

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/ Decrease	2019 Manager Increase/ Decrease	2019 Approved Increase/ Decrease
<b>Revenues:</b>													
<b>Ad Valorem Taxes:</b>													
Current year taxes	\$ 114,785,618	\$ 114,785,618	\$ 116,688,251	\$ 1,902,633	102%	\$ 115,195,517	\$ 111,399,125	\$ 120,764,639	\$ 121,680,301	\$ 121,680,301	\$ 5,979,021	\$ 6,894,683	\$ 6,894,683
Prior year taxes	2,300,000	2,300,000	3,075,797	775,797	134%	3,504,916	3,875,174	2,300,000	2,300,000	2,300,000	-	-	-
Penalties and interest	700,000	700,000	995,366	295,366	142%	1,119,593	850,191	700,000	700,000	700,000	-	-	-
	<u>117,785,618</u>	<u>117,785,618</u>	<u>120,759,414</u>	<u>2,973,796</u>	<u>103%</u>	<u>119,820,026</u>	<u>116,124,490</u>	<u>123,764,639</u>	<u>124,680,301</u>	<u>124,680,301</u>	<u>5,979,021</u>	<u>6,894,683</u>	<u>6,894,683</u>
<b>Local Option Sales Taxes:</b>													
Article 39 and 44 (1%)	9,581,330	9,581,330	6,820,340	(2,760,990)	71%	9,305,399	6,229,623	10,279,739	10,279,739	10,279,739	698,409	698,409	698,409
Article 40 (1/2%)	6,886,082	6,886,082	4,864,773	(2,021,309)	71%	6,791,631	4,513,929	7,447,570	7,447,570	7,447,570	561,488	561,488	561,488
Article 42 (1/2%)	6,480,912	6,480,912	4,642,047	(1,838,865)	72%	6,367,362	4,250,022	7,026,814	7,026,814	7,026,814	545,902	545,902	545,902
	<u>22,948,324</u>	<u>22,948,324</u>	<u>16,327,160</u>	<u>(6,621,164)</u>	<u>71%</u>	<u>22,464,392</u>	<u>14,993,574</u>	<u>24,754,123</u>	<u>24,754,123</u>	<u>24,754,123</u>	<u>1,805,799</u>	<u>1,805,799</u>	<u>1,805,799</u>
<b>Other Taxes and Licenses:</b>													
Scrap tire disposal fee	160,000	160,000	88,713	(71,287)	55%	214,717	132,360	160,000	160,000	160,000	-	-	-
Deed stamp excise tax	2,800,000	2,800,000	3,275,451	475,451	117%	3,263,574	2,534,068	2,900,000	2,900,000	2,900,000	100,000	100,000	100,000
Solid waste tax	48,000	48,000	29,109	(18,891)	61%	65,295	39,902	48,000	48,000	48,000	-	-	-
White goods disposal tax	40,000	40,000	57,877	17,877	145%	71,573	35,853	45,000	45,000	45,000	5,000	5,000	5,000
1% Occupancy Tax	1,400,000	1,400,000	1,079,103	(320,897)	77%	1,472,240	1,021,341	1,500,000	1,500,000	1,500,000	100,000	100,000	100,000
	<u>4,448,000</u>	<u>4,448,000</u>	<u>4,530,253</u>	<u>82,253</u>	<u>102%</u>	<u>5,087,399</u>	<u>3,763,524</u>	<u>4,653,000</u>	<u>4,653,000</u>	<u>4,653,000</u>	<u>205,000</u>	<u>205,000</u>	<u>205,000</u>
<b>Unrestricted Intergovernmental:</b>													
Medicaid hold harmless	1,500,000	1,500,000	2,684,673	1,184,673	179%	3,034,559	2,699,403	2,500,000	2,500,000	2,500,000	1,000,000	1,000,000	1,000,000
Beer and wine tax	248,000	248,000	-	(248,000)	0%	288,854	-	248,000	248,000	248,000	-	-	-
Jail fees	65,000	65,000	161,898	96,898	249%	175,518	129,302	55,000	55,000	55,000	(10,000)	(10,000)	(10,000)
	<u>1,813,000</u>	<u>1,813,000</u>	<u>2,846,571</u>	<u>1,033,571</u>	<u>157%</u>	<u>3,498,931</u>	<u>2,828,705</u>	<u>2,803,000</u>	<u>2,803,000</u>	<u>2,803,000</u>	<u>990,000</u>	<u>990,000</u>	<u>990,000</u>
<b>Restricted Intergovernmental:</b>													
State and federal grant	18,685,358	19,226,612	12,047,751	(7,178,861)	63%	20,789,689	15,038,844	14,811,375	14,811,375	14,811,375	(3,873,983)	(3,873,983)	(3,873,983)
ARRA federal grant	4,538	4,538	4,565	27	101%	6,080	6,080	3,002	3,002	3,002	(1,536)	(1,536)	(1,536)
Court facility fees	130,000	130,000	102,419	(27,581)	79%	158,607	117,866	120,000	120,000	120,000	(10,000)	(10,000)	(10,000)
ABC education requirement	-	-	10,205	10,205	na	6,746	6,746	-	-	-	-	-	-
ABC law enforcement services	2,000	2,000	7,289	5,289	364%	4,885	4,885	2,000	2,000	2,000	-	-	-
State drug tax	10,000	10,000	23,122	13,122	231%	48,345	42,604	10,000	10,000	10,000	-	-	-
	<u>18,831,896</u>	<u>19,373,150</u>	<u>12,195,351</u>	<u>(7,177,799)</u>	<u>63%</u>	<u>21,014,352</u>	<u>15,217,025</u>	<u>14,946,377</u>	<u>14,946,377</u>	<u>14,946,377</u>	<u>(3,885,519)</u>	<u>(3,885,519)</u>	<u>(3,885,519)</u>
<b>Permits and Fees:</b>													
Bldg inspections and permits	1,950,000	2,068,418	2,050,805	(17,613)	99%	2,219,578	1,819,905	1,998,750	1,960,000	1,960,000	48,750	10,000	10,000
Recording fees	750,000	750,000	671,433	(78,567)	90%	785,011	638,754	770,000	770,000	770,000	20,000	20,000	20,000
Fire inspection fees	50,000	50,000	79,433	29,433	159%	941	650	-	75,000	75,000	(50,000)	25,000	25,000
Concealed handgun permit	130,000	148,100	152,495	4,395	103%	203,675	177,960	156,000	175,000	175,000	26,000	45,000	45,000
Other permit and fees	847,654	849,280	811,250	(38,030)	96%	884,133	691,291	786,110	786,110	786,110	(61,544)	(61,544)	(61,544)
	<u>3,727,654</u>	<u>3,865,798</u>	<u>3,765,416</u>	<u>(100,382)</u>	<u>97%</u>	<u>4,093,338</u>	<u>3,328,560</u>	<u>3,710,860</u>	<u>3,766,110</u>	<u>3,766,110</u>	<u>(16,794)</u>	<u>38,456</u>	<u>38,456</u>
<b>Sales and Services:</b>													
Solid waste fees	2,100,000	2,215,000	1,965,316	(249,684)	89%	2,582,625	1,940,084	2,150,000	2,250,000	2,250,000	50,000	150,000	150,000
School resource officer reimb.	1,262,709	1,290,407	646,387	(644,020)	50%	1,237,950	633,713	1,287,963	1,355,765	1,355,765	25,254	93,056	93,056
Rents	13,930	13,930	13,260	(670)	95%	15,582	12,649	13,930	13,930	13,930	-	-	-
EMS Charges	3,800,000	3,800,000	3,212,683	(587,317)	85%	3,691,722	2,978,248	3,914,000	3,959,578	3,959,578	114,000	159,578	159,578
Public health user fees	779,500	781,549	720,964	(60,585)	92%	984,154	783,240	832,500	832,500	832,500	53,000	53,000	53,000

