

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED APRIL 30, 2020



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Schedule

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Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of April 30, 2020:

General Fund:

- Total revenues for the General Fund are \$202.4 million for an increase of \$23.1 million or 12.9% over the same period in the prior year. The main reason for this is an \$14.4 million increase in Ad Valorem collections due to a recent revaluation and growth in the County. There was also a \$2.0 million increase in Local Option Sales Tax revenues and \$5.5 million of FEMA revenue from prior year storms. Total revenues collected are 97.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$168.4 million and are 79.9% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.9 million or 3.6%. This is a result of a \$2.5 million increase in education and Debt Service payments for phase 1 of the school bond of \$5.4 million. The increases are partially offset by the expenditures associated with Hurricane Florence from last year.
- Net transfers to other funds of \$10.8 million compared to \$4.4 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$23.2 million for the current period end compared to more than by \$12.4 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$5.2 million over the same period in the prior year to \$25.8 million. This is a result of irrigation sales increase of 90.6% or \$1.4 million, an increase in wholesale revenues of 16.9% or \$0.8 million, FEMA revenue of \$1.9 million for prior year expenditures and an increase in retail sales revenues of 13.5% or \$0.6 million over the same period in the prior year. Total revenues are 98.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$19.6 million and are 73.1% of current budget. Expenditures increased 7.0% or \$1.3 million mainly due to a \$0.8 million meter repair and maintenance project and a \$0.5 million one-time capital outlay purchase partially offset with prior year salary and fringe benefits associated with Hurricane Florence.
- 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 \$3.4 million compared to greater than by \$1.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$3.0 million over the same period in the prior year to \$27.7 million. Retail wastewater sales increased \$1.5 million in comparison with the prior year of \$8.5 million while wholesale revenues decreased by \$0.5 million or 4.5%, FEMA revenue of \$0.5 million for prior year expenditures, and capital recovery revenue increased by \$0.3 million or 9.9%. Total revenues are 107.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$26.9 million and are 84.1% of the current budget. Expenditures increased 8.67% or \$2.1 million over the same period in the prior year mainly due to one-time capital outlay purchases and increase in debt service.
- Net transfers to wastewater capital projects of \$1.1 million increased compared to \$0.3 million to 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 less than expenditures and net transfers by \$0.01 million compared to less than by \$0.3 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

APRIL 30, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 111,024,208	\$ 29,391,355	\$ 4,063,222	\$ 2,179,460	\$ 146,658,245
Restricted cash and investments	1,612,831	-	19,500,718	-	21,113,549
Interest receivable	9,049	2,214	433	161	11,857
Taxes receivable - net	2,544,487	-	-	-	2,544,487
Receivables - net	1,917,210	-	-	-	1,917,210
Other governmental agencies	1,542,104	15,929	108,352	-	1,666,385
Due from other funds	18,712	-	-	-	18,712
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 118,732,601</u>	<u>\$ 29,409,498</u>	<u>\$ 23,672,725</u>	<u>\$ 2,179,621</u>	<u>\$ 173,994,445</u>
Liabilities:					
Accounts payable and other liabilities	\$ 10,900,953	\$ 5,418	\$ -	\$ 32,306	\$ 10,938,677
Due to other funds	-	-	-	18,712	18,712
Total liabilities	<u>10,900,953</u>	<u>5,418</u>	<u>-</u>	<u>51,018</u>	<u>10,957,389</u>
Deferred Inflows of Resources:	<u>3,854,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,854,711</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	-	19,500,718	1,853,077	25,906,772
Committed	214,566	29,404,080	4,172,007	-	33,790,653
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	85,238,345	-	-	182,603	85,420,948
Total fund balances	<u>103,976,937</u>	<u>29,404,080</u>	<u>23,672,725</u>	<u>2,128,603</u>	<u>159,182,345</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 118,732,601</u>	<u>\$ 29,409,498</u>	<u>\$ 23,672,725</u>	<u>\$ 2,179,621</u>	<u>\$ 173,994,445</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 139,454,407	\$ -	\$ -	\$ -	\$ 139,454,407
Local option sales taxes	19,287,805	-	-	-	19,287,805
Other taxes and licenses	4,914,797	-	-	-	4,914,797
Unrestricted intergovernmental revenues	4,403,680	-	-	-	4,403,680
Restricted intergovernmental revenues	16,549,996	2,531,739	-	790,267	19,872,002
Permits and fees	4,270,034	-	-	153,866	4,423,900
Sales and services	10,720,671	-	-	-	10,720,671
Investment earnings	957,121	263,798	409,450	19,239	1,649,608
Other	1,858,701	-	-	-	1,858,701
Total revenues	<u>202,417,212</u>	<u>2,795,537</u>	<u>409,450</u>	<u>963,372</u>	<u>206,585,571</u>
Expenditures:					
Current:					
General government	10,956,517	1,098,082	-	339,349	12,393,948
Public safety	40,848,689	-	-	394,887	41,243,576
Central services	14,558,468	-	-	-	14,558,468
Human services	20,688,699	-	-	-	20,688,699
Transportation	373,408	2,278,796	-	-	2,652,204
Environmental protection	15,078,966	-	-	-	15,078,966
Culture and recreation	3,592,356	184,464	-	-	3,776,820
Economic and physical development	5,095,943	-	-	-	5,095,943
Education	40,239,468	-	21,489,773	-	61,729,241
Debt Service:					
Principal retirement	12,243,304	-	-	-	12,243,304
Interest and fiscal charges	4,765,539	-	-	-	4,765,539
Total expenditures	<u>168,441,357</u>	<u>3,561,342</u>	<u>21,489,773</u>	<u>734,236</u>	<u>194,226,708</u>
Revenues over (under) expenditures	<u>33,975,855</u>	<u>(765,805)</u>	<u>(21,080,323)</u>	<u>229,136</u>	<u>12,358,863</u>
Other Financing Sources (Uses):					
Transfers from other funds	2,304,445	8,425,021	4,631,066	-	15,360,532
Transfers to other funds	(13,056,087)	(2,304,445)	-	-	(15,360,532)
Total other financing sources (uses)	<u>(10,751,642)</u>	<u>6,120,576</u>	<u>4,631,066</u>	<u>-</u>	<u>-</u>
Net change in fund balance	23,224,213	5,354,771	(16,449,257)	229,136	12,358,863
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>\$ 103,976,937</u>	<u>\$ 29,404,080</u>	<u>\$ 23,672,725</u>	<u>\$ 2,128,603</u>	<u>\$ 159,182,345</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 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	\$ 139,454,407	\$ 1,362,941
Local option sales taxes	25,765,298	25,765,298	19,287,805	(6,477,493)
Other taxes and licenses	4,823,000	5,423,000	4,914,797	(508,203)
Unrestricted intergovernmental revenues	3,123,000	3,198,000	4,403,680	1,205,680
Restricted intergovernmental revenues	15,414,818	16,163,954	16,549,996	386,042
Permits and fees	4,210,982	4,209,611	4,270,034	60,423
Sales and services	11,924,347	11,955,677	10,720,671	(1,235,006)
Investment earnings	300,650	490,650	957,121	466,471
Other	1,050,120	1,836,120	1,858,701	22,581
Total revenues	<u>204,703,681</u>	<u>207,133,776</u>	<u>202,417,212</u>	<u>(4,716,564)</u>
Expenditures:				
Current:				
General government	13,338,323	14,231,210	10,956,517	3,274,693
Central services	17,877,823	18,805,253	14,558,468	4,246,785
Public safety	49,074,086	50,727,234	40,848,689	9,878,545
Transportation	170,572	441,023	373,408	67,615
Environmental protection	18,083,019	18,485,259	15,078,966	3,406,293
Economic and physical development	8,199,637	8,745,665	5,095,943	3,649,722
Human services	27,173,559	27,536,770	20,688,699	6,848,071
Education	48,271,296	48,457,232	40,239,468	8,217,764
Culture and recreation	4,698,358	4,896,074	3,592,356	1,303,718
Debt Service:				
Principal retirement	13,623,306	13,623,306	12,243,304	1,380,002
Interest and fiscal charges	4,976,909	4,976,909	4,765,539	211,370
Total expenditures	<u>205,486,888</u>	<u>210,925,935</u>	<u>168,441,357</u>	<u>42,484,578</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,792,159)</u>	<u>33,975,855</u>	<u>37,768,014</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)	(13,056,087)	2,567,598
Appropriated fund balance	5,563,789	17,111,399	-	(17,111,399)
Total other financing sources (uses)	<u>783,207</u>	<u>3,792,159</u>	<u>(10,751,642)</u>	<u>(14,543,801)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>23,224,213</u>	<u>\$ 23,224,213</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 103,976,937</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$135,091,466	\$135,091,466	\$136,276,093	\$ 1,184,627	101%	\$ 123,945,212	\$121,256,204
Prior year taxes	2,300,000	2,300,000	2,374,568	74,568	103%	3,220,830	2,917,025
Penalties and interest	700,000	700,000	803,746	103,746	115%	1,067,844	913,152
	<u>138,091,466</u>	<u>138,091,466</u>	<u>139,454,407</u>	<u>1,362,941</u>	<u>101%</u>	<u>128,233,886</u>	<u>125,086,381</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,507,770	10,507,770	8,027,055	(2,480,715)	76%	10,848,845	7,180,681
Article 40 (1/2%)	7,943,242	7,943,242	5,755,406	(2,187,836)	72%	7,963,614	5,216,728
Article 42 (1/2%)	7,314,286	7,314,286	5,505,344	(1,808,942)	75%	7,476,514	4,929,811
	<u>25,765,298</u>	<u>25,765,298</u>	<u>19,287,805</u>	<u>(6,477,493)</u>	<u>75%</u>	<u>26,288,973</u>	<u>17,327,220</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	100,805	(59,195)	63%	183,492	92,112
Deed stamp excise tax	2,920,000	3,520,000	3,595,119	75,119	102%	3,744,657	2,960,825
Solid waste tax	48,000	48,000	33,559	(14,441)	70%	62,922	31,164
White goods disposal tax	45,000	45,000	29,743	(15,257)	66%	54,157	28,041
1% Occupancy Tax	1,650,000	1,650,000	1,155,571	(494,429)	70%	1,728,904	1,153,221
	<u>4,823,000</u>	<u>5,423,000</u>	<u>4,914,797</u>	<u>(508,203)</u>	<u>91%</u>	<u>5,774,132</u>	<u>4,265,363</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,500,000	2,500,000	3,943,757	1,443,757	158%	3,996,393	3,717,803
Beer and wine tax	248,000	248,000	-	(248,000)	0%	292,723	-
Jail fees	375,000	450,000	459,923	9,923	102%	479,987	306,963
	<u>3,123,000</u>	<u>3,198,000</u>	<u>4,403,680</u>	<u>1,205,680</u>	<u>138%</u>	<u>4,769,103</u>	<u>4,024,766</u>
Restricted Intergovernmental:							
State and federal grant	15,281,787	16,030,923	16,413,229	382,306	102%	18,344,018	11,580,575
ARRA federal grant	1,531	1,531	1,533	2	100%	3,055	3,055
Court facility fees	120,000	120,000	96,070	(23,930)	80%	126,095	93,570
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	26,965	19,465	360%	53,150	26,573
	<u>15,414,818</u>	<u>16,163,954</u>	<u>16,549,996</u>	<u>386,042</u>	<u>102%</u>	<u>18,549,507</u>	<u>11,722,793</u>
Permits and Fees:							
Blding inspections and permit:	2,250,000	2,250,000	2,410,174	160,174	107%	2,791,372	2,376,305
Recording fees	775,000	775,000	752,603	(22,397)	97%	763,516	613,831
Fire inspection fees	100,000	100,000	178,601	78,601	179%	116,119	76,649
Concealed handgun permit	180,000	180,000	148,900	(31,100)	83%	212,170	176,465
Other permit and fees	905,982	904,611	779,756	(124,855)	86%	877,151	682,588
	<u>4,210,982</u>	<u>4,209,611</u>	<u>4,270,034</u>	<u>60,423</u>	<u>101%</u>	<u>4,760,328</u>	<u>3,925,838</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	2,622,810	22,810	101%	4,384,324	3,527,237
School resource officer reimb.	1,476,726	1,476,726	754,008	(722,718)	51%	1,447,763	723,886
Rents	13,930	13,930	14,077	147	101%	15,260	12,938
EMS Charges	4,576,000	4,576,000	4,541,864	(34,136)	99%	4,088,650	3,256,750
Public health user fees	835,050	835,050	796,006	(39,044)	95%	800,121	649,720
Sheriff animal prot. serv. fees	103,500	103,500	78,306	(25,194)	76%	96,101	79,421
Social services fees	70,500	70,500	51,892	(18,608)	74%	68,678	54,852
Public housing fees	38,991	38,991	16,307	(22,684)	42%	15,590	10,774
Tax collection fees	230,000	230,000	280,162	50,162	122%	265,586	251,398
Other sales and services	1,278,050	1,309,380	1,034,431	(274,949)	79%	1,530,423	1,108,963
Register of deeds	338,750	338,750	297,813	(40,937)	88%	331,673	268,782

