

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED MARCH 31, 2020***



**COUNTY OF BRUNSWICK, NORTH CAROLINA**  
**Monthly Financial Statements**

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of March 31, 2020:**

### **General Fund:**

- Total revenues for the General Fund are \$196.4 million for an increase of \$24.3 million or 14.1% over the same period in the prior year. The main reason for this is an \$14.5 million increase in Ad Valorem collections due to a recent revaluation and growth in the County. There was also a \$1.8 million increase in Local Option Sales Tax revenues and \$5.5 million of FEMA revenue from prior year storms. Total revenues collected are 95.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$145.8 million and are 69.4% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.0 million or 3.5%. This is a result of a \$2.2 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 \$10.3 million compared to \$4.0 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$40.4 million for the current period end compared to more than by \$27.4 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 \$24.0 million. This is a result of irrigation sales increase of 91.4% or \$1.4 million, an increase in wholesale revenues of 17.5% or \$0.7 million, FEMA revenue of \$1.8 million for prior year expenditures and an increase in retail sales revenues of 13.2% or \$0.5 million over the same period in the prior year. Total revenues are 91.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$16.0 million and are 60.0% of current budget. Expenditures increased 3.3% or \$0.5 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 \$5.3 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 \$2.7 million over the same period in the prior year to \$24.6 million. Retail wastewater sales increased to \$1.3 million in comparison with the prior year of \$7.7 million while wholesale revenues decreased by \$0.5 million or 4.9%, FEMA revenue of \$0.5 million for prior year expenditures, and capital recovery revenue increased by \$0.5 million or 19.9%. Total revenues are 95.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$13.8 million and are 43.7% of the current budget. Expenditures increased 7.0% or \$0.9 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 \$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 more than expenditures and net transfers by \$9.8 million compared to greater than by \$8.8 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

MARCH 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>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 119,907,180	\$ 29,342,130	\$ 5,734,849	\$ 2,134,307	\$ 157,118,466
Restricted cash and investments	4,001,078	-	19,494,178	-	23,495,256
Taxes receivable - net	3,146,953	-	-	-	3,146,953
Receivables - net	1,828,243	-	-	-	1,828,243
Other governmental agencies	1,490,112	15,929	108,352	-	1,614,393
Due from other funds	12,650	-	-	-	12,650
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 130,450,216</u>	<u>\$ 29,358,059</u>	<u>\$ 25,337,379</u>	<u>\$ 2,134,307</u>	<u>\$ 187,279,961</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,863,321	\$ -	\$ -	\$ 5,547	\$ 4,868,868
Due to other funds	-	-	-	12,650	12,650
Total liabilities	<u>4,863,321</u>	<u>-</u>	<u>-</u>	<u>18,197</u>	<u>4,881,518</u>
<b>Deferred Inflows of Resources:</b>	<u>4,429,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,429,084</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	11,730,812	-	-	92,923	11,823,735
Restricted - other	4,552,977	-	19,494,178	1,853,077	25,900,232
Committed	214,566	29,358,059	5,843,201	-	35,415,826
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	102,419,219	-	-	170,110	102,589,329
Total fund balances	<u>121,157,811</u>	<u>29,358,059</u>	<u>25,337,379</u>	<u>2,116,110</u>	<u>177,969,359</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 130,450,216</u>	<u>\$ 29,358,059</u>	<u>\$ 25,337,379</u>	<u>\$ 2,134,307</u>	<u>\$ 187,279,961</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED MARCH 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>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 138,094,801	\$ -	\$ -	\$ -	\$ 138,094,801
Local option sales taxes	17,330,155	-	-	-	17,330,155
Other taxes and licenses	4,561,888	-	-	-	4,561,888
Unrestricted intergovernmental revenues	4,365,347	-	-	-	4,365,347
Restricted intergovernmental revenues	16,005,407	2,486,219	-	727,108	19,218,734
Permits and fees	3,916,151	-	-	137,300	4,053,451
Sales and services	9,613,262	-	-	-	9,613,262
Investment earnings	922,102	255,332	401,256	18,623	1,597,313
Other	1,620,697	-	-	-	1,620,697
<b>Total revenues</b>	<u>196,429,810</u>	<u>2,741,551</u>	<u>401,256</u>	<u>883,031</u>	<u>200,455,648</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	10,020,989	1,097,296	-	324,474	11,442,759
Public safety	37,276,963	-	-	341,914	37,618,877
Central services	13,184,313	-	-	-	13,184,313
Human services	18,742,375	-	-	-	18,742,375
Transportation	338,783	2,271,617	-	-	2,610,400
Environmental protection	13,630,303	-	-	-	13,630,303
Culture and recreation	3,303,802	184,464	-	-	3,488,266
Economic and physical development	4,508,175	-	-	-	4,508,175
Education	36,244,859	-	19,323,941	-	55,568,800
<b>Debt Service:</b>					
Principal retirement	4,328,304	-	-	-	4,328,304
Interest and fiscal charges	4,187,199	-	-	-	4,187,199
<b>Total expenditures</b>	<u>145,766,065</u>	<u>3,553,377</u>	<u>19,323,941</u>	<u>666,388</u>	<u>169,309,771</u>
<b>Revenues over (under) expenditures</b>	<u>50,663,745</u>	<u>(811,826)</u>	<u>(18,922,685)</u>	<u>216,643</u>	<u>31,145,877</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	2,304,445	8,425,021	4,138,082	-	14,867,548
Transfers to other funds	<u>(12,563,103)</u>	<u>(2,304,445)</u>	<u>-</u>	<u>-</u>	<u>(14,867,548)</u>
<b>Total other financing sources (uses)</b>	<u>(10,258,658)</u>	<u>6,120,576</u>	<u>4,138,082</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	40,405,087	5,308,750	(14,784,603)	216,643	31,145,877
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 121,157,811</u>	<u>\$ 29,358,059</u>	<u>\$ 25,337,379</u>	<u>\$ 2,116,110</u>	<u>\$ 177,969,359</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 138,091,466	\$ 138,091,466	\$ 138,094,801	\$ 3,335
Local option sales taxes	25,765,298	25,765,298	17,330,155	(8,435,143)
Other taxes and licenses	4,823,000	4,823,000	4,561,888	(261,112)
Unrestricted intergovernmental revenues	3,123,000	3,198,000	4,365,347	1,167,347
Restricted intergovernmental revenues	15,414,818	15,981,413	16,005,407	23,994
Permits and fees	4,210,982	4,210,982	3,916,151	(294,831)
Sales and services	11,924,347	11,959,707	9,613,262	(2,346,445)
Investment earnings	300,650	490,650	922,102	431,452
Other	1,050,120	1,811,120	1,620,697	(190,423)
Total revenues	<u>204,703,681</u>	<u>206,331,636</u>	<u>196,429,810</u>	<u>(9,901,826)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	13,338,323	13,631,210	10,020,989	3,610,221
Central services	17,877,823	18,805,253	13,184,313	5,620,940
Public safety	49,074,086	50,519,693	37,276,963	13,242,730
Transportation	170,572	441,023	338,783	102,240
Environmental protection	18,083,019	18,485,259	13,630,303	4,854,956
Economic and physical development	8,199,637	8,781,286	4,508,175	4,273,111
Human services	27,173,559	27,536,770	18,742,375	8,794,395
Education	48,271,296	48,457,232	36,244,859	12,212,373
Culture and recreation	4,698,358	4,896,074	3,303,802	1,592,272
<b>Debt Service:</b>				
Principal retirement	13,623,306	13,623,306	4,328,304	9,295,002
Interest and fiscal charges	4,976,909	4,976,909	4,187,199	789,710
Total expenditures	<u>205,486,888</u>	<u>210,154,015</u>	<u>145,766,065</u>	<u>64,387,950</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,822,379)</u>	<u>50,663,745</u>	<u>54,486,124</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	-	2,304,445	2,304,445	-
Transfers to other funds	(4,780,582)	(15,623,685)	(12,563,103)	3,060,582
Appropriated fund balance	5,563,789	17,141,619	-	(17,141,619)
Total other financing sources (uses)	<u>783,207</u>	<u>3,822,379</u>	<u>(10,258,658)</u>	<u>(14,081,037)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>40,405,087</u>	<u>\$ 40,405,087</u>
<b>Fund balance, beginning of year</b>			80,752,724	
<b>Fund balance, end of year</b>			<u>\$ 121,157,811</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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$135,091,466	\$135,091,466	\$135,167,113	\$ 75,647	100%	\$ 123,945,212	\$120,018,241
Prior year taxes	2,300,000	2,300,000	2,205,986	(94,014)	96%	3,220,830	2,761,831
Penalties and interest	700,000	700,000	721,702	21,702	103%	1,067,844	836,164
	<u>138,091,466</u>	<u>138,091,466</u>	<u>138,094,801</u>	<u>3,335</u>	<u>100%</u>	<u>128,233,886</u>	<u>123,616,236</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	10,507,770	10,507,770	7,253,193	(3,254,577)	69%	10,848,845	6,424,830
Article 40 (1/2%)	7,943,242	7,943,242	5,128,381	(2,814,861)	65%	7,963,614	4,655,536
Article 42 (1/2%)	7,314,286	7,314,286	4,948,581	(2,365,705)	68%	7,476,514	4,407,361
	<u>25,765,298</u>	<u>25,765,298</u>	<u>17,330,155</u>	<u>(8,435,143)</u>	<u>67%</u>	<u>26,288,973</u>	<u>15,487,727</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	100,805	(59,195)	63%	183,492	92,112
Deed stamp excise tax	2,920,000	2,920,000	3,266,597	346,597	112%	3,744,657	2,615,791
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	1,131,184	(518,816)	69%	1,728,904	1,104,457
	<u>4,823,000</u>	<u>4,823,000</u>	<u>4,561,888</u>	<u>(261,112)</u>	<u>95%</u>	<u>5,774,132</u>	<u>3,871,565</u>
<b>Unrestricted Intergovernmental:</b>							
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	421,590	(28,410)	94%	479,987	260,419
	<u>3,123,000</u>	<u>3,198,000</u>	<u>4,365,347</u>	<u>1,167,347</u>	<u>137%</u>	<u>4,769,103</u>	<u>3,978,222</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,281,787	15,848,382	15,883,158	34,776	100%	18,344,018	10,261,262
ARRA federal grant	1,531	1,531	1,533	2	100%	3,055	3,055
Court facility fees	120,000	120,000	84,427	(35,573)	70%	126,095	81,447
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	24,090	16,590	321%	53,150	6,641
	<u>15,414,818</u>	<u>15,981,413</u>	<u>16,005,407</u>	<u>23,994</u>	<u>100%</u>	<u>18,549,507</u>	<u>10,371,425</u>
<b>Permits and Fees:</b>							
Blding inspections and permit:	2,250,000	2,250,000	2,193,943	(56,057)	98%	2,791,372	2,141,892
Recording fees	775,000	775,000	675,566	(99,434)	87%	763,516	550,379
Fire inspection fees	100,000	100,000	167,249	67,249	167%	116,119	69,719
Concealed handgun permit	180,000	180,000	138,470	(41,530)	77%	212,170	158,500
Other permit and fees	905,982	905,982	740,923	(165,059)	82%	877,151	634,447
	<u>4,210,982</u>	<u>4,210,982</u>	<u>3,916,151</u>	<u>(294,831)</u>	<u>93%</u>	<u>4,760,328</u>	<u>3,554,937</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,600,000	2,361,561	(238,439)	91%	4,384,324	3,162,120
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	12,917	(1,013)	93%	15,260	11,777
EMS Charges	4,576,000	4,576,000	3,912,915	(663,085)	86%	4,088,650	2,933,725
Public health user fees	835,050	835,050	724,497	(110,553)	87%	800,121	573,201
Sheriff animal prot. serv. fees	103,500	103,500	73,458	(30,042)	71%	96,101	69,849
Social services fees	70,500	70,500	49,294	(21,206)	70%	68,678	43,579
Public housing fees	38,991	38,991	18,148	(20,843)	47%	15,590	7,614
Tax collection fees	230,000	230,000	277,879	47,879	121%	265,586	247,647
Other sales and services	1,278,050	1,313,410	935,022	(378,388)	71%	1,530,423	1,027,760
Register of deeds	338,750	338,750	276,487	(62,263)	82%	331,673	242,378

