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED JUNE 30, 2016



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Schedule

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

General Fund:

- Total revenues for the General Fund are \$181.5 million for an increase of \$5.1 million or 2.9% over the same period in the prior year. The main reason for this is a \$3.0 million, 2.7% increase in Ad Valorem Taxes. Other areas of increase worth noting include Local Option Sales Tax (\$1.2 million, 6.3%) and Deed Stamp Excise Tax (\$0.6 million, 24.2%). Total revenues collected are 105.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$163.1 million and are 95.8% of the current budget. Total expenditures are less than the expenditures of the same period in the prior year by \$3.1 million or 1.9%. The difference is one-time capital outlay purchase of 3.5 million.
- Net transfers to other funds are \$14.4 million compared to net transfers to other funds of \$8.2 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 \$4.0 million for the current period end compared to over by \$2.1 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 4.5% over the same period in the prior year to \$22.2 million. Retail water sales increased 8.1% 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 28.0% or \$0.2 million over the same period in the prior year. Total revenues are 104.8% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$17.6 million and are 93.4% of current budget. Total expenditures are more than expenditures of the same period in the prior year by \$0.3 million or 1.9%.
- Net transfers to water capital projects of \$1.5 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 \$3.2 million compared to less than by \$1.7 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 \$2.9 million or 13.2% over the same period in the prior year to \$24.8 million. Retail wastewater sales increased 9.1% due to more than 1,300 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 48.8% or \$0.8 million over the same period of the prior year. Total revenues are 119.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 3.4% over the same period in the prior year to \$23.6 million. This is due to one-time budgeted capital outlay expenditures. Total expenditures are 93.8% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$0.8 million increased compared to net transfers from projects of \$0.1 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$0.4 million compared to less than expenditures by \$0.7 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
JUNE 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	\$ 70,319,390	\$ 17,961,953	\$ 11,412,258	\$ 1,651,051	\$ 101,344,652
Restricted cash and investments	215,830	-	1,921,723	-	2,137,553
Interest receivable	22,529	4,319	2,040	476	29,364
Taxes receivable - net	4,082,692	-	-	-	4,082,692
Receivables - net	1,567,726	349,240	-	-	1,916,966
Other governmental agencies	6,179,132	1,437,338	210,088	143,442	7,970,000
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 82,451,299</u>	<u>\$ 19,752,850</u>	<u>\$ 14,431,950</u>	<u>\$ 1,794,969</u>	<u>\$ 118,431,068</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,716,094	\$ 1,491,937	\$ 1,159,177	\$ 190,944	\$ 7,558,152
Due to other funds	885,841	-	-	-	885,841
Total liabilities	<u>5,601,935</u>	<u>1,491,937</u>	<u>1,159,177</u>	<u>190,944</u>	<u>8,443,993</u>
Deferred Inflows of Resources:	<u>4,484,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,484,492</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	7,489,535	-	-	143,918	7,633,453
Restricted - other	2,217,637	-	1,921,723	1,542,031	5,681,391
Committed	214,566	18,260,913	11,351,050	-	29,826,529
Assigned	1,444,986	-	-	(81,924)	1,363,062
Unassigned	60,934,148	-	-	-	60,934,148
Total fund balances	<u>72,364,872</u>	<u>18,260,913</u>	<u>13,272,773</u>	<u>1,604,025</u>	<u>105,502,583</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 82,451,299</u>	<u>\$ 19,752,850</u>	<u>\$ 14,431,950</u>	<u>\$ 1,794,969</u>	<u>\$ 118,431,068</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 116,180,734	\$ -	\$ -	\$ -	\$ 116,180,734
Local option sales taxes	20,944,326	-	-	-	20,944,326
Other taxes and licenses	4,956,253	-	-	-	4,956,253
Unrestricted intergovernmental revenues	2,409,442	-	-	-	2,409,442
Restricted intergovernmental revenues	20,320,218	1,454,556	-	1,489,881	23,264,655
Permits and fees	3,864,656	-	-	140,518	4,005,174
Sales and services	10,380,809	-	-	-	10,380,809
Investment earnings	102,528	21,207	29,246	1,775	154,756
Other	2,304,469	372,840	-	-	2,677,309
Total revenues	<u>181,463,435</u>	<u>1,848,603</u>	<u>29,246</u>	<u>1,632,174</u>	<u>184,973,458</u>
Expenditures:					
Current:					
General government	10,757,337	-	-	337,199	11,094,536
Public safety	34,764,682	393,946	-	1,312,419	36,471,047
Central services	14,019,519	-	-	-	14,019,519
Human services	26,531,689	-	-	-	26,531,689
Transportation	340,204	1,019,286	-	-	1,359,490
Environmental protection	14,162,219	-	-	-	14,162,219
Culture and recreation	3,842,141	3,129,782	-	-	6,971,923
Economic and physical development	5,635,190	19,463	-	343,774	5,998,427
Education	38,148,499	-	13,491,692	-	51,640,191
Debt Service:					
Principal retirement	11,470,000	-	-	-	11,470,000
Interest and fiscal charges	3,410,271	-	-	-	3,410,271
Total expenditures	<u>163,081,751</u>	<u>4,562,477</u>	<u>13,491,692</u>	<u>1,993,392</u>	<u>183,129,312</u>
Revenues over (under) expenditures	<u>18,381,684</u>	<u>(2,713,874)</u>	<u>(13,462,446)</u>	<u>(361,218)</u>	<u>1,844,146</u>
Other Financing Sources (Uses):					
Sale of capital assets	11,640	-	-	-	11,640
Transfers from other funds	-	8,623,712	5,748,725	31,763	14,404,200
Transfers to other funds	(14,404,200)	-	-	-	(14,404,200)
Total other financing sources (uses)	<u>(14,392,560)</u>	<u>8,623,712</u>	<u>5,748,725</u>	<u>31,763</u>	<u>11,640</u>
Net change in fund balance	3,989,124	5,909,838	(7,713,721)	(329,455)	1,855,786
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>\$ 72,364,872</u>	<u>\$ 18,260,913</u>	<u>\$ 13,272,773</u>	<u>\$ 1,604,025</u>	<u>\$ 105,502,583</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 109,348,481	\$ 111,525,397	\$ 116,180,734	\$ 4,655,337
Local option sales taxes	19,006,196	19,591,196	20,944,326	1,353,130
Other taxes and licenses	3,715,000	4,732,780	4,956,253	223,473
Unrestricted intergovernmental revenues	1,086,000	1,086,000	2,409,442	1,323,442
Restricted intergovernmental revenues	18,485,779	20,708,768	20,320,218	(388,550)
Permits and fees	3,555,896	3,698,904	3,864,656	165,752
Sales and services	8,620,679	9,032,939	10,380,809	1,347,870
Investment earnings	85,000	85,000	102,528	17,528
Other	1,187,800	2,053,979	2,304,469	250,490
Total revenues	<u>165,090,831</u>	<u>172,514,963</u>	<u>181,463,435</u>	<u>8,948,472</u>
Expenditures:				
Current:				
General government	11,547,170	11,573,338	10,757,337	816,001
Central services	14,250,771	15,310,123	14,019,519	1,290,604
Public safety	34,153,613	35,831,585	34,764,682	1,066,903
Transportation	153,850	362,725	340,204	22,521
Environmental protection	14,222,177	14,311,260	14,162,219	149,041
Economic and physical development	5,762,766	6,184,205	5,635,190	549,015
Human services	27,813,840	29,371,078	26,531,689	2,839,389
Education	38,148,499	38,148,499	38,148,499	-
Culture and recreation	4,030,707	4,068,765	3,842,141	226,624
Debt Service:				
Principal retirement	11,470,000	11,470,000	11,470,000	-
Interest and fiscal charges	3,411,873	3,411,873	3,410,271	1,602
Interest and fiscal charges	400,000	106,047	-	106,047
Total expenditures	<u>165,365,266</u>	<u>170,149,498</u>	<u>163,081,751</u>	<u>7,067,747</u>
Revenues over (under) expenditures	<u>(274,435)</u>	<u>2,365,465</u>	<u>18,381,684</u>	<u>16,016,219</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	11,640	11,640
Transfers to other funds	(2,698,665)	(14,404,230)	(14,404,200)	30
Appropriated fund balance	2,973,100	12,038,765	-	(12,038,765)
Total other financing sources (uses)	<u>274,435</u>	<u>(2,365,465)</u>	<u>(14,392,560)</u>	<u>(12,027,095)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>3,989,124</u>	<u>\$ 3,989,124</u>
Fund balance, beginning of year			68,375,748	
Fund balance, end of year			<u>\$ 72,364,872</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Revenues:						
Ad Valorem Taxes:						
Current year taxes	\$105,848,481	\$108,025,397	\$110,487,764	\$ 2,462,367	102%	\$ 107,604,727
Prior year taxes	2,800,000	2,800,000	4,498,641	1,698,641	161%	4,406,880
Penalties and interest	700,000	700,000	1,194,329	494,329	171%	1,169,035
	<u>109,348,481</u>	<u>111,525,397</u>	<u>116,180,734</u>	<u>4,655,337</u>	104%	<u>113,180,642</u>
Local Option Sales Taxes:						
Article 39 (1%)	8,201,931	8,201,931	8,727,014	525,083	106%	8,253,706
Article 40 (1/2%)	5,553,726	5,743,726	6,319,219	575,493	110%	5,898,786
Article 42 (1/2%)	5,250,539	5,645,539	5,896,609	251,070	104%	5,538,538
Article 44 (1/2%)	-	-	1,484	1,484	na	7,281
	<u>19,006,196</u>	<u>19,591,196</u>	<u>20,944,326</u>	<u>1,353,130</u>	107%	<u>19,698,311</u>
Other Taxes and Licenses:						
Scrap tire disposal fee	160,000	160,000	170,116	10,116	106%	161,351
Deed stamp excise tax	2,200,000	3,082,780	3,272,417	189,637	106%	2,634,061
Solid waste tax	40,000	40,000	47,721	7,721	119%	46,868
White goods disposal tax	40,000	40,000	59,775	19,775	149%	37,040
1% Occupancy Tax	1,275,000	1,410,000	1,406,224	(3,776)	100%	1,209,423
	<u>3,715,000</u>	<u>4,732,780</u>	<u>4,956,253</u>	<u>223,473</u>	105%	<u>4,088,743</u>
Unrestricted Intergovernmental:						
Medicaid hold harmless	660,000	660,000	1,948,487	1,288,487	295%	2,360,272
Beer and wine tax	248,000	248,000	269,014	21,014	108%	287,908
Jail fees	178,000	178,000	191,941	13,941	108%	296,698
	<u>1,086,000</u>	<u>1,086,000</u>	<u>2,409,442</u>	<u>1,323,442</u>	222%	<u>2,944,878</u>
Restricted Intergovernmental:						
State and federal grant	18,321,718	20,544,707	20,076,739	(467,968)	98%	20,162,646
ARRA federal grant	7,563	7,563	7,583	20	100%	9,188
Court facility fees	140,000	140,000	160,007	20,007	114%	154,399
Payments in lieu of taxes	-	-	4,209	4,209	na	3,536
ABC education requirement	-	-	6,687	6,687	na	7,212
ABC law enforcement services	2,000	2,000	4,776	2,776	239%	5,151
State drug tax	14,498	14,498	60,217	45,719	415%	19,697
	<u>18,485,779</u>	<u>20,708,768</u>	<u>20,320,218</u>	<u>(388,550)</u>	98%	<u>20,361,829</u>
Permits and Fees:						
Building permits	1,708,000	1,771,060	1,944,352	173,292	110%	1,863,824
Recording Fees	750,000	750,000	710,747	(39,253)	95%	684,107
Inspection fees	12,000	12,000	7,364	(4,636)	61%	6,740
Concealed handgun permit	110,050	185,050	197,451	12,401	107%	135,405
Other permit and fees	975,846	980,794	1,004,742	23,948	102%	934,616
	<u>3,555,896</u>	<u>3,698,904</u>	<u>3,864,656</u>	<u>165,752</u>	104%	<u>3,624,692</u>
Sales and Services:						
Solid waste fees	1,600,000	1,840,000	2,162,436	322,436	118%	1,889,451
School resource officer reimb.	1,160,000	1,160,000	1,160,000	-	100%	1,178,000
Rents	37,000	37,000	15,582	(21,418)	42%	61,961
EMS Charges	3,450,000	3,500,000	3,675,570	175,570	105%	3,950,659
Public health user fees	642,207	642,207	781,807	139,600	122%	797,683

