

COUNTY OF BRUNSWICK NORTH CAROLINA

*MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)*

FOR THE PERIOD ENDED MAY 31, 2020



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$210.0 million for an increase of \$21.8 million or 11.6% over the same period in the prior year. The main reason for this is an \$14.3 million increase in Ad Valorem collections due to a recent revaluation and growth in the County. There was also a \$2.1 million increase in Local Option Sales Tax revenues and \$5.5 million of FEMA revenue from prior year storms. Total revenues collected are 101.3% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$182.0 million and are 86.2% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$4.4 million or 2.5%. This is a result of a \$2.8 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 \$10.6 million compared to \$4.9 million in the prior year. Transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$17.4 million for the current period end compared to more than by \$4.9 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$5.3 million over the same period in the prior year to \$27.8 million. This is a result of irrigation sales increase of 88.3% or \$1.4 million, an increase in wholesale revenues of 15.9% or \$0.8 million, FEMA revenue of \$1.9 million for prior year expenditures and an increase in retail sales revenues of 12.5% or \$0.6 million over the same period in the prior year. Total revenues are 106.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$20.8 million and are 77.7% of current budget. Expenditures increased 6.0% or \$1.2 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 \$4.5 million compared to greater than by \$2.1 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$2.4 million over the same period in the prior year to \$29.5 million. Retail wastewater sales increased \$1.5 million in comparison with the prior year of \$9.4 million while wholesale revenues decreased by \$0.5 million or 4.1%, FEMA revenue of \$0.5 million for prior year expenditures, and capital recovery revenue increased by \$0.1 million or 4.5%. Total revenues are 114.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$28.0 million and are 87.4% of the current budget. Expenditures increased 8.1% 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 \$0.6 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 more than expenditures and net transfers by \$0.7 million compared to more than by \$1.8 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

MAY 31, 2020

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 97,697,533	\$ 29,804,359	\$ 12,426,202	\$ 2,211,400	\$ 142,139,494
Restricted cash and investments	3,195,018	-	10,407,056	-	13,602,074
Interest receivable	18,302	4,570	758	336	23,966
Taxes receivable - net	2,060,946	-	-	-	2,060,946
Receivables - net	1,755,867	-	-	-	1,755,867
Other governmental agencies	1,578,497	15,929	374,530	-	1,968,956
Due from other funds	37,868	-	-	-	37,868
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 106,408,031</u>	<u>\$ 29,824,858</u>	<u>\$ 23,208,546</u>	<u>\$ 2,211,736</u>	<u>\$ 161,653,171</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,823,034	\$ -	\$ -	\$ 4,116	\$ 4,827,150
Due to other funds	-	-	-	37,868	37,868
Total liabilities	<u>4,823,034</u>	<u>-</u>	<u>-</u>	<u>41,984</u>	<u>4,865,018</u>
Deferred Inflows of Resources:	<u>3,404,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,404,357</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	-	10,407,056	1,853,077	16,813,110
Committed	214,566	29,824,858	12,801,490	-	42,840,914
Assigned	2,176,237	-	-	-	2,176,237
Unassigned	79,442,048	-	-	223,752	79,665,800
Total fund balances	<u>98,180,640</u>	<u>29,824,858</u>	<u>23,208,546</u>	<u>2,169,752</u>	<u>153,383,796</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 106,408,031</u>	<u>\$ 29,824,858</u>	<u>\$ 23,208,546</u>	<u>\$ 2,211,736</u>	<u>\$ 161,653,171</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 140,623,732	\$ -	\$ -	\$ -	\$ 140,623,732
Local option sales taxes	21,237,062	-	-	-	21,237,062
Other taxes and licenses	5,310,410	-	-	-	5,310,410
Unrestricted intergovernmental revenues	4,750,587	-	-	-	4,750,587
Restricted intergovernmental revenues	18,649,225	3,177,371	-	853,427	22,680,023
Permits and fees	4,553,161	-	-	169,470	4,722,631
Sales and services	12,185,713	-	-	-	12,185,713
Investment earnings	984,350	270,857	412,885	19,763	1,687,855
Other	1,719,381	-	-	-	1,719,381
Total revenues	<u>210,013,621</u>	<u>3,448,228</u>	<u>412,885</u>	<u>1,042,660</u>	<u>214,917,394</u>
Expenditures:					
Current:					
General government	11,822,280	1,831,009	-	366,197	14,019,486
Public safety	44,264,478	-	-	406,178	44,670,656
Central services	15,748,508	-	-	-	15,748,508
Human services	22,639,390	-	-	-	22,639,390
Transportation	441,020	2,455,741	-	-	2,896,761
Environmental protection	16,601,506	117,579	-	-	16,719,085
Culture and recreation	3,835,755	188,926	-	-	4,024,681
Economic and physical development	5,413,106	-	-	-	5,413,106
Education	44,234,077	-	22,456,385	-	66,690,462
Debt Service:					
Principal retirement	12,243,304	-	-	-	12,243,304
Interest and fiscal charges	4,771,194	-	-	-	4,771,194
Total expenditures	<u>182,014,618</u>	<u>4,593,255</u>	<u>22,456,385</u>	<u>772,375</u>	<u>209,836,633</u>
Revenues over (under) expenditures	<u>27,999,003</u>	<u>(1,145,027)</u>	<u>(22,043,500)</u>	<u>270,285</u>	<u>5,080,761</u>
Other Financing Sources (Uses):					
Transfers from other funds	3,783,998	9,225,021	5,130,064	-	18,139,083
Transfers to other funds	(14,355,085)	(2,304,445)	-	-	(16,659,530)
Total other financing sources (uses)	<u>(10,571,087)</u>	<u>6,920,576</u>	<u>5,130,064</u>	<u>-</u>	<u>1,479,553</u>
Net change in fund balance	17,427,916	5,775,549	(16,913,436)	270,285	6,560,314
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>\$ 98,180,640</u>	<u>\$ 29,824,858</u>	<u>\$ 23,208,546</u>	<u>\$ 2,169,752</u>	<u>\$ 153,383,796</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 138,091,466	\$ 138,091,466	\$ 140,623,732	\$ 2,532,266
Local option sales taxes	25,765,298	25,765,298	21,237,062	(4,528,236)
Other taxes and licenses	4,823,000	5,423,000	5,310,410	(112,590)
Unrestricted intergovernmental revenues	3,123,000	3,198,000	4,750,587	1,552,587
Restricted intergovernmental revenues	15,414,818	16,401,363	18,649,225	2,247,862
Permits and fees	4,210,982	4,209,611	4,553,161	343,550
Sales and services	11,924,347	11,955,677	12,185,713	230,036
Investment earnings	300,650	490,650	984,350	493,700
Other	1,050,120	1,837,620	1,719,381	(118,239)
Total revenues	<u>204,703,681</u>	<u>207,372,685</u>	<u>210,013,621</u>	<u>2,640,936</u>
Expenditures:				
Current:				
General government	13,338,323	14,202,211	11,822,280	2,379,931
Central services	17,877,823	18,805,253	15,748,508	3,056,745
Public safety	49,074,086	50,817,327	44,264,478	6,552,849
Transportation	170,572	441,023	441,020	3
Environmental protection	18,083,019	18,485,259	16,601,506	1,883,753
Economic and physical development	8,199,637	8,792,033	5,413,106	3,378,927
Human services	27,173,559	27,726,311	22,639,390	5,086,921
Education	48,271,296	48,457,232	44,234,077	4,223,155
Culture and recreation	4,698,358	4,899,074	3,835,755	1,063,319
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	4,771,194	205,715
Total expenditures	<u>205,486,888</u>	<u>211,225,938</u>	<u>182,014,618</u>	<u>29,211,320</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,853,253)</u>	<u>27,999,003</u>	<u>31,852,256</u>
Other Financing Sources (Uses):				
Transfers from other funds	-	3,816,500	3,783,998	(32,502)
Transfers to other funds	(4,780,582)	(16,660,048)	(14,355,085)	2,304,963
Appropriated fund balance	5,563,789	16,696,801	-	(16,696,801)
Total other financing sources (uses)	<u>783,207</u>	<u>3,853,253</u>	<u>(10,571,087)</u>	<u>(14,424,340)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>17,427,916</u>	<u>\$ 17,427,916</u>
Fund balance, beginning of year			80,752,724	
Fund balance, end of year			<u>\$ 98,180,640</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 MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$135,091,466	\$135,091,466	\$137,254,200	\$ 2,162,734	102%	\$ 123,945,212	\$122,264,292
Prior year taxes	2,300,000	2,300,000	2,497,440	197,440	109%	3,220,830	3,052,987
Penalties and interest	700,000	700,000	872,092	172,092	125%	1,067,844	974,285
	<u>138,091,466</u>	<u>138,091,466</u>	<u>140,623,732</u>	<u>2,532,266</u>	<u>102%</u>	<u>128,233,886</u>	<u>126,291,564</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,507,770	10,507,770	8,786,873	(1,720,897)	84%	10,848,845	7,926,792
Article 40 (1/2%)	7,943,242	7,943,242	6,391,603	(1,551,639)	80%	7,963,614	5,794,275
Article 42 (1/2%)	7,314,286	7,314,286	6,058,586	(1,255,700)	83%	7,476,514	5,454,814
	<u>25,765,298</u>	<u>25,765,298</u>	<u>21,237,062</u>	<u>(4,528,236)</u>	<u>82%</u>	<u>26,288,973</u>	<u>19,175,881</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	147,698	(12,302)	92%	183,492	135,612
Deed stamp excise tax	2,920,000	3,520,000	3,890,815	370,815	111%	3,744,657	3,335,189
Solid waste tax	48,000	48,000	50,550	2,550	105%	62,922	47,248
White goods disposal tax	45,000	45,000	46,178	1,178	103%	54,157	40,311
1% Occupancy Tax	1,650,000	1,650,000	1,175,169	(474,831)	71%	1,728,904	1,214,141
	<u>4,823,000</u>	<u>5,423,000</u>	<u>5,310,410</u>	<u>(112,590)</u>	<u>98%</u>	<u>5,774,132</u>	<u>4,772,501</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	300,885	52,885	121%	292,723	292,723
Jail fees	375,000	450,000	505,945	55,945	112%	479,987	354,808
	<u>3,123,000</u>	<u>3,198,000</u>	<u>4,750,587</u>	<u>1,552,587</u>	<u>149%</u>	<u>4,769,103</u>	<u>4,365,334</u>
Restricted Intergovernmental:							
State and federal grant	15,281,787	16,268,332	18,504,995	2,236,663	114%	18,344,018	14,320,145
ARRA federal grant	1,531	1,531	1,533	2	100%	3,055	3,055
Court facility fees	120,000	120,000	101,035	(18,965)	84%	126,095	104,872
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	29,463	21,963	393%	53,150	41,014
	<u>15,414,818</u>	<u>16,401,363</u>	<u>18,649,225</u>	<u>2,247,862</u>	<u>114%</u>	<u>18,549,507</u>	<u>14,488,106</u>
Permits and Fees:							
Blding inspections and permit:	2,250,000	2,250,000	2,578,837	328,837	115%	2,791,372	2,603,510
Recording fees	775,000	775,000	824,800	49,800	106%	763,516	690,589
Fire inspection fees	100,000	100,000	189,996	89,996	190%	116,119	88,105
Concealed handgun permit	180,000	180,000	159,855	(20,145)	89%	212,170	192,320
Other permit and fees	905,982	904,611	799,673	(104,938)	88%	877,151	716,497
	<u>4,210,982</u>	<u>4,209,611</u>	<u>4,553,161</u>	<u>343,550</u>	<u>108%</u>	<u>4,760,328</u>	<u>4,291,021</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	2,922,735	322,735	112%	4,384,324	3,891,706
School resource officer reimb.	1,476,726	1,476,726	1,461,088	(15,638)	99%	1,447,763	1,432,430
Rents	13,930	13,930	15,238	1,308	109%	15,260	14,099
EMS Charges	4,576,000	4,576,000	4,793,397	217,397	105%	4,088,650	3,534,859
Public health user fees	835,050	835,050	866,838	31,788	104%	800,121	723,596
Sheriff animal prot. serv. fees	103,500	103,500	82,916	(20,584)	80%	96,101	87,491
Social services fees	70,500	70,500	57,642	(12,858)	82%	68,678	61,684
Public housing fees	38,991	38,991	16,643	(22,348)	43%	15,590	13,756
Tax collection fees	230,000	230,000	281,742	51,742	122%	265,586	252,755
Other sales and services	1,278,050	1,309,380	1,132,589	(176,791)	86%	1,530,423	1,267,068
Register of deeds	338,750	338,750	320,505	(18,245)	95%	331,673	302,357