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Sheriff animal prot. srvc. fees	130,000	130,000	72,387	(57,613)	56%	91,241	73,837	90,000	125,000	125,000	(40,000)	(5,000)	(5,000)
Social services fees	65,400	65,400	55,978	(9,422)	86%	64,753	57,006	65,500	65,500	65,500	100	100	100
Public housing fees	43,800	43,800	3,341	(40,459)	8%	6,787	6,312	33,800	38,953	38,953	(10,000)	(4,847)	(4,847)
Tax collection fees	228,000	228,000	240,793	12,793	106%	239,938	227,000	228,000	228,000	228,000	-	-	-
Other sales and services	953,450	953,450	894,675	(58,775)	94%	1,168,941	1,029,904	929,050	929,050	929,050	(24,400)	(24,400)	(24,400)
Register of deeds	314,500	314,500	278,869	(35,631)	89%	324,631	261,657	337,500	337,500	337,500	23,000	23,000	23,000
Marriage licenses	55,000	55,000	41,638	(13,362)	76%	50,218	40,659	55,500	55,500	55,500	500	500	500
Recreation services	276,600	276,600	253,900	(22,700)	92%	264,574	231,531	288,850	298,850	298,850	12,250	22,250	22,250
	10,022,889	10,167,636	8,400,191	(1,767,445)	83%	10,723,116	8,275,840	10,226,593	10,490,126	10,490,126	203,704	467,237	467,237
<b>Investment earnings</b>	100,000	100,000	363,459	263,459	363%	181,510	134,999	200,650	200,650	200,650	100,650	100,650	100,650
<b>Other:</b>													
Tax refunds - sales and gas tax	1,100	1,100	752	(348)	68%	2,232	1,645	1,100	1,100	1,100	-	-	-
ABC bottles taxes	45,000	45,000	46,188	1,188	103%	59,338	41,455	45,000	45,000	45,000	-	-	-
Cnty. Brd. of Alcohol Control	24,000	24,000	18,000	(6,000)	75%	24,000	12,000	24,000	24,000	24,000	-	-	-
Contributions	8,500	16,320	47,461	31,141	291%	58,429	54,498	8,500	8,500	8,500	-	-	-
Other revenues	1,092,665	1,354,021	1,555,292	201,271	115%	1,956,401	1,556,616	1,086,137	1,161,137	1,161,137	(6,528)	68,472	68,472
	1,171,265	1,440,441	1,667,693	227,252	116%	2,100,400	1,666,014	1,164,737	1,239,737	1,239,737	(6,528)	68,472	68,472
<b>Total revenues</b>	180,848,646	181,941,967	170,855,508	(11,086,459)	94%	188,983,464	166,332,731	186,223,979	187,533,424	187,533,424	5,375,333	6,684,778	6,684,778
<b>Expenditures:</b>													
<b>General Government:</b>													
<b>Governing Body:</b>													
Salaries	190,893	183,748	154,232	29,516	84%	178,984	149,065	216,738	170,402	170,402	25,845	(20,491)	(20,491)
Fringe benefits	32,493	29,914	21,962	7,952	73%	30,241	22,904	98,624	70,546	70,546	66,131	38,053	38,053
Operating costs	61,850	61,850	48,128	13,722	78%	63,352	56,333	59,495	59,495	59,495	(2,355)	(2,355)	(2,355)
	285,236	275,512	224,322	51,190	81%	272,577	228,302	374,857	300,443	300,443	89,621	15,207	15,207
<b>County Administration:</b>													
Salaries	574,332	574,332	492,842	81,490	86%	529,553	442,695	596,842	670,564	674,164	22,510	96,232	99,832
Fringe benefits	173,479	173,479	142,223	31,256	82%	156,224	122,404	183,604	198,924	199,673	10,125	25,445	26,194
Operating costs	24,984	24,984	13,773	11,211	55%	16,920	13,360	25,480	25,480	25,480	496	496	496
	772,795	772,795	648,838	123,957	84%	702,697	578,459	805,926	894,968	899,317	33,131	122,173	126,522
<b>Human Resources:</b>													
Salaries	343,443	343,443	270,653	72,790	79%	308,965	263,277	319,162	322,274	322,274	(24,281)	(21,169)	(21,169)
Fringe benefits	126,106	126,106	92,570	33,536	73%	115,775	86,511	115,999	109,551	109,551	(10,107)	(16,555)	(16,555)
Operating costs	10,935	10,935	4,090	6,845	37%	5,743	5,212	11,100	11,100	11,100	165	165	165
	480,484	480,484	367,313	113,171	76%	430,483	355,000	446,261	442,925	442,925	(34,223)	(37,559)	(37,559)
<b>Finance:</b>													
Salaries	769,712	769,712	644,957	124,755	84%	748,812	629,510	784,974	815,874	818,574	15,262	46,162	48,862
Fringe benefits	259,942	259,942	212,998	46,944	82%	248,694	207,190	272,398	271,725	272,286	12,456	11,783	12,344
Operating costs	420,150	432,093	346,291	85,802	80%	367,763	343,071	434,370	441,370	441,370	14,220	21,220	21,220
	1,449,804	1,461,747	1,204,246	257,501	82%	1,365,269	1,179,771	1,491,742	1,528,969	1,532,230	41,938	79,165	82,426
<b>Tax Administration:</b>													
Salaries	2,299,162	2,299,162	1,893,872	405,290	82%	2,087,379	1,746,112	2,505,402	2,463,003	2,463,003	206,240	163,841	163,841
Fringe benefits	898,147	898,147	738,014	160,133	82%	840,057	675,413	1,006,373	918,096	918,096	108,226	19,949	19,949
Operating costs	1,298,487	1,298,487	566,368	732,119	44%	728,601	615,089	1,145,480	1,113,480	1,113,480	(153,007)	(185,007)	(185,007)
	4,495,796	4,495,796	3,198,254	1,297,542	71%	3,656,037	3,036,614	4,657,255	4,494,579	4,494,579	161,459	(1,217)	(1,217)

