

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Revenues:										
Ad Valorem Taxes:										
Current year taxes	\$ 103,887,740	\$ 103,887,740	\$ 104,077,425	\$ 189,685	100%	\$ 104,483,984	\$ 104,483,984	\$ 104,483,984	\$ 596,244	\$ 102,992,488
Prior year taxes	2,500,000	2,613,862	4,858,833	2,244,971	186%	2,800,000	2,800,000	2,800,000	300,000	4,799,975
Penalties and interest	700,000	700,000	1,043,782	343,782	149%	700,000	700,000	700,000	-	1,153,354
	<u>107,087,740</u>	<u>107,201,602</u>	<u>109,980,040</u>	<u>2,778,438</u>	103%	<u>107,983,984</u>	<u>107,983,984</u>	<u>107,983,984</u>	<u>896,244</u>	<u>108,945,817</u>
Local Option Sales Taxes:										
Article 39 and 44 (1%)	7,861,865	7,861,865	5,047,036	(2,814,829)	64%	8,176,340	7,886,472	7,886,472	24,607	7,174,799
Article 40 (1/2%)	5,130,738	5,130,738	3,491,725	(1,639,013)	68%	5,310,314	5,508,714	5,508,714	377,976	5,034,320
Article 42 (1/2%)	5,052,369	5,052,369	3,340,592	(1,711,777)	66%	5,229,202	5,130,002	5,130,002	77,633	4,732,676
	<u>18,044,972</u>	<u>18,044,972</u>	<u>11,879,353</u>	<u>(6,165,619)</u>	66%	<u>18,715,856</u>	<u>18,525,188</u>	<u>18,525,188</u>	<u>480,216</u>	<u>16,941,795</u>
Other Taxes and Licenses:										
Scrap tire disposal fee	150,000	150,000	118,321	(31,679)	79%	160,000	160,000	160,000	10,000	162,271
Deed stamp excise tax	1,850,000	1,850,000	1,782,692	(67,308)	96%	1,900,000	2,000,000	2,000,000	150,000	2,003,104
Solid waste tax	45,000	45,000	29,453	(15,547)	65%	35,000	35,000	35,000	(10,000)	43,976
White goods disposal tax	50,000	50,000	30,904	(19,096)	62%	50,000	50,000	50,000	-	53,390
1% Occupancy Tax	1,150,000	1,150,000	948,922	(201,078)	83%	1,225,000	1,250,000	1,250,000	100,000	1,221,647
	<u>3,245,000</u>	<u>3,245,000</u>	<u>2,910,292</u>	<u>(334,708)</u>	90%	<u>3,370,000</u>	<u>3,495,000</u>	<u>3,495,000</u>	<u>250,000</u>	<u>3,484,388</u>
Unrestricted Intergovernmental:										
Medicaid hold harmless	700,000	700,000	759,953	59,953	109%	700,000	700,000	700,000	-	692,275
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,000	248,000	248,000	-	234,872
Jail fees	170,209	170,209	161,734	(8,475)	95%	166,000	170,000	170,000	(209)	206,041
	<u>1,118,209</u>	<u>1,118,209</u>	<u>921,687</u>	<u>(196,522)</u>	82%	<u>1,114,000</u>	<u>1,118,000</u>	<u>1,118,000</u>	<u>(209)</u>	<u>1,133,188</u>
Restricted Intergovernmental:										
State and federal grant	14,083,927	18,051,630	14,174,082	(3,877,548)	79%	16,728,263	16,520,663	16,520,663	2,436,736	17,359,943
ARRA federal grant	11,655	11,655	10,728	(927)	92%	9,193	9,193	9,193	(2,462)	13,903
Court facility fees	140,000	140,000	105,244	(34,756)	75%	120,000	140,000	140,000	-	143,156
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,000	3,000	3,000	-	3,627

General Fund Financial Report

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	Original Budget	Current Budget	2014 Unaudited April 30	Variance Positive (Negative)	% of Current Budget	2015 Requested Budget	2015 Recommended Budget	2015 Approved Budget	2015 Approved Inc./Dec. Over Orig. Budget	2013 Audited Actual
ABC education requirement	-	-	7,062	7,062	na	13,000	-	-	-	5,691
ABC law enforcement services	2,000	2,000	4,870	2,870	244%	2,000	2,000	2,000	-	4,239
State drug tax	18,000	18,000	15,518	(2,482)	86%	18,000	18,000	18,000	-	61,820
	<u>14,258,582</u>	<u>18,226,285</u>	<u>14,317,504</u>	<u>(3,908,781)</u>	79%	<u>16,893,456</u>	<u>16,692,856</u>	<u>16,692,856</u>	<u>2,434,274</u>	<u>17,592,379</u>
Permits and Fees:										
Building permits	873,966	873,966	981,438	107,472	112%	1,066,000	1,066,000	1,066,000	192,034	1,023,864
Recording Fees	700,000	700,000	586,156	(113,844)	84%	750,000	750,000	750,000	50,000	783,126
Inspection fees	134,768	134,768	119,953	(14,815)	89%	140,000	140,000	140,000	5,232	163,787
Concealed handgun permit	136,764	136,764	128,230	(8,534)	94%	115,428	115,428	115,428	(21,336)	143,595
Other permit and fees	<u>1,056,873</u>	<u>1,036,415</u>	<u>767,235</u>	<u>(269,180)</u>	74%	<u>752,330</u>	<u>928,105</u>	<u>928,105</u>	<u>(128,768)</u>	<u>1,041,643</u>
	<u>2,902,371</u>	<u>2,881,913</u>	<u>2,583,012</u>	<u>(298,901)</u>	90%	<u>2,823,758</u>	<u>2,999,533</u>	<u>2,999,533</u>	<u>97,162</u>	<u>3,156,015</u>
Sales and Services:										
Solid waste fees	1,180,000	1,180,000	1,144,308	(35,692)	97%	1,570,000	1,600,000	1,600,000	420,000	1,402,235
School resource officer reimb.	1,421,736	1,421,736	676,232	(745,504)	48%	1,411,424	1,178,000	1,178,000	(243,736)	979,704
Rents	1,000	1,000	75,696	74,696	7570%	50,000	37,000	37,000	36,000	127,624
EMS Charges	3,265,000	3,517,692	3,171,094	(346,598)	90%	3,825,000	4,000,000	4,000,000	735,000	3,758,241
Public health user fees	670,250	670,250	608,222	(62,028)	91%	670,250	670,250	670,250	-	798,130
Sheriff animal prot. svcs. fees	75,000	75,000	72,029	(2,971)	96%	85,000	85,000	85,000	10,000	99,067
Social services fees	56,700	56,700	47,180	(9,520)	83%	46,700	46,700	46,700	(10,000)	56,777
Public housing fees	31,854	31,854	56,475	24,621	177%	46,112	46,112	46,112	14,258	11,047
Tax collection fees	213,000	213,000	217,226	4,226	102%	130,000	130,000	130,000	(83,000)	227,149
Other sales and services	1,098,925	1,140,547	893,359	(247,188)	78%	1,047,680	1,041,680	1,041,680	(57,245)	1,327,746
Register of deeds	300,750	300,750	241,706	(59,044)	80%	304,800	304,800	304,800	4,050	291,430
Marriage licenses	54,000	54,000	40,140	(13,860)	74%	57,000	57,000	57,000	3,000	49,781
Recreation services	<u>212,900</u>	<u>213,400</u>	<u>192,282</u>	<u>(21,118)</u>	90%	<u>225,900</u>	<u>262,600</u>	<u>262,600</u>	<u>49,700</u>	<u>223,030</u>
	<u>8,581,115</u>	<u>8,875,929</u>	<u>7,435,949</u>	<u>(1,439,980)</u>	84%	<u>9,469,866</u>	<u>9,459,142</u>	<u>9,459,142</u>	<u>878,027</u>	<u>9,351,961</u>
Investment earnings	<u>85,000</u>	<u>85,000</u>	<u>83,390</u>	<u>(1,610)</u>	98%	<u>86,200</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>113,344</u>