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	35,072	(20,428)	63%	50,103	39,219
Recreation services	307,350	307,350	197,923	(109,427)	64%	258,926	220,465
	<u>11,924,347</u>	<u>11,955,677</u>	<u>10,720,671</u>	<u>(1,235,006)</u>	90%	<u>13,353,198</u>	<u>10,204,405</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>957,121</u>	<u>466,471</u>	195%	<u>835,673</u>	<u>673,021</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	54,132	9,132	120%	67,267	47,954
Cnty Brd of Alcohol Control	24,000	24,000	22,500	(1,500)	94%	28,500	21,000
Contributions	9,000	9,000	69,439	60,439	772%	89,796	84,731
Other revenues	971,020	1,757,020	1,712,630	(44,390)	97%	2,385,290	1,951,120
	<u>1,050,120</u>	<u>1,836,120</u>	<u>1,858,701</u>	<u>22,581</u>	101%	<u>2,570,853</u>	<u>2,104,805</u>
Total revenues	<u>204,703,681</u>	<u>207,133,776</u>	<u>202,417,212</u>	<u>(4,716,564)</u>	98%	<u>205,135,653</u>	<u>179,334,592</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	178,520	178,520	152,390	26,130	85%	171,670	144,567
Fringe benefits	71,938	71,938	37,435	34,503	52%	43,808	36,591
Operating costs	72,130	72,130	48,096	24,034	67%	68,961	56,035
	<u>322,588</u>	<u>322,588</u>	<u>237,921</u>	<u>84,667</u>	74%	<u>284,439</u>	<u>237,193</u>
County Administration:							
Salaries	640,071	640,071	574,707	65,364	90%	666,634	586,572
Fringe benefits	191,397	191,397	157,274	34,123	82%	184,359	160,938
Operating costs	46,630	46,630	20,808	25,822	45%	17,174	15,618
	<u>878,098</u>	<u>878,098</u>	<u>752,789</u>	<u>125,309</u>	86%	<u>868,167</u>	<u>763,128</u>
Human Resources:							
Salaries	326,174	326,174	274,230	51,944	84%	313,173	272,440
Fringe benefits	113,977	113,977	94,430	19,547	83%	102,908	88,934
Operating costs	11,900	11,900	5,757	6,143	48%	6,004	4,826
	<u>452,051</u>	<u>452,051</u>	<u>374,417</u>	<u>77,634</u>	83%	<u>422,085</u>	<u>366,200</u>
Finance:							
Salaries	854,960	854,960	725,677	129,283	85%	825,139	693,988
Fringe benefits	289,386	289,386	240,601	48,785	83%	273,593	229,810
Operating costs	447,040	460,833	367,918	92,915	80%	424,847	379,533
	<u>1,591,386</u>	<u>1,605,179</u>	<u>1,334,196</u>	<u>270,983</u>	83%	<u>1,523,579</u>	<u>1,303,331</u>
Tax Administration:							
Salaries	2,550,065	2,550,065	2,046,338	503,727	80%	2,288,792	1,925,316
Fringe benefits	971,317	971,317	780,991	190,326	80%	843,676	705,546
Operating costs	1,044,135	1,044,135	734,892	309,243	70%	856,470	723,709
	<u>4,565,517</u>	<u>4,565,517</u>	<u>3,562,221</u>	<u>1,003,296</u>	78%	<u>3,988,938</u>	<u>3,354,571</u>
County Attorney:							
Salaries	395,036	395,036	334,054	60,982	85%	379,107	320,828
Fringe benefits	120,657	120,657	99,156	21,501	82%	107,408	89,206
Operating costs	193,450	193,450	43,301	150,149	22%	44,559	35,309
	<u>709,143</u>	<u>709,143</u>	<u>476,511</u>	<u>232,632</u>	67%	<u>531,074</u>	<u>445,343</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Court Facilities:							
Operating costs	262,724	262,724	132,593	130,131	50%	197,290	125,684
Board of Elections:							
Salaries	604,838	621,878	524,971	96,907	84%	478,570	430,149
Fringe benefits	141,854	141,854	102,515	39,339	72%	117,888	99,864
Operating costs	243,557	471,041	414,542	56,499	88%	161,636	159,686
Capital outlay	-	305,571	305,103	468	100%	-	-
	990,249	1,540,344	1,347,131	193,213	87%	758,094	689,699
Register of Deeds:							
Salaries	720,609	720,609	577,301	143,308	80%	652,951	552,345
Fringe benefits	310,237	310,237	245,615	64,622	79%	278,118	230,790
Operating costs	1,835,721	2,435,721	1,915,822	519,899	79%	2,203,989	1,573,565
	2,866,567	3,466,567	2,738,738	727,829	79%	3,135,058	2,356,700
Contingency:							
Operating Costs	700,000	428,999	-	428,999	0%	-	-
Total general government	13,338,323	14,231,210	10,956,517	3,274,693	77%	11,708,724	9,641,849
Central Services:							
Management Information Systems:							
Salaries	1,142,561	1,142,561	951,976	190,585	83%	1,132,217	966,474
Fringe benefits	386,420	386,420	314,864	71,556	81%	364,123	308,063
Operating costs	1,307,700	1,672,827	904,104	768,723	54%	1,047,490	524,909
Capital outlay	36,000	37,750	37,747	3	100%	127,542	127,542
	2,872,681	3,239,558	2,208,691	1,030,867	68%	2,671,372	1,926,988
Fleet Services:							
Salaries	684,543	684,543	513,150	171,393	75%	612,114	512,704
Fringe benefits	268,744	268,744	198,965	69,779	74%	227,228	192,190
Operating costs	363,600	386,756	218,507	168,249	56%	283,322	(22,017)
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667	32,686
	1,693,887	1,734,816	960,212	774,604	55%	1,174,331	715,563
Engineering:							
Salaries	447,982	447,982	366,276	81,706	82%	411,650	342,067
Fringe benefits	149,204	149,204	118,417	30,787	79%	130,231	107,582
Operating costs	40,750	40,750	20,237	20,513	50%	27,768	15,625
Capital outlay	-	-	-	-	na	29,594	29,594
	637,936	637,936	504,930	133,006	79%	599,243	494,868
Operation Services:							
Salaries	2,337,175	2,337,175	1,944,550	392,625	83%	2,255,410	1,919,769
Fringe benefits	977,428	977,428	782,970	194,458	80%	893,566	749,806
Operating costs	3,214,332	3,637,956	2,645,630	992,326	73%	10,820,183	8,922,080
Capital outlay	499,500	499,500	471,529	27,971	94%	303,662	6,980
	7,028,435	7,452,059	5,844,679	1,607,380	78%	14,272,821	11,598,635
Non-departmental:							
Fringe benefits	5,371,665	5,371,665	4,705,157	666,508	88%	5,168,930	4,482,810
Operating costs	273,219	329,219	298,324	30,895	91%	836,724	781,119
Capital outlay	-	40,000	36,475	3,525	91%	-	-
	5,644,884	5,740,884	5,039,956	700,928	88%	6,005,654	5,263,929
Total central services	17,877,823	18,805,253	14,558,468	4,246,785	77%	24,723,421	19,999,983