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<b>County Attorney:</b>													
Salaries	302,476	302,476	268,721	33,755	89%	296,842	249,963	373,878	373,878	374,603	71,402	71,402	72,127
Fringe benefits	89,899	89,899	77,054	12,845	86%	86,830	72,454	117,435	111,759	111,909	27,536	21,860	22,010
Operating costs	188,700	188,700	150,063	38,637	80%	87,135	67,057	194,700	194,700	194,700	6,000	6,000	6,000
	<u>581,075</u>	<u>581,075</u>	<u>495,838</u>	<u>85,237</u>	<u>85%</u>	<u>470,807</u>	<u>389,474</u>	<u>686,013</u>	<u>680,337</u>	<u>681,212</u>	<u>104,938</u>	<u>99,262</u>	<u>100,137</u>
<b>Court Facilities:</b>													
Operating costs	256,955	256,955	181,872	75,083	71%	264,787	207,681	261,885	257,044	257,044	4,930	89	89
	<u>256,955</u>	<u>256,955</u>	<u>181,872</u>	<u>75,083</u>	<u>71%</u>	<u>264,787</u>	<u>207,681</u>	<u>261,885</u>	<u>257,044</u>	<u>257,044</u>	<u>4,930</u>	<u>89</u>	<u>89</u>
<b>Board of Elections:</b>													
Salaries	454,324	454,324	317,647	136,677	70%	496,073	454,059	501,949	501,949	501,949	47,625	47,625	47,625
Fringe benefits	127,791	133,543	102,085	31,458	76%	117,061	92,982	137,467	128,953	128,953	9,676	1,162	1,162
Operating costs	178,187	178,187	120,488	57,699	68%	241,255	234,905	1,339,527	149,853	149,853	1,161,340	(28,334)	(28,334)
Capital outlay	-	-	-	-	na	23,160	23,160	174,780	-	-	174,780	-	-
	<u>760,302</u>	<u>766,054</u>	<u>540,220</u>	<u>225,834</u>	<u>71%</u>	<u>877,549</u>	<u>805,106</u>	<u>2,153,723</u>	<u>780,755</u>	<u>780,755</u>	<u>1,393,421</u>	<u>20,453</u>	<u>20,453</u>
<b>Register of Deeds:</b>													
Salaries	686,570	686,570	544,888	141,682	79%	629,385	530,926	694,631	694,631	694,631	8,061	8,061	8,061
Fringe benefits	305,319	306,740	242,433	64,307	79%	288,869	229,653	319,771	297,067	297,067	14,452	(8,252)	(8,252)
Operating costs	1,778,026	1,778,026	1,731,197	46,829	97%	1,977,531	1,412,594	1,847,252	1,847,252	1,847,252	69,226	69,226	69,226
	<u>2,769,915</u>	<u>2,771,336</u>	<u>2,518,518</u>	<u>252,818</u>	<u>91%</u>	<u>2,895,785</u>	<u>2,173,173</u>	<u>2,861,654</u>	<u>2,838,950</u>	<u>2,838,950</u>	<u>91,739</u>	<u>69,035</u>	<u>69,035</u>
<b>Contingency</b>													
Operating costs	400,000	4,266	-	4,266	0%	-	-	400,000	400,000	400,000	-	-	-
Total general government	<u>12,252,362</u>	<u>11,866,020</u>	<u>9,379,421</u>	<u>2,486,599</u>	<u>79%</u>	<u>10,935,991</u>	<u>8,953,580</u>	<u>14,139,316</u>	<u>12,618,970</u>	<u>12,627,455</u>	<u>1,886,954</u>	<u>366,608</u>	<u>375,093</u>
<b>Central Services:</b>													
<b>Mgmt. Information Systems:</b>													
Salaries	1,053,266	1,056,266	896,586	159,680	85%	1,002,954	843,431	1,175,684	1,174,773	1,174,773	122,418	121,507	121,507
Fringe benefits	354,052	354,052	297,052	57,000	84%	335,781	275,373	413,187	388,877	388,877	59,135	34,825	34,825
Operating costs	1,129,125	1,293,231	550,946	742,285	43%	1,066,021	502,032	1,280,200	1,156,100	1,156,100	151,075	26,975	26,975
Capital outlay	95,000	381,180	249,032	132,148	65%	200,172	200,172	37,000	37,000	37,000	(58,000)	(58,000)	(58,000)
	<u>2,631,443</u>	<u>3,084,729</u>	<u>1,993,616</u>	<u>1,091,113</u>	<u>65%</u>	<u>2,604,928</u>	<u>1,821,008</u>	<u>2,906,071</u>	<u>2,756,750</u>	<u>2,756,750</u>	<u>274,628</u>	<u>125,307</u>	<u>125,307</u>
<b>Service Center:</b>													
Salaries	619,638	619,638	492,712	126,926	80%	572,397	478,519	605,189	605,189	605,189	(14,449)	(14,449)	(14,449)
Fringe benefits	247,560	247,820	193,000	54,820	78%	231,737	184,163	254,810	236,363	236,363	7,250	(11,197)	(11,197)
Operating costs	336,700	341,137	22,597	318,540	7%	247,747	(129,130)	302,900	302,900	302,900	(33,800)	(33,800)	(33,800)
Capital outlay	45,500	46,300	46,145	155	100%	143,060	143,060	100,660	70,660	70,660	55,160	25,160	25,160
	<u>1,249,398</u>	<u>1,254,895</u>	<u>754,454</u>	<u>500,441</u>	<u>60%</u>	<u>1,194,941</u>	<u>676,612</u>	<u>1,263,559</u>	<u>1,215,112</u>	<u>1,215,112</u>	<u>14,161</u>	<u>(34,286)</u>	<u>(34,286)</u>
<b>Engineering:</b>													
Salaries	370,682	370,682	305,005	65,677	82%	344,187	288,127	429,860	429,860	429,860	59,178	59,178	59,178
Fringe benefits	122,431	122,431	102,136	20,295	83%	114,010	92,190	148,935	140,421	140,421	26,504	17,990	17,990
Operating costs	74,330	74,330	21,434	52,896	29%	56,321	54,382	122,980	77,855	77,855	48,650	3,525	3,525
Capital outlay	31,000	31,000	30,589	411	99%	26,224	26,224	30,000	30,000	30,000	(1,000)	(1,000)	(1,000)
	<u>598,443</u>	<u>598,443</u>	<u>459,164</u>	<u>139,279</u>	<u>77%</u>	<u>540,742</u>	<u>460,923</u>	<u>731,775</u>	<u>678,136</u>	<u>678,136</u>	<u>133,332</u>	<u>79,693</u>	<u>79,693</u>
<b>Operation Services:</b>													
Salaries	2,215,541	2,215,541	1,761,254	454,287	79%	2,032,231	1,717,147	2,293,000	2,293,000	2,254,308	77,459	77,459	38,767
Fringe benefits	951,902	957,198	742,178	215,020	78%	886,150	707,830	1,031,052	951,588	935,035	79,150	(314)	(16,867)
Operating costs	3,121,506	3,612,275	2,414,297	1,197,978	67%	3,532,135	2,800,354	3,301,872	3,258,702	3,258,052	180,366	137,196	136,546
Capital outlay	323,500	299,982	298,492	1,490	100%	368,050	368,050	349,000	319,000	319,000	25,500	(4,500)	(4,500)
	<u>6,612,449</u>	<u>7,084,996</u>	<u>5,216,221</u>	<u>1,868,775</u>	<u>74%</u>	<u>6,818,566</u>	<u>5,593,381</u>	<u>6,974,924</u>	<u>6,822,290</u>	<u>6,766,395</u>	<u>362,475</u>	<u>209,841</u>	<u>153,946</u>

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/ Decrease	2019 Manager Increase/ Decrease	2019 Approved Increase/ Decrease
<b>Non-departmental:</b>													
Fringe benefits	2,986,897	2,951,130	2,576,017	375,113	87%	2,877,082	2,315,778	6,250,341	6,262,113	6,262,113	3,263,444	3,275,216	3,275,216
Operating costs	714,123	780,636	463,610	317,026	59%	735,390	690,034	577,063	547,738	539,253	(137,060)	(166,385)	(174,870)
	3,701,020	3,731,766	3,039,627	692,139	81%	3,612,472	3,005,812	6,827,404	6,809,851	6,801,366	3,126,384	3,108,831	3,100,346
Total central services	14,792,753	15,754,829	11,463,082	4,291,747	73%	14,771,649	11,557,736	18,703,733	18,282,139	18,217,759	3,910,980	3,489,386	3,425,006
<b>Public Safety:</b>													
<b>District Attorney:</b>													
Operating costs	53,000	53,000	14,294	38,706	27%	35,397	8,636	53,000	53,000	53,000	-	-	-
	53,000	53,000	14,294	38,706	27%	35,397	8,636	53,000	53,000	53,000	-	-	-
<b>Sheriff:</b>													
Salaries	9,352,779	9,381,281	7,894,781	1,486,500	84%	8,513,308	7,167,566	10,014,398	9,885,676	9,885,676	661,619	532,897	532,897
Fringe benefits	3,550,469	3,578,389	2,991,729	586,660	84%	3,179,479	2,586,638	3,951,051	3,502,758	3,502,758	400,582	(47,711)	(47,711)
Operating costs	2,007,646	2,390,182	1,926,064	464,118	81%	2,274,778	1,937,639	2,637,391	2,357,616	2,357,616	629,745	349,970	349,970
Capital outlay	590,731	1,148,105	926,736	221,369	81%	771,445	642,661	931,420	858,179	858,179	340,689	267,448	267,448
	15,501,625	16,497,957	13,739,310	2,758,647	83%	14,739,010	12,334,504	17,534,260	16,604,229	16,604,229	2,032,635	1,102,604	1,102,604
<b>Detention Center:</b>													
Salaries	4,132,113	4,132,113	3,423,772	708,341	83%	4,007,924	3,405,109	4,324,061	4,246,586	4,285,278	191,948	114,473	153,165
Fringe benefits	1,625,753	1,626,211	1,264,697	361,514	78%	1,524,686	1,259,303	1,770,447	1,616,036	1,632,589	144,694	(9,717)	6,836
Operating costs	2,360,397	2,376,142	1,741,502	634,640	73%	2,209,408	1,687,098	2,537,744	2,474,568	2,475,218	177,347	114,171	114,821
Capital outlay	226,290	347,359	31,809	315,550	9%	24,342	17,618	470,293	396,949	396,949	244,003	170,659	170,659
	8,344,553	8,481,825	6,461,780	2,020,045	76%	7,766,360	6,369,128	9,102,545	8,734,139	8,790,034	757,992	389,586	445,481
<b>Emergency Medical:</b>													
Salaries	5,051,285	5,051,285	4,165,841	885,444	82%	4,826,140	4,089,027	5,356,785	5,473,641	5,473,641	305,500	422,356	422,356
Fringe benefits	1,767,635	1,767,635	1,400,787	366,848	79%	1,643,511	1,339,281	1,928,536	1,872,254	1,872,254	160,901	104,619	104,619
Operating costs	1,409,448	1,426,290	1,175,744	250,546	82%	1,255,782	1,024,265	1,503,111	1,464,211	1,464,211	93,663	54,763	54,763
Capital outlay	589,000	675,182	236,378	438,804	35%	213,959	213,959	1,213,000	1,020,000	1,020,000	624,000	431,000	431,000
	8,817,368	8,920,392	6,978,750	1,941,642	78%	7,939,392	6,666,532	10,001,432	9,830,106	9,830,106	1,184,064	1,012,738	1,012,738
<b>Emergency Management:</b>													
Salaries	257,893	257,893	236,595	21,298	92%	312,106	289,715	337,825	260,903	195,598	79,932	3,010	(62,295)
Fringe benefits	80,734	81,264	73,958	7,306	91%	104,100	87,643	109,902	79,738	57,651	29,168	(996)	(23,083)
Operating costs	290,025	314,632	190,974	123,658	61%	321,750	228,060	326,445	303,900	303,900	36,420	13,875	13,875
Capital outlay	96,100	219,912	44,461	175,451	20%	23,915	-	59,200	21,200	21,200	(36,900)	(74,900)	(74,900)
	724,752	873,701	545,988	327,713	62%	761,871	605,418	833,372	665,741	578,349	108,620	(59,011)	(146,403)
<b>Other Agencies:</b>													
Fire districts	640,990	640,990	425,007	215,983	66%	783,663	671,459	-	-	-	(640,990)	(640,990)	(640,990)
Rescue Squads	318,500	330,000	241,375	88,625	73%	472,530	331,410	332,800	332,800	332,800	14,300	14,300	14,300
	959,490	970,990	666,382	304,608	69%	1,256,193	1,002,869	332,800	332,800	332,800	(626,690)	(626,690)	(626,690)
<b>Building/Fire Inspections and Central Permitting:</b>													
Salaries	1,351,504	1,254,895	1,126,378	128,517	90%	1,236,670	1,019,866	1,396,093	1,404,657	1,469,965	44,589	53,153	118,461
Fringe benefits	497,242	458,883	355,971	102,912	78%	425,688	333,363	538,463	492,611	514,695	41,221	(4,631)	17,453
Operating costs	197,834	184,608	137,338	47,270	74%	114,469	94,010	155,255	157,675	157,675	(42,579)	(40,159)	(40,159)
Capital outlay	146,167	208,467	207,646	821	100%	102,992	74,935	32,000	-	-	(114,167)	(146,167)	(146,167)
	2,192,747	2,106,853	1,827,333	279,520	87%	1,879,819	1,522,174	2,121,811	2,054,943	2,142,335	(70,936)	(137,804)	(50,412)