General Fund Financial Report

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Other:										
Tax refunds - sales and gas tax	500	500	691	191	138%	1,100	1,100	1,100	600	33,518
ABC bottles taxes	42,000	42,000	37,050	(4,950)	88%	44,500	42,000	42,000	-	47,692
Cnty. Brd. of Alcohol Control	24,000	24,000	17,366	(6,634)	72%	24,000	24,000	24,000	-	24,000
Contributions	1,500	28,536	38,898	10,362	136%	4,300	4,300	4,300	2,800	44,735
Other revenues	<u>772,046</u>	<u>1,206,365</u>	<u>703,932</u>	<u>(502,433)</u>	58%	<u>815,980</u>	<u>948,380</u>	<u>948,380</u>	<u>176,334</u>	<u>1,407,560</u>
	<u>840,046</u>	<u>1,301,401</u>	<u>797,937</u>	<u>(503,464)</u>	61%	<u>889,880</u>	<u>1,019,780</u>	<u>1,019,780</u>	<u>179,734</u>	<u>1,557,505</u>
Total revenues	<u>156,163,035</u>	<u>160,980,311</u>	<u>150,909,164</u>	<u>(10,071,147)</u>	94%	<u>161,347,000</u>	<u>161,378,483</u>	<u>161,378,483</u>	<u>5,215,448</u>	<u>162,276,392</u>
Expenditures:										
General Government:										
Governing Body:										
Salaries	240,655	240,655	193,697	46,958	80%	235,652	242,643	242,643	1,988	237,555
Fringe benefits	66,024	66,024	42,094	23,930	64%	65,037	69,779	69,779	3,755	60,224
Operating costs	<u>66,764</u>	<u>66,764</u>	<u>37,600</u>	<u>29,164</u>	56%	<u>61,464</u>	<u>61,464</u>	<u>61,464</u>	<u>(5,300)</u>	<u>56,418</u>
	<u>373,443</u>	<u>373,443</u>	<u>273,391</u>	<u>100,052</u>	73%	<u>362,153</u>	<u>373,886</u>	<u>373,886</u>	<u>443</u>	<u>354,197</u>
County Administration:										
Salaries	707,581	734,504	573,948	160,556	78%	717,940	717,529	741,859	34,278	695,399
Fringe benefits	218,449	230,579	180,370	50,209	78%	232,897	249,515	254,393	35,944	206,530
Operating costs	<u>52,100</u>	<u>52,100</u>	<u>29,078</u>	<u>23,022</u>	56%	<u>69,710</u>	<u>67,710</u>	<u>67,710</u>	<u>15,610</u>	<u>39,021</u>
	<u>978,130</u>	<u>1,017,183</u>	<u>783,396</u>	<u>233,787</u>	77%	<u>1,020,547</u>	<u>1,034,754</u>	<u>1,063,962</u>	<u>85,832</u>	<u>940,950</u>
Finance:										
Salaries	643,717	640,517	484,916	155,601	76%	636,289	652,196	652,196	8,479	584,717
Fringe benefits	218,040	218,040	166,167	51,873	76%	216,550	236,440	236,440	18,400	196,856
Operating costs	<u>345,145</u>	<u>402,020</u>	<u>305,419</u>	<u>96,601</u>	76%	<u>357,260</u>	<u>357,260</u>	<u>357,260</u>	<u>12,115</u>	<u>325,476</u>
	<u>1,206,902</u>	<u>1,260,577</u>	<u>956,502</u>	<u>304,075</u>	76%	<u>1,210,099</u>	<u>1,245,896</u>	<u>1,245,896</u>	<u>38,994</u>	<u>1,107,049</u>

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Tax Administration:										
Salaries	2,118,689	2,118,689	1,623,350	495,339	77%	2,169,144	2,172,793	2,172,793	54,104	2,021,849
Fringe benefits	835,535	854,222	651,865	202,357	76%	842,179	921,411	921,411	85,876	807,361
Operating costs	730,770	844,632	415,954	428,678	49%	1,041,020	918,220	918,220	187,450	957,707
Capital outlay	11,000	11,000	7,971	3,029	72%	44,000	-	-	(11,000)	-
	<u>3,695,994</u>	<u>3,828,543</u>	<u>2,699,140</u>	<u>1,129,403</u>	<u>71%</u>	<u>4,096,343</u>	<u>4,012,424</u>	<u>4,012,424</u>	<u>316,430</u>	<u>3,786,917</u>
County Attorney:										
Salaries	345,668	345,668	286,764	58,904	83%	336,141	344,545	344,545	(1,123)	289,001
Fringe benefits	103,641	103,641	81,534	22,107	79%	102,969	111,335	111,335	7,694	82,829
Operating costs	248,880	248,880	128,143	120,737	51%	249,080	249,080	249,080	200	272,684
	<u>698,189</u>	<u>698,189</u>	<u>496,441</u>	<u>201,748</u>	<u>71%</u>	<u>688,190</u>	<u>704,960</u>	<u>704,960</u>	<u>6,771</u>	<u>644,514</u>
Court Facilities:										
Salaries	63,666	19,504	19,503	1	100%	-	-	-	(63,666)	100,195
Fringe benefits	21,663	6,790	6,560	230	97%	-	-	-	(21,663)	36,570
Operating costs	209,068	318,973	134,220	184,753	42%	387,401	272,261	272,261	63,193	161,625
Capital outlay	20,000	-	-	-	na	30,000	-	-	(20,000)	164,485
	<u>314,397</u>	<u>345,267</u>	<u>160,283</u>	<u>184,984</u>	<u>46%</u>	<u>417,401</u>	<u>272,261</u>	<u>272,261</u>	<u>(42,136)</u>	<u>462,875</u>
Board of Elections:										
Salaries	381,345	381,345	245,699	135,646	64%	405,533	411,067	411,067	29,722	372,016
Fringe benefits	101,846	101,846	70,064	31,782	69%	102,956	112,416	112,416	10,570	93,110
Operating costs	168,689	168,689	121,576	47,113	72%	178,537	178,537	178,537	9,848	83,972
	<u>651,880</u>	<u>651,880</u>	<u>437,339</u>	<u>214,541</u>	<u>67%</u>	<u>687,026</u>	<u>702,020</u>	<u>702,020</u>	<u>50,140</u>	<u>549,098</u>
Register of Deeds:										
Salaries	645,226	645,226	501,897	143,329	78%	642,478	644,360	644,360	(866)	623,212
Fringe benefits	286,978	286,978	223,401	63,577	78%	287,341	315,945	315,945	28,967	281,703
Operating costs	<u>1,298,853</u>	<u>1,298,853</u>	<u>1,083,860</u>	<u>214,993</u>	<u>83%</u>	<u>1,336,491</u>	<u>1,384,843</u>	<u>1,384,843</u>	<u>85,990</u>	<u>1,356,626</u>
	<u>2,231,057</u>	<u>2,231,057</u>	<u>1,809,158</u>	<u>421,899</u>	<u>81%</u>	<u>2,266,310</u>	<u>2,345,148</u>	<u>2,345,148</u>	<u>114,091</u>	<u>2,261,541</u>
Total general government	<u>10,149,992</u>	<u>10,406,139</u>	<u>7,615,650</u>	<u>2,790,489</u>	<u>73%</u>	<u>10,748,069</u>	<u>10,691,349</u>	<u>10,720,557</u>	<u>570,565</u>	<u>10,107,141</u>

