

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JULY 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 July 31, 2020:**

### **General Fund:**

- Total revenues for the General Fund are \$14.0 million for an increase of \$2.6 million or 22.8% over the same period in the prior year. The main reason for this is a \$3.1 million increase in Ad Valorem collections due to growth in the County and is partially offset by timing difference of \$0.8 million in state and federal grant revenue. Total revenues collected are 6.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$20.3 million and are 9.6% of the current budget. Total salaries and fringe benefits increased \$1.8 million due to 3 pay periods in the month of July 2020 and 2 in July 2019. This is partially offset by \$1.3 million in interest expense related to the Schools GO Bond Phase I. Total expenditures are more than the expenditures of the same period in the prior year by \$0.7 million or 3.8%.
- There were no transfers to or from other funds which is consistent with the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$6.4 million for the current period end compared to less than by \$8.2 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund decreased \$0.2 million over the same period in the prior year to \$2.7 million. This is a result of irrigation sales decrease of 24.4% or \$0.1 million and a decrease in retail revenues of 11.5% or \$0.1 million over the same period in the prior year. Total revenues are 11.0% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$1.7 million and are 6.7% of current budget. Expenditures increased 21.4% or \$0.3 million mainly due to a \$0.2 million or 37.2% increase in salary and fringe benefits created by 3 pay periods in the month of July 2020 and 2 in July 2019.
- There were no transfers to or from water capital projects compared to transfers of \$2.8 million to water capital projects 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 \$1.0 million compared to less than by \$1.3 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$0.4 million over the same period in the prior year to \$2.8 million. This is a result of retail wastewater sales increase of \$0.1 million or 14.1%, capital recovery increase of \$0.1 million or 53.7%, and wholesale revenues increased by \$0.1 million or 7.2%, over the same period in the prior year. Total revenues are 10.4% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$0.1 million and are 2.8% of the current budget. Expenditures increased 4.5% or less than \$0.1 million over the same period in the prior year mainly due to \$0.1 million increase in salary created by 3 pay periods in the month of July 2020 and 2 in July 2019 partially offset by a one-time capital outlay purchases in the same period in the prior year.
- There were no transfers to or from other funds which is consistent with the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$1.9 million compared to more than by \$1.6 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

JULY 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	\$ 84,791,984	\$ 29,377,212	\$ 13,876,333	\$ 2,290,146	\$ 130,335,675
Restricted cash and investments	1,585,046	-	55,864,103	-	57,449,149
Interest receivable	33,438	9,271	2,770	691	46,170
Taxes receivable - net	119,022,798	-	-	-	119,022,798
Receivables - net	1,809,189	-	-	-	1,809,189
Other governmental agencies	7,826,261	319,712	422,520	242,847	8,811,340
Due from other funds	277,847	-	586,758	-	864,605
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 215,410,563</u>	<u>\$ 29,706,195</u>	<u>\$ 70,752,484</u>	<u>\$ 2,533,684</u>	<u>\$ 318,402,926</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,835,443	\$ 92,405	\$ 550,162	\$ 5,400	\$ 5,483,410
Due to other funds	<u>586,758</u>	<u>-</u>	<u>-</u>	<u>277,847</u>	<u>864,605</u>
Total liabilities	<u>5,422,201</u>	<u>92,405</u>	<u>550,162</u>	<u>283,247</u>	<u>6,348,015</u>
<b>Deferred Inflows of Resources:</b>	<u>119,314,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,314,906</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	13,814,469	-	-	243,538	14,058,007
Restricted - other	4,408,797	-	55,864,103	2,284,745	62,557,645
Committed	214,566	29,613,791	14,338,222	-	44,166,579
Assigned	2,346,999	-	-	-	2,346,999
Unassigned	<u>69,824,625</u>	<u>-</u>	<u>-</u>	<u>(277,847)</u>	<u>69,546,778</u>
Total fund balances	<u>90,673,456</u>	<u>29,613,791</u>	<u>70,202,325</u>	<u>2,250,436</u>	<u>192,740,008</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 215,410,563</u>	<u>\$ 29,706,196</u>	<u>\$ 70,752,487</u>	<u>\$ 2,533,683</u>	<u>\$ 318,402,929</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 11,897,674	\$ -	\$ -	\$ -	\$ 11,897,674
Other taxes and licenses	634,253	-	-	-	634,253
Unrestricted intergovernmental revenues	23,348	-	-	-	23,348
Restricted intergovernmental revenues	334,288	-	-	-	334,288
Permits and fees	414,733	-	-	24,366	439,099
Sales and services	622,598	-	-	-	622,598
Investment earnings	4,326	4,810	4,930	370	14,436
Other	24,329	-	-	-	24,329
Total revenues	<u>13,955,549</u>	<u>4,810</u>	<u>4,930</u>	<u>24,736</u>	<u>13,990,025</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	1,173,480	-	-	21,509	1,194,989
Public safety	4,569,698	-	-	8,708	4,578,406
Central services	2,099,721	-	-	-	2,099,721
Human services	2,337,060	-	-	-	2,337,060
Transportation	34,625	-	-	-	34,625
Environmental protection	1,470,669	-	-	-	1,470,669
Culture and recreation	405,095	50,041	-	-	455,136
Economic and physical development	412,864	-	-	35,000	447,864
Education	4,278,975	-	-	-	4,278,975
<b>Debt Service:</b>					
Principal retirement	2,500,000	-	-	-	2,500,000
Interest and fiscal charges	1,026,905	-	-	-	1,026,905
Total expenditures	<u>20,309,092</u>	<u>50,041</u>	<u>-</u>	<u>65,217</u>	<u>20,424,350</u>
<b>Revenues over (under) expenditures</b>	<u>(6,353,543)</u>	<u>(45,231)</u>	<u>4,930</u>	<u>(40,481)</u>	<u>(6,434,325)</u>
<b>Other Financing Sources (Uses):</b>					