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	June 30, 2016	Variance Positive (Negative)	% of Budget	June 30, 2015
Sheriff animal prot. serv. fees	85,000	85,000	89,192	4,192	105%	87,871
Social services fees	54,200	54,200	67,967	13,767	125%	66,474
Public housing fees	100,860	83,660	40,382	(43,278)	48%	101,639
Tax collection fees	200,000	200,000	228,678	28,678	114%	223,544
Other sales and services	718,830	858,290	1,509,688	651,398	176%	979,904
Register of deeds	290,382	290,382	303,968	13,586	105%	283,064
Marriage licenses	57,600	57,600	52,767	(4,833)	92%	54,480
Recreation services	224,600	224,600	292,772	68,172	130%	279,147
	<u>8,620,679</u>	<u>9,032,939</u>	<u>10,380,809</u>	<u>1,347,870</u>	115%	<u>9,953,877</u>
Investment earnings	85,000	85,000	102,528	17,528	121%	86,976
Other:						
Tax refunds - sales and gas tax	1,100	1,100	2,582	1,482	235%	1,109
ABC bottles taxes	42,000	42,000	55,353	13,353	132%	52,995
Cnty Brd of Alcohol Control	24,000	24,000	24,000	-	100%	24,000
Contributions	4,300	8,248	59,999	51,751	727%	45,854
Other revenues	1,116,400	1,978,631	2,162,535	183,904	109%	2,275,882
	<u>1,187,800</u>	<u>2,053,979</u>	<u>2,304,469</u>	<u>250,490</u>	112%	<u>2,399,840</u>
Total revenues	<u>165,090,831</u>	<u>172,514,963</u>	<u>181,463,435</u>	<u>8,948,472</u>	105%	<u>176,339,788</u>
Expenditures:						
General Government:						
Governing Body:						
Salaries	198,703	192,703	184,016	8,687	95%	220,041
Fringe benefits	46,334	46,334	30,645	15,689	66%	50,787
Operating costs	61,368	67,368	54,409	12,959	81%	51,988
	<u>306,405</u>	<u>306,405</u>	<u>269,070</u>	<u>37,335</u>	88%	<u>322,816</u>
County Administration:						
Salaries	404,586	413,486	413,338	148	100%	385,066
Fringe benefits	114,794	112,294	111,201	1,093	99%	121,078
Operating costs	31,410	25,010	15,911	9,099	64%	22,934
	<u>550,790</u>	<u>550,790</u>	<u>540,450</u>	<u>10,340</u>	98%	<u>529,078</u>
Human Resources:						
Salaries	394,472	394,472	385,177	9,295	98%	323,402
Fringe benefits	137,191	142,091	138,862	3,229	98%	124,993
Operating costs	11,540	11,540	7,716	3,824	67%	17,768
	<u>543,203</u>	<u>548,103</u>	<u>531,755</u>	<u>16,348</u>	97%	<u>466,163</u>
Finance:						
Salaries	674,932	741,863	741,539	324	100%	654,837
Fringe benefits	219,821	237,357	236,880	477	100%	234,128
Operating costs	503,440	514,388	459,833	54,555	89%	370,285
	<u>1,398,193</u>	<u>1,493,608</u>	<u>1,438,252</u>	<u>55,356</u>	96%	<u>1,259,250</u>
Tax Administration:						
Salaries	2,148,331	2,148,331	2,089,550	58,781	97%	1,997,824
Fringe benefits	807,777	807,777	791,341	16,436	98%	889,378
Operating costs	880,250	880,250	646,075	234,175	73%	797,035
Capital outlay	46,000	46,000	44,502	1,498	97%	-
	<u>3,882,358</u>	<u>3,882,358</u>	<u>3,571,468</u>	<u>310,890</u>	92%	<u>3,684,237</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
County Attorney:						
Salaries	358,608	333,968	281,448	52,520	84%	336,716
Fringe benefits	105,623	95,742	83,675	12,067	87%	105,135
Operating costs	220,880	220,880	125,390	95,490	57%	206,100
	<u>685,111</u>	<u>650,590</u>	<u>490,513</u>	<u>160,077</u>	<u>75%</u>	<u>647,951</u>
Court Facilities:						
Fringe benefits	-	-	-	-	na	2,187
Operating costs	308,592	308,592	228,572	80,020	74%	279,036
	<u>308,592</u>	<u>308,592</u>	<u>228,572</u>	<u>80,020</u>	<u>74%</u>	<u>281,223</u>
Board of Elections:						
Salaries	1,011,940	532,885	449,424	83,461	84%	349,588
Fringe benefits	148,130	111,559	94,250	17,309	84%	102,288
Operating costs	313,241	313,241	281,535	31,706	90%	149,139
	<u>1,473,311</u>	<u>957,685</u>	<u>825,209</u>	<u>132,476</u>	<u>86%</u>	<u>601,015</u>
Register of Deeds:						
Salaries	650,366	627,366	622,708	4,658	99%	605,668
Fringe benefits	281,826	281,826	274,210	7,616	97%	304,411
Operating costs	1,467,015	1,966,015	1,965,130	885	100%	1,645,754
	<u>2,399,207</u>	<u>2,875,207</u>	<u>2,862,048</u>	<u>13,159</u>	<u>100%</u>	<u>2,555,833</u>
Total general government	<u>11,547,170</u>	<u>11,573,338</u>	<u>10,757,337</u>	<u>816,001</u>	<u>93%</u>	<u>10,347,566</u>
Central Services:						
Management Information Systems:						
Salaries	904,280	904,280	881,749	22,531	98%	846,247
Fringe benefits	298,643	298,643	290,989	7,654	97%	302,856
Operating costs	914,700	950,043	932,008	18,035	98%	1,037,116
Capital outlay	550,000	572,891	469,507	103,384	82%	35,121
	<u>2,667,623</u>	<u>2,725,857</u>	<u>2,574,253</u>	<u>151,604</u>	<u>94%</u>	<u>2,221,340</u>
Service Center:						
Salaries	621,700	621,700	588,759	32,941	95%	610,757
Fringe benefits	234,588	234,588	225,120	9,468	96%	266,845
Operating costs	319,435	306,675	275,836	30,839	90%	294,256
Capital outlay	40,500	35,600	33,864	1,736	95%	23,885
	<u>1,216,223</u>	<u>1,198,563</u>	<u>1,123,579</u>	<u>74,984</u>	<u>94%</u>	<u>1,195,743</u>
Engineering:						
Salaries	343,590	343,590	337,801	5,789	98%	335,390
Fringe benefits	111,133	111,133	107,907	3,226	97%	118,094
Operating costs	87,700	117,700	83,378	34,322	71%	24,647
Capital outlay	31,000	57,000	53,573	3,427	94%	-
	<u>573,423</u>	<u>629,423</u>	<u>582,659</u>	<u>46,764</u>	<u>93%</u>	<u>478,131</u>
Operation Services:						
Salaries	2,092,740	2,050,090	1,995,161	54,929	97%	1,991,979
Fringe benefits	865,979	867,227	838,201	29,026	97%	964,204
Operating costs	3,063,190	3,875,984	3,383,026	492,958	87%	2,951,521
Capital outlay	250,000	277,759	190,155	87,604	68%	309,911
	<u>6,271,909</u>	<u>7,071,060</u>	<u>6,406,543</u>	<u>664,517</u>	<u>91%</u>	<u>6,217,615</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Non-departmental:						
Fringe benefits	2,665,818	2,554,985	2,428,341	126,644	95%	2,016,930
Operating costs	855,775	1,130,235	904,144	226,091	80%	404,727
	<u>3,521,593</u>	<u>3,685,220</u>	<u>3,332,485</u>	<u>352,735</u>	90%	<u>2,421,657</u>
Total central services	<u>14,250,771</u>	<u>15,310,123</u>	<u>14,019,519</u>	<u>1,290,604</u>	92%	<u>12,534,486</u>
Public Safety:						
District Attorney:						
Operating costs	123,000	123,600	123,559	41	100%	116,376
	<u>123,000</u>	<u>123,600</u>	<u>123,559</u>	<u>41</u>	100%	<u>116,376</u>
Sheriff:						
Salaries	7,745,546	7,823,067	7,778,156	44,911	99%	7,794,620
Fringe benefits	2,735,510	2,810,404	2,793,020	17,384	99%	2,999,071
Operating costs	1,927,442	2,101,743	2,038,889	62,854	97%	2,264,666
Capital outlay	388,315	543,700	511,214	32,486	94%	453,368
	<u>12,796,813</u>	<u>13,278,914</u>	<u>13,121,279</u>	<u>157,635</u>	99%	<u>13,511,725</u>
Detention Center:						
Salaries	4,071,619	4,026,230	3,971,538	54,692	99%	3,906,504
Fringe benefits	1,524,518	1,560,385	1,501,472	58,913	96%	1,629,643
Operating costs	2,084,602	2,144,016	2,038,950	105,066	95%	2,125,419
Capital outlay	-	17,486	17,486	-	100%	49,539
	<u>7,680,739</u>	<u>7,748,117</u>	<u>7,529,446</u>	<u>218,671</u>	97%	<u>7,711,105</u>
Emergency Medical:						
Salaries	4,368,340	4,456,340	4,430,868	25,472	99%	4,623,322
Fringe benefits	1,483,678	1,485,611	1,467,620	17,991	99%	1,676,826
Operating costs	1,193,550	1,280,024	1,208,169	71,855	94%	1,283,531
Capital outlay	155,000	271,925	267,021	4,904	98%	715,548
	<u>7,200,568</u>	<u>7,493,900</u>	<u>7,373,678</u>	<u>120,222</u>	98%	<u>8,299,227</u>
Emergency Management:						
Salaries	362,561	374,811	351,977	22,834	94%	405,919
Fringe benefits	112,380	117,831	113,277	4,554	96%	138,499
Operating costs	302,425	405,091	265,633	139,458	66%	235,552
Capital outlay	-	151,324	3,863	147,461	3%	36,906
	<u>777,366</u>	<u>1,049,057</u>	<u>734,750</u>	<u>314,307</u>	70%	<u>816,876</u>
Other Agencies:						
Fire districts	594,726	594,726	594,726	-	100%	548,100
Rescue Squads	394,600	434,367	426,811	7,556	98%	384,964
	<u>989,326</u>	<u>1,029,093</u>	<u>1,021,537</u>	<u>7,556</u>	99%	<u>933,064</u>
Code Administration:						
Salaries	995,988	1,035,988	991,537	44,451	96%	887,653
Fringe benefits	360,440	363,500	348,213	15,287	96%	351,990
Operating costs	115,261	115,261	92,546	22,715	80%	93,745
Capital outlay	-	20,000	18,838	1,162	94%	-
	<u>1,471,689</u>	<u>1,534,749</u>	<u>1,451,134</u>	<u>83,615</u>	95%	<u>1,333,388</u>
Central Communications:						
Salaries	1,412,315	1,412,315	1,350,481	61,834	96%	1,347,340
Fringe benefits	537,593	539,522	521,260	18,262	97%	592,163
Operating costs	160,990	214,724	181,574	33,150	85%	145,321
Capital outlay	76,500	323,602	304,645	18,957	94%	75,876
	<u>2,187,398</u>	<u>2,490,163</u>	<u>2,357,960</u>	<u>132,203</u>	95%	<u>2,160,700</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Animal Protective Services:						
Salaries	523,252	604,845	582,288	22,557	96%	532,440
Fringe benefits	207,812	225,787	224,499	1,288	99%	235,102
Operating costs	195,650	253,360	244,552	8,808	97%	249,984
	<u>926,714</u>	<u>1,083,992</u>	<u>1,051,339</u>	<u>32,653</u>	<u>97%</u>	<u>1,017,526</u>
Total public safety	<u>34,153,613</u>	<u>35,831,585</u>	<u>34,764,682</u>	<u>1,066,903</u>	<u>97%</u>	<u>35,899,987</u>
Transportation:						
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500
Cape Fear Transp. Authority	29,350	29,350	29,350	-	100%	33,663
Brunswick Transit System	-	208,875	186,354	22,521	89%	169,157
Total transportation	<u>153,850</u>	<u>362,725</u>	<u>340,204</u>	<u>22,521</u>	<u>94%</u>	<u>327,320</u>
Environmental Protection:						
Solid Waste:						
Salaries	316,683	316,683	293,605	23,078	93%	300,944
Fringe benefits	122,663	122,663	116,502	6,161	95%	131,805
Operating costs	13,560,262	13,649,345	13,554,215	95,130	99%	13,197,057
Capital outlay	-	-	-	-	na	7,810
	<u>13,999,608</u>	<u>14,088,691</u>	<u>13,964,322</u>	<u>124,369</u>	<u>99%</u>	<u>13,637,616</u>
Other:						
Forestry services	222,569	222,569	197,897	24,672	89%	188,072
Brun. Cnty Beach Consortiun	-	-	-	-	na	13,500
	<u>222,569</u>	<u>222,569</u>	<u>197,897</u>	<u>24,672</u>	<u>89%</u>	<u>201,572</u>
Total environmental protection	<u>14,222,177</u>	<u>14,311,260</u>	<u>14,162,219</u>	<u>149,041</u>	<u>99%</u>	<u>13,839,188</u>
Economic Development:						
Planning:						
Salaries	371,037	376,257	375,961	296	100%	452,971