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WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Central Services:										
Mgmt. Information Services:										
Salaries	645,167	638,167	579,667	58,500	91%	928,776	838,126	838,126	192,959	551,004
Fringe benefits	227,232	240,804	210,351	30,453	87%	337,495	303,611	303,611	76,379	189,771
Operating costs	854,916	855,616	436,410	419,206	51%	948,340	1,069,640	1,069,640	214,724	684,351
Capital outlay	229,500	229,500	129,089	100,411	56%	615,000	48,000	48,000	(181,500)	73,895
	<u>1,956,815</u>	<u>1,964,087</u>	<u>1,355,517</u>	<u>608,570</u>	69%	<u>2,829,611</u>	<u>2,259,377</u>	<u>2,259,377</u>	<u>302,562</u>	<u>1,499,021</u>
Service Center:										
Salaries	599,396	599,396	481,438	117,958	80%	679,320	662,451	662,451	63,055	581,260
Fringe benefits	235,788	235,788	187,025	48,763	79%	269,580	280,678	280,678	44,890	228,368
Operating costs	404,718	410,718	(209,235)	619,953	-51%	345,000	479,430	479,430	74,712	423,798
Capital outlay	91,000	85,000	83,333	1,667	98%	120,160	30,830	30,830	(60,170)	32,012
	<u>1,330,902</u>	<u>1,330,902</u>	<u>542,561</u>	<u>788,341</u>	41%	<u>1,414,060</u>	<u>1,453,389</u>	<u>1,453,389</u>	<u>122,487</u>	<u>1,265,438</u>
Engineering:										
Salaries	324,454	324,454	255,211	69,243	79%	324,987	333,112	333,112	8,658	267,586
Fringe benefits	109,540	109,540	86,092	23,448	79%	109,645	119,624	119,624	10,084	89,907
Operating costs	35,000	35,000	16,693	18,307	48%	35,600	35,600	35,600	600	37,942
	<u>468,994</u>	<u>468,994</u>	<u>357,996</u>	<u>110,998</u>	76%	<u>470,232</u>	<u>488,336</u>	<u>488,336</u>	<u>19,342</u>	<u>395,435</u>
Operation Services:										
Salaries	1,929,969	1,897,969	1,517,345	380,624	80%	2,000,337	2,060,460	2,086,985	157,016	1,838,316
Fringe benefits	819,273	830,146	662,655	167,491	80%	851,175	958,969	974,858	155,585	810,196
Operating costs	3,019,400	3,237,623	2,049,477	1,188,146	63%	2,886,380	2,907,940	2,907,940	(111,460)	2,662,227
Capital outlay	136,000	140,845	106,495	34,350	76%	799,100	331,550	331,550	195,550	99,031
	<u>5,904,642</u>	<u>6,106,583</u>	<u>4,335,972</u>	<u>1,770,611</u>	71%	<u>6,536,992</u>	<u>6,258,919</u>	<u>6,301,333</u>	<u>396,691</u>	<u>5,409,770</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Non-departmental:										
Salaries	115,615	115,615	-	115,615	0%	-	211,882	125,040	9,425	10,220
Fringe benefits	2,443,326	2,276,490	2,031,822	244,668	89%	2,063,598	2,234,838	2,234,838	(208,488)	2,011,394
Operating costs	992,660	880,971	498,342	382,629	57%	643,969	450,917	450,917	(541,743)	1,072,825
Capital outlay	-	15,255	20,184	(4,929)	132%	-	20,000	20,000	20,000	-
	<u>3,551,601</u>	<u>3,288,331</u>	<u>2,550,348</u>	<u>737,983</u>	<u>78%</u>	<u>2,707,567</u>	<u>2,917,637</u>	<u>2,830,795</u>	<u>(720,806)</u>	<u>3,094,439</u>
Total central services	<u>13,212,954</u>	<u>13,158,897</u>	<u>9,142,394</u>	<u>4,016,503</u>	<u>69%</u>	<u>13,958,462</u>	<u>13,377,658</u>	<u>13,333,230</u>	<u>120,276</u>	<u>11,664,103</u>
Public Safety:										
District Attorney:										
Salaries	-	-	-	-	na	-	-	-	-	1,532
Operating costs	<u>83,000</u>	<u>83,000</u>	<u>68,763</u>	<u>14,237</u>	<u>83%</u>	<u>123,000</u>	<u>123,000</u>	<u>123,000</u>	<u>40,000</u>	<u>77,953</u>
	<u>83,000</u>	<u>83,000</u>	<u>68,763</u>	<u>14,237</u>	<u>83%</u>	<u>123,000</u>	<u>123,000</u>	<u>123,000</u>	<u>40,000</u>	<u>79,485</u>
Sheriff's Office:										
Salaries	7,162,863	7,556,673	6,112,994	1,443,679	81%	7,568,782	7,501,815	7,501,815	338,952	6,647,264
Fringe benefits	2,608,371	2,781,766	2,241,788	539,978	81%	2,748,165	2,957,732	2,957,732	349,361	2,398,962
Operating costs	2,009,784	2,339,357	2,102,105	237,252	90%	2,537,364	1,987,812	1,987,812	(21,972)	2,254,865
Capital outlay	484,980	569,752	564,929	4,823	99%	637,003	475,180	475,180	(9,800)	741,644
	<u>12,265,998</u>	<u>13,247,548</u>	<u>11,021,816</u>	<u>2,225,732</u>	<u>83%</u>	<u>13,491,314</u>	<u>12,922,539</u>	<u>12,922,539</u>	<u>656,541</u>	<u>12,042,735</u>
Detention Center:										
Salaries	4,030,229	3,899,576	3,063,482	836,094	79%	4,002,070	3,972,395	3,972,395	(57,834)	3,707,784
Fringe benefits	1,573,038	1,540,983	1,191,600	349,383	77%	1,562,223	1,662,598	1,662,598	89,560	1,565,651
Operating costs	1,813,892	2,176,110	1,830,961	345,149	84%	2,510,074	1,892,235	1,892,235	78,343	1,770,194
Capital outlay	39,385	40,519	37,586	2,933	93%	74,565	50,000	50,000	10,615	34,690
	<u>7,456,544</u>	<u>7,657,188</u>	<u>6,123,629</u>	<u>1,533,559</u>	<u>80%</u>	<u>8,148,932</u>	<u>7,577,228</u>	<u>7,577,228</u>	<u>120,684</u>	<u>7,078,319</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Emergency Medical:										
Salaries	4,250,765	4,374,640	3,558,287	816,353	81%	4,392,974	4,489,876	4,489,876	239,111	3,921,175
Fringe benefits	1,483,335	1,522,679	1,219,300	303,379	80%	1,533,333	1,683,022	1,683,022	199,687	1,392,468
Operating costs	1,101,770	1,288,521	1,141,089	147,432	89%	1,251,570	1,206,205	1,206,205	104,435	1,124,519
Capital outlay	349,950	419,950	429,107	(9,157)	102%	495,000	443,000	443,000	93,050	511,403
	<u>7,185,820</u>	<u>7,605,790</u>	<u>6,347,783</u>	<u>1,258,007</u>	<u>83%</u>	<u>7,672,877</u>	<u>7,822,103</u>	<u>7,822,103</u>	<u>636,283</u>	<u>6,949,565</u>
Emergency Services:										
Salaries	388,895	388,895	325,432	63,463	84%	408,673	418,177	418,177	29,282	358,594
Fringe benefits	129,938	129,938	105,841	24,097	81%	132,763	144,688	144,688	14,750	119,680
Operating costs	239,515	419,768	172,150	247,618	41%	284,998	296,919	296,919	57,404	201,539
Capital outlay	33,000	33,000	31,374	1,626	95%	30,000	30,000	30,000	(3,000)	360,759
	<u>791,348</u>	<u>971,601</u>	<u>634,797</u>	<u>336,804</u>	<u>65%</u>	<u>856,434</u>	<u>889,784</u>	<u>889,784</u>	<u>98,436</u>	<u>1,040,572</u>
Other Agencies:										
Fire districts	300,000	376,055	296,989	79,066	79%	300,000	548,100	548,100	248,100	648,988
Rescue Squads	342,200	342,200	247,378	94,822	72%	342,200	348,200	348,200	6,000	325,660
	<u>642,200</u>	<u>718,255</u>	<u>544,367</u>	<u>173,888</u>	<u>76%</u>	<u>642,200</u>	<u>896,300</u>	<u>896,300</u>	<u>254,100</u>	<u>974,648</u>
Code Administration:										
Salaries	915,561	905,561	714,465	191,096	79%	873,213	856,351	856,351	(59,210)	780,317
Fringe benefits	340,612	332,612	258,094	74,518	78%	335,231	351,342	351,342	10,730	291,488
Operating costs	116,288	136,599	85,407	51,192	63%	116,920	116,920	116,920	632	92,518
Capital outlay	22,000	22,880	22,879	1	100%	-	-	-	(22,000)	-
	<u>1,394,461</u>	<u>1,397,652</u>	<u>1,080,845</u>	<u>316,807</u>	<u>77%</u>	<u>1,325,364</u>	<u>1,324,613</u>	<u>1,324,613</u>	<u>(69,848)</u>	<u>1,164,323</u>
Central Communications:										
Salaries	1,392,286	1,310,341	1,093,327	217,014	83%	1,415,642	1,320,919	1,320,919	(71,367)	1,217,747
Fringe benefits	558,736	545,880	440,953	104,927	81%	585,362	589,730	589,730	30,994	489,627
Operating costs	263,200	223,658	134,673	88,985	60%	319,300	182,100	182,100	(81,100)	268,141
Capital outlay	95,000	421,850	87,782	334,068	21%	253,500	31,500	31,500	(63,500)	139,712
	<u>2,309,222</u>	<u>2,501,729</u>	<u>1,756,735</u>	<u>744,994</u>	<u>70%</u>	<u>2,573,804</u>	<u>2,124,249</u>	<u>2,124,249</u>	<u>(184,973)</u>	<u>2,115,227</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Animal Protective Services:										
Salaries	437,024	458,129	415,907	42,222	91%	522,272	521,031	521,031	84,007	393,252
Fringe benefits	177,392	191,674	171,787	19,887	90%	210,126	231,157	231,157	53,765	159,225
Operating costs	242,123	268,472	224,576	43,896	84%	247,950	199,150	199,150	(42,973)	240,781
Capital outlay	23,744	31,800	31,800	-	100%	99,600	-	-	(23,744)	-
	<u>880,283</u>	<u>950,075</u>	<u>844,070</u>	<u>106,005</u>	<u>89%</u>	<u>1,079,948</u>	<u>951,338</u>	<u>951,338</u>	<u>71,055</u>	<u>793,258</u>
Total public safety	<u>33,008,876</u>	<u>35,132,838</u>	<u>28,422,805</u>	<u>6,710,033</u>	<u>81%</u>	<u>35,913,873</u>	<u>34,631,154</u>	<u>34,631,154</u>	<u>1,622,278</u>	<u>32,238,132</u>
Transportation:										
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000	97,000	-	97,000
Odell Williamson Mun. Airport	27,500	27,500	27,500	-	100%	50,000	27,500	27,500	-	27,500
Cape Fear Trans. Authority	33,663	33,663	29,350	4,313	87%	33,663	33,663	33,663	-	13,890
Brunswick Transit System	-	266,202	217,571	48,631	82%	-	-	-	-	235,060
Total transportation	<u>158,163</u>	<u>424,365</u>	<u>371,421</u>	<u>52,944</u>	<u>88%</u>	<u>180,663</u>	<u>158,163</u>	<u>158,163</u>	<u>-</u>	<u>373,450</u>
Environmental Protection:										
Solid Waste:										
Salaries	305,659	305,659	226,890	78,769	74%	303,725	311,318	311,318	5,659	329,267
Fringe benefits	123,479	123,479	85,424	38,055	69%	123,091	136,304	136,304	12,825	125,422
Operating costs	12,809,088	13,021,988	10,798,527	2,223,461	83%	13,004,350	13,147,268	13,147,268	338,180	12,436,395
Capital outlay	65,000	62,100	62,063	37	100%	364,100	6,600	6,600	(58,400)	283,908
	<u>13,303,226</u>	<u>13,513,226</u>	<u>11,172,904</u>	<u>2,340,322</u>	<u>83%</u>	<u>13,795,266</u>	<u>13,601,490</u>	<u>13,601,490</u>	<u>298,264</u>	<u>13,174,992</u>
Other:										
Forestry services	238,872	238,872	150,614	88,258	63%	229,681	229,681	229,681	(9,191)	215,541
Brunswick County Beach Consortium	30,000	30,000	30,000	-	100%	30,000	30,000	30,000	-	30,000
	<u>268,872</u>	<u>268,872</u>	<u>180,614</u>	<u>88,258</u>	<u>67%</u>	<u>259,681</u>	<u>259,681</u>	<u>259,681</u>	<u>(9,191)</u>	<u>245,541</u>
Total environmental protection	<u>13,572,098</u>	<u>13,782,098</u>	<u>11,353,518</u>	<u>2,428,580</u>	<u>82%</u>	<u>14,054,947</u>	<u>13,861,171</u>	<u>13,861,171</u>	<u>289,073</u>	<u>13,420,533</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Economic Development:										
Planning/Community Development:										
Salaries	513,327	483,677	353,141	130,536	73%	470,059	481,565	481,565	(31,762)	454,215
Fringe benefits	182,987	183,034	128,876	54,158	70%	173,094	190,431	190,431	7,444	158,323
Operating costs	212,078	234,720	122,942	111,778	52%	168,708	168,708	168,708	(43,370)	229,954
Capital outlay	11,000	20,000	7,971	12,029	40%	-	-	-	(11,000)	-
	<u>919,392</u>	<u>921,431</u>	<u>612,930</u>	<u>308,501</u>	<u>67%</u>	<u>811,861</u>	<u>840,704</u>	<u>840,704</u>	<u>(78,688)</u>	<u>842,492</u>
Cooperative Extension:										
Salaries	241,998	269,647	184,846	84,801	69%	270,597	278,718	278,718	36,720	203,664
Fringe benefits	96,303	102,951	60,598	42,353	59%	111,239	113,045	113,045	16,742	69,533
Operating costs	156,273	156,759	82,734	74,025	53%	111,438	113,938	113,938	(42,335)	122,613
	<u>494,574</u>	<u>529,357</u>	<u>328,178</u>	<u>201,179</u>	<u>62%</u>	<u>493,274</u>	<u>505,701</u>	<u>505,701</u>	<u>11,127</u>	<u>395,810</u>
Soil and Water Conservation:										
Salaries	135,203	135,203	109,961	25,242	81%	135,203	138,583	138,583	3,380	129,194
Fringe benefits	53,795	53,795	44,213	9,582	82%	53,795	59,483	59,483	5,688	52,020
Operating costs	14,850	14,850	10,408	4,442	70%	14,850	14,850	14,850	-	13,970
	<u>203,848</u>	<u>203,848</u>	<u>164,582</u>	<u>39,266</u>	<u>81%</u>	<u>203,848</u>	<u>212,916</u>	<u>212,916</u>	<u>9,068</u>	<u>195,184</u>
Public Housing Section 8:										
Salaries	193,455	193,455	156,038	37,417	81%	194,771	199,640	199,640	6,185	185,156
Fringe benefits	74,374	74,374	60,456	13,918	81%	74,634	82,290	82,290	7,916	71,471
Operating costs	2,111,239	2,111,239	1,822,564	288,675	86%	2,123,894	2,123,894	2,123,894	12,655	2,207,724