Premiums on bonds issued	-	-	5,754,033	-	5,754,033
Issuance of long-term debt	-	-	41,795,000	-	41,795,000
Total other financing sources (uses)	-	-	47,549,033	-	47,549,033
<b>Net change in fund balance</b>	(6,353,543)	(45,231)	47,553,963	(40,481)	41,114,708
<b>Fund balance, beginning of year</b>	97,026,999	29,659,022	22,648,362	2,290,917	151,625,300
<b>Fund balance, end of year</b>	<u>\$ 90,673,456</u>	<u>\$ 29,613,791</u>	<u>\$ 70,202,325</u>	<u>\$ 2,250,436</u>	<u>\$ 192,740,008</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 144,312,368	\$ 144,312,368	\$ 11,897,674	\$ (132,414,694)
Local option sales taxes	21,430,183	21,430,183	-	(21,430,183)
Other taxes and licenses	4,235,000	4,235,000	634,253	(3,600,747)
Unrestricted intergovernmental revenues	1,698,000	1,698,000	23,348	(1,674,652)
Restricted intergovernmental revenues	15,712,567	17,359,824	334,288	(17,025,536)
Permits and fees	4,493,860	4,493,860	414,733	(4,079,127)
Sales and services	12,191,561	12,191,561	622,598	(11,568,963)
Investment earnings	500,650	500,650	4,326	(496,324)
Other	1,029,168	1,029,168	24,329	(1,004,839)
Total revenues	<u>205,603,357</u>	<u>207,250,614</u>	<u>13,955,549</u>	<u>(193,295,065)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	13,580,465	13,756,931	1,173,480	12,583,451
Central services	17,866,183	18,546,329	2,099,721	16,446,608
Public safety	49,187,468	50,171,074	4,569,698	45,601,376
Transportation	138,500	138,500	34,625	103,875
Environmental protection	18,347,433	19,844,864	1,470,669	18,374,195
Economic and physical development	7,584,003	7,978,099	412,864	7,565,235
Human services	27,542,339	28,881,011	2,337,060	26,543,951
Education	51,697,695	51,697,695	4,278,975	47,418,720
Culture and recreation	4,582,335	4,770,960	405,095	4,365,865
<b>Debt Service:</b>				
Principal retirement	12,305,001	12,305,001	2,500,000	9,805,001
Interest and fiscal charges	3,245,907	3,245,907	1,026,905	2,219,002
Total expenditures	<u>206,077,329</u>	<u>211,336,371</u>	<u>20,309,092</u>	<u>191,027,279</u>
Revenues over (under) expenditures	<u>(473,972)</u>	<u>(4,085,757)</u>	<u>(6,353,543)</u>	<u>(2,267,786)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(3,774,548)	(4,074,548)	-	4,074,548
Appropriated fund balance	4,248,520	8,160,305	-	(8,160,305)
Total other financing sources (uses)	<u>473,972</u>	<u>4,085,757</u>	<u>-</u>	<u>(4,085,757)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,353,543)</u>	<u>\$ (6,353,543)</u>
<b>Fund balance, beginning of year</b>			97,026,999	
<b>Fund balance, end of year</b>			<u>\$ 90,673,456</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	July 31, 2019
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$141,412,368	\$141,412,368	\$ 11,426,822	\$(129,985,546)	8%	\$ 138,972,892	\$ 8,464,387
Prior year taxes	2,200,000	2,200,000	401,391	(1,798,609)	18%	2,653,422	297,635
Penalties and interest	700,000	700,000	69,461	(630,539)	10%	946,057	58,344
	<u>144,312,368</u>	<u>144,312,368</u>	<u>11,897,674</u>	<u>(132,414,694)</u>	8%	<u>142,572,371</u>	<u>8,820,366</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	8,737,236	8,737,236	-	(8,737,236)	0%	11,776,406	-
Article 40 (1/2%)	6,595,205	6,595,205	-	(6,595,205)	0%	8,456,612	-
Article 42 (1/2%)	6,097,742	6,097,742	-	(6,097,742)	0%	8,087,784	-
	<u>21,430,183</u>	<u>21,430,183</u>	<u>-</u>	<u>(21,430,183)</u>	0%	<u>28,320,802</u>	<u>-</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	180,000	180,000	-	(180,000)	0%	190,436	-
Deed stamp excise tax	2,850,000	2,850,000	634,041	(2,215,959)	22%	4,363,659	384,560
Solid waste tax	55,000	55,000	-	(55,000)	0%	66,412	-
White goods disposal tax	50,000	50,000	-	(50,000)	0%	62,110	-
1% Occupancy Tax	1,100,000	1,100,000	212	(1,099,788)	0%	1,668,261	474
	<u>4,235,000</u>	<u>4,235,000</u>	<u>634,253</u>	<u>(3,600,747)</u>	15%	<u>6,350,878</u>	<u>385,034</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	1,000,000	1,000,000	-	(1,000,000)	0%	4,560,730	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	300,885	-
Jail fees	450,000	450,000	23,348	(426,652)	5%	569,844	20,573
	<u>1,698,000</u>	<u>1,698,000</u>	<u>23,348</u>	<u>(1,674,652)</u>	1%	<u>5,431,459</u>	<u>20,573</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,581,067	17,228,324	331,984	(16,896,340)	2%	26,879,552	1,089,648
ARRA federal grant	-	-	-	-	na	1,533	-
Court facility fees	120,000	120,000	-	(120,000)	0%	114,354	-
Payments in lieu of taxes	-	-	-	-	na	4,362	-
ABC education requirement	-	-	-	-	na	7,500	-
ABC law enforcement service:	4,000	4,000	-	(4,000)	0%	12,099	-
State drug tax	7,500	7,500	2,304	(5,196)	31%	32,947	2,956
	<u>15,712,567</u>	<u>17,359,824</u>	<u>334,288</u>	<u>(17,025,536)</u>	2%	<u>27,052,347</u>	<u>1,092,604</u>
<b>Permits and Fees:</b>							
Bldg inspections and permit:	2,505,000	2,505,000	265,390	(2,239,610)	11%	2,829,396	241,878
Recording fees	772,000	772,000	111,675	(660,325)	14%	919,861	73,423
Fire inspection fees	200,000	200,000	12,688	(187,312)	6%	216,153	17,889
Concealed handgun permit	180,000	180,000	1,800	(178,200)	1%	210,700	12,571
Other permit and fees	836,860	836,860	23,180	(813,680)	3%	940,546	28,739
	<u>4,493,860</u>	<u>4,493,860</u>	<u>414,733</u>	<u>(4,079,127)</u>	9%	<u>5,116,656</u>	<u>374,500</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,600,000	117,784	(2,482,216)	5%	3,358,572	94,016
School resource officer reimb.	1,506,261	1,506,261	-	(1,506,261)	0%	1,476,726	-
Rents	13,930	13,930	1,161	(12,769)	8%	16,399	1,161
EMS Charges	4,896,320	4,896,320	358,577	(4,537,743)	7%	5,109,900	357,034
Public health user fees	845,050	845,050	78,741	(766,309)	9%	945,678	65,035
Sheriff animal prot. serv. fees	103,500	103,500	9,701	(93,799)	9%	90,833	10,751
Social services fees	81,000	81,000	4,254	(76,746)	5%	63,582	9,829
Public housing fees	23,900	23,900	143	(23,757)	1%	16,979	2,362
Tax collection fees	250,000	250,000	3,179	(246,821)	1%	293,402	2,508
Other sales and services	1,187,000	1,187,000	2,150	(1,184,850)	0%	1,307,072	5,452
Register of deeds	325,950	325,950	39,470	(286,480)	12%	350,547	35,547

