

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED OCTOBER 31, 2019



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of October 31, 2019:

General Fund:

- Total revenues for the General Fund are \$65.8 million for an increase of \$8.0 million or 13.8% over the same period in the prior year. The main reason for this is a \$5.9 million increase in Ad Valorem collections, \$0.5 million increase in Local Option Sales Tax revenues and \$0.7 million increase in EMS Charges. Total revenues collected are 32.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$66.8 million and are 32.0% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$4.5 million or 7.1%. This is a result of a Debt Service increase of \$4.2 million due to first payments for phase 1 of the school bond, \$1.0 million for education. The increases are partially offset by the expenditures associated with Hurricane Florence from last year.
- Net transfers to other funds of \$8.4 million compared to \$0.8 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are less than expenditures and net transfers by \$9.4 million for the current period end compared to less than by \$5.3 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$2.3 million over the same period in the prior year to \$11.9 million. This is a result of irrigation sales increase of 79.4% or \$0.9 million, an increase in wholesale sales revenues of 19.2% or \$0.5 million, FEMA revenue of \$0.4 million for prior year expenditures and an increase in retail sales revenues of 12.3% or \$0.2 million over the same period in the prior year. Total revenues are 48.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$7.2 million and are 28.7% of current budget. Expenditures remained consistent with a slight increase of \$0.1 million over the same period of the prior year.
- Net transfers to water capital projects of \$2.8 million increased compared to transfers of \$0.8 million in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are more than expenditures and net transfers by \$1.9 million compared to greater than by \$1.8 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$0.5 million over the same period in the prior year at \$9.2 million. Retail wastewater sales increased to \$4.2 million in comparison with the prior year of \$3.5 million while wholesale revenues decreased by \$0.2 million or 4.5% and capital recovery revenue increased by \$0.1 million or 11.5%. Total revenues are 37.4% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$5.9 million and are 18.9% of the current budget. Expenditures decreased 18.5% or \$1.3 million under the same period in the prior year mainly due to one time capital outlay purchases.
- Net transfers to wastewater capital projects of \$1.2 million increased compared to no transfers in the same period of the prior year. The transfers were to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$2.1 million compared to greater than by \$1.5 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

OCTOBER 31, 2019

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
Assets:					
Cash and cash equivalents/investments	\$ 72,089,316	\$ 30,794,636	\$ 1,437,496	\$ 1,999,026	\$ 106,320,474
Restricted cash and investments	1,943,628	-	31,204,577	-	33,148,205
Interest receivable	129,056	38,492	19,232	3,047	189,827
Taxes receivable - net	91,178,274	-	-	-	91,178,274
Receivables - net	1,599,488	-	-	-	1,599,488
Other governmental agencies	1,876,601	69,109	405,353	-	2,351,063
Due from other funds	98,607	-	-	-	98,607
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 168,978,970</u>	<u>\$ 30,902,237</u>	<u>\$ 33,066,658</u>	<u>\$ 2,002,073</u>	<u>\$ 234,949,938</u>
Liabilities:					
Accounts payable and other liabilities	\$ 5,308,939	\$ 145,699	\$ -	\$ 32,806	\$ 5,487,444
Due to other funds	-	-	-	98,607	98,607
Due to other governmental agencies	-	-	-	-	-
Total liabilities	<u>5,308,939</u>	<u>145,699</u>	<u>-</u>	<u>131,413</u>	<u>5,586,051</u>
Deferred Inflows of Resources:	<u>92,328,486</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,328,486</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	11,730,812	-	-	92,923	11,823,735
Restricted - other	4,552,977	-	31,204,577	1,853,077	37,610,631
Committed	214,566	30,756,538	1,862,081	-	32,833,185
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	52,602,953	-	-	(75,340)	52,527,613
Total fund balances	<u>71,341,545</u>	<u>30,756,538</u>	<u>33,066,658</u>	<u>1,870,660</u>	<u>137,035,401</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 168,978,970</u>	<u>\$ 30,902,237</u>	<u>\$ 33,066,658</u>	<u>\$ 2,002,073</u>	<u>\$ 234,949,938</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2019

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
Revenues:					
Ad valorem taxes	\$ 46,048,408	\$ -	\$ -	\$ -	\$ 46,048,408
Local option sales taxes	5,990,756	-	-	-	5,990,756
Other taxes and licenses	2,440,372	-	-	-	2,440,372
Unrestricted intergovernmental revenues	151,865	-	-	-	151,865
Restricted intergovernmental revenues	4,430,164	780,529	-	189,478	5,400,171
Permits and fees	1,593,581	-	-	62,558	1,656,139
Sales and services	4,466,210	-	-	-	4,466,210
Investment earnings	348,790	112,474	216,289	8,928	686,481
Other	<u>354,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>354,959</u>
Total revenues	<u>65,825,105</u>	<u>893,003</u>	<u>216,289</u>	<u>260,964</u>	<u>67,195,361</u>
Expenditures:					
Current:					
General government	4,282,824	413,625	-	145,228	4,841,677
Public safety	16,495,698	-	-	144,543	16,640,241
Central services	6,644,377	-	-	-	6,644,377
Human services	8,168,420	-	-	-	8,168,420
Transportation	97,822	2,090,349	-	-	2,188,171
Environmental protection	5,755,564	-	-	-	5,755,564
Culture and recreation	1,618,610	106,821	-	-	1,725,431
Economic and physical development	2,495,161	-	-	-	2,495,161
Education	15,990,284	-	7,271,613	-	23,261,897
Debt Service:					
Principal retirement	2,668,304	-	-	-	2,668,304
Interest and fiscal charges	<u>2,594,199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,594,199</u>
Total expenditures	<u>66,811,263</u>	<u>2,610,795</u>	<u>7,271,613</u>	<u>289,771</u>	<u>76,983,442</u>
Revenues over (under) expenditures	<u>(986,158)</u>	<u>(1,717,792)</u>	<u>(7,055,324)</u>	<u>(28,807)</u>	<u>(9,788,081)</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	8,425,021	-	-	8,425,021
Transfers to other funds	<u>(8,425,021)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,425,021)</u>
Total other financing sources (uses)	<u>(8,425,021)</u>	<u>8,425,021</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(9,411,179)	6,707,229	(7,055,324)	(28,807)	(9,788,081)
Fund balance, beginning of year	<u>80,752,724</u>	<u>24,049,309</u>	<u>40,121,982</u>	<u>1,899,467</u>	<u>146,823,482</u>
Fund balance, end of year	<u>\$ 71,341,545</u>	<u>\$ 30,756,538</u>	<u>\$ 33,066,658</u>	<u>\$ 1,870,660</u>	<u>\$ 137,035,401</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 138,091,466	\$ 138,091,466	\$ 46,048,408	\$ (92,043,058)
Local option sales taxes	25,765,298	25,765,298	5,990,756	(19,774,542)
Other taxes and licenses	4,823,000	4,823,000	2,440,372	(2,382,628)
Unrestricted intergovernmental revenues	3,123,000	3,123,000	151,865	(2,971,135)
Restricted intergovernmental revenues	15,414,818	15,627,971	4,430,164	(11,197,807)
Permits and fees	4,210,982	4,210,982	1,593,581	(2,617,401)
Sales and services	11,924,347	11,924,347	4,466,210	(7,458,137)
Investment earnings	300,650	490,650	348,790	(141,860)
Other	1,050,120	1,175,120	354,959	(820,161)
Total revenues	<u>204,703,681</u>	<u>205,231,834</u>	<u>65,825,105</u>	<u>(139,406,729)</u>
Expenditures:				
Current:				
General government	13,338,323	13,706,294	4,282,824	9,423,470
Central services	17,877,823	18,790,253	6,644,377	12,145,876
Public safety	49,074,086	50,247,744	16,495,698	33,752,046
Transportation	170,572	170,572	97,822	72,750
Environmental protection	18,083,019	18,085,259	5,755,564	12,329,695
Economic and physical development	8,199,637	8,770,540	2,495,161	6,275,379
Human services	27,173,559	27,439,525	8,168,420	19,271,105
Education	48,271,296	48,271,296	15,990,284	32,281,012
Culture and recreation	4,698,358	4,891,074	1,618,610	3,272,464
Debt Service:				
Principal retirement	13,623,306	13,623,306	2,668,304	10,955,002
Interest and fiscal charges	4,976,909	4,976,909	2,594,199	2,382,710
Total expenditures	<u>205,486,888</u>	<u>208,972,772</u>	<u>66,811,263</u>	<u>142,161,509</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,740,938)</u>	<u>(986,158)</u>	<u>2,754,780</u>
Other Financing Sources (Uses):				
Transfers to other funds	(4,780,582)	(13,319,240)	(8,425,021)	4,894,219
Appropriated fund balance	5,563,789	17,060,178	-	(17,060,178)
Total other financing sources (uses)	<u>783,207</u>	<u>3,740,938</u>	<u>(8,425,021)</u>	<u>(12,165,959)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(9,411,179)</u>	<u>\$ (9,411,179)</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 71,341,545</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 135,091,466	\$ 135,091,466	\$ 44,888,268	\$ (90,203,198)	33%	\$ 123,945,212	\$ 38,459,181
Prior year taxes	2,300,000	2,300,000	941,853	(1,358,147)	41%	3,220,830	1,344,233
Penalties and interest	700,000	700,000	218,287	(481,713)	31%	1,067,844	308,540
	<u>138,091,466</u>	<u>138,091,466</u>	<u>46,048,408</u>	<u>(92,043,058)</u>	33%	<u>128,233,886</u>	<u>40,111,954</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,507,770	10,507,770	2,799,173	(7,708,597)	27%	10,848,845	2,581,915
Article 40 (1/2%)	7,943,242	7,943,242	1,462,739	(6,480,503)	18%	7,963,614	1,305,497
Article 42 (1/2%)	7,314,286	7,314,286	1,728,844	(5,585,442)	24%	7,476,514	1,577,635
	<u>25,765,298</u>	<u>25,765,298</u>	<u>5,990,756</u>	<u>(19,774,542)</u>	23%	<u>26,288,973</u>	<u>5,465,047</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	1,200	(158,800)	1%	183,492	-
Deed stamp excise tax	2,920,000	2,920,000	1,549,553	(1,370,447)	53%	3,744,657	1,269,287
Solid waste tax	48,000	48,000	-	(48,000)	0%	62,922	-
White goods disposal tax	45,000	45,000	-	(45,000)	0%	54,157	-
1% Occupancy Tax	1,650,000	1,650,000	889,619	(760,381)	54%	1,728,904	873,332
	<u>4,823,000</u>	<u>4,823,000</u>	<u>2,440,372</u>	<u>(2,382,628)</u>	51%	<u>5,774,132</u>	<u>2,142,619</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,500,000	2,500,000	-	(2,500,000)	0%	3,996,393	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	292,723	-
Jail fees	375,000	375,000	151,865	(223,135)	40%	479,987	76,206
	<u>3,123,000</u>	<u>3,123,000</u>	<u>151,865</u>	<u>(2,971,135)</u>	5%	<u>4,769,103</u>	<u>76,206</u>
Restricted Intergovernmental:							
State and federal grant	15,281,787	15,494,940	4,369,783	(11,125,157)	28%	18,344,018	4,209,833
ARRA federal grant	1,531	1,531	765	(766)	50%	3,055	1,524
Court facility fees	120,000	120,000	31,810	(88,190)	27%	126,095	31,710
Payments in lieu of taxes	-	-	100	100	na	4,169	-
ABC education requirement	-	-	-	-	na	10,501	-
ABC law enforcement services	4,000	4,000	12,099	8,099	302%	8,519	-
State drug tax	7,500	7,500	15,607	8,107	208%	53,150	2,851
	<u>15,414,818</u>	<u>15,627,971</u>	<u>4,430,164</u>	<u>(11,197,807)</u>	28%	<u>18,549,507</u>	<u>4,245,918</u>
Permits and Fees:							
Blding inspections and permits	2,250,000	2,250,000	930,071	(1,319,929)	41%	2,791,372	974,606
Recording fees	775,000	775,000	307,024	(467,976)	40%	763,516	252,963
Fire inspection fees	100,000	100,000	66,387	(33,613)	66%	116,119	12,308
Concealed handgun permit	180,000	180,000	53,095	(126,905)	29%	212,170	49,595
Other permit and fees	905,982	905,982	237,004	(668,978)	26%	877,151	239,277
	<u>4,210,982</u>	<u>4,210,982</u>	<u>1,593,581</u>	<u>(2,617,401)</u>	38%	<u>4,760,328</u>	<u>1,528,749</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	971,214	(1,628,786)	37%	4,384,324	865,648
School resource officer reimb.	1,476,726	1,476,726	707,088	(769,638)	48%	1,447,763	677,887
Rents	13,930	13,930	4,643	(9,287)	33%	15,260	5,865
EMS Charges	4,576,000	4,576,000	1,802,303	(2,773,697)	39%	4,088,650	1,151,051
Public health user fees	835,050	835,050	277,751	(557,299)	33%	800,121	208,529
Sheriff animal prot. serv. fees	103,500	103,500	34,315	(69,185)	33%	96,101	26,717
Social services fees	70,500	70,500	22,293	(48,207)	32%	68,678	19,743
Public housing fees	38,991	38,991	8,776	(30,215)	23%	15,590	1,454
Tax collection fees	230,000	230,000	76,646	(153,354)	33%	265,586	65,667
Other sales and services	1,278,050	1,278,050	307,317	(970,733)	24%	1,530,423	429,432
Register of deeds	338,750	338,750	127,332	(211,418)	38%	331,673	108,512