	<u>2,379,068</u>	<u>2,379,068</u>	<u>2,039,058</u>	<u>340,010</u>	<u>86%</u>	<u>2,393,299</u>	<u>2,405,824</u>	<u>2,405,824</u>	<u>26,756</u>	<u>2,464,351</u>
Economic Development:										
Salaries	201,331	201,331	162,810	38,521	81%	201,331	206,364	206,414	5,083	200,951
Fringe benefits	67,064	74,630	62,059	12,571	83%	67,064	73,083	73,093	6,029	62,726
Operating costs	128,500	128,500	107,083	21,417	83%	128,500	128,500	138,500	10,000	128,500
	<u>396,895</u>	<u>404,461</u>	<u>331,952</u>	<u>72,509</u>	<u>82%</u>	<u>396,895</u>	<u>407,947</u>	<u>418,007</u>	<u>21,112</u>	<u>392,177</u>
1% Occupancy Tax:										
Operating costs	<u>1,150,000</u>	<u>1,150,000</u>	<u>915,546</u>	<u>234,454</u>	<u>80%</u>	<u>1,225,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>100,000</u>	<u>1,221,647</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Other Economic Development:										
Lockwood Folly & Shallotte										
Dredging	-	-	-	-	na	-	-	-	-	112,500
Lockwood Folly River Aquatic										
Restoration	-	284,150	182,322	101,828	64%	-	-	-	-	-
Dredging	-	-	-	-	na	-	-	-	-	3,975
Lee Controls	-	85,000	8,005	76,995	9%	-	-	-	-	-
	<u>-</u>	<u>369,150</u>	<u>190,327</u>	<u>178,823</u>	<u>52%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,475</u>
Total economic development	<u>5,543,777</u>	<u>5,957,315</u>	<u>4,582,573</u>	<u>1,374,742</u>	<u>77%</u>	<u>5,524,177</u>	<u>5,623,092</u>	<u>5,633,152</u>	<u>89,375</u>	<u>5,628,136</u>
Human Services:										
Health:										
Administration:										
Salaries	2,321,587	2,298,282	1,809,981	488,301	79%	2,386,748	2,311,104	2,311,104	(10,483)	2,150,640
Fringe benefits	895,003	882,914	713,865	169,049	81%	925,859	970,945	970,945	75,942	850,557
Operating costs	728,400	728,400	292,746	435,654	40%	252,900	242,800	242,800	(485,600)	199,022
Capital outlay	-	91,749	19,374	72,375	21%	-	-	-	-	-
	<u>3,944,990</u>	<u>4,001,345</u>	<u>2,835,966</u>	<u>1,165,379</u>	<u>71%</u>	<u>3,565,507</u>	<u>3,524,849</u>	<u>3,524,849</u>	<u>(420,141)</u>	<u>3,200,219</u>
Communicable Diseases:										
Operating costs	<u>263,875</u>	<u>263,875</u>	<u>192,450</u>	<u>71,425</u>	<u>73%</u>	<u>273,470</u>	<u>265,970</u>	<u>265,970</u>	<u>2,095</u>	<u>296,317</u>
Adult Health Maintenance:										
Operating costs	<u>69,615</u>	<u>97,907</u>	<u>67,152</u>	<u>30,755</u>	<u>69%</u>	<u>157,630</u>	<u>157,630</u>	<u>157,630</u>	<u>88,015</u>	<u>163,148</u>
Senior Health										
Salaries	178,855	178,855	145,086	33,769	81%	179,745	214,302	214,302	35,447	171,917
Fringe benefits	63,957	63,957	44,631	19,326	70%	64,132	86,641	86,641	22,684	52,752
Operating costs	<u>262,350</u>	<u>263,250</u>	<u>183,843</u>	<u>79,407</u>	<u>70%</u>	<u>262,065</u>	<u>220,665</u>	<u>220,665</u>	<u>(41,685)</u>	<u>195,654</u>
	<u>505,162</u>	<u>506,062</u>	<u>373,560</u>	<u>132,502</u>	<u>74%</u>	<u>505,942</u>	<u>521,608</u>	<u>521,608</u>	<u>16,446</u>	<u>420,323</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Maternal and Child Health:										
Salaries	384,813	384,813	311,303	73,510	81%	388,449	394,741	394,741	9,928	366,216
Fringe benefits	166,134	166,134	134,884	31,250	81%	166,862	184,824	184,824	18,690	160,066
Operating costs	640,382	647,859	442,445	205,414	68%	641,157	568,657	568,657	(71,725)	565,083
	<u>1,191,329</u>	<u>1,198,806</u>	<u>888,632</u>	<u>310,174</u>	<u>74%</u>	<u>1,196,468</u>	<u>1,148,222</u>	<u>1,148,222</u>	<u>(43,107)</u>	<u>1,091,365</u>
Environmental Health:										
Salaries	813,882	813,882	660,054	153,828	81%	817,689	838,131	838,131	24,249	767,028
Fringe benefits	287,505	287,505	233,392	54,113	81%	288,489	315,966	315,966	28,461	275,569
Operating costs	178,550	204,143	147,935	56,208	72%	177,996	167,996	167,996	(10,554)	225,314
Capital outlay	15,000	894	-	894	0%	-	-	-	(15,000)	18,887
	<u>1,294,937</u>	<u>1,306,424</u>	<u>1,041,381</u>	<u>265,043</u>	<u>80%</u>	<u>1,284,174</u>	<u>1,322,093</u>	<u>1,322,093</u>	<u>27,156</u>	<u>1,286,798</u>
Employee Wellness:										
Salaries	-	96,074	68,569	27,505	71%	113,493	116,330	116,330	116,330	-
Fringe benefits	-	34,096	23,497	10,599	69%	40,555	44,463	44,463	44,463	-
Operating costs	-	93,530	43,626	49,904	47%	94,160	101,160	101,160	101,160	-
	<u>-</u>	<u>223,700</u>	<u>135,692</u>	<u>88,008</u>	<u>61%</u>	<u>248,208</u>	<u>261,953</u>	<u>261,953</u>	<u>261,953</u>	<u>-</u>
Total health	<u>7,269,908</u>	<u>7,598,119</u>	<u>5,534,833</u>	<u>2,063,286</u>	<u>73%</u>	<u>7,231,399</u>	<u>7,202,325</u>	<u>7,202,325</u>	<u>(67,583)</u>	<u>6,458,170</u>
Veterans' Services:										
Salaries	122,647	122,647	92,763	29,884	76%	117,151	120,080	120,080	(2,567)	88,459
Fringe benefits	51,288	51,288	35,790	15,498	70%	50,186	55,784	55,784	4,496	34,403
Operating costs	12,584	12,584	7,412	5,172	59%	12,554	12,554	12,554	(30)	11,729
Total veterans' services	<u>186,519</u>	<u>186,519</u>	<u>135,965</u>	<u>50,554</u>	<u>73%</u>	<u>179,891</u>	<u>188,418</u>	<u>188,418</u>	<u>1,899</u>	<u>134,591</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Social Services:										
Administration:										
Salaries	5,985,117	5,945,117	4,454,362	1,490,755	75%	6,313,448	6,365,296	6,347,950	362,833	5,523,166
Fringe benefits	2,347,921	2,347,921	1,767,099	580,822	75%	2,466,899	2,664,240	2,660,763	312,842	2,197,622
Operating costs	1,723,025	2,129,436	1,532,495	596,941	72%	2,119,825	2,036,075	2,056,898	333,873	1,758,555
Capital outlay	84,000	84,000	73,863	10,137	88%	48,817	48,817	48,817	(35,183)	-
	<u>10,140,063</u>	<u>10,506,474</u>	<u>7,827,819</u>	<u>2,678,655</u>	75%	<u>10,948,989</u>	<u>11,114,428</u>	<u>11,114,428</u>	<u>974,365</u>	<u>9,479,343</u>
Title III-In Home Care:										
Salaries	290,436	265,436	190,006	75,430	72%	265,981	-	-	(290,436)	167,893
Fringe benefits	165,012	153,012	118,727	34,285	78%	151,207	-	-	(165,012)	103,220
Operating costs	55,105	92,105	56,635	35,470	61%	92,605	-	-	(55,105)	30,309
	<u>510,553</u>	<u>510,553</u>	<u>365,368</u>	<u>145,185</u>	72%	<u>509,793</u>	<u>-</u>	<u>-</u>	<u>(510,553)</u>	<u>301,422</u>
Other Operating Costs:										
TANF	-	-	-	-	na	-	-	-	-	-
Medical assistance	30,000	30,000	4,838	25,162	16%	30,000	30,000	30,000	-	8,518
Aid to the blind	5,910	5,910	5,909	1	100%	5,910	5,910	5,910	-	5,857
Adoption assistance	280,000	280,000	211,255	68,745	75%	280,000	280,000	280,000	-	266,856
Special assistance to aged	250,000	250,000	172,791	77,209	69%	225,000	225,000	225,000	(25,000)	240,296
Special assistance to disabled	250,000	250,000	166,536	83,464	67%	225,000	225,000	225,000	(25,000)	235,567
Foster care	850,000	850,000	453,586	396,414	53%	800,000	800,000	800,000	(50,000)	697,393
State foster home	275,000	275,000	259,473	15,527	94%	325,000	325,000	325,000	50,000	363,231
Special assistance	1,500	1,500	1,285	215	86%	1,500	1,500	1,500	-	685
Day care	1,935,508	4,435,097	3,280,567	1,154,530	74%	4,138,523	4,138,523	4,138,523	2,203,015	3,892,357
Special child adoption assist.	-	100,128	13,821	86,307	14%	-	-	-	-	28,723
	<u>3,877,918</u>	<u>6,477,635</u>	<u>4,570,061</u>	<u>1,907,574</u>	71%	<u>6,030,933</u>	<u>6,030,933</u>	<u>6,030,933</u>	<u>2,153,015</u>	<u>5,739,483</u>
Total social services	<u>14,528,534</u>	<u>17,494,662</u>	<u>12,763,248</u>	<u>4,731,414</u>	73%	<u>17,489,715</u>	<u>17,145,361</u>	<u>17,145,361</u>	<u>2,616,827</u>	<u>15,520,248</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Other Human Services:										
CoastalCare	692,000	692,000	578,084	113,916	84%	692,000	692,000	692,000	-	703,383
Bruns. Senior Resources, Inc.	1,550,000	1,550,000	1,291,667	258,333	83%	1,550,000	1,565,000		(1,550,000)	1,550,000
Lower Cape Fear Hospice	50,000	50,000	50,000	-	100%	-	50,000		(50,000)	50,000
Other human services	379,200	1,029,914	1,000,415	29,499	97%	-	-	1,615,000	1,235,800	635,091
	<u>2,671,200</u>	<u>3,321,914</u>	<u>2,920,166</u>	<u>401,748</u>	<u>88%</u>	<u>2,242,000</u>	<u>2,307,000</u>	<u>2,307,000</u>	<u>(364,200)</u>	<u>2,938,474</u>
Total human services	<u>24,656,161</u>	<u>28,601,214</u>	<u>21,354,212</u>	<u>7,247,002</u>	<u>75%</u>	<u>27,143,005</u>	<u>26,843,104</u>	<u>26,843,104</u>	<u>2,186,943</u>	<u>25,051,483</u>
Education:										
Public schools	33,437,869	33,437,869	27,864,890	5,572,979	83%	33,335,477	33,335,477	33,335,477	(102,392)	32,339,596
Public schools - capital outlay	701,494	701,494	526,122	175,372	75%	699,346	699,346	699,346	(2,148)	678,453
Community college	3,781,447	3,781,447	3,151,210	630,237	83%	4,012,178	3,749,447	3,749,447	(32,000)	3,657,105
Total education	<u>37,920,810</u>	<u>37,920,810</u>	<u>31,542,222</u>	<u>6,378,588</u>	<u>83%</u>	<u>38,047,001</u>	<u>37,784,270</u>	<u>37,784,270</u>	<u>(136,540)</u>	<u>36,675,154</u>
Culture and Recreation:										
Parks and Recreation:										
Salaries	1,252,897	1,252,897	974,773	278,124	78%	1,295,257	1,283,934	1,288,232	35,335	1,164,120
Fringe benefits	413,374	424,013	342,079	81,934	81%	429,545	455,257	456,119	42,745	401,268
Operating costs	951,804	957,304	665,826	291,478	70%	977,446	967,481	967,481	15,677	834,640
Capital outlay	144,500	144,500	94,454	50,046	65%	670,000	101,000	101,000	(43,500)	67,763
	<u>2,762,575</u>	<u>2,778,714</u>	<u>2,077,132</u>	<u>701,582</u>	<u>75%</u>	<u>3,372,248</u>	<u>2,807,672</u>	<u>2,812,832</u>	<u>50,257</u>	<u>2,467,791</u>
Brunswick County Library:										
Salaries	675,536	675,536	547,996	127,540	81%	675,746	692,640	692,640	17,104	640,040
Fringe benefits	286,699	294,265	241,271	52,994	82%	286,741	318,518	318,518	31,819	274,509
Operating costs	305,600	305,600	163,287	142,313	53%	341,400	275,600	275,600	(30,000)	238,802
	<u>1,267,835</u>	<u>1,275,401</u>	<u>952,554</u>	<u>322,847</u>	<u>75%</u>	<u>1,303,887</u>	<u>1,286,758</u>	<u>1,286,758</u>	<u>18,923</u>	<u>1,153,351</u>
Total culture and recreation	<u>4,030,410</u>	<u>4,054,115</u>	<u>3,029,686</u>	<u>1,024,429</u>	<u>75%</u>	<u>4,676,135</u>	<u>4,094,430</u>	<u>4,099,590</u>	<u>69,180</u>	<u>3,621,142</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Debt Service:										
Principal retirement	9,215,000	9,215,000	8,235,000	980,000	89%	10,440,001	10,440,001	10,440,001	1,225,001	9,910,000
Interest and fees	3,768,877	3,768,877	3,626,069	142,808	96%	3,404,527	3,404,527	3,404,527	(364,350)	6,492,027
Total debt service	12,983,877	12,983,877	11,861,069	1,122,808	91%	13,844,528	13,844,528	13,844,528	860,651	16,402,027
Total expenditures	155,237,118	162,421,668	129,275,550	33,146,118	80%	164,090,860	160,908,919	160,908,919	5,671,801	155,181,301
Revenues over (under) expenditures	925,917	(1,441,357)	21,633,614	23,074,971	-1501%	(2,743,860)	469,564	469,564	(456,353)	7,095,091
Other Fin. Sources (Uses):										
Issuance of long-term debt	-	-	-	-	na	-	-	-	-	16,620,000
Premiums on bonds	-	-	-	-	na	-	-	-	-	1,875,258
Pmt. to esc. agent for ref. debt	-	-	-	-	na	-	-	-	-	(16,275,000)
	-	-	-	-	na	-	-	-	-	2,220,258
Transfers From Other Funds:										
Transfer from school CPF	-	-	-	-	na	-	-	-	-	314,013
Transfer from county CPF	-	-	-	-	na	-	-	-	-	513,300
	-	-	-	-	na	-	-	-	-	827,313
Transfers To Other Funds:										
Transfer to county CPF	(1,816,474)	(7,118,470)	(7,118,470)	-	100%	-	(750,000)	(750,000)	1,066,474	(100,000)
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	-	-	-	-	(60,000)
Transfer to em. tel. sys. fund	-	(2,157)	(2,157)	-	100%	-	-	-	-	(31,493)
Transfer to school CPF	(2,698,962)	(2,698,962)	(242,539)	2,456,423	9%	(3,087,984)	(3,087,984)	(3,087,984)	(389,022)	(2,985,039)
	(4,515,436)	(9,834,589)	(7,378,166)	2,456,423	75%	(3,087,984)	(3,837,984)	(3,837,984)	677,452	(3,176,532)