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/Decrease	2019 Manager Increase/Decrease	2019 Approved Increase/Decrease
<b>Central Communications:</b>													
Salaries	1,472,422	1,474,422	1,200,625	273,797	81%	1,386,432	1,175,510	1,753,482	1,660,205	1,660,205	281,060	187,783	187,783
Fringe benefits	584,734	589,284	464,201	125,083	79%	576,871	444,696	716,276	627,456	627,456	131,542	42,722	42,722
Operating costs	215,521	215,746	137,106	78,640	64%	130,672	102,343	242,732	242,732	242,732	27,211	27,211	27,211
Capital outlay	300,107	297,882	262,865	35,017	88%	48,570	48,570	148,558	118,558	118,558	(151,549)	(181,549)	(181,549)
	2,572,784	2,577,334	2,064,797	512,537	80%	2,142,545	1,771,119	2,861,048	2,648,951	2,648,951	288,264	76,167	76,167
<b>Animal Protective Services:</b>													
Salaries	546,714	546,714	459,112	87,602	84%	560,467	476,385	568,171	562,171	562,171	21,457	15,457	15,457
Fringe benefits	222,618	222,618	187,557	35,061	84%	222,176	184,022	236,438	218,183	218,183	13,820	(4,435)	(4,435)
Operating costs	277,190	313,320	264,733	48,587	84%	275,844	228,957	299,621	294,549	294,549	22,431	17,359	17,359
Capital outlay	74,292	91,197	90,113	1,084	99%	112,706	112,706	-	-	-	(74,292)	(74,292)	(74,292)
	1,120,814	1,173,849	1,001,515	172,334	85%	1,171,193	1,002,070	1,104,230	1,074,903	1,074,903	(16,584)	(45,911)	(45,911)
Total public safety	40,287,133	41,655,901	33,300,149	8,355,752	80%	37,691,780	31,282,450	43,944,498	41,998,812	42,054,707	3,657,365	1,711,679	1,767,574
<b>Transportation:</b>													
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000	97,000	97,000	97,000	97,000	-	-	-
Odell Williamson Mun. Airport	27,500	27,500	27,500	-	100%	27,500	27,500	35,000	27,500	27,500	7,500	-	-
Cape Fear Trans. Authority	30,230	30,230	30,230	-	100%	29,350	29,350	31,138	31,138	31,138	908	908	908
Brunswick Transit System	-	231,338	230,887	451	100%	225,953	168,041	-	-	-	-	-	-
Total transportation	154,730	386,068	385,617	451	100%	379,803	321,891	163,138	155,638	155,638	8,408	908	908
<b>Environmental Protection:</b>													
<b>Solid Waste:</b>													
Salaries	317,162	317,162	262,808	54,354	83%	284,499	244,732	352,807	325,369	325,369	35,645	8,207	8,207
Fringe benefits	129,872	129,872	105,159	24,713	81%	119,897	96,583	152,687	127,118	127,118	22,815	(2,754)	(2,754)
Operating costs	14,583,278	14,731,490	12,157,396	2,574,094	83%	14,003,259	11,555,840	15,609,595	15,619,045	15,619,045	1,026,317	1,035,767	1,035,767
Capital outlay	134,000	533,297	533,296	1	100%	74,885	74,885	296,300	211,300	211,300	162,300	77,300	77,300
	15,164,312	15,711,821	13,058,659	2,653,162	83%	14,482,540	11,972,040	16,411,389	16,282,832	16,282,832	1,247,077	1,118,520	1,118,520
<b>Other:</b>													
Forestry services	226,969	226,969	150,458	76,511	66%	188,513	139,843	235,063	235,063	235,063	8,094	8,094	8,094
Total environmental protection	15,391,281	15,938,790	13,209,117	2,729,673	83%	14,671,053	12,111,883	16,646,452	16,517,895	16,517,895	1,255,171	1,126,614	1,126,614
<b>Economic Development:</b>													
<b>Zoning/Solid Waste Enforcement:</b>													
Salaries	-	135,480	105,376	30,104	78%	-	-	140,397	140,397	140,397	140,397	140,397	140,397
Fringe benefits	-	55,606	41,597	14,009	75%	-	-	58,968	54,711	54,711	58,968	54,711	54,711
Operating costs	-	18,225	10,212	8,013	56%	-	-	14,940	14,190	14,190	14,940	14,190	14,190
Capital outlay	-	-	-	-	na	-	-	60,000	30,000	30,000	60,000	30,000	30,000
	-	209,311	157,185	52,126	75%	-	-	274,305	239,298	239,298	274,305	239,298	239,298
<b>Planning:</b>													
Salaries	399,016	399,016	329,733	69,283	83%	502,386	430,524	398,046	409,603	409,603	(970)	10,587	10,587
Fringe benefits	137,487	137,487	109,252	28,235	79%	171,287	143,689	152,240	144,711	144,711	14,753	7,224	7,224
Operating costs	150,620	256,124	92,265	163,859	36%	167,115	134,633	130,450	130,450	130,450	(20,170)	(20,170)	(20,170)
Capital outlay	-	-	-	-	na	-	-	30,000	30,000	30,000	30,000	30,000	30,000
	687,123	792,627	531,250	261,377	67%	840,788	708,846	710,736	714,764	714,764	23,613	27,641	27,641



SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/Decrease	2019 Manager Increase/Decrease	2019 Approved Increase/Decrease
<b>Cooperative Extension:</b>													
Salaries	301,981	342,285	231,136	111,149	68%	291,813	225,062	308,250	312,416	312,416	6,269	10,435	10,435
Fringe benefits	141,864	144,947	78,302	66,645	54%	109,042	68,638	152,919	154,261	154,261	11,055	12,397	12,397
Operating costs	113,633	123,422	81,215	42,207	66%	116,061	83,333	121,983	121,983	121,983	8,350	8,350	8,350
Capital outlay	-	4,703	4,243	460	90%	-	-	35,000	35,000	35,000	35,000	35,000	35,000
	557,478	615,357	394,896	220,461	64%	516,916	377,033	618,152	623,660	623,660	60,674	66,182	66,182
<b>Soil and Water Conservation:</b>													
Salaries	153,141	153,141	130,262	22,879	85%	149,222	126,426	158,292	158,292	158,292	5,151	5,151	5,151
Fringe benefits	59,228	59,228	49,612	9,616	84%	57,091	47,076	62,686	58,429	58,429	3,458	(799)	(799)
Operating costs	17,500	20,250	11,732	8,518	58%	16,071	13,400	17,800	17,800	17,800	300	300	300
	229,869	232,619	191,606	41,013	82%	222,384	186,902	238,778	234,521	234,521	8,909	4,652	4,652
<b>Public Housing Section 8:</b>													
Salaries	147,863	147,863	110,147	37,716	74%	136,979	118,485	136,627	136,627	136,627	(11,236)	(11,236)	(11,236)
Fringe benefits	58,147	58,147	45,745	12,402	79%	52,900	45,241	59,780	55,296	55,296	1,633	(2,851)	(2,851)
Operating costs	2,170,980	2,178,656	1,651,009	527,647	76%	1,916,791	1,603,224	2,163,180	2,163,180	2,163,180	(7,800)	(7,800)	(7,800)
	2,376,990	2,384,666	1,806,901	577,765	76%	2,106,670	1,766,950	2,359,587	2,355,103	2,355,103	(17,403)	(21,887)	(21,887)
<b>Economic Development:</b>													
Salaries	-	27,539	27,539	-	100%	-	-	-	-	-	-	-	-
Fringe benefits	-	2,107	2,107	-	100%	-	-	-	-	-	-	-	-
Operating costs	425,000	395,354	395,354	-	100%	-	-	425,000	425,000	425,000	-	-	-
	425,000	425,000	425,000	-	100%	-	-	425,000	425,000	425,000	-	-	-
<b>1% Occupancy Tax:</b>													
Operating costs	1,400,000	1,400,000	1,079,103	320,897	77%	1,472,240	1,021,341	1,500,000	1,500,000	1,500,000	100,000	100,000	100,000
<b>Other Economic Development:</b>													
Boiling Spring Lakes	-	-	-	-	na	-	-	288,750	288,750	288,750	288,750	288,750	288,750
Lockwood Folly & Shallotte	-	177,875	6,210	171,665	3%	140,000	-	-	-	-	-	-	-
Dredging	-	-	-	-	-	-	-	-	-	-	-	-	-
Oak Island Beach Abatement & Renourishment	-	-	-	-	na	166,666	166,666	-	-	-	-	-	-
Holden Beach Special Obligation Bond	1,461,600	1,461,600	-	1,461,600	0%	-	-	1,422,360	1,422,360	1,422,360	(39,240)	(39,240)	(39,240)
Reserve for Shoreline Protection	404,000	226,125	168,000	58,125	74%	76,000	76,000	610,000	600,000	600,000	206,000	196,000	196,000
	1,865,600	1,865,600	174,210	1,691,390	9%	382,666	242,666	2,321,110	2,311,110	2,311,110	455,510	445,510	445,510
											-	-	-
Total economic development	7,542,060	7,925,180	4,760,151	3,165,029	60%	5,541,664	4,303,738	8,447,668	8,403,456	8,403,456	905,608	861,396	861,396
<b>Human Services:</b>													
<b>Health:</b>													
<b>Administration:</b>													
Salaries	2,430,361	2,430,361	1,721,935	708,426	71%	2,341,582	1,977,386	2,312,424	2,329,222	2,329,222	(117,937)	(101,139)	(101,139)
Fringe benefits	1,262,670	1,262,670	943,904	318,766	75%	1,132,253	915,232	1,285,217	1,223,311	1,223,311	22,547	(39,359)	(39,359)
Operating costs	261,800	484,802	366,325	118,477	76%	197,874	181,561	249,750	269,750	269,750	(12,050)	7,950	7,950
Capital outlay	85,000	85,000	84,387	613	99%	-	-	-	-	-	(85,000)	(85,000)	(85,000)
	4,039,831	4,262,833	3,116,551	1,146,282	73%	3,671,709	3,074,179	3,847,391	3,822,283	3,822,283	(192,440)	(217,548)	(217,548)
<b>Communicable Diseases:</b>													
Operating costs	413,700	416,885	290,675	126,210	70%	336,799	305,378	449,900	413,900	413,900	36,200	200	200

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/ Decrease	2019 Manager Increase/ Decrease	2019 Approved Increase/ Decrease
<b>Health Promotion:</b>													
Operating costs	303,855	253,855	114,673	139,182	45%	134,493	98,172	448,655	448,655	448,655	144,800	144,800	144,800
	303,855	253,855	114,673	139,182	45%	134,493	98,172	448,655	448,655	448,655	144,800	144,800	144,800
<b>Senior Health:</b>													
Salaries	50,736	50,736	44,102	6,634	87%	49,462	42,373	59,468	52,468	52,468	8,732	1,732	1,732
Fringe benefits	21,117	21,117	17,762	3,355	84%	20,400	17,070	22,290	20,871	20,871	1,173	(246)	(246)
Operating costs	3,835	3,835	2,932	903	76%	3,515	2,972	3,835	3,835	3,835	-	-	-
	75,688	75,688	64,796	10,892	86%	73,377	62,415	85,593	77,174	77,174	9,905	1,486	1,486
<b>Maternal and Child Health:</b>													
Salaries	362,805	362,805	297,636	65,169	82%	353,136	297,389	385,259	385,259	385,259	22,454	22,454	22,454
Fringe benefits	157,858	157,858	126,230	31,628	80%	151,671	126,529	179,388	165,198	165,198	21,530	7,340	7,340
Operating costs	605,940	614,812	372,261	242,551	61%	565,663	431,618	594,240	594,240	594,240	(11,700)	(11,700)	(11,700)
Capital outlay	-	-	-	-	na	-	-	7,100	7,100	7,100	7,100	7,100	7,100
	1,126,603	1,135,475	796,127	339,348	70%	1,070,470	855,536	1,165,987	1,151,797	1,151,797	39,384	25,194	25,194
<b>Environmental Health:</b>													
Salaries	998,696	998,696	842,028	156,668	84%	907,276	759,807	1,069,773	1,059,934	1,059,934	71,077	61,238	61,238
Fringe benefits	353,248	353,248	289,475	63,773	82%	317,092	257,959	391,165	364,996	364,996	37,917	11,748	11,748
Operating costs	219,971	201,836	123,918	77,918	61%	187,867	121,072	190,771	190,771	190,771	(29,200)	(29,200)	(29,200)
Capital outlay	-	18,135	-	18,135	0%	66,080	66,080	86,810	86,810	86,810	86,810	86,810	86,810
	1,571,915	1,571,915	1,255,421	316,494	80%	1,478,315	1,204,918	1,738,519	1,702,511	1,702,511	166,604	130,596	130,596
Total health	7,531,592	7,716,651	5,638,243	2,078,408	73%	6,765,163	5,600,598	7,736,045	7,616,320	7,616,320	204,453	84,728	84,728
<b>Veterans' Services:</b>													
Salaries	141,180	141,180	110,048	31,132	78%	128,024	107,051	138,941	138,941	138,941	(2,239)	(2,239)	(2,239)
Fringe benefits	59,093	59,093	45,468	13,625	77%	52,601	43,730	58,671	54,414	54,414	(422)	(4,679)	(4,679)
Operating costs	14,985	17,985	8,937	9,048	50%	14,041	9,680	17,655	17,655	17,655	2,670	2,670	2,670
Total veterans' services	215,258	218,258	164,453	53,805	75%	194,666	160,461	215,267	211,010	211,010	9	(4,248)	(4,248)
<b>Social Services:</b>													
<b>Administration:</b>													
Salaries	6,976,135	6,976,135	5,552,008	1,424,127	80%	6,420,809	5,432,201	7,123,077	7,114,785	7,114,785	146,942	138,650	138,650
Fringe benefits	3,571,351	3,571,351	2,802,267	769,084	78%	3,330,892	2,632,253	3,604,816	3,399,525	3,399,525	33,465	(171,826)	(171,826)
Operating costs	2,901,602	3,019,189	2,189,418	829,771	73%	3,168,650	2,663,702	2,741,496	2,655,458	2,655,458	(160,106)	(246,144)	(246,144)
Capital outlay	225,000	225,000	172,127	52,873	77%	164,968	156,884	75,000	75,000	75,000	(150,000)	(150,000)	(150,000)
	13,674,088	13,791,675	10,715,820	3,075,855	78%	13,085,319	10,885,040	13,544,389	13,244,768	13,244,768	(129,699)	(429,320)	(429,320)
<b>Other Operating Costs:</b>													
Medical assistance	20,000	20,000	956	19,044	5%	7,455	7,535	20,000	20,000	20,000	-	-	-
Aid to the blind	5,910	5,910	5,361	549	91%	5,043	5,043	5,910	7,850	7,850	-	1,940	1,940
Adoption assistance	280,000	280,000	199,137	80,863	71%	238,273	196,923	280,000	280,000	280,000	-	-	-
Special assistance to aged	200,000	200,000	132,097	67,903	66%	159,079	136,648	200,000	200,000	200,000	-	-	-
Special assistance to disabled	270,000	270,000	195,125	74,875	72%	268,547	223,572	270,000	270,000	270,000	-	-	-
Foster care	950,000	950,000	314,704	635,296	33%	606,233	498,845	950,000	950,000	950,000	-	-	-
State foster home	335,000	335,000	197,955	137,045	59%	272,178	192,320	335,000	335,000	335,000	-	-	-
Special assistance	1,800	26,921	15,214	11,707	57%	-	-	25,121	25,121	25,121	23,321	23,321	23,321
Day care	3,546,054	3,546,054	397,021	3,149,033	11%	4,062,307	2,993,104	23,000	23,000	23,000	(3,523,054)	(3,523,054)	(3,523,054)
Special child adoption assist.	-	173,745	64,811	108,934	37%	34,205	30,453	-	-	-	-	-	-
	5,608,764	5,807,630	1,522,381	4,285,249	26%	5,653,320	4,284,443	2,109,031	2,110,971	2,110,971	(3,499,733)	(3,497,793)	(3,497,793)
Total social services	19,282,852	19,599,305	12,238,201	7,361,104	62%	18,738,639	15,169,483	15,653,420	15,355,739	15,355,739	(3,629,432)	(3,927,113)	(3,927,113)