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	20,790	(34,710)	37%	50,103	20,905
Recreation services	307,350	307,350	105,742	(201,608)	34%	258,926	103,133
	<u>11,924,347</u>	<u>11,924,347</u>	<u>4,466,210</u>	<u>(7,458,137)</u>	37%	<u>13,353,198</u>	<u>3,684,543</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>348,790</u>	<u>(141,860)</u>	71%	<u>835,673</u>	<u>204,895</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	20,025	(24,975)	45%	67,267	17,793
Cnty Brd of Alcohol Control	24,000	24,000	7,500	(16,500)	31%	28,500	6,000
Contributions	9,000	9,000	19,972	10,972	222%	89,796	42,660
Other revenues	971,020	1,096,020	307,462	(788,558)	28%	2,385,290	313,900
	<u>1,050,120</u>	<u>1,175,120</u>	<u>354,959</u>	<u>(820,161)</u>	30%	<u>2,570,853</u>	<u>380,353</u>
Total revenues	<u>204,703,681</u>	<u>205,231,834</u>	<u>65,825,105</u>	<u>(139,406,729)</u>	32%	<u>205,135,653</u>	<u>57,840,284</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	178,520	178,520	62,403	116,117	35%	171,670	59,134
Fringe benefits	71,938	71,938	15,142	56,796	21%	43,808	14,766
Operating costs	72,130	72,130	24,687	47,443	34%	68,961	30,822
	<u>322,588</u>	<u>322,588</u>	<u>102,232</u>	<u>220,356</u>	32%	<u>284,439</u>	<u>104,722</u>
County Administration:							
Salaries	640,071	640,071	225,809	414,262	35%	666,634	267,363
Fringe benefits	191,397	191,397	61,560	129,837	32%	184,359	71,668
Operating costs	46,630	46,630	4,882	41,748	10%	17,174	5,591
	<u>878,098</u>	<u>878,098</u>	<u>292,251</u>	<u>585,847</u>	33%	<u>868,167</u>	<u>344,622</u>
Human Resources:							
Salaries	326,174	326,174	113,537	212,637	35%	313,173	120,572
Fringe benefits	113,977	113,977	38,632	75,345	34%	102,908	38,819
Operating costs	11,900	11,900	2,353	9,547	20%	6,004	1,802
	<u>452,051</u>	<u>452,051</u>	<u>154,522</u>	<u>297,529</u>	34%	<u>422,085</u>	<u>161,193</u>
Finance:							
Salaries	854,960	854,960	298,729	556,231	35%	825,139	286,645
Fringe benefits	289,386	289,386	98,438	190,948	34%	273,593	92,483
Operating costs	447,040	460,833	301,750	159,083	65%	424,847	282,906
	<u>1,591,386</u>	<u>1,605,179</u>	<u>698,917</u>	<u>906,262</u>	44%	<u>1,523,579</u>	<u>662,034</u>
Tax Administration:							
Salaries	2,550,065	2,550,065	846,170	1,703,895	33%	2,288,792	775,766
Fringe benefits	971,317	971,317	318,303	653,014	33%	843,676	278,459
Operating costs	1,044,135	1,044,135	344,537	699,598	33%	856,470	291,134
	<u>4,565,517</u>	<u>4,565,517</u>	<u>1,509,010</u>	<u>3,056,507</u>	33%	<u>3,988,938</u>	<u>1,345,359</u>
County Attorney:							
Salaries	395,036	395,036	138,267	256,769	35%	379,107	121,910
Fringe benefits	120,657	120,657	41,025	79,632	34%	107,408	34,081
Operating costs	193,450	193,450	14,044	179,406	7%	44,559	22,856
	<u>709,143</u>	<u>709,143</u>	<u>193,336</u>	<u>515,807</u>	27%	<u>531,074</u>	<u>178,847</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Court Facilities:							
Operating costs	262,724	262,724	39,167	223,557	15%	197,290	43,982
Board of Elections:							
Salaries	604,838	604,838	116,606	488,232	19%	478,570	114,009
Fringe benefits	141,854	141,854	40,566	101,288	29%	117,888	38,725
Operating costs	243,557	486,135	93,391	392,744	19%	161,636	124,331
Capital outlay	-	284,221	-	284,221	0%	-	-
	<u>990,249</u>	<u>1,517,048</u>	<u>250,563</u>	<u>1,266,485</u>	<u>17%</u>	<u>758,094</u>	<u>277,065</u>
Register of Deeds:							
Salaries	720,609	720,609	235,061	485,548	33%	652,951	229,526
Fringe benefits	310,237	310,237	97,376	212,861	31%	278,118	93,869
Operating costs	1,835,721	1,835,721	710,389	1,125,332	39%	2,203,989	567,455
	<u>2,866,567</u>	<u>2,866,567</u>	<u>1,042,826</u>	<u>1,823,741</u>	<u>36%</u>	<u>3,135,058</u>	<u>890,850</u>
Contingency:							
Operating Costs	700,000	527,379	-	527,379	0%	-	-
Total general government	<u>13,338,323</u>	<u>13,706,294</u>	<u>4,282,824</u>	<u>9,423,470</u>	<u>31%</u>	<u>11,708,724</u>	<u>4,008,674</u>
Central Services:							
Management Information Systems:							
Salaries	1,142,561	1,142,561	381,363	761,198	33%	1,132,217	398,473
Fringe benefits	386,420	386,420	125,218	261,202	32%	364,123	123,821
Operating costs	1,307,700	1,659,577	435,892	1,223,685	26%	1,047,490	272,839
Capital outlay	36,000	36,000	-	36,000	0%	127,542	-
	<u>2,872,681</u>	<u>3,224,558</u>	<u>942,473</u>	<u>2,282,085</u>	<u>29%</u>	<u>2,671,372</u>	<u>795,133</u>
Fleet Services:							
Salaries	684,543	684,543	208,210	476,333	30%	612,114	221,133
Fringe benefits	268,744	268,744	80,574	188,170	30%	227,228	80,817
Operating costs	363,600	386,756	(86,371)	473,127	-22%	283,322	(62,093)
Capital outlay	377,000	394,773	18,980	375,793	5%	51,667	17,643
	<u>1,693,887</u>	<u>1,734,816</u>	<u>221,393</u>	<u>1,513,423</u>	<u>13%</u>	<u>1,174,331</u>	<u>257,500</u>
Engineering:							
Salaries	447,982	447,982	142,801	305,181	32%	411,650	131,041
Fringe benefits	149,204	149,204	44,851	104,353	30%	130,231	40,684
Operating costs	40,750	40,750	10,884	29,866	27%	27,768	5,945
Capital outlay	-	-	-	-	na	29,594	-
	<u>637,936</u>	<u>637,936</u>	<u>198,536</u>	<u>439,400</u>	<u>31%</u>	<u>599,243</u>	<u>177,670</u>
Operation Services:							
Salaries	2,337,175	2,337,175	831,715	1,505,460	36%	2,255,410	850,704
Fringe benefits	977,428	977,428	330,293	647,135	34%	893,566	311,875
Operating costs	3,214,332	3,637,956	1,003,795	2,634,161	28%	10,820,183	1,638,535
Capital outlay	499,500	499,500	216,273	283,227	43%	303,662	10,820
	<u>7,028,435</u>	<u>7,452,059</u>	<u>2,382,076</u>	<u>5,069,983</u>	<u>32%</u>	<u>14,272,821</u>	<u>2,811,934</u>
Non-departmental:							
Fringe benefits	5,371,665	5,371,665	2,314,286	3,057,379	43%	5,168,930	1,889,338
Operating costs	273,219	329,219	585,613	(256,394)	178%	836,724	806,182
Capital outlay	-	40,000	-	40,000	0%	-	-
	<u>5,644,884</u>	<u>5,740,884</u>	<u>2,899,899</u>	<u>2,840,985</u>	<u>51%</u>	<u>6,005,654</u>	<u>2,695,520</u>
Total central services	<u>17,877,823</u>	<u>18,790,253</u>	<u>6,644,377</u>	<u>12,145,876</u>	<u>35%</u>	<u>24,723,421</u>	<u>6,737,757</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	2,316	50,684	4%	19,412	3,148
Sheriff:							
Salaries	10,640,762	10,640,762	3,819,635	6,821,127	36%	11,078,018	4,340,045
Fringe benefits	3,835,042	3,835,042	1,290,216	2,544,826	34%	3,699,863	1,353,923
Operating costs	2,791,252	3,198,573	981,873	2,216,700	31%	3,634,459	1,864,746
Capital outlay	1,306,506	1,292,976	435,207	857,769	34%	932,734	236,821
	<u>18,573,562</u>	<u>18,967,353</u>	<u>6,526,931</u>	<u>12,440,422</u>	<u>34%</u>	<u>19,345,074</u>	<u>7,795,535</u>
Detention Center:							
Salaries	4,889,007	4,889,007	1,689,802	3,199,205	35%	4,552,769	1,677,587
Fringe benefits	1,882,729	1,882,729	602,246	1,280,483	32%	1,599,087	557,198
Operating costs	2,912,780	2,930,105	915,424	2,014,681	31%	2,576,068	881,737
Capital outlay	200,430	461,737	15,807	445,930	3%	472,344	53,575
	<u>9,884,946</u>	<u>10,163,578</u>	<u>3,223,279</u>	<u>6,940,299</u>	<u>32%</u>	<u>9,200,268</u>	<u>3,170,097</u>
Emergency Medical:							
Salaries	5,867,157	5,908,885	2,241,544	3,667,341	38%	5,742,476	2,176,598
Fringe benefits	2,091,209	2,108,837	712,545	1,396,292	34%	1,849,724	657,512
Operating costs	1,699,942	1,712,060	659,135	1,052,925	38%	1,523,755	511,632
Capital outlay	1,571,242	1,903,096	366,075	1,537,021	19%	1,233,100	836,508
	<u>11,229,550</u>	<u>11,632,878</u>	<u>3,979,299</u>	<u>7,653,579</u>	<u>34%</u>	<u>10,349,055</u>	<u>4,182,250</u>
Emergency Management:							
Salaries	299,165	257,437	99,565	157,872	39%	239,661	92,473
Fringe benefits	99,577	81,949	27,289	54,660	33%	64,796	24,435
Operating costs	412,035	419,035	122,047	296,988	29%	706,535	383,357
Capital outlay	1,140,730	1,140,730	16,746	1,123,984	1%	71,700	-
	<u>1,951,507</u>	<u>1,899,151</u>	<u>265,647</u>	<u>1,633,504</u>	<u>14%</u>	<u>1,082,692</u>	<u>500,265</u>
Other Agencies:							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	30,000
Rescue Squads	331,800	331,800	82,950	248,850	25%	332,800	20,900
	<u>391,800</u>	<u>391,800</u>	<u>97,950</u>	<u>293,850</u>	<u>25%</u>	<u>392,800</u>	<u>50,900</u>
Building Inspections and Central Permitting							
Salaries	1,572,169	1,659,169	560,954	1,098,215	34%	1,758,298	595,103
Fringe benefits	546,526	546,526	189,625	356,901	35%	556,986	177,231
Operating costs	132,014	132,014	38,757	93,257	29%	198,332	63,433
Capital outlay	60,000	60,000	52,439	7,561	87%	144,854	58,815
	<u>2,310,709</u>	<u>2,397,709</u>	<u>841,775</u>	<u>1,555,934</u>	<u>35%</u>	<u>2,658,470</u>	<u>894,582</u>
Fire Inspections							
Salaries	351,342	351,342	97,203	254,139	28%	-	-
Fringe benefits	117,503	117,503	29,663	87,840	25%	-	-
Operating costs	58,700	58,700	25,243	33,457	43%	-	-
Capital outlay	60,000	60,000	52,439	7,561	87%	-	-
	<u>587,545</u>	<u>587,545</u>	<u>204,548</u>	<u>382,997</u>	<u>35%</u>	<u>-</u>	<u>-</u>
Central Communications:							
Salaries	1,827,531	1,808,531	592,134	1,216,397	33%	1,714,905	639,296
Fringe benefits	692,092	692,092	211,979	480,113	31%	598,577	207,774
Operating costs	310,994	320,320	99,850	220,470	31%	145,264	56,243
Capital outlay	93,096	112,096	31,652	80,444	28%	110,753	8,962
	<u>2,923,713</u>	<u>2,933,039</u>	<u>935,615</u>	<u>1,997,424</u>	<u>32%</u>	<u>2,569,499</u>	<u>912,275</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Animal Protective Services:							
Salaries	599,348	599,348	221,346	378,002	37%	638,513	252,864
Fringe benefits	231,306	231,306	82,526	148,780	36%	233,068	86,305
Operating costs	305,100	357,353	81,769	275,584	23%	297,175	85,313
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>418,338</u>	<u>803,353</u>	34%	<u>1,168,756</u>	<u>424,482</u>
Total public safety	<u>49,074,086</u>	<u>50,247,744</u>	<u>16,495,698</u>	<u>33,752,046</u>	33%	<u>46,786,026</u>	<u>17,933,534</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	52,000	59,000	47%	97,000	48,500
Odell Williamson Mun. Air.	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transp. Authority	32,072	32,072	32,072	-	100%	31,138	31,138
Brunswick Transit System	-	-	-	-	na	292,315	115,450
Total transportation	<u>170,572</u>	<u>170,572</u>	<u>97,822</u>	<u>72,750</u>	57%	<u>447,953</u>	<u>208,838</u>
Environmental Protection:							
Solid Waste:							
Salaries	376,996	376,996	123,580	253,416	33%	335,562	133,348
Fringe benefits	150,385	150,385	46,425	103,960	31%	124,930	47,033
Operating costs	16,686,895	16,689,135	5,531,958	11,157,177	33%	16,545,228	5,167,781
Capital outlay	627,000	627,000	-	627,000	0%	212,590	164,553
	<u>17,841,276</u>	<u>17,843,516</u>	<u>5,701,963</u>	<u>12,141,553</u>	32%	<u>17,218,310</u>	<u>5,512,715</u>
Other:							
Forestry services	241,743	241,743	53,601	188,142	22%	203,391	51,931
Total environmental protection	<u>18,083,019</u>	<u>18,085,259</u>	<u>5,755,564</u>	<u>12,329,695</u>	32%	<u>17,421,701</u>	<u>5,564,646</u>
Economic Development:							
Community Enforcement:							
Salaries	187,816	187,816	41,900	145,916	22%	154,354	47,973
Fringe benefits	75,102	75,102	16,420	58,682	22%	58,902	18,320
Operating costs	20,115	20,115	2,617	17,498	13%	13,262	3,004
Capital outlay	32,000	32,000	-	32,000	0%	29,705	29,705
	<u>315,033</u>	<u>315,033</u>	<u>60,937</u>	<u>254,096</u>	19%	<u>256,223</u>	<u>99,002</u>
Planning:							
Salaries	464,379	464,379	166,616	297,763	36%	426,308	154,465
Fringe benefits	169,705	169,705	53,876	115,829	32%	139,467	51,102
Operating costs	398,700	411,100	36,420	374,680	9%	115,344	38,737
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,045,184</u>	<u>256,912</u>	<u>788,272</u>	25%	<u>705,058</u>	<u>268,243</u>
Cooperative Extension:							
Salaries	308,110	348,148	67,825	280,323	19%	302,039	78,556
Fringe benefits	147,782	150,845	23,634	127,211	16%	118,133	26,635
Operating costs	124,983	131,834	42,928	88,906	33%	122,603	35,294
Capital outlay	-	5,350	5,350	-	100%	36,053	-
	<u>580,875</u>	<u>636,177</u>	<u>139,737</u>	<u>496,440</u>	22%	<u>578,828</u>	<u>140,485</u>
Soil and Water Conservation:							
Salaries	165,517	165,517	55,624	109,893	34%	159,085	53,161
Fringe benefits	61,737	61,737	20,548	41,189	33%	58,171	19,402
Operating costs	17,350	17,350	3,800	13,550	22%	16,949	2,287
	<u>244,604</u>	<u>244,604</u>	<u>79,972</u>	<u>164,632</u>	33%	<u>234,205</u>	<u>74,850</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Public Housing Section 8:							
Salaries	131,246	131,246	43,918	87,328	33%	106,826	31,404
Fringe benefits	55,565	55,565	18,283	37,282	33%	42,330	10,486
Operating costs	2,168,330	2,174,330	643,380	1,530,950	30%	1,916,764	637,526
	<u>2,355,141</u>	<u>2,361,141</u>	<u>705,581</u>	<u>1,655,560</u>	30%	<u>2,065,920</u>	<u>679,416</u>
1% Occupancy Tax:							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>889,619</u>	<u>760,381</u>	54%	<u>1,728,904</u>	<u>873,332</u>
Other Economic Development:							
Holden Beach Special Obligation Bond	1,396,200	1,396,200	-	1,396,200	0%	-	-
Lockwood Folly & Shallotte Dredging	-	246,977	149,903	97,074	61%	190,000	190,000
Reserve for shoreline Brunswick Busines & Industry Development	200,000 <u>425,000</u>	450,224 <u>425,000</u>	- <u>212,500</u>	450,224 <u>212,500</u>	0% 50%	7,799 <u>425,000</u>	6,134 <u>106,250</u>
	<u>2,021,200</u>	<u>2,518,401</u>	<u>362,403</u>	<u>2,155,998</u>	14%	<u>622,799</u>	<u>302,384</u>
Total economic development	<u>8,199,637</u>	<u>8,770,540</u>	<u>2,495,161</u>	<u>6,275,379</u>	28%	<u>6,191,937</u>	<u>2,437,712</u>
Human Services:							
Health:							
Administration:							
Salaries	2,406,010	2,406,010	862,665	1,543,345	36%	2,382,456	906,334
Fringe benefits	1,263,557	1,263,557	439,493	824,064	35%	1,202,433	347,405
Operating costs	285,325	283,825	51,776	232,049	18%	214,808	38,705
Capital outlay	82,200	83,700	35,443	48,257	42%	29,449	-
	<u>4,037,092</u>	<u>4,037,092</u>	<u>1,389,377</u>	<u>2,647,715</u>	34%	<u>3,829,146</u>	<u>1,292,444</u>
Communicable Diseases:							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>193,450</u>	<u>226,687</u>	46%	<u>302,020</u>	<u>125,612</u>
Adult Health Maintenance:							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>43,722</u>	<u>463,792</u>	9%	<u>160,784</u>	<u>41,283</u>
Senior Health							
Salaries	56,283	56,283	20,512	35,771	36%	52,954	18,295
Fringe benefits	22,252	22,252	7,393	14,859	33%	20,830	6,983
Operating costs	3,835	3,835	1,221	2,614	32%	3,311	1,209
	<u>82,370</u>	<u>82,370</u>	<u>29,126</u>	<u>53,244</u>	35%	<u>77,095</u>	<u>26,487</u>
Maternal and Child Health:							
Salaries	383,578	383,578	104,520	279,058	27%	322,066	126,386
Fringe benefits	168,858	168,858	45,086	123,772	27%	133,138	47,775
Operating costs	593,025	604,772	171,725	433,047	28%	529,692	147,987
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,157,208</u>	<u>321,331</u>	<u>835,877</u>	28%	<u>991,118</u>	<u>328,370</u>