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR PERIOD ENDED APRIL 30, 2014
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>2014 Unaudited April 30</u>	<u>Variance Positive (Negative)</u>	<u>% of Current Budget</u>	<u>2015 Requested Budget</u>	<u>2015 Recommended Budget</u>	<u>2015 Approved Budget</u>	<u>2015 Approved Inc./Dec. Over Orig. Budget</u>	<u>2013 Audited Actual</u>
Budgetary Fin. Srcs (Uses):										
Contingency	(400,000)	(16,850)	-	16,850	0%	(400,000)	(400,000)	(400,000)	-	-
Appropriated fund balance	3,989,519	11,292,796	-	(11,292,796)	0%	6,231,844	3,768,420	3,768,420	(221,099)	-
	<u>3,589,519</u>	<u>11,275,946</u>	-	<u>(11,275,946)</u>	0%	<u>5,831,844</u>	<u>3,368,420</u>	<u>3,368,420</u>	<u>(221,099)</u>	-
Total other financing srcs (uses)	<u>(925,917)</u>	<u>1,441,357</u>	<u>(7,378,166)</u>	<u>(8,819,523)</u>	-512%	<u>2,743,860</u>	<u>(469,564)</u>	<u>(469,564)</u>	<u>456,353</u>	<u>(128,961)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	14,255,448	<u>\$ 14,255,448</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	6,966,130
Fund balance, beg. of year			<u>66,678,479</u>							<u>59,712,349</u>
Fund balance, end of year			<u>\$ 80,933,927</u>							<u>\$ 66,678,479</u>