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	37,952	(17,548)	68%	50,103	45,151
Recreation services	307,350	307,350	196,428	(110,922)	64%	258,926	239,786
	<u>11,924,347</u>	<u>11,955,677</u>	<u>12,185,713</u>	<u>230,036</u>	102%	<u>13,353,198</u>	<u>11,866,738</u>
Investment earnings	<u>300,650</u>	<u>490,650</u>	<u>984,350</u>	<u>493,700</u>	201%	<u>835,673</u>	<u>757,093</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	-	-
ABC bottles taxes	45,000	45,000	59,776	14,776	133%	67,267	53,708
Cnty Brd of Alcohol Control	24,000	24,000	22,500	(1,500)	94%	28,500	21,000
Contributions	9,000	9,000	75,026	66,026	834%	89,796	88,278
Other revenues	971,020	1,758,520	1,562,079	(196,441)	89%	2,385,290	2,076,854
	<u>1,050,120</u>	<u>1,837,620</u>	<u>1,719,381</u>	<u>(118,239)</u>	94%	<u>2,570,853</u>	<u>2,239,840</u>
Total revenues	<u>204,703,681</u>	<u>207,372,685</u>	<u>210,013,621</u>	<u>2,640,936</u>	101%	<u>205,135,653</u>	<u>188,248,078</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	178,520	178,520	166,234	12,286	93%	171,670	158,177
Fringe benefits	71,938	71,938	41,022	30,916	57%	43,808	40,206
Operating costs	72,130	72,130	48,075	24,055	67%	68,961	61,230
	<u>322,588</u>	<u>322,588</u>	<u>255,331</u>	<u>67,257</u>	79%	<u>284,439</u>	<u>259,613</u>
County Administration:							
Salaries	640,071	640,071	621,163	18,908	97%	666,634	624,722
Fringe benefits	191,397	191,397	171,551	19,846	90%	184,359	172,273
Operating costs	46,630	46,630	21,631	24,999	46%	17,174	15,284
	<u>878,098</u>	<u>878,098</u>	<u>814,345</u>	<u>63,753</u>	93%	<u>868,167</u>	<u>812,279</u>
Human Resources:							
Salaries	326,174	326,174	298,952	27,222	92%	313,173	289,863
Fringe benefits	113,977	113,977	103,275	10,702	91%	102,908	95,317
Operating costs	11,900	11,900	6,009	5,891	50%	6,004	5,046
	<u>452,051</u>	<u>452,051</u>	<u>408,236</u>	<u>43,815</u>	90%	<u>422,085</u>	<u>390,226</u>
Finance:							
Salaries	854,960	854,960	791,591	63,369	93%	825,139	760,224
Fringe benefits	289,386	289,386	263,321	26,065	91%	273,593	251,827
Operating costs	447,040	460,833	384,474	76,359	83%	424,847	382,992
	<u>1,591,386</u>	<u>1,605,179</u>	<u>1,439,386</u>	<u>165,793</u>	90%	<u>1,523,579</u>	<u>1,395,043</u>
Tax Administration:							
Salaries	2,550,065	2,550,065	2,228,142	321,923	87%	2,288,792	2,101,480
Fringe benefits	971,317	971,317	854,578	116,739	88%	843,676	773,038
Operating costs	1,044,135	1,044,135	775,984	268,151	74%	856,470	766,374
	<u>4,565,517</u>	<u>4,565,517</u>	<u>3,858,704</u>	<u>706,813</u>	85%	<u>3,988,938</u>	<u>3,640,892</u>
County Attorney:							
Salaries	395,036	395,036	363,821	31,215	92%	379,107	349,063
Fringe benefits	120,657	120,657	108,372	12,285	90%	107,408	98,283
Operating costs	193,450	193,450	46,109	147,341	24%	44,559	39,197
	<u>709,143</u>	<u>709,143</u>	<u>518,302</u>	<u>190,841</u>	73%	<u>531,074</u>	<u>486,543</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 MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Court Facilities:							
Operating costs	262,724	262,724	137,201	125,523	52%	197,290	160,739
Board of Elections:							
Salaries	604,838	621,878	554,039	67,839	89%	478,570	454,123
Fringe benefits	141,854	141,854	112,125	29,729	79%	117,888	108,818
Operating costs	243,557	471,041	416,556	54,485	88%	161,636	157,914
Capital outlay	-	305,571	305,103	468	100%	-	-
	990,249	1,540,344	1,387,823	152,521	90%	758,094	720,855
Register of Deeds:							
Salaries	720,609	720,609	628,464	92,145	87%	652,951	597,989
Fringe benefits	310,237	310,237	269,021	41,216	87%	278,118	251,913
Operating costs	1,835,721	2,435,721	2,105,467	330,254	86%	2,203,989	1,773,061
	2,866,567	3,466,567	3,002,952	463,615	87%	3,135,058	2,622,963
Contingency:							
Operating Costs	700,000	400,000	-	400,000	0%	-	-
Total general government	13,338,323	14,202,211	11,822,280	2,379,931	83%	11,708,724	10,489,153
Central Services:							
Management Information Systems:							
Salaries	1,142,561	1,142,561	1,033,405	109,156	90%	1,132,217	1,052,315
Fringe benefits	386,420	386,420	343,117	43,303	89%	364,123	337,034
Operating costs	1,307,700	1,672,827	959,743	713,084	57%	1,047,490	611,721
Capital outlay	36,000	37,750	37,747	3	100%	127,542	127,542
	2,872,681	3,239,558	2,374,012	865,546	73%	2,671,372	2,128,612
Fleet Services:							
Salaries	684,543	684,543	563,551	120,992	82%	612,114	559,210
Fringe benefits	268,744	268,744	218,872	49,872	81%	227,228	209,394
Operating costs	363,600	386,756	227,298	159,458	59%	283,322	35,816
Capital outlay	377,000	394,773	29,590	365,183	7%	51,667	32,686
	1,693,887	1,734,816	1,039,311	695,505	60%	1,174,331	837,106
Engineering:							
Salaries	447,982	447,982	399,970	48,012	89%	411,650	377,005
Fringe benefits	149,204	149,204	129,907	19,297	87%	130,231	118,930
Operating costs	40,750	40,750	21,299	19,451	52%	27,768	26,162
Capital outlay	-	-	-	-	na	29,594	29,594
	637,936	637,936	551,176	86,760	86%	599,243	551,691
Operation Services:							
Salaries	2,337,175	2,337,175	2,107,242	229,933	90%	2,255,410	2,082,685
Fringe benefits	977,428	977,428	855,445	121,983	88%	893,566	820,562
Operating costs	3,214,332	3,637,956	2,896,107	741,849	80%	10,820,183	10,134,397
Capital outlay	499,500	499,500	471,529	27,971	94%	303,662	130,378
	7,028,435	7,452,059	6,330,323	1,121,736	85%	14,272,821	13,168,022
Non-departmental:							
Fringe benefits	5,371,665	5,371,665	5,107,811	263,854	95%	5,168,930	4,810,243
Operating costs	273,219	329,219	309,400	19,819	94%	836,724	832,849
Capital outlay	-	40,000	36,475	3,525	91%	-	-
	5,644,884	5,740,884	5,453,686	287,198	95%	6,005,654	5,643,092
Total central services	17,877,823	18,805,253	15,748,508	3,056,745	84%	24,723,421	22,328,523