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/Decrease	2019 Manager Increase/Decrease	2019 Approved Increase/Decrease
<b>Other Human Services:</b>													
Trillium	250,443	250,443	187,825	62,618	75%	250,443	-	250,443	250,443	250,443	-	-	-
Brunswick Senior Res., Inc.	2,076,705	2,076,705	1,730,588	346,117	83%	1,650,000	1,375,000	2,639,400	2,387,618	2,387,618	562,695	310,913	310,913
Other human services	-	127,887	106,642	21,245	83%	130,089	107,688	-	-	-	-	-	-
	<u>2,327,148</u>	<u>2,455,035</u>	<u>2,025,055</u>	<u>429,980</u>	<u>82%</u>	<u>2,030,532</u>	<u>1,482,688</u>	<u>2,889,843</u>	<u>2,638,061</u>	<u>2,638,061</u>	<u>562,695</u>	<u>310,913</u>	<u>310,913</u>
Total human services	<u>29,356,850</u>	<u>29,989,249</u>	<u>20,065,952</u>	<u>9,923,297</u>	<u>67%</u>	<u>27,729,000</u>	<u>22,413,230</u>	<u>26,494,575</u>	<u>25,821,130</u>	<u>25,821,130</u>	<u>(2,862,275)</u>	<u>(3,535,720)</u>	<u>(3,535,720)</u>
<b>Education:</b>													
Public schools	37,298,995	37,298,995	31,082,500	6,216,495	83%	35,410,920	29,509,100	39,106,297	39,918,820	39,918,820	1,807,302	2,619,825	2,619,825
Public schools - capital	782,496	782,496	652,080	130,416	83%	742,886	619,072	820,412	837,458	837,458	37,916	54,962	54,962
Community college	4,124,430	4,124,430	3,446,061	678,369	84%	3,868,761	3,231,468	4,243,867	4,249,867	4,249,867	119,437	125,437	125,437
Community college - capital	68,000	283,000	56,667	226,333	20%	-	-	262,000	150,000	150,000	194,000	82,000	82,000
Total education	<u>42,273,921</u>	<u>42,488,921</u>	<u>35,237,308</u>	<u>7,251,613</u>	<u>83%</u>	<u>40,022,567</u>	<u>33,359,640</u>	<u>44,432,576</u>	<u>45,156,145</u>	<u>45,156,145</u>	<u>2,158,655</u>	<u>2,882,224</u>	<u>2,882,224</u>
<b>Culture and Recreation:</b>													
<b>Parks and Recreation:</b>													
<b>Administration:</b>													
Salaries	642,136	642,136	533,108	109,028	83%	587,275	498,587	673,238	673,238	673,238	31,102	31,102	31,102
Fringe benefits	191,792	191,792	158,506	33,286	83%	181,643	151,155	203,219	190,448	190,448	11,427	(1,344)	(1,344)
Operating costs	627,326	636,166	433,958	202,208	68%	520,625	429,101	678,980	664,680	664,680	51,654	37,354	37,354
Capital outlay	40,000	36,160	36,160	-	100%	706,301	244,801	689,000	389,000	389,000	649,000	349,000	349,000
	<u>1,501,254</u>	<u>1,506,254</u>	<u>1,161,732</u>	<u>344,522</u>	<u>77%</u>	<u>1,995,844</u>	<u>1,323,644</u>	<u>2,244,437</u>	<u>1,917,366</u>	<u>1,917,366</u>	<u>743,183</u>	<u>416,112</u>	<u>416,112</u>
<b>Maintenance:</b>													
Salaries	767,402	767,402	621,786	145,616	81%	715,644	612,392	821,783	801,783	801,783	54,381	34,381	34,381
Fringe benefits	305,925	305,925	250,618	55,307	82%	289,076	233,597	338,947	311,875	311,875	33,022	5,950	5,950
Operating costs	424,320	445,979	356,001	89,978	80%	451,780	328,807	435,470	429,220	429,220	11,150	4,900	4,900
Capital outlay	99,000	96,750	83,541	13,209	86%	72,085	72,085	160,000	160,000	160,000	61,000	61,000	61,000
	<u>1,596,647</u>	<u>1,616,056</u>	<u>1,311,946</u>	<u>304,110</u>	<u>81%</u>	<u>1,528,585</u>	<u>1,246,881</u>	<u>1,756,200</u>	<u>1,702,878</u>	<u>1,702,878</u>	<u>159,553</u>	<u>106,231</u>	<u>106,231</u>
Total Parks and Recreation	<u>3,097,901</u>	<u>3,122,310</u>	<u>2,473,678</u>	<u>648,632</u>	<u>79%</u>	<u>3,524,429</u>	<u>2,570,525</u>	<u>4,000,637</u>	<u>3,620,244</u>	<u>3,620,244</u>	<u>902,736</u>	<u>522,343</u>	<u>522,343</u>
<b>Brunswick County Library:</b>													
Salaries	743,196	743,196	614,750	128,446	83%	696,608	586,963	792,551	792,551	792,551	49,355	49,355	49,355
Fringe benefits	308,328	308,328	249,868	58,460	81%	291,509	238,118	341,715	316,173	316,173	33,387	7,845	7,845
Operating costs	285,100	299,274	183,276	115,998	61%	260,037	201,052	248,900	238,900	238,900	(36,200)	(46,200)	(46,200)
Capital outlay	-	-	-	-	na	19,513	19,513	-	-	-	-	-	-
	<u>1,336,624</u>	<u>1,350,798</u>	<u>1,047,894</u>	<u>302,904</u>	<u>78%</u>	<u>1,267,667</u>	<u>1,045,646</u>	<u>1,383,166</u>	<u>1,347,624</u>	<u>1,347,624</u>	<u>46,542</u>	<u>11,000</u>	<u>11,000</u>
Total culture and recreation	<u>4,434,525</u>	<u>4,473,108</u>	<u>3,521,572</u>	<u>951,536</u>	<u>79%</u>	<u>4,792,096</u>	<u>3,616,171</u>	<u>5,383,803</u>	<u>4,967,868</u>	<u>4,967,868</u>	<u>949,278</u>	<u>533,343</u>	<u>533,343</u>
<b>Debt Service:</b>													
Principal retirement	11,210,001	11,384,001	9,923,292	1,460,709	87%	11,295,000	9,810,000	11,233,462	11,233,462	11,233,462	23,461	23,461	23,461
Interest and fees	2,608,448	2,608,448	2,314,656	293,792	89%	3,024,355	2,750,673	3,584,374	2,227,245	2,227,245	975,926	(381,203)	(381,203)
Total debt service	<u>13,818,449</u>	<u>13,992,449</u>	<u>12,237,948</u>	<u>1,754,501</u>	<u>87%</u>	<u>14,319,355</u>	<u>12,560,673</u>	<u>14,817,836</u>	<u>13,460,707</u>	<u>13,460,707</u>	<u>999,387</u>	<u>(357,742)</u>	<u>(357,742)</u>
Total expenditures	<u>180,304,064</u>	<u>184,470,515</u>	<u>143,560,317</u>	<u>40,910,198</u>	<u>78%</u>	<u>170,854,958</u>	<u>140,480,992</u>	<u>193,173,595</u>	<u>187,382,760</u>	<u>187,382,760</u>	<u>12,869,531</u>	<u>7,078,696</u>	<u>7,078,696</u>



SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2019  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Current Budget	April 30, 2018	Variance Positive (Negative)	% of Current Budget	2017 Audited Actual	April 30, 2017	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Request Increase/Decrease	2019 Manager Increase/Decrease	2019 Approved Increase/Decrease
<b>Revenues over (under) expenditures</b>	544,582	(2,528,548)	27,295,191	29,823,739	-1079%	18,128,506	25,851,739	(6,949,616)	150,664	150,664	(7,494,198)	(393,918)	(393,918)
<b>Other Fin. Sources (Uses):</b>													
Issuance of long-term debt	-	505,057	505,057	-	100%	-	-	-	-	-	-	-	-
<b>Transfers From Other Funds:</b>													
Transfer from county CPF	-	10,510	10,510	-	100%	-	-	-	-	-	-	-	-
<b>Transfers To Other Funds:</b>													
Transfer to county CPF	(1,592,750)	(2,731,388)	(1,731,388)	1,000,000	63%	(10,925,406)	(9,020,245)	(2,414,984)	(750,000)	(750,000)	(822,234)	842,750	842,750
Transfer to grant project funds	-	(9,642)	(9,642)	-	100%	-	-	-	-	-	-	-	-
Transfer to school CPF	(3,831,665)	(3,831,665)	(1,463,301)	2,368,364	38%	(5,958,284)	(1,336,448)	(4,386,275)	(4,386,275)	(4,386,275)	(554,610)	(554,610)	(554,610)
	(5,424,415)	(6,572,695)	(3,204,331)	3,368,364	49%	(16,883,690)	(10,356,693)	(6,801,259)	(5,136,275)	(5,136,275)	(1,376,844)	288,140	288,140
<b>Budgetary Fin. Srcs (Uses):</b>													
Appropriated fund balance	4,879,833	8,585,676	-	(8,585,676)	0%	-	-	13,750,875	4,985,611	4,985,611	8,871,042	105,778	105,778
	4,879,833	8,585,676	-	(8,585,676)	0%	-	-	13,750,875	4,985,611	4,985,611	8,871,042	105,778	105,778
Total other fin. srcs (uses)	(544,582)	2,528,548	(2,688,764)	(5,217,312)	-106%	(16,883,690)	(10,356,693)	6,949,616	(150,664)	(150,664)	7,494,198	393,918	393,918
<b>Net change in fund balance</b>	\$ -	\$ -	24,606,427	\$ 24,606,427		1,244,816	15,495,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund balance, beg. of year</b>			73,609,688			72,364,872	72,364,872						
<b>Fund balance, end of year</b>			\$ 98,216,115			\$ 73,609,688	\$ 87,859,918						

**County of Brunswick, North Carolina**  
**Water Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended April 30, 2018**

	<b>2018</b>	<b>2018</b>	<b>2018</b>	Budget	Year to Date		<b>2017</b>		<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	
	Original	Current	Year to Date	Balance	Activity		Year to Date		Requested	Manager	Approved	Requested	Manager	
	Budget	Budget	Activity	(Over)	Percent of		Activity		Budget	Budget	Budget	Increase/	Increase/	
			April 30	Under	Final Budget		April 30					Decrease	Decrease	
													Approved	
													Increase/	
													Decrease	
<b>REVENUES</b>														
Water Sales - Retail	\$ 5,000,000	\$ 5,000,000	\$ 4,232,052	\$ 767,948	85%	\$ 4,929,446	\$ 4,068,564		\$ 5,200,000	\$ 5,250,000	\$ 5,250,000	\$ 200,000	\$ 250,000	\$ 250,000
Water Sales - Wholesale	4,740,000	4,740,000	4,532,346	207,654	96%	5,162,541	4,057,271		6,000,000	5,800,000	5,800,000	1,260,000	1,060,000	1,060,000
Water Sales - Industrial	1,994,000	1,994,000	1,962,919	31,081	98%	1,854,124	1,601,867		1,800,000	1,900,000	1,900,000	(194,000)	(94,000)	(94,000)
Water Sales - Irrigation	1,700,000	1,700,000	1,851,525	(151,525)	109%	2,164,010	1,758,407		2,600,000	2,000,000	2,000,000	900,000	300,000	300,000
Base Service Charge	5,861,000	5,861,000	4,948,609	912,391	84%	5,771,605	4,780,257		6,100,000	6,050,000	6,050,000	239,000	189,000	189,000
Service Charges	100,000	100,000	140,405	(40,405)	140%	165,350	131,435		100,000	100,000	100,000	-	-	-
Late Penalty Payment	150,000	150,000	156,796	(6,796)	105%	179,403	151,325		180,000	150,000	150,000	30,000	-	-
Other Utility Disconnect Srvc Fees	14,000	14,000	15,516	(1,516)	111%	16,784	12,625		18,000	18,000	18,000	4,000	4,000	4,000
Taps & Connections	720,000	1,103,100	877,805	225,295	80%	912,743	738,378		799,000	799,000	799,000	79,000	79,000	79,000
Backflow Device Inspection Fee	59,250	95,500	72,167	23,333	76%	65,608	56,649		103,000	103,000	103,000	43,750	43,750	43,750
Lower Cape Fear Reimbursement	309,669	309,669	261,934	47,735	85%	607,990	478,335		308,597	306,468	306,468	(1,072)	(3,201)	(3,201)
Capital Recovery	688,000	688,000	903,418	(215,418)	131%	1,109,276	908,947		688,000	688,000	688,000	-	-	-
Transmission Line Fees	232,000	232,000	369,046	(137,046)	159%	362,263	301,727		232,000	232,000	232,000	-	-	-
Restricted Intergovernmental	-	216,000	216,000	-	100%	52,684	-		-	-	-	-	-	-
Investment Earnings	30,000	30,000	110,049	(80,049)	367%	48,375	35,825		50,000	70,000	70,000	20,000	40,000	40,000
Other Sales and Service	8,000	8,000	6,331	1,669	79%	28,165	23,606		8,000	8,000	8,000	-	-	-
Other Revenue	144,000	149,258	193,919	(44,661)	130%	250,803	235,323		144,000	144,000	144,000	-	-	-
<b>Total Revenues</b>	<b>\$21,749,919</b>	<b>\$22,390,527</b>	<b>\$20,850,837</b>	<b>\$ 1,539,690</b>	<b>93%</b>	<b>\$23,681,170</b>	<b>\$19,340,541</b>		<b>\$24,330,597</b>	<b>\$23,618,468</b>	<b>\$23,618,468</b>	<b>\$ 2,580,678</b>	<b>\$ 1,868,549</b>	<b>\$ 1,868,549</b>



**County of Brunswick, North Carolina**  
**Sewer Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended April 30, 2018**