County of Brunswick, North Carolina
Water Enterprise Fund
Fiscal Year To Date Financial Report
For the Period Ended April 30, 2013

	2014 Original Budget	2014 Current Budget	2014 April 30 Year to Date Unaudited	Budget Balance (Over) Under	Year to Date Activity Percent of Final Budget	2015 Requested Budget	2015 Recommended Budget	2015 Approved Budget	2015 Approved Inc./Dec. Over Orig. Budget	2013 Audited Actual
REVENUES										
Water Sales - Retail	\$ 4,800,143	\$ 4,827,643	\$ 3,603,595	\$ 1,224,048	74.6%	\$ 4,675,650	\$ 4,675,650	\$ 4,675,650	\$ (124,493)	\$ 4,382,847
Water Sales - Wholesale	4,634,040	4,634,040	3,777,649	856,391	81.5%	4,528,920	4,528,920	4,528,920	(105,120)	4,500,673
Water Sales - Industrial	2,317,020	2,317,020	2,205,424	111,596	95.2%	2,417,527	2,417,527	2,417,527	100,507	2,801,296
Water Sales - Irrigation	1,609,650	1,609,650	1,218,800	390,850	75.7%	1,494,675	1,494,675	1,494,675	(114,975)	1,485,016
Base Service Charge	4,633,200	4,633,200	3,956,411	676,789	85.4%	4,778,400	5,198,400	5,198,400	565,200	4,637,462
Service Charges	100,000	100,000	85,435	14,565	85.4%	100,000	100,000	100,000	-	151,160
Late Penalty Payment	150,000	150,000	137,910	12,090	91.9%	150,000	150,000	150,000	-	171,087
Caswell Beach O & M	4,500	4,500	357	4,143	7.9%	4,500	4,500	4,500	-	1,779
Other Utility Disconnect Srvc Fees	4,500	4,500	8,649	(4,149)	192.2%	4,500	4,500	4,500	-	9,982
Taps & Connections	220,000	320,000	347,986	(27,986)	108.7%	450,000	450,000	450,000	230,000	488,116
Backflow Device Inspection Fee	32,000	32,000	21,646	10,354	67.6%	60,000	60,000	60,000	28,000	50,452
Lower Cape Fear Reimbursement	295,597	295,597	162,694	132,903	55.0%	300,443	305,209	305,209	9,612	243,187
Capital Recovery	516,000	516,000	649,057	(133,057)	125.8%	516,000	516,000	516,000	-	938,752
Transmission Line Fees	175,000	175,000	215,728	(40,728)	123.3%	175,000	175,000	175,000	-	295,776
ARRA Interest Subsidy	291,605	291,605	268,423	23,182	92.1%	263,693	263,693	263,693	(27,912)	298,109
Investment Earnings	40,000	40,000	19,998	20,002	50.0%	40,000	40,000	40,000	-	49,070
Other Sales and Service	6,000	6,000	2,304	3,696	38.4%	5,000	5,000	5,000	(1,000)	7,557
Other Revenue	121,000	121,000	151,449	(30,449)	125.2%	121,000	121,000	121,000	-	141,508
Total Revenues	\$19,950,255	\$20,077,755	\$16,833,515	\$ 3,244,240	83.8%	\$20,085,308	\$ 20,510,074	\$ 20,510,074	\$ 559,819	\$20,653,829