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Sales and Services (continued):</b>							
Marriage licenses	55,500	55,500	33,287	(22,213)	60%	50,103	34,151
Recreation services	307,350	307,350	199,429	(107,921)	65%	258,926	211,479
	<u>11,924,347</u>	<u>11,959,707</u>	<u>9,613,262</u>	<u>(2,346,445)</u>	80%	<u>13,353,198</u>	<u>9,273,833</u>
<b>Investment earnings</b>	<u>300,650</u>	<u>490,650</u>	<u>922,102</u>	<u>431,452</u>	188%	<u>835,673</u>	<u>578,353</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	47,606	2,606	106%	67,267	42,611
Cnty Brd of Alcohol Control	24,000	24,000	15,000	(9,000)	63%	28,500	13,500
Contributions	9,000	9,000	68,024	59,024	756%	89,796	77,476
Other revenues	971,020	1,732,020	1,490,067	(241,953)	86%	2,385,290	1,241,643
	<u>1,050,120</u>	<u>1,811,120</u>	<u>1,620,697</u>	<u>(190,423)</u>	89%	<u>2,570,853</u>	<u>1,375,230</u>
Total revenues	<u>204,703,681</u>	<u>206,331,636</u>	<u>196,429,810</u>	<u>(9,901,826)</u>	95%	<u>205,135,653</u>	<u>172,107,528</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	178,520	178,520	138,546	39,974	78%	171,670	131,426
Fringe benefits	71,938	71,938	33,835	38,103	47%	43,808	33,063
Operating costs	72,130	72,130	44,966	27,164	62%	68,961	52,022
	<u>322,588</u>	<u>322,588</u>	<u>217,347</u>	<u>105,241</u>	67%	<u>284,439</u>	<u>216,511</u>
<b>County Administration:</b>							
Salaries	640,071	640,071	528,251	111,820	83%	666,634	545,610
Fringe benefits	191,397	191,397	142,975	48,422	75%	184,359	149,048
Operating costs	46,630	46,630	16,248	30,382	35%	17,174	14,166
	<u>878,098</u>	<u>878,098</u>	<u>687,474</u>	<u>190,624</u>	78%	<u>868,167</u>	<u>708,824</u>
<b>Human Resources:</b>							
Salaries	326,174	326,174	249,508	76,666	76%	313,173	250,048
Fringe benefits	113,977	113,977	85,561	28,416	75%	102,908	81,532
Operating costs	11,900	11,900	5,768	6,132	48%	6,004	4,629
	<u>452,051</u>	<u>452,051</u>	<u>340,837</u>	<u>111,214</u>	75%	<u>422,085</u>	<u>336,209</u>
<b>Finance:</b>							
Salaries	854,960	854,960	660,867	194,093	77%	825,139	632,072
Fringe benefits	289,386	289,386	218,075	71,311	75%	273,593	208,658
Operating costs	447,040	460,833	365,547	95,286	79%	424,847	365,825
	<u>1,591,386</u>	<u>1,605,179</u>	<u>1,244,489</u>	<u>360,690</u>	78%	<u>1,523,579</u>	<u>1,206,555</u>
<b>Tax Administration:</b>							
Salaries	2,550,065	2,550,065	1,860,629	689,436	73%	2,288,792	1,749,862
Fringe benefits	971,317	971,317	705,712	265,605	73%	843,676	638,766
Operating costs	1,044,135	1,044,135	681,259	362,876	65%	856,470	670,742
	<u>4,565,517</u>	<u>4,565,517</u>	<u>3,247,600</u>	<u>1,317,917</u>	71%	<u>3,988,938</u>	<u>3,059,370</u>
<b>County Attorney:</b>							
Salaries	395,036	395,036	304,287	90,749	77%	379,107	292,205
Fringe benefits	120,657	120,657	89,923	30,734	75%	107,408	80,526
Operating costs	193,450	193,450	40,358	153,092	21%	44,559	30,962
	<u>709,143</u>	<u>709,143</u>	<u>434,568</u>	<u>274,575</u>	61%	<u>531,074</u>	<u>403,693</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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Court Facilities:</b>							
Operating costs	262,724	262,724	115,302	147,422	44%	197,290	119,663
	<u>262,724</u>	<u>262,724</u>	<u>115,302</u>	<u>147,422</u>	44%	<u>197,290</u>	<u>119,663</u>
<b>Board of Elections:</b>							
Salaries	604,838	621,878	499,929	121,949	80%	478,570	405,349
Fringe benefits	141,854	141,854	93,083	48,771	66%	117,888	90,825
Operating costs	243,557	471,041	378,217	92,824	80%	161,636	153,319
Capital outlay	-	305,571	305,103	468	100%	-	-
	<u>990,249</u>	<u>1,540,344</u>	<u>1,276,332</u>	<u>264,012</u>	83%	<u>758,094</u>	<u>649,493</u>
<b>Register of Deeds:</b>							
Salaries	720,609	720,609	525,108	195,501	73%	652,951	503,995
Fringe benefits	310,237	310,237	221,727	88,510	71%	278,118	209,226
Operating costs	1,835,721	1,835,721	1,710,205	125,516	93%	2,203,989	1,384,628
	<u>2,866,567</u>	<u>2,866,567</u>	<u>2,457,040</u>	<u>409,527</u>	86%	<u>3,135,058</u>	<u>2,097,849</u>
<b>Contingency:</b>							
Operating Costs	700,000	428,999	-	428,999	0%	-	-
Total general government	<u>13,338,323</u>	<u>13,631,210</u>	<u>10,020,989</u>	<u>3,610,221</u>	74%	<u>11,708,724</u>	<u>8,798,167</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,142,561	1,142,561	870,661	271,900	76%	1,132,217	875,024
Fringe benefits	386,420	386,420	286,543	99,877	74%	364,123	277,897
Operating costs	1,307,700	1,672,827	734,916	937,911	44%	1,047,490	497,746
Capital outlay	36,000	37,750	37,747	3	100%	127,542	127,542
	<u>2,872,681</u>	<u>3,239,558</u>	<u>1,929,867</u>	<u>1,309,691</u>	60%	<u>2,671,372</u>	<u>1,778,209</u>
<b>Fleet Services:</b>							
Salaries	684,543	684,543	465,050	219,493	68%	612,114	468,127
Fringe benefits	268,744	268,744	179,506	89,238	67%	227,228	175,346
Operating costs	363,600	386,756	76,306	310,450	20%	283,322	8,500
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667	32,686
	<u>1,693,887</u>	<u>1,734,816</u>	<u>750,452</u>	<u>984,364</u>	43%	<u>1,174,331</u>	<u>684,659</u>
<b>Engineering:</b>							
Salaries	447,982	447,982	332,582	115,400	74%	411,650	309,548
Fringe benefits	149,204	149,204	106,901	42,303	72%	130,231	96,716
Operating costs	40,750	40,750	19,112	21,638	47%	27,768	13,591
Capital outlay	-	-	-	-	na	29,594	29,594
	<u>637,936</u>	<u>637,936</u>	<u>458,595</u>	<u>179,341</u>	72%	<u>599,243</u>	<u>449,449</u>
<b>Operation Services:</b>							
Salaries	2,337,175	2,337,175	1,775,180	561,995	76%	2,255,410	1,749,057
Fringe benefits	977,428	977,428	711,679	265,749	73%	893,566	677,963
Operating costs	3,214,332	3,637,956	2,354,888	1,283,068	65%	10,820,183	8,475,011
Capital outlay	499,500	499,500	471,529	27,971	94%	303,662	6,980
	<u>7,028,435</u>	<u>7,452,059</u>	<u>5,313,276</u>	<u>2,138,783</u>	71%	<u>14,272,821</u>	<u>10,909,011</u>
<b>Non-departmental:</b>							
Fringe benefits	5,371,665	5,371,665	4,266,200	1,105,465	79%	5,168,930	3,848,158
Operating costs	273,219	329,219	429,448	(100,229)	130%	836,724	1,007,711
Capital outlay	-	40,000	36,475	3,525	91%	-	-
	<u>5,644,884</u>	<u>5,740,884</u>	<u>4,732,123</u>	<u>1,008,761</u>	82%	<u>6,005,654</u>	<u>4,855,869</u>
Total central services	<u>17,877,823</u>	<u>18,805,253</u>	<u>13,184,313</u>	<u>5,620,940</u>	70%	<u>24,723,421</u>	<u>18,677,197</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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	53,000	53,000	6,014	46,986	11%	19,412	5,580
<b>Sheriff:</b>							
Salaries	10,640,762	10,640,762	8,403,800	2,236,962	79%	11,078,018	8,625,483
Fringe benefits	3,835,042	3,835,042	2,879,532	955,510	75%	3,699,863	2,835,691
Operating costs	2,791,252	3,284,487	2,352,329	932,158	72%	3,634,459	3,125,300
Capital outlay	1,306,506	1,301,376	824,180	477,196	63%	932,734	925,533
	<u>18,573,562</u>	<u>19,061,667</u>	<u>14,459,841</u>	<u>4,601,826</u>	<u>76%</u>	<u>19,345,074</u>	<u>15,512,007</u>
<b>Detention Center:</b>							
Salaries	4,889,007	4,889,007	3,731,487	1,157,520	76%	4,552,769	3,483,811
Fringe benefits	1,882,729	1,882,729	1,348,545	534,184	72%	1,599,087	1,212,312
Operating costs	2,912,780	2,903,984	2,041,380	862,604	70%	2,576,068	1,940,173
Capital outlay	200,430	646,747	329,014	317,733	51%	472,344	420,934
	<u>9,884,946</u>	<u>10,322,467</u>	<u>7,450,426</u>	<u>2,872,041</u>	<u>72%</u>	<u>9,200,268</u>	<u>7,057,230</u>
<b>Emergency Medical:</b>							
Salaries	5,867,157	5,908,885	4,887,038	1,021,847	83%	5,742,476	4,433,676
Fringe benefits	2,091,209	2,108,837	1,577,806	531,031	75%	1,849,724	1,406,938
Operating costs	1,699,942	1,735,907	1,321,280	414,627	76%	1,523,755	1,093,778
Capital outlay	1,571,242	1,897,995	1,601,875	296,120	84%	1,233,100	837,908
	<u>11,229,550</u>	<u>11,651,624</u>	<u>9,387,999</u>	<u>2,263,625</u>	<u>81%</u>	<u>10,349,055</u>	<u>7,772,300</u>
<b>Emergency Management:</b>							
Salaries	299,165	257,437	205,763	51,674	80%	239,661	180,084
Fringe benefits	99,577	81,949	57,192	24,757	70%	64,796	48,302
Operating costs	412,035	586,452	233,234	353,218	40%	706,535	586,768
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>550,161</u>	<u>1,348,990</u>	<u>29%</u>	<u>1,082,692</u>	<u>865,154</u>
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	45,000	15,000	75%	60,000	30,000
Rescue Squads	331,800	331,800	245,275	86,525	74%	332,800	169,975
	<u>391,800</u>	<u>391,800</u>	<u>290,275</u>	<u>101,525</u>	<u>74%</u>	<u>392,800</u>	<u>199,975</u>
<b>Building Inspections and Central Permitting</b>							
Salaries	1,572,169	1,659,169	1,231,019	428,150	74%	1,758,298	1,324,117
Fringe benefits	546,526	546,526	426,681	119,845	78%	556,986	413,155
Operating costs	132,014	132,014	90,307	41,707	68%	198,332	127,297
Capital outlay	60,000	58,831	52,439	6,392	89%	144,854	91,035
	<u>2,310,709</u>	<u>2,396,540</u>	<u>1,800,446</u>	<u>596,094</u>	<u>75%</u>	<u>2,658,470</u>	<u>1,955,604</u>
<b>Fire Inspections</b>							
Salaries	351,342	351,342	252,042	99,300	72%	-	-
Fringe benefits	117,503	117,503	73,132	44,371	62%	-	-
Operating costs	58,700	58,700	37,370	21,330	64%	-	-
Capital outlay	60,000	61,169	57,893	3,276	95%	-	-
	<u>587,545</u>	<u>588,714</u>	<u>420,437</u>	<u>168,277</u>	<u>71%</u>	<u>-</u>	<u>-</u>
<b>Central Communications:</b>							
Salaries	1,827,531	1,808,531	1,308,768	499,763	72%	1,714,905	1,331,102
Fringe benefits	692,092	692,092	476,712	215,380	69%	598,577	456,326
Operating costs	310,994	320,320	174,278	146,042	54%	145,264	105,099
Capital outlay	93,096	112,096	47,335	64,761	42%	110,753	21,904
	<u>2,923,713</u>	<u>2,933,039</u>	<u>2,007,093</u>	<u>925,946</u>	<u>68%</u>	<u>2,569,499</u>	<u>1,914,431</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 MARCH 31, 2020 AND THE YEAR ENDED JUNE 30, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2019	March 31, 2019
<b>Animal Protective Services:</b>							
Salaries	599,348	599,348	457,739	141,609	76%	638,513	501,471
Fringe benefits	231,306	231,306	175,731	55,575	76%	233,068	178,903
Operating costs	305,100	357,353	238,104	119,249	67%	297,175	226,145
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>904,271</u>	<u>317,420</u>	74%	<u>1,168,756</u>	<u>906,519</u>
Total public safety	<u>49,074,086</u>	<u>50,519,693</u>	<u>37,276,963</u>	<u>13,242,730</u>	74%	<u>46,786,026</u>	<u>36,188,800</u>
<b>Transportation:</b>							
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	202,836	67,615	75%	292,315	292,315
Total transportation	<u>170,572</u>	<u>441,023</u>	<u>338,783</u>	<u>102,240</u>	77%	<u>447,953</u>	<u>416,828</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	376,996	376,996	274,459	102,537	73%	335,562	268,748
Fringe benefits	150,385	150,385	106,135	44,250	71%	124,930	99,163