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	14,159	38,841	27%	19,412	6,939
Sheriff:							
Salaries	10,640,762	10,800,762	9,942,100	858,662	92%	11,078,018	10,277,448
Fringe benefits	3,835,042	3,835,042	3,461,912	373,130	90%	3,699,863	3,412,710
Operating costs	2,791,252	3,372,710	2,667,648	705,062	79%	3,634,459	3,495,508
Capital outlay	1,306,506	1,328,246	888,614	439,632	67%	932,734	932,131
	<u>18,573,562</u>	<u>19,336,760</u>	<u>16,960,274</u>	<u>2,376,486</u>	<u>88%</u>	<u>19,345,074</u>	<u>18,117,797</u>
Detention Center:							
Salaries	4,889,007	4,789,007	4,399,328	389,679	92%	4,552,769	4,210,511
Fringe benefits	1,882,729	1,822,729	1,613,776	208,953	89%	1,599,087	1,470,408
Operating costs	2,912,780	2,903,984	2,500,236	403,748	86%	2,576,068	2,352,322
Capital outlay	200,430	646,747	482,188	164,559	75%	472,344	459,746
	<u>9,884,946</u>	<u>10,162,467</u>	<u>8,995,528</u>	<u>1,166,939</u>	<u>89%</u>	<u>9,200,268</u>	<u>8,492,987</u>
Emergency Medical:							
Salaries	5,867,157	5,908,885	5,768,138	140,747	98%	5,742,476	5,287,348
Fringe benefits	2,091,209	2,108,837	1,893,251	215,586	90%	1,849,724	1,698,922
Operating costs	1,699,942	1,918,448	1,736,079	182,369	90%	1,523,755	1,401,961
Capital outlay	1,571,242	1,897,995	1,784,685	113,310	94%	1,233,100	1,217,625
	<u>11,229,550</u>	<u>11,834,165</u>	<u>11,182,153</u>	<u>652,012</u>	<u>94%</u>	<u>10,349,055</u>	<u>9,605,856</u>
Emergency Management:							
Salaries	299,165	263,837	243,485	20,352	92%	239,661	221,025
Fringe benefits	99,577	75,549	68,236	7,313	90%	64,796	59,534
Operating costs	412,035	586,452	336,426	250,026	57%	706,535	628,079
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>702,119</u>	<u>1,197,032</u>	<u>37%</u>	<u>1,082,692</u>	<u>958,638</u>
Other Agencies:							
Fire districts	60,000	60,000	60,000	-	100%	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>305,275</u>	<u>86,525</u>	<u>78%</u>	<u>392,800</u>	<u>294,600</u>
Building Inspections and Central Permitting							
Salaries	1,572,169	1,659,169	1,485,010	174,159	90%	1,758,298	1,613,574
Fringe benefits	546,526	546,526	517,639	28,887	95%	556,986	508,569
Operating costs	132,014	132,014	107,789	24,225	82%	198,332	166,064
Capital outlay	60,000	58,831	52,439	6,392	89%	144,854	144,854
	<u>2,310,709</u>	<u>2,396,540</u>	<u>2,162,877</u>	<u>233,663</u>	<u>90%</u>	<u>2,658,470</u>	<u>2,433,061</u>
Fire Inspections							
Salaries	351,342	351,342	307,329	44,013	87%	-	-
Fringe benefits	117,503	117,503	90,114	27,389	77%	-	-
Operating costs	58,700	58,700	42,020	16,680	72%	-	-
Capital outlay	60,000	61,169	57,893	3,276	95%	-	-
	<u>587,545</u>	<u>588,714</u>	<u>497,356</u>	<u>91,358</u>	<u>84%</u>	<u>-</u>	<u>-</u>
Central Communications:							
Salaries	1,827,531	1,808,531	1,561,331	247,200	86%	1,714,905	1,581,900
Fringe benefits	692,092	692,092	578,509	113,583	84%	598,577	551,327
Operating costs	310,994	320,320	192,617	127,703	60%	145,264	120,510
Capital outlay	93,096	112,096	66,296	45,800	59%	110,753	88,003
	<u>2,923,713</u>	<u>2,933,039</u>	<u>2,398,753</u>	<u>534,286</u>	<u>82%</u>	<u>2,569,499</u>	<u>2,341,740</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2019	May 31, 2019
Animal Protective Services:							
Salaries	599,348	599,348	544,889	54,459	91%	638,513	591,157
Fringe benefits	231,306	231,306	211,743	19,563	92%	233,068	214,657
Operating costs	305,100	357,353	256,655	100,698	72%	297,175	267,357
Capital outlay	32,000	33,684	32,697	987	97%	-	-
	<u>1,167,754</u>	<u>1,221,691</u>	<u>1,045,984</u>	<u>175,707</u>	86%	<u>1,168,756</u>	<u>1,073,171</u>
Total public safety	<u>49,074,086</u>	<u>50,817,327</u>	<u>44,264,478</u>	<u>6,552,849</u>	87%	<u>46,786,026</u>	<u>43,324,789</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	270,448	3	100%	292,315	292,315
Total transportation	<u>170,572</u>	<u>441,023</u>	<u>441,020</u>	<u>3</u>	100%	<u>447,953</u>	<u>447,953</u>
Environmental Protection:							
Solid Waste:							
Salaries	376,996	376,996	327,961	49,035	87%	335,562	310,016
Fringe benefits	150,385	150,385	128,997	21,388	86%	124,930	114,742
Operating costs	16,686,895	17,089,135	15,338,081	1,751,054	90%	16,545,228	15,069,668
Capital outlay	627,000	627,000	626,147	853	100%	212,590	212,590
	<u>17,841,276</u>	<u>18,243,516</u>	<u>16,421,186</u>	<u>1,822,330</u>	90%	<u>17,218,310</u>	<u>15,707,016</u>
Other:							
Forestry services	<u>241,743</u>	<u>241,743</u>	<u>180,320</u>	<u>61,423</u>	75%	<u>203,391</u>	<u>172,803</u>
Total environmental protection	<u>18,083,019</u>	<u>18,485,259</u>	<u>16,601,506</u>	<u>1,883,753</u>	90%	<u>17,421,701</u>	<u>15,879,819</u>
Economic Development:							
Community Enforcement:							
Salaries	187,816	187,816	118,534	69,282	63%	154,354	139,235
Fringe benefits	75,102	75,102	46,852	28,250	62%	58,902	53,079
Operating costs	20,115	17,915	6,243	11,672	35%	13,262	12,455
Capital outlay	32,000	32,000	23,717	8,283	74%	29,705	29,705
	<u>315,033</u>	<u>312,833</u>	<u>195,346</u>	<u>117,487</u>	62%	<u>256,223</u>	<u>234,474</u>
Planning:							
Salaries	464,379	464,379	430,597	33,782	93%	426,308	395,849
Fringe benefits	169,705	169,705	145,353	24,352	86%	139,467	129,298
Operating costs	398,700	413,300	107,027	306,273	26%	115,344	103,029
Capital outlay	-	-	-	-	na	23,939	23,939
	<u>1,032,784</u>	<u>1,047,384</u>	<u>682,977</u>	<u>364,407</u>	65%	<u>705,058</u>	<u>652,115</u>
Cooperative Extension:							
Salaries	308,110	322,348	221,765	100,583	69%	302,039	262,543
Fringe benefits	147,782	150,845	77,601	73,244	51%	118,133	87,519
Operating costs	124,983	132,759	90,153	42,606	68%	122,603	98,664
Capital outlay	-	5,350	5,350	-	100%	36,053	36,053
	<u>580,875</u>	<u>611,302</u>	<u>394,869</u>	<u>216,433</u>	65%	<u>578,828</u>	<u>484,779</u>
Soil and Water Conservation:							
Salaries	165,517	165,517	153,367	12,150	93%	159,085	146,997
Fringe benefits	61,737	61,737	56,593	5,144	92%	58,171	53,552
Operating costs	17,350	17,350	11,446	5,904	66%	16,949	14,569
	<u>244,604</u>	<u>244,604</u>	<u>221,406</u>	<u>23,198</u>	91%	<u>234,205</u>	<u>215,118</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 MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Public Housing Section 8:							
Salaries	131,246	125,721	112,302	13,419	89%	106,826	97,014
Fringe benefits	55,565	55,565	46,045	9,520	83%	42,330	38,080
Operating costs	2,168,330	2,226,223	1,754,235	471,988	79%	1,916,764	1,754,471
	<u>2,355,141</u>	<u>2,407,509</u>	<u>1,912,582</u>	<u>494,927</u>	79%	<u>2,065,920</u>	<u>1,889,565</u>
1% Occupancy Tax:							
Operating costs	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,175,169</u>	<u>474,831</u>	71%	<u>1,728,904</u>	<u>1,214,141</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>8,792,033</u>	<u>5,413,106</u>	<u>3,378,927</u>	62%	<u>6,191,937</u>	<u>5,312,991</u>
Human Services:							
Health:							
Administration:							
Salaries	2,406,010	2,406,010	2,207,269	198,741	92%	2,382,456	2,202,090
Fringe benefits	1,263,557	1,263,557	1,168,997	94,560	93%	1,202,433	1,104,162
Operating costs	285,325	277,225	193,008	84,217	70%	214,808	214,831
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>3,654,342</u>	<u>377,650</u>	91%	<u>3,829,146</u>	<u>3,550,532</u>
Communicable Diseases:							
Operating costs	<u>420,137</u>	<u>420,137</u>	<u>313,323</u>	<u>106,814</u>	75%	<u>302,020</u>	<u>287,254</u>
Adult Health Maintenance:							
Operating costs	<u>476,075</u>	<u>507,514</u>	<u>155,680</u>	<u>351,834</u>	31%	<u>160,784</u>	<u>130,107</u>
Senior Health							
Salaries	56,283	56,283	42,940	13,343	76%	52,954	49,787
Fringe benefits	22,252	22,252	14,314	7,938	64%	20,830	19,174
Operating costs	3,835	3,835	1,948	1,887	51%	3,311	2,868
	<u>82,370</u>	<u>82,370</u>	<u>59,202</u>	<u>23,168</u>	72%	<u>77,095</u>	<u>71,829</u>
Maternal and Child Health:							
Salaries	383,578	383,578	268,494	115,084	70%	322,066	297,731
Fringe benefits	168,858	168,858	117,186	51,672	69%	133,138	122,494
Operating costs	593,025	673,147	405,144	268,003	60%	529,692	431,219
Capital outlay	-	-	-	-	na	6,222	6,222
	<u>1,145,461</u>	<u>1,225,583</u>	<u>790,824</u>	<u>434,759</u>	65%	<u>991,118</u>	<u>857,666</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Environmental Health:							