County of Brunswick, North Carolina
Water Enterprise Fund
Fiscal Year To Date Financial Report
For the Period Ended April 30, 2013

	2014 Original Budget	2014 Current Budget	2014 April 30 Year to Date Unaudited	Budget Balance (Over) Under	Year to Date Activity Percent of Final Budget	2015 Requested Budget	2015 Recommended Budget	2015 Approved Budget	2015 Approved Inc./Dec. Over Orig. Budget	2013 Audited Actual
EXPENDITURES										
Administration	\$ 3,619,435	\$ 4,766,279	\$ 4,219,458	\$ 546,821	88.5%	\$ 3,825,631	\$ 3,910,185	\$ 3,910,185	\$ 290,750	\$ 3,557,359
Northwest Water Treatment	4,346,684	4,346,684	3,042,684	1,304,000	70.0%	4,358,859	4,401,797	4,401,797	55,113	3,858,353
211 Water Treatment Plant	2,147,615	2,218,576	1,473,017	745,559	66.4%	2,176,248	2,209,049	2,209,049	61,434	2,315,420
Distribution Division	2,766,264	2,866,264	2,251,496	614,768	78.6%	3,301,185	3,408,878	3,408,878	642,614	2,889,003
LCFWSA-Reimbursable	295,597	297,997	174,850	123,147	58.7%	300,443	305,209	305,209	9,612	243,188
Customer Service	1,024,537	1,024,537	807,675	216,862	78.8%	1,011,958	1,045,037	1,045,037	20,500	1,055,483
Instrumentation/Electrical Div	1,679,532	1,803,532	1,464,555	338,977	81.2%	1,215,606	1,221,572	1,221,572	(457,960)	1,638,082
Debt Service	1,884,802	1,884,802	1,718,003	166,799	91.2%	1,841,574	1,841,574	1,841,574	(43,228)	1,619,572
Total Expenditures	\$17,764,466	\$19,208,671	\$15,151,738	\$ 4,056,933	78.9%	\$18,031,504	\$ 18,343,301	\$ 18,343,301	\$ 578,835	\$17,176,460
Revenues over (under) expenditures	\$ 2,185,789	\$ 869,084	\$ 1,681,777	\$ 812,693	193.5%	\$ 2,053,804	\$ 2,166,773	\$ 2,166,773	\$ (19,016)	\$ 3,477,369
Other Financing Sources (Uses):										
Transfer to Water Capital Project	\$ (3,350,000)	\$ (3,929,192)	\$ (3,929,192)	-	100.0%	\$ (3,650,000)	\$ (3,650,000)	\$ (3,650,000)	\$ (300,000)	\$ (3,698,480)
Transfer From Water Capital Project	-	124,000	124,000	-	100.0%	-	-	-	-	323,770
Budgetary Financing Sources (Uses):										
Retained Earnings Appropriated	1,164,211	2,936,108	-	(2,936,108)	0.0%	1,596,196	1,483,227	1,483,227	319,016	-
Total other & budgetary financing sources (uses)	\$ (2,185,789)	\$ (869,084)	\$ (3,805,192)	\$ (2,936,108)	437.8%	\$ (2,053,804)	\$ (2,166,773)	\$ (2,166,773)	\$ 19,016	\$ (3,374,710)
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ (2,123,415)	\$ (2,123,415)	n/a	\$ -	\$ -	\$ -	\$ -	\$ 102,659

County of Brunswick, North Carolina
Sewer Enterprise Fund
Fiscal Year To Date Financial Report
For the Period Ended April 30, 2013