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Sales and Services (continued):</b>							
Marriage licenses	51,300	51,300	5,068	(46,232)	10%	42,444	5,241
Recreation services	307,350	307,350	2,370	(304,980)	1%	158,049	44,542
	<u>12,191,561</u>	<u>12,191,561</u>	<u>622,598</u>	<u>(11,568,963)</u>	5%	<u>13,230,183</u>	<u>633,478</u>
<b>Investment earnings</b>	<u>500,650</u>	<u>500,650</u>	<u>4,326</u>	<u>(496,324)</u>	1%	<u>1,003,025</u>	<u>71,227</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,000	1,000	-	(1,000)	0%	-	-
ABC bottles taxes	45,000	45,000	-	(45,000)	0%	75,432	-
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	22,500	-
Contributions	9,000	9,000	4,307	(4,693)	48%	142,252	4,286
Other revenues	950,168	950,168	20,022	(930,146)	2%	2,314,758	(36,944)
	<u>1,029,168</u>	<u>1,029,168</u>	<u>24,329</u>	<u>(1,004,839)</u>	2%	<u>2,554,942</u>	<u>(32,658)</u>
Total revenues	<u>205,603,357</u>	<u>207,250,614</u>	<u>13,955,549</u>	<u>(193,295,065)</u>	7%	<u>231,632,663</u>	<u>11,365,124</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	187,635	187,635	22,056	165,579	12%	181,380	13,844
Fringe benefits	74,441	74,441	5,354	69,087	7%	44,976	3,574
Operating costs	69,350	69,350	14,483	54,867	21%	51,402	14,346
	<u>331,426</u>	<u>331,426</u>	<u>41,893</u>	<u>289,533</u>	13%	<u>277,758</u>	<u>31,764</u>
<b>County Administration:</b>							
Salaries	651,269	651,269	72,221	579,048	11%	673,694	42,875
Fringe benefits	202,449	202,449	20,781	181,668	10%	187,399	12,742
Operating costs	49,191	60,391	1,588	58,803	3%	28,340	659
	<u>902,909</u>	<u>914,109</u>	<u>94,590</u>	<u>819,519</u>	10%	<u>889,433</u>	<u>56,276</u>
<b>Human Resources:</b>							
Salaries	337,190	337,190	40,090	297,100	12%	326,743	24,009
Fringe benefits	121,116	121,116	12,693	108,423	10%	112,928	8,691
Operating costs	11,650	11,650	434	11,216	4%	6,455	137
	<u>469,956</u>	<u>469,956</u>	<u>53,217</u>	<u>416,739</u>	11%	<u>446,126</u>	<u>32,837</u>
<b>Finance:</b>							
Salaries	893,082	893,082	107,760	785,322	12%	864,271	66,510
Fringe benefits	310,080	310,080	33,154	276,926	11%	287,913	22,768
Operating costs	464,300	478,972	70,860	408,112	15%	420,555	6,827
	<u>1,667,462</u>	<u>1,682,134</u>	<u>211,774</u>	<u>1,470,360</u>	13%	<u>1,572,739</u>	<u>96,105</u>
<b>Tax Administration:</b>							
Salaries	2,600,885	2,600,885	289,988	2,310,897	11%	2,427,417	190,003
Fringe benefits	1,021,277	1,021,277	100,805	920,472	10%	933,146	74,095
Operating costs	1,018,926	1,018,926	127,579	891,347	13%	862,550	188,196
	<u>4,641,088</u>	<u>4,641,088</u>	<u>518,372</u>	<u>4,122,716</u>	11%	<u>4,223,113</u>	<u>452,294</u>
<b>County Attorney:</b>							
Salaries	408,877	408,877	53,044	355,833	13%	394,724	31,366
Fringe benefits	129,129	129,129	14,914	114,215	12%	118,033	9,547
Operating costs	149,950	149,950	2,096	147,854	1%	49,493	3,925
	<u>687,956</u>	<u>687,956</u>	<u>70,054</u>	<u>617,902</u>	10%	<u>562,250</u>	<u>44,838</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Court Facilities:</b>							
Operating costs	244,033	244,033	5,533	238,500	2%	179,887	851
<b>Board of Elections:</b>							
Salaries	606,064	606,064	36,640	569,424	6%	577,197	24,896
Fringe benefits	148,280	148,280	11,041	137,239	7%	120,559	9,383
Operating costs	217,315	367,909	239	367,670	0%	430,868	74,286
Capital outlay	35,250	35,250	-	35,250	0%	305,103	-
	<u>1,006,909</u>	<u>1,157,503</u>	<u>47,920</u>	<u>1,109,583</u>	<u>4%</u>	<u>1,433,727</u>	<u>108,565</u>
<b>Register of Deeds:</b>							
Salaries	743,755	743,755	78,610	665,145	11%	685,283	54,101
Fringe benefits	326,066	326,066	27,951	298,115	9%	295,472	22,241
Operating costs	1,826,905	1,826,905	23,566	1,803,339	1%	2,527,339	12,198
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>2,928,726</u>	<u>2,928,726</u>	<u>130,127</u>	<u>2,798,599</u>	<u>4%</u>	<u>3,508,094</u>	<u>88,540</u>
<b>Contingency:</b>							
Operating Costs	700,000	700,000	-	700,000	0%	-	-
Total general government	<u>13,580,465</u>	<u>13,756,931</u>	<u>1,173,480</u>	<u>12,583,451</u>	<u>9%</u>	<u>13,093,127</u>	<u>912,070</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,193,136	1,193,136	137,925	1,055,211	12%	1,122,310	86,500
Fringe benefits	413,991	413,991	42,130	371,861	10%	373,427	29,332
Operating costs	1,098,300	1,358,582	69,968	1,288,614	5%	1,384,291	65,359
Capital outlay	108,000	108,000	-	108,000	0%	37,747	-
	<u>2,813,427</u>	<u>3,073,709</u>	<u>250,023</u>	<u>2,823,686</u>	<u>8%</u>	<u>2,917,775</u>	<u>181,191</u>
<b>Fleet Services:</b>							
Salaries	690,618	690,618	81,110	609,508	12%	620,559	46,962
Fringe benefits	280,272	280,272	28,344	251,928	10%	241,201	19,172
Operating costs	321,971	321,971	(113,138)	435,109	-35%	341,104	(197,375)
Capital outlay	82,402	446,195	-	446,195	0%	29,590	-
	<u>1,375,263</u>	<u>1,739,056</u>	<u>(3,684)</u>	<u>1,742,740</u>	<u>0%</u>	<u>1,232,454</u>	<u>(131,241)</u>
<b>Engineering:</b>							
Salaries	462,445	462,445	53,186	409,259	12%	436,153	33,350
Fringe benefits	158,731	158,731	16,406	142,325	10%	142,157	10,684
Operating costs	131,800	131,800	3,130	128,670	2%	22,788	565
	<u>752,976</u>	<u>752,976</u>	<u>72,722</u>	<u>680,254</u>	<u>10%</u>	<u>601,098</u>	<u>44,599</u>
<b>Operation Services:</b>							
Salaries	2,349,633	2,349,633	268,581	2,081,052	11%	2,282,080	183,610
Fringe benefits	1,024,405	1,024,405	98,210	926,195	10%	931,616	76,131
Operating costs	3,036,090	3,099,661	75,237	3,024,424	2%	3,453,252	34,384
Capital outlay	237,000	229,500	-	229,500	0%	478,054	-
	<u>6,647,128</u>	<u>6,703,199</u>	<u>442,028</u>	<u>6,261,171</u>	<u>7%</u>	<u>7,145,002</u>	<u>294,125</u>
<b>Non-departmental:</b>							
Fringe benefits	5,748,322	5,748,322	431,139	5,317,183	8%	5,476,889	1,180,699
Operating costs	529,067	529,067	907,493	(378,426)	172%	356,886	801,741
Capital outlay	-	-	-	-	na	36,475	-
	<u>6,277,389</u>	<u>6,277,389</u>	<u>1,338,632</u>	<u>4,938,757</u>	<u>21%</u>	<u>5,870,250</u>	<u>1,982,440</u>
Total central services	<u>17,866,183</u>	<u>18,546,329</u>	<u>2,099,721</u>	<u>16,446,608</u>	<u>11%</u>	<u>17,766,579</u>	<u>2,371,114</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	July 31, 2019
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	48,000	48,000	139	47,861	0%	30,951	64
<b>Sheriff:</b>							
Salaries	10,829,121	10,829,121	1,248,279	9,580,842	12%	10,810,258	839,968
Fringe benefits	4,017,019	4,017,019	401,501	3,615,518	10%	3,779,568	294,662
Operating costs	2,854,767	3,192,933	164,744	3,028,189	5%	2,911,596	147,847
Capital outlay	822,980	1,193,379	-	1,193,379	0%	941,545	49,799
	18,523,887	19,232,452	1,814,524	17,417,928	9%	18,442,967	1,332,276
<b>Detention Center:</b>							
Salaries	5,158,523	5,158,523	513,445	4,645,078	10%	4,751,389	351,399
Fringe benefits	2,047,997	2,047,997	180,034	1,867,963	9%	1,754,460	135,284
Operating costs	3,194,957	3,194,957	236,830	2,958,127	7%	2,662,445	217,432
Capital outlay	15,500	15,500	-	15,500	0%	645,387	-
	10,416,977	10,416,977	930,309	9,486,668	9%	9,813,681	704,115
<b>Emergency Medical:</b>							
Salaries	6,212,012	6,212,012	707,959	5,504,053	11%	6,263,213	461,376
Fringe benefits	2,255,391	2,255,391	220,652	2,034,739	10%	2,065,937	158,682
Operating costs	1,987,622	2,021,658	99,002	1,922,656	5%	1,914,800	179,421
Capital outlay	700,000	731,756	-	731,756	0%	1,785,485	160,220
	11,155,025	11,220,817	1,027,613	10,193,204	9%	12,029,435	959,699
<b>Emergency Management:</b>							
Salaries	261,388	261,388	29,546	231,842	11%	264,171	18,861
Fringe benefits	86,348	86,348	8,199	78,149	9%	74,259	5,503
Operating costs	432,525	540,125	33,599	506,526	6%	413,327	5,855
Capital outlay	10,800	10,800	-	10,800	0%	54,132	-
	791,061	898,661	71,344	827,317	8%	805,889	30,219
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	331,800	331,800	-	331,800	0%	331,800	3,575
	391,800	391,800	15,000	376,800	4%	391,800	18,575
<b>Building Inspections and Central Permitting</b>							
Salaries	1,754,794	1,754,794	203,012	1,551,782	12%	1,623,490	127,296
Fringe benefits	626,910	626,910	64,420	562,490	10%	566,298	44,549
Operating costs	149,230	152,430	6,390	146,040	4%	123,265	7,106
Capital outlay	-	-	-	-	na	55,917	-
	2,530,934	2,534,134	273,822	2,260,312	11%	2,368,970	178,951
<b>Fire Inspections</b>							
Salaries	346,051	346,051	42,051	304,000	12%	337,442	22,825
Fringe benefits	123,088	123,088	12,032	111,056	10%	99,310	7,081
Operating costs	74,849	74,849	9,385	65,464	13%	48,631	1,875
Capital outlay	37,000	37,000	-	37,000	0%	61,168	-
	580,988	580,988	63,468	517,520	11%	546,551	31,781
<b>Central Communications:</b>							
Salaries	1,974,107	1,974,107	189,817	1,784,290	10%	1,706,295	128,714
Fringe benefits	762,210	762,210	65,840	696,370	9%	635,319	50,008
Operating costs	621,155	619,070	12,878	606,192	2%	224,299	11,161
Capital outlay	214,300	255,608	-	255,608	0%	66,296	31,652
	3,571,772	3,610,995	268,535	3,342,460	7%	2,632,209	221,535