Salaries	1,158,046	1,163,681	1,069,429	94,252	92%	1,086,498	1,000,423
Fringe benefits	415,172	415,172	375,525	39,647	90%	364,134	333,751
Operating costs	192,126	316,036	156,261	159,775	49%	366,434	353,479
Capital outlay	28,000	28,000	26,063	1,937	93%	78,010	78,010
	<u>1,793,344</u>	<u>1,922,889</u>	<u>1,627,278</u>	<u>295,611</u>	85%	<u>1,895,076</u>	<u>1,765,663</u>
Total health	<u>7,954,479</u>	<u>8,190,485</u>	<u>6,600,649</u>	<u>1,589,836</u>	81%	<u>7,255,239</u>	<u>6,663,051</u>
Veterans' Services:							
Salaries	139,150	139,150	124,193	14,957	89%	137,542	125,770
Fringe benefits	55,433	55,433	49,427	6,006	89%	51,114	46,554
Operating costs	15,637	15,637	9,757	5,880	62%	13,484	9,604
Total veterans' services	<u>210,220</u>	<u>210,220</u>	<u>183,377</u>	<u>26,843</u>	87%	<u>202,140</u>	<u>181,928</u>
Social Services:							
Administration:							
Salaries	7,459,072	7,459,072	6,486,607	972,465	87%	6,898,625	6,368,251
Fringe benefits	3,658,637	3,658,637	3,073,276	585,361	84%	3,183,572	2,918,946
Operating costs	2,940,115	3,013,781	2,110,205	903,576	70%	2,320,407	2,132,225
Capital outlay	-	-	-	-	na	56,475	56,475
	<u>14,057,824</u>	<u>14,131,490</u>	<u>11,670,088</u>	<u>2,461,402</u>	83%	<u>12,459,079</u>	<u>11,475,897</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	200,255	79,745	72%	231,539	210,047
Special assistance	470,000	470,000	265,357	204,643	56%	357,920	323,897
Foster care	950,000	850,000	463,170	386,830	54%	612,755	523,423
State foster home	335,000	435,000	433,570	1,430	100%	403,299	333,400
Special assistance	25,121	25,121	25,121	-	100%	22,320	20,075
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	82,683	19,787	62,896	24%	70,648	65,584
	<u>2,111,274</u>	<u>2,193,957</u>	<u>1,417,843</u>	<u>776,114</u>	65%	<u>1,709,404</u>	<u>1,486,626</u>
Total social services	<u>16,169,098</u>	<u>16,325,447</u>	<u>13,087,931</u>	<u>3,237,516</u>	80%	<u>14,168,483</u>	<u>12,962,523</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	250,443	-	100%	250,443	250,443
Brunswick Senior Resources	2,589,319	2,589,319	2,373,543	215,776	92%	2,482,419	2,273,284
Other human services	-	160,397	143,447	16,950	89%	127,095	116,327
	<u>2,839,762</u>	<u>3,000,159</u>	<u>2,767,433</u>	<u>232,726</u>	92%	<u>2,859,957</u>	<u>2,640,054</u>
Total human services	<u>27,173,559</u>	<u>27,726,311</u>	<u>22,639,390</u>	<u>5,086,921</u>	82%	<u>24,485,819</u>	<u>22,447,556</u>
Education:							
Public schools	42,840,126	42,840,126	39,270,121	3,570,005	92%	39,918,820	36,592,259
Public schools - capital outlay	898,744	898,744	823,845	74,899	92%	837,458	767,679
Community college	4,209,426	4,395,362	3,844,024	551,338	87%	4,096,380	3,756,821
Community college - cap. out.	323,000	323,000	296,087	26,913	92%	365,000	354,145
Total education	<u>48,271,296</u>	<u>48,457,232</u>	<u>44,234,077</u>	<u>4,223,155</u>	91%	<u>45,217,658</u>	<u>41,470,904</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 MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	694,475	694,475	597,217	97,258	86%	652,255	599,599
Fringe benefits	200,270	200,270	179,819	20,451	90%	188,537	172,973
Operating costs	683,310	688,310	434,235	254,075	63%	667,725	568,406
Capital outlay	32,000	194,810	28,649	166,161	15%	202,680	202,680
	<u>1,610,055</u>	<u>1,777,865</u>	<u>1,239,920</u>	<u>537,945</u>	70%	<u>1,711,197</u>	<u>1,543,658</u>
Maintenance:							
Salaries	806,855	806,855	677,897	128,958	84%	778,658	706,258
Fringe benefits	320,810	320,810	272,290	48,520	85%	300,669	274,333
Operating costs	412,470	441,638	385,314	56,324	87%	392,098	287,107
Capital outlay	157,500	148,000	137,137	10,863	93%	133,792	103,608
	<u>1,697,635</u>	<u>1,717,303</u>	<u>1,472,638</u>	<u>244,665</u>	86%	<u>1,605,217</u>	<u>1,371,306</u>
Total Parks and Recreation	<u>3,307,690</u>	<u>3,495,168</u>	<u>2,712,558</u>	<u>782,610</u>	78%	<u>3,316,414</u>	<u>2,914,964</u>
Brunswick County Library:							
Salaries	811,285	811,285	687,532	123,753	85%	777,553	705,463
Fringe benefits	330,483	330,483	279,783	50,700	85%	304,260	276,723
Operating costs	248,900	262,138	155,882	106,256	59%	210,590	160,293
	<u>1,390,668</u>	<u>1,403,906</u>	<u>1,123,197</u>	<u>280,709</u>	80%	<u>1,292,403</u>	<u>1,142,479</u>
Total culture and recreation	<u>4,698,358</u>	<u>4,899,074</u>	<u>3,835,755</u>	<u>1,063,319</u>	78%	<u>4,608,817</u>	<u>4,057,443</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	4,771,194	205,715	96%	2,224,964	1,998,932
Total debt service	<u>18,600,215</u>	<u>18,600,215</u>	<u>17,014,498</u>	<u>1,585,717</u>	91%	<u>13,458,424</u>	<u>11,807,392</u>
Total expenditures	<u>205,486,888</u>	<u>211,225,938</u>	<u>182,014,618</u>	<u>29,211,320</u>	86%	<u>195,050,480</u>	<u>177,566,523</u>
Revenues over (under) expenditures	<u>(783,207)</u>	<u>(3,853,253)</u>	<u>27,999,003</u>	<u>31,852,256</u>	-727%	<u>10,085,173</u>	<u>10,681,555</u>
Transfers From Other Funds:							
Transfer from county capital project fund	-	2,304,445	2,304,445	-	100%	-	-
Transfer from workers comp. internal service fund	-	1,512,055	1,479,553	(32,502)	98%	-	-
Transfer from health ins. internal service fund	-	-	-	-	na	3,172,028	-
	<u>-</u>	<u>3,816,500</u>	<u>3,783,998</u>	<u>(32,502)</u>	99%	<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 MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	-	(9,575,021)	(9,225,021)	350,000	96%	(2,550,000)	(2,550,000)
Transfer to school capital projects fund	(4,780,582)	(7,085,027)	(5,130,064)	1,954,963	72%	(5,859,022)	(2,315,216)
	<u>(4,780,582)</u>	<u>(16,660,048)</u>	<u>(14,355,085)</u>	<u>2,304,963</u>	86%	<u>(8,409,022)</u>	<u>(4,865,216)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>5,563,789</u>	<u>16,696,801</u>	-	(16,696,801)	0%	-	-
Total other financing sources (uses)	<u>783,207</u>	<u>3,853,253</u>	<u>(10,571,087)</u>	<u>(14,424,340)</u>	-274%	<u>(5,236,994)</u>	<u>(4,865,216)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	17,427,916	<u>\$ 17,427,916</u>		4,848,179	5,816,339
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>\$ 98,180,640</u>			<u>\$ 80,752,724</u>	<u>\$ 81,720,884</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 MAY 31, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,485,472	\$ 21,885,669	\$ 3,177,371	\$ 25,063,040
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	549,928	270,857	820,785
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>3,448,228</u>	<u>26,740,288</u>
Expenditures:				
General Government:				
Court House Renovation	12,000,038	491,830	966,213	1,458,043
Court House Parking Lot	1,147,892	283,096	864,796	1,147,892
	<u>13,147,930</u>	<u>774,926</u>	<u>1,831,009</u>	<u>2,605,935</u>
Environmental protection:				
Landfill Transfer Station	337,000	-	117,579	117,579
Future Capital Projects	15,303,994	-	-	-
	<u>15,640,994</u>	<u>-</u>	<u>117,579</u>	<u>117,579</u>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	5,684,466	53,936	5,738,402
Smithville Park Improvements	6,189,666	5,936,008	31,156	5,967,164
Brunswick Waterway Park Improvements	644,083	111,137	94,909	206,046
Waccamaw Multiuse Building	311,000	-	8,925	8,925
	<u>12,994,749</u>	<u>11,731,611</u>	<u>188,926</u>	<u>11,920,537</u>
Transportation:				
Airport Improvements	28,141,645	23,617,147	2,455,741	26,072,888
	<u>28,141,645</u>	<u>23,617,147</u>	<u>2,455,741</u>	<u>26,072,888</u>
Other:				
Future Capital Projects	2,209,098	-	-	-
	<u>2,209,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>72,409,001</u>	<u>36,123,684</u>	<u>4,593,255</u>	<u>40,599,360</u>
Revenues over (under) expenditures	(44,132,645)	(12,831,624)	(1,145,027)	(13,859,072)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	43,620,911	34,045,893	9,225,021	43,270,914
Transfer to general fund	(4,293,884)	(1,989,439)	(2,304,445)	(4,293,884)
Total other financing sources (uses)	<u>44,132,645</u>	<u>32,056,454</u>	<u>6,920,576</u>	<u>38,977,030</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,224,830</u>	<u>5,775,549</u>	<u>\$ 25,117,958</u>
Fund balance, beginning of year			24,049,309	
Fund balance, end of year			<u>\$ 29,824,858</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 MAY 31, 2020