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	6,341	46,659	12%	19,412	6,128
Sheriff:							
Salaries	10,640,762	10,640,762	9,186,471	1,454,291	86%	11,078,018	9,429,460
Fringe benefits	3,835,042	3,835,042	3,173,869	661,173	83%	3,699,863	3,120,304
Operating costs	2,791,252	3,282,617	2,515,758	766,859	77%	3,634,459	3,284,685
Capital outlay	1,306,506	1,328,246	851,819	476,427	64%	932,734	932,368
	<u>18,573,562</u>	<u>19,086,667</u>	<u>15,727,917</u>	<u>3,358,750</u>	<u>82%</u>	<u>19,345,074</u>	<u>16,766,817</u>
Detention Center:							
Salaries	4,889,007	4,889,007	4,073,268	815,739	83%	4,552,769	3,817,068
Fringe benefits	1,882,729	1,882,729	1,482,391	400,338	79%	1,599,087	1,334,747
Operating costs	2,912,780	2,903,984	2,209,745	694,239	76%	2,576,068	2,139,009
Capital outlay	200,430	646,747	439,086	207,661	68%	472,344	425,520
	<u>9,884,946</u>	<u>10,322,467</u>	<u>8,204,490</u>	<u>2,117,977</u>	<u>79%</u>	<u>9,200,268</u>	<u>7,716,344</u>
Emergency Medical:							
Salaries	5,867,157	5,908,885	5,339,018	569,867	90%	5,742,476	4,856,673
Fringe benefits	2,091,209	2,108,837	1,737,757	371,080	82%	1,849,724	1,552,641
Operating costs	1,699,942	1,918,448	1,524,040	394,408	79%	1,523,755	1,283,921
Capital outlay	1,571,242	1,897,995	1,784,685	113,310	94%	1,233,100	837,908
	<u>11,229,550</u>	<u>11,834,165</u>	<u>10,385,500</u>	<u>1,448,665</u>	<u>88%</u>	<u>10,349,055</u>	<u>8,531,143</u>
Emergency Management:							
Salaries	299,165	257,437	224,624	32,813	87%	239,661	196,967
Fringe benefits	99,577	81,949	62,719	19,230	77%	64,796	53,172
Operating costs	412,035	586,452	253,859	332,593	43%	706,535	613,729
Capital outlay	1,140,730	973,313	53,972	919,341	6%	71,700	50,000
	<u>1,951,507</u>	<u>1,899,151</u>	<u>595,174</u>	<u>1,303,977</u>	<u>31%</u>	<u>1,082,692</u>	<u>913,868</u>
Other Agencies:							
Fire districts	60,000	60,000	45,000	15,000	75%	60,000	45,000
Rescue Squads	331,800	331,800	245,275	86,525	74%	332,800	249,600
	<u>391,800</u>	<u>391,800</u>	<u>290,275</u>	<u>101,525</u>	<u>74%</u>	<u>392,800</u>	<u>294,600</u>
Building Inspections and Central Permitting							
Salaries	1,572,169	1,659,169	1,357,173	301,996	82%	1,758,298	1,459,388
Fringe benefits	546,526	546,526	472,020	74,506	86%	556,986	458,942
Operating costs	132,014	132,014	103,809	28,205	79%	198,332	147,678
Capital outlay	60,000	58,831	52,439	6,392	89%	144,854	92,615
	<u>2,310,709</u>	<u>2,396,540</u>	<u>1,985,441</u>	<u>411,099</u>	<u>83%</u>	<u>2,658,470</u>	<u>2,158,623</u>
Fire Inspections							
Salaries	351,342	351,342	278,594	72,748	79%	-	-
Fringe benefits	117,503	117,503	81,400	36,103	69%	-	-
Operating costs	58,700	58,700	41,435	17,265	71%	-	-
Capital outlay	60,000	61,169	57,893	3,276	95%	-	-
	<u>587,545</u>	<u>588,714</u>	<u>459,322</u>	<u>129,392</u>	<u>78%</u>	<u>-</u>	<u>-</u>
Central Communications:							
Salaries	1,827,531	1,808,531	1,439,825	368,706	80%	1,714,905	1,458,225
Fringe benefits	692,092	692,092	529,061	163,031	76%	598,577	505,329
Operating costs	310,994	320,320	183,519	136,801	57%	145,264	110,640
Capital outlay	93,096	112,096	66,296	45,800	59%	110,753	24,460
	<u>2,923,713</u>	<u>2,933,039</u>	<u>2,218,701</u>	<u>714,338</u>	<u>76%</u>	<u>2,569,499</u>	<u>2,098,654</u>