Operating costs	16,686,895	17,089,135	12,510,864	4,578,271	73%	16,545,228	12,402,763
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>13,496,458</u>	<u>4,747,058</u>	74%	<u>17,218,310</u>	<u>12,973,264</u>
<b>Other:</b>							
Forestry services	241,743	241,743	133,845	107,898	55%	203,391	139,506
Total environmental protection	<u>18,083,019</u>	<u>18,485,259</u>	<u>13,630,303</u>	<u>4,854,956</u>	74%	<u>17,421,701</u>	<u>13,112,770</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	187,816	187,816	104,617	83,199	56%	154,354	109,291
Fringe benefits	75,102	75,102	41,085	34,017	55%	58,902	41,572
Operating costs	20,115	17,915	5,707	12,208	32%	13,262	10,627
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705	29,705
	<u>315,033</u>	<u>312,833</u>	<u>175,126</u>	<u>137,707</u>	56%	<u>256,223</u>	<u>191,195</u>
<b>Planning:</b>							
Salaries	464,379	464,379	360,821	103,558	78%	426,308	322,027
Fringe benefits	169,705	169,705	120,351	49,354	71%	139,467	106,436
Operating costs	398,700	413,300	83,293	330,007	20%	115,344	80,466
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,047,384</u>	<u>564,465</u>	<u>482,919</u>	54%	<u>705,058</u>	<u>532,868</u>
<b>Cooperative Extension:</b>							
Salaries	308,110	348,148	177,515	170,633	51%	302,039	208,429
Fringe benefits	147,782	150,845	61,700	89,145	41%	118,133	68,999
Operating costs	124,983	142,580	77,869	64,711	55%	122,603	75,902
Capital outlay	-	5,350	5,350	-	100%	36,053	36,053
	<u>580,875</u>	<u>646,923</u>	<u>322,434</u>	<u>324,489</u>	50%	<u>578,828</u>	<u>389,383</u>
<b>Soil and Water Conservation:</b>							
Salaries	165,517	165,517	128,645	36,872	78%	159,085	122,948
Fringe benefits	61,737	61,737	46,976	14,761	76%	58,171	44,349
Operating costs	17,350	17,350	10,070	7,280	58%	16,949	10,561
	<u>244,604</u>	<u>244,604</u>	<u>185,691</u>	<u>58,913</u>	76%	<u>234,205</u>	<u>177,858</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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Public Housing Section 8:</b>							
Salaries	131,246	125,721	98,607	27,114	78%	106,826	75,523
Fringe benefits	55,565	55,565	40,180	15,385	72%	42,330	29,213
Operating costs	2,168,330	2,179,855	1,424,761	755,094	65%	1,916,764	1,436,985
	<u>2,355,141</u>	<u>2,361,141</u>	<u>1,563,548</u>	<u>797,593</u>	66%	<u>2,065,920</u>	<u>1,541,721</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,131,184</u>	<u>518,816</u>	69%	<u>1,728,904</u>	<u>1,104,457</u>
<b>Other Economic Development:</b>							
Holden Beach Special Obligation Bond	1,396,200	1,396,200	-	1,396,200	0%	-	-
Lockwood Folly & Shallotte Dredging	-	246,977	149,903	97,074	61%	190,000	190,000
Reserve for shoreline Brunswick Busines & Industry Development	200,000	450,224	97,074	353,150	22%	7,799	7,799
	<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>565,727</u>	<u>1,952,674</u>	22%	<u>622,799</u>	<u>516,549</u>
Total economic development	<u>8,199,637</u>	<u>8,781,286</u>	<u>4,508,175</u>	<u>4,273,111</u>	51%	<u>6,191,937</u>	<u>4,454,031</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,406,010	2,406,010	1,851,415	554,595	77%	2,382,456	1,839,081
Fringe benefits	1,263,557	1,263,557	954,737	308,820	76%	1,202,433	906,239
Operating costs	285,325	277,225	185,473	91,752	67%	214,808	169,638
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>3,076,693</u>	<u>955,299</u>	76%	<u>3,829,146</u>	<u>2,944,407</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>299,557</u>	<u>120,580</u>	71%	<u>302,020</u>	<u>234,229</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>106,602</u>	<u>400,912</u>	21%	<u>160,784</u>	<u>96,329</u>
<b>Senior Health</b>							
Salaries	56,283	56,283	42,940	13,343	76%	52,954	41,063
Fringe benefits	22,252	22,252	14,314	7,938	64%	20,830	15,602
Operating costs	3,835	3,835	1,890	1,945	49%	3,311	2,452
	<u>82,370</u>	<u>82,370</u>	<u>59,144</u>	<u>23,226</u>	72%	<u>77,095</u>	<u>59,117</u>
<b>Maternal and Child Health:</b>							
Salaries	383,578	383,578	225,075	158,503	59%	322,066	255,308
Fringe benefits	168,858	168,858	97,896	70,962	58%	133,138	103,868
Operating costs	593,025	625,372	339,345	286,027	54%	529,692	343,770
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,177,808</u>	<u>662,316</u>	<u>515,492</u>	56%	<u>991,118</u>	<u>709,168</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 MARCH 31, 2020 AND THE YEAR ENDED JUNE 30, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2019	March 31, 2019
<b>Environmental Health:</b>							
Salaries	1,158,046	1,158,046	891,332	266,714	77%	1,086,498	834,406
Fringe benefits	415,172	415,172	310,174	104,998	75%	364,134	274,298
Operating costs	192,126	197,226	118,567	78,659	60%	366,434	316,697
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>1,346,136</u>	<u>452,308</u>	75%	<u>1,895,076</u>	<u>1,503,411</u>
Total health	<u>7,954,479</u>	<u>8,018,265</u>	<u>5,550,448</u>	<u>2,467,817</u>	69%	<u>7,255,239</u>	<u>5,546,661</u>
<b>Veterans' Services:</b>							
Salaries	139,150	139,150	103,317	35,833	74%	137,542	107,323
Fringe benefits	55,433	55,433	41,336	14,097	75%	51,114	38,482
Operating costs	15,637	15,637	8,874	6,763	57%	13,484	8,300
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>153,527</u>	<u>56,693</u>	73%	<u>202,140</u>	<u>154,105</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	7,459,072	7,459,072	5,433,810	2,025,262	73%	6,898,625	5,333,347
Fringe benefits	3,658,637	3,658,637	2,525,950	1,132,687	69%	3,183,572	2,410,862
Operating costs	2,940,115	2,998,656	1,781,439	1,217,217	59%	2,320,407	1,905,032
Capital outlay	-	-	-	-	na	56,475	56,475
	<u>14,057,824</u>	<u>14,116,365</u>	<u>9,741,199</u>	<u>4,375,166</u>	69%	<u>12,459,079</u>	<u>9,705,716</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	1,728	18,272	9%	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	164,852	115,148	59%	231,539	172,929
Special assistance	470,000	470,000	208,827	261,173	44%	357,920	259,343
Foster care	950,000	850,000	374,109	475,891	44%	612,755	436,833
State foster home	335,000	435,000	326,571	108,429	75%	403,299	270,525
Special assistance	25,121	25,121	21,069	4,052	84%	22,320	14,932
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	15,362	67,321	19%	70,648	50,162
	<u>2,111,274</u>	<u>2,193,957</u>	<u>1,120,671</u>	<u>1,073,286</u>	51%	<u>1,709,404</u>	<u>1,214,924</u>
Total social services	<u>16,169,098</u>	<u>16,310,322</u>	<u>10,861,870</u>	<u>5,448,452</u>	67%	<u>14,168,483</u>	<u>10,920,640</u>
<b>Other Human Services:</b>							
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	1,941,990	647,329	75%	2,482,419	1,855,016
Other human services	-	158,201	109,318	48,883	69%	127,095	95,246
	<u>2,839,762</u>	<u>2,997,963</u>	<u>2,176,530</u>	<u>821,433</u>	73%	<u>2,859,957</u>	<u>2,138,094</u>
Total human services	<u>27,173,559</u>	<u>27,536,770</u>	<u>18,742,375</u>	<u>8,794,395</u>	68%	<u>24,485,819</u>	<u>18,759,500</u>
<b>Education:</b>							
Public schools	42,840,126	42,840,126	32,130,099	10,710,027	75%	39,918,820	29,939,121
Public schools - capital outlay	898,744	898,744	674,055	224,689	75%	837,458	628,101
Community college	4,209,426	4,395,362	3,198,452	1,196,910	73%	4,096,380	3,127,667
Community college - cap. out.	323,000	323,000	242,253	80,747	75%	365,000	332,435
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>36,244,859</u>	<u>12,212,373</u>	75%	<u>45,217,658</u>	<u>34,027,324</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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	694,475	694,475	511,674	182,801	74%	652,255	509,820
Fringe benefits	200,270	200,270	149,941	50,329	75%	188,537	144,539
Operating costs	683,310	688,310	402,688	285,622	59%	667,725	457,538
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>1,092,952</u>	<u>684,913</u>	61%	<u>1,711,197</u>	<u>1,181,123</u>
<b>Maintenance:</b>							
Salaries	806,855	806,855	577,019	229,836	72%	778,658	595,056
Fringe benefits	320,810	320,810	227,967	92,843	71%	300,669	227,561
Operating costs	412,470	441,638	323,006	118,632	73%	392,098	215,261
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>1,265,129</u>	<u>452,174</u>	74%	<u>1,605,217</u>	<u>1,106,594</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,495,168</u>	<u>2,358,081</u>	<u>1,137,087</u>	67%	<u>3,316,414</u>	<u>2,287,717</u>
<b>Brunswick County Library:</b>							
Salaries	811,285	811,285	576,031	235,254	71%	777,553	587,288
Fringe benefits	330,483	330,483	231,574	98,909	70%	304,260	227,035
Operating costs	248,900	259,138	138,116	121,022	53%	210,590	124,624
	<u>1,390,668</u>	<u>1,400,906</u>	<u>945,721</u>	<u>455,185</u>	68%	<u>1,292,403</u>	<u>938,947</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,896,074</u>	<u>3,303,802</u>	<u>1,592,272</u>	67%	<u>4,608,817</u>	<u>3,226,664</u>
<b>Debt Service:</b>							
Principal retirement	13,623,306	13,623,306	4,328,304	9,295,002	32%	11,233,460	1,828,460
Interest and fees	4,976,909	4,976,909	4,187,199	789,710	84%	2,224,964	1,279,454
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>8,515,503</u>	<u>10,084,712</u>	46%	<u>13,458,424</u>	<u>3,107,914</u>
Total expenditures	<u>205,486,888</u>	<u>210,154,015</u>	<u>145,766,065</u>	<u>64,387,950</u>	69%	<u>195,050,480</u>	<u>140,769,195</u>
<b>Revenues over (under) expenditures</b>	<u>(783,207)</u>	<u>(3,822,379)</u>	<u>50,663,745</u>	<u>54,486,124</u>	-1325%	<u>10,085,173</u>	<u>31,338,333</u>
<b>Transfers From Other Funds:</b>							
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 MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	-	(8,425,021)	(8,425,021)	-	100%	(2,550,000)	(2,550,000)
Transfer to emergency telephone system fund	-	(113,637)	-	113,637	0%	-	-
Transfer to school capital projects fund	(4,780,582)	(7,085,027)	(4,138,082)	2,946,945	58%	(5,859,022)	(1,413,061)
	<u>(4,780,582)</u>	<u>(15,623,685)</u>	<u>(12,563,103)</u>	<u>3,060,582</u>	80%	<u>(8,409,022)</u>	<u>(3,963,061)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	5,563,789	17,141,619	-	(17,141,619)	0%	-	-
	<u>5,563,789</u>	<u>17,141,619</u>	<u>-</u>	<u>(17,141,619)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>783,207</u>	<u>3,822,379</u>	<u>(10,258,658)</u>	<u>(14,081,037)</u>	-268%	<u>(5,236,994)</u>	<u>(3,963,061)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>40,405,087</u>	<u>\$ 40,405,087</u>		<u>4,848,179</u>	<u>27,375,272</u>
<b>Fund balance, beginning of year</b>			<u>80,752,724</u>			<u>75,904,545</u>	<u>75,904,545</u>
<b>Fund balance, end of year</b>			<u>\$121,157,811</u>			<u>\$ 80,752,724</u>	<u>\$103,279,817</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 MARCH 31, 2020