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,211,937	1,524,462	82,490	1,606,952
Investment earnings-debt proceeds	5,301	960,322	330,395	1,290,717
Total revenues	<u>8,299,277</u>	<u>9,577,581</u>	<u>412,885</u>	<u>9,990,466</u>
Expenditures:				
Brunswick County Schools	133,193,008	85,673,430	21,099,173	106,772,603
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>22,456,385</u>	<u>139,653,305</u>
Revenues over (under) expenditures	(158,891,890)	(107,619,339)	(22,043,500)	(129,662,839)
Other Financing Sources (Uses):				
Transfer from general fund	65,161,288	58,076,260	5,130,064	63,206,324
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>5,130,064</u>	<u>146,318,971</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,569,568</u>	(16,913,436)	<u>\$ 16,656,132</u>
Fund balance, beginning of year			40,121,982	
Fund balance, end of year			<u>\$ 23,208,546</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,281,371	\$ -	\$ 930,029	\$ 2,211,400
Interest receivable	193	-	143	336
Total assets	<u>1,281,564</u>	<u>-</u>	<u>930,172</u>	<u>2,211,736</u>
Liabilities:				
Accounts payable and other liabilities	-	-	4,116	4,116
Due to other funds	-	37,868	-	37,868
Total liabilities	<u>-</u>	<u>37,868</u>	<u>4,116</u>	<u>41,984</u>
Fund Balance:				
Stabilization by State Statute	193	-	143	336
Restricted - other	1,281,371	-	925,913	2,207,284
Unassigned	-	(37,868)	-	(37,868)
Total fund balances	<u>1,281,564</u>	<u>(37,868)</u>	<u>926,056</u>	<u>2,169,752</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,281,564</u>	<u>\$ -</u>	<u>\$ 930,172</u>	<u>\$ 2,211,736</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 MAY 31, 2020