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
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WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Animal Protective Services:							
Salaries	599,348	599,348	502,262	97,086	84%	638,513	545,725
Fringe benefits	231,306	231,306	194,023	37,283	84%	233,068	196,683
Operating costs	305,100	357,353	246,546	110,807	69%	297,175	240,514
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>975,528</u>	<u>246,163</u>	80%	<u>1,168,756</u>	<u>982,922</u>
Total public safety	<u>49,074,086</u>	<u>50,727,234</u>	<u>40,848,689</u>	<u>9,878,545</u>	81%	<u>46,786,026</u>	<u>39,469,099</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	111,000	-	100%	97,000	97,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transp. Authority	32,072	32,072	32,072	-	100%	31,138	31,138
Brunswick Transit System	-	270,451	202,836	67,615	75%	292,315	292,315
Total transportation	<u>170,572</u>	<u>441,023</u>	<u>373,408</u>	<u>67,615</u>	85%	<u>447,953</u>	<u>447,953</u>
Environmental Protection:							
Solid Waste:							
Salaries	376,996	376,996	301,479	75,517	80%	335,562	289,386
Fringe benefits	150,385	150,385	117,639	32,746	78%	124,930	106,957
Operating costs	16,686,895	17,089,135	13,904,791	3,184,344	81%	16,545,228	13,613,437
Capital outlay	627,000	627,000	605,000	22,000	96%	212,590	202,590
	<u>17,841,276</u>	<u>18,243,516</u>	<u>14,928,909</u>	<u>3,314,607</u>	82%	<u>17,218,310</u>	<u>14,212,370</u>
Other:							
Forestry services	241,743	241,743	150,057	91,686	62%	203,391	139,506
Total environmental protection	<u>18,083,019</u>	<u>18,485,259</u>	<u>15,078,966</u>	<u>3,406,293</u>	82%	<u>17,421,701</u>	<u>14,351,876</u>
Economic Development:							
Community Enforcement:							
Salaries	187,816	187,816	111,810	76,006	60%	154,354	121,887
Fringe benefits	75,102	75,102	44,024	31,078	59%	58,902	46,673
Operating costs	20,115	17,915	5,881	12,034	33%	13,262	11,298
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705	29,705
	<u>315,033</u>	<u>312,833</u>	<u>185,432</u>	<u>127,401</u>	59%	<u>256,223</u>	<u>209,563</u>
Planning:							
Salaries	464,379	464,379	395,650	68,729	85%	426,308	355,003
Fringe benefits	169,705	169,705	132,856	36,849	78%	139,467	117,066
Operating costs	398,700	413,300	98,834	314,466	24%	115,344	97,916
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,047,384</u>	<u>627,340</u>	<u>420,044</u>	60%	<u>705,058</u>	<u>593,924</u>
Cooperative Extension:							
Salaries	308,110	322,348	198,999	123,349	62%	302,039	232,078
Fringe benefits	147,782	150,845	69,442	81,403	46%	118,133	77,397
Operating costs	124,983	132,759	86,246	46,513	65%	122,603	89,435
Capital outlay	-	5,350	5,350	-	100%	36,053	36,053
	<u>580,875</u>	<u>611,302</u>	<u>360,037</u>	<u>251,265</u>	59%	<u>578,828</u>	<u>434,963</u>
Soil and Water Conservation:							
Salaries	165,517	165,517	141,006	24,511	85%	159,085	134,762
Fringe benefits	61,737	61,737	51,791	9,946	84%	58,171	48,912
Operating costs	17,350	17,350	11,378	5,972	66%	16,949	11,048
	<u>244,604</u>	<u>244,604</u>	<u>204,175</u>	<u>40,429</u>	83%	<u>234,205</u>	<u>194,722</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Public Housing Section 8:							
Salaries	131,246	125,721	105,466	20,255	84%	106,826	85,568
Fringe benefits	55,565	55,565	43,120	12,445	78%	42,330	33,512
Operating costs	2,168,330	2,179,855	1,584,045	595,810	73%	1,916,764	1,597,740
	<u>2,355,141</u>	<u>2,361,141</u>	<u>1,732,631</u>	<u>628,510</u>	73%	<u>2,065,920</u>	<u>1,716,820</u>
1% Occupancy Tax:							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,155,571</u>	<u>494,429</u>	70%	<u>1,728,904</u>	<u>1,153,221</u>
Other Economic Development:							
Holden Beach Special Obligation Bond	1,396,200	1,396,200	-	1,396,200	0%	-	-
Lockwood Folly & Shallotte Dredging	-	405,757	405,757	-	100%	190,000	190,000
Reserve for shoreline Brunswick Busines & Industry Development	200,000	291,444	-	291,444	0%	7,799	7,799
	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>-</u>	100%	<u>425,000</u>	<u>425,000</u>
	<u>2,021,200</u>	<u>2,518,401</u>	<u>830,757</u>	<u>1,687,644</u>	33%	<u>622,799</u>	<u>622,799</u>
Total economic development	<u>8,199,637</u>	<u>8,745,665</u>	<u>5,095,943</u>	<u>3,649,722</u>	58%	<u>6,191,937</u>	<u>4,926,012</u>
Human Services:							
Health:							
Administration:							
Salaries	2,406,010	2,406,010	2,028,685	377,325	84%	2,382,456	2,015,917
Fringe benefits	1,263,557	1,263,557	1,066,168	197,389	84%	1,202,433	1,014,304
Operating costs	285,325	277,225	187,571	89,654	68%	214,808	190,597
Capital outlay	82,200	85,200	85,068	132	100%	29,449	29,449
	<u>4,037,092</u>	<u>4,031,992</u>	<u>3,367,492</u>	<u>664,500</u>	84%	<u>3,829,146</u>	<u>3,250,267</u>
Communicable Diseases:							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>307,792</u>	<u>112,345</u>	73%	<u>302,020</u>	<u>267,605</u>
Adult Health Maintenance:							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>124,547</u>	<u>382,967</u>	25%	<u>160,784</u>	<u>116,841</u>
Senior Health							
Salaries	56,283	56,283	42,940	13,343	76%	52,954	45,298
Fringe benefits	22,252	22,252	14,314	7,938	64%	20,830	17,508
Operating costs	3,835	3,835	1,920	1,915	50%	3,311	2,688
	<u>82,370</u>	<u>82,370</u>	<u>59,174</u>	<u>23,196</u>	72%	<u>77,095</u>	<u>65,494</u>
Maternal and Child Health:							
Salaries	383,578	383,578	244,266	139,312	64%	322,066	276,016
Fringe benefits	168,858	168,858	107,010	61,848	63%	133,138	113,090
Operating costs	593,025	625,372	372,108	253,264	60%	529,692	388,500
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,177,808</u>	<u>723,384</u>	<u>454,424</u>	61%	<u>991,118</u>	<u>783,828</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Environmental Health:							
Salaries	1,158,046	1,158,046	981,525	176,521	85%	1,086,498	916,428
Fringe benefits	415,172	415,172	343,134	72,038	83%	364,134	303,838
Operating costs	192,126	197,226	147,716	49,510	75%	366,434	333,490
Capital outlay	28,000	28,000	26,063	1,937	93%	78,010	78,010
	<u>1,793,344</u>	<u>1,798,444</u>	<u>1,498,438</u>	<u>300,006</u>	83%	<u>1,895,076</u>	<u>1,631,766</u>
Total health	<u>7,954,479</u>	<u>8,018,265</u>	<u>6,080,827</u>	<u>1,937,438</u>	76%	<u>7,255,239</u>	<u>6,115,801</u>
Veterans' Services:							
Salaries	139,150	139,150	113,497	25,653	82%	137,542	117,157
Fringe benefits	55,433	55,433	45,684	9,749	82%	51,114	42,647
Operating costs	15,637	15,637	9,701	5,936	62%	13,484	8,612
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>168,882</u>	<u>41,338</u>	80%	<u>202,140</u>	<u>168,416</u>
Social Services:							
Administration:							
Salaries	7,459,072	7,459,072	5,955,424	1,503,648	80%	6,898,625	5,843,202
Fringe benefits	3,658,637	3,658,637	2,803,901	854,736	77%	3,183,572	2,674,757
Operating costs	2,940,115	2,998,656	2,005,984	992,672	67%	2,320,407	2,022,174
Capital outlay	-	-	-	-	na	56,475	56,475
	<u>14,057,824</u>	<u>14,116,365</u>	<u>10,765,309</u>	<u>3,351,056</u>	76%	<u>12,459,079</u>	<u>10,596,608</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	2,430	17,570	12%	3,078	2,355
Aid to the blind	8,153	8,153	8,153	-	100%	7,845	7,845
Adoption assistance	280,000	280,000	182,523	97,477	65%	231,539	191,335
Special assistance	470,000	470,000	241,788	228,212	51%	357,920	293,855
Foster care	950,000	850,000	420,356	429,644	49%	612,755	482,887
State foster home	335,000	435,000	380,609	54,391	87%	403,299	300,270
Special assistance	25,121	25,121	23,469	1,652	93%	22,320	16,965
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	17,387	65,296	21%	70,648	60,135
	<u>2,111,274</u>	<u>2,193,957</u>	<u>1,276,715</u>	<u>917,242</u>	58%	<u>1,709,404</u>	<u>1,355,647</u>
Total social services	<u>16,169,098</u>	<u>16,310,322</u>	<u>12,042,024</u>	<u>4,268,298</u>	74%	<u>14,168,483</u>	<u>11,952,255</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	125,222	125,221	50%	250,443	187,832
Brunswick Senior Resources	2,589,319	2,589,319	2,157,768	431,551	83%	2,482,419	2,064,150
Other human services	-	158,201	113,976	44,225	72%	127,095	105,774
	<u>2,839,762</u>	<u>2,997,963</u>	<u>2,396,966</u>	<u>600,997</u>	80%	<u>2,859,957</u>	<u>2,357,756</u>
Total human services	<u>27,173,559</u>	<u>27,536,770</u>	<u>20,688,699</u>	<u>6,848,071</u>	75%	<u>24,485,819</u>	<u>20,594,228</u>
Education:							
Public schools	42,840,126	42,840,126	35,700,110	7,140,016	83%	39,918,820	33,265,690
Public schools - capital outlay	898,744	898,744	748,950	149,794	83%	837,458	697,890
Community college	4,209,426	4,395,362	3,521,238	874,124	80%	4,096,380	3,442,244
Community college - cap. out.	323,000	323,000	269,170	53,830	83%	365,000	343,290
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>40,239,468</u>	<u>8,217,764</u>	83%	<u>45,217,658</u>	<u>37,749,114</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	694,475	694,475	555,161	139,314	80%	652,255	556,293
Fringe benefits	200,270	200,270	165,001	35,269	82%	188,537	159,135
Operating costs	683,310	688,310	420,044	268,266	61%	667,725	501,952
Capital outlay	32,000	194,810	28,649	166,161	15%	202,680	69,226
	<u>1,610,055</u>	<u>1,777,865</u>	<u>1,168,855</u>	<u>609,010</u>	66%	<u>1,711,197</u>	<u>1,286,606</u>
Maintenance:							
Salaries	806,855	806,855	628,318	178,537	78%	778,658	654,434
Fringe benefits	320,810	320,810	249,987	70,823	78%	300,669	252,143
Operating costs	412,470	441,638	370,329	71,309	84%	392,098	241,999
Capital outlay	157,500	148,000	137,137	10,863	93%	133,792	68,716
	<u>1,697,635</u>	<u>1,717,303</u>	<u>1,385,771</u>	<u>331,532</u>	81%	<u>1,605,217</u>	<u>1,217,292</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,495,168</u>	<u>2,554,626</u>	<u>940,542</u>	73%	<u>3,316,414</u>	<u>2,503,898</u>
Brunswick County Library:							
Salaries	811,285	811,285	631,694	179,591	78%	777,553	646,710
Fringe benefits	330,483	330,483	255,691	74,792	77%	304,260	251,975
Operating costs	248,900	259,138	150,345	108,793	58%	210,590	152,137
	<u>1,390,668</u>	<u>1,400,906</u>	<u>1,037,730</u>	<u>363,176</u>	74%	<u>1,292,403</u>	<u>1,050,822</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,896,074</u>	<u>3,592,356</u>	<u>1,303,718</u>	73%	<u>4,608,817</u>	<u>3,554,720</u>
Debt Service:							
Principal retirement	13,623,306	13,623,306	12,243,304	1,380,002	90%	11,233,460	9,808,460
Interest and fees	4,976,909	4,976,909	4,765,539	211,370	96%	2,224,964	1,993,927
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>17,008,843</u>	<u>1,591,372</u>	91%	<u>13,458,424</u>	<u>11,802,387</u>
Total expenditures	<u>205,486,888</u>	<u>210,925,935</u>	<u>168,441,357</u>	<u>42,484,578</u>	80%	<u>195,050,480</u>	<u>162,537,221</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,792,159)</u>	<u>33,975,855</u>	<u>37,768,014</u>	-896%	<u>10,085,173</u>	<u>16,797,371</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 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>(4,631,066)</u>	<u>2,453,961</u>	65%	<u>(5,859,022)</u>	<u>(1,863,497)</u>
	<u>(4,780,582)</u>	<u>(15,623,685)</u>	<u>(13,056,087)</u>	<u>2,567,598</u>	84%	<u>(8,409,022)</u>	<u>(4,413,497)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>5,563,789</u>	<u>17,111,399</u>	<u>-</u>	<u>(17,111,399)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>783,207</u>	<u>3,792,159</u>	<u>(10,751,642)</u>	<u>(14,543,801)</u>	-284%	<u>(5,236,994)</u>	<u>(4,413,497)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>23,224,213</u>	<u>\$ 23,224,213</u>		<u>4,848,179</u>	<u>12,383,874</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>\$103,976,937</u>			<u>\$ 80,752,724</u>	<u>\$ 88,288,419</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 APRIL 30, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,485,472	\$ 21,885,669	\$ 2,531,739	\$ 24,417,408
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	263,798	813,726
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>28,276,356</u>	<u>23,292,060</u>	<u>2,795,537</u>	<u>26,087,597</u>
Expenditures:				
General Government:				
Court House Renovation	12,000,038	491,830	233,286	725,116
Court House Parking Lot	1,147,892	283,096	864,796	1,147,892
	<u>13,147,930</u>	<u>774,926</u>	<u>1,098,082</u>	<u>1,873,008</u>
Environmental protection:				
Landfill Transfer Station	337,000	-	-	-
Future Capital Projects	15,303,994	-	-	-
	<u>15,640,994</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	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	94,909	206,046
Waccamaw Multiuse Building	311,000	-	4,463	4,463
	<u>12,994,749</u>	<u>11,731,611</u>	<u>184,464</u>	<u>11,916,075</u>
Transportation:				
Airport Improvements	27,791,645	23,617,147	2,278,796	25,895,943
Other:				
Future Capital Projects	1,409,098	-	-	-
Total expenditures	<u>71,259,001</u>	<u>36,123,684</u>	<u>3,561,342</u>	<u>39,685,026</u>
Revenues over (under) expenditures	(42,982,645)	(12,831,624)	(765,805)	(13,597,429)
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	\$ -	\$ 19,224,830	5,354,771	\$ 24,579,601
Fund balance, beginning of year			24,049,309	
Fund balance, end of year			<u>\$ 29,404,080</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 APRIL 30, 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	81,514	1,605,976
Investment earnings-debt proceeds	5,301	960,322	327,936	1,288,258
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>409,450</u>	<u>9,987,031</u>
Expenditures:				
Brunswick County Schools	133,193,008	85,673,430	20,132,561	105,805,991
Brunswick Community College	33,998,159	31,523,490	1,357,212	32,880,702
Total expenditures	<u>167,191,167</u>	<u>117,196,920</u>	<u>21,489,773</u>	<u>138,686,693</u>
Revenues over (under) expenditures	(158,891,890)	(107,619,339)	(21,080,323)	(128,699,662)
Other Financing Sources (Uses):				
Transfer from general fund	65,161,288	58,076,260	4,631,066	62,707,326
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>4,631,066</u>	<u>145,819,973</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(16,449,257)	<u>\$ 17,120,311</u>
Fund balance, beginning of year			40,121,982	
Fund balance, end of year			<u>\$ 23,672,725</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,256,103	\$ -	\$ 923,357	\$ 2,179,460
Interest receivable	92	-	69	161
Total assets	<u>1,256,195</u>	<u>-</u>	<u>923,426</u>	<u>2,179,621</u>
Liabilities:				
Accounts payable and other liabilities	26,802	1,364	4,140	32,306
Due to other funds	-	18,712	-	18,712
Total liabilities	<u>26,802</u>	<u>20,076</u>	<u>4,140</u>	<u>51,018</u>
Fund Balance:				
Stabilization by State Statute	92	-	69	161
Restricted - other	1,229,301	-	919,217	2,148,518
Unassigned	-	(20,076)	-	(20,076)
Total fund balances	<u>1,229,393</u>	<u>(20,076)</u>	<u>919,286</u>	<u>2,128,603</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,256,195</u>	<u>\$ -</u>	<u>\$ 923,426</u>	<u>\$ 2,179,621</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 APRIL 30, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 568,434	\$ 221,833	\$ -	\$ 790,267
Permits and fees	-	-	153,866	153,866
Investment earnings	10,741	-	8,498	19,239
Total revenues	<u>579,175</u>	<u>221,833</u>	<u>162,364</u>	<u>963,372</u>
Expenditures:				
General government	-	241,909	97,440	339,349
Public safety	394,887	-	-	394,887
Total expenditures	<u>394,887</u>	<u>241,909</u>	<u>97,440</u>	<u>734,236</u>
Net change in fund balances	184,288	(20,076)	64,924	229,136
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>\$ 1,229,393</u>	<u>\$ (20,076)</u>	<u>\$ 919,286</u>	<u>\$ 2,128,603</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:					
Restricted intergovernmental	\$ 757,913	\$ 568,434	\$ (189,479)	\$ 548,007	\$ 411,005
Investment earnings	-	10,741	10,741	10,129	7,968
Total revenues	<u>757,913</u>	<u>579,175</u>	<u>(178,738)</u>	<u>558,136</u>	<u>418,973</u>
Expenditures:					
Operating costs	811,678	394,887	416,791	572,264	327,441
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>394,887</u>	<u>476,663</u>	<u>572,264</u>	<u>327,441</u>
Revenues over (under) expenditures	(113,637)	184,288	297,925	(14,128)	91,532
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>	184,288	<u>\$ 184,288</u>	(14,128)	91,532
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>\$ 1,229,393</u>		<u>\$ 1,045,105</u>	<u>\$ 1,150,765</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED APRIL 30, 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	\$ 221,833	\$ 445,893
Total revenues	<u>2,180,527</u>	<u>224,060</u>	<u>221,833</u>	<u>445,893</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	800,000	-	229,259	229,259
SAMHSA	<u>1,380,527</u>	<u>224,060</u>	<u>12,650</u>	<u>236,710</u>
Total expenditures	<u>2,180,527</u>	<u>224,060</u>	<u>241,909</u>	<u>465,969</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(20,076)	<u>\$ (20,076)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (20,076)</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 153,866	\$ (11,634)	\$ 148,446	\$ 119,247
Investment earnings	6,000	8,498	2,498	8,097	6,432
Total revenues	<u>171,500</u>	<u>162,364</u>	<u>(9,136)</u>	<u>156,543</u>	<u>125,679</u>
Expenditures:					
General government	<u>201,276</u>	<u>97,440</u>	<u>103,836</u>	<u>154,335</u>	<u>103,667</u>
Revenues over (under) expenditures	(29,776)	64,924	94,700	2,208	22,012
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>64,924</u>	<u>\$ 64,924</u>	<u>2,208</u>	<u>22,012</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
Fund balance, end of year		<u>\$ 919,286</u>		<u>\$ 854,362</u>	<u>\$ 874,166</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
APRIL 30, 2020