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,187,662	\$ 21,885,669	\$ 2,486,219	\$ 24,371,888
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	255,332	805,260
Performance bonds	290,876	290,876	-	290,876
Other	621,500	565,587	-	565,587
Total revenues	<u>27,978,546</u>	<u>23,292,060</u>	<u>2,741,551</u>	<u>26,033,611</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	12,000,038	491,830	232,500	724,330
Court House Parking Lot	1,147,892	283,096	864,796	1,147,892
	<u>13,147,930</u>	<u>774,926</u>	<u>1,097,296</u>	<u>1,872,222</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	337,000	-	-	-
Future Capital Projects	15,047,355	-	-	-
	<u>15,384,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Economic Development:</b>				
Springlake at Maritime Shores	274,585	-	-	-
<b>Cultural and recreation:</b>				
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>
<b>Transportation:</b>				
Airport Improvements	27,460,744	23,617,147	2,271,617	25,888,764
<b>Other:</b>				
Future Capital Projects	1,698,828	-	-	-
Total expenditures	<u>70,961,191</u>	<u>36,123,684</u>	<u>3,553,377</u>	<u>39,677,061</u>
<b>Revenues over (under) expenditures</b>	(42,982,645)	(12,831,624)	(811,826)	(13,643,450)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	\$ -	\$ 19,224,830	5,308,750	\$ 24,533,580
<b>Fund balance, beginning of year</b>			24,049,309	
<b>Fund balance, end of year</b>			<u>\$ 29,358,059</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 MARCH 31, 2020**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,211,937	1,524,462	79,860	1,604,322
Investment earnings-debt proceeds	5,301	960,322	321,396	1,281,718
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>401,256</u>	<u>9,978,837</u>
<b>Expenditures:</b>				
Brunswick County Schools	133,193,008	85,673,430	17,966,729	103,640,159
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>19,323,941</u>	<u>136,520,861</u>
<b>Revenues over (under) expenditures</b>	(158,891,890)	(107,619,339)	(18,922,685)	(126,542,024)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	65,161,288	58,076,260	4,138,082	62,214,342
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>4,138,082</u>	<u>145,326,989</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 33,569,568</u>	(14,784,603)	<u>\$ 18,784,965</u>
<b>Fund balance, beginning of year</b>			<u>40,121,982</u>	
<b>Fund balance, end of year</b>			<u>\$ 25,337,379</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,220,266	\$ -	\$ 914,041	\$ 2,134,307
Total assets	<u>1,220,266</u>	<u>-</u>	<u>914,041</u>	<u>2,134,307</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	1,411	-	4,136	5,547
Due to other funds	<u>-</u>	<u>12,650</u>	<u>-</u>	<u>12,650</u>
Total liabilities	<u>1,411</u>	<u>12,650</u>	<u>4,136</u>	<u>18,197</u>
<b>Fund Balance:</b>				
Restricted - other	1,218,855	-	909,905	2,128,760
Unassigned	<u>-</u>	<u>(12,650)</u>	<u>-</u>	<u>(12,650)</u>
Total fund balances	<u>1,218,855</u>	<u>(12,650)</u>	<u>909,905</u>	<u>2,116,110</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,220,266</u>	<u>\$ -</u>	<u>\$ 914,041</u>	<u>\$ 2,134,307</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 MARCH 31, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>				
Restricted intergovernmental	\$ 505,275	\$ 221,833	\$ -	\$ 727,108
Permits and fees	-	-	137,300	137,300
Investment earnings	10,389	-	8,234	18,623
Total revenues	<u>515,664</u>	<u>221,833</u>	<u>145,534</u>	<u>883,031</u>
<b>Expenditures:</b>				
General government	-	234,483	89,991	324,474
Public safety	341,914	-	-	341,914
Total expenditures	<u>341,914</u>	<u>234,483</u>	<u>89,991</u>	<u>666,388</u>
<b>Net change in fund balances</b>	173,750	(12,650)	55,543	216,643
<b>Fund balance, beginning of year</b>	<u>1,045,105</u>	<u>-</u>	<u>854,362</u>	<u>1,899,467</u>
<b>Fund balance, end of year</b>	<u>\$ 1,218,855</u>	<u>\$ (12,650)</u>	<u>\$ 909,905</u>	<u>\$ 2,116,110</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 MARCH 31, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 757,913	\$ 505,275	\$ (252,638)	\$ 548,007	\$ 365,338
Investment earnings	-	10,389	10,389	10,129	6,934
Total revenues	<u>757,913</u>	<u>515,664</u>	<u>(242,249)</u>	<u>558,136</u>	<u>372,272</u>
<b>Expenditures:</b>					
Operating costs	811,678	341,914	469,764	572,264	279,903
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>341,914</u>	<u>529,636</u>	<u>572,264</u>	<u>279,903</u>
<b>Revenues over (under) expenditures</b>	(113,637)	173,750	287,387	(14,128)	92,369
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	<u>113,637</u>	-	<u>(113,637)</u>	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	173,750	<u>\$ 173,750</u>	(14,128)	92,369
<b>Fund balance, beginning of year</b>		<u>1,045,105</u>		<u>1,059,233</u>	<u>1,059,233</u>
<b>Fund balance, end of year</b>		<u>\$ 1,218,855</u>		<u>\$ 1,045,105</u>	<u>\$ 1,151,602</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
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>
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	800,000	-	221,833	221,833
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>234,483</u>	<u>458,543</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(12,650)	<u>\$ (12,650)</u>
<b>Fund balance, beginning of year</b>			-	
<b>Fund balance, end of year</b>			<u>\$ (12,650)</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 MARCH 31, 2020 AND THE YEAR ENDED JUNE 30, 2019