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	July 31, 2019
<b>Animal Protective Services:</b>							
Salaries	606,195	606,195	68,231	537,964	11%	595,236	45,540
Fringe benefits	241,571	241,571	24,172	217,399	10%	231,408	18,434
Operating costs	294,258	353,484	12,541	340,943	4%	282,620	15,222
Capital outlay	35,000	35,000	-	35,000	0%	33,684	-
	<u>1,177,024</u>	<u>1,236,250</u>	<u>104,944</u>	<u>1,131,306</u>	8%	<u>1,142,948</u>	<u>79,196</u>
Total public safety	<u>49,187,468</u>	<u>50,171,074</u>	<u>4,569,698</u>	<u>45,601,376</u>	9%	<u>48,205,401</u>	<u>3,556,411</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	111,000	27,750
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	-	-	-	-	na	32,072	32,072
Brunswick Transit System	-	-	-	-	na	270,448	-
Total transportation	<u>138,500</u>	<u>138,500</u>	<u>34,625</u>	<u>103,875</u>	25%	<u>441,020</u>	<u>66,697</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	372,565	372,565	44,222	328,343	12%	361,656	24,985
Fringe benefits	154,977	154,977	15,788	139,189	10%	142,070	10,299
Operating costs	17,333,804	18,831,235	1,410,659	17,420,576	7%	16,848,084	1,332,483
Capital outlay	229,000	229,000	-	229,000	0%	626,147	-
	<u>18,090,346</u>	<u>19,587,777</u>	<u>1,470,669</u>	<u>18,117,108</u>	8%	<u>17,977,957</u>	<u>1,367,767</u>
<b>Other:</b>							
Forestry services	257,087	257,087	-	257,087	0%	194,267	-
Total environmental protection	<u>18,347,433</u>	<u>19,844,864</u>	<u>1,470,669</u>	<u>18,374,195</u>	7%	<u>18,172,224</u>	<u>1,367,767</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	176,916	176,916	10,487	166,429	6%	123,746	8,890
Fringe benefits	75,377	75,377	3,784	71,593	5%	49,417	3,340
Operating costs	16,040	17,340	179	17,161	1%	6,971	290
Capital outlay	-	-	-	-	na	23,717	-
	<u>268,333</u>	<u>269,633</u>	<u>14,450</u>	<u>255,183</u>	5%	<u>203,851</u>	<u>12,520</u>
<b>Planning:</b>							
Salaries	480,726	480,726	55,973	424,753	12%	472,414	35,948
Fringe benefits	180,145	180,145	18,441	161,704	10%	159,495	11,696
Operating costs	206,200	434,900	11,161	423,739	3%	114,559	10,202
	<u>867,071</u>	<u>1,095,771</u>	<u>85,575</u>	<u>1,010,196</u>	8%	<u>746,468</u>	<u>57,846</u>
<b>Cooperative Extension:</b>							
Salaries	327,535	368,373	3,315	365,058	1%	261,161	2,248
Fringe benefits	161,268	164,392	289	164,103	0%	92,617	172
Operating costs	139,195	158,358	1,451	156,907	1%	98,023	1,812
Capital outlay	-	-	-	-	na	5,350	-
	<u>627,998</u>	<u>691,123</u>	<u>5,055</u>	<u>686,068</u>	1%	<u>457,151</u>	<u>4,232</u>
<b>Soil and Water Conservation:</b>							
Salaries	172,706	172,706	19,597	153,109	11%	167,077	12,361
Fringe benefits	65,794	65,794	6,626	59,168	10%	61,762	4,791
Operating costs	17,950	17,950	47	17,903	0%	12,009	524
	<u>256,450</u>	<u>256,450</u>	<u>26,270</u>	<u>230,180</u>	10%	<u>240,848</u>	<u>17,676</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	July 31, 2019
<b>Public Housing Section 8:</b>							
Salaries	178,936	178,936	10,615	168,321	6%	118,163	9,964
Fringe benefits	76,362	76,362	3,884	72,478	5%	48,821	4,362
Operating costs	2,213,813	2,314,784	160,553	2,154,231	7%	1,918,935	160,670
	<u>2,469,111</u>	<u>2,570,082</u>	<u>175,052</u>	<u>2,395,030</u>	7%	<u>2,085,919</u>	<u>174,996</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,100,000</u>	<u>1,100,000</u>	<u>212</u>	<u>1,099,788</u>	0%	<u>1,668,261</u>	<u>474</u>
<b>Other Economic Development:</b>							
Holden Beach Special Obligation Bond	1,370,040	1,370,040	-	1,370,040	0%	-	-
Lockwood Folly & Shallotte Dredging	-	-	-	-	na	405,757	-
Reserve for shoreline Brunswick Busines & Industry Development	200,000	200,000	-	200,000	0%	-	-
	<u>425,000</u>	<u>425,000</u>	<u>106,250</u>	<u>318,750</u>	25%	<u>425,000</u>	<u>106,250</u>
	<u>1,995,040</u>	<u>1,995,040</u>	<u>106,250</u>	<u>1,888,790</u>	5%	<u>830,757</u>	<u>106,250</u>
Total economic development	<u>7,584,003</u>	<u>7,978,099</u>	<u>412,864</u>	<u>7,565,235</u>	5%	<u>6,233,255</u>	<u>373,994</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,484,996	2,484,996	288,137	2,196,859	12%	2,346,649	185,682
Fringe benefits	1,346,562	1,346,562	139,924	1,206,638	10%	1,239,013	100,669
Operating costs	268,750	328,750	7,299	321,451	2%	197,669	5,773
Capital outlay	26,000	26,000	-	26,000	0%	85,068	-
	<u>4,126,308</u>	<u>4,186,308</u>	<u>435,360</u>	<u>3,750,948</u>	10%	<u>3,868,399</u>	<u>292,124</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>412,225</u>	<u>412,225</u>	<u>8,418</u>	<u>403,807</u>	2%	<u>340,391</u>	<u>17,234</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>229,855</u>	<u>1,141,095</u>	<u>3,928</u>	<u>1,137,167</u>	0%	<u>1,012,361</u>	<u>4,774</u>
<b>Senior Health</b>							
Salaries	39,969	39,969	-	39,969	0%	40,611	4,508
Fringe benefits	19,364	19,364	-	19,364	0%	13,838	1,720
Operating costs	3,835	3,835	501	3,334	13%	1,972	619
	<u>63,168</u>	<u>63,168</u>	<u>501</u>	<u>62,667</u>	1%	<u>56,421</u>	<u>6,847</u>
<b>Maternal and Child Health:</b>							
Salaries	360,313	360,313	34,133	326,180	9%	294,091	23,331
Fringe benefits	160,848	160,848	13,480	147,368	8%	128,497	10,625
Operating costs	592,274	665,235	29,543	635,692	4%	455,512	36,852
	<u>1,113,435</u>	<u>1,186,396</u>	<u>77,156</u>	<u>1,109,240</u>	7%	<u>878,100</u>	<u>70,808</u>