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 32,803,608	\$ -	\$ 32,803,608
Restricted cash	2,165,103	22,441,149	24,606,252
Interest receivable	2,367	-	2,367
Receivables and special assessments, net	3,084,646	-	3,084,646
Due from other governmental agencies	295,771	158	295,929
Inventories	1,598,543	-	1,598,543
Total current assets	<u>39,950,038</u>	<u>22,441,307</u>	<u>62,391,345</u>
Current Liabilities:			
Accounts payable and other liabilities	478,120	13,160	491,280
Customer deposits	2,017,387	-	2,017,387
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Total current liabilities	<u>4,169,169</u>	<u>13,160</u>	<u>4,182,329</u>
Expendable net position	35,780,869	22,428,147	58,209,016
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	(48,118,752)	-	(48,118,752)
Deferred inflow	(1,937,151)	-	(1,937,151)
Total net position	<u>\$ 137,389,331</u>	<u>\$ 22,428,147</u>	<u>\$ 159,817,478</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED APRIL 30, 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>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:							
User charges	\$ 23,874,280	\$ 25,230,540	\$ 22,922,292	\$ (2,308,248)	91%	\$ 24,609,641	\$ 19,782,487
Restricted intergovernmental	-	-	1,887,357	1,887,357	na	-	-
Investment earnings	130,000	255,000	306,498	51,498	120%	287,874	231,047
Other	622,985	724,304	688,731	(35,573)	95%	687,391	556,464
Total revenues	<u>24,627,265</u>	<u>26,209,844</u>	<u>25,804,878</u>	<u>(404,966)</u>	98%	<u>25,584,906</u>	<u>20,569,998</u>
Expenditures:							
Salaries	5,231,310	5,215,289	4,228,075	987,214	81%	5,011,538	4,255,711
Fringe benefits	2,421,427	2,413,917	1,948,975	464,942	81%	2,192,381	1,859,999
Operating expenditures	7,271,573	8,723,810	6,154,758	2,569,052	71%	9,156,206	7,436,704
Repairs and maintenance	1,823,751	3,100,612	2,185,204	915,408	70%	1,315,564	1,005,786
Capital outlay	2,791,000	5,140,755	2,868,359	2,272,396	56%	1,788,696	1,556,471
Debt Service:							
Principal	1,280,113	1,284,176	1,278,275	5,901	100%	1,220,859	1,196,752
Interest	956,203	952,141	952,138	3	100%	1,021,066	1,014,980
Total expenditures	<u>21,775,377</u>	<u>26,830,700</u>	<u>19,615,784</u>	<u>7,214,916</u>	73%	<u>21,706,310</u>	<u>18,326,403</u>
Revenues over (under) expenditures	2,851,888	(620,856)	6,189,094	6,809,950	-997%	3,878,596	2,243,595
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	-	3,395,590	-	(3,395,590)	0%	-	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>620,856</u>	<u>(2,774,734)</u>	<u>(3,395,590)</u>	-447%	<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>\$ 3,414,360</u>	<u>\$ 3,414,360</u>		<u>\$ 3,386,687</u>	<u>\$ 1,453,595</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 APRIL 30, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ 120,276	\$ 154,618	\$ 12,358	\$ 166,976
Investment earnings-debt proceeds	-	-	173,484	173,484
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>185,842</u>	<u>393,184</u>
Expenditures:				
Southeast Water Tank	50,550	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	587,292	3,653,978	4,241,270
Shalotte Transmission Main	308,500	91,498	163,538	255,036
NW Plant Treatment Expansion 12MGD	21,095,980	7,371,483	3,096,671	10,468,154
74-76 Industrial Park Water Main	308,400	39,006	145,509	184,515
74-76 Mintz Dr. to Old Maco	85,000	-	28,993	28,993
Total expenditures	<u>52,304,842</u>	<u>9,871,587</u>	<u>7,088,689</u>	<u>16,960,276</u>
Revenues over (under) expenditures	(52,131,842)	(9,664,245)	(6,902,847)	(16,567,092)
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	(7,355,782)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>52,131,842</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>\$ 24,560,280</u>	<u>\$ 20,640,667</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
APRIL 30, 2020