Fringe benefits	123,893	123,893	123,048	845	99%	184,792
Operating costs	138,005	141,785	83,395	58,390	59%	180,130
	<u>632,935</u>	<u>641,935</u>	<u>582,404</u>	<u>59,531</u>	<u>91%</u>	<u>817,893</u>
Cooperative Extension:						
Salaries	297,966	337,527	290,542	46,985	86%	303,118
Fringe benefits	123,279	126,225	102,947	23,278	82%	109,704
Operating costs	97,173	115,000	105,660	9,340	92%	137,534
	<u>518,418</u>	<u>578,752</u>	<u>499,149</u>	<u>79,603</u>	<u>86%</u>	<u>550,356</u>
Soil and Water Conservation:						
Salaries	142,874	142,874	137,071	5,803	96%	140,510
Fringe benefits	54,033	54,033	52,300	1,733	97%	59,567
Operating costs	14,850	15,121	13,506	1,615	89%	14,479
	<u>211,757</u>	<u>212,028</u>	<u>202,877</u>	<u>9,151</u>	<u>96%</u>	<u>214,556</u>
Public Housing Section 8:						
Salaries	203,108	186,553	183,890	2,663	99%	198,493
Fringe benefits	74,562	66,207	65,541	666	99%	81,400
Operating costs	2,224,230	2,207,030	2,113,249	93,781	96%	2,216,089
	<u>2,501,900</u>	<u>2,459,790</u>	<u>2,362,680</u>	<u>97,110</u>	<u>96%</u>	<u>2,495,982</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Economic Development:						
Salaries	218,794	155,963	111,584	44,379	72%	208,434
Fringe benefits	68,396	48,660	38,933	9,727	80%	72,805
Operating costs	118,900	219,725	63,988	155,737	29%	138,500
Capital outlay	-	48,858	48,857	1	100%	-
	<u>406,090</u>	<u>473,206</u>	<u>263,362</u>	<u>209,844</u>	<u>56%</u>	<u>419,739</u>
1% Occupancy Tax:						
Operating costs	<u>1,275,000</u>	<u>1,410,000</u>	<u>1,406,224</u>	<u>3,776</u>	<u>100%</u>	<u>1,209,423</u>
Other Economic Development:						
Oak Island Beach Abatement & Renourishment	166,666	166,666	166,666	-		166,666
Lockwood Folly Aq. Restorati	-	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>	<u>78%</u>	<u>166,666</u>
Total economic development	<u>5,762,766</u>	<u>6,184,205</u>	<u>5,635,190</u>	<u>549,015</u>	<u>91%</u>	<u>5,874,615</u>
Human Services:						
Health:						
Administration:						
Salaries	2,359,765	2,357,765	2,260,460	97,305	96%	2,246,505
Fringe benefits	1,176,211	1,176,211	1,054,504	121,707	90%	945,548
Operating costs	219,550	219,550	174,556	44,994	80%	207,720
Capital outlay	-	112,065	-	112,065	0%	-
	<u>3,755,526</u>	<u>3,865,591</u>	<u>3,489,520</u>	<u>376,071</u>	<u>90%</u>	<u>3,399,773</u>
Communicable Diseases:						
Operating costs	<u>375,970</u>	<u>379,622</u>	<u>287,787</u>	<u>91,835</u>	<u>76%</u>	<u>249,995</u>
Adult Health Maintenance:						
Salaries	-	-	-	-	na	625
Fringe benefits	-	-	-	-	na	48
Operating costs	166,630	168,813	140,299	28,514	83%	169,781
	<u>166,630</u>	<u>168,813</u>	<u>140,299</u>	<u>28,514</u>	<u>83%</u>	<u>170,454</u>
Senior Health						
Salaries	47,687	49,687	48,214	1,473	97%	212,743
Fringe benefits	19,423	19,423	19,293	130	99%	82,954
Operating costs	3,685	3,685	3,452	233	94%	194,062
	<u>70,795</u>	<u>72,795</u>	<u>70,959</u>	<u>1,836</u>	<u>97%</u>	<u>489,759</u>
Maternal and Child Health:						
Salaries	398,422	379,434	364,923	14,511	96%	384,038
Fringe benefits	164,582	158,782	154,473	4,309	97%	181,231
Operating costs	553,286	628,369	506,292	122,077	81%	519,922
Capital outlay	-	-	-	-	na	8,403
	<u>1,116,290</u>	<u>1,166,585</u>	<u>1,025,688</u>	<u>140,897</u>	<u>88%</u>	<u>1,093,594</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Environmental Health:						
Salaries	857,274	860,233	783,556	76,677	91%	834,719
Fringe benefits	290,212	289,468	270,923	18,545	94%	311,009
Operating costs	294,476	350,380	293,997	56,383	84%	179,147
Capital outlay	45,000	45,000	43,227	1,773	96%	6,991
	<u>1,486,962</u>	<u>1,545,081</u>	<u>1,391,703</u>	<u>153,378</u>	<u>90%</u>	<u>1,331,866</u>
Employee Wellness:						
Salaries	-	-	-	-	na	119,507
Fringe benefits	-	-	-	-	na	45,018
Operating costs	-	-	-	-	na	81,349
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>245,874</u>
Total health	<u>6,972,173</u>	<u>7,198,487</u>	<u>6,405,956</u>	<u>792,531</u>	<u>89%</u>	<u>6,981,315</u>
Veterans' Services:						
Salaries	123,410	125,110	125,079	31	100%	121,331
Fringe benefits	50,152	49,902	49,769	133	100%	55,433
Operating costs	13,734	12,284	10,292	1,992	84%	9,166
Total veterans' services	<u>187,296</u>	<u>187,296</u>	<u>185,140</u>	<u>2,156</u>	<u>99%</u>	<u>185,930</u>
Social Services:						
Administration:						
Salaries	6,736,853	6,793,048	6,017,102	775,946	89%	6,017,337
Fringe benefits	3,136,947	3,157,383	3,034,988	122,395	96%	2,573,176
Operating costs	2,890,691	3,837,256	3,264,203	573,053	85%	2,915,722
Capital outlay	-	10,000	-	10,000	0%	48,767
	<u>12,764,491</u>	<u>13,797,687</u>	<u>12,316,293</u>	<u>1,481,394</u>	<u>89%</u>	<u>11,555,002</u>
Other Operating Costs:						
Medical assistance	30,000	30,000	3,508	26,492	12%	11,083
Aid to the blind	5,910	5,910	5,039	871	85%	4,933
Adoption assistance	280,000	271,000	223,792	47,208	83%	245,010
Special assistance to aged	225,000	190,000	178,583	11,417	94%	180,339
Special assistance to disabled	225,000	260,000	261,662	(1,662)	101%	224,627
Foster care	810,000	810,000	614,438	195,562	76%	763,733
State foster home	335,000	335,000	201,885	133,115	60%	338,089
Special assistance	1,800	1,800	800	1,000	44%	5,351
Day care	4,111,727	4,111,727	4,045,601	66,126	98%	5,280,538
Special child adopt. assistance	-	120,246	38,347	81,899	32%	7,056
	<u>6,024,437</u>	<u>6,135,683</u>	<u>5,573,655</u>	<u>562,028</u>	<u>91%</u>	<u>7,060,759</u>
Total social services	<u>18,788,928</u>	<u>19,933,370</u>	<u>17,889,948</u>	<u>2,043,422</u>	<u>90%</u>	<u>18,615,761</u>
Other Human Services:						
Trillium Health Resources	250,443	250,443	250,443	-	100%	710,207
Brunswick Senior Resources	1,615,000	1,672,198	1,670,918	1,280	100%	1,615,000
Other human services	-	129,284	129,284	-	100%	121,737
	<u>1,865,443</u>	<u>2,051,925</u>	<u>2,050,645</u>	<u>1,280</u>	<u>100%</u>	<u>2,446,944</u>
Total human services	<u>27,813,840</u>	<u>29,371,078</u>	<u>26,531,689</u>	<u>2,839,389</u>	<u>90%</u>	<u>28,229,950</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Education:						
Public schools	33,790,863	33,790,863	33,790,863	-	100%	33,335,477
Public schools - capital outlay	708,899	708,899	708,899	-	100%	699,346
Community college	3,598,737	3,598,737	3,598,737	-	100%	3,699,447
Community college - cap. out.	50,000	50,000	50,000	-	100%	50,000
Total education	<u>38,148,499</u>	<u>38,148,499</u>	<u>38,148,499</u>	<u>-</u>	<u>100%</u>	<u>37,784,270</u>
Culture and Recreation:						
Parks and Recreation:						
Administration:						
Salaries	588,607	587,724	564,337	23,387	96%	545,847
Fringe benefits	174,884	174,892	170,561	4,331	98%	188,794
Operating costs	539,659	550,042	501,728	48,314	91%	415,438
Capital outlay	57,000	57,000	30,065	26,935	53%	3,515,427
	<u>1,360,150</u>	<u>1,369,658</u>	<u>1,266,691</u>	<u>102,967</u>	<u>92%</u>	<u>4,665,506</u>
Maintenance:						
Salaries	675,957	687,033	662,502	24,531	96%	635,632
Fringe benefits	231,710	238,608	235,975	2,633	99%	255,732
Operating costs	436,994	436,994	396,591	40,403	91%	460,359
Capital outlay	72,000	82,000	75,150	6,850	92%	207,690
	<u>1,416,661</u>	<u>1,444,635</u>	<u>1,370,218</u>	<u>74,417</u>	<u>95%</u>	<u>1,559,413</u>
Total Parks and Recreation	<u>2,776,811</u>	<u>2,814,293</u>	<u>2,636,909</u>	<u>177,384</u>	<u>94%</u>	<u>6,224,919</u>
Brunswick County Library:						
Salaries	695,318	695,318	684,964	10,354	99%	678,186
Fringe benefits	283,378	283,378	277,363	6,015	98%	311,619
Operating costs	275,200	275,776	242,905	32,871	88%	242,275
	<u>1,253,896</u>	<u>1,254,472</u>	<u>1,205,232</u>	<u>49,240</u>	<u>96%</u>	<u>1,232,080</u>
Total culture and recreation	<u>4,030,707</u>	<u>4,068,765</u>	<u>3,842,141</u>	<u>226,624</u>	<u>94%</u>	<u>7,456,999</u>
Debt Service:						
Principal retirement	11,470,000	11,470,000	11,470,000	-	100%	10,440,000
Interest and fees	3,411,873	3,411,873	3,410,271	1,602	100%	3,489,128
Total debt service	<u>14,881,873</u>	<u>14,881,873</u>	<u>14,880,271</u>	<u>1,602</u>	<u>100%</u>	<u>13,929,128</u>
Contingency:						
Operating Costs	400,000	106,047	-	106,047	0%	-
Total expenditures	<u>165,365,266</u>	<u>170,149,498</u>	<u>163,081,751</u>	<u>7,067,747</u>	<u>96%</u>	<u>166,223,509</u>
Revenues over (under) expenditures	<u>(274,435)</u>	<u>2,365,465</u>	<u>18,381,684</u>	<u>16,016,219</u>	<u>777%</u>	<u>10,116,279</u>
Other Financing Sources (Uses):						
Issuance of long-term debt	-	-	-	-	na	4,620,000
Premiums on bonds	-	-	-	-	na	157,137
Payment to escrow agent for refunded debt	-	-	-	-	na	(4,670,000)
Sale of capital assets	-	-	11,640	11,640	na	-
	<u>-</u>	<u>-</u>	<u>11,640</u>	<u>11,640</u>	<u>na</u>	<u>107,137</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 JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Transfers From Other Funds:						
Transfer from county capital project fund	-	-	-	-	na	88,000
Transfer from special revenue fund	-	-	-	-	na	13,682
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>101,682</u>
Transfers To Other Funds:						
Transfer to county capital projects fund	(750,000)	(8,623,712)	(8,623,712)	-	100%	(3,500,000)
Transfer to grant projects funds	-	(20,000)	(20,000)	-	100%	(24,116)
Transfer to emergency telephone system fund	-	(11,793)	(11,763)	30	100%	(3,888)
Transfer to school capital projects fund	(1,948,665)	(5,748,725)	(5,748,725)	-	100%	(4,720,425)
	<u>(2,698,665)</u>	<u>(14,404,230)</u>	<u>(14,404,200)</u>	<u>30</u>	<u>100%</u>	<u>(8,248,429)</u>
Budgetary Financing Sources (Uses):						
Appropriated fund balance	<u>2,973,100</u>	<u>12,038,765</u>	<u>-</u>	<u>(12,038,765)</u>	<u>0%</u>	<u>-</u>
Total other financing sources (uses)	<u>274,435</u>	<u>(2,365,465)</u>	<u>(14,392,560)</u>	<u>(12,027,095)</u>	<u>608%</u>	<u>(8,039,610)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,989,124</u>	<u>\$ 3,989,124</u>		<u>2,076,669</u>
Fund balance, beginning of year			<u>68,375,748</u>			<u>66,299,079</u>
Fund balance, end of year			<u>\$ 72,364,872</u>			<u>\$ 68,375,748</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 JUNE 30, 2016