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 631,594	\$ 221,833	\$ -	\$ 853,427
Permits and fees	-	-	169,470	169,470
Investment earnings	11,043	-	8,720	19,763
Total revenues	<u>642,637</u>	<u>221,833</u>	<u>178,190</u>	<u>1,042,660</u>
Expenditures:				
General government	-	259,701	106,496	366,197
Public safety	406,178	-	-	406,178
Total expenditures	<u>406,178</u>	<u>259,701</u>	<u>106,496</u>	<u>772,375</u>
Revenues over (under) expenditures	236,459	(37,868)	71,694	270,285
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>\$ 1,281,564</u>	<u>\$ (37,868)</u>	<u>\$ 926,056</u>	<u>\$ 2,169,752</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 MAY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:					
Restricted intergovernmental	\$ 757,913	\$ 631,594	\$ (126,319)	\$ 548,007	\$ 456,673
Investment earnings	-	11,043	11,043	10,129	9,043
Total revenues	<u>757,913</u>	<u>642,637</u>	<u>(115,276)</u>	<u>558,136</u>	<u>465,716</u>
Expenditures:					
Operating costs	811,678	406,178	405,500	572,264	383,187
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	-	-
Total expenditures	<u>871,550</u>	<u>406,178</u>	<u>465,372</u>	<u>572,264</u>	<u>383,187</u>
Revenues over (under) expenditures	(113,637)	236,459	350,096	(14,128)	82,529
Other Financing Sources (Uses):					
Appropriated fund balance	<u>113,637</u>	-	<u>(113,637)</u>	-	-
Net change in fund balance	<u>\$ -</u>	236,459	<u>\$ 236,459</u>	(14,128)	82,529
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>\$ 1,281,564</u>		<u>\$ 1,045,105</u>	<u>\$ 1,141,762</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Restricted intergovernmental	\$ 2,180,527	\$ 224,060	\$ 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	-	247,051	247,051
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>259,701</u>	<u>483,761</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(37,868)	<u>\$ (37,868)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (37,868)</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 MAY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 169,470	\$ 3,970	\$ 148,446	\$ 134,264
Investment earnings	6,000	8,720	2,720	8,097	7,253
Total revenues	<u>171,500</u>	<u>178,190</u>	<u>6,690</u>	<u>156,543</u>	<u>141,517</u>
Expenditures:					
General government	<u>201,276</u>	<u>106,496</u>	<u>94,780</u>	<u>154,335</u>	<u>109,873</u>
Revenues over (under) expenditures	(29,776)	71,694	101,470	2,208	31,644
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>71,694</u>	<u>\$ 71,694</u>	<u>2,208</u>	<u>31,644</u>
Fund balance, beginning of year		<u>854,362</u>		<u>852,154</u>	<u>852,154</u>
Fund balance, end of year		<u>\$ 926,056</u>		<u>\$ 854,362</u>	<u>\$ 883,798</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 32,995,749	\$ -	\$ 32,995,749
Restricted cash	2,317,754	21,532,607	23,850,361
Interest receivable	4,737	-	4,737
Receivables and special assessments, net	3,504,440	-	3,504,440
Due from other governmental agencies	390,626	614	391,240
Inventories	1,598,543	-	1,598,543
Total current assets	<u>40,811,849</u>	<u>21,533,221</u>	<u>62,345,070</u>
Current Liabilities:			
Accounts payable and other liabilities	279,785	-	279,785
Customer deposits	2,024,041	-	2,024,041
Interest payable	247,889	-	247,889
Current portion of debt	1,425,773	-	1,425,773
Total current liabilities	<u>3,977,488</u>	<u>-</u>	<u>3,977,488</u>
Expendable net position	36,834,361	21,533,221	58,367,582
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>\$ 138,442,823</u>	<u>\$ 21,533,221</u>	<u>\$ 159,976,044</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:							
User charges	\$ 23,874,280	\$ 25,230,540	\$ 24,812,330	\$ (418,210)	98%	\$ 24,609,641	\$ 21,697,351
Restricted intergovernmental	-	-	1,887,357	1,887,357	na	-	-
Investment earnings	130,000	255,000	313,611	58,611	123%	287,874	258,841
Other	622,985	724,304	830,718	106,414	115%	687,391	591,020
Total revenues	<u>24,627,265</u>	<u>26,209,844</u>	<u>27,844,016</u>	<u>1,634,172</u>	106%	<u>25,584,906</u>	<u>22,547,212</u>
Expenditures:							
Salaries	5,231,310	5,242,606	4,608,724	633,882	88%	5,011,538	4,647,511
Fringe benefits	2,421,427	2,403,772	2,126,578	277,194	88%	2,192,381	2,024,924
Operating expenditures	7,271,573	8,698,451	6,587,189	2,111,262	76%	9,156,206	7,982,986
Repairs and maintenance	1,823,751	3,125,604	2,303,007	822,597	74%	1,315,564	1,109,781
Capital outlay	2,791,000	5,123,950	2,992,369	2,131,581	58%	1,788,696	1,671,010
Debt Service:							
Principal	1,280,113	1,284,176	1,278,275	5,901	100%	1,220,859	1,208,834
Interest	956,203	952,141	952,138	3	100%	1,021,066	1,017,994
Total expenditures	<u>21,775,377</u>	<u>26,830,700</u>	<u>20,848,280</u>	<u>5,982,420</u>	78%	<u>21,706,310</u>	<u>19,663,040</u>
Revenues over (under) expenditures	2,851,888	(620,856)	6,995,736	7,616,592	-1127%	3,878,596	2,884,172
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	-
Transfer from workers comp. internal service fund	-	251,052	246,850	(4,202)	98%	-	-
Appropriated net positon	-	3,144,538	-	(3,144,538)	0%	-	-
Total other fin. sources (uses)	<u>(2,851,888)</u>	<u>620,856</u>	<u>(2,527,884)</u>	<u>(3,148,740)</u>	-407%	<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>\$ 4,467,852</u>	<u>\$ 4,467,852</u>		<u>\$ 3,386,687</u>	<u>\$ 2,094,172</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 MAY 31, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Investment earnings	\$ 120,276	\$ 154,618	\$ 15,018	\$ 169,636
Investment earnings-debt proceeds	-	-	220,207	220,207
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>235,225</u>	<u>442,567</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	4,533,602	5,120,894
Shalotte Transmission Main	308,500	91,498	167,288	258,786
NW Plant Treatment Expansion 12MGD	150,490,980	7,371,483	3,157,606	10,529,089
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>181,699,842</u>	<u>9,871,587</u>	<u>8,032,998</u>	<u>17,904,585</u>
Revenues over (under) expenditures	(181,526,842)	(9,664,245)	(7,797,773)	(17,462,018)
Other Financing Sources (Uses):				
Long term debt issued	176,426,380	-	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>181,526,842</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>\$ 23,665,354</u>	<u>\$ 19,745,741</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 27,805,813	\$ -	\$ 27,805,813
Restricted cash	1,645,412	44,015,235	45,660,647
Interest receivable	3,960	-	3,960
Receivables and special assessments, net	4,534,502	-	4,534,502
Due from other governmental agencies	319,740	18	319,758
Inventories	320,258	-	320,258
Total current assets	<u>34,629,685</u>	<u>44,015,253</u>	<u>78,644,938</u>
Current Liabilities:			
Accounts payable and other liabilities	154,162	-	154,162
Interest payable	792,374	-	792,374
Prepaid fees	389,133	-	389,133
Current portion of debt	10,791,282	-	10,791,282
Total current liabilities	<u>12,126,951</u>	<u>-</u>	<u>12,126,951</u>
Expendable net position	22,502,734	44,015,253	66,517,987
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	(1,093,544)	-	(1,093,544)
Total net position	<u>\$ 115,086,510</u>	<u>\$ 44,015,253</u>	<u>\$ 159,101,763</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED MAY 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>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:							
User charges	\$ 23,813,772	\$ 25,034,788	\$ 28,016,478	\$ 2,981,690	112%	\$ 28,510,502	\$ 26,313,875
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	288,960	213,960	385%	290,021	265,923
Restricted intergovernmental	-	226,649	514,308	287,659	227%	288,260	-
Other	267,400	284,007	624,974	340,967	220%	367,793	434,218
Total revenues	<u>24,219,722</u>	<u>25,683,994</u>	<u>29,476,495</u>	<u>3,792,501</u>	115%	<u>29,655,448</u>	<u>27,106,742</u>
Expenditures:							
Salaries	2,983,766	3,077,026	2,628,036	448,990	85%	2,749,336	2,549,289
Fringe benefits	1,304,300	1,324,287	1,166,475	157,812	88%	1,163,007	1,074,426
Operating expenditures	4,114,151	5,015,936	3,652,109	1,363,827	73%	4,769,594	4,318,622
Repairs and maintenance	1,935,000	2,116,754	1,773,645	343,109	84%	1,636,061	1,470,365
Capital outlay	3,516,915	6,032,445	4,396,299	1,636,146	73%	3,265,498	2,822,287
Debt Service:							
Principal	10,366,460	10,499,229	10,499,225	4	100%	10,014,489	9,986,430
Interest	3,323,858	3,993,824	3,889,717	104,107	97%	3,688,908	3,681,740
Total expenditures	<u>27,544,450</u>	<u>32,059,501</u>	<u>28,005,506</u>	<u>4,053,995</u>	87.4%	<u>27,286,893</u>	<u>25,903,159</u>
Revenues over (under) expenditures	(3,324,728)	(6,375,507)	1,470,989	7,846,496	-23%	2,368,555	1,203,583
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	300,346	300,346	-	100%	1,858,584	1,690,694
Transfer from workers comp. internal service fund	-	93,516	91,951	(1,565)	98%	-	-
Appropriated net position	3,170,728	7,104,484	-	(7,104,484)	0%	-	-
Total other fin. sources (uses)	<u>3,324,728</u>	<u>6,375,507</u>	<u>(730,542)</u>	<u>(7,106,049)</u>	-11%	<u>783,026</u>	<u>615,136</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 740,447	\$ 740,447		\$ 3,151,581	\$ 1,818,719