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

	Original Budget	Current Budget	July 31, 2020	Variance Positive (Negative)	% of Budget	June 30, 2020	July 31, 2019
<b>Environmental Health:</b>							
Salaries	1,254,102	1,254,102	137,223	1,116,879	11%	1,156,005	83,613
Fringe benefits	462,478	462,478	44,806	417,672	10%	403,912	30,679
Operating costs	147,050	199,264	32,841	166,423	16%	283,365	37,686
Capital outlay	78,600	78,600	-	78,600	0%	26,063	-
	<u>1,942,230</u>	<u>1,994,444</u>	<u>214,870</u>	<u>1,779,574</u>	11%	<u>1,869,345</u>	<u>151,978</u>
Total health	<u>7,887,221</u>	<u>8,983,636</u>	<u>740,233</u>	<u>8,243,403</u>	8%	<u>8,025,017</u>	<u>543,765</u>
<b>Veterans' Services:</b>							
Salaries	144,196	144,196	14,511	129,685	10%	132,797	10,535
Fringe benefits	58,636	58,636	5,120	53,516	9%	52,767	4,351
Operating costs	17,807	17,807	4,543	13,264	26%	10,462	4,576
Total veterans' services	<u>220,639</u>	<u>220,639</u>	<u>24,174</u>	<u>196,465</u>	11%	<u>196,026</u>	<u>19,462</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	7,643,082	7,643,082	836,813	6,806,269	11%	7,064,534	539,986
Fringe benefits	3,742,053	3,742,053	361,949	3,380,104	10%	3,341,257	263,973
Operating costs	3,032,941	3,032,941	92,988	2,939,953	3%	2,317,819	111,335
Capital outlay	100,000	100,000	-	100,000	0%	-	-
	<u>14,518,076</u>	<u>14,518,076</u>	<u>1,291,750</u>	<u>13,226,326</u>	9%	<u>12,723,610</u>	<u>915,294</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	-	20,000	0%	2,793	-
Aid to the blind	4,100	4,100	-	4,100	0%	8,153	-
Adoption assistance	270,000	270,000	14,252	255,748	5%	219,705	18,329
Special assistance	460,000	460,000	24,005	435,995	5%	291,508	25,835
Foster care	750,000	750,000	450	749,550	0%	557,267	-
State foster home	400,000	400,000	150	399,850	0%	572,449	1,125
Special assistance	25,121	25,121	1,160	23,961	5%	25,121	1,063
Day care	23,000	23,000	-	23,000	0%	-	-
Special child adopt. assistance	-	62,896	-	62,896	0%	19,787	-
	<u>1,952,221</u>	<u>2,015,117</u>	<u>40,017</u>	<u>1,975,100</u>	2%	<u>1,696,783</u>	<u>46,352</u>
Total social services	<u>16,470,297</u>	<u>16,533,193</u>	<u>1,331,767</u>	<u>15,201,426</u>	8%	<u>14,420,393</u>	<u>961,646</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,713,739	2,713,739	226,145	2,487,594	8%	2,589,319	215,778
Other human services	-	179,361	14,741	164,620	8%	158,077	10,458
	<u>2,964,182</u>	<u>3,143,543</u>	<u>240,886</u>	<u>2,902,657</u>	8%	<u>2,997,839</u>	<u>226,236</u>
Total human services	<u>27,542,339</u>	<u>28,881,011</u>	<u>2,337,060</u>	<u>26,543,951</u>	8%	<u>25,639,275</u>	<u>1,751,109</u>
<b>Education:</b>							
Public schools	46,096,535	46,096,535	3,841,378	42,255,157	8%	42,840,126	3,570,011
Public schools - capital outlay	967,060	967,060	80,588	886,472	8%	898,744	74,895
Community college	4,338,757	4,338,757	332,397	4,006,360	8%	4,166,804	322,786
Community college - cap. out.	295,343	295,343	24,612	270,731	8%	323,000	26,917
Total education	<u>51,697,695</u>	<u>51,697,695</u>	<u>4,278,975</u>	<u>47,418,720</u>	8%	<u>48,228,674</u>	<u>3,994,609</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	715,246	715,246	70,956	644,290	10%	639,744	56,721
Fringe benefits	212,248	212,248	21,021	191,227	10%	194,964	16,069
Operating costs	663,769	666,663	37,770	628,893	6%	486,470	40,069
Capital outlay	-	185,731	-	185,731	0%	28,649	-
	<u>1,591,263</u>	<u>1,779,888</u>	<u>129,747</u>	<u>1,650,141</u>	<u>7%</u>	<u>1,349,827</u>	<u>112,859</u>
<b>Maintenance:</b>							
Salaries	785,208	785,208	81,310	703,898	10%	720,837	82,262
Fringe benefits	327,225	327,225	30,035	297,190	9%	293,721	28,950
Operating costs	419,800	419,800	8,369	411,431	2%	429,663	7,389
Capital outlay	82,000	82,000	-	82,000	0%	138,081	-
	<u>1,614,233</u>	<u>1,614,233</u>	<u>119,714</u>	<u>1,494,519</u>	<u>7%</u>	<u>1,582,302</u>	<u>118,601</u>
Total Parks and Recreation	<u>3,205,496</u>	<u>3,394,121</u>	<u>249,461</u>	<u>3,144,660</u>	<u>7%</u>	<u>2,932,129</u>	<u>231,460</u>
<b>Brunswick County Library:</b>							
Salaries	792,995	792,995	92,877	700,118	12%	733,339	70,863
Fringe benefits	338,444	338,444	33,311	305,133	10%	302,215	27,265
Operating costs	245,400	245,400	29,446	215,954	12%	199,874	5,773
	<u>1,376,839</u>	<u>1,376,839</u>	<u>155,634</u>	<u>1,221,205</u>	<u>11%</u>	<u>1,235,428</u>	<u>103,901</u>
Total culture and recreation	<u>4,582,335</u>	<u>4,770,960</u>	<u>405,095</u>	<u>4,365,865</u>	<u>8%</u>	<u>4,167,557</u>	<u>335,361</u>
<b>Debt Service:</b>							
Principal retirement	12,305,001	12,305,001	2,500,000	9,805,001	20%	13,623,305	2,500,000
Interest and fees	3,245,907	3,245,907	1,026,905	2,219,002	32%	4,975,026	2,340,742
Total debt service	<u>15,550,908</u>	<u>15,550,908</u>	<u>3,526,905</u>	<u>12,024,003</u>	<u>23%</u>	<u>18,598,331</u>	<u>4,840,742</u>
Total expenditures	<u>206,077,329</u>	<u>211,336,371</u>	<u>20,309,092</u>	<u>191,027,279</u>	<u>10%</u>	<u>200,545,443</u>	<u>19,569,874</u>
<b>Revenues over (under) expenditures</b>	<u>(473,972)</u>	<u>(4,085,757)</u>	<u>(6,353,543)</u>	<u>(2,267,786)</u>		<u>31,087,220</u>	<u>(8,204,750)</u>
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	-	-	-	na	2,304,445	-
Transfer from workers comp. internal service fund	-	-	-	-	na	1,479,553	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>3,783,998</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	-	-	-	-	na	(9,575,021)	-
Transfer to grant projects funds	-	(300,000)	-	300,000	0%	-	-
Transfer to school capital projects fund	(3,774,548)	(3,774,548)	-	3,774,548	0%	(9,021,922)	-
	<u>(3,774,548)</u>	<u>(4,074,548)</u>	<u>-</u>	<u>4,074,548</u>	<u>0%</u>	<u>(18,596,943)</u>	<u>-</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	4,248,520	8,160,305	-	(8,160,305)	0%	-	-
	<u>4,248,520</u>	<u>8,160,305</u>	<u>-</u>	<u>(8,160,305)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>473,972</u>	<u>4,085,757</u>	<u>-</u>	<u>(4,085,757)</u>		<u>(14,812,945)</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,353,543)</u>	<u>\$ (6,353,543)</u>		<u>16,274,275</u>	<u>(8,204,750)</u>
<b>Fund balance, beginning of year</b>			<u>97,026,999</u>			<u>80,752,724</u>	<u>80,752,724</u>
<b>Fund balance, end of year</b>			<u>\$ 90,673,456</u>			<u>\$ 97,026,999</u>	<u>\$ 72,547,974</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 JULY 31, 2020