	<u>Budget</u>	<u>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>					
Permits and fees	\$ 165,500	\$ 137,300	\$ (28,200)	\$ 148,446	\$ 107,048
Investment earnings	6,000	8,234	2,234	8,097	5,648
Total revenues	<u>171,500</u>	<u>145,534</u>	<u>(25,966)</u>	<u>156,543</u>	<u>112,696</u>
<b>Expenditures:</b>					
General government	<u>201,276</u>	<u>89,991</u>	<u>111,285</u>	<u>154,335</u>	<u>96,456</u>
<b>Revenues over (under) expenditures</b>	(29,776)	55,543	85,319	2,208	16,240
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>29,776</u>	<u>-</u>	<u>(29,776)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>55,543</u>	<u>\$ 55,543</u>	<u>2,208</u>	<u>16,240</u>
<b>Fund balance, beginning of year</b>		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
<b>Fund balance, end of year</b>		<u>\$ 909,905</u>		<u>\$ 854,362</u>	<u>\$ 868,394</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 29,352,871	\$ -	\$ 29,352,871
Restricted cash	3,464,966	28,055,563	31,520,529
Receivables and special assessments, net	3,265,266	-	3,265,266
Due from other governmental agencies	272,510	158	272,668
Due from other funds	3,689,224	-	3,689,224
Inventories	1,598,543	-	1,598,543
Total current assets	<u>41,643,380</u>	<u>28,055,721</u>	<u>69,699,101</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	311,443	-	311,443
Customer deposits	2,010,340	-	2,010,340
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Due to other funds	-	3,689,224	3,689,224
Total current liabilities	<u>3,995,445</u>	<u>3,689,224</u>	<u>7,684,669</u>
<b>Expendable net position</b>	<b>37,647,935</b>	<b>24,366,497</b>	<b>62,014,432</b>
<b>Noncurrent Items:</b>			
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>\$ 138,224,094</u>	<u>\$ 24,366,497</u>	<u>\$ 162,590,591</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 23,874,280	\$ 25,230,540	\$ 21,266,608	\$ (3,963,932)	84%	\$ 24,609,641	\$ 18,101,861
Restricted intergovernmental	-	-	1,801,601	1,801,601	na	-	-
Investment earnings	130,000	255,000	296,415	41,415	116%	287,874	201,990
Other	622,985	724,304	643,429	(80,875)	89%	687,391	459,065
Total revenues	<u>24,627,265</u>	<u>26,209,844</u>	<u>24,008,053</u>	<u>(2,201,791)</u>	92%	<u>25,584,906</u>	<u>18,762,916</u>
<b>Expenditures:</b>							
Salaries	5,231,310	5,230,789	3,908,931	1,321,858	75%	5,011,538	3,895,418
Fringe benefits	2,421,427	2,429,167	1,786,540	642,627	74%	2,192,381	1,664,010
Operating expenditures	7,271,573	8,436,728	5,288,125	3,148,603	63%	9,156,206	6,851,869
Repairs and maintenance	1,823,751	3,106,944	1,967,007	1,139,937	63%	1,315,564	807,636
Capital outlay	2,791,000	5,140,755	2,224,808	2,915,947	43%	1,788,696	1,362,371
<b>Debt Service:</b>							
Principal	1,280,113	1,284,176	245,972	1,038,204	19%	1,220,859	286,159
Interest	956,203	952,141	530,510	421,631	56%	1,021,066	578,492
Total expenditures	<u>21,775,377</u>	<u>26,580,700</u>	<u>15,951,893</u>	<u>10,628,807</u>	60%	<u>21,706,310</u>	<u>15,445,955</u>
<b>Revenues over (under) expenditures</b>	2,851,888	(370,856)	8,056,160	8,427,016	-2172%	3,878,596	3,316,961
<b>Other Financing Sources (Uses):</b>							
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	-	3,145,590	-	(3,145,590)	0%	-	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>370,856</u>	<u>(2,774,734)</u>	<u>(3,145,590)</u>	-748%	<u>(491,909)</u>	<u>(790,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,281,426</u>	<u>\$ 5,281,426</u>		<u>\$ 3,386,687</u>	<u>\$ 2,526,961</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 MARCH 31, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Investment earnings	\$ 120,276	\$ 154,618	\$ 10,139	\$ 164,757
Investment earnings-debt proceeds	-	-	142,647	142,647
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
<b>Total revenues</b>	<b>173,000</b>	<b>207,342</b>	<b>152,786</b>	<b>360,128</b>
<b>Expenditures:</b>				
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	1,884,860	2,472,152
Shalotte Transmission Main	308,500	91,498	151,568	243,066
NW Plant Treatment Expansion 12MGD	21,095,980	7,371,483	2,968,618	10,340,101
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
<b>Total expenditures</b>	<b>52,304,842</b>	<b>9,871,587</b>	<b>5,117,283</b>	<b>14,988,870</b>
<b>Revenues over (under) expenditures</b>	<b>(52,131,842)</b>	<b>(9,664,245)</b>	<b>(4,964,497)</b>	<b>(14,628,742)</b>
<b>Other Financing Sources (Uses):</b>				
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	-	-	-
<b>Total other financing sources (uses)</b>	<b>52,131,842</b>	<b>5,744,632</b>	<b>31,463,127</b>	<b>37,207,759</b>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ (3,919,613)</b>	<b>\$ 26,498,630</b>	<b>\$ 22,579,017</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 28,262,100	\$ -	\$ 28,262,100
Restricted cash	9,779,010	48,005,475	57,784,485
Receivables and special assessments, net	4,977,327	-	4,977,327
Due from other governmental agencies	402,679	18	402,697
Inventories	<u>320,258</u>	<u>-</u>	<u>320,258</u>
Total current assets	<u>43,741,374</u>	<u>48,005,493</u>	<u>91,746,867</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	163,019	-	163,019
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>12,135,808</u>	<u>-</u>	<u>12,135,808</u>
<b>Expendable net position</b>	<b>31,605,566</b>	<b>48,005,493</b>	<b>79,611,059</b>
<b>Noncurrent Items:</b>			
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>\$ 116,549,637</u>	<u>\$ 48,005,493</u>	<u>\$ 164,555,130</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED MARCH 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>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 23,813,772	\$ 25,034,788	\$ 23,395,415	\$ (1,639,373)	93%	\$ 28,510,502	\$ 21,305,171
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	277,853	202,853	370%	290,021	201,445
Restricted intergovernmental	-	226,649	484,682	258,033	214%	288,260	-
Other	267,400	284,007	440,071	156,064	155%	367,793	370,997
Total revenues	<u>24,219,722</u>	<u>25,683,994</u>	<u>24,629,796</u>	<u>(1,054,198)</u>	96%	<u>29,655,448</u>	<u>21,970,339</u>
<b>Expenditures:</b>							
Salaries	2,983,766	3,155,553	2,177,920	977,633	69%	2,749,336	2,172,907
Fringe benefits	1,304,300	1,359,162	957,153	402,009	70%	1,163,007	893,448
Operating expenditures	4,114,151	4,476,048	3,069,576	1,406,472	69%	4,769,594	3,538,168
Repairs and maintenance	1,935,000	1,937,122	1,300,774	636,348	67%	1,636,061	1,184,861
Capital outlay	3,516,915	6,274,037	3,900,966	2,373,071	62%	3,265,498	2,364,027
<b>Debt Service:</b>							
Principal	10,366,460	10,499,229	792,929	9,706,300	8%	10,014,489	886,594
Interest	3,323,858	3,993,824	1,650,180	2,343,644	41%	3,688,908	1,898,865
Total expenditures	<u>27,544,450</u>	<u>31,694,975</u>	<u>13,849,498</u>	<u>17,845,477</u>	43.7%	<u>27,286,893</u>	<u>12,938,870</u>
<b>Revenues over (under) expenditures</b>	<b>(3,324,728)</b>	<b>(6,010,981)</b>	<b>10,780,298</b>	<b>16,791,279</b>	<b>-179%</b>	<b>2,368,555</b>	<b>9,031,469</b>
<b>Other Financing Sources (Uses):</b>							
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	6,948,000	-	(6,948,000)	0%	-	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,010,981</u>	<u>(937,019)</u>	<u>(6,948,000)</u>	<u>-16%</u>	<u>783,026</u>	<u>(259,830)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,843,279</b>	<b>\$ 9,843,279</b>		<b>\$ 3,151,581</b>	<b>\$ 8,771,639</b>