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 MAY 31, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
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	-	-	425,482	425,482
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,489,392</u>	<u>854,302</u>	<u>496,758</u>	<u>1,351,060</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	7,346,043	8,670,765
NEBRWWTP East Transmission Main	3,616,997	4,122	1,411,728	1,415,850
NEBRWWTP West Transmission Main	2,891,839	-	772,611	772,611
Total expenditures	<u>54,975,989</u>	<u>2,489,000</u>	<u>9,530,382</u>	<u>12,019,382</u>
Revenues over (under) expenditures	(51,486,597)	(1,634,698)	(9,033,624)	(10,668,322)
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)	(300,346)	(7,540,274)
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>53,162,972</u>	<u>50,157,249</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (4,640,421)</u>	<u>\$ 44,129,348</u>	<u>\$ 39,488,927</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 MAY 31, 2020 AND THE YEAR ENDED JUNE 30, 2019
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>May 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2019</u>	<u>May 31, 2019</u>
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 1,098,200	\$ 1,098,200
Investment earnings	-	22,716	22,716	21,619	19,239
Total revenues	-	22,716	22,716	1,119,819	1,117,439
Expenditures:					
Premiums	415,674	254,350	161,324	47,755	8,302
Revenues over (under) expenditures	(415,674)	(231,634)	184,040	1,072,064	1,109,137
Other financing sources (uses):					
Transfer to general fund	(1,512,055)	(1,479,553)	32,502	-	-
Transfer to water fund	(251,052)	(246,850)	4,202	-	-
Transfer to wastewater fund	(93,516)	(91,951)	1,565	-	-
Appropriated net position	2,272,297	-	(2,272,297)	-	-
Total other financing sources (uses)	415,674	(1,818,354)	(2,234,028)	-	-
Increase (decrease) in net position	\$ -	\$ (2,049,988)	\$ (2,049,988)	1,072,064	1,109,137
Net positon, beginning of year		2,049,988		977,924	977,924
Net positon, end of year		\$ -		\$ 2,049,988	\$ 2,087,061