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,891,118	\$ 25,720,906	\$ -	\$ 25,720,906
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	826,579	4,810	831,389
Performance bonds	290,876	290,876	-	290,876
Other	609,716	553,803	-	553,803
Total revenues	<u>28,670,218</u>	<u>27,392,164</u>	<u>4,810</u>	<u>27,396,974</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	<u>13,671,860</u>	<u>1,921,038</u>	<u>-</u>	<u>1,921,038</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	337,000	189,259	-	189,259
Future Capital Projects	<u>15,303,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,640,994</u>	<u>189,259</u>	<u>-</u>	<u>189,259</u>
<b>Economic Development:</b>				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cultural and recreation:</b>				
OIB Park Improvements	5,850,000	5,763,018	38,885	5,801,903
Smithville Park Improvements	6,189,666	5,967,164	-	5,967,164
Brunswick Waterway Park Improvements	644,083	201,121	-	201,121
Waccamaw Multiuse Building	<u>316,800</u>	<u>28,705</u>	<u>11,156</u>	<u>39,861</u>
	<u>13,000,549</u>	<u>11,960,008</u>	<u>50,041</u>	<u>12,010,049</u>
<b>Transportation:</b>				
Airport Improvements	<u>28,193,930</u>	<u>26,678,238</u>	<u>-</u>	<u>26,678,238</u>
<b>Other:</b>				
Future Capital Projects	<u>884,837</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>71,666,755</u>	<u>40,748,543</u>	<u>50,041</u>	<u>40,798,584</u>
<b>Revenues over (under) expenditures</b>	(42,996,537)	(13,356,379)	(45,231)	(13,401,610)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	42,484,803	42,484,807	-	42,484,807
Transfer to general fund	<u>(4,293,884)</u>	<u>(4,293,884)</u>	<u>-</u>	<u>(4,293,884)</u>
Total other financing sources (uses)	<u>42,996,537</u>	<u>38,190,923</u>	<u>-</u>	<u>38,190,923</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 24,834,544</u>	<u>(45,231)</u>	<u>\$ 24,789,313</u>
<b>Fund balance, beginning of year</b>			<u>29,659,022</u>	
<b>Fund balance, end of year</b>			<u>\$ 29,613,791</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 JULY 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	-	397,430	2,114	399,544
Investment earnings-debt proceeds	-	1,286,080	2,816	1,288,896
Total revenues	<u>7,082,039</u>	<u>8,776,307</u>	<u>4,930</u>	<u>8,781,237</u>
<b>Expenditures:</b>				
Brunswick County Schools	182,387,941	110,409,773	-	110,409,773
Brunswick Community College	2,304,445	2,004,940	-	2,004,940
Total expenditures	<u>184,692,386</u>	<u>112,414,713</u>	<u>-</u>	<u>112,414,713</u>
<b>Revenues over (under) expenditures</b>	(177,610,347)	(103,638,406)	4,930	(103,633,476)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	70,872,731	67,098,182	-	67,098,182
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	8,749,216	2,995,184	5,754,033	8,749,217
Debt financing issued	91,750,000	49,955,000	41,795,000	91,750,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>177,610,347</u>	<u>119,734,353</u>	<u>47,549,033</u>	<u>167,283,386</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 16,095,947</u>	47,553,963	<u>\$ 63,649,910</u>
<b>Fund balance, beginning of year</b>			<u>22,648,362</u>	
<b>Fund balance, end of year</b>			<u>\$ 70,202,325</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JULY 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	\$ 1,379,116	\$ -	\$ 911,030	\$ 2,290,146
Interest receivable	399	-	292	691
Other governmental agencies	-	242,847	-	242,847
Total assets	<u>1,379,515</u>	<u>242,847</u>	<u>911,322</u>	<u>2,533,684</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	-	-	5,400	5,400
Due to other funds	-	277,847	-	277,847
Total liabilities	<u>-</u>	<u>277,847</u>	<u>5,400</u>	<u>283,247</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	399	242,847	292	243,538
Restricted - other	1,379,115	-	905,630	2,284,745
Unassigned	-	(277,847)	-	(277,847)
Total fund balances	<u>1,379,514</u>	<u>(35,000)</u>	<u>905,922</u>	<u>2,250,436</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,379,514</u>	<u>\$ 242,847</u>	<u>\$ 911,322</u>	<u>\$ 2,533,683</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 JULY 31, 2020

