

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED DECEMBER 31, 2019



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

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

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
MAJOR ENTERPRISE FUNDS:		
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
NON MAJOR ENTERPRISE FUNDS:		
INTERNAL SERVICE FUND		
E-1	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Workers' Compensation Internal Service Fund (Non-GAAP)	27
OTHER INFORMATIONAL REPORTS:		
	Summary of Cash and Investments	28-29
	Summary Information of Revenues and Expenditures	30
	Ad Valorem and Motor Vehicle Tax Revenues	31
	Local Option Sales Tax Revenues	32
	Water Fund Revenues	33-35
	Wastewater Fund Revenues	36-37
	Water and Wastewater Number of Customers	38

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

General Fund:

- Total revenues for the General Fund are \$143.3 million for an increase of \$24.9 million or 21.0% over the same period in the prior year. The main reason for this is an \$18.3 million increase in Ad Valorem collections due to timing, recent revaluation, and growth in the County. There was also a \$1.1 million increase in Local Option Sales Tax revenues and \$4.9 million of FEMA revenue from prior year storms. Total revenues collected are 69.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$96.3 million and are 46.0% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$3.2 million or 3.4%. This is a result of a Debt Service increase of \$4.5 million due to first payments for phase 1 of the school bond and \$1.5 million for education. The increases are partially offset by the expenditures associated with Hurricane Florence from last year.
- Net transfers to other funds of \$10.7 million compared to \$2.6 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$38.6 million for the current period end compared to more than by \$22.7 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$3.5 million over the same period in the prior year to \$17.1 million. This is a result of irrigation sales increase of 94.1% or \$1.4 million, an increase in wholesale sales revenues of 19.2% or \$0.6 million, FEMA revenue of \$0.6 million for prior year expenditures and an increase in retail sales revenues of 21.8% or \$0.6 million over the same period in the prior year. Total revenues are 68.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$11.2 million and are 44.3% of current budget. Expenditures increased 11.2% or \$1.1 million mainly due to a \$0.8 million meter repair and maintenance project and a \$0.5 million one-time capital outlay purchase.
- Other financing sources (uses) show issuance of long-term debt and premiums on bonds as \$714,000 and \$69,924 respectively, providing an increase in fund balance of \$783,924. However, an offsetting payment of \$778,658 was made by the escrow agent for the refunding of the 2004B Revenue Bonds in November of the current 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 \$3.1 million compared to greater than by \$2.6 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 \$13.4 million. Retail wastewater sales increased to \$0.9 million in comparison with the prior year of \$5.2 million while wholesale revenues decreased by \$0.4 million or 5.6% and capital recovery revenue increased by \$0.3 million or 22.4%. Total revenues are 52.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$10.2 million and are 31.7% of the current budget. Expenditures increased 6.4% or \$0.6 million over the same period in the prior year mainly due to one time capital outlay purchases.
- Other financing sources (uses) show issuance of long-term debt and premiums on bonds as \$15,336,000 and \$163,155 respectively, providing an increase in fund balance of \$15,499,155. However, an offsetting payment of \$15,382,482 was made by the escrow agent for the refunding of the 2004B and 2012A Revenue Bonds in November of the current year.
- Net transfers to wastewater capital projects of \$1.2 million increased compared to almost no net transfers to wastewater capital projects 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 \$3.4 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 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	\$ 120,870,868	\$ 29,131,807	\$ 10,270,704	\$ 2,070,790	\$ 162,344,169
Restricted cash and investments	1,614,808	-	19,432,685	-	21,047,493
Interest receivable	165,759	51,272	21,960	3,915	242,906
Taxes receivable - net	31,292,604	-	-	-	31,292,604
Receivables - net	1,422,015	-	-	-	1,422,015
Other governmental agencies	1,255,619	15,929	108,352	-	1,379,900
Due from other funds	7,857	-	-	-	7,857
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 156,693,530</u>	<u>\$ 29,199,008</u>	<u>\$ 29,833,701</u>	<u>\$ 2,074,705</u>	<u>\$ 217,800,944</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,911,292	\$ 14,584	\$ -	\$ 5,792	\$ 4,931,668
Due to other funds	-	-	-	7,857	7,857
Total liabilities	<u>4,911,292</u>	<u>14,584</u>	<u>-</u>	<u>13,649</u>	<u>4,939,525</u>
Deferred Inflows of Resources:	<u>32,449,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,449,936</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	-	19,432,685	1,853,077	25,838,739
Committed	214,566	29,184,424	10,401,016	-	39,800,006
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	<u>100,593,710</u>	<u>-</u>	<u>-</u>	<u>115,056</u>	<u>100,708,766</u>
Total fund balances	<u>119,332,302</u>	<u>29,184,424</u>	<u>29,833,701</u>	<u>2,061,056</u>	<u>180,411,483</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 156,693,530</u>	<u>\$ 29,199,008</u>	<u>\$ 29,833,701</u>	<u>\$ 2,074,705</u>	<u>\$ 217,800,944</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED DECEMBER 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	\$ 107,711,948	\$ -	\$ -	\$ -	\$ 107,711,948
Local option sales taxes	10,671,051	-	-	-	10,671,051
Other taxes and licenses	3,379,326	-	-	-	3,379,326
Unrestricted intergovernmental revenues	283,057	-	-	-	283,057
Restricted intergovernmental revenues	10,948,545	1,991,301	-	454,029	13,393,875
Permits and fees	2,594,171	-	-	92,088	2,686,259
Sales and services	6,265,660	-	-	-	6,265,660
Investment earnings	546,185	180,521	327,896	13,556	1,068,158
Other	922,026	-	-	-	922,026
Total revenues	<u>143,321,969</u>	<u>2,171,822</u>	<u>327,896</u>	<u>559,673</u>	<u>146,381,360</u>
Expenditures:					
Current:					
General government	6,234,051	846,537	-	206,473	7,287,061
Public safety	24,342,745	-	-	191,611	24,534,356
Central services	9,540,405	-	-	-	9,540,405
Human services	12,120,844	-	-	-	12,120,844
Transportation	97,822	2,162,409	-	-	2,260,231
Environmental protection	8,574,600	-	-	-	8,574,600
Culture and recreation	2,224,741	148,337	-	-	2,373,078
Economic and physical development	3,253,742	-	-	-	3,253,742
Education	24,131,002	-	12,920,622	-	37,051,624
Debt Service:					
Principal retirement	2,668,304	-	-	-	2,668,304
Interest and fiscal charges	3,129,114	-	-	-	3,129,114
Total expenditures	<u>96,317,370</u>	<u>3,157,283</u>	<u>12,920,622</u>	<u>398,084</u>	<u>112,793,359</u>
Revenues over (under) expenditures	<u>47,004,599</u>	<u>(985,461)</u>	<u>(12,592,726)</u>	<u>161,589</u>	<u>33,588,001</u>
Other Financing Sources (Uses):					
Transfers from other funds	2,304,445	8,425,021	2,304,445	-	13,033,911
Transfers to other funds	(10,729,466)	(2,304,445)	-	-	(13,033,911)
Total other financing sources (uses)	<u>(8,425,021)</u>	<u>6,120,576</u>	<u>2,304,445</u>	<u>-</u>	<u>-</u>
Net change in fund balance	38,579,578	5,135,115	(10,288,281)	161,589	33,588,001
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>\$ 119,332,302</u>	<u>\$ 29,184,424</u>	<u>\$ 29,833,701</u>	<u>\$ 2,061,056</u>	<u>\$ 180,411,483</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 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	\$ 107,711,948	\$ (30,379,518)
Local option sales taxes	25,765,298	25,765,298	10,671,051	(15,094,247)
Other taxes and licenses	4,823,000	4,823,000	3,379,326	(1,443,674)
Unrestricted intergovernmental revenues	3,123,000	3,123,000	283,057	(2,839,943)
Restricted intergovernmental revenues	15,414,818	15,690,421	10,948,545	(4,741,876)
Permits and fees	4,210,982	4,210,982	2,594,171	(1,616,811)
Sales and services	11,924,347	11,924,347	6,265,660	(5,658,687)
Investment earnings	300,650	490,650	546,185	55,535
Other	1,050,120	1,383,120	922,026	(461,094)
Total revenues	<u>204,703,681</u>	<u>205,502,284</u>	<u>143,321,969</u>	<u>(62,180,315)</u>
Expenditures:				
Current:				
General government	13,338,323	13,706,294	6,234,051	7,472,243
Central services	17,877,823	18,790,253	9,540,405	9,249,848
Public safety	49,074,086	50,269,808	24,342,745	25,927,063
Transportation	170,572	170,572	97,822	72,750
Environmental protection	18,083,019	18,085,259	8,574,600	9,510,659
Economic and physical development	8,199,637	8,781,286	3,253,742	5,527,544
Human services	27,173,559	27,491,229	12,120,844	15,370,385
Education	48,271,296	48,457,232	24,131,002	24,326,230
Culture and recreation	4,698,358	4,891,074	2,224,741	2,666,333
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	3,129,114	1,847,795
Total expenditures	<u>205,486,888</u>	<u>209,243,222</u>	<u>96,317,370</u>	<u>112,925,852</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,740,938)</u>	<u>47,004,599</u>	<u>50,745,537</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	2,304,445	2,304,445	-
Transfers to other funds	(4,780,582)	(15,623,685)	(10,729,466)	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>38,579,578</u>	<u>\$ 38,579,578</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 119,332,302</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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 135,091,466	\$ 135,091,466	\$ 105,944,521	\$ (29,146,945)	78%	\$ 123,945,212	\$ 87,688,486
Prior year taxes	2,300,000	2,300,000	1,400,927	(899,073)	61%	3,220,830	2,000,323
Penalties and interest	700,000	700,000	366,500	(333,500)	52%	1,067,844	448,889
	<u>138,091,466</u>	<u>138,091,466</u>	<u>107,711,948</u>	<u>(30,379,518)</u>	78%	<u>128,233,886</u>	<u>90,137,698</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,507,770	10,507,770	4,706,486	(5,801,284)	45%	10,848,845	4,201,304
Article 40 (1/2%)	7,943,242	7,943,242	2,902,009	(5,041,233)	37%	7,963,614	2,591,780
Article 42 (1/2%)	7,314,286	7,314,286	3,062,556	(4,251,730)	42%	7,476,514	2,728,246
	<u>25,765,298</u>	<u>25,765,298</u>	<u>10,671,051</u>	<u>(15,094,247)</u>	41%	<u>26,288,973</u>	<u>9,521,330</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	54,298	(105,702)	34%	183,492	47,864
Deed stamp excise tax	2,920,000	2,920,000	2,278,662	(641,338)	78%	3,744,657	1,811,178
Solid waste tax	48,000	48,000	16,801	(31,199)	35%	62,922	15,521
White goods disposal tax	45,000	45,000	16,114	(28,886)	36%	54,157	15,133
1% Occupancy Tax	1,650,000	1,650,000	1,013,451	(636,549)	61%	1,728,904	982,242
	<u>4,823,000</u>	<u>4,823,000</u>	<u>3,379,326</u>	<u>(1,443,674)</u>	70%	<u>5,774,132</u>	<u>2,871,938</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	283,057	(91,943)	75%	479,987	146,925
	<u>3,123,000</u>	<u>3,123,000</u>	<u>283,057</u>	<u>(2,839,943)</u>	9%	<u>4,769,103</u>	<u>146,925</u>
Restricted Intergovernmental:							
State and federal grant	15,281,787	15,557,390	10,861,804	(4,695,586)	70%	18,344,018	6,246,416
ARRA federal grant	1,531	1,531	765	(766)	50%	3,055	1,524
Court facility fees	120,000	120,000	54,230	(65,770)	45%	126,095	53,942
Payments in lieu of taxes	-	-	100	100	na	4,169	-
ABC education requirement	-	-	-	-	na	10,501	10,188
ABC law enforcement services	4,000	4,000	12,099	8,099	302%	8,519	8,519
State drug tax	7,500	7,500	19,547	12,047	261%	53,150	4,365
	<u>15,414,818</u>	<u>15,690,421</u>	<u>10,948,545</u>	<u>(4,741,876)</u>	70%	<u>18,549,507</u>	<u>6,324,954</u>
Permits and Fees:							
Blding inspections and permits	2,250,000	2,250,000	1,447,962	(802,038)	64%	2,791,372	1,444,764
Recording fees	775,000	775,000	453,512	(321,488)	59%	763,516	369,025
Fire inspection fees	100,000	100,000	105,292	5,292	105%	116,119	24,663
Concealed handgun permit	180,000	180,000	73,905	(106,095)	41%	212,170	79,150
Other permit and fees	905,982	905,982	513,500	(392,482)	57%	877,151	407,382
	<u>4,210,982</u>	<u>4,210,982</u>	<u>2,594,171</u>	<u>(1,616,811)</u>	62%	<u>4,760,328</u>	<u>2,324,984</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	1,523,736	(1,076,264)	59%	4,384,324	1,901,189
School resource officer reimb.	1,476,726	1,476,726	722,728	(753,998)	49%	1,447,763	693,220
Rents	13,930	13,930	9,434	(4,496)	68%	15,260	8,295
EMS Charges	4,576,000	4,576,000	2,398,268	(2,177,732)	52%	4,088,650	1,923,513
Public health user fees	835,050	835,050	443,607	(391,443)	53%	800,121	320,901
Sheriff animal prot. serv. fees	103,500	103,500	48,413	(55,087)	47%	96,101	39,579
Social services fees	70,500	70,500	30,363	(40,137)	43%	68,678	25,138
Public housing fees	38,991	38,991	12,578	(26,413)	32%	15,590	2,947
Tax collection fees	230,000	230,000	173,122	(56,878)	75%	265,586	153,090
Other sales and services	1,278,050	1,278,050	556,179	(721,871)	44%	1,530,423	745,202
Register of deeds	338,750	338,750	185,016	(153,734)	55%	331,673	154,417

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	25,167	(30,333)	45%	50,103	26,146
Recreation services	307,350	307,350	137,049	(170,301)	45%	258,926	138,226
	<u>11,924,347</u>	<u>11,924,347</u>	<u>6,265,660</u>	<u>(5,658,687)</u>	53%	<u>13,353,198</u>	<u>6,131,863</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>546,185</u>	<u>55,535</u>	111%	<u>835,673</u>	<u>336,882</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	31,271	(13,729)	69%	67,267	27,927
Cnty Brd of Alcohol Control	24,000	24,000	7,500	(16,500)	31%	28,500	6,000
Contributions	9,000	9,000	38,332	29,332	426%	89,796	55,801
Other revenues	971,020	1,304,020	844,923	(459,097)	65%	2,385,290	520,818
	<u>1,050,120</u>	<u>1,383,120</u>	<u>922,026</u>	<u>(461,094)</u>	67%	<u>2,570,853</u>	<u>610,546</u>
Total revenues	<u>204,703,681</u>	<u>205,502,284</u>	<u>143,321,969</u>	<u>(62,180,315)</u>	70%	<u>205,135,653</u>	<u>118,407,120</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	178,520	178,520	90,091	88,429	50%	171,670	85,416
Fringe benefits	71,938	71,938	22,317	49,621	31%	43,808	21,813
Operating costs	72,130	72,130	39,778	32,352	55%	68,961	35,490
	<u>322,588</u>	<u>322,588</u>	<u>152,186</u>	<u>170,402</u>	47%	<u>284,439</u>	<u>142,719</u>
County Administration:							
Salaries	640,071	640,071	360,606	279,465	56%	666,634	369,374
Fringe benefits	191,397	191,397	94,751	96,646	50%	184,359	99,360
Operating costs	46,630	46,630	10,185	36,445	22%	17,174	8,485
	<u>878,098</u>	<u>878,098</u>	<u>465,542</u>	<u>412,556</u>	53%	<u>868,167</u>	<u>477,219</u>
Human Resources:							
Salaries	326,174	326,174	162,981	163,193	50%	313,173	166,660
Fringe benefits	113,977	113,977	56,361	57,616	49%	102,908	54,620
Operating costs	11,900	11,900	3,603	8,297	30%	6,004	2,839
	<u>452,051</u>	<u>452,051</u>	<u>222,945</u>	<u>229,106</u>	49%	<u>422,085</u>	<u>224,119</u>
Finance:							
Salaries	854,960	854,960	428,349	426,611	50%	825,139	410,478
Fringe benefits	289,386	289,386	142,436	146,950	49%	273,593	137,950
Operating costs	447,040	460,833	327,420	133,413	71%	424,847	328,921
	<u>1,591,386</u>	<u>1,605,179</u>	<u>898,205</u>	<u>706,974</u>	56%	<u>1,523,579</u>	<u>877,349</u>
Tax Administration:							
Salaries	2,550,065	2,550,065	1,216,806	1,333,259	48%	2,288,792	1,133,850
Fringe benefits	971,317	971,317	465,446	505,871	48%	843,676	415,167
Operating costs	1,044,135	1,044,135	445,319	598,816	43%	856,470	386,698
	<u>4,565,517</u>	<u>4,565,517</u>	<u>2,127,571</u>	<u>2,437,946</u>	47%	<u>3,988,938</u>	<u>1,935,715</u>
County Attorney:							
Salaries	395,036	395,036	197,296	197,740	50%	379,107	179,648
Fringe benefits	120,657	120,657	58,295	62,362	48%	107,408	50,237
Operating costs	193,450	193,450	23,806	169,644	12%	44,559	31,515
	<u>709,143</u>	<u>709,143</u>	<u>279,397</u>	<u>429,746</u>	39%	<u>531,074</u>	<u>261,400</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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Court Facilities:							
Operating costs	262,724	262,724	72,652	190,072	28%	197,290	81,115
Board of Elections:							
Salaries	604,838	604,838	222,958	381,880	37%	478,570	323,543
Fringe benefits	141,854	141,854	60,166	81,688	42%	117,888	61,644
Operating costs	243,557	488,081	113,944	374,137	23%	161,636	144,073
Capital outlay	-	305,571	-	305,571	0%	-	-
	990,249	1,540,344	397,068	1,143,276	26%	758,094	529,260
Register of Deeds:							
Salaries	720,609	720,609	343,034	377,575	48%	652,951	334,500
Fringe benefits	310,237	310,237	145,588	164,649	47%	278,118	140,711
Operating costs	1,835,721	1,835,721	1,129,863	705,858	62%	2,203,989	919,294
	2,866,567	2,866,567	1,618,485	1,248,082	56%	3,135,058	1,394,505
Contingency:							
Operating Costs	700,000	504,083	-	504,083	0%	-	-
Total general government	13,338,323	13,706,294	6,234,051	7,472,243	45%	11,708,724	5,923,401
Central Services:							
Management Information Systems:							
Salaries	1,142,561	1,142,561	560,762	581,799	49%	1,132,217	565,017
Fringe benefits	386,420	386,420	186,097	200,323	48%	364,123	178,601
Operating costs	1,307,700	1,659,577	552,839	1,106,738	33%	1,047,490	357,717
Capital outlay	36,000	36,000	-	36,000	0%	127,542	859
	2,872,681	3,224,558	1,299,698	1,924,860	40%	2,671,372	1,102,194
Fleet Services:							
Salaries	684,543	684,543	297,283	387,260	43%	612,114	312,788
Fringe benefits	268,744	268,744	116,569	152,175	43%	227,228	117,789
Operating costs	363,600	386,756	9,850	376,906	3%	283,322	(37,719)
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667	17,643
	1,693,887	1,734,816	453,292	1,281,524	26%	1,174,331	410,501
Engineering:							
Salaries	447,982	447,982	214,652	233,330	48%	411,650	195,730
Fringe benefits	149,204	149,204	68,802	80,402	46%	130,231	60,886
Operating costs	40,750	40,750	13,781	26,969	34%	27,768	8,116
Capital outlay	-	-	-	-	na	29,594	-
	637,936	637,936	297,235	340,701	47%	599,243	264,732
Operation Services:							
Salaries	2,337,175	2,337,175	1,237,367	1,099,808	53%	2,255,410	1,184,807
Fringe benefits	977,428	977,428	494,031	483,397	51%	893,566	453,352
Operating costs	3,214,332	3,637,956	1,563,747	2,074,209	43%	10,820,183	5,098,313
Capital outlay	499,500	499,500	469,737	29,763	94%	303,662	10,820
	7,028,435	7,452,059	3,764,882	3,687,177	51%	14,272,821	6,747,292
Non-departmental:							
Fringe benefits	5,371,665	5,371,665	3,121,973	2,249,692	58%	5,168,930	3,005,548
Operating costs	273,219	329,219	603,325	(274,106)	183%	836,724	924,036
Capital outlay	-	40,000	-	40,000	0%	-	-
	5,644,884	5,740,884	3,725,298	2,015,586	65%	6,005,654	3,929,584
Total central services	17,877,823	18,790,253	9,540,405	9,249,848	51%	24,723,421	12,454,303

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	3,124	49,876	6%	19,412	3,427
Sheriff:							
Salaries	10,640,762	10,640,762	5,490,296	5,150,466	52%	11,078,018	5,910,921
Fringe benefits	3,835,042	3,835,042	1,883,792	1,951,250	49%	3,699,863	1,911,581
Operating costs	2,791,252	3,201,891	1,396,700	1,805,191	44%	3,634,459	2,323,105
Capital outlay	1,306,506	1,292,976	453,620	839,356	35%	932,734	776,492
	<u>18,573,562</u>	<u>18,970,671</u>	<u>9,224,408</u>	<u>9,746,263</u>	<u>49%</u>	<u>19,345,074</u>	<u>10,922,099</u>
Detention Center:							
Salaries	4,889,007	4,889,007	2,423,486	2,465,521	50%	4,552,769	2,335,530
Fringe benefits	1,882,729	1,882,729	882,934	999,795	47%	1,599,087	812,808
Operating costs	2,912,780	2,909,230	1,392,970	1,516,260	48%	2,576,068	1,230,545
Capital outlay	200,430	482,612	261,283	221,329	54%	472,344	89,587
	<u>9,884,946</u>	<u>10,163,578</u>	<u>4,960,673</u>	<u>5,202,905</u>	<u>49%</u>	<u>9,200,268</u>	<u>4,468,470</u>
Emergency Medical:							
Salaries	5,867,157	5,908,885	3,178,486	2,730,399	54%	5,742,476	2,970,747
Fringe benefits	2,091,209	2,108,837	1,031,553	1,077,284	49%	1,849,724	938,746
Operating costs	1,699,942	1,712,504	889,684	822,820	52%	1,523,755	758,036
Capital outlay	1,571,242	1,921,398	1,192,891	728,507	62%	1,233,100	837,908
	<u>11,229,550</u>	<u>11,651,624</u>	<u>6,292,614</u>	<u>5,359,010</u>	<u>54%</u>	<u>10,349,055</u>	<u>5,505,437</u>
Emergency Management:							
Salaries	299,165	257,437	139,751	117,686	54%	239,661	125,402
Fringe benefits	99,577	81,949	38,614	43,335	47%	64,796	33,942
Operating costs	412,035	424,035	174,382	249,653	41%	706,535	434,197
Capital outlay	1,140,730	1,135,730	17,254	1,118,476	2%	71,700	-
	<u>1,951,507</u>	<u>1,899,151</u>	<u>370,001</u>	<u>1,529,150</u>	<u>19%</u>	<u>1,082,692</u>	<u>593,541</u>
Other Agencies:							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	30,000
Rescue Squads	331,800	331,800	86,525	245,275	26%	332,800	86,775
	<u>391,800</u>	<u>391,800</u>	<u>101,525</u>	<u>290,275</u>	<u>26%</u>	<u>392,800</u>	<u>116,775</u>
Building Inspections and Central Permitting							
Salaries	1,572,169	1,659,169	799,368	859,801	48%	1,758,298	855,276
Fringe benefits	546,526	546,526	279,529	266,997	51%	556,986	265,038
Operating costs	132,014	132,014	54,595	77,419	41%	198,332	82,375
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>1,185,931</u>	<u>1,211,778</u>	<u>49%</u>	<u>2,658,470</u>	<u>1,261,504</u>
Fire Inspections							
Salaries	351,342	351,342	144,748	206,594	41%	-	-
Fringe benefits	117,503	117,503	44,246	73,257	38%	-	-
Operating costs	58,700	58,700	26,791	31,909	46%	-	-
Capital outlay	60,000	60,000	57,893	2,107	96%	-	-
	<u>587,545</u>	<u>587,545</u>	<u>273,678</u>	<u>313,867</u>	<u>47%</u>	<u>-</u>	<u>-</u>
Central Communications:							
Salaries	1,827,531	1,808,531	850,505	958,026	47%	1,714,905	878,937
Fringe benefits	692,092	692,092	310,133	381,959	45%	598,577	295,916
Operating costs	310,994	320,320	133,167	187,153	42%	145,264	76,849
Capital outlay	93,096	112,096	31,652	80,444	28%	110,753	21,904
	<u>2,923,713</u>	<u>2,933,039</u>	<u>1,325,457</u>	<u>1,607,582</u>	<u>45%</u>	<u>2,569,499</u>	<u>1,273,606</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 DECEMBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2019	Variance Positive (Negative)	% of Budget	June 30, 2019	December 31, 2018
Animal Protective Services:							
Salaries	599,348	599,348	309,930	289,418	52%	638,513	345,559
Fringe benefits	231,306	231,306	118,826	112,480	51%	233,068	121,760
Operating costs	305,100	357,353	143,881	213,472	40%	297,175	141,138
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>605,334</u>	<u>616,357</u>	50%	<u>1,168,756</u>	<u>608,457</u>
Total public safety	<u>49,074,086</u>	<u>50,269,808</u>	<u>24,342,745</u>	<u>25,927,063</u>	48%	<u>46,786,026</u>	<u>24,753,316</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	173,165
Total transportation	<u>170,572</u>	<u>170,572</u>	<u>97,822</u>	<u>72,750</u>	57%	<u>447,953</u>	<u>266,553</u>
Environmental Protection:							
Solid Waste:							
Salaries	376,996	376,996	184,278	192,718	49%	335,562	184,118
Fringe benefits	150,385	150,385	69,767	80,618	46%	124,930	67,338
Operating costs	16,686,895	16,689,135	8,248,305	8,440,830	49%	16,545,228	8,032,571
Capital outlay	627,000	627,000	-	627,000	0%	212,590	164,553
	<u>17,841,276</u>	<u>17,843,516</u>	<u>8,502,350</u>	<u>9,341,166</u>	48%	<u>17,218,310</u>	<u>8,448,580</u>
Other:							
Forestry services	241,743	241,743	72,250	169,493	30%	203,391	85,734
Total environmental protection	<u>18,083,019</u>	<u>18,085,259</u>	<u>8,574,600</u>	<u>9,510,659</u>	47%	<u>17,421,701</u>	<u>8,534,314</u>
Economic Development:							
Community Enforcement:							
Salaries	187,816	187,816	67,873	119,943	36%	154,354	65,168
Fringe benefits	75,102	75,102	26,904	48,198	36%	58,902	25,407
Operating costs	20,115	20,115	4,037	16,078	20%	13,262	5,230
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705	29,705
	<u>315,033</u>	<u>315,033</u>	<u>122,531</u>	<u>192,502</u>	39%	<u>256,223</u>	<u>125,510</u>
Planning:							
Salaries	464,379	464,379	237,074	227,305	51%	426,308	216,642
Fringe benefits	169,705	169,705	78,880	90,825	46%	139,467	72,794
Operating costs	398,700	411,100	57,445	353,655	14%	115,344	52,049
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,045,184</u>	<u>373,399</u>	<u>671,785</u>	36%	<u>705,058</u>	<u>365,424</u>
Cooperative Extension:							
Salaries	308,110	348,148	111,370	236,778	32%	302,039	127,402
Fringe benefits	147,782	150,845	38,786	112,059	26%	118,133	43,590
Operating costs	124,983	142,580	55,858	86,722	39%	122,603	43,994
Capital outlay	-	5,350	5,350	-	100%	36,053	-
	<u>580,875</u>	<u>646,923</u>	<u>211,364</u>	<u>435,559</u>	33%	<u>578,828</u>	<u>214,986</u>
Soil and Water Conservation:							
Salaries	165,517	165,517	85,382	80,135	52%	159,085	81,601
Fringe benefits	61,737	61,737	31,244	30,493	51%	58,171	29,500
Operating costs	17,350	17,350	6,039	11,311	35%	16,949	6,034
	<u>244,604</u>	<u>244,604</u>	<u>122,665</u>	<u>121,939</u>	50%	<u>234,205</u>	<u>117,135</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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Public Housing Section 8:							
Salaries	131,246	131,246	63,037	68,209	48%	106,826	45,658
Fringe benefits	55,565	55,565	26,730	28,835	48%	42,330	17,843
Operating costs	2,168,330	2,174,330	958,162	1,216,168	44%	1,916,764	958,603
	<u>2,355,141</u>	<u>2,361,141</u>	<u>1,047,929</u>	<u>1,313,212</u>	44%	<u>2,065,920</u>	<u>1,022,104</u>
1% Occupancy Tax:							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,013,451</u>	<u>636,549</u>	61%	<u>1,728,904</u>	<u>982,242</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>212,500</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>408,634</u>
Total economic development	<u>8,199,637</u>	<u>8,781,286</u>	<u>3,253,742</u>	<u>5,527,544</u>	37%	<u>6,191,937</u>	<u>3,236,035</u>
Human Services:							
Health:							
Administration:							
Salaries	2,406,010	2,406,010	1,226,640	1,179,370	51%	2,382,456	1,242,954
Fringe benefits	1,263,557	1,263,557	642,106	621,451	51%	1,202,433	492,379
Operating costs	285,325	282,325	118,349	163,976	42%	214,808	122,571
Capital outlay	82,200	85,200	85,068	132	100%	29,449	-
	<u>4,037,092</u>	<u>4,037,092</u>	<u>2,072,163</u>	<u>1,964,929</u>	51%	<u>3,829,146</u>	<u>1,857,904</u>
Communicable Diseases:							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>249,194</u>	<u>170,943</u>	59%	<u>302,020</u>	<u>196,868</u>
Adult Health Maintenance:							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>73,853</u>	<u>433,661</u>	15%	<u>160,784</u>	<u>60,046</u>
Senior Health							
Salaries	56,283	56,283	26,878	29,405	48%	52,954	26,947
Fringe benefits	22,252	22,252	10,838	11,414	49%	20,830	10,252
Operating costs	3,835	3,835	1,659	2,176	43%	3,311	1,607
	<u>82,370</u>	<u>82,370</u>	<u>39,375</u>	<u>42,995</u>	48%	<u>77,095</u>	<u>38,806</u>
Maternal and Child Health:							
Salaries	383,578	383,578	150,328	233,250	39%	322,066	177,625
Fringe benefits	168,858	168,858	66,253	102,605	39%	133,138	71,034
Operating costs	593,025	625,372	250,802	374,570	40%	529,692	229,712
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,177,808</u>	<u>467,383</u>	<u>710,425</u>	40%	<u>991,118</u>	<u>484,593</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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Environmental Health:							
Salaries	1,158,046	1,158,046	574,588	583,458	50%	1,086,498	550,037
Fringe benefits	415,172	415,172	201,615	213,557	49%	364,134	179,517
Operating costs	192,126	192,126	87,030	105,096	45%	366,434	293,134
Capital outlay	28,000	28,000	17,722	10,278	63%	78,010	78,010
	<u>1,793,344</u>	<u>1,793,344</u>	<u>880,955</u>	<u>912,389</u>	49%	<u>1,895,076</u>	<u>1,100,698</u>
Total health	<u>7,954,479</u>	<u>8,018,265</u>	<u>3,782,923</u>	<u>4,235,342</u>	47%	<u>7,255,239</u>	<u>3,738,915</u>
Veterans' Services:							
Salaries	139,150	139,150	67,108	72,042	48%	137,542	72,757
Fringe benefits	55,433	55,433	27,193	28,240	49%	51,114	25,824
Operating costs	15,637	15,637	7,266	8,371	46%	13,484	6,789
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>101,567</u>	<u>108,653</u>	48%	<u>202,140</u>	<u>105,370</u>
Social Services:							
Administration:							
Salaries	7,459,072	7,459,072	3,554,317	3,904,755	48%	6,898,625	3,577,382
Fringe benefits	3,658,637	3,658,637	1,664,544	1,994,093	45%	3,183,572	1,375,646
Operating costs	2,940,115	2,953,115	907,549	2,045,566	31%	2,320,407	863,123
Capital outlay	-	-	-	-	na	56,475	56,475
	<u>14,057,824</u>	<u>14,070,824</u>	<u>6,126,410</u>	<u>7,944,414</u>	44%	<u>12,459,079</u>	<u>5,872,626</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	907	19,093	5%	3,078	848
Aid to the blind	8,153	8,153	8,153	-	100%	7,845	7,845
Adoption assistance	280,000	280,000	109,439	170,561	39%	231,539	115,254
Special assistance	470,000	470,000	138,373	331,627	29%	357,920	167,359
Foster care	950,000	950,000	225,712	724,288	24%	612,755	268,200
State foster home	335,000	335,000	178,766	156,234	53%	403,299	190,069
Special assistance	25,121	25,121	14,752	10,369	59%	22,320	9,203
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	13,693	68,990	17%	70,648	36,815
	<u>2,111,274</u>	<u>2,193,957</u>	<u>689,795</u>	<u>1,504,162</u>	31%	<u>1,709,404</u>	<u>795,593</u>
Total social services	<u>16,169,098</u>	<u>16,264,781</u>	<u>6,816,205</u>	<u>9,448,576</u>	42%	<u>14,168,483</u>	<u>6,668,219</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	250,443	125,222
Brunswick Senior Resources	2,589,319	2,589,319	1,294,661	1,294,658	50%	2,482,419	1,227,610
Other human services	-	158,201	62,877	95,324	40%	127,095	62,764
	<u>2,839,762</u>	<u>2,997,963</u>	<u>1,420,149</u>	<u>1,577,814</u>	47%	<u>2,859,957</u>	<u>1,415,596</u>
Total human services	<u>27,173,559</u>	<u>27,491,229</u>	<u>12,120,844</u>	<u>15,370,385</u>	44%	<u>24,485,819</u>	<u>11,928,100</u>
Education:							
Public schools	42,840,126	42,840,126	21,420,066	21,420,060	50%	39,918,820	19,959,414
Public schools - capital outlay	898,744	898,744	449,370	449,374	50%	837,458	418,734
Community college	4,209,426	4,395,362	2,100,064	2,295,298	48%	4,096,380	2,092,130
Community college - cap. out.	323,000	323,000	161,502	161,498	50%	365,000	167,900
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>24,131,002</u>	<u>24,326,230</u>	50%	<u>45,217,658</u>	<u>22,638,178</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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	694,475	694,475	338,203	356,272	49%	652,255	337,728
Fringe benefits	200,270	200,270	98,638	101,632	49%	188,537	95,706
Operating costs	683,310	683,310	256,831	426,479	38%	667,725	252,735
Capital outlay	32,000	194,810	27,809	167,001	14%	202,680	68,975
	<u>1,610,055</u>	<u>1,772,865</u>	<u>721,481</u>	<u>1,051,384</u>	41%	<u>1,711,197</u>	<u>755,144</u>
Maintenance:							
Salaries	806,855	806,855	395,891	410,964	49%	778,658	403,611
Fringe benefits	320,810	320,810	155,737	165,073	49%	300,669	150,584
Operating costs	412,470	437,638	207,122	230,516	47%	392,098	124,491
Capital outlay	157,500	152,000	105,880	46,120	70%	133,792	68,716
	<u>1,697,635</u>	<u>1,717,303</u>	<u>864,630</u>	<u>852,673</u>	50%	<u>1,605,217</u>	<u>747,402</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,490,168</u>	<u>1,586,111</u>	<u>1,904,057</u>	45%	<u>3,316,414</u>	<u>1,502,546</u>
Brunswick County Library:							
Salaries	811,285	811,285	384,749	426,536	47%	777,553	385,085
Fringe benefits	330,483	330,483	154,216	176,267	47%	304,260	149,928
Operating costs	248,900	259,138	99,665	159,473	38%	210,590	96,620
	<u>1,390,668</u>	<u>1,400,906</u>	<u>638,630</u>	<u>762,276</u>	46%	<u>1,292,403</u>	<u>631,633</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,891,074</u>	<u>2,224,741</u>	<u>2,666,333</u>	45%	<u>4,608,817</u>	<u>2,134,179</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	3,129,114	1,847,795	63%	2,224,964	1,115,649
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>5,797,418</u>	<u>12,802,797</u>	31%	<u>13,458,424</u>	<u>1,279,109</u>
Total expenditures	<u>205,486,888</u>	<u>209,243,222</u>	<u>96,317,370</u>	<u>112,925,852</u>	46%	<u>195,050,480</u>	<u>93,147,488</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,740,938)</u>	<u>47,004,599</u>	<u>50,745,537</u>	-1256%	<u>10,085,173</u>	<u>25,259,632</u>
Transfers From Other Funds:							
Transfer from county capital project fund	-	2,304,445	2,304,445	-	100%	-	-
Transfer from health ins. internal service fund	-	-	-	-	na	3,172,028	-
	<u>-</u>	<u>2,304,445</u>	<u>2,304,445</u>	<u>-</u>	100%	<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 DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	-	(8,425,021)	(8,425,021)	-	100%	(2,550,000)	(2,550,000)
Transfer to emergency telephone system fund	-	(113,637)	-	113,637	0%	-	-
Transfer to school capital projects fund	(4,780,582)	(7,085,027)	(2,304,445)	4,780,582	33%	(5,859,022)	-
	<u>(4,780,582)</u>	<u>(15,623,685)</u>	<u>(10,729,466)</u>	<u>4,894,219</u>	<u>69%</u>	<u>(8,409,022)</u>	<u>(2,550,000)</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>	<u>-225%</u>	<u>(5,236,994)</u>	<u>(2,550,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>38,579,578</u>	<u>\$ 38,579,578</u>		<u>4,848,179</u>	<u>22,709,632</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>\$ 119,332,302</u>			<u>\$ 80,752,724</u>	<u>\$ 98,614,177</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 DECEMBER 31, 2019

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 25,619,324	\$ 21,885,669	\$ 1,991,301	\$ 23,876,970
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	180,521	730,449
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>27,410,208</u>	<u>23,292,060</u>	<u>2,171,822</u>	<u>25,463,882</u>
Expenditures:				
General Government:				
Court House Renovation	11,951,550	491,830	172,280	664,110
Court House Parking Lot	1,176,070	283,096	674,257	957,353
	<u>13,127,620</u>	<u>774,926</u>	<u>846,537</u>	<u>1,621,463</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	51,224	5,735,690
Smithville Park Improvements	6,189,666	5,936,008	11,726	5,947,734
Brunswick Waterway Park Improvements	644,083	111,137	85,387	196,524
Waccamaw Multiuse Building	300,000	-	-	-
	<u>12,983,749</u>	<u>11,731,611</u>	<u>148,337</u>	<u>11,879,948</u>
Transportation:				
Airport Improvements	26,847,398	23,617,147	2,162,409	25,779,556
Other:				
Future Capital Projects	1,775,146	-	-	-
Total expenditures	<u>70,392,853</u>	<u>36,123,684</u>	<u>3,157,283</u>	<u>39,280,967</u>
Revenues over (under) expenditures	(42,982,645)	(12,831,624)	(985,461)	(13,817,085)
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	(4,293,884)	(1,989,439)	(2,304,445)	(4,293,884)
Total other financing sources (uses)	<u>42,982,645</u>	<u>32,056,454</u>	<u>6,120,576</u>	<u>38,177,030</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,224,830</u>	5,135,115	<u>\$ 24,359,945</u>
Fund balance, beginning of year			24,049,309	
Fund balance, end of year			<u>\$ 29,184,424</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 DECEMBER 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	67,994	1,592,456
Investment earnings-debt proceeds	5,301	960,322	259,902	1,220,224
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>327,896</u>	<u>9,905,477</u>
Expenditures:				
Brunswick County Schools	133,193,008	85,673,430	12,750,398	98,423,828
Brunswick Community College	33,998,159	31,523,490	170,224	31,693,714
Total expenditures	<u>167,191,167</u>	<u>117,196,920</u>	<u>12,920,622</u>	<u>130,117,542</u>
Revenues over (under) expenditures	(158,891,890)	(107,619,339)	(12,592,726)	(120,212,065)
Other Financing Sources (Uses):				
Transfer from general fund	65,161,288	58,076,260	2,304,445	60,380,705
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>158,891,890</u>	<u>141,188,907</u>	<u>2,304,445</u>	<u>143,493,352</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(10,288,281)	<u>\$ 23,281,287</u>
Fund balance, beginning of year			40,121,982	
Fund balance, end of year			<u>\$ 29,833,701</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,176,214	\$ -	\$ 894,576	\$ 2,070,790
Interest receivable	2,174	-	1,741	3,915
Total assets	<u>1,178,388</u>	<u>-</u>	<u>896,317</u>	<u>2,074,705</u>
Liabilities:				
Accounts payable and other liabilities	1,630	22	4,140	5,792
Due to other funds	-	7,857	-	7,857
Total liabilities	<u>1,630</u>	<u>7,879</u>	<u>4,140</u>	<u>13,649</u>
Fund Balance:				
Stabilization by State Statute	2,174	-	1,741	3,915
Restricted - other	1,174,584	-	890,436	2,065,020
Unassigned	-	(7,879)	-	(7,879)
Total fund balances	<u>1,176,758</u>	<u>(7,879)</u>	<u>892,177</u>	<u>2,061,056</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,178,388</u>	<u>\$ -</u>	<u>\$ 896,317</u>	<u>\$ 2,074,705</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 DECEMBER 31, 2019

	<u>Emergency Telephone System Fund</u>	<u>Grant Project</u>	<u>ROD- Technology Enhancement Fund</u>	<u>Total</u>
Revenues:				
Restricted intergovernmental	\$ 315,797	\$ 138,232	\$ -	\$ 454,029
Permits and fees	-	-	92,088	92,088
Investment earnings	7,467	-	6,089	13,556
Total revenues	<u>323,264</u>	<u>138,232</u>	<u>98,177</u>	<u>559,673</u>
Expenditures:				
General government	-	146,111	60,362	206,473
Public safety	191,611	-	-	191,611
Total expenditures	<u>191,611</u>	<u>146,111</u>	<u>60,362</u>	<u>398,084</u>
Revenues over (under) expenditures	131,653	(7,879)	37,815	161,589
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>\$ 1,176,758</u>	<u>\$ (7,879)</u>	<u>\$ 892,177</u>	<u>\$ 2,061,056</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 DECEMBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Revenues:					
Restricted intergovernmental	\$ 757,913	\$ 315,797	\$ (442,116)	\$ 548,007	\$ 228,336
Investment earnings	-	7,467	7,467	10,129	4,445
Total revenues	<u>757,913</u>	<u>323,264</u>	<u>(434,649)</u>	<u>558,136</u>	<u>232,781</u>
Expenditures:					
Operating costs	811,678	191,611	620,067	572,264	192,685
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>191,611</u>	<u>679,939</u>	<u>572,264</u>	<u>192,685</u>
Revenues over (under) expenditures	(113,637)	131,653	245,290	(14,128)	40,096
Other Financing Sources (Uses):					
Transfers from general fund	<u>113,637</u>	-	<u>(113,637)</u>	-	-
Total other financing sources (uses)	<u>113,637</u>	-	<u>(113,637)</u>	-	-
Net change in fund balance	<u>\$ -</u>	131,653	<u>\$ 131,653</u>	(14,128)	40,096
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>\$ 1,176,758</u>		<u>\$ 1,045,105</u>	<u>\$ 1,099,329</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED DECEMBER 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	\$ 138,232	\$ 362,292
Expenditures:				
SAMHSA Expansion Grant FY 19-24	800,000	-	137,711	137,711
SAMHSA	<u>1,380,527</u>	<u>224,060</u>	<u>8,400</u>	<u>232,460</u>
Total expenditures	<u>2,180,527</u>	<u>224,060</u>	<u>146,111</u>	<u>370,171</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(7,879)	<u>\$ (7,879)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (7,879)</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 DECEMBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 92,088	\$ (73,412)	\$ 148,446	\$ 71,377
Investment earnings	6,000	6,089	89	8,097	3,736
Total revenues	<u>171,500</u>	<u>98,177</u>	<u>(73,323)</u>	<u>156,543</u>	<u>75,113</u>
Expenditures:					
General government	<u>201,276</u>	<u>60,362</u>	<u>140,914</u>	<u>154,335</u>	<u>55,632</u>
Revenues over (under) expenditures	(29,776)	37,815	67,591	2,208	19,481
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>37,815</u>	<u>\$ 37,815</u>	<u>2,208</u>	<u>19,481</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
Fund balance, end of year		<u>\$ 892,177</u>		<u>\$ 854,362</u>	<u>\$ 871,635</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 29,290,367	\$ -	\$ 29,290,367
Restricted cash	2,930,891	27,933,929	30,864,820
Interest receivable	60,515	728	61,243
Receivables and special assessments, net	3,842,713	-	3,842,713
Due from other governmental agencies	182,899	158	183,057
Due from other funds	1,671,617	-	1,671,617
Inventories	1,598,543	-	1,598,543
Total current assets	<u>39,577,545</u>	<u>27,934,815</u>	<u>67,512,360</u>
Current Liabilities:			
Accounts payable and other liabilities	462,609	6,750	469,359
Customer deposits	2,005,436	-	2,005,436
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Due to other funds	-	1,671,617	1,671,617
Total current liabilities	<u>4,141,707</u>	<u>1,678,367</u>	<u>5,820,074</u>
Expendable net position	35,435,838	26,256,448	61,692,286
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	(49,336,055)	-	(49,336,055)
Deferred inflow	(1,937,151)	-	(1,937,151)
Total net position	<u>\$ 135,826,997</u>	<u>\$ 26,256,448</u>	<u>\$ 162,083,445</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	December 31, 2019	Variance Positive (Negative)	% of Budget	June 30, 2019	December 31, 2018
Revenues:							
User charges	\$ 23,874,280	\$ 24,030,540	\$ 15,961,705	\$ (8,068,835)	66%	\$ 24,609,641	\$ 13,188,448
Restricted intergovernmental	-	-	648,025	648,025	na	-	-
Investment earnings	130,000	255,000	219,468	(35,532)	86%	287,874	131,624
Other	622,985	724,304	223,032	(501,272)	31%	687,391	190,624
Total revenues	<u>24,627,265</u>	<u>25,009,844</u>	<u>17,052,230</u>	<u>(7,957,614)</u>	68%	<u>25,584,906</u>	<u>13,510,696</u>
Expenditures:							
Salaries	5,231,310	5,230,789	2,562,283	2,668,506	49%	5,011,538	2,616,782
Fringe benefits	2,421,427	2,429,167	1,210,451	1,218,716	50%	2,192,381	1,063,464
Operating expenditures	7,271,573	8,396,344	3,635,727	4,760,617	43%	9,156,206	4,316,545
Repairs and maintenance	1,823,751	3,163,648	1,651,545	1,512,103	52%	1,315,564	576,737
Capital outlay	2,791,000	3,836,935	1,611,004	2,225,931	42%	1,788,696	924,649
Debt Service:							
Principal	1,280,113	1,284,176	60,972	1,223,204	5%	1,220,859	70,294
Interest	956,203	952,141	476,185	475,956	50%	1,021,066	511,341
Total expenditures	<u>21,775,377</u>	<u>25,293,200</u>	<u>11,208,167</u>	<u>14,085,033</u>	44%	<u>21,706,310</u>	<u>10,079,812</u>
Revenues over (under) expenditures	2,851,888	(283,356)	5,844,063	6,127,419	-2062%	3,878,596	3,430,884
Other Financing Sources (Uses):							
Long-term debt issued	-	714,000	714,000	-	100%	-	-
Premiums on debt issued	-	69,924	69,924	-	100%	-	-
Payments to escrow agent for refunded bonds	-	(778,658)	(778,658)	-	100%	-	-
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	-	3,058,090	-	(3,058,090)	0%	-	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>283,356</u>	<u>(2,774,734)</u>	<u>(3,058,090)</u>	-979%	<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>\$ 3,069,329</u>	<u>\$ 3,069,329</u>		<u>\$ 3,386,687</u>	<u>\$ 2,640,884</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 DECEMBER 31, 2019**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ 120,276	\$ 154,618	\$ 2,810	\$ 157,428
Investment earnings-debt proceeds	-	-	30,698	30,698
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	173,000	207,342	33,508	240,850
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	28,683,127	587,292	214,714	802,006
Shalotte Transmission Main	270,000	91,498	96,600	188,098
NW Plant Treatment Expansion 12MGD	21,095,980	7,371,483	2,715,345	10,086,828
74-76 Industrial Park Water Main	308,400	39,006	54,030	93,036
74-76 Mintz Dr. to Old Maco	85,000	-	27,365	27,365
Total expenditures	52,412,507	9,871,587	3,108,054	12,979,641
Revenues over (under) expenditures	(52,239,507)	(9,664,245)	(3,074,546)	(12,738,791)
Other Financing Sources (Uses):				
Long term debt issued	47,031,380	-	26,535,000	26,535,000
Bond premium	2,148,127	-	2,148,127	2,148,127
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	(7,248,117)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	52,239,507	5,744,632	31,463,127	37,207,759
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ (3,919,613)	\$ 28,388,581	\$ 24,468,968

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 23,968,546	\$ 2,171,852	\$ 26,140,398
Restricted cash	6,261,783	50,337,352	56,599,135
Interest receivable	48,795	1,369	50,164
Receivables and special assessments, net	5,129,103	-	5,129,103
Due from other governmental agencies	308,785	-	308,785
Inventories	320,258	-	320,258
Total current assets	<u>36,037,270</u>	<u>52,510,573</u>	<u>88,547,843</u>
Current Liabilities:			
Accounts payable and other liabilities	225,095	-	225,095
Interest payable	792,374	-	792,374
Prepaid fees	389,133	-	389,133
Current portion of debt	<u>10,791,282</u>	-	<u>10,791,282</u>
Total current liabilities	<u>12,197,884</u>	<u>-</u>	<u>12,197,884</u>
Expendable net position	23,839,386	52,510,573	76,349,959
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	(130,308,264)	-	(130,308,264)
Deferred inflow	<u>(1,093,544)</u>	-	<u>(1,093,544)</u>
Total net position	<u>\$ 108,783,457</u>	<u>\$ 52,510,573</u>	<u>\$ 161,294,030</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED DECEMBER 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>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Revenues:							
User charges	\$ 23,813,772	\$ 24,784,788	\$ 12,918,441	\$ (11,866,347)	52%	\$ 28,510,502	\$ 12,629,181
ARRA interest subsidy	63,550	63,550	31,775	(31,775)	50%	92,726	46,264
Special assessments	-	-	-	-	na	106,146	-
Investment earnings	75,000	75,000	200,253	125,253	267%	290,021	123,207
Restricted intergovernmental	-	226,649	82,124	(144,525)	36%	288,260	-
Other	267,400	267,400	142,542	(124,858)	53%	367,793	118,618
Total revenues	<u>24,219,722</u>	<u>25,417,387</u>	<u>13,375,135</u>	<u>(12,042,252)</u>	53%	<u>29,655,448</u>	<u>12,917,270</u>
Expenditures:							
Salaries	2,983,766	3,155,553	1,411,000	1,744,553	45%	2,749,336	1,477,218
Fringe benefits	1,304,300	1,359,162	636,013	723,149	47%	1,163,007	593,494
Operating expenditures	4,114,151	4,494,286	2,221,712	2,272,574	49%	4,769,594	2,494,784
Repairs and maintenance	1,935,000	1,846,155	771,393	1,074,762	42%	1,636,061	873,746
Capital outlay	3,516,915	6,817,164	2,700,527	4,116,637	40%	3,265,498	1,486,197
Debt Service:							
Principal	10,366,460	10,499,229	792,929	9,706,300	8%	10,014,489	802,910
Interest	3,323,858	3,993,824	1,660,448	2,333,376	42%	3,688,908	1,849,278
Total expenditures	<u>27,544,450</u>	<u>32,165,373</u>	<u>10,194,022</u>	<u>21,971,351</u>	31.7%	<u>27,286,893</u>	<u>9,577,627</u>
Revenues over (under) expenditures	(3,324,728)	(6,747,986)	3,181,113	9,929,099	-47%	2,368,555	3,339,643
Other Financing Sources (Uses):							
Issuance of long-term debt	-	15,336,000	15,336,000	-	100%	-	-
Premiums on bonds issued	-	163,155	163,155	-	100%	-	-
Payments to escrow agent for refunded bonds	-	(15,382,482)	(15,382,482)	-	100%	-	-
Transfer to wastewater capital project	(750,000)	(1,220,687)	(1,220,687)	-	100%	(1,075,558)	(325,558)
Transfer from wastewater capital project	904,000	904,000	-	(904,000)	0%	1,858,584	375,000
Appropriated net position	3,170,728	6,948,000	-	(6,948,000)	0%	-	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,747,986</u>	<u>(1,104,014)</u>	<u>(7,852,000)</u>	<u>-16%</u>	<u>783,026</u>	<u>49,442</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 2,077,099	\$ 2,077,099		\$ 3,151,581	\$ 3,389,085

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 DECEMBER 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	10,258	158,720
Investment earnings-debt proceeds	-	-	59,258	59,258
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>69,516</u>	<u>923,818</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	45,714,971	1,324,722	236,080	1,560,802
NEBRWWTP East Transmission Main	3,616,997	4,122	277,006	281,128
NEBRWWTP West Transmission Main	2,891,839	-	376,255	376,255
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>889,341</u>	<u>3,378,341</u>
Revenues over (under) expenditures	(51,486,597)	(1,634,698)	(819,825)	(2,454,523)
Other Financing Sources (Uses):				
Long term debt issued	44,980,000	-	44,980,000	44,980,000
Bond premium	7,243,807	-	7,243,806	7,243,806
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>51,486,597</u>	<u>(3,005,723)</u>	<u>53,444,493</u>	<u>50,438,770</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 52,624,668</u>	<u>\$ 47,984,247</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 DECEMBER 31, 2019 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>December 31, 2019</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>December 31, 2018</u>
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 549,100
Investment earnings	-	16,977	16,977	21,619	9,437
Total revenues	-	16,977	16,977	1,119,819	558,537
Expenditures:					
Premiums	415,674	164,655	251,019	47,755	785,083
Revenues over (under) expenditures	(415,674)	(147,678)	267,996	1,072,064	(226,546)
Other financing sources (uses):					
Appropriated net position	415,674	-	(415,674)	-	-
Increase (decrease) in net position	\$ -	(147,678)	\$ (147,678)	1,072,064	(226,546)
Net positon, beginning of year		2,049,988		977,924	977,924
Net positon, end of year		\$ 1,902,310		\$ 2,049,988	\$ 751,378

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of December 31, 2019. It reports that the County had \$238.2 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$97.4 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 1.30%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF DECEMBER 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>152,260,562</u>			1.00%
Total Checking & Petty Cash				\$ 152,266,762	45%	
Money Markets / Savings						
SunTrust Money Market			<u>5,049,480</u>			0.75%
Total Money Markets / Savings				\$ 5,049,480	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	6%	
NC Capital Management Trust - Government Portfolio						
				\$ 56,847,405	17%	1.49%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,454,956</u>	1%	1.72%
Total Unrestricted Cash and Investments				\$ 238,234,840		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 95,798,026		29%	1.49%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,396,200		0%	0.00%
Total Restricted Cash and Investments				\$ 97,408,792		
Grand Total All Cash and Investments				\$ 335,643,632	100%	1.30%

Cash Balances:

General Fund	\$ 120,877,952
County Capital Reserve Fund	28,371,787
School Capital Projects Fund	10,270,705
Water Fund	32,960,315
Water Capital Reserve Fund	7,286,372
Wastewater Fund	23,971,176
Wastewater Capital Reserve Fund	3,533,327

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		268,715	14%	
Dec	300,926	391,210	46,595	203,220	412,058		190,359	-6%	
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	1,400,927		61%

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		30,675,338	9%	
Dec	26,197,571	33,684,730	24,416,021	20,728,131	19,916,780		28,966,741	45%	
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	102,556,538		80%

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		707,908	6%	
Dec	369,797	383,693	471,246	499,198	576,498		706,266	23%	
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	3,387,983		47%

**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		1,173,168	25%	
Oct	654,852	596,241	752,088	864,937	680,715		734,132	8%	
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	4,706,484		45%
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		734,652	14%	
Oct	469,753	514,691	551,928	614,008	639,392		704,618	10%	
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	2,902,009		37%
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		767,824	21%	
Oct	441,243	430,066	514,766	588,455	517,955		565,888	9%	
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	3,062,556		42%

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		547,927	39%	
Dec	315,884	357,715	358,875	401,470	360,250		562,220	56%	
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	3,365,191		64%

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		480,292	180%	
Dec	111,853	92,834	79,215	194,433	137,776		288,809	110%	
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	2,214,000	2,831,161		128%

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		597,115	32%	
Dec	298,588	278,846	329,525	415,210	401,300		420,180	5%	
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	3,892,553		67%

**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		215,263	13%	
Dec	220,541	126,460	140,427	181,314	194,601		133,730	-31%	
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	1,135,441		52%

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		526,349	3%	
Dec	443,726	464,316	477,375	495,252	513,738		529,100	3%	
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	3,160,718		50%

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		73,114	0%	
Dec	56,457	50,315	59,843	54,196	61,096		83,464	37%	
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	510,605		60%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	BUDGET	2019-20	change of prior	BUDGET
								YTD actual	
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		81,404	-4%	
Dec	71,145	67,996	49,323	40,491	65,826		98,693	50%	
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	659,448		96%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	YTD actual %	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	BUDGET	2019-20	change of prior	BUDGET
								YTD actual	
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		29,678	-10%	
Dec	28,184	22,399	25,429	23,427	25,114		36,150	44%	
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	233,594		101%

**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		1,120,192	34%	
Dec	649,668	724,587	753,597	801,946	827,199		840,069	2%	
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	6,112,181		52%

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		104,575	14%	
Dec	69,000	80,000	109,000	84,000	131,900		252,000	91%	
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	-	1,095,981		#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		226,861	81%	
Dec	122,639	94,524	154,451	186,084	173,249		261,012	51%	
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	1,747,225		291%

**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		74,453	88%	
Dec	38,881	31,511	47,819	52,692	54,696		91,528	67%	
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	571,178		286%

**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	43,338	80
Nov	36,524	38,133	39,338	40,758	42,186	43,460	122
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	43,241	526

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	19,040	36
Nov	14,143	15,269	16,070	17,026	18,083	19,157	117
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	18,991	341