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 16,519,304	\$ 15,040,352	\$ 1,454,556	\$ 16,494,908
Restricted intergovernmental-NC Parks & Rec. Trust Fund	859,354	500,000	-	500,000
Investment earnings	144,268	156,798	21,207	178,005
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	701,716	254,507	372,840	627,347
Total revenues	<u>22,438,363</u>	<u>20,165,378</u>	<u>1,848,603</u>	<u>22,013,981</u>
Expenditures:				
Public Safety:				
Sheriff's Firing Range	2,594,200	242,611	393,946	636,557
	<u>2,594,200</u>	<u>242,611</u>	<u>393,946</u>	<u>636,557</u>
Environmental protection:				
Future Capital Projects	5,957,671	-	-	-
	<u>5,957,671</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Avalon	3,922,845	2,518,783	19,463	2,538,246
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>2,518,783</u>	<u>19,463</u>	<u>2,538,246</u>
Cultural and recreation:				
OIB Park Improvements	57,000	-	50,334	50,334
Town Creek Park Improvements	5,323,178	5,058,900	53,737	5,112,637
Waccamaw Park Improvements	3,700,717	3,082,837	313,610	3,396,447
Smithville Park Improvements	752,500	39,000	547,070	586,070
Leland Senior Center	2,908,000	202,833	1,447,033	1,649,866
District 1 Senior Center	835,000	-	717,998	717,998
Future Capital Projects	6,319,112	-	-	-
	<u>19,895,507</u>	<u>8,383,570</u>	<u>3,129,782</u>	<u>11,513,352</u>
Transportation:				
Airport Improvements	18,822,732	17,093,672	1,019,286	18,112,958
Total expenditures	<u>51,467,540</u>	<u>28,238,636</u>	<u>4,562,477</u>	<u>32,801,113</u>
Revenues over (under) expenditures	(29,029,177)	(8,073,258)	(2,713,874)	(10,787,132)
Other Financing Sources (Uses):				
Appropriated fund balance	8,470,593	-	-	-
Transfer from general fund	22,548,023	13,924,313	8,623,712	22,548,025
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>29,029,177</u>	<u>11,934,874</u>	<u>8,623,712</u>	<u>20,558,586</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,861,616</u>	<u>5,909,838</u>	<u>\$ 9,771,454</u>
Fund balance, beginning of year			<u>12,351,075</u>	
Fund balance, end of year			<u>\$ 18,260,913</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 JUNE 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	9,651	1,332,576
Investment earnings-debt proceeds	-	3,417	19,595	23,012
Total revenues	<u>8,281,381</u>	<u>8,419,138</u>	<u>29,246</u>	<u>8,448,384</u>
Expenditures:				
Brunswick County Schools	65,269,067	38,890,770	13,429,533	52,320,303
Brunswick Community College	31,665,911	31,456,654	62,159	31,518,813
Total expenditures	<u>96,934,978</u>	<u>70,347,424</u>	<u>13,491,692</u>	<u>83,839,116</u>
Revenues over (under) expenditures	(88,653,597)	(61,928,286)	(13,462,446)	(75,390,732)
Other Financing Sources (Uses):				
Transfer from general fund	40,035,168	34,286,442	5,748,725	40,035,167
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>88,653,597</u>	<u>76,362,365</u>	<u>5,748,725</u>	<u>82,111,090</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 14,434,079</u>	(7,713,721)	<u>\$ 6,720,358</u>
Fund balance, beginning of year			20,986,494	
Fund balance, end of year			<u>\$ 13,272,773</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 770,577	\$ 32,740	\$ 847,734	\$ 1,651,051
Interest receivable	253	-	223	476
Other governmental agencies	54,953	88,489	-	143,442
Total assets	<u>\$ 825,783</u>	<u>\$ 121,229</u>	<u>\$ 847,957</u>	<u>\$ 1,794,969</u>
Liabilities:				
Accounts payable and other liabilities	<u>39,723</u>	<u>114,664</u>	<u>36,557</u>	<u>190,944</u>
Fund Balance:				
Stabilization by State Statute	55,206	88,489	223	143,918
Restricted - other	730,854	-	811,177	1,542,031
Assigned	-	(81,924)	-	(81,924)
Total fund balances	<u>786,060</u>	<u>6,565</u>	<u>811,400</u>	<u>1,604,025</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 825,783</u>	<u>\$ 121,229</u>	<u>\$ 847,957</u>	<u>\$ 1,794,969</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 JUNE 30, 2016