	2018 Original Budget	2018 Current Budget	2018 Year to Date Activity April 30	Budget Balance (Over) Under	Year to Date Activity Percent of Final Budget	2017 Audited Actual	2017 Year to Date Activity April 30	2019 Requested Budget	2019 Manager Budget	2019 Approved Budget	2019 Requested Increase/ Decrease	2019 Manager Increase/ Decrease	2019 Approved Increase/ Decrease
<b>REVENUES</b>													
Wastewater Sales - Retail	\$ 9,300,000	\$ 9,300,000	\$ 8,159,244	\$ 1,140,756	87.7%	\$ 9,320,048	\$ 7,737,120	\$ 9,930,000	\$ 9,800,000	\$ 9,800,000	\$ 630,000	\$ 500,000	\$ 500,000
Wastewater Sales - Wholesale-Northeast	942,899	942,899	794,037	148,862	84.2%	878,962	724,210	1,390,943	1,390,943	1,390,943	448,044	448,044	448,044
Wastewater Sales - Wholesale-West	1,410,577	1,410,577	1,069,271	341,306	75.8%	1,201,015	1,000,342	1,353,615	1,353,615	1,353,615	(56,962)	(56,962)	(56,962)
Wastewater Sales - Wholesale-OIB	386,760	386,760	284,156	102,604	73.5%	350,532	292,290	463,600	463,600	463,600	76,840	76,840	76,840
Wastewater Sales - Septage	80,000	80,000	81,100	(1,100)	101.4%	93,900	75,500	80,000	80,000	80,000	-	-	-
Late Penalty Payment	70,000	70,000	67,348	2,652	96.2%	76,027	63,747	70,000	70,000	70,000	-	-	-
Base Service Charge	340,000	340,000	295,827	44,173	87.0%	345,182	285,882	350,000	350,000	350,000	10,000	10,000	10,000
Taps & Connections	1,100,000	1,520,000	1,472,695	47,305	96.9%	1,442,895	1,142,850	1,360,000	1,100,000	1,100,000	260,000	-	-
Grinder Pump Maintenance Fee	488,500	488,500	432,679	55,821	88.6%	495,182	410,443	520,000	510,000	510,000	31,500	21,500	21,500
Capital Recovery	600,000	600,000	2,842,094	(2,242,094)	473.7%	2,406,319	1,986,257	600,000	600,000	600,000	-	-	-
Transmission Line	200,000	200,000	866,810	(666,810)	433.4%	767,455	637,770	200,000	200,000	200,000	-	-	-
Restricted Intergovernmental	-	-	-	-	n/a	117,264	-	-	-	-	-	-	-
ARRA Interest Subsidy	119,378	119,378	120,086	(708)	100.6%	146,215	146,215	91,833	91,833	91,833	(27,545)	(27,545)	(27,545)
City of Northwest O & M	17,400	17,400	8,720	8,680	50.1%	17,380	13,030	17,400	17,400	17,400	-	-	-
WBR WWTP - Southport Contribut	750,000	750,000	625,000	125,000	83.3%	750,000	625,000	750,000	750,000	750,000	-	-	-
WBR WWTP - Shallotte Reim	498,947	498,947	498,947	-	100.0%	498,745	498,745	498,424	498,424	498,424	(523)	(523)	(523)
WBR WWTP - Oak Island Reim	2,866,717	2,866,717	2,866,717	-	100.0%	2,868,510	2,868,510	2,817,847	2,817,847	2,817,847	(48,870)	(48,870)	(48,870)
WBR WWTP - Holden Beach Reim	1,156,218	1,156,218	1,156,217	1	100.0%	1,160,520	1,160,520	1,151,940	1,151,940	1,151,940	(4,278)	(4,278)	(4,278)
WBR WWTP - Ocean Isle Bch Contr	275,000	275,000	275,000	-	100.0%	275,000	275,000	275,000	275,000	275,000	-	-	-
NE WWTP - Navassa Debt Reimb	94,020	94,020	-	94,020	0.0%	94,022	-	94,004	94,004	94,004	(16)	(16)	(16)
NE WWTP - Leland Debt Reimb	918,067	918,067	918,067	-	100.0%	922,692	922,692	914,228	914,228	914,228	(3,839)	(3,839)	(3,839)
NE WWTP - Northwest Debt Reimb	26,462	26,462	26,167	295	98.9%	26,508	26,508	26,406	26,406	26,406	(56)	(56)	(56)
NE WWTP - H2GO Debt Reimb	243,661	243,661	243,661	-	100.0%	243,135	243,135	243,091	243,091	243,091	(570)	(570)	(570)
Sunset Special Assessments	10,000	10,000	50,348	(40,348)	503.5%	119,068	45,282	5,000	5,000	5,000	(5,000)	(5,000)	(5,000)
Calabash Special Assessments	10,000	10,000	23,718	(13,718)	237.2%	54,957	34,707	5,000	5,000	5,000	(5,000)	(5,000)	(5,000)
Bricklanding Special Assessments	-	-	-	-	n/a	98	(93,814)	-	-	-	-	-	-
Boiling Spring Lakes Assessments	-	-	15,175	(15,175)	n/a	35,406	24,582	3,000	3,000	3,000	3,000	3,000	3,000
Palm Cove Special Assessments	-	-	-	-	n/a	288,550	291,465	-	-	-	-	-	-
Curr. Portion of NBSD Plant Allocation	-	-	129,711	(129,711)	n/a	129,711	129,711	-	-	-	-	-	-
Curr. Portion of NW Plant Allocation	-	-	56,742	(56,742)	n/a	56,742	56,742	-	-	-	-	-	-
Investment Earnings	25,000	25,000	103,150	(78,150)	412.6%	41,918	33,770	40,000	50,000	50,000	15,000	25,000	25,000
Other Sales and Service	40,000	40,000	26,398	13,602	66.0%	27,041	16,624	80,000	80,000	80,000	40,000	40,000	40,000
Other Revenue	4,500	40,433	153,178	(112,745)	378.8%	86,888	82,534	40,000	40,000	40,000	35,500	35,500	35,500
<b>Total Revenues</b>	<b>\$21,974,106</b>	<b>\$22,430,039</b>	<b>\$23,662,263</b>	<b>\$(1,232,224)</b>	<b>105.5%</b>	<b>\$25,337,887</b>	<b>\$21,757,369</b>	<b>\$23,371,331</b>	<b>\$22,981,331</b>	<b>\$22,981,331</b>	<b>\$ 1,397,225</b>	<b>\$ 1,007,225</b>	<b>\$ 1,007,225</b>

**County of Brunswick, North Carolina**  
**Sewer Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended April 30, 2018**

	<b>2018</b>	<b>2018</b>	<b>2018</b>	Budget	Year to Date		<b>2017</b>		<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
	Original	Current	Year to Date	Balance	Activity		Year to Date		Requested	Manager	Approved	Requested	Manager	Approved
	Budget	Budget	Activity	(Over)	Percent of		Activity		Requested	Manager	Budget	Increase/	Increase/	Increase/
			April 30	Under	Final Budget		Actual		Budget	Budget	Budget	Decrease	Decrease	Decrease
<b>EXPENDITURES</b>														
Administration	\$ 997,336	\$ 1,701,907	\$ 1,148,412	\$ 553,495	67.5%	\$ 1,442,707	\$ 795,365		\$ 1,400,019	\$ 1,966,185	\$ 1,966,185	\$ 402,683	\$ 968,849	\$ 968,849
Collection Division	4,500,912	4,994,690	3,839,684	1,155,006	76.9%	4,574,110	3,421,231		5,093,711	4,499,655	4,499,655	592,799	(1,257)	(1,257)
Northeast Regional Wastewater Plant	1,073,762	1,585,026	962,114	622,912	60.7%	959,245	745,921		1,541,826	1,536,651	1,536,651	468,064	462,889	462,889
Southwest Regional Wastewater Plant	751,790	751,790	502,692	249,098	66.9%	657,440	523,712		1,123,765	867,447	867,447	371,975	115,657	115,657
West Regional Wastewater Plant	4,199,673	4,490,897	2,105,696	2,385,201	46.9%	2,864,252	2,217,200		3,047,338	3,030,109	3,030,109	(1,152,335)	(1,169,564)	(1,169,564)
<b>Ocean Isle Beach WWTP (See note 1)</b>	836,800	975,850	393,274	582,576	40.3%	530,318	364,722		548,483	543,939	543,939	(288,317)	(292,861)	(292,861)
Debt Service	13,886,522	13,886,522	13,810,273	76,249	99.5%	13,912,818	13,837,755		13,721,904	13,721,904	13,721,904	(164,618)	(164,618)	(164,618)
Total Expenditures	\$26,246,795	\$28,386,682	\$22,762,145	\$ 5,624,537	80.2%	\$24,940,890	\$21,905,906		\$26,477,046	\$26,165,890	\$26,165,890	\$ 230,251	\$ (80,905)	\$ (80,905)
<b>Revenues over (under) expenditures</b>	\$ (4,272,689)	\$ (5,956,643)	\$ 900,118	\$ (6,856,761)	-15.1%	\$ 396,997	\$ (148,537)		\$ (3,105,715)	\$ (3,184,559)	\$ (3,184,559)	\$ 1,166,974	\$ 1,088,130	\$ 1,088,130
<b>Other Financing Sources (Uses):</b>														
Transfer to Wastewater Cap. Project	\$ -	\$ (634,012)	\$ (634,012)	\$ -	100.0%	\$ (1,104,946)	\$ (1,104,946)		\$ -	\$ (800,000)	\$ (800,000)	\$ -	\$ (800,000)	\$ (800,000)
Transfer from Wastewater Cap. Proj.	1,380,000	1,638,171	1,445,452	(192,719)	88.2%	922,405	674,350		375,000	1,175,000	1,175,000	(1,005,000)	(205,000)	(205,000)
<b>Budgetary Financing Sources (Uses):</b>														
Retained Earnings Appropriated	2,892,689	4,952,484	-	(4,952,484)	0.0%	-	-		2,730,715	2,809,559	2,809,559	(161,974)	(83,130)	(83,130)
Total other & budgetary financing sources (uses)	\$ 4,272,689	\$ 5,956,643	\$ 811,440	\$ (5,145,203)	13.6%	\$ (182,541)	\$ (430,596)		\$ 3,105,715	\$ 3,184,559	\$ 3,184,559	\$ (1,166,974)	\$ (1,088,130)	\$ (1,088,130)
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ -	\$ 1,711,558	\$ 1,711,558	n/a	\$ 214,456	\$ (579,133)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -