

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED JANUARY 31, 2020



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of January 31, 2020:

General Fund:

- Total revenues for the General Fund are \$174.5 million for an increase of \$23.1 million or 15.3% over the same period in the prior year. The main reason for this is an \$14.7 million increase in Ad Valorem collections due to timing, recent revaluation, and growth in the County. There was also a \$1.4 million increase in Local Option Sales Tax revenues and \$4.8 million of FEMA revenue from prior year storms. Total revenues collected are 84.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$116.2 million and are 55.3% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.5 million or 5.0%. This is a result of a \$1.7 million increase in education and Debt Service first payments for phase 1 of the school bond of \$5.6 million. The increases are partially offset by the expenditures associated with Hurricane Florence from last year.
- Net transfers to other funds of \$9.1 million compared to \$2.8 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$49.2 million for the current period end compared to more than by \$37.8 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$3.7 million over the same period in the prior year to \$18.9 million. This is a result of irrigation sales increase of 92.0% or \$1.4 million, an increase in wholesale sales revenues of 19.7% or \$0.7 million, FEMA revenue of \$0.7 million for prior year expenditures and an increase in retail sales revenues of 13.8% or \$0.4 million over the same period in the prior year. Total revenues are 72.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$13.4 million and are 50.6% of current budget. Expenditures increased 12.6% or \$1.5 million mainly due to a \$0.8 million meter repair and maintenance project and a \$0.5 million one-time capital outlay purchase.
- 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 \$2.7 million compared to greater than by \$2.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$0.3 million over the same period in the prior year at \$15.1million. Retail wastewater sales increased to \$1.1 million in comparison with the prior year of \$6.0 million while wholesale revenues decreased by \$0.5 million or 5.7% and capital recovery revenue increased by \$0.3 million or 15.1%. Total revenues are 59.5% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$11.9 million and are 36.8% of the current budget. Expenditures increased 10.2% or \$1.1 million over the same period in the prior year mainly due to one time capital outlay purchases.
- Net transfers to wastewater capital projects of \$1.0 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 \$2.3 million compared to greater than by \$4.1 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JANUARY 31, 2020

	<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	\$ 131,305,795	\$ 29,437,320	\$ 8,285,061	\$ 2,080,904	\$ 171,109,080
Restricted cash and investments	1,614,821	-	19,456,770	-	21,071,591
Interest receivable	187,115	56,425	23,786	4,281	271,607
Taxes receivable - net	7,130,351	-	-	-	7,130,351
Receivables - net	1,506,718	-	-	-	1,506,718
Other governmental agencies	1,346,579	15,929	108,352	-	1,470,860
Due from other funds	43,420	-	-	-	43,420
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 143,198,799</u>	<u>\$ 29,509,674</u>	<u>\$ 27,873,969</u>	<u>\$ 2,085,185</u>	<u>\$ 202,667,627</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,926,744	\$ -	\$ -	\$ 6,351	\$ 4,933,095
Due to other funds	-	-	-	43,420	43,420
Total liabilities	<u>4,926,744</u>	<u>-</u>	<u>-</u>	<u>49,771</u>	<u>4,976,515</u>
Deferred Inflows of Resources:	<u>8,316,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,316,083</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	-	19,456,770	1,853,077	25,862,824
Committed	214,566	29,509,674	8,417,199	-	38,141,439
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	111,217,380	-	-	89,414	111,306,794
Total fund balances	<u>129,955,972</u>	<u>29,509,674</u>	<u>27,873,969</u>	<u>2,035,414</u>	<u>189,375,029</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 143,198,799</u>	<u>\$ 29,509,674</u>	<u>\$ 27,873,969</u>	<u>\$ 2,085,185</u>	<u>\$ 202,667,627</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 132,650,928	\$ -	\$ -	\$ -	\$ 132,650,928
Local option sales taxes	13,000,916	-	-	-	13,000,916
Other taxes and licenses	3,716,657	-	-	-	3,716,657
Unrestricted intergovernmental revenues	304,389	-	-	-	304,389
Restricted intergovernmental revenues	12,276,478	2,386,235	-	517,188	15,179,901
Permits and fees	2,979,160	-	-	106,585	3,085,745
Sales and services	7,452,261	-	-	-	7,452,261
Investment earnings	677,886	212,288	363,240	15,814	1,269,228
Other	1,403,245	-	-	-	1,403,245
Total revenues	<u>174,461,920</u>	<u>2,598,523</u>	<u>363,240</u>	<u>639,587</u>	<u>178,063,270</u>
Expenditures:					
Current:					
General government	7,899,019	855,687	-	252,844	9,007,550
Public safety	29,334,567	-	-	250,796	29,585,363
Central services	10,766,111	-	-	-	10,766,111
Human services	14,741,031	-	-	-	14,741,031
Transportation	135,947	2,219,854	-	-	2,355,801
Environmental protection	10,330,448	-	-	-	10,330,448
Culture and recreation	2,629,397	183,193	-	-	2,812,590
Economic and physical development	3,713,879	-	-	-	3,713,879
Education	28,125,611	-	15,558,441	-	43,684,052
Debt Service:					
Principal retirement	4,328,304	-	-	-	4,328,304
Interest and fiscal charges	4,186,594	-	-	-	4,186,594
Total expenditures	<u>116,190,908</u>	<u>3,258,734</u>	<u>15,558,441</u>	<u>503,640</u>	<u>135,511,723</u>
Revenues over (under) expenditures	<u>58,271,012</u>	<u>(660,211)</u>	<u>(15,195,201)</u>	<u>135,947</u>	<u>42,551,547</u>
Other Financing Sources (Uses):					
Transfers from other funds	2,304,445	8,425,021	2,947,188	-	13,676,654
Transfers to other funds	(11,372,209)	(2,304,445)	-	-	(13,676,654)
Total other financing sources (uses)	<u>(9,067,764)</u>	<u>6,120,576</u>	<u>2,947,188</u>	<u>-</u>	<u>-</u>
Net change in fund balance	49,203,248	5,460,365	(12,248,013)	135,947	42,551,547
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>\$ 129,955,972</u>	<u>\$ 29,509,674</u>	<u>\$ 27,873,969</u>	<u>\$ 2,035,414</u>	<u>\$ 189,375,029</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2020

	<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	\$ 132,650,928	\$ (5,440,538)
Local option sales taxes	25,765,298	25,765,298	13,000,916	(12,764,382)
Other taxes and licenses	4,823,000	4,823,000	3,716,657	(1,106,343)
Unrestricted intergovernmental revenues	3,123,000	3,123,000	304,389	(2,818,611)
Restricted intergovernmental revenues	15,414,818	15,960,872	12,276,478	(3,684,394)
Permits and fees	4,210,982	4,210,982	2,979,160	(1,231,822)
Sales and services	11,924,347	11,924,347	7,452,261	(4,472,086)
Investment earnings	300,650	490,650	677,886	187,236
Other	1,050,120	1,783,120	1,403,245	(379,875)
Total revenues	<u>204,703,681</u>	<u>206,172,735</u>	<u>174,461,920</u>	<u>(31,710,815)</u>
Expenditures:				
Current:				
General government	13,338,323	13,691,294	7,899,019	5,792,275
Central services	17,877,823	18,805,253	10,766,111	8,039,142
Public safety	49,074,086	50,288,253	29,334,567	20,953,686
Transportation	170,572	441,023	135,947	305,076
Environmental protection	18,083,019	18,485,259	10,330,448	8,154,811
Economic and physical development	8,199,637	8,781,286	3,713,879	5,067,407
Human services	27,173,559	27,491,229	14,741,031	12,750,198
Education	48,271,296	48,457,232	28,125,611	20,331,621
Culture and recreation	4,698,358	4,891,074	2,629,397	2,261,677
Debt Service:				
Principal retirement	13,623,306	13,623,306	4,328,304	9,295,002
Interest and fiscal charges	4,976,909	4,976,909	4,186,594	790,315
Total expenditures	<u>205,486,888</u>	<u>209,932,118</u>	<u>116,190,908</u>	<u>93,741,210</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,759,383)</u>	<u>58,271,012</u>	<u>62,030,395</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)	(11,372,209)	4,251,476
Appropriated fund balance	5,563,789	17,078,623	-	(17,078,623)
Total other financing sources (uses)	<u>783,207</u>	<u>3,759,383</u>	<u>(9,067,764)</u>	<u>(12,827,147)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>49,203,248</u>	<u>\$ 49,203,248</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 129,955,972</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$135,091,466	\$135,091,466	\$130,486,692	\$ (4,604,774)	97%	\$ 123,945,212	\$115,163,136
Prior year taxes	2,300,000	2,300,000	1,694,744	(605,256)	74%	3,220,830	2,215,243
Penalties and interest	700,000	700,000	469,492	(230,508)	67%	1,067,844	552,041
	<u>138,091,466</u>	<u>138,091,466</u>	<u>132,650,928</u>	<u>(5,440,538)</u>	96%	<u>128,233,886</u>	<u>117,930,420</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,507,770	10,507,770	5,641,834	(4,865,936)	54%	10,848,845	5,073,175
Article 40 (1/2%)	7,943,242	7,943,242	3,633,603	(4,309,639)	46%	7,963,614	3,227,131
Article 42 (1/2%)	7,314,286	7,314,286	3,725,479	(3,588,807)	51%	7,476,514	3,327,443
	<u>25,765,298</u>	<u>25,765,298</u>	<u>13,000,916</u>	<u>(12,764,382)</u>	50%	<u>26,288,973</u>	<u>11,627,749</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	56,013	(103,987)	35%	183,492	47,864
Deed stamp excise tax	2,920,000	2,920,000	2,573,379	(346,621)	88%	3,744,657	2,022,018
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	1,054,350	(595,650)	64%	1,728,904	1,034,741
	<u>4,823,000</u>	<u>4,823,000</u>	<u>3,716,657</u>	<u>(1,106,343)</u>	77%	<u>5,774,132</u>	<u>3,135,277</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	304,389	(70,611)	81%	479,987	183,251
	<u>3,123,000</u>	<u>3,123,000</u>	<u>304,389</u>	<u>(2,818,611)</u>	10%	<u>4,769,103</u>	<u>183,251</u>
Restricted Intergovernmental:							
State and federal grant	15,281,787	15,827,841	12,178,374	(3,649,467)	77%	18,344,018	7,366,521
ARRA federal grant	1,531	1,531	765	(766)	50%	3,055	1,524
Court facility fees	120,000	120,000	63,961	(56,039)	53%	126,095	62,147
Payments in lieu of taxes	-	-	100	100	na	4,169	-
ABC education requirement	-	-	-	-	na	10,501	10,501
ABC law enforcement service:	4,000	4,000	12,099	8,099	302%	8,519	8,519
State drug tax	7,500	7,500	21,179	13,679	282%	53,150	4,838
	<u>15,414,818</u>	<u>15,960,872</u>	<u>12,276,478</u>	<u>(3,684,394)</u>	77%	<u>18,549,507</u>	<u>7,454,050</u>
Permits and Fees:							
Bldg inspections and permit:	2,250,000	2,250,000	1,690,131	(559,869)	75%	2,791,372	1,641,742
Recording fees	775,000	775,000	524,682	(250,318)	68%	763,516	425,246
Fire inspection fees	100,000	100,000	122,798	22,798	123%	116,119	45,752
Concealed handgun permit	180,000	180,000	90,725	(89,275)	50%	212,170	105,305
Other permit and fees	905,982	905,982	550,824	(355,158)	61%	877,151	465,425
	<u>4,210,982</u>	<u>4,210,982</u>	<u>2,979,160</u>	<u>(1,231,822)</u>	71%	<u>4,760,328</u>	<u>2,683,470</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	1,792,796	(807,204)	69%	4,384,324	2,336,939
School resource officer reimb.	1,476,726	1,476,726	738,368	(738,358)	50%	1,447,763	708,553
Rents	13,930	13,930	10,595	(3,335)	76%	15,260	8,295
EMS Charges	4,576,000	4,576,000	2,878,507	(1,697,493)	63%	4,088,650	2,165,658
Public health user fees	835,050	835,050	536,124	(298,926)	64%	800,121	395,724
Sheriff animal prot. serv. fees	103,500	103,500	58,443	(45,057)	56%	96,101	58,624
Social services fees	70,500	70,500	36,105	(34,395)	51%	68,678	31,429
Public housing fees	38,991	38,991	14,276	(24,715)	37%	15,590	3,189
Tax collection fees	230,000	230,000	269,107	39,107	117%	265,586	237,973
Other sales and services	1,278,050	1,278,050	721,846	(556,204)	56%	1,530,423	770,758
Register of deeds	338,750	338,750	216,681	(122,069)	64%	331,673	183,112

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	26,952	(28,548)	49%	50,103	28,334
Recreation services	307,350	307,350	152,461	(154,889)	50%	258,926	151,614
	<u>11,924,347</u>	<u>11,924,347</u>	<u>7,452,261</u>	<u>(4,472,086)</u>	62%	<u>13,353,198</u>	<u>7,080,202</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>677,886</u>	<u>187,236</u>	138%	<u>835,673</u>	<u>409,048</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	37,788	(7,212)	84%	67,267	33,819
Cnty Brd of Alcohol Control	24,000	24,000	15,000	(9,000)	63%	28,500	13,500
Contributions	9,000	9,000	43,350	34,350	482%	89,796	57,627
Other revenues	971,020	1,704,020	1,307,107	(396,913)	77%	2,385,290	734,338
	<u>1,050,120</u>	<u>1,783,120</u>	<u>1,403,245</u>	<u>(379,875)</u>	79%	<u>2,570,853</u>	<u>839,284</u>
Total revenues	<u>204,703,681</u>	<u>206,172,735</u>	<u>174,461,920</u>	<u>(31,710,815)</u>	85%	<u>205,135,653</u>	<u>151,342,751</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	178,520	178,520	110,857	67,663	62%	171,670	105,144
Fringe benefits	71,938	71,938	26,671	45,267	37%	43,808	26,039
Operating costs	72,130	72,130	41,320	30,810	57%	68,961	43,023
	<u>322,588</u>	<u>322,588</u>	<u>178,848</u>	<u>143,740</u>	55%	<u>284,439</u>	<u>174,206</u>
County Administration:							
Salaries	640,071	640,071	430,339	209,732	67%	666,634	451,695
Fringe benefits	191,397	191,397	114,062	77,335	60%	184,359	121,113
Operating costs	46,630	46,630	13,854	32,776	30%	17,174	11,633
	<u>878,098</u>	<u>878,098</u>	<u>558,255</u>	<u>319,843</u>	64%	<u>868,167</u>	<u>584,441</u>
Human Resources:							
Salaries	326,174	326,174	200,064	126,110	61%	313,173	201,462
Fringe benefits	113,977	113,977	67,886	46,091	60%	102,908	64,561
Operating costs	11,900	11,900	4,038	7,862	34%	6,004	3,763
	<u>452,051</u>	<u>452,051</u>	<u>271,988</u>	<u>180,063</u>	60%	<u>422,085</u>	<u>269,786</u>
Finance:							
Salaries	854,960	854,960	526,228	328,732	62%	825,139	503,988
Fringe benefits	289,386	289,386	172,077	117,309	59%	273,593	165,555
Operating costs	447,040	460,833	333,265	127,568	72%	424,847	335,690
	<u>1,591,386</u>	<u>1,605,179</u>	<u>1,031,570</u>	<u>573,609</u>	64%	<u>1,523,579</u>	<u>1,005,233</u>
Tax Administration:							
Salaries	2,550,065	2,550,065	1,493,952	1,056,113	59%	2,288,792	1,402,807
Fringe benefits	971,317	971,317	559,573	411,744	58%	843,676	503,605
Operating costs	1,044,135	1,044,135	512,679	531,456	49%	856,470	453,526
	<u>4,565,517</u>	<u>4,565,517</u>	<u>2,566,204</u>	<u>1,999,313</u>	56%	<u>3,988,938</u>	<u>2,359,938</u>
County Attorney:							
Salaries	395,036	395,036	245,503	149,533	62%	379,107	225,960
Fringe benefits	120,657	120,657	71,506	49,151	59%	107,408	62,521
Operating costs	193,450	193,450	28,767	164,683	15%	44,559	34,683
	<u>709,143</u>	<u>709,143</u>	<u>345,776</u>	<u>363,367</u>	49%	<u>531,074</u>	<u>323,164</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Court Facilities:							
Operating costs	262,724	262,724	83,297	179,427	32%	197,290	91,963
Board of Elections:							
Salaries	604,838	604,838	263,277	341,561	44%	478,570	358,741
Fringe benefits	141,854	141,854	72,388	69,466	51%	117,888	72,917
Operating costs	243,557	488,081	289,779	198,302	59%	161,636	146,176
Capital outlay	-	305,571	305,103	468	100%	-	-
	990,249	1,540,344	930,547	609,797	60%	758,094	577,834
Register of Deeds:							
Salaries	720,609	720,609	419,779	300,830	58%	652,951	407,631
Fringe benefits	310,237	310,237	174,483	135,754	56%	278,118	167,007
Operating costs	1,835,721	1,835,721	1,338,272	497,449	73%	2,203,989	1,091,751
	2,866,567	2,866,567	1,932,534	934,033	67%	3,135,058	1,666,389
Contingency:							
Operating Costs	700,000	489,083	-	489,083	0%	-	-
Total general government	13,338,323	13,691,294	7,899,019	5,792,275	58%	11,708,724	7,052,954
Central Services:							
Management Information Systems:							
Salaries	1,142,561	1,142,561	690,840	451,721	60%	1,132,217	694,540
Fringe benefits	386,420	386,420	225,638	160,782	58%	364,123	216,480
Operating costs	1,307,700	1,672,827	635,419	1,037,408	38%	1,047,490	411,794
Capital outlay	36,000	37,750	-	37,750	0%	127,542	127,542
	2,872,681	3,239,558	1,551,897	1,687,661	48%	2,671,372	1,450,356
Fleet Services:							
Salaries	684,543	684,543	368,459	316,084	54%	612,114	380,832
Fringe benefits	268,744	268,744	140,992	127,752	52%	227,228	140,796
Operating costs	363,600	386,756	50,978	335,778	13%	283,322	(28,052)
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667	26,786
	1,693,887	1,734,816	590,019	1,144,797	34%	1,174,331	520,362
Engineering:							
Salaries	447,982	447,982	265,194	182,788	59%	411,650	244,509
Fringe benefits	149,204	149,204	83,942	65,262	56%	130,231	75,054
Operating costs	40,750	40,750	17,024	23,726	42%	27,768	9,608
Capital outlay	-	-	-	-	na	29,594	-
	637,936	637,936	366,160	271,776	57%	599,243	329,171
Operation Services:							
Salaries	2,337,175	2,337,175	1,467,160	870,015	63%	2,255,410	1,426,593
Fringe benefits	977,428	977,428	577,505	399,923	59%	893,566	538,819
Operating costs	3,214,332	3,637,956	1,807,370	1,830,586	50%	10,820,183	6,157,362
Capital outlay	499,500	499,500	471,529	27,971	94%	303,662	10,820
	7,028,435	7,452,059	4,323,564	3,128,495	58%	14,272,821	8,133,594
Non-departmental:							
Fringe benefits	5,371,665	5,371,665	3,525,060	1,846,605	66%	5,168,930	3,167,384
Operating costs	273,219	329,219	372,936	(43,717)	113%	836,724	860,893
Capital outlay	-	40,000	36,475	3,525	91%	-	-
	5,644,884	5,740,884	3,934,471	1,806,413	69%	6,005,654	4,028,277
Total central services	17,877,823	18,805,253	10,766,111	8,039,142	57%	24,723,421	14,461,760

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	4,419	48,581	8%	19,412	3,491
Sheriff:							
Salaries	10,640,762	10,640,762	6,717,828	3,922,934	63%	11,078,018	7,099,548
Fringe benefits	3,835,042	3,835,042	2,266,256	1,568,786	59%	3,699,863	2,269,159
Operating costs	2,791,252	3,207,891	1,701,491	1,506,400	53%	3,634,459	2,534,500
Capital outlay	1,306,506	1,286,976	538,213	748,763	42%	932,734	782,492
	<u>18,573,562</u>	<u>18,970,671</u>	<u>11,223,788</u>	<u>7,746,883</u>	<u>59%</u>	<u>19,345,074</u>	<u>12,685,699</u>
Detention Center:							
Salaries	4,889,007	4,889,007	3,005,956	1,883,051	61%	4,552,769	2,842,911
Fringe benefits	1,882,729	1,882,729	1,069,049	813,680	57%	1,599,087	971,811
Operating costs	2,912,780	2,909,230	1,640,198	1,269,032	56%	2,576,068	1,546,169
Capital outlay	200,430	501,057	261,283	239,774	52%	472,344	420,934
	<u>9,884,946</u>	<u>10,182,023</u>	<u>5,976,486</u>	<u>4,205,537</u>	<u>59%</u>	<u>9,200,268</u>	<u>5,781,825</u>
Emergency Medical:							
Salaries	5,867,157	5,908,885	3,929,023	1,979,862	66%	5,742,476	3,598,736
Fringe benefits	2,091,209	2,108,837	1,249,512	859,325	59%	1,849,724	1,123,232
Operating costs	1,699,942	1,735,907	1,014,991	720,916	58%	1,523,755	880,722
Capital outlay	1,571,242	1,897,995	1,297,540	600,455	68%	1,233,100	837,908
	<u>11,229,550</u>	<u>11,651,624</u>	<u>7,491,066</u>	<u>4,160,558</u>	<u>64%</u>	<u>10,349,055</u>	<u>6,440,598</u>
Emergency Management:							
Salaries	299,165	257,437	168,042	89,395	65%	239,661	158,575
Fringe benefits	99,577	81,949	46,172	35,777	56%	64,796	41,428
Operating costs	412,035	433,706	190,766	242,940	44%	706,535	484,017
Capital outlay	1,140,730	1,126,059	17,254	1,108,805	2%	71,700	50,000
	<u>1,951,507</u>	<u>1,899,151</u>	<u>422,234</u>	<u>1,476,917</u>	<u>22%</u>	<u>1,082,692</u>	<u>734,020</u>
Other Agencies:							
Fire districts	60,000	60,000	30,000	30,000	50%	60,000	30,000
Rescue Squads	331,800	331,800	91,275	240,525	28%	332,800	155,150
	<u>391,800</u>	<u>391,800</u>	<u>121,275</u>	<u>270,525</u>	<u>31%</u>	<u>392,800</u>	<u>185,150</u>
Building Inspections and Central Permitting							
Salaries	1,572,169	1,659,169	974,748	684,421	59%	1,758,298	1,046,867
Fringe benefits	546,526	546,526	336,266	210,260	62%	556,986	321,537
Operating costs	132,014	132,014	66,420	65,594	50%	198,332	103,426
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>1,429,873</u>	<u>967,836</u>	<u>60%</u>	<u>2,658,470</u>	<u>1,530,645</u>
Fire Inspections							
Salaries	351,342	351,342	195,404	155,938	56%	-	-
Fringe benefits	117,503	117,503	56,056	61,447	48%	-	-
Operating costs	58,700	58,700	31,688	27,012	54%	-	-
Capital outlay	60,000	60,000	57,893	2,107	96%	-	-
	<u>587,545</u>	<u>587,545</u>	<u>341,041</u>	<u>246,504</u>	<u>58%</u>	<u>-</u>	<u>-</u>
Central Communications:							
Salaries	1,827,531	1,808,531	1,045,037	763,494	58%	1,714,905	1,080,004
Fringe benefits	692,092	692,092	373,639	318,453	54%	598,577	357,343
Operating costs	310,994	320,320	144,863	175,457	45%	145,264	91,926
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>1,595,191</u>	<u>1,337,848</u>	<u>54%</u>	<u>2,569,499</u>	<u>1,551,177</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2019	January 31, 2019
Animal Protective Services:							
Salaries	599,348	599,348	373,138	226,210	62%	638,513	412,536
Fringe benefits	231,306	231,306	141,141	90,165	61%	233,068	143,398
Operating costs	305,100	357,353	182,218	175,135	51%	297,175	166,965
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>729,194</u>	<u>492,497</u>	60%	<u>1,168,756</u>	<u>722,899</u>
Total public safety	<u>49,074,086</u>	<u>50,288,253</u>	<u>29,334,567</u>	<u>20,953,686</u>	58%	<u>46,786,026</u>	<u>29,635,504</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	83,250	27,750	75%	97,000	72,750
Odell Williamson Mun. Air.	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transp. Authority	32,072	32,072	32,072	-	100%	31,138	31,138
Brunswick Transit System	-	270,451	-	270,451	0%	292,315	292,315
Total transportation	<u>170,572</u>	<u>441,023</u>	<u>135,947</u>	<u>305,076</u>	31%	<u>447,953</u>	<u>416,828</u>
Environmental Protection:							
Solid Waste:							
Salaries	376,996	376,996	223,049	153,947	59%	335,562	221,844
Fringe benefits	150,385	150,385	83,785	66,600	56%	124,930	80,000
Operating costs	16,686,895	17,089,135	9,617,143	7,471,992	56%	16,545,228	9,545,346
Capital outlay	627,000	627,000	302,500	324,500	48%	212,590	202,590
	<u>17,841,276</u>	<u>18,243,516</u>	<u>10,226,477</u>	<u>8,017,039</u>	56%	<u>17,218,310</u>	<u>10,049,780</u>
Other:							
Forestry services	241,743	241,743	103,971	137,772	43%	203,391	85,734
	<u>241,743</u>	<u>241,743</u>	<u>103,971</u>	<u>137,772</u>	43%	<u>203,391</u>	<u>85,734</u>
Total environmental protection	<u>18,083,019</u>	<u>18,485,259</u>	<u>10,330,448</u>	<u>8,154,811</u>	56%	<u>17,421,701</u>	<u>10,135,514</u>
Economic Development:							
Community Enforcement:							
Salaries	187,816	187,816	83,749	104,067	45%	154,354	81,512
Fringe benefits	75,102	75,102	32,423	42,679	43%	58,902	30,184
Operating costs	20,115	20,115	4,508	15,607	22%	13,262	7,297
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705	29,705
	<u>315,033</u>	<u>315,033</u>	<u>144,397</u>	<u>170,636</u>	46%	<u>256,223</u>	<u>148,698</u>
Planning:							
Salaries	464,379	464,379	289,317	175,062	62%	426,308	258,546
Fringe benefits	169,705	169,705	95,124	74,581	56%	139,467	85,519
Operating costs	398,700	411,100	69,795	341,305	17%	115,344	66,391
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,045,184</u>	<u>454,236</u>	<u>590,948</u>	43%	<u>705,058</u>	<u>434,395</u>
Cooperative Extension:							
Salaries	308,110	348,148	115,256	232,892	33%	302,039	172,683
Fringe benefits	147,782	150,845	39,114	111,731	26%	118,133	60,068
Operating costs	124,983	142,580	62,519	80,061	44%	122,603	51,324
Capital outlay	-	5,350	5,350	-	100%	36,053	36,053
	<u>580,875</u>	<u>646,923</u>	<u>222,239</u>	<u>424,684</u>	34%	<u>578,828</u>	<u>320,128</u>
Soil and Water Conservation:							
Salaries	165,517	165,517	103,924	61,593	63%	159,085	99,321
Fringe benefits	61,737	61,737	37,384	24,353	61%	58,171	35,259
Operating costs	17,350	17,350	6,705	10,645	39%	16,949	7,413
	<u>244,604</u>	<u>244,604</u>	<u>148,013</u>	<u>96,591</u>	61%	<u>234,205</u>	<u>141,993</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Public Housing Section 8:							
Salaries	131,246	131,246	77,373	53,873	59%	106,826	56,346
Fringe benefits	55,565	55,565	31,988	23,577	58%	42,330	21,549
Operating costs	2,168,330	2,174,330	1,112,630	1,061,700	51%	1,916,764	1,109,271
	<u>2,355,141</u>	<u>2,361,141</u>	<u>1,221,991</u>	<u>1,139,150</u>	52%	<u>2,065,920</u>	<u>1,187,166</u>
1% Occupancy Tax:							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,054,350</u>	<u>595,650</u>	64%	<u>1,728,904</u>	<u>1,034,741</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	191,665
Reserve for shoreline Brunswick Busines & Industry Development	200,000	450,224	-	450,224	0%	7,799	6,134
	<u>425,000</u>	<u>425,000</u>	<u>318,750</u>	<u>106,250</u>	75%	<u>425,000</u>	<u>318,750</u>
	<u>2,021,200</u>	<u>2,518,401</u>	<u>468,653</u>	<u>2,049,748</u>	19%	<u>622,799</u>	<u>516,549</u>
Total economic development	<u>8,199,637</u>	<u>8,781,286</u>	<u>3,713,879</u>	<u>5,067,407</u>	42%	<u>6,191,937</u>	<u>3,783,670</u>
Human Services:							
Health:							
Administration:							
Salaries	2,406,010	2,406,010	1,497,689	908,321	62%	2,382,456	1,496,090
Fringe benefits	1,263,557	1,263,557	763,015	500,542	60%	1,202,433	722,877
Operating costs	285,325	282,325	120,158	162,167	43%	214,808	126,088
Capital outlay	82,200	85,200	85,068	132	100%	29,449	-
	<u>4,037,092</u>	<u>4,037,092</u>	<u>2,465,930</u>	<u>1,571,162</u>	61%	<u>3,829,146</u>	<u>2,345,055</u>
Communicable Diseases:							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>266,033</u>	<u>154,104</u>	63%	<u>302,020</u>	<u>212,969</u>
Adult Health Maintenance:							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>89,854</u>	<u>417,660</u>	18%	<u>160,784</u>	<u>67,585</u>
Senior Health							
Salaries	56,283	56,283	42,940	13,343	76%	52,954	32,261
Fringe benefits	22,252	22,252	14,314	7,938	64%	20,830	12,342
Operating costs	3,835	3,835	1,817	2,018	47%	3,311	1,884
	<u>82,370</u>	<u>82,370</u>	<u>59,071</u>	<u>23,299</u>	72%	<u>77,095</u>	<u>46,487</u>
Maternal and Child Health:							
Salaries	383,578	383,578	185,443	198,135	48%	322,066	214,408
Fringe benefits	168,858	168,858	79,481	89,377	47%	133,138	84,929
Operating costs	593,025	625,372	277,355	348,017	44%	529,692	263,218
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,177,808</u>	<u>542,279</u>	<u>635,529</u>	46%	<u>991,118</u>	<u>568,777</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2019	January 31, 2019
Environmental Health:							
Salaries	1,158,046	1,158,046	713,439	444,607	62%	1,086,498	670,777
Fringe benefits	415,172	415,172	245,022	170,150	59%	364,134	216,200
Operating costs	192,126	192,126	99,414	92,712	52%	366,434	299,837
Capital outlay	28,000	28,000	26,063	1,937	93%	78,010	78,010
	<u>1,793,344</u>	<u>1,793,344</u>	<u>1,083,938</u>	<u>709,406</u>	60%	<u>1,895,076</u>	<u>1,264,824</u>
Total health	<u>7,954,479</u>	<u>8,018,265</u>	<u>4,507,105</u>	<u>3,511,160</u>	56%	<u>7,255,239</u>	<u>4,505,697</u>
Veterans' Services:							
Salaries	139,150	139,150	82,468	56,682	59%	137,542	87,893
Fringe benefits	55,433	55,433	32,637	22,796	59%	51,114	30,283
Operating costs	15,637	15,637	7,804	7,833	50%	13,484	7,045
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>122,909</u>	<u>87,311</u>	58%	<u>202,140</u>	<u>125,221</u>
Social Services:							
Administration:							
Salaries	7,459,072	7,459,072	4,351,933	3,107,139	58%	6,898,625	4,325,501
Fringe benefits	3,658,637	3,658,637	1,989,181	1,669,456	54%	3,183,572	1,918,079
Operating costs	2,940,115	2,953,115	1,240,002	1,713,113	42%	2,320,407	1,231,816
Capital outlay	-	-	-	-	na	56,475	56,475
	<u>14,057,824</u>	<u>14,070,824</u>	<u>7,581,116</u>	<u>6,489,708</u>	54%	<u>12,459,079</u>	<u>7,531,871</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	127,479	152,521	46%	231,539	134,837
Special assistance	470,000	470,000	159,774	310,226	34%	357,920	198,373
Foster care	950,000	950,000	270,178	679,822	28%	612,755	325,452
State foster home	335,000	335,000	219,893	115,107	66%	403,299	218,690
Special assistance	25,121	25,121	16,200	8,921	64%	22,320	11,690
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	14,263	68,420	17%	70,648	40,655
	<u>2,111,274</u>	<u>2,193,957</u>	<u>816,847</u>	<u>1,377,110</u>	37%	<u>1,709,404</u>	<u>938,390</u>
Total social services	<u>16,169,098</u>	<u>16,264,781</u>	<u>8,397,963</u>	<u>7,866,818</u>	52%	<u>14,168,483</u>	<u>8,470,261</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	125,222	125,221	50%	250,443	125,222
Brunswick Senior Resources	2,589,319	2,589,319	1,510,438	1,078,881	58%	2,482,419	1,436,745
Other human services	-	158,201	77,394	80,807	49%	127,095	73,299
	<u>2,839,762</u>	<u>2,997,963</u>	<u>1,713,054</u>	<u>1,284,909</u>	57%	<u>2,859,957</u>	<u>1,635,266</u>
Total human services	<u>27,173,559</u>	<u>27,491,229</u>	<u>14,741,031</u>	<u>12,750,198</u>	54%	<u>24,485,819</u>	<u>14,736,445</u>
Education:							
Public schools	42,840,126	42,840,126	24,990,077	17,850,049	58%	39,918,820	23,285,983
Public schools - capital outlay	898,744	898,744	524,265	374,479	58%	837,458	488,523
Community college	4,209,426	4,395,362	2,422,850	1,972,512	55%	4,096,380	2,406,707
Community college - cap. out.	323,000	323,000	188,419	134,581	58%	365,000	287,500
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>28,125,611</u>	<u>20,331,621</u>	58%	<u>45,217,658</u>	<u>26,468,713</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	694,475	694,475	414,116	280,359	60%	652,255	411,458
Fringe benefits	200,270	200,270	119,154	81,116	59%	188,537	115,015
Operating costs	683,310	683,310	296,675	386,635	43%	667,725	318,311
Capital outlay	32,000	194,810	28,649	166,161	15%	202,680	69,226
	<u>1,610,055</u>	<u>1,772,865</u>	<u>858,594</u>	<u>914,271</u>	48%	<u>1,711,197</u>	<u>914,010</u>
Maintenance:							
Salaries	806,855	806,855	482,699	324,156	60%	778,658	484,810
Fringe benefits	320,810	320,810	185,569	135,241	58%	300,669	179,726
Operating costs	412,470	437,638	242,622	195,016	55%	392,098	150,337
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>1,016,770</u>	<u>700,533</u>	59%	<u>1,605,217</u>	<u>883,589</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,490,168</u>	<u>1,875,364</u>	<u>1,614,804</u>	54%	<u>3,316,414</u>	<u>1,797,599</u>
Brunswick County Library:							
Salaries	811,285	811,285	465,739	345,546	57%	777,553	470,742
Fringe benefits	330,483	330,483	183,753	146,730	56%	304,260	179,286
Operating costs	248,900	259,138	104,541	154,597	40%	210,590	100,683
	<u>1,390,668</u>	<u>1,400,906</u>	<u>754,033</u>	<u>646,873</u>	54%	<u>1,292,403</u>	<u>750,711</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,891,074</u>	<u>2,629,397</u>	<u>2,261,677</u>	54%	<u>4,608,817</u>	<u>2,548,310</u>
Debt Service:							
Principal retirement	13,623,306	13,623,306	4,328,304	9,295,002	32%	11,233,460	163,460
Interest and fees	4,976,909	4,976,909	4,186,594	790,315	84%	2,224,964	1,278,849
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>8,514,898</u>	<u>10,085,317</u>	46%	<u>13,458,424</u>	<u>1,442,309</u>
Total expenditures	<u>205,486,888</u>	<u>209,932,118</u>	<u>116,190,908</u>	<u>93,741,210</u>	55%	<u>195,050,480</u>	<u>110,682,007</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,759,383)</u>	<u>58,271,012</u>	<u>62,030,395</u>	-1550%	<u>10,085,173</u>	<u>40,660,744</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</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	<u>(4,780,582)</u>	<u>(7,085,027)</u>	<u>(2,947,188)</u>	<u>4,137,839</u>	42%	<u>(5,859,022)</u>	<u>(264,190)</u>
	<u>(4,780,582)</u>	<u>(15,623,685)</u>	<u>(11,372,209)</u>	<u>4,251,476</u>	73%	<u>(8,409,022)</u>	<u>(2,814,190)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>5,563,789</u>	<u>17,078,623</u>	<u>-</u>	<u>(17,078,623)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>783,207</u>	<u>3,759,383</u>	<u>(9,067,764)</u>	<u>(12,827,147)</u>	-241%	<u>(5,236,994)</u>	<u>(2,814,190)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>49,203,248</u>	<u>\$ 49,203,248</u>		<u>4,848,179</u>	<u>37,846,554</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>\$129,955,972</u>			<u>\$ 80,752,724</u>	<u>\$113,751,099</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 JANUARY 31, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 25,620,680	\$ 21,885,669	\$ 2,386,235	\$ 24,271,904
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	212,288	762,216
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>27,411,564</u>	<u>23,292,060</u>	<u>2,598,523</u>	<u>25,890,583</u>
Expenditures:				
General Government:				
Court House Renovation	11,951,550	491,830	181,430	673,260
Court House Parking Lot	1,176,070	283,096	674,257	957,353
	<u>13,127,620</u>	<u>774,926</u>	<u>855,687</u>	<u>1,630,613</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	-	-	-
	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	5,684,466	53,936	5,738,402
Smithville Park Improvements	6,189,666	5,936,008	31,156	5,967,164
Brunswick Waterway Park Improvements	644,083	111,137	93,638	204,775
Waccamaw Multiuse Building	311,000	-	4,463	4,463
	<u>12,994,749</u>	<u>11,731,611</u>	<u>183,193</u>	<u>11,914,804</u>
Transportation:				
Airport Improvements	26,848,905	23,617,147	2,219,854	25,837,001
	<u>26,848,905</u>	<u>23,617,147</u>	<u>2,219,854</u>	<u>25,837,001</u>
Other:				
Future Capital Projects	1,763,995	-	-	-
	<u>1,763,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>70,394,209</u>	<u>36,123,684</u>	<u>3,258,734</u>	<u>39,382,418</u>
Revenues over (under) expenditures	(42,982,645)	(12,831,624)	(660,211)	(13,491,835)
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>	<u>5,460,365</u>	<u>\$ 24,685,195</u>
Fund balance, beginning of year			24,049,309	
Fund balance, end of year			<u>\$ 29,509,674</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 JANUARY 31, 2020

	<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	79,252	1,603,714
Investment earnings-debt proceeds	5,301	960,322	283,988	1,244,310
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>363,240</u>	<u>9,940,821</u>
Expenditures:				
Brunswick County Schools	133,193,008	85,673,430	14,665,689	100,339,119
Brunswick Community College	33,998,159	31,523,490	892,752	32,416,242
Total expenditures	<u>167,191,167</u>	<u>117,196,920</u>	<u>15,558,441</u>	<u>132,755,361</u>
Revenues over (under) expenditures	(158,891,890)	(107,619,339)	(15,195,201)	(122,814,540)
Other Financing Sources (Uses):				
Transfer from general fund	65,161,288	58,076,260	2,947,188	61,023,448
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>2,947,188</u>	<u>144,136,095</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(12,248,013)	<u>\$ 21,321,555</u>
Fund balance, beginning of year			<u>40,121,982</u>	
Fund balance, end of year			<u>\$ 27,873,969</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,181,292	\$ -	\$ 899,612	\$ 2,080,904
Interest receivable	<u>2,382</u>	<u>-</u>	<u>1,899</u>	<u>4,281</u>
Total assets	<u>1,183,674</u>	<u>-</u>	<u>901,511</u>	<u>2,085,185</u>
Liabilities:				
Accounts payable and other liabilities	1,660	22	4,669	6,351
Due to other funds	<u>-</u>	<u>43,420</u>	<u>-</u>	<u>43,420</u>
Total liabilities	<u>1,660</u>	<u>43,442</u>	<u>4,669</u>	<u>49,771</u>
Fund Balance:				
Stabilization by State Statute	2,382	-	1,899	4,281
Restricted - other	1,179,632	-	894,943	2,074,575
Unassigned	<u>-</u>	<u>(43,442)</u>	<u>-</u>	<u>(43,442)</u>
Total fund balances	<u>1,182,014</u>	<u>(43,442)</u>	<u>896,842</u>	<u>2,035,414</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,183,674</u>	<u>\$ -</u>	<u>\$ 901,511</u>	<u>\$ 2,085,185</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 JANUARY 31, 2020

	<u>Emergency Telephone System Fund</u>	<u>Grant Project</u>	<u>ROD- Technology Enhancement Fund</u>	<u>Total</u>
Revenues:				
Restricted intergovernmental	\$ 378,956	\$ 138,232	\$ -	\$ 517,188
Permits and fees	-	-	106,585	106,585
Investment earnings	8,749	-	7,065	15,814
Total revenues	<u>387,705</u>	<u>138,232</u>	<u>113,650</u>	<u>639,587</u>
Expenditures:				
General government	-	181,674	71,170	252,844
Public safety	250,796	-	-	250,796
Total expenditures	<u>250,796</u>	<u>181,674</u>	<u>71,170</u>	<u>503,640</u>
Revenues over (under) expenditures	136,909	(43,442)	42,480	135,947
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>\$ 1,182,014</u>	<u>\$ (43,442)</u>	<u>\$ 896,842</u>	<u>\$ 2,035,414</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:					
Restricted intergovernmental	\$ 757,913	\$ 378,956	\$ (378,957)	\$ 548,007	\$ 274,004
Investment earnings	-	8,749	8,749	10,129	5,333
Total revenues	<u>757,913</u>	<u>387,705</u>	<u>(370,208)</u>	<u>558,136</u>	<u>279,337</u>
Expenditures:					
Operating costs	811,678	250,796	560,882	572,264	236,963
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>250,796</u>	<u>620,754</u>	<u>572,264</u>	<u>236,963</u>
Revenues over (under) expenditures	(113,637)	136,909	250,546	(14,128)	42,374
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>	136,909	<u>\$ 136,909</u>	(14,128)	42,374
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>\$ 1,182,014</u>		<u>\$ 1,045,105</u>	<u>\$ 1,101,607</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2020**

	<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	-	173,274	173,274
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>181,674</u>	<u>405,734</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(43,442)	<u>\$ (43,442)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (43,442)</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 106,585	\$ (58,915)	\$ 148,446	\$ 82,365
Investment earnings	6,000	7,065	1,065	8,097	4,447
Total revenues	<u>171,500</u>	<u>113,650</u>	<u>(57,850)</u>	<u>156,543</u>	<u>86,812</u>
Expenditures:					
General government	<u>201,276</u>	<u>71,170</u>	<u>130,106</u>	<u>154,335</u>	<u>80,967</u>
Revenues over (under) expenditures	(29,776)	42,480	72,256	2,208	5,845
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>42,480</u>	<u>\$ 42,480</u>	<u>2,208</u>	<u>5,845</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
Fund balance, end of year		<u>\$ 896,842</u>		<u>\$ 854,362</u>	<u>\$ 857,999</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JANUARY 31, 2020

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 28,882,928	\$ -	\$ 28,882,928
Restricted cash	3,076,497	27,977,493	31,053,990
Interest receivable	66,048	728	66,776
Receivables and special assessments, net	2,962,236	-	2,962,236
Due from other governmental agencies	227,511	158	227,669
Due from other funds	2,284,428	-	2,284,428
Inventories	1,598,543	-	1,598,543
Total current assets	<u>39,098,191</u>	<u>27,978,379</u>	<u>67,076,570</u>
Current Liabilities:			
Accounts payable and other liabilities	350,324	-	350,324
Customer deposits	2,004,412	-	2,004,412
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Due to other funds	-	2,284,428	2,284,428
Total current liabilities	<u>4,028,398</u>	<u>2,284,428</u>	<u>6,312,826</u>
Expendable net position	35,069,793	25,693,951	60,763,744
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	(49,151,055)	-	(49,151,055)
Deferred inflow	(1,937,151)	-	(1,937,151)
Total net position	<u>\$ 135,645,952</u>	<u>\$ 25,693,951</u>	<u>\$ 161,339,903</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:							
User charges	\$ 23,874,280	\$ 25,230,540	\$ 17,570,873	\$ (7,659,667)	70%	\$ 24,609,641	\$ 14,758,764
Restricted intergovernmental	-	-	714,195	714,195	na	-	-
Investment earnings	130,000	255,000	254,647	(353)	100%	287,874	157,127
Other	622,985	724,304	345,598	(378,706)	48%	687,391	241,398
Total revenues	<u>24,627,265</u>	<u>26,209,844</u>	<u>18,885,313</u>	<u>(7,324,531)</u>	72%	<u>25,584,906</u>	<u>15,157,289</u>
Expenditures:							
Salaries	5,231,310	5,230,789	3,145,889	2,084,900	60%	5,011,538	3,152,951
Fringe benefits	2,421,427	2,429,167	1,433,882	995,285	59%	2,192,381	1,347,683
Operating expenditures	7,271,573	8,400,859	4,369,161	4,031,698	52%	9,156,206	4,908,020
Repairs and maintenance	1,823,751	3,159,133	1,769,218	1,389,915	56%	1,315,564	651,113
Capital outlay	2,791,000	5,036,935	1,912,663	3,124,272	38%	1,788,696	1,189,979
Debt Service:							
Principal	1,280,113	1,284,176	245,972	1,038,204	19%	1,220,859	82,103
Interest	956,203	952,141	530,510	421,631	56%	1,021,066	572,354
Total expenditures	<u>21,775,377</u>	<u>26,493,200</u>	<u>13,407,295</u>	<u>13,085,905</u>	51%	<u>21,706,310</u>	<u>11,904,203</u>
Revenues over (under) expenditures	2,851,888	(283,356)	5,478,018	5,761,374	-1933%	3,878,596	3,253,086
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>\$ 2,703,284</u>	<u>\$ 2,703,284</u>		<u>\$ 3,386,687</u>	<u>\$ 2,463,086</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 JANUARY 31, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ 120,276	\$ 154,618	\$ 5,626	\$ 160,244
Investment earnings-debt proceeds	-	-	69,817	69,817
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>75,443</u>	<u>282,785</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	28,683,127	587,292	598,078	1,185,370
Shalotte Transmission Main	308,500	91,498	105,200	196,698
NW Plant Treatment Expansion 12MGD	21,095,980	7,371,483	2,896,971	10,268,454
74-76 Industrial Park Water Main	308,400	39,006	83,244	122,250
74-76 Mintz Dr. to Old Maco	85,000	-	28,993	28,993
Total expenditures	<u>52,451,007</u>	<u>9,871,587</u>	<u>3,712,486</u>	<u>13,584,073</u>
Revenues over (under) expenditures	(52,278,007)	(9,664,245)	(3,637,043)	(13,301,288)
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	(7,209,617)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>52,278,007</u>	<u>5,744,632</u>	<u>31,463,127</u>	<u>37,207,759</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (3,919,613)</u>	<u>\$ 27,826,084</u>	<u>\$ 23,906,471</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JANUARY 31, 2020

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash and cash equivalents/investments	\$ 23,791,894	\$ 462,909	\$ 24,254,803
Restricted cash	7,066,678	50,412,689	57,479,367
Interest receivable	53,034	1,753	54,787
Receivables and special assessments, net	4,650,977	-	4,650,977
Due from other governmental agencies	341,941	-	341,941
Inventories	320,258	-	320,258
Total current assets	<u>36,224,782</u>	<u>50,877,351</u>	<u>87,102,133</u>
Current Liabilities:			
Accounts payable and other liabilities	180,497	-	180,497
Interest payable	792,374	-	792,374
Prepaid fees	389,133	-	389,133
Current portion of debt	<u>10,791,282</u>	<u>-</u>	<u>10,791,282</u>
Total current liabilities	<u>12,153,286</u>	<u>-</u>	<u>12,153,286</u>
Expendable net position	24,071,496	50,877,351	74,948,847
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>-</u>	<u>(1,093,544)</u>
Total net position	<u>\$ 109,015,567</u>	<u>\$ 50,877,351</u>	<u>\$ 159,892,918</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:							
User charges	\$ 23,813,772	\$ 24,784,788	\$ 14,735,146	\$ (10,049,642)	59%	\$ 28,510,502	\$ 14,527,192
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	233,759	158,759	312%	290,021	151,110
Restricted intergovernmental	-	226,649	(103,668)	(330,317)	-46%	288,260	-
Other	267,400	267,400	223,505	(43,895)	84%	367,793	266,396
Total revenues	<u>24,219,722</u>	<u>25,417,387</u>	<u>15,120,517</u>	<u>(10,296,870)</u>	59%	<u>29,655,448</u>	<u>14,990,962</u>
Expenditures:							
Salaries	2,983,766	3,155,553	1,741,140	1,414,413	55%	2,749,336	1,778,069
Fringe benefits	1,304,300	1,359,162	759,566	599,596	56%	1,163,007	721,159
Operating expenditures	4,114,151	4,495,853	2,564,057	1,931,796	57%	4,769,594	2,923,425
Repairs and maintenance	1,935,000	1,838,295	1,084,894	753,401	59%	1,636,061	1,028,363
Capital outlay	3,516,915	7,009,277	3,290,080	3,719,197	47%	3,265,498	1,661,410
Debt Service:							
Principal	10,366,460	10,499,229	792,929	9,706,300	8%	10,014,489	830,464
Interest	3,323,858	3,993,824	1,660,448	2,333,376	42%	3,688,908	1,856,950
Total expenditures	<u>27,544,450</u>	<u>32,351,193</u>	<u>11,893,114</u>	<u>20,458,079</u>	36.8%	<u>27,286,893</u>	<u>10,799,840</u>
Revenues over (under) expenditures	(3,324,728)	(6,933,806)	3,227,403	10,161,209	-47%	2,368,555	4,191,122
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	1,089,820	185,820	(904,000)	17%	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>6,933,806</u>	<u>(918,194)</u>	<u>(7,852,000)</u>	<u>-13%</u>	<u>783,026</u>	<u>49,442</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 2,309,209	\$ 2,309,209		\$ 3,151,581	\$ 4,240,564

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 JANUARY 31, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ 29,004	\$ 75,280
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	106,020	148,462	12,627	161,089
Investment earnings-debt proceeds	-	-	134,991	134,991
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>176,622</u>	<u>1,030,924</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	1,501,060	2,825,782
NEBRWWTP East Transmission Main	3,616,997	4,122	434,446	438,568
NEBRWWTP West Transmission Main	2,891,839	-	508,343	508,343
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>2,443,849</u>	<u>4,932,849</u>
Revenues over (under) expenditures	(51,486,597)	(1,634,698)	(2,267,227)	(3,901,925)
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)	(185,820)	(7,425,748)
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>53,258,673</u>	<u>50,252,950</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 50,991,446</u>	<u>\$ 46,351,025</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 JANUARY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>January 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>January 31, 2019</u>
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 823,650
Investment earnings	-	19,502	19,502	21,619	11,284
Total revenues	-	19,502	19,502	1,119,819	834,934
Expenditures:					
Premiums	415,674	180,204	235,470	47,755	868,236
Revenues over (under) expenditures	(415,674)	(160,702)	254,972	1,072,064	(33,302)
Other financing sources (uses):					
Appropriated net position	415,674	-	(415,674)	-	-
Increase (decrease) in net position	\$ -	(160,702)	\$ (160,702)	1,072,064	(33,302)
Net positon, beginning of year		2,049,988		977,924	977,924
Net positon, end of year		\$ 1,889,286		\$ 2,049,988	\$ 944,622

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of January 31, 2020. It reports that the County had \$239.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$97.5 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 1.29%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JANUARY 31, 2020

	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>153,093,753</u>			1.00%
Total Checking & Petty Cash				\$ 153,099,953	45%	
Money Markets / Savings						
SunTrust Money Market			<u>5,052,689</u>			0.75%
Total Money Markets / Savings				\$ 5,052,689	1%	
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						
				\$ 57,168,833	17%	1.46%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,460,249</u>	1%	1.68%
Total Unrestricted Cash and Investments				\$ 239,397,961		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 95,936,744		28%	1.46%
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				\$ 97,547,510		
Grand Total All Cash and Investments				\$ 336,945,471	100%	1.29%

Cash Balances:

General Fund	\$ 131,345,212
County Capital Reserve Fund	28,387,250
School Capital Projects Fund	8,711,039
Water Fund	33,171,770
Water Capital Reserve Fund	7,247,872
Wastewater Fund	23,791,889
Wastewater Capital Reserve Fund	3,349,491

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		293,817	55%	
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	1,694,744		74%

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		23,866,807	-11%	
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	126,423,345		99%

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		675,364	24%	
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	4,063,347		56%

**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		935,348	7%	
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	5,641,832		54%
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		731,594	15%	
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	3,633,603		46%
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		662,923	11%	
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	3,725,479		51%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
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		171,999	-50%	
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	5,370,660	3,537,190		66%

IRRIGATION REVENUE (617110-371319)									
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	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		54,445	21%	
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	3,214,000	2,885,606		90%

WATER WHOLESALE REVENUE (617110-371317)									
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	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		378,791	26%	
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	5,950,000	4,271,344		72%

**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		75,047	-42%	
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	1,210,488		55%

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		529,586	3%	
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	3,690,304		58%

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		75,364	-15%	
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	585,969		69%

**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		212,681	165%	
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	872,129		127%

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		77,458	113%	
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	311,052		134%

**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 BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
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		983,361	19%	
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	7,095,542		61%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
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	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		163,712	-22%	
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	-	1,259,693		#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 BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
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		230,092	-21%	
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	1,977,317		330%

**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		75,597	-21%	
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	646,775		323%

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	43,632	172
Jan	36,679	38,318	39,573	40,982	42,379	43,703	71
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	43,363	769

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	19,215	58
Jan	14,237	15,382	16,235	17,241	18,206	19,242	27
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	19,059	426