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	24,366	24,366
Investment earnings	216	-	154	370
Total revenues	<u>216</u>	<u>-</u>	<u>24,520</u>	<u>24,736</u>
<b>Expenditures:</b>				
General government	-	-	21,509	21,509
Public safety	8,708	-	-	8,708
Economic and physical development	-	35,000	-	35,000
Total expenditures	<u>8,708</u>	<u>35,000</u>	<u>21,509</u>	<u>65,217</u>
<b>Revenues over (under) expenditures</b>	(8,492)	(35,000)	3,011	(40,481)
<b>Fund balance, beginning of year</b>	<u>1,388,006</u>	<u>-</u>	<u>902,911</u>	<u>2,290,917</u>
<b>Fund balance, end of year</b>	<u>\$ 1,379,514</u>	<u>\$ (35,000)</u>	<u>\$ 905,922</u>	<u>\$ 2,250,436</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 799,291	\$ -	\$ (799,291)	\$ 757,913	\$ -
Investment earnings	-	216	216	11,292	962
Total revenues	<u>799,291</u>	<u>216</u>	<u>(799,075)</u>	<u>769,205</u>	<u>962</u>
<b>Expenditures:</b>					
Operating costs	831,527	8,708	822,819	426,304	9,282
Capital outlay	<u>356,172</u>	-	<u>356,172</u>	-	-
Total expenditures	<u>1,187,699</u>	<u>8,708</u>	<u>1,178,991</u>	<u>426,304</u>	<u>9,282</u>
<b>Revenues over (under) expenditures</b>	(388,408)	(8,492)	379,916	342,901	(8,320)
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>388,408</u>	-	<u>(388,408)</u>	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	(8,492)	<u>\$ (8,492)</u>	342,901	(8,320)
<b>Fund balance, beginning of year</b>		<u>1,388,006</u>		<u>1,045,105</u>	<u>1,045,105</u>
<b>Fund balance, end of year</b>		<u>\$ 1,379,514</u>		<u>\$ 1,388,006</u>	<u>\$ 1,036,785</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
 ACTUAL - GRANT PROJECT FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED JULY 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	\$ 4,109,118	\$ 810,243	\$ -	\$ 810,243
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	800,000	343,336	-	343,336
SAMHSA	1,380,527	466,907	-	466,907
Pacon Manufacturing Incentive and Reuse	1,300,000	-	35,000	35,000
Watershed Grant Round 1	498,919	-	-	-
Watershed Grant Round 2	381,072	-	-	-
Watershed Grant Round 3	48,600	-	-	-
Total expenditures	<u>4,409,118</u>	<u>810,243</u>	<u>35,000</u>	<u>845,243</u>
<b>Revenues over (under) expenditures</b>	(300,000)	-	(35,000)	(35,000)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	<u>300,000</u>	-	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(35,000)	<u>\$ (35,000)</u>
<b>Fund balance, beginning of year</b>			-	
<b>Fund balance, end of year</b>			<u>\$ (35,000)</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 JULY 31, 2020 AND THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Revenues:</b>					
Permits and fees	\$ 181,000	\$ 24,366	\$ (156,634)	\$ 189,658	\$ 15,256
Investment earnings	9,000	154	(8,846)	8,901	853
Total revenues	<u>190,000</u>	<u>24,520</u>	<u>(165,480)</u>	<u>198,559</u>	<u>16,109</u>
<b>Expenditures:</b>					
General government	<u>209,463</u>	<u>21,509</u>	<u>187,954</u>	<u>150,010</u>	<u>17,611</u>
<b>Revenues over (under) expenditures</b>	(19,463)	3,011	22,474	48,549	(1,502)
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>19,463</u>	<u>-</u>	<u>(19,463)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>3,011</u>	<u>\$ 3,011</u>	<u>48,549</u>	<u>(1,502)</u>
<b>Fund balance, beginning of year</b>		<u>902,911</u>		<u>854,362</u>	<u>854,362</u>
<b>Fund balance, end of year</b>		<u>\$ 905,922</u>		<u>\$ 902,911</u>	<u>\$ 852,860</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 33,281,703	\$ 6,268,926	\$ 39,550,629
Restricted cash	2,630,908	178,166,380	180,797,288
Interest receivable	10,091	639	10,730
Receivables and special assessments, net	3,490,966	-	3,490,966
Due from other governmental agencies	973,940	614	974,554
Inventories	1,716,404	-	1,716,404
Total current assets	<u>42,104,012</u>	<u>184,436,559</u>	<u>226,540,571</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	380,922	362,677	743,599
Customer deposits	2,045,170	-	2,045,170
Interest payable	236,472	-	236,472
Current portion of debt	1,544,059	-	1,544,059
Total current liabilities	<u>4,206,623</u>	<u>362,677</u>	<u>4,569,300</u>
<b>Expendable net position</b>	<b>37,897,389</b>	<b>184,073,882</b>	<b>221,971,271</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	21,767,867	-	21,767,867
Depreciable capital assets, net	151,371,045	-	151,371,045
Deferred outflow	1,966,660	-	1,966,660
Net pension liability	(1,672,796)	-	(1,672,796)
Compensated absences	(477,710)	-	(477,710)
Total other post-employment liability	(11,637,039)	-	(11,637,039)
Non-current portion of debt	(214,933,089)	-	(214,933,089)
Deferred inflow	(1,605,303)	-	(1,605,303)
Total net position	<u>\$ (17,322,976)</u>	<u>\$ 184,073,882</u>	<u>\$ 166,750,906</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 23,293,405	\$ 23,293,405	\$ 2,635,601	\$ (20,657,804)	11%	\$ 26,938,083	\$ 2,797,241
Restricted intergovernmental	-	-	-	-	na	2,647,094	-
Investment earnings	255,000	255,000	5,859	(249,141)	2%	319,835	29,510
Other	664,358	664,358	32,754	(631,604)	5%	895,434	27,201
Total revenues	<u>24,212,763</u>	<u>24,212,763</u>	<u>2,674,214</u>	<u>(21,538,549)</u>	11%	<u>30,800,446</u>	<u>2,853,952</u>
<b>Expenditures:</b>							
Salaries	5,687,569	5,687,569	606,553	5,081,016	11%	4,980,849	381,034
Fringe benefits	2,642,851	2,642,851	239,310	2,403,541	9%	2,292,685	274,970
Operating expenditures	7,912,534	8,565,522	618,996	7,946,526	7%	7,694,860	586,147
Repairs and maintenance	3,002,100	3,278,128	98,370	3,179,758	3%	2,605,060	35,876
Capital outlay	1,003,500	2,252,044	38,533	2,213,511	2%	3,970,616	14,370
<b>Debt Service:</b>							
Principal	1,324,464	1,324,464	-	1,324,464	0%	1,278,275	12,166
Interest	892,351	892,351	51,275	841,076	6%	952,138	57,256
Total expenditures	<u>22,465,369</u>	<u>24,642,929</u>	<u>1,653,037</u>	<u>22,989,892</u>	7%	<u>23,774,483</u>	<u>1,361,819</u>
<b>Revenues over (under) expenditures</b>	1,747,394	(430,166)	1,021,177	1,451,343	-237%	7,025,963	1,492,133
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	na	714,000	-
Premiums on debt issued	-	-	-	-	na	69,924	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(778,023)	-
Transfer to water capital project fund	(1,747,394)	(1,747,394)	-	1,747,394	0%	(2,780,000)	(2,780,000)
Transfer from workers comp. internal service fund	-	-	-	-	na	246,850	-
Appropriated net positon	-	2,177,560	-	(2,177,560)	0%	-	-
Total other fin. sources (uses)	<u>(1,747,394)</u>	<u>430,166</u>	<u>-</u>	<u>(430,166)</u>	0%	<u>(2,527,249)</u>	<u>(2,780,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,021,177</u>	<u>\$ 1,021,177</u>		<u>\$ 4,498,714</u>	<u>\$ (1,287,867)</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 JULY 31, 2020**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Investment earnings	\$ 120,276	\$ 170,378	\$ 2,279	\$ 172,657
Investment earnings-debt proceeds	-	233,056	14,503	247,559
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>173,000</u>	<u>456,158</u>	<u>16,782</u>	<u>472,940</u>
<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	8,855,441	-	8,855,441
Shallotte Transmission Main	458,500	260,311	-	260,311
NW Plant Treatment Expansion 12MGD	167,345,190	11,613,124	-	11,613,124
74-76 Industrial Park Water Main	508,400	160,304	-	160,304
74-76 Mintz Dr. to Old Maco	85,000	67,999	-	67,999
Total expenditures	<u>198,904,052</u>	<u>22,739,487</u>	<u>-</u>	<u>22,739,487</u>
<b>Revenues over (under) expenditures</b>	(198,731,052)	(22,283,329)	16,782	(22,266,547)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	178,600,000	178,600,000	-	178,600,000
Bond premium	17,428,317	17,428,317	-	17,428,317
Transfers from water fund	9,510,390	9,510,402	-	9,510,402
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(7,605,382)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>198,731,052</u>	<u>204,552,949</u>	<u>-</u>	<u>204,552,949</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 182,269,620</u>	<u>\$ 16,782</u>	<u>\$ 182,286,402</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 27,998,352	\$ -	\$ 27,998,352
Restricted cash	3,951,426	38,315,771	42,267,197
Interest receivable	8,397	160	8,557
Receivables and special assessments, net	4,441,883	-	4,441,883
Due from other governmental agencies	513,112	172,029	685,141
Inventories	491,722	-	491,722
Total current assets	<u>37,404,892</u>	<u>38,487,960</u>	<u>75,892,852</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	311,424	716,123	1,027,547
Interest payable	1,124,988	-	1,124,988
Prepaid fees	259,422	-	259,422
Current portion of debt	13,543,463	-	13,543,463
Total current liabilities	<u>15,239,297</u>	<u>716,123</u>	<u>15,955,420</u>
<b>Expendable net position</b>	<b>22,165,595</b>	<b>37,771,837</b>	<b>59,937,432</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	20,319,683	-	20,319,683
Depreciable capital assets, net	217,503,489	-	217,503,489
Deferred outflow	2,164,577	-	2,164,577
Net pension liability	(908,181)	-	(908,181)
Compensated absences	(211,099)	-	(211,099)
Total other post-employment liability	(6,737,820)	-	(6,737,820)
Non-current portion of debt	(117,308,781)	-	(117,308,781)
Deferred inflow	(956,069)	-	(956,069)
Total net position	<u>\$ 136,031,394</u>	<u>\$ 37,771,837</u>	<u>\$ 173,803,231</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2020</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>July 31, 2019</u>
<b>Revenues:</b>							
User charges	\$ 26,786,837	\$ 26,786,837	\$ 2,815,386	\$ (23,971,451)	11%	\$ 29,958,550	\$ 2,417,681
ARRA interest subsidy	-	-	-	-	na	31,775	-
Investment earnings	125,000	125,000	4,749	(120,251)	4%	293,843	27,842
Restricted intergovernmental	-	-	-	-	na	702,748	-
Other	309,000	309,000	9,158	(299,842)	3%	706,090	24,663
Total revenues	<u>27,220,837</u>	<u>27,220,837</u>	<u>2,829,293</u>	<u>(24,391,544)</u>	10%	<u>31,693,006</u>	<u>2,470,186</u>
<b>Expenditures:</b>							
Salaries	3,040,169	3,040,169	350,485	2,689,684	12%	2,883,904	210,459
Fringe benefits	1,419,905	1,419,905	132,657	1,287,248	9%	1,271,696	132,678
Operating expenditures	4,309,033	5,044,623	409,570	4,635,053	8%	4,195,006	377,910
Repairs and maintenance	1,857,000	1,957,593	20,232	1,937,361	1%	1,901,835	27,182
Capital outlay	3,602,000	4,118,691	1,336	4,117,355	0%	4,919,454	91,464
<b>Debt Service:</b>							
Principal	12,396,931	12,391,788	-	12,391,788	0%	10,499,224	28,388
Interest	4,618,884	4,624,027	-	4,624,027	0%	3,889,717	6,838
Total expenditures	<u>31,243,922</u>	<u>32,596,796</u>	<u>914,280</u>	<u>31,682,516</u>	2.8%	<u>29,560,836</u>	<u>874,919</u>
<b>Revenues over (under) expenditures</b>	(4,023,085)	(5,375,959)	1,915,013	7,290,972	-36%	2,132,170	1,595,267
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	15,336,000	-
Premiums on bonds issued	-	-	-	-	na	163,155	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(15,382,482)	-
Transfer to wastewater capital project	-	(618,809)	-	618,809	0%	(1,239,512)	-
Transfer from wastewater capital project	1,128,000	1,128,000	-	(1,128,000)	0%	392,297	-
Appropriated net position	2,895,085	4,866,768	-	(4,866,768)	0%	-	-
Total other fin. sources (uses)	<u>4,023,085</u>	<u>5,375,959</u>	<u>-</u>	<u>(5,375,959)</u>	0%	<u>(730,542)</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,915,013</u>	<u>\$ 1,915,013</u>		<u>\$ 1,401,628</u>	<u>\$ 1,595,267</u>