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 848,622	\$ 641,259	\$ -	\$ 1,489,881
Permits and fees	-	-	140,518	140,518
Investment earnings	633	64	1,078	1,775
Total revenues	<u>849,255</u>	<u>641,323</u>	<u>141,596</u>	<u>1,632,174</u>
Expenditures:				
General government	-	213,660	123,539	337,199
Public safety	1,188,836	123,583	-	1,312,419
Economic and physical development	-	343,774	-	343,774
Total expenditures	<u>1,188,836</u>	<u>681,017</u>	<u>123,539</u>	<u>1,993,392</u>
Revenues over (under) expenditures	(339,581)	(39,694)	18,057	(361,218)
Other Financing Sources:				
Transfers from general fund	11,763	20,000	-	31,763
Total other financing sources (uses)	<u>11,763</u>	<u>20,000</u>	<u>-</u>	<u>31,763</u>
Net change in fund balances	(327,818)	(19,694)	18,057	(329,455)
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>\$ 786,060</u>	<u>\$ 6,565</u>	<u>\$ 811,400</u>	<u>\$ 1,604,025</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 JUNE 30, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>
Revenues:				
Restricted intergovernmental	\$ 659,435	\$ 659,435	\$ -	\$ 1,281,952
911 Center Consolidation Grant	209,636	189,187	(20,449)	1,719,569
Other revenue	-	-	-	5,356
Investment earnings	-	633	633	1,495
Total revenues	<u>869,071</u>	<u>849,255</u>	<u>(19,816)</u>	<u>3,008,372</u>
Expenditures:				
Operating costs	677,405	495,388	182,017	628,203
Capital outlay	597,978	467,450	130,528	171,198
911 Center Grant	<u>254,840</u>	<u>225,998</u>	<u>28,842</u>	<u>2,399,740</u>
Total expenditures	<u>1,530,223</u>	<u>1,188,836</u>	<u>341,387</u>	<u>3,199,141</u>
Revenues over (under) expenditures	(661,152)	(339,581)	321,571	(190,769)
Other Financing Sources (Uses):				
Transfers from general fund	11,793	11,763	(30)	3,888
Appropriated fund balance	<u>649,359</u>	<u>-</u>	<u>(649,359)</u>	<u>-</u>
Total other financing sources (uses)	<u>661,152</u>	<u>11,763</u>	<u>(649,389)</u>	<u>3,888</u>
Net change in fund balance	<u>\$ -</u>	<u>(327,818)</u>	<u>\$ (327,818)</u>	<u>(186,881)</u>
Fund balance, beginning of year		<u>1,113,878</u>		<u>1,300,759</u>
Fund balance, end of year		<u>\$ 786,060</u>		<u>\$ 1,113,878</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
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	665,160	109,695	774,855
Rest. intergovernmental - Emergency Services Grants	1,907,906	1,895,120	12,784	1,907,904
Rest. intergovernmental - SAMHSA	325,000	-	213,660	213,660
Rest. intergovernmental - Adult Drug Court	200,000	39,646	-	39,646
Other sales and services	1,615	1,615	-	1,615
Investment earnings	42	16	64	80
Total revenues	<u>3,481,047</u>	<u>2,651,557</u>	<u>641,323</u>	<u>3,292,880</u>
Expenditures:				
Urgent Repair - 2014	120,042	31,351	88,691	120,042
Urgent Repair - 2015	120,000	-	93,698	93,698
Single Family Rehabilitation - 2014	170,000	3,863	161,385	165,248
Sheriff's Department	680,472	669,147	11,324	680,471
Emergency Services - Public Safety	1,899,955	1,886,067	13,888	1,899,955
SOAR Governor's Crime Commission	200,000	39,646	98,371	138,017
SAMHSA	325,000	-	213,660	213,660
Total expenditures	<u>3,515,469</u>	<u>2,630,074</u>	<u>681,017</u>	<u>3,311,091</u>
Revenues over (under) expenditures	(34,422)	21,483	(39,694)	(18,211)
Other Financing Sources (Uses):				
Transfers from general fund	48,104	28,104	20,000	48,104
Transfer to general fund	(13,682)	(13,682)	-	(13,682)
Total other financing sources (uses)	<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>	(19,694)	<u>\$ 16,211</u>
Fund balance, beginning of year			26,259	
Fund balance, end of year			<u>\$ 6,565</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 JUNE 30, 2016 AND THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>	<u>June 30, 2015</u>
Revenues:					
Permits and fees	\$ 137,000	\$ 140,518	\$ 3,518	\$ 134,139	\$ 134,139
Investment earnings	1,000	1,078	78	891	891
Total revenues	<u>138,000</u>	<u>141,596</u>	<u>3,596</u>	<u>135,030</u>	<u>135,030</u>
Expenditures:					
General government	<u>205,299</u>	<u>123,539</u>	<u>81,760</u>	<u>114,689</u>	<u>114,689</u>
Revenues over (under) expenditures	<u>(67,299)</u>	<u>18,057</u>	<u>85,356</u>	<u>20,341</u>	<u>20,341</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>18,057</u>	<u>\$ 18,057</u>	<u>20,341</u>	<u>20,341</u>
Fund balance, beginning of year		<u>793,343</u>		<u>773,002</u>	<u>773,002</u>
Fund balance, end of year		<u>\$ 811,400</u>		<u>\$ 793,343</u>	<u>\$ 793,343</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,962,577	\$ 6,439,459	\$ 29,402,036
Restricted cash	2,158,667	675,018	2,833,685
Interest receivable	6,087	1,896	7,983
Receivables and special assessments, net	2,726,501	-	2,726,501
Due from other governmental agencies	249,034	176,633	425,667
Inventories	2,031,688	-	2,031,688
Total current assets	<u>30,134,554</u>	<u>7,293,006</u>	<u>37,427,560</u>
Current Liabilities:			
Accounts payable and other liabilities	906,913	1,834,974	2,741,887
Customer deposits	1,714,053	-	1,714,053
Interest payable	281,796	-	281,796
Current portion of debt	1,292,105	-	1,292,105
Total current liabilities	<u>4,194,867</u>	<u>1,834,974</u>	<u>6,029,841</u>
Expendable net position	25,939,687	5,458,032	31,397,719
Noncurrent Items:			
Non-depreciable capital assets	24,232,270	-	24,232,270
Depreciable capital assets, net	129,442,924	-	129,442,924
Deferred outflow	272,996	-	272,996
Pension liability	(200,218)	-	(200,218)
Compensated absences	(377,163)	-	(377,163)
Other post-employment benefits	(3,747,478)	-	(3,747,478)
Non-current portion of debt	(24,726,177)	-	(24,726,177)
Deferred inflow	(283,505)	-	(283,505)
Total net position	<u>\$ 150,553,336</u>	<u>\$ 5,458,032</u>	<u>\$ 156,011,368</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Revenues:						
User charges	\$ 20,462,432	\$ 20,699,107	\$ 21,748,171	\$ 1,049,064	105%	\$ 20,520,042
ARRA interest subsidy	-	-	-	-	na	297,931
Investment earnings	40,000	40,000	32,493	(7,507)	81%	23,904
Other	441,678	468,551	440,327	(28,224)	94%	428,603
Total revenues	<u>20,944,110</u>	<u>21,207,658</u>	<u>22,220,991</u>	<u>1,013,333</u>	105%	<u>21,270,480</u>
Expenditures:						
Salaries	4,219,220	4,297,043	4,169,327	127,716	97%	4,009,948
Fringe benefits	1,769,445	1,783,132	1,669,718	113,414	94%	1,699,300
Operating expenditures	6,679,811	7,081,758	6,440,588	641,170	91%	6,028,524
Repairs and maintenance	1,455,650	1,586,522	1,357,906	228,616	86%	935,511
Capital outlay	2,031,620	2,073,127	1,959,673	113,454	95%	2,679,172
Debt Service:						
Principal	2,455,748	2,311,248	1,039,032	1,272,216	45%	910,009
Interest	982,616	982,616	982,242	374	100%	1,024,502
Total expenditures	<u>19,594,110</u>	<u>20,115,446</u>	<u>17,618,486</u>	<u>2,496,960</u>	88%	<u>17,286,966</u>
Revenues over (under) expenditures	1,350,000	1,092,212	4,602,505	3,510,293	421%	3,983,514
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)	(1,450,000)	(1,450,000)	-	100%	(3,650,000)
Transfer from water capital project fund	-	-	-	-	na	111,000
Appropriated net positon	-	357,788	-	(357,788)	0%	-
Total other fin. sources (uses)	<u>(1,350,000)</u>	<u>(1,092,212)</u>	<u>(1,450,000)</u>	<u>(357,788)</u>	133%	<u>(5,655,953)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,152,505</u>	<u>\$ 3,152,505</u>		<u>\$ (1,672,439)</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 JUNE 30, 2016**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 401,590	\$ -	\$ 337,575	\$ 337,575
Investment earnings	192	74,696	8,699	83,395
Investment earnings-debt proceeds	-	511	16,202	16,713
Assessments	-	39,495	-	39,495
Penalties and interest assessments	-	13,154	75	13,229
Other	500,000	-	-	-
Total revenues	<u>901,782</u>	<u>127,856</u>	<u>362,551</u>	<u>490,407</u>
Expenditures:				
Northwest water plant expansion	20,483,168	11,496,829	8,579,217	20,076,046
Southeast Water Tank	65,000	50,550	-	50,550
Water Mains FY 14	1,123,050	445,818	570,306	1,016,124
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	879,732	912,457
Middle River and Smith Roads	1,105,000	67,467	881,667	949,134
17 So and Avalon Water Mains	477,915	16,550	320,278	336,828
NCDOT Hwy 211 Expansion	401,590	-	337,575	337,575
Aquifer storage recovery project	488,114	-	456,012	456,012
FY16 Water Mains Top 7 and Apollo	340,000	-	164,150	164,150
211 Water Plant Expansion	200,000	-	120,465	120,465
Middleton Road Water Main	138,700	-	68,915	68,915