## 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 MARCH 31, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
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	11,233	159,695
Investment earnings-debt proceeds	-	-	275,668	275,668
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>337,927</u>	<u>1,192,229</u>
<b>Expenditures:</b>				
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	4,062,419	5,387,141
NEBRWWTP East Transmission Main	3,616,997	4,122	715,098	719,220
NEBRWWTP West Transmission Main	2,891,839	-	718,320	718,320
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>5,495,837</u>	<u>7,984,837</u>
<b>Revenues over (under) expenditures</b>	(51,486,597)	(1,634,698)	(5,157,910)	(6,792,608)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 48,119,588</u>	<u>\$ 43,479,167</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 MARCH 31, 2020 AND THE YEAR ENDED JUNE 30, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>March 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>March 31, 2019</u>
<b>Revenues:</b>					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 823,650
Investment earnings	-	22,057	22,057	21,619	14,810
Total revenues	-	22,057	22,057	1,119,819	838,460
<b>Expenditures:</b>					
Premiums	415,674	204,609	211,065	47,755	1,064,610
<b>Revenues over (under) expenditures</b>	(415,674)	(182,552)	233,122	1,072,064	(226,150)
<b>Other financing sources (uses):</b>					
Appropriated net position	415,674	-	(415,674)	-	-
Increase (decrease) in net position	\$ -	(182,552)	\$ (182,552)	1,072,064	(226,150)
<b>Net positon, beginning of year</b>		2,049,988		977,924	977,924
<b>Net positon, end of year</b>		\$ 1,867,436		\$ 2,049,988	\$ 751,774