	2014 Original Budget	2014 Current Budget	2014 April 30 Year to Date Unaudited	Budget Balance (Over) Under	Year to Date Activity Percent of Final Budget	2015 Requested Budget	2015 Recommended Budget	2015 Approved Budget	2015 Approved Inc./Dec. Over Orig. Budget	2013 Audited Actual
REVENUES										
Wastewater Sales - Retail	\$ 7,287,875	\$ 7,347,256	\$ 6,222,821	\$ 1,124,435	84.7%	\$ 8,043,750	\$ 8,086,614	\$ 8,086,614	\$ 798,739	\$ 6,463,850
Wastewater Sales - Wholesale-Northeast	723,657	717,657	764,601	(46,944)	106.5%	762,033	762,033	762,033	38,376	758,724
Wastewater Sales - Wholesale-West	1,246,140	1,246,140	1,093,001	153,139	87.7%	1,257,687	1,257,687	1,257,687	11,547	1,263,311
Wastewater Sales - Wholesale-OIB	324,058	324,058	244,714	79,344	75.5%	354,918	341,441	341,441	17,383	91,188
Wastewater Sales - Septage	70,000	70,000	78,350	(8,350)	111.9%	70,000	70,000	70,000	-	87,300
Late Penalty Payment	50,000	50,000	58,748	(8,748)	117.5%	50,000	65,000	65,000	15,000	66,094
Base Service Charge	275,000	275,000	248,115	26,885	90.2%	275,000	275,000	275,000	-	277,747
Taps & Connections	600,000	1,000,000	999,875	125	100.0%	880,000	880,000	880,000	280,000	886,235
Grinder Pump Maintenance Fee	300,000	300,000	267,457	32,543	89.2%	325,000	325,000	325,000	25,000	263,757
Capital Recovery	450,000	450,000	941,626	(491,626)	209.3%	450,000	450,000	450,000	-	1,327,033
Transmission Line	150,000	150,000	289,340	(139,340)	192.9%	150,000	150,000	150,000	-	313,396
ARRA Interest Subsidy	427,272	427,272	393,304	33,968	92.1%	363,092	363,092	363,092	(64,180)	409,981
City of Northwest O & M	22,920	22,920	13,915	9,005	60.7%	15,000	15,000	15,000	(7,920)	23,170
WBR WWTP - Southport Contribut	350,000	350,000	297,917	52,083	85.1%	350,000	350,000	350,000	-	331,250
WBR WWTP - Shallotte Reim	498,549	498,549	498,549	-	100.0%	498,990	498,990	498,990	441	498,543
WBR WWTP - Oak Island Reim	2,907,369	2,907,369	2,907,369	-	100.0%	2,909,697	2,909,697	2,909,697	2,328	2,901,346
WBR WWTP - Holden Beach Reim	1,171,050	1,171,050	1,171,049	1	100.0%	1,167,494	1,167,494	1,167,494	(3,556)	1,154,642
WBR WWTP - Ocean Isle Bch Contr	275,000	275,000	275,000	-	100.0%	275,000	275,000	275,000	-	83,125
NE WWTP - Navassa Debt Reimb	110,725	110,725	64,634	46,091	58.4%	94,018	94,018	94,018	(16,707)	64,625
NE WWTP - Leland Debt Reimb	910,692	910,692	910,692	-	100.0%	931,270	931,270	931,270	20,578	755,056
NE WWTP - Northwest Debt Reimb	77,142	25,714	25,714	-	100.0%	26,577	26,577	26,577	(50,565)	59,814
NE WWTP - H2GO Debt Reimb	234,981	234,981	234,981	-	100.0%	243,901	243,901	243,901	8,920	182,033
Sunset Special Assessments	2,521,323	801,711	37,492	764,219	4.7%	20,000	20,000	20,000	(2,501,323)	19,725,731
Calabash Special Assessments	247,550	39,921	45,677	(5,756)	114.4%	20,000	20,000	20,000	(227,550)	2,263,361
Bricklanding Special Assessments	60,500	500	3,610	(3,110)	722.0%	1,000	1,000	1,000	(59,500)	805,679
Current Portion of NBSD Plant Allocation	-	-	129,711	(129,711)	n/a	-	-	-	-	129,711
Current Portion of NW Plant Allocation	-	-	56,742	(56,742)	n/a	-	-	-	-	56,742
Investment Earnings	1,000	1,000	26,019	(25,019)	2601.9%	30,000	30,000	30,000	29,000	3,446
Other Sales and Service	25,000	25,000	10,027	14,973	40.1%	20,000	20,000	20,000	(5,000)	20,955
Other Revenue	-	-	4,908	(4,908)	n/a	-	-	-	-	2,499
Total Revenues	\$ 21,317,803	\$ 19,732,515	\$ 18,315,958	\$ 1,416,557	92.8%	\$ 19,584,427	\$ 19,628,814	\$ 19,628,814	\$ (1,688,989)	\$ 41,270,344

Sewer Fund Financial Report

County of Brunswick, North Carolina
Sewer Enterprise Fund
Fiscal Year To Date Financial Report
For the Period Ended April 30, 2013

	2014 Original Budget	2014 Current Budget	2014 April 30 Year to Date Unaudited	Budget Balance (Over) Under	Year to Date Activity Percent of Final Budget	2015 Requested Budget	2015 Recommended Budget	2015 Approved Budget	2015 Approved Inc./Dec. Over Orig. Budget	2013 Audited Actual
EXPENDITURES										
Administration	\$ 554,404	\$ 708,748	\$ 468,838	\$ 239,910	66.2%	\$ 685,411	\$ 595,449	\$ 595,449	\$ 41,045	\$ 414,567
Collection Division	3,336,165	3,791,055	2,854,083	936,972	75.3%	3,395,711	3,362,339	3,362,339	26,174	2,891,011
Northeast Regional Wastewater Plant	865,377	892,919	756,111	136,808	84.7%	869,685	879,700	879,700	14,323	803,238
Southwest Regional Wastewater Plant	688,636	688,636	525,341	163,295	76.3%	881,897	844,898	844,898	156,262	629,645
West Regional Wastewater Plant	2,026,614	2,026,614	1,670,641	355,973	82.4%	2,319,608	2,354,900	2,354,900	328,286	1,953,173
Ocean Isle Beach WWTP (See note 1)	328,749	328,749	275,399	53,350	83.8%	354,918	371,441	371,441	42,692	1,011,526
Debt Service	13,597,858	13,597,858	13,534,496	63,362	99.5%	13,969,782	13,969,782	13,969,782	371,924	13,161,318
Total Expenditures	\$ 21,397,803	\$ 22,034,579	\$ 20,084,909	\$ 1,949,670	91.2%	\$ 22,477,012	\$ 22,378,509	\$ 22,378,509	\$ 980,706	\$ 20,864,478
Revenues over (under) expenditures	\$ (80,000)	\$ (2,302,064)	\$ (1,768,951)	\$ (533,113)	76.8%	\$ (2,892,585)	\$ (2,749,695)	\$ (2,749,695)	\$ (2,669,695)	\$ 20,405,866
Other Financing Sources (Uses):										
Transfer to Wastewater Capital Project	\$ -	\$ (84,168)	\$ (84,168)	-	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 553,324
Transfer from Wastewater Capital Project	80,000	107,542	27,542	(80,000)	25.6%	101,250	101,250	101,250	21,250	812,419
Budgetary Financing Sources (Uses):										
Debt Service Contingency	-	-	-	-	n/a	(1,000,000)	-	-	-	-
Retained Earnings Appropriated	-	2,278,690	-	(2,278,690)	0.0%	3,791,335	2,648,445	2,648,445	2,648,445	-
Total other & budgetary financing sources (uses)	\$ 80,000	\$ 2,302,064	\$ (56,626)	\$ (2,358,690)	-2.5%	\$ 2,892,585	\$ 2,749,695	\$ 2,749,695	\$ 2,669,695	\$ 1,365,743
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ (1,825,577)	\$ (1,825,577)	n/a	\$ -	\$ -	\$ -	\$ -	\$ 21,771,609