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of May 31, 2020. It reports that the County had \$193.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$88.9 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.26%.

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

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			<u>105,827,928</u>			0.20%
Total Checking & Petty Cash				\$ 105,834,128	37%	
Money Markets / Savings						
SunTrust Money Market			<u>5,060,215</u>			0.30%
Total Money Markets / Savings				\$ 5,060,215	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						
				\$ 58,190,823	21%	0.20%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,473,678</u>	1%	0.49%
Total Unrestricted Cash and Investments				\$ 193,665,635		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 87,327,727		31%	0.20%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,396,200		0%	0.00%
Total Restricted Cash and Investments				\$ 88,938,493		
Grand Total All Cash and Investments				\$ 282,604,128	100%	0.26%

Cash Balances:

General Fund	\$ 97,726,959
County Capital Reserve Fund	18,366,844
School Capital Projects Fund	9,685,317
Water Fund	35,019,791
Water Capital Reserve Fund	7,394,038
Wastewater Fund	27,805,822
Wastewater Capital Reserve Fund	3,263,166

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		122,872	-44%	
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	2,497,440		109%
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		377,697	14%	
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	130,559,660		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	444,763	504,379	603,858	611,857	671,914		735,512	9%	
Aug	448,554	486,317	657,269	652,753	723,623		697,838	-4%	
Sept	438,527	464,133	579,331	542,846	448,121		540,459	21%	
Oct	427,930	543,146	507,568	544,226	666,358		707,908	6%	
Nov	369,797	383,693	471,246	499,198	576,498		706,266	23%	
Dec	390,589	452,656	464,226	501,030	543,041		675,364	24%	
Jan	387,576	477,267	523,460	557,142	685,653		729,042	6%	
Feb	348,382	465,452	485,610	572,728	600,556		632,979	5%	
Mar	476,849	560,194	654,797	631,825	665,643		668,762	0%	
Apr	472,594	575,935	550,623	624,293	676,850		600,410	-11%	
May	459,542	547,365	595,819	634,860	709,996				
June	453,013	570,403	627,536	651,911	709,693				
Total	5,118,117	6,030,941	6,721,343	7,024,669	7,677,946	7,275,000	6,694,540		92%

**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		759,800	2%	
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	8,786,832		84%
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		636,197	10%	
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	6,391,603		80%
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		553,242	5%	
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	6,058,586		83%

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		405,038	2%	
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	5,079,753		95%

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		136,556	49%	
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	3,084,982		96%

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		463,838	5%	
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	5,794,549		97%

**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		187,763	10%	
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	2,057,905		94%

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		541,995	4%	
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	5,834,974		92%

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		64,074	-39%	
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	935,865		110%

**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		53,432	-51%	
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	1,251,701		182%

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		23,723	-38%	
June	27,254	48,349	29,625	40,209	40,830				
Total	331,619	358,629	362,263	445,181	461,055	232,000	471,736		203%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	707,249	735,074	791,640	805,054	872,549		1,033,355	18%	
Aug	733,867	779,627	874,819	933,343	918,675		1,063,547	16%	
Sept	693,713	772,094	837,178	835,710	889,327		1,038,172	17%	
Oct	673,713	706,281	773,191	813,375	848,410		1,016,846	20%	
Nov	662,220	686,159	735,391	792,739	834,354		1,120,192	34%	
Dec	649,668	724,587	753,597	801,946	827,199		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		968,081	3%	
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	10,922,804		94%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	88,000	114,000	76,350	108,000	216,000		227,406	5%	
Aug	93,000	97,000	152,000	133,000	202,100		158,000	-22%	
Sept	100,000	73,000	84,450	95,750	80,000		133,000	66%	
Oct	84,000	57,000	95,775	185,275	156,000		221,000	42%	
Nov	101,550	104,000	136,000	210,480	92,000		104,575	14%	
Dec	69,000	80,000	109,000	84,000	131,900		252,000	91%	
Jan	84,000	108,400	117,775	113,840	209,000		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		163,993	-25%	
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	-	2,000,429		#DIV/0!

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20		BUDGET
July	94,139	454,950	185,127	219,750	452,432		262,301	-42%	
Aug	153,639	240,374	131,836	402,208	287,165		242,580	-16%	
Sept	130,597	132,623	183,719	337,302	120,331		206,331	71%	
Oct	157,250	156,607	205,927	268,123	269,318		548,140	104%	
Nov	162,973	125,525	270,061	392,249	125,062		226,861	81%	
Dec	122,639	94,524	154,451	186,084	173,249		261,012	51%	
Jan	153,833	172,304	196,396	218,124	289,652		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		139,759	-49%	
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	3,095,525		516%

**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		46,534	-49%	
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	1,082,706		541%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	36,146	37,165	38,912	40,199	41,676	42,979	45
Aug	36,272	37,303	39,036	40,345	41,855	43,169	190
Sept	36,379	37,398	39,155	40,518	41,896	43,258	89
Oct	36,431	37,418	39,238	40,581	41,973	43,338	80
Nov	36,524	38,133	39,338	40,758	42,186	43,460	122
Dec	36,607	38,209	39,466	40,908	42,291	43,632	172
Jan	36,679	38,318	39,573	40,982	42,379	43,703	71
Feb	36,737	38,415	39,690	41,094	42,466	44,122	419
Mar	36,828	38,448	39,736	41,248	42,481	44,248	126
Apr	36,910	38,587	39,894	41,365	42,647	44,345	97
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	43,625	1,411

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Change
July	13,855	14,556	15,862	16,695	17,861	18,822	6
Aug	14,009	14,632	15,878	16,758	17,925	18,930	108
Sept	14,036	14,682	15,940	16,908	18,011	19,004	74
Oct	14,092	14,708	16,014	17,017	18,023	19,040	36
Nov	14,143	15,269	16,070	17,026	18,083	19,157	117
Dec	14,192	15,357	16,157	17,193	18,145	19,215	58
Jan	14,237	15,382	16,235	17,241	18,206	19,242	27
Feb	14,325	15,460	16,295	17,300	18,331	19,551	309
Mar	14,378	15,498	16,371	17,471	18,449	19,647	96
Apr	14,450	15,593	16,506	17,549	18,681	19,721	74
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	19,233	905