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 27,809,025	\$ -	\$ 27,809,025
Restricted cash	852,218	48,004,849	48,857,067
Interest receivable	1,941	-	1,941
Receivables and special assessments, net	4,666,212	-	4,666,212
Due from other governmental agencies	298,385	18	298,403
Inventories	320,258	-	320,258
Total current assets	<u>33,948,039</u>	<u>48,004,867</u>	<u>81,952,906</u>
Current Liabilities:			
Accounts payable and other liabilities	309,995	1,536,254	1,846,249
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>12,282,784</u>	<u>1,536,254</u>	<u>13,819,038</u>
Expendable net position	21,665,255	46,468,613	68,133,868
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	(122,668,559)	-	(122,668,559)
Deferred inflow	<u>(1,093,544)</u>	<u>-</u>	<u>(1,093,544)</u>
Total net position	<u>\$ 114,249,031</u>	<u>\$ 46,468,613</u>	<u>\$ 160,717,644</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED APRIL 30, 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>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:							
User charges	\$ 23,813,772	\$ 25,034,788	\$ 26,341,962	\$ 1,307,174	105%	\$ 28,510,502	\$ 23,895,894
ARRA interest subsidy	63,550	63,550	31,775	(31,775)	50%	92,726	92,726
Special assessments	-	-	-	-	na	106,146	-
Investment earnings	75,000	75,000	282,790	207,790	377%	290,021	243,122
Restricted intergovernmental	-	226,649	514,308	287,659	227%	288,260	-
Other	267,400	284,007	528,234	244,227	186%	367,793	421,746
Total revenues	<u>24,219,722</u>	<u>25,683,994</u>	<u>27,699,069</u>	<u>2,015,075</u>	108%	<u>29,655,448</u>	<u>24,653,488</u>
Expenditures:							
Salaries	2,983,766	3,134,263	2,399,773	734,490	77%	2,749,336	2,358,679
Fringe benefits	1,304,300	1,352,962	1,064,191	288,771	79%	1,163,007	990,563
Operating expenditures	4,114,151	4,757,965	3,419,105	1,338,860	72%	4,769,594	3,971,072
Repairs and maintenance	1,935,000	1,969,695	1,578,068	391,627	80%	1,636,061	1,294,105
Capital outlay	3,516,915	6,237,037	4,009,003	2,228,034	64%	3,265,498	2,469,552
Debt Service:							
Principal	10,366,460	10,499,229	10,499,225	4	100%	10,014,489	9,958,239
Interest	3,323,858	3,993,824	3,889,717	104,107	97%	3,688,908	3,674,705
Total expenditures	<u>27,544,450</u>	<u>31,944,975</u>	<u>26,859,082</u>	<u>5,085,893</u>	84.1%	<u>27,286,893</u>	<u>24,716,915</u>
Revenues over (under) expenditures	(3,324,728)	(6,260,981)	839,987	7,100,968	-13%	2,368,555	(63,427)
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)	(1,239,512)	(1,239,512)	-	100%	(1,075,558)	(1,075,558)
Transfer from wastewater capital project	904,000	185,820	185,820	-	100%	1,858,584	815,728
Appropriated net position	3,170,728	7,198,000	-	(7,198,000)	0%	-	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,260,981</u>	<u>(937,019)</u>	<u>(7,198,000)</u>	<u>-15%</u>	<u>783,026</u>	<u>(259,830)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ (97,032)	\$ (97,032)		\$ 3,151,581	\$ (323,257)