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Environmental Health:							
Salaries	1,158,046	1,158,046	398,468	759,578	34%	1,086,498	394,960
Fringe benefits	415,172	415,172	136,798	278,374	33%	364,134	123,778
Operating costs	192,126	192,126	65,772	126,354	34%	366,434	78,171
Capital outlay	28,000	28,000	-	28,000	0%	78,010	18,381
	<u>1,793,344</u>	<u>1,793,344</u>	<u>601,038</u>	<u>1,192,306</u>	34%	<u>1,895,076</u>	<u>615,290</u>
Total health	<u>7,954,479</u>	<u>7,997,665</u>	<u>2,578,044</u>	<u>5,419,621</u>	32%	<u>7,255,239</u>	<u>2,429,486</u>
Veterans' Services:							
Salaries	139,150	139,150	46,589	92,561	33%	137,542	55,538
Fringe benefits	55,433	55,433	18,508	36,925	33%	51,114	19,710
Operating costs	15,637	15,637	6,135	9,502	39%	13,484	6,476
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>71,232</u>	<u>138,988</u>	34%	<u>202,140</u>	<u>81,724</u>
Social Services:							
Administration:							
Salaries	7,459,072	7,459,072	2,477,425	4,981,647	33%	6,898,625	2,580,429
Fringe benefits	3,658,637	3,658,637	1,130,454	2,528,183	31%	3,183,572	959,106
Operating costs	2,940,115	2,953,115	488,343	2,464,772	17%	2,320,407	460,751
Capital outlay	-	-	-	-	na	56,475	-
	<u>14,057,824</u>	<u>14,070,824</u>	<u>4,096,222</u>	<u>9,974,602</u>	29%	<u>12,459,079</u>	<u>4,000,286</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	632	19,368	3%	3,078	363
Aid to the blind	8,153	8,153	-	8,153	0%	7,845	-
Adoption assistance	280,000	280,000	73,001	206,999	26%	231,539	78,072
Special assistance	470,000	470,000	109,047	360,953	23%	357,920	115,841
Foster care	950,000	950,000	142,209	807,791	15%	612,755	162,117
State foster home	335,000	335,000	111,308	223,692	33%	403,299	122,485
Special assistance	25,121	25,121	9,311	15,810	37%	22,320	5,191
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	9,884	72,799	12%	70,648	26,524
	<u>2,111,274</u>	<u>2,193,957</u>	<u>455,392</u>	<u>1,738,565</u>	21%	<u>1,709,404</u>	<u>510,593</u>
Total social services	<u>16,169,098</u>	<u>16,264,781</u>	<u>4,551,614</u>	<u>11,713,167</u>	28%	<u>14,168,483</u>	<u>4,510,879</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	250,443	62,611
Brunswick Senior Resources	2,589,319	2,589,319	863,107	1,726,212	33%	2,482,419	795,873
Other human services	-	127,097	41,812	85,285	33%	127,095	41,804
	<u>2,839,762</u>	<u>2,966,859</u>	<u>967,530</u>	<u>1,999,329</u>	33%	<u>2,859,957</u>	<u>900,288</u>
Total human services	<u>27,173,559</u>	<u>27,439,525</u>	<u>8,168,420</u>	<u>19,271,105</u>	30%	<u>24,485,819</u>	<u>7,922,377</u>
Education:							
Public schools	42,840,126	42,840,126	14,280,044	28,560,082	33%	39,918,820	13,306,276
Public schools - capital outlay	898,744	898,744	299,580	599,164	33%	837,458	279,156
Community college	4,209,426	4,209,426	1,302,992	2,906,434	31%	4,096,380	1,326,466
Community college - cap. out.	323,000	323,000	107,668	215,332	33%	365,000	50,000
Total education	<u>48,271,296</u>	<u>48,271,296</u>	<u>15,990,284</u>	<u>32,281,012</u>	33%	<u>45,217,658</u>	<u>14,961,898</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	694,475	694,475	240,490	453,985	35%	652,255	238,539
Fringe benefits	200,270	200,270	67,732	132,538	34%	188,537	66,025
Operating costs	683,310	683,310	190,712	492,598	28%	667,725	216,192
Capital outlay	32,000	194,810	-	194,810	0%	202,680	46,495
	<u>1,610,055</u>	<u>1,772,865</u>	<u>498,934</u>	<u>1,273,931</u>	28%	<u>1,711,197</u>	<u>567,251</u>
Maintenance:							
Salaries	806,855	806,855	286,367	520,488	35%	778,658	293,150
Fringe benefits	320,810	320,810	107,044	213,766	33%	300,669	102,930
Operating costs	412,470	437,638	154,932	282,706	35%	392,098	82,922
Capital outlay	157,500	152,000	105,880	46,120	70%	133,792	30,640
	<u>1,697,635</u>	<u>1,717,303</u>	<u>654,223</u>	<u>1,063,080</u>	38%	<u>1,605,217</u>	<u>509,642</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,490,168</u>	<u>1,153,157</u>	<u>2,337,011</u>	33%	<u>3,316,414</u>	<u>1,076,893</u>
Brunswick County Library:							
Salaries	811,285	811,285	270,039	541,246	33%	777,553	268,404
Fringe benefits	330,483	330,483	106,441	224,042	32%	304,260	102,225
Operating costs	248,900	259,138	88,973	170,165	34%	210,590	86,942
	<u>1,390,668</u>	<u>1,400,906</u>	<u>465,453</u>	<u>935,453</u>	33%	<u>1,292,403</u>	<u>457,571</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,891,074</u>	<u>1,618,610</u>	<u>3,272,464</u>	33%	<u>4,608,817</u>	<u>1,534,464</u>
Debt Service:							
Principal retirement	13,623,306	13,623,306	2,668,304	10,955,002	20%	11,233,460	163,460
Interest and fees	4,976,909	4,976,909	2,594,199	2,382,710	52%	2,224,964	889,013
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>5,262,503</u>	<u>13,337,712</u>	28%	<u>13,458,424</u>	<u>1,052,473</u>
Total expenditures	<u>205,486,888</u>	<u>208,972,772</u>	<u>66,811,263</u>	<u>142,161,509</u>	32%	<u>195,050,480</u>	<u>62,362,373</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,740,938)</u>	<u>(986,158)</u>	<u>2,754,780</u>	26%	<u>10,085,173</u>	<u>(4,522,089)</u>
Transfers From Other Funds:							
Transfer from health ins. internal service fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>3,172,028</u>	<u>-</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	-	(8,425,021)	(8,425,021)	-	100%	(2,550,000)	(750,000)
Transfer to emergency telephone system fund	-	(113,637)	-	113,637	0%	-	-
Transfer to school capital projects fund	(4,780,582)	(4,780,582)	-	4,780,582	0%	(5,859,022)	-
	<u>(4,780,582)</u>	<u>(13,319,240)</u>	<u>(8,425,021)</u>	<u>4,894,219</u>	63%	<u>(8,409,022)</u>	<u>(750,000)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>5,563,789</u>	<u>17,060,178</u>	-	(17,060,178)	0%	-	-
Total other financing sources (uses)	<u>783,207</u>	<u>3,740,938</u>	<u>(8,425,021)</u>	<u>(12,165,959)</u>	-225%	<u>(5,236,994)</u>	<u>(750,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(9,411,179)</u>	<u>\$ (9,411,179)</u>		<u>4,848,179</u>	<u>(5,272,089)</u>
Fund balance, beginning of year			<u>80,752,724</u>			<u>75,904,545</u>	<u>75,904,545</u>
Fund balance, end of year			<u>\$ 71,341,545</u>			<u>\$ 80,752,724</u>	<u>\$ 70,632,456</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2019