US 74/76 Fire Protection	600,000	-	-	-
Total expenditures	<u>32,170,489</u>	<u>17,533,393</u>	<u>12,428,689</u>	<u>29,962,082</u>
Revenues over (under) expenditures	(31,268,707)	(17,405,537)	(12,066,138)	(29,471,675)
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	9,896,274	8,446,277	1,450,000	9,896,277
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>31,268,707</u>	<u>31,692,228</u>	<u>1,450,000</u>	<u>33,142,228</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 14,286,691</u>	<u>\$ (10,616,138)</u>	<u>\$ 3,670,553</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 16,375,618	\$ 6,592,290	\$ 22,967,908
Restricted cash	2,121,841	-	2,121,841
Interest receivable	3,984	1,643	5,627
Receivables and special assessments, net	7,835,201	4,778	7,839,979
Due from other governmental agencies	224,393	25,762	250,155
Inventories	332,668	-	332,668
Total current assets	<u>26,893,705</u>	<u>6,624,473</u>	<u>33,518,178</u>
Current Liabilities:			
Accounts payable and other liabilities	446,954	24,925	471,879
Interest payable	1,030,950	-	1,030,950
Prepaid fees	1,305,181	-	1,305,181
Current portion of debt	9,989,049	-	9,989,049
Total current liabilities	<u>12,772,134</u>	<u>24,925</u>	<u>12,797,059</u>
Expendable net position	14,121,571	6,599,548	20,721,119
Noncurrent Items:			
Non-depreciable capital assets	2,278,089	-	2,278,089
Depreciable capital assets, net	222,900,032	-	222,900,032
Deferred outflow	2,799,845	-	2,799,845
Pension liability	(95,724)	-	(95,724)
Compensated absences	(162,890)	-	(162,890)
Other post-employment benefits	(1,761,691)	-	(1,761,691)
Non-current portion of debt	(108,670,216)	-	(108,670,216)
Deferred inflow	(187,506)	-	(187,506)
Total net position	<u>\$ 131,221,510</u>	<u>\$ 6,599,548</u>	<u>\$ 137,821,058</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JUNE 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>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2015</u>
Revenues:						
User charges	\$ 20,196,201	\$ 20,304,201	\$ 23,823,488	\$ 3,519,287	117%	\$ 21,191,266
ARRA interest subsidy	170,312	170,312	170,772	460	100%	392,237
Special assessments	40,000	40,000	275,125	235,125	688%	230,257
Investment earnings	30,000	30,000	23,140	(6,860)	77%	16,065
Restricted intergovernmental	-	-	-	-	na	-
Other	44,300	119,107	487,705	368,598	409%	65,541
Total revenues	<u>20,480,813</u>	<u>20,663,620</u>	<u>24,780,230</u>	<u>4,116,610</u>	120%	<u>21,895,366</u>
Expenditures:						
Salaries	2,257,171	2,312,591	2,248,379	64,212	97%	2,156,843
Fringe benefits	949,666	964,523	896,778	67,745	93%	913,158
Operating expenditures	4,044,707	4,345,579	3,801,766	543,813	87%	2,895,238
Repairs and maintenance	1,865,200	2,045,580	1,693,738	351,842	83%	1,377,752
Capital outlay	1,316,425	1,900,325	1,370,905	529,420	72%	840,910
Debt Service:						
Principal	9,240,319	9,200,140	9,200,138	2	100%	8,987,043
Interest	4,297,142	4,345,321	4,345,298	23	100%	5,616,823
Total expenditures	<u>23,970,630</u>	<u>25,114,059</u>	<u>23,557,002</u>	<u>1,557,057</u>	94%	<u>22,787,767</u>
Revenues over (under) expenditures	(3,489,817)	(4,450,439)	1,223,228	5,673,667	-27%	(892,401)
Other Financing Sources (Uses):						
Issuance of long-term debt	-	-	-	-	na	42,139,633
Premiums on bonds issued	-	-	-	-	na	6,275,888
Payments to escrow agent for refunded bonds	-	-	-	-	na	(48,302,024)
Transfer to wastewater capital project	(966,667)	(2,171,385)	(2,171,385)	-	100%	(430,696)
Transfer from wastewater capital project	549,700	1,372,152	1,342,152	(30,000)	98%	478,979
Appropriated net position	3,906,784	5,249,672	-	(5,249,672)	0%	-
Total other fin. sources (uses)	<u>3,489,817</u>	<u>4,450,439</u>	<u>(829,233)</u>	<u>(5,279,672)</u>	-19%	<u>161,780</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 393,995</u>	<u>\$ 393,995</u>		<u>\$ (730,621)</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 JUNE 30, 2016**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	99,017	1,688	100,705
Investment earnings	13,988	66,418	12,542	78,960
Investment earnings-debt proceeds	-	1,089	171	1,260
Total revenues	<u>670,058</u>	<u>723,576</u>	<u>14,401</u>	<u>737,977</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	-	151,588	151,588
Palm Cove SAD 30	30,000	-	13,145	13,145
2016 Enterprise Funded Main Extension	100,000	-	22,045	22,045
Total expenditures	<u>4,634,387</u>	<u>4,006,848</u>	<u>454,319</u>	<u>4,461,167</u>
Revenues over (under) expenditures	(3,964,329)	(3,283,272)	(439,918)	(3,723,190)
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)	(1,342,152)	(2,988,658)
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>829,233</u>	<u>5,796,413</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,683,908</u>	<u>\$ 389,315</u>	<u>\$ 2,073,223</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 JUNE 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>
Revenues:				
Charges for services	\$ 600,000	\$ 617,496	\$ 17,496	\$ 600,000
Investment earnings	-	3,511	3,511	3,354
Total revenues	<u>600,000</u>	<u>621,007</u>	<u>21,007</u>	<u>603,354</u>
Expenditures:				
Premiums	<u>1,100,000</u>	<u>497,961</u>	<u>602,039</u>	<u>1,346,100</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>123,046</u>	<u>623,046</u>	<u>(742,746)</u>
Other financing sources (uses):				
Appropriated net position	<u>500,000</u>	-	<u>(500,000)</u>	-
Increase (decrease) in net position	<u>\$ -</u>	<u>123,046</u>	<u>\$ 123,046</u>	<u>(742,746)</u>
Net positon, beginning of year		<u>1,986,360</u>		<u>2,729,106</u>
Net positon, end of year		<u>\$ 2,109,406</u>		<u>\$ 1,986,360</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 JUNE 30, 2016 AND THE YEAR ENDED JUNE 30, 2015
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>June 30, 2016</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2015</u>
Revenues:				
Charges for services-health premiums	\$ 11,075,000	\$ 11,437,404	\$ 362,404	\$ 13,099,877
Charges for services-wellness	-	-	-	70,684
Investment earnings	-	1,600	1,600	1,344
Total revenues	<u>11,075,000</u>	<u>11,439,004</u>	<u>364,004</u>	<u>13,171,905</u>
Expenditures:				
Administration fees	1,415,484	1,396,139	19,345	1,450,772
Premiums	<u>9,909,516</u>	<u>9,529,354</u>	<u>380,162</u>	<u>12,130,221</u>
Total expenditures	<u>11,325,000</u>	<u>10,925,493</u>	<u>399,507</u>	<u>13,580,993</u>
Revenues over (under) expenditures	<u>\$ (250,000)</u>	513,511	<u>\$ 763,511</u>	(409,088)
Other financing sources (uses):				
Appropriated net position	<u>250,000</u>	-	<u>(250,000)</u>	-
Increase (decrease) in net position	<u>\$ -</u>	513,511	<u>\$ 513,511</u>	(409,088)
Net positon, beginning of year		<u>616,568</u>		<u>1,025,656</u>
Net positon, end of year		<u>\$ 1,130,079</u>		<u>\$ 616,568</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 06/30/16. It reports that the County had \$160.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$2.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.14%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JUNE 30, 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			40,048,524			0.00%
Finistar			4,304,985			0.27%
Total Checking & Petty Cash				\$ 44,359,509	27%	
Money Markets / Savings						
BB&T Money Rate Savings			60,920,304			0.10%
First Bank Preferred Savings			10,370,951			0.05%
SunTrust Money Market			5,014,046			0.04%
Total Money Markets / Savings				\$ 76,305,300	47%	
Certificates of Deposit / CDARS						
BB&T CDARS	7/31/14	7/28/16	2,500,000			0.35%
BB&T CDARS	8/28/14	8/25/16	2,500,000			0.35%
BB&T CDARS	9/18/14	9/15/16	2,500,000			0.41%
Total Certificates of Deposit / CDARS				\$ 7,500,000	5%	
NC Capital Management Trust - Cash Portfolio				\$ 29,405,075	18%	0.33%
NC Capital Management Trust - Term Portfolio				\$ 3,260,494	2%	0.45%
Total Unrestricted Cash and Investments				\$ 160,830,378		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ 2,424,779		1%	0.45%
PNC Bank Money Market			171,963		0%	0.05%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 2,811,307		
Grand Total All Cash and Investments				\$ 163,641,685	100%	0.14%
Cash Balances:						
General Fund			\$ 73,429,073			
County Capital Reserve Fund			12,325,066			
School Capital Projects Fund			10,683,245			
Water Fund			19,792,027			
Water Capital Reserve Fund			3,782,984			
Wastewater Fund			16,389,215			
Wastewater Capital Reserve Fund			6,419,905			

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									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual	% of
Month	2010-11	2011-12	2012-13	2013-14	2014-15	BUDGET	2015-16	% change of	ANNUAL
								prior YTD	BUDGET
								actual	
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		207,251	-12%	
Total	2,876,562	3,240,024	4,799,974	5,183,642	4,406,880	2,800,000	4,498,641		161%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual	% of
Month	2010-11	2011-12	2012-13	2013-14	2014-15	BUDGET	2015-16	% change of	ANNUAL
								prior YTD	BUDGET
								actual	
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		1,395,901	-1%	
Total	96,734,004	101,517,545	102,992,489	106,495,697	107,604,727	108,025,397	110,487,764		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		603,870		60%
Apr	364,267	529,984	612,526	650,547	668,922		742,268		11%
May	525,760	1,062,504	559,487	667,921	708,546		756,471		7%
June	567,902	387,186	588,366	701,324	759,421		778,076		2%
Total	5,852,993	6,679,861	7,136,430	7,542,128	8,253,706	8,201,931	8,727,014		106%
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		564,837		23%
May	408,647	366,004	419,110	424,744	488,986		560,378		15%
June	352,385	430,835	445,822	488,672	526,413		547,458		4%
Total	4,505,897	4,862,027	5,034,320	5,274,487	5,898,786	5,743,726	6,319,219		110%
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		512,728		16%
May	360,673	580,160	379,092	430,202	469,765		515,232		10%
June	360,724	306,627	399,234	464,929	504,945		519,548		3%
Total	3,996,820	4,450,742	4,732,676	5,010,418	5,538,538	5,645,539	5,896,609		104%