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 APRIL 30, 2020**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ 51,026	\$ 97,302
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	106,020	148,462	20,250	168,712
Investment earnings-debt proceeds	-	-	335,232	335,232
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>406,508</u>	<u>1,260,810</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	5,634,730	6,959,452
NEBRWWTP East Transmission Main	3,616,997	4,122	745,409	749,531
NEBRWWTP West Transmission Main	2,891,839	-	721,159	721,159
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>7,101,298</u>	<u>9,590,298</u>
Revenues over (under) expenditures	(51,486,597)	(1,634,698)	(6,694,790)	(8,329,488)
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	5,473,713	4,234,205	1,239,512	5,473,717
Transfer to wastewater fund	(7,425,748)	(7,239,928)	(185,820)	(7,425,748)
Future capital projects	(2,965,771)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,486,597</u>	<u>(3,005,723)</u>	<u>53,277,498</u>	<u>50,271,775</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 46,582,708</u>	<u>\$ 41,942,287</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 APRIL 30, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>April 30, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>April 30, 2019</u>
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 1,098,200
Investment earnings	-	22,716	22,716	21,619	16,853
Total revenues	-	22,716	22,716	1,119,819	1,115,053
Expenditures:					
Premiums	415,674	216,082	199,592	47,755	(44,990)
Revenues over (under) expenditures	(415,674)	(193,366)	222,308	1,072,064	1,160,043
Other financing sources (uses):					
Appropriated net position	415,674	-	(415,674)	-	-
Increase (decrease) in net position	\$ -	(193,366)	\$ (193,366)	1,072,064	1,160,043
Net positon, beginning of year		2,049,988		977,924	977,924
Net positon, end of year		\$ 1,856,622		\$ 2,049,988	\$ 2,137,967

Summary Information for General and Enterprise Funds as of April 30, 2020:

General Fund:

- Total revenues for the General Fund are \$202.4 million for an increase of \$23.1 million or 12.9% over the same period in the prior year. The main reason for this is an \$14.4 million increase in Ad Valorem collections due to a recent revaluation and growth in the County. There was also a \$2.0 million increase in Local Option Sales Tax revenues and \$5.5 million of FEMA revenue from prior year storms. Total revenues collected are 97.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$168.4 million and are 79.9% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.9 million or 3.6%. This is a result of a \$2.5 million increase in education and Debt Service payments for phase 1 of the school bond of \$5.4 million. The increases are partially offset by the expenditures associated with Hurricane Florence from last year.
- Net transfers to other funds of \$10.8 million compared to \$4.4 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$23.2 million for the current period end compared to more than by \$12.4 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$5.2 million over the same period in the prior year to \$25.8 million. This is a result of irrigation sales increase of 90.6% or \$1.4 million, an increase in wholesale revenues of 16.9% or \$0.8 million, FEMA revenue of \$1.8 million for prior year expenditures and an increase in retail sales revenues of 13.5% or \$0.6 million over the same period in the prior year. Total revenues are 98.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$19.6 million and are 73.1% of current budget. Expenditures increased 7.0% or \$1.3 million mainly due to a \$0.8 million meter repair and maintenance project and a \$0.5 million one-time capital outlay purchase partially offset with prior year salary and fringe benefits associated with Hurricane Florence.
- 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 \$3.4 million compared to greater than by \$1.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$3.0 million over the same period in the prior year to \$27.7 million. Retail wastewater sales increased \$1.5 million in comparison with the prior year of \$8.5 million while wholesale revenues decreased by \$0.5 million or 4.5%, FEMA revenue of \$0.5 million for prior year expenditures, and capital recovery revenue increased by \$0.3 million or 9.9%. Total revenues are 107.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$26.9 million and are 84.1% of the current budget. Expenditures increased 8.67% or \$2.1 million over the same period in the prior year mainly due to one-time capital outlay purchases and increase in debt service.
- Net transfers to wastewater capital projects of \$0.9 million increased compared to \$0.8 million to net transfers from wastewater capital projects in the same period of the prior year. The transfers were to fund various wastewater capital projects.
- Revenues are less than expenditures and net transfers by \$0.01 million compared to greater than by \$3.2 million in the same period of the prior year.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of April 30, 2020. It reports that the County had \$206.3 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$97.9 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.39%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF APRIL 30, 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>118,686,523</u>			0.25%
Total Checking & Petty Cash				\$ 118,692,723	39%	
Money Markets / Savings						
SunTrust Money Market			<u>5,058,929</u>			0.30%
Total Money Markets / Savings				\$ 5,058,929	2%	
Certificates of Deposit / CDARS						
First Bank	3/28/20	9/28/20	<u>21,106,791</u>			0.95%
Total Certificates of Deposit / CDARS				\$ 21,106,791	7%	
NC Capital Management Trust - Government Portfolio						
				\$ 57,965,025	19%	0.41%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,471,887</u>	1%	0.89%
Total Unrestricted Cash and Investments				\$ 206,295,356		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 96,284,473		32%	0.41%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.25%
Restricted for Holden Beach Debt			1,396,200		0%	0.25%
Total Restricted Cash and Investments				\$ 97,895,239		
Grand Total All Cash and Investments				\$ 304,190,595	100%	0.39%

Cash Balances:

General Fund	\$ 111,033,823
County Capital Reserve Fund	17,595,231
School Capital Projects Fund	9,310,238
Water Fund	34,821,003
Water Capital Reserve Fund	7,394,038
Wastewater Fund	27,809,030
Wastewater Capital Reserve Fund	3,377,692

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		317,056	-6%	
Mar	324,430	362,693	370,146	378,028	288,344		194,186	-49%	
Apr	247,162	278,448	296,216	307,480	155,194		168,582	-45%	
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	2,374,568		103%

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		2,522,834	1%	
Mar	931,336	811,691	957,399	928,997	1,078,484		795,566	-26%	
Apr	633,707	496,119	466,309	533,520	572,320		440,218	-23%	
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	130,181,963		102%

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		729,042	6%	
Mar	348,382	465,452	485,610	572,728	600,556		632,979	5%	
Apr	476,849	560,194	654,797	631,825	665,643		668,762	0%	
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	6,094,130		84%

**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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
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		790,721	37%	
Jan	527,514	585,079	436,031	558,342	775,353		820,652	6%	
Feb	484,029	497,550	613,865	613,581	755,861		773,827	2%	
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	8,027,032		76%
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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
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		725,423	5%	
Jan	583,174	619,735	667,322	699,734	736,094		769,355	5%	
Feb	447,406	444,943	477,316	527,845	561,192		627,025	12%	
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	5,755,406		72%
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
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
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		597,475	22%	
Jan	420,617	459,158	415,344	482,885	591,453		625,627	6%	
Feb	356,907	363,409	430,959	448,839	522,450		556,763	7%	
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	5,505,344		75%

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		412,440	14%	
Jan	287,734	289,804	326,617	330,727	345,037		396,758	15%	
Feb	295,333	318,297	322,884	424,539	344,991		383,230	11%	
Mar	280,290	307,249	318,405	338,275	368,390		330,184	-10%	
Apr	293,877	302,211	317,943	323,228	295,003		349,132	18%	
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	4,674,715		87%

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		21,440	66%	
Mar	8,336	10,977	23,304	26,984	10,834		15,547	44%	
Apr	12,325	20,209	33,613	25,042	20,209		25,833	28%	
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	2,948,426		92%

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		346,753	5%	
Mar	291,032	258,696	257,119	297,083	304,562		320,726	5%	
Apr	253,284	298,786	315,449	374,571	356,824		391,888	10%	
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	5,330,711		90%

**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		330,804	95%	
Mar	192,828	194,456	163,680	162,151	160,850		125,412	-22%	
Apr	169,595	179,557	153,967	200,376	138,655		203,438	47%	
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	1,870,142		85%

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		525,462	2%	
Mar	446,642	468,084	483,538	501,888	517,084		540,691	5%	
Apr	448,227	469,366	482,955	500,982	518,320		536,522	4%	
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	5,292,979		84%

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		140,452	26%	
Mar	62,467	61,178	89,333	143,953	103,540		89,886	-13%	
Apr	66,169	88,286	76,900	79,001	120,681		55,484	-54%	
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	871,791		103%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	75,945	175,282	82,430	82,749	167,036		121,501	-27%	
Aug	61,056	107,350	87,643	120,522	155,663		85,320	-45%	
Sept	56,609	80,372	137,586	114,051	45,363		85,192	88%	
Oct	35,619	100,031	53,152	83,126	89,233		187,338	110%	
Nov	90,854	80,907	89,642	128,155	84,568		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		126,263	17%	
Mar	75,081	55,590	83,957	142,979	126,088		144,952	15%	
Apr	86,006	103,546	191,678	78,156	136,336		54,925	-60%	
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	1,198,269		174%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		
July	27,391	42,850	29,279	34,402	55,946		39,806	-29%	
Aug	26,404	35,126	24,946	42,390	39,850		31,354	-21%	
Sept	23,378	27,267	31,882	42,063	18,567		31,475	70%	
Oct	20,420	24,152	26,858	33,713	35,876		65,131	82%	
Nov	36,383	26,653	37,187	52,512	32,990		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		58,888	32%	
Mar	23,460	21,952	36,122	53,897	41,813		54,147	29%	
Apr	24,169	34,849	28,496	33,669	50,545		23,926	-53%	
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	448,013		193%

**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		839,603	1%	
Jan	648,827	700,776	739,484	778,549	823,964		982,576	19%	
Feb	651,892	705,035	740,280	835,392	825,743		957,436	16%	
Mar	640,679	712,260	747,301	776,766	823,196		939,142	14%	
Apr	652,947	708,854	744,239	786,370	825,562		963,854	17%	
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	9,954,723		85%

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		236,980	96%	
Mar	80,000	100,000	103,050	276,486	205,000		144,478	-30%	
Apr	88,000	134,320	104,000	168,614	156,000		195,285	25%	
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	-	1,836,436		#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		405,333	27%	
Mar	115,639	139,552	233,802	411,900	296,269		414,943	40%	
Apr	105,250	218,469	210,136	271,541	355,535		158,173	-56%	
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	2,955,766		493%

**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		199,392	90%	
Mar	33,217	44,521	77,931	133,296	97,992		138,568	41%	
Apr	30,753	70,828	61,376	83,511	121,059		51,437	-58%	
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	1,036,172		518%