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of March 31, 2020. It reports that the County had \$218.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$97.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.62%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF MARCH 31, 2020**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			<u>131,578,836</u>			0.25%
Total Checking & Petty Cash				\$ 131,585,036	42%	
Money Markets / Savings						
SunTrust Money Market			<u>5,057,686</u>			0.47%
Total Money Markets / Savings				\$ 5,057,686	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						
				\$ 57,742,307	18%	0.89%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,469,188</u>	1%	1.37%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 218,961,009</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 96,187,570		30%	0.89%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,396,200		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 97,798,336</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 316,759,345</b>	<b>100%</b>	<b>0.62%</b>

**Cash Balances:**

General Fund	\$ 119,911,109
County Capital Reserve Fund	17,588,980
School Capital Projects Fund	9,185,986
Water Fund	35,052,439
Water Capital Reserve Fund	7,394,038
Wastewater Fund	28,262,102
Wastewater Capital Reserve Fund	3,368,675

## **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**

<b>PRIOR YEARS AD VALOREM TAX REVENUE</b>									
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				
May	322,131	248,619	260,659	218,586	135,962				
June	235,646	207,251	490,189	257,695	167,843				
<b>Total</b>	<b>4,406,880</b>	<b>4,498,641</b>	<b>3,504,916</b>	<b>3,552,078</b>	<b>3,220,830</b>	<b>2,300,000</b>	<b>2,205,986</b>		<b>96%</b>

  

<b>CURRENT YEAR AD VALOREM TAX REVENUE</b>									
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				
May	363,995	326,905	341,102	588,170	331,238				
June	502,170	278,132	560,206	396,426	261,232				
<b>Total</b>	<b>102,486,610</b>	<b>104,456,823</b>	<b>108,474,174</b>	<b>112,539,242</b>	<b>116,267,267</b>	<b>127,816,466</b>	<b>129,741,745</b>		<b>102%</b>

  

<b>CURRENT YEAR MOTOR VEHICLE TAX REVENUE</b>									
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				
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				
<b>Total</b>	<b>5,118,117</b>	<b>6,030,941</b>	<b>6,721,343</b>	<b>7,024,669</b>	<b>7,677,946</b>	<b>7,275,000</b>	<b>5,425,368</b>		<b>75%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
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		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				
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				
<b>Total</b>	<b>8,253,706</b>	<b>8,727,014</b>	<b>9,302,639</b>	<b>9,874,229</b>	<b>10,852,434</b>	<b>10,507,770</b>	<b>7,253,205</b>		<b>69%</b>
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
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		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				
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				
<b>Total</b>	<b>5,898,786</b>	<b>6,319,219</b>	<b>6,791,631</b>	<b>7,304,257</b>	<b>7,963,614</b>	<b>7,943,242</b>	<b>5,128,381</b>		<b>65%</b>
<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
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		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				
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				
<b>Total</b>	<b>5,538,538</b>	<b>5,896,609</b>	<b>6,367,362</b>	<b>6,808,632</b>	<b>7,476,514</b>	<b>7,314,286</b>	<b>4,948,581</b>		<b>68%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	472,746	467,682	474,405	469,373	505,818		591,725	17%	
Aug	504,895	533,018	585,205	598,346	550,056		600,391	9%	
Sept	412,334	506,507	552,130	509,091	483,455		557,746	15%	
Oct	384,997	419,248	455,542	436,731	468,436		505,182	8%	
Nov	346,005	353,122	356,558	400,272	395,448		547,927	39%	
Dec	315,884	357,715	358,875	401,470	360,250		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				
May	341,737	379,472	407,205	404,362	397,617				
June	396,615	448,286	481,962	458,544	576,215				
<b>Total</b>	<b>4,332,447</b>	<b>4,682,610</b>	<b>4,957,731</b>	<b>5,094,958</b>	<b>5,090,716</b>	<b>5,370,660</b>	<b>4,325,583</b>		<b>81%</b>

<b>IRRIGATION REVENUE (617110-371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	266,584	242,180	274,655	303,891	272,157		499,622	84%	
Aug	297,464	328,242	391,161	364,814	318,911		553,720	74%	
Sept	203,919	378,978	402,057	341,474	241,677		540,455	124%	
Oct	195,247	281,554	312,823	245,944	316,475		468,263	48%	
Nov	160,249	159,040	170,875	230,786	171,308		480,292	180%	
Dec	111,853	92,834	79,215	194,433	137,776		288,809	110%	
Jan	31,659	30,866	53,423	75,964	44,935		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				
May	47,160	91,362	111,147	80,405	91,368				
June	99,971	255,276	294,456	171,484	547,092				
<b>Total</b>	<b>1,445,433</b>	<b>1,908,962</b>	<b>2,164,010</b>	<b>2,103,414</b>	<b>2,185,642</b>	<b>3,214,000</b>	<b>2,922,593</b>		<b>91%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	645,432	571,447	549,891	502,369	648,595		706,223	9%	
Aug	610,893	726,527	662,991	739,238	657,834		829,608	26%	
Sept	597,231	571,125	593,390	580,350	714,447		714,837	0%	
Oct	369,057	419,668	467,518	439,291	391,422		624,590	60%	
Nov	382,248	372,683	315,869	468,542	452,905		597,115	32%	
Dec	298,588	278,846	329,525	415,210	401,300		420,180	5%	
Jan	308,352	271,780	271,848	461,637	300,896		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				
May	330,963	347,571	381,741	399,036	442,050				
June	373,695	423,069	723,529	625,328	794,773				
<b>Total</b>	<b>4,701,123</b>	<b>4,783,570</b>	<b>5,162,541</b>	<b>5,556,710</b>	<b>5,795,469</b>	<b>5,950,000</b>	<b>4,938,823</b>		<b>83%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
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				
May	172,665	173,827	125,676	182,242	171,195				
June	141,691	173,052	126,581	250,422	166,681				
<b>Total</b>	<b>2,493,355</b>	<b>2,189,109</b>	<b>1,854,124</b>	<b>2,395,583</b>	<b>2,104,894</b>	<b>2,200,000</b>	<b>1,666,704</b>		<b>76%</b>

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
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				
May	449,771	469,402	485,236	505,223	521,211				
June	498,348	490,097	506,112	522,511	542,329				
<b>Total</b>	<b>5,345,667</b>	<b>5,557,289</b>	<b>5,771,605</b>	<b>5,976,343</b>	<b>6,188,355</b>	<b>6,321,600</b>	<b>4,756,457</b>		<b>75%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
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				
May	87,408	62,668	86,057	97,222	105,635				
June	57,354	89,289	88,308	88,973	106,785				
<b>Total</b>	<b>715,903</b>	<b>826,853</b>	<b>912,743</b>	<b>1,064,000</b>	<b>1,097,730</b>	<b>850,000</b>	<b>816,307</b>		<b>96%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
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				
May	106,117	72,757	110,980	93,189	108,079				
June	65,310	131,407	89,349	111,500	112,809				
<b>Total</b>	<b>880,218</b>	<b>1,126,735</b>	<b>1,109,276</b>	<b>1,108,107</b>	<b>1,279,536</b>	<b>688,000</b>	<b>1,143,344</b>		<b>166%</b>

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
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				
May	35,214	21,459	30,911	35,926	38,462				
June	27,254	48,349	29,625	40,209	40,830				
<b>Total</b>	<b>331,619</b>	<b>358,629</b>	<b>362,263</b>	<b>445,181</b>	<b>461,055</b>	<b>232,000</b>	<b>424,087</b>		<b>183%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	707,249	735,074	791,640	805,054	872,549		1,033,355		18%
Aug	733,867	779,627	874,819	933,343	918,675		1,063,547		16%
Sept	693,713	772,094	837,178	835,710	889,327		1,038,172		17%
Oct	673,713	706,281	773,191	813,375	848,410		1,016,846		20%
Nov	662,220	686,159	735,391	792,739	834,354		1,120,192		34%
Dec	649,668	724,587	753,597	801,946	827,199		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				
May	678,940	737,235	765,249	826,002	940,447				
June	709,781	868,150	834,436	905,605	1,157,941				
<b>Total</b>	<b>8,103,496</b>	<b>8,836,132</b>	<b>9,336,805</b>	<b>9,890,851</b>	<b>10,587,367</b>	<b>11,647,794</b>	<b>8,990,869</b>		<b>77%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	88,000	114,000	76,350	108,000	216,000		227,406		5%
Aug	93,000	97,000	152,000	133,000	202,100		158,000		-22%
Sept	100,000	73,000	84,450	95,750	80,000		133,000		66%
Oct	84,000	57,000	95,775	185,275	156,000		221,000		42%
Nov	101,550	104,000	136,000	210,480	92,000		104,575		14%
Dec	69,000	80,000	109,000	84,000	131,900		252,000		91%
Jan	84,000	108,400	117,775	113,840	209,000		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				
May	126,990	69,000	110,545	140,000	218,658				
June	132,700	82,625	189,500	132,000	224,000				
<b>Total</b>	<b>1,219,240</b>	<b>1,138,720</b>	<b>1,442,895</b>	<b>1,744,695</b>	<b>2,011,658</b>	<b>-</b>	<b>1,641,151</b>		<b>#DIV/0!</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	94,139	454,950	185,127	219,750	452,432		262,301		-42%
Aug	153,639	240,374	131,836	402,208	287,165		242,580		-16%
Sept	130,597	132,623	183,719	337,302	120,331		206,331		71%
Oct	157,250	156,607	205,927	268,123	269,318		548,140		104%
Nov	162,973	125,525	270,061	392,249	125,062		226,861		81%
Dec	122,639	94,524	154,451	186,084	173,249		261,012		51%
Jan	153,833	172,304	196,396	218,124	289,652		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				
May	201,306	246,595	205,427	313,000	274,019				
June	93,309	337,635	214,635	259,250	276,101				
<b>Total</b>	<b>1,659,338</b>	<b>2,469,793</b>	<b>2,406,319</b>	<b>3,414,344</b>	<b>3,239,268</b>	<b>600,000</b>	<b>2,797,593</b>		<b>466%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
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				
May	63,105	49,882	61,474	98,665	91,916				
June	35,773	109,443	68,211	78,581	88,282				
<b>Total</b>	<b>554,814</b>	<b>732,212</b>	<b>767,455</b>	<b>1,044,056</b>	<b>1,058,844</b>	<b>200,000</b>	<b>984,735</b>		<b>492%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
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	44,122	419
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	43,458	1,188

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
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	19,551	309
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	19,120	735