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		448,286	13%	
Total	4,380,478	4,467,346	4,431,540	4,387,937	4,332,447	5,040,632	4,682,610		93%

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		255,276	155%	
Total	1,388,198	1,678,837	1,485,016	1,501,897	1,445,433	1,609,650	1,908,962		119%

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		423,069	13%	
Total	4,643,954	4,720,790	4,500,673	4,648,887	4,701,123	4,620,400	4,783,570		104%

**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		173,052	22%	
Total	2,286,796	2,630,359	2,801,296	2,633,410	2,493,355	2,131,530	2,189,109		103%

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		490,097	-2%	
Total	4,440,002	4,538,469	4,637,462	4,771,529	5,345,667	5,486,720	5,557,289		101%

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		89,289	56%	
Total	261,524	284,109	488,116	431,742	715,903	712,500	826,853		116%

**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		131,407	24%	
Total	541,586	577,970	938,752	837,859	880,218	612,675	1,126,735		184%

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		48,349	77%	
Total	160,705	175,180	295,776	274,866	331,619	175,000	358,629		205%

**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		868,150	22%	
Total	5,625,196	5,928,745	6,538,521	7,627,716	8,103,496	8,706,435	8,836,132		101%

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		82,625	-38%	
Total	608,073	870,653	886,235	1,208,875	1,219,240	1,180,000	1,138,720		97%

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		337,635	262%	
Total	793,723	1,116,093	1,327,033	1,189,449	1,659,338	450,000	2,469,793		549%

**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		109,443	206%	
Total	253,305	288,015	313,396	362,264	554,814	150,000	732,212		488%

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	38,704	117
June	33,770	34,394	34,984	36,028	37,112	38,760	56
Average	33,479	34,138	34,597	35,520	36,639	38,072	1,648

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	15,651	58
June	9,647	10,475	12,142	13,841	14,514	15,847	196
Average	9,435	10,088	11,199	13,194	14,225	15,220	1,333