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 24,984,281	\$ 21,885,669	\$ 780,529	\$ 22,666,198
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	112,474	662,402
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>26,775,165</u>	<u>23,292,060</u>	<u>893,003</u>	<u>24,185,063</u>
Expenditures:				
General Government:				
Court House Renovation	11,951,550	491,830	125,650	617,480
Court House Parking Lot	1,176,070	283,096	287,975	571,071
	<u>13,127,620</u>	<u>774,926</u>	<u>413,625</u>	<u>1,188,551</u>
Environmental protection:				
Landfill Transfer Station	337,000	-	-	-
Future Capital Projects	15,047,355	-	-	-
	<u>15,384,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Cultural and recreation:				
OIB Park Improvements	5,850,000	5,684,466	51,798	5,736,264
Smithville Park Improvements	6,189,666	5,936,008	-	5,936,008
Brunswick Waterway Park Improvements	644,083	111,137	55,023	166,160
Waccamaw Multiuse Building	300,000	-	-	-
	<u>12,983,749</u>	<u>11,731,611</u>	<u>106,821</u>	<u>11,838,432</u>
Transportation:				
Airport Improvements	27,413,534	23,617,147	2,090,349	25,707,496
Education:				
Future Capital Projects	2,051,905	-	-	-
Other:				
Future Capital Projects	826,507	-	-	-
Total expenditures	<u>72,062,255</u>	<u>36,123,684</u>	<u>2,610,795</u>	<u>38,734,479</u>
Revenues over (under) expenditures	(45,287,090)	(12,831,624)	(1,717,792)	(14,549,416)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	42,470,911	34,045,893	8,425,021	42,470,914
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>45,287,090</u>	<u>32,056,454</u>	<u>8,425,021</u>	<u>40,481,475</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,224,830</u>	<u>6,707,229</u>	<u>\$ 25,932,059</u>
Fund balance, beginning of year			<u>24,049,309</u>	
Fund balance, end of year			<u>\$ 30,756,538</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2019

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,211,937	1,524,462	52,904	1,577,366
Investment earnings-debt proceeds	5,301	960,322	163,385	1,123,707
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>216,289</u>	<u>9,793,870</u>
Expenditures:				
Brunswick County Schools	133,193,008	85,673,430	7,101,389	92,774,819
Brunswick Community College	31,693,714	31,523,490	170,224	31,693,714
Total expenditures	<u>164,886,722</u>	<u>117,196,920</u>	<u>7,271,613</u>	<u>124,468,533</u>
Revenues over (under) expenditures	(156,587,445)	(107,619,339)	(7,055,324)	(114,674,663)
Other Financing Sources (Uses):				
Transfer from general fund	62,856,843	58,076,260	-	58,076,260
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	3,471,660	-	3,471,660
Debt financing issued	84,020,543	79,955,000	-	79,955,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>156,587,445</u>	<u>141,188,907</u>	<u>-</u>	<u>141,188,907</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(7,055,324)	<u>\$ 26,514,244</u>
Fund balance, beginning of year			40,121,982	
Fund balance, end of year			<u>\$ 33,066,658</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2019

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,120,758	\$ -	\$ 878,268	\$ 1,999,026
Interest receivable	1,688	-	1,359	3,047
Total assets	<u>1,122,446</u>	<u>-</u>	<u>879,627</u>	<u>2,002,073</u>
Liabilities:				
Accounts payable and other liabilities	27,532	1,149	4,125	32,806
Due to other funds	-	98,607	-	98,607
Total liabilities	<u>27,532</u>	<u>99,756</u>	<u>4,125</u>	<u>131,413</u>
Fund Balance:				
Stabilization by State Statute	1,688	-	1,359	3,047
Restricted - other	1,093,226	-	874,143	1,967,369
Unassigned	-	(99,756)	-	(99,756)
Total fund balances	<u>1,094,914</u>	<u>(99,756)</u>	<u>875,502</u>	<u>1,870,660</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,122,446</u>	<u>\$ -</u>	<u>\$ 879,627</u>	<u>\$ 2,002,073</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2019

	<u>Emergency Telephone System Fund</u>	<u>Grant Project</u>	<u>ROD- Technology Enhancement Fund</u>	<u>Total</u>
Revenues:				
Restricted intergovernmental	\$ 189,478	\$ -	\$ -	\$ 189,478
Permits and fees	-	-	62,558	62,558
Investment earnings	4,874	-	4,054	8,928
Total revenues	<u>194,352</u>	<u>-</u>	<u>66,612</u>	<u>260,964</u>
Expenditures:				
General government	-	99,756	45,472	145,228
Public safety	144,543	-	-	144,543
Total expenditures	<u>144,543</u>	<u>99,756</u>	<u>45,472</u>	<u>289,771</u>
Revenues over (under) expenditures	49,809	(99,756)	21,140	(28,807)
Fund balance, beginning of year	<u>1,045,105</u>	<u>-</u>	<u>854,362</u>	<u>1,899,467</u>
Fund balance, end of year	<u>\$ 1,094,914</u>	<u>\$ (99,756)</u>	<u>\$ 875,502</u>	<u>\$ 1,870,660</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:					
Restricted intergovernmental	\$ 757,913	\$ 189,478	\$ (568,435)	\$ 548,007	\$ 137,679
Investment earnings	-	4,874	4,874	10,129	2,747
Total revenues	<u>757,913</u>	<u>194,352</u>	<u>(563,561)</u>	<u>558,136</u>	<u>140,426</u>
Expenditures:					
Operating costs	811,678	144,543	667,135	572,264	150,078
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>144,543</u>	<u>727,007</u>	<u>572,264</u>	<u>150,078</u>
Revenues over (under) expenditures	(113,637)	49,809	163,446	(14,128)	(9,652)
Other Financing Sources (Uses):					
Transfers from general fund	<u>113,637</u>	-	<u>(113,637)</u>	-	-
Net change in fund balance	<u>\$ -</u>	49,809	<u>\$ 49,809</u>	(14,128)	(9,652)
Fund balance, beginning of year		<u>1,045,105</u>		<u>1,059,233</u>	<u>1,059,233</u>
Fund balance, end of year		<u>\$ 1,094,914</u>		<u>\$ 1,045,105</u>	<u>\$ 1,049,581</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2019

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Restricted intergovernmental	\$ 2,180,527	\$ 224,060	\$ -	\$ 224,060
Total revenues	<u>2,180,527</u>	<u>224,060</u>	<u>-</u>	<u>224,060</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	800,000	-	99,756	99,756
SAMHSA	<u>1,380,527</u>	<u>224,060</u>	<u>-</u>	<u>224,060</u>
Total expenditures	<u>2,180,527</u>	<u>224,060</u>	<u>99,756</u>	<u>323,816</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(99,756)</u>	<u>\$ (99,756)</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ (99,756)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 62,558	\$ (102,942)	\$ 148,446	\$ 49,296
Investment earnings	6,000	4,054	(1,946)	8,097	2,358
Total revenues	<u>171,500</u>	<u>66,612</u>	<u>(104,888)</u>	<u>156,543</u>	<u>51,654</u>
Expenditures:					
General government	<u>201,276</u>	<u>45,472</u>	<u>155,804</u>	<u>154,335</u>	<u>42,649</u>
Revenues over (under) expenditures	(29,776)	21,140	50,916	2,208	9,005
Other Financing Sources (Uses):					
Appropriated fund balance	<u>29,776</u>	<u>-</u>	<u>(29,776)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>21,140</u>	<u>\$ 21,140</u>	<u>2,208</u>	<u>9,005</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
Fund balance, end of year		<u>\$ 875,502</u>		<u>\$ 854,362</u>	<u>\$ 861,159</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
OCTOBER 31, 2019

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 30,225,198	\$ -	\$ 30,225,198
Restricted cash	3,033,724	-	3,033,724
Interest receivable	46,888	728	47,616
Receivables and special assessments, net	2,800,984	-	2,800,984
Due from other governmental agencies	336,712	46,813	383,525
Due from other funds	434,376	-	434,376
Inventories	1,598,543	-	1,598,543
Total current assets	<u>38,476,425</u>	<u>47,541</u>	<u>38,523,966</u>
Current Liabilities:			
Accounts payable and other liabilities	476,889	1,410,553	1,887,442
Customer deposits	1,997,490	-	1,997,490
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Due to other funds	-	434,376	434,376
Total current liabilities	<u>4,148,041</u>	<u>1,844,929</u>	<u>5,992,970</u>
Expendable net position	34,328,384	(1,797,388)	32,530,996
Noncurrent Items:			
Non-depreciable capital assets	11,519,502	-	11,519,502
Depreciable capital assets, net	151,103,452	-	151,103,452
Deferred outflow	1,382,854	-	1,382,854
Net pension liability	(1,313,388)	-	(1,313,388)
Compensated absences	(412,090)	-	(412,090)
Total other post-employment liability	(10,615,965)	-	(10,615,965)
Non-current portion of debt	(20,708,000)	-	(20,708,000)
Deferred inflow	(1,937,151)	-	(1,937,151)
Total net position	<u>\$ 163,347,598</u>	<u>\$ (1,797,388)</u>	<u>\$ 161,550,210</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
OPERATING FUND (NON-GAAP)
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:							
User charges	\$ 23,874,280	\$ 23,916,540	\$ 11,218,786	\$ (12,697,754)	47%	\$ 24,609,641	\$ 9,451,763
Restricted intergovernmental	-	-	423,401	423,401	na	-	-
Investment earnings	130,000	255,000	145,171	(109,829)	57%	287,874	82,477
Other	622,985	622,985	145,433	(477,552)	23%	687,391	128,227
Total revenues	<u>24,627,265</u>	<u>24,794,525</u>	<u>11,932,791</u>	<u>(12,861,734)</u>	48%	<u>25,584,906</u>	<u>9,662,467</u>
Expenditures:							
Salaries	5,231,310	5,247,289	1,784,309	3,462,980	34%	5,011,538	1,898,505
Fringe benefits	2,421,427	2,429,167	853,808	1,575,359	35%	2,192,381	732,008
Operating expenditures	7,271,573	8,255,957	2,717,662	5,538,295	33%	9,156,206	2,978,863
Repairs and maintenance	1,823,751	3,067,779	1,455,701	1,612,078	47%	1,315,564	491,283
Capital outlay	2,791,000	3,296,150	264,723	3,031,427	8%	1,788,696	442,249
Debt Service:							
Principal	1,280,113	1,808,113	48,728	1,759,385	3%	1,220,859	46,697
Interest	956,203	981,283	65,985	915,298	7%	1,021,066	504,744
Total expenditures	<u>21,775,377</u>	<u>25,085,738</u>	<u>7,190,916</u>	<u>17,894,822</u>	29%	<u>21,706,310</u>	<u>7,094,349</u>
Revenues over (under) expenditures	2,851,888	(291,213)	4,741,875	5,033,088	-1628%	3,878,596	2,568,118
Other Financing Sources (Uses):							
Transfer to water capital project fund	(2,851,888)	(2,780,000)	(2,780,000)	-	100%	(790,000)	(790,000)
Transfer from water capital project fund	-	-	-	-	na	298,091	-
Appropriated net position	-	3,071,213	-	(3,071,213)	0%	-	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>291,213</u>	<u>(2,780,000)</u>	<u>(3,071,213)</u>	-955%	<u>(491,909)</u>	<u>(790,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,961,875</u>	<u>\$ 1,961,875</u>		<u>\$ 3,386,687</u>	<u>\$ 1,778,118</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2019**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ 120,276	\$ 154,618	\$ 648	\$ 155,266
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>173,000</u>	<u>207,342</u>	<u>648</u>	<u>207,990</u>
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,905,000	1,731,758	-	1,731,758
Raw Water Mains Project	1,837,515	587,292	46,944	634,236
Shallotte Transmission Main	270,000	91,498	82,365	173,863
NW Plant Treatment Expansion 12MGD	21,095,980	7,371,483	2,292,194	9,663,677
74-76 Industrial Park Water Main	308,400	39,006	-	39,006
74-76 Mintz Dr. to Old Maco	65,000	-	24,400	24,400
Total expenditures	<u>25,546,895</u>	<u>9,871,587</u>	<u>2,445,903</u>	<u>12,317,490</u>
Revenues over (under) expenditures	(25,373,895)	(9,664,245)	(2,445,255)	(12,109,500)
Other Financing Sources (Uses):				
Long term debt issued	22,333,895	-	-	-
Transfers from water fund	9,510,390	6,730,402	2,780,000	9,510,402
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(7,268,117)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>25,373,895</u>	<u>5,744,632</u>	<u>2,780,000</u>	<u>8,524,632</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (3,919,613)</u>	<u>\$ 334,745</u>	<u>\$ (3,584,868)</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
OCTOBER 31, 2019

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 23,715,768	\$ 833,875	\$ 24,549,643
Restricted cash	6,145,370	-	6,145,370
Interest receivable	38,495	695	39,190
Receivables and special assessments, net	5,823,230	-	5,823,230
Due from other governmental agencies	549,335	-	549,335
Inventories	320,258	-	320,258
Total current assets	<u>36,592,456</u>	<u>834,570</u>	<u>37,427,026</u>
Current Liabilities:			
Accounts payable and other liabilities	618,341	97,092	715,433
Interest payable	792,374	-	792,374
Prepaid fees	559,369	-	559,369
Current portion of debt	10,791,282	-	10,791,282
Total current liabilities	<u>12,761,366</u>	<u>97,092</u>	<u>12,858,458</u>
Expendable net position	23,831,090	737,478	24,568,568
Noncurrent Items:			
Non-depreciable capital assets	4,508,997	-	4,508,997
Depreciable capital assets, net	217,800,661	-	217,800,661
Deferred outflow	769,901	-	769,901
Net pension liability	(709,887)	-	(709,887)
Compensated absences	(204,931)	-	(204,931)
Total other post-employment liability	(5,818,862)	-	(5,818,862)
Non-current portion of debt	(76,545,391)	-	(76,545,391)
Deferred inflow	(1,093,544)	-	(1,093,544)
Total net position	<u>\$ 162,538,034</u>	<u>\$ 737,478</u>	<u>\$ 163,275,512</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:							
User charges	\$ 23,813,772	\$ 23,860,824	\$ 8,857,603	\$ (15,003,221)	37%	\$ 28,510,502	\$ 8,503,391
ARRA interest subsidy	63,550	63,550	31,775	(31,775)	50%	92,726	-
Special assessments	-	-	-	-	na	106,146	-
Investment earnings	75,000	75,000	133,246	58,246	178%	290,021	77,161
Restricted intergovernmental	-	226,649	16,063	(210,586)	7%	288,260	-
Other	267,400	267,400	117,701	(149,699)	44%	367,793	104,185
Total revenues	<u>24,219,722</u>	<u>24,493,423</u>	<u>9,156,388</u>	<u>(15,337,035)</u>	37%	<u>29,655,448</u>	<u>8,684,737</u>
Expenditures:							
Salaries	2,983,766	3,155,553	985,572	2,169,981	31%	2,749,336	1,096,929
Fringe benefits	1,304,300	1,359,162	444,335	914,827	33%	1,163,007	416,732
Operating expenditures	4,114,151	4,377,738	1,412,643	2,965,095	32%	4,769,594	1,401,369
Repairs and maintenance	1,935,000	1,881,526	508,876	1,372,650	27%	1,636,061	723,430
Capital outlay	3,516,915	6,451,667	1,555,453	4,896,214	24%	3,265,498	976,314
Debt Service:							
Principal	10,366,460	10,413,512	764,359	9,649,153	7%	10,014,489	747,850
Interest	3,323,858	3,323,858	195,660	3,128,198	6%	3,688,908	1,833,886
Total expenditures	<u>27,544,450</u>	<u>30,963,016</u>	<u>5,866,898</u>	<u>25,096,118</u>	18.9%	<u>27,286,893</u>	<u>7,196,510</u>
Revenues over (under) expenditures	(3,324,728)	(6,469,593)	3,289,490	9,759,083	-51%	2,368,555	1,488,227
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(750,000)	(1,220,687)	(1,220,687)	-	100%	(1,075,558)	-
Transfer from wastewater capital project	904,000	904,000	-	(904,000)	0%	1,858,584	-
Appropriated net position	3,170,728	6,786,280	-	(6,786,280)	0%	-	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,469,593</u>	<u>(1,220,687)</u>	<u>(7,690,280)</u>	<u>-19%</u>	<u>783,026</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 2,068,803	\$ 2,068,803		\$ 3,151,581	\$ 1,488,227

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED OCTOBER 31, 2019**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ -	\$ 46,276
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	106,020	148,462	6,582	155,044
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>6,582</u>	<u>860,884</u>
Expenditures:				
NCDOT Hwy 211 Expansion	122,182	122,181	-	122,181
WBRWWTF Expansion Southport	2,630,000	1,037,975	-	1,037,975
NEBRWWTP Expansion	45,426,357	1,324,722	(23,793)	1,300,929
NEBRWWTP East Transmission Main	3,596,395	4,122	207,906	212,028
NEBRWWTP WestTransmission Main	2,872,999	-	191,583	191,583
Total expenditures	<u>54,647,933</u>	<u>2,489,000</u>	<u>375,696</u>	<u>2,864,696</u>
Revenues over (under) expenditures	(51,158,541)	(1,634,698)	(369,114)	(2,003,812)
Other Financing Sources (Uses):				
Long term debt issued	51,895,751	-	-	-
Transfer from wastewater fund	5,454,888	4,234,205	1,220,687	5,454,892
Transfer to wastewater fund	(7,239,928)	(7,239,928)	-	(7,239,928)
Future capital projects	(3,132,766)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,158,541</u>	<u>(3,005,723)</u>	<u>1,220,687</u>	<u>(1,785,036)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 851,573</u>	<u>\$ (3,788,848)</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED OCTOBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>October 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>October 31, 2018</u>
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 274,550
Investment earnings	-	11,460	11,460	21,619	6,092
Total revenues	-	11,460	11,460	1,119,819	280,642
Expenditures:					
Premiums	415,674	78,284	337,390	47,755	615,933
Revenues over (under) expenditures	(415,674)	(66,824)	348,850	1,072,064	(335,291)
Other financing sources (uses):					
Appropriated net position	415,674	-	(415,674)	-	-
Increase (decrease) in net position	\$ -	(66,824)	\$ (66,824)	1,072,064	(335,291)
Net positon, beginning of year		2,049,988		977,924	977,924
Net positon, end of year		\$ 1,983,164		\$ 2,049,988	\$ 642,633

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of October 31, 2019. It reports that the County had \$170.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$32.9 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 1.47%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF OCTOBER 31, 2019

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			<u>85,289,504</u>			1.00%
Total Checking & Petty Cash				\$ 85,295,704	42%	
Money Markets / Savings						
SunTrust Money Market			<u>5,043,155</u>			0.75%
Total Money Markets / Savings				\$ 5,043,155	2%	
Certificates of Deposit / CDARS						
First Bank	3/28/19	3/28/20	<u>20,616,237</u>			2.35%
Total Certificates of Deposit / CDARS				\$ 20,616,237	10%	
NC Capital Management Trust - Government Portfolio						
				\$ 56,370,481	28%	1.78%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,444,249</u>	2%	1.89%
Total Unrestricted Cash and Investments				\$ 170,769,825		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 31,251,934		15%	1.78%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,396,200		1%	0.00%
Total Restricted Cash and Investments				\$ 32,862,700		
Grand Total All Cash and Investments				\$ 203,632,525	100%	1.47%
Cash Balances:						
General Fund			\$ 72,181,734			
County Capital Reserve Fund			29,846,786			
School Capital Projects Fund			10,871,259			
Water Fund			32,657,064			
Water Capital Reserve Fund			7,306,372			
Wastewater Fund			23,715,771			
Wastewater Capital Reserve Fund			3,530,325			

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual and annual budget information for major revenues and expenditures in both the enterprise and general funds.

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	758,897	546,345	305,329	377,089	414,438		297,635	-21%	
Aug	471,098	438,769	324,296	420,293	345,102		270,439	-36%	
Sept	399,058	870,663	262,164	419,816	269,452		205,209	-51%	
Oct	410,936	267,307	208,607	207,830	315,241		168,570	-19%	
Nov	213,082	204,432	207,774	235,025	244,032				
Dec	300,926	391,210	46,595	203,220	412,058				
Jan	376,046	381,705	305,760	189,817	214,920				
Feb	347,468	301,199	427,181	337,199	258,244				
Mar	324,430	362,693	370,146	378,028	288,344				
Apr	247,162	278,448	296,216	307,480	155,194				
May	322,131	248,619	260,659	218,586	135,962				
June	235,646	207,251	490,189	257,695	167,843				
Total	4,406,880	4,498,641	3,504,916	3,552,078	3,220,830	2,300,000	941,853		41%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	91,495	102,981	141,121	5,141,356	7,655,126		8,464,387	11%	
Aug	12,444,754	12,440,150	15,853,299	14,003,220	13,213,303		15,145,908	15%	
Sept	7,147,245	7,799,492	6,433,818	6,763,894	5,259,838		7,225,241	37%	
Oct	9,419,597	9,641,217	9,896,672	17,631,294	10,487,256		12,078,923	15%	
Nov	19,462,971	21,420,290	23,944,507	17,678,530	28,069,669				
Dec	26,197,571	33,684,730	24,416,021	20,728,131	19,916,780				
Jan	23,411,002	15,517,607	23,377,586	26,045,100	26,931,609				
Feb	1,880,768	1,937,509	2,086,134	2,100,604	2,490,412				
Mar	931,336	811,691	957,399	928,997	1,078,484				
Apr	633,707	496,119	466,309	533,520	572,320				
May	363,995	326,905	341,102	588,170	331,238				
June	502,170	278,132	560,206	396,426	261,232				
Total	102,486,610	104,456,823	108,474,174	112,539,242	116,267,267	127,816,466	42,914,459		34%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ANNUAL BUDGET 2019-20	ACTUAL 2019-20	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,329	327	506	-	-		-	N/A	
Aug	443,434	504,052	603,352	611,857	671,914		735,512	9%	
Sept	448,554	486,317	657,269	652,753	723,623		697,838	-4%	
Oct	438,527	464,133	579,331	542,846	448,121		540,459	21%	
Nov	427,930	543,146	507,568	544,226	666,358				
Dec	369,797	383,693	471,246	499,198	576,498				
Jan	390,589	452,656	464,226	501,030	543,041				
Feb	387,576	477,267	523,460	557,142	685,653				
Mar	348,382	465,452	485,610	572,728	600,556				
Apr	476,849	560,194	654,797	631,825	665,643				
May	472,594	575,935	550,623	624,293	676,850				
June	912,555	1,117,769	1,223,355	1,286,771	1,419,689				
Total	5,118,117	6,030,941	6,721,343	7,024,669	7,677,946	7,275,000	1,973,809		27%

**County of Brunswick
Local Option Sales Tax Revenues**

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	927,776	969,548	986,394	1,049,718	1,252,130		1,373,725	10%	
Aug	1,090,562	1,093,465	1,224,865	1,289,737	1,329,792		1,425,459	7%	
Sept	877,367	938,050	952,042	978,445	938,675				
Oct	654,852	596,241	752,088	864,937	680,715				
Nov	628,065	604,948	635,873	767,798	871,829				
Dec	549,081	561,448	626,293	698,356	576,321				
Jan	527,514	585,079	436,031	558,342	775,353				
Feb	484,029	497,550	613,865	613,581	755,861				
Mar	377,571	603,870	588,222	547,868	746,104				
Apr	668,922	742,268	815,552	800,559	917,784				
May	708,546	756,471	837,814	794,102	966,306				
June	759,421	778,076	833,600	910,785	1,041,564				
Total	8,253,706	8,727,014	9,302,639	9,874,229	10,852,434	10,507,770	2,799,184		27%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	539,117	564,929	594,375	631,075	703,995		750,371	7%	
Aug	481,408	541,745	517,985	596,047	601,502		712,368	18%	
Sept	496,279	502,456	577,305	597,606	646,891				
Oct	469,753	514,691	551,928	614,008	639,392				
Nov	494,179	481,606	544,444	562,350	635,351				
Dec	479,879	509,491	583,254	636,108	692,311				
Jan	583,174	619,735	667,322	699,734	736,094				
Feb	447,406	444,943	477,316	527,845	561,192				
Mar	434,593	466,949	512,277	512,954	577,546				
Apr	457,599	564,837	625,842	658,044	749,898				
May	488,986	560,378	588,735	607,640	697,346				
June	526,413	547,458	550,848	660,846	722,096				
Total	5,898,786	6,319,219	6,791,631	7,304,257	7,963,614	7,943,242	1,462,739		18%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	581,833	609,693	631,292	673,530	789,002		860,370	9%	
Aug	634,883	657,139	711,398	766,949	788,633		868,474	10%	
Sept	547,394	576,690	610,962	631,968	632,656				
Oct	441,243	430,066	514,766	588,455	517,955				
Nov	436,317	423,295	464,016	527,365	599,197				
Dec	397,148	412,136	471,285	522,056	488,465				
Jan	420,617	459,158	415,344	482,885	591,453				
Feb	356,907	363,409	430,959	448,839	522,450				
Mar	305,250	417,515	430,745	414,149	525,003				
Apr	442,236	512,728	569,042	575,072	658,475				
May	469,765	515,232	566,462	554,566	661,360				
June	504,945	519,548	551,091	622,799	701,865				
Total	5,538,538	5,896,609	6,367,362	6,808,632	7,476,514	7,314,286	1,728,844		24%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	472,746	467,682	474,405	469,373	505,818		591,725	17%	
Aug	504,895	533,018	585,205	598,346	550,056		600,391	9%	
Sept	412,334	506,507	552,130	509,091	483,455		557,746	15%	
Oct	384,997	419,248	455,542	436,731	468,436		505,182	8%	
Nov	346,005	353,122	356,558	400,272	395,448				
Dec	315,884	357,715	358,875	401,470	360,250				
Jan	287,734	289,804	326,617	330,727	345,037				
Feb	295,333	318,297	322,884	424,539	344,991				
Mar	280,290	307,249	318,405	338,275	368,390				
Apr	293,877	302,211	317,943	323,228	295,003				
May	341,737	379,472	407,205	404,362	397,617				
June	396,615	448,286	481,962	458,544	576,215				
Total	4,332,447	4,682,610	4,957,731	5,094,958	5,090,716	5,270,660	2,255,044		43%

IRRIGATION REVENUE (617110-371319)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	266,584	242,180	274,655	303,891	272,157		499,622	84%	
Aug	297,464	328,242	391,161	364,814	318,911		553,720	74%	
Sept	203,919	378,978	402,057	341,474	241,677		540,455	124%	
Oct	195,247	281,554	312,823	245,944	316,475		468,263	48%	
Nov	160,249	159,040	170,875	230,786	171,308				
Dec	111,853	92,834	79,215	194,433	137,776				
Jan	31,659	30,866	53,423	75,964	44,935				
Feb	10,667	17,443	17,281	42,193	12,900				
Mar	8,336	10,977	23,304	26,984	10,834				
Apr	12,325	20,209	33,613	25,042	20,209				
May	47,160	91,362	111,147	80,405	91,368				
June	99,971	255,276	294,456	171,484	547,092				
Total	1,445,433	1,908,962	2,164,010	2,103,414	2,185,642	2,100,000	2,062,060		98%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	645,432	571,447	549,891	502,369	648,595		706,223	9%	
Aug	610,893	726,527	662,991	739,238	657,834		829,608	26%	
Sept	597,231	571,125	593,390	580,350	714,447		714,837	0%	
Oct	369,057	419,668	467,518	439,291	391,422		624,590	60%	
Nov	382,248	372,683	315,869	468,542	452,905				
Dec	298,588	278,846	329,525	415,210	401,300				
Jan	308,352	271,780	271,848	461,637	300,896				
Feb	240,348	243,372	293,671	254,055	329,861				
Mar	291,032	258,696	257,119	297,083	304,562				
Apr	253,284	298,786	315,449	374,571	356,824				
May	330,963	347,571	381,741	399,036	442,050				
June	373,695	423,069	723,529	625,328	794,773				
Total	4,701,123	4,783,570	5,162,541	5,556,710	5,795,469	5,850,000	2,875,258		49%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	245,698	206,044	193,363	171,810	220,490		189,253	-14%	
Aug	241,408	198,496	176,628	242,014	216,454		206,096	-5%	
Sept	287,677	223,590	177,912	227,218	234,523		206,417	-12%	
Oct	226,273	183,414	141,672	208,907	112,229		184,682	65%	
Nov	225,491	153,158	153,071	213,605	190,551				
Dec	220,541	126,460	140,427	181,314	194,601				
Jan	221,210	199,431	156,917	209,780	129,208				
Feb	148,278	177,624	144,230	145,744	169,457				
Mar	192,828	194,456	163,680	162,151	160,850				
Apr	169,595	179,557	153,967	200,376	138,655				
May	172,665	173,827	125,676	182,242	171,195				
June	141,691	173,052	126,581	250,422	166,681				
Total	2,493,355	2,189,109	1,854,124	2,395,583	2,104,894	2,200,000	786,448		36%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	403,355	451,901	470,153	487,562	504,765		525,317	4%	
Aug	440,343	451,462	475,932	489,608	507,711		524,696	3%	
Sept	440,074	453,419	476,892	490,840	508,083		526,261	4%	
Oct	442,108	454,580	476,516	493,066	512,632		528,995	3%	
Nov	442,353	455,559	475,832	494,282	512,064				
Dec	443,726	464,316	477,375	495,252	513,738				
Jan	445,019	463,597	480,043	496,679	514,422				
Feb	445,701	465,506	481,021	498,450	515,996				
Mar	446,642	468,084	483,538	501,888	517,084				
Apr	448,227	469,366	482,955	500,982	518,320				
May	449,771	469,402	485,236	505,223	521,211				
June	498,348	490,097	506,112	522,511	542,329				
Total	5,345,667	5,557,289	5,771,605	5,976,343	6,188,355	6,321,600	2,105,269		33%

WATER TAPS AND CONNECTION REVENUE (617180-371305)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	70,982	88,015	79,919	83,631	98,990		92,524	-7%	
Aug	54,383	63,122	73,809	104,621	97,268		83,810	-14%	
Sept	55,302	79,297	69,412	81,193	43,844		82,803	89%	
Oct	53,756	60,271	60,061	91,599	86,568		94,890	10%	
Nov	42,257	57,337	77,525	99,482	73,282				
Dec	56,457	50,315	59,843	54,196	61,096				
Jan	53,973	68,391	63,308	74,470	88,359				
Feb	55,395	58,684	88,268	65,659	111,682				
Mar	62,467	61,178	89,333	143,953	103,540				
Apr	66,169	88,286	76,900	79,001	120,681				
May	87,408	62,668	86,057	97,222	105,635				
June	57,354	89,289	88,308	88,973	106,785				
Total	715,903	826,853	912,743	1,064,000	1,097,730	850,000	354,027		42%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	75,945	175,282	82,430	82,749	167,036		121,501	-27%	
Aug	61,056	107,350	87,643	120,522	155,663		85,320	-45%	
Sept	56,609	80,372	137,586	114,051	45,363		85,192	88%	
Oct	35,619	100,031	53,152	83,126	89,233		187,338	110%	
Nov	90,854	80,907	89,642	128,155	84,568				
Dec	71,145	67,996	49,323	40,491	65,826				
Jan	77,802	68,194	53,168	70,156	80,237				
Feb	78,674	83,303	80,368	43,033	108,298				
Mar	75,081	55,590	83,957	142,979	126,088				
Apr	86,006	103,546	191,678	78,156	136,336				
May	106,117	72,757	110,980	93,189	108,079				
June	65,310	131,407	89,349	111,500	112,809				
Total	880,218	1,126,735	1,109,276	1,108,107	1,279,536	688,000	479,351		70%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	27,391	42,850	29,279	34,402	55,946		39,806	-29%	
Aug	26,404	35,126	24,946	42,390	39,850		31,354	-21%	
Sept	23,378	27,267	31,882	42,063	18,567		31,475	70%	
Oct	20,420	24,152	26,858	33,713	35,876		65,131	82%	
Nov	36,383	26,653	37,187	52,512	32,990				
Dec	28,184	22,399	25,429	23,427	25,114				
Jan	28,812	28,002	25,978	28,493	36,370				
Feb	30,550	25,571	35,550	24,480	44,692				
Mar	23,460	21,952	36,122	53,897	41,813				
Apr	24,169	34,849	28,496	33,669	50,545				
May	35,214	21,459	30,911	35,926	38,462				
June	27,254	48,349	29,625	40,209	40,830				
Total	331,619	358,629	362,263	445,181	461,055	232,000	167,766		72%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	707,249	735,074	791,640	805,054	872,549		1,033,355	18%	
Aug	733,867	779,627	874,819	933,343	918,675		1,063,547	16%	
Sept	693,713	772,094	837,178	835,710	889,327		1,038,172	17%	
Oct	673,713	706,281	773,191	813,375	848,410		1,016,846	20%	
Nov	662,220	686,159	735,391	792,739	834,354				
Dec	649,668	724,587	753,597	801,946	827,199				
Jan	648,827	700,776	739,484	778,549	823,964				
Feb	651,892	705,035	740,280	835,392	825,743				
Mar	640,679	712,260	747,301	776,766	823,196				
Apr	652,947	708,854	744,239	786,370	825,562				
May	678,940	737,235	765,249	826,002	940,447				
June	709,781	868,150	834,436	905,605	1,157,941				
Total	8,103,496	8,836,132	9,336,805	9,890,851	10,587,367	11,647,794	4,151,920		36%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	88,000	114,000	76,350	108,000	216,000		227,406	5%	
Aug	93,000	97,000	152,000	133,000	202,100		158,000	-22%	
Sept	100,000	73,000	84,450	95,750	80,000		133,000	66%	
Oct	84,000	57,000	95,775	185,275	156,000		221,000	42%	
Nov	101,550	104,000	136,000	210,480	92,000				
Dec	69,000	80,000	109,000	84,000	131,900				
Jan	84,000	108,400	117,775	113,840	209,000				
Feb	172,000	119,375	164,450	97,250	121,000				
Mar	80,000	100,000	103,050	276,486	205,000				
Apr	88,000	134,320	104,000	168,614	156,000				
May	126,990	69,000	110,545	140,000	218,658				
June	132,700	82,625	189,500	132,000	224,000				
Total	1,219,240	1,138,720	1,442,895	1,744,695	2,011,658	-	739,406		#DIV/0!

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	94,139	454,950	185,127	219,750	452,432		262,301	-42%	
Aug	153,639	240,374	131,836	402,208	287,165		242,580	-16%	
Sept	130,597	132,623	183,719	337,302	120,331		206,331	71%	
Oct	157,250	156,607	205,927	268,123	269,318		548,140	104%	
Nov	162,973	125,525	270,061	392,249	125,062				
Dec	122,639	94,524	154,451	186,084	173,249				
Jan	153,833	172,304	196,396	218,124	289,652				
Feb	168,764	150,635	214,802	134,813	320,135				
Mar	115,639	139,552	233,802	411,900	296,269				
Apr	105,250	218,469	210,136	271,541	355,535				
May	201,306	246,595	205,427	313,000	274,019				
June	93,309	337,635	214,635	259,250	276,101				
Total	1,659,338	2,469,793	2,406,319	3,414,344	3,239,268	600,000	1,259,352		210%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	24,714	106,434	60,709	69,520	149,044		86,684	-42%	
Aug	47,884	74,794	44,611	104,289	90,413		73,566	-19%	
Sept	42,534	50,210	59,236	107,773	39,518		64,381	63%	
Oct	51,087	50,872	66,644	75,363	86,302		180,566	109%	
Nov	79,326	44,845	83,049	122,632	39,649				
Dec	38,881	31,511	47,819	52,692	54,696				
Jan	51,281	54,659	67,463	68,707	95,136				
Feb	56,259	44,213	68,932	49,027	104,837				
Mar	33,217	44,521	77,931	133,296	97,992				
Apr	30,753	70,828	61,376	83,511	121,059				
May	63,105	49,882	61,474	98,665	91,916				
June	35,773	109,443	68,211	78,581	88,282				
Total	554,814	732,212	767,455	1,044,056	1,058,844	200,000	405,197		203%

**County of Brunswick
Water and Wastewater Number of Customers**

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	36,146	37,165	38,912	40,199	41,676	42,979	45
Aug	36,272	37,303	39,036	40,345	41,855	43,169	190
Sept	36,379	37,398	39,155	40,518	41,896	43,258	89
Oct	36,431	37,418	39,238	40,581	41,973		
Nov	36,524	38,133	39,338	40,758	42,186		
Dec	36,607	38,209	39,466	40,908	42,291		
Jan	36,679	38,318	39,573	40,982	42,379		
Feb	36,737	38,415	39,690	41,094	42,466		
Mar	36,828	38,448	39,736	41,248	42,481		
Apr	36,910	38,587	39,894	41,365	42,647		
May	37,046	38,704	39,998	41,402	42,725		
June	37,112	38,760	40,101	41,557	42,934		
Average	36,639	38,072	39,511	40,913	42,292	43,135	324

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	13,855	14,556	15,862	16,695	17,861	18,822	6
Aug	14,009	14,632	15,878	16,758	17,925	18,930	108
Sept	14,036	14,682	15,940	16,908	18,011	19,004	74
Oct	14,092	14,708	16,014	17,017	18,023		
Nov	14,143	15,269	16,070	17,026	18,083		
Dec	14,192	15,357	16,157	17,193	18,145		
Jan	14,237	15,382	16,235	17,241	18,206		
Feb	14,325	15,460	16,295	17,300	18,331		
Mar	14,378	15,498	16,371	17,471	18,449		
Apr	14,450	15,593	16,506	17,549	18,681		
May	14,468	15,651	16,537	17,675	18,741		
June	14,514	15,847	16,579	17,719	18,816		
Average	14,225	15,220	16,204	17,213	18,273	18,919	188