## 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 JULY 31, 2020**

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	122,078	169,373	338	169,711
Investment earnings-debt proceeds	-	450,884	10,487	461,371
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>3,408,148</u>	<u>1,279,821</u>	<u>10,825</u>	<u>1,290,646</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	2,630,000	1,037,975	-	1,037,975
NEBRWWTP Expansion	45,714,971	12,998,628	-	12,998,628
NEBRWWTP East Transmission Main	3,616,997	1,909,552	-	1,909,552
NEBRWWTP WestTransmission Main	2,891,839	2,231,350	-	2,231,350
Total expenditures	<u>54,853,807</u>	<u>18,177,505</u>	<u>-</u>	<u>18,177,505</u>
<b>Revenues over (under) expenditures</b>	(51,445,659)	(16,897,684)	10,825	(16,886,859)
<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	6,067,642	5,448,837	-	5,448,837
Transfer to wastewater fund	(7,540,274)	(7,540,274)	-	(7,540,274)
Future capital projects	(3,486,112)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,445,659</u>	<u>50,132,369</u>	<u>-</u>	<u>50,132,369</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 33,234,685</u>	<u>\$ 10,825</u>	<u>\$ 33,245,510</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of July 31, 2020. It reports that the County had \$197.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$265.6 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.14%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF JULY 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>109,355,331</u>			0.20%
Total Checking & Petty Cash				\$ 109,361,531	24%	
Money Markets / Savings						
SunTrust Money Market			<u>5,062,746</u>			0.30%
Total Money Markets / Savings				\$ 5,062,746	1%	
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	5%	
NC Capital Management Trust - Government Portfolio						
				\$ 58,378,949	13%	0.07%
NC Capital Management Trust - Term Portfolio						
				<u>\$ 3,474,976</u>	1%	0.11%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 197,384,993</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 263,999,594		57%	0.07%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,370,040		0%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 265,584,200</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 462,969,193</b>	<b>100%</b>	<b>0.14%</b>

**Cash Balances:**

General Fund	\$ 85,061,728
County Capital Reserve Fund	18,372,747
School Capital Projects Fund	12,711,664
Water Fund	35,326,874
Water Capital Reserve Fund	7,994,348
Wastewater Fund	27,998,351
Wastewater Capital Reserve Fund	3,264,005

## **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 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	546,345	305,329	377,089	414,438	297,635		401,391	35%	
Aug	438,769	324,296	420,293	345,102	270,439				
Sept	870,663	262,164	419,816	269,452	205,209				
Oct	267,307	208,607	207,830	315,241	168,570				
Nov	204,432	207,774	235,025	244,032	268,715				
Dec	391,210	46,595	203,220	412,058	190,359				
Jan	381,705	305,760	189,817	214,920	293,817				
Feb	301,199	427,181	337,199	258,244	317,056				
Mar	362,693	370,146	378,028	288,344	194,186				
Apr	278,448	296,216	307,480	155,194	168,582				
May	248,619	260,659	218,586	135,962	122,872				
June	207,251	490,189	257,695	167,843	155,982				
<b>Total</b>	<b>4,498,641</b>	<b>3,504,916</b>	<b>3,552,078</b>	<b>3,220,830</b>	<b>2,653,422</b>	<b>2,200,000</b>	<b>401,391</b>		<b>18%</b>

  

<b>CURRENT YEAR AD VALOREM TAX REVENUE</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	102,981	141,121	5,141,356	7,655,126	8,464,387		11,426,822	35%	
Aug	12,440,150	15,853,299	14,003,220	13,213,303	15,145,908				
Sept	7,799,492	6,433,818	6,763,894	5,259,838	7,225,241				
Oct	9,641,217	9,896,672	17,631,294	10,487,256	12,078,923				
Nov	21,420,290	23,944,507	17,678,530	28,069,669	30,675,338				
Dec	33,684,730	24,416,021	20,728,131	19,916,780	28,966,741				
Jan	15,517,607	23,377,586	26,045,100	26,931,609	23,866,807				
Feb	1,937,509	2,086,134	2,100,604	2,490,412	2,522,834				
Mar	811,691	957,399	928,997	1,078,484	795,566				
Apr	496,119	466,309	533,520	572,320	440,218				
May	326,905	341,102	588,170	331,238	377,697				
June	278,132	560,206	396,426	261,232	387,011				
<b>Total</b>	<b>104,456,823</b>	<b>108,474,174</b>	<b>112,539,242</b>	<b>116,267,267</b>	<b>130,946,671</b>	<b>133,894,868</b>	<b>11,426,822</b>		<b>9%</b>

  

<b>CURRENT YEAR MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	504,379	603,858	611,857	671,914	735,512		-	-100%	
Aug	486,317	657,269	652,753	723,623	697,838			-100%	
Sept	464,133	579,331	542,846	448,121	540,459			-100%	
Oct	543,146	507,568	544,226	666,358	707,908			-100%	
Nov	383,693	471,246	499,198	576,498	706,266			-100%	
Dec	452,656	464,226	501,030	543,041	675,364			-100%	
Jan	477,267	523,460	557,142	685,653	729,042			-100%	
Feb	465,452	485,610	572,728	600,556	632,979			-100%	
Mar	560,194	654,797	631,825	665,643	668,762			-100%	
Apr	575,935	550,623	624,293	676,850	600,272			-100%	
May	547,365	595,819	634,860	709,996	640,499			-100%	
June	570,403	627,536	651,911	709,693	691,320			-100%	
<b>Total</b>	<b>6,030,941</b>	<b>6,721,343</b>	<b>7,024,669</b>	<b>7,677,946</b>	<b>8,026,221</b>	<b>7,517,500</b>	<b>-</b>		<b>0%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	969,548	986,394	1,049,718	1,252,130	1,373,725		-	-100%	
Aug	1,093,465	1,224,865	1,289,737	1,329,792	1,425,459				
Sept	938,050	952,042	978,445	938,675	1,173,168				
Oct	596,241	752,088	864,937	680,715	734,132				
Nov	604,948	635,873	767,798	871,829	935,348				
Dec	561,448	626,293	698,356	576,321	790,721				
Jan	585,079	436,031	558,342	775,353	820,652				
Feb	497,550	613,865	613,581	755,861	773,827				
Mar	603,870	588,222	547,868	746,104	759,800				
Apr	742,268	815,552	800,559	917,784	910,261				
May	756,471	837,814	794,102	966,306	892,802				
June	778,076	833,600	910,785	1,041,564	1,186,228				
<b>Total</b>	<b>8,727,014</b>	<b>9,302,639</b>	<b>9,874,229</b>	<b>10,852,434</b>	<b>11,776,122</b>	<b>8,737,236</b>	<b>-</b>		<b>0%</b>
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	564,929	594,375	631,075	703,995	750,371		-	-100%	
Aug	541,745	517,985	596,047	601,502	712,368				
Sept	502,456	577,305	597,606	646,891	734,652				
Oct	514,691	551,928	614,008	639,392	704,618				
Nov	481,606	544,444	562,350	635,351	731,594				
Dec	509,491	583,254	636,108	692,311	725,423				
Jan	619,735	667,322	699,734	736,094	769,355				
Feb	444,943	477,316	527,845	561,192	627,025				
Mar	466,949	512,277	512,954	577,546	636,198				
Apr	564,837	625,842	658,044	749,898	721,696				
May	560,378	588,735	607,640	697,346	625,357				
June	547,458	550,848	660,846	722,096	717,955				
<b>Total</b>	<b>6,319,219</b>	<b>6,791,631</b>	<b>7,304,257</b>	<b>7,963,614</b>	<b>8,456,612</b>	<b>6,595,205</b>	<b>-</b>		<b>0%</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>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	609,693	631,292	673,530	789,002	860,370		-	-100%	
Aug	657,139	711,398	766,949	788,633	868,474				
Sept	576,690	610,962	631,968	632,656	767,824				
Oct	430,066	514,766	588,455	517,955	565,888				
Nov	423,295	464,016	527,365	599,197	662,923				
Dec	412,136	471,285	522,056	488,465	597,475				
Jan	459,158	415,344	482,885	591,453	625,627				
Feb	363,409	430,959	448,839	522,450	556,763				
Mar	417,515	430,745	414,149	525,003	553,242				
Apr	512,728	569,042	575,072	658,475	650,981				
May	515,232	566,462	554,566	661,360	608,865				
June	519,548	551,091	622,799	701,865	769,351				
<b>Total</b>	<b>5,896,609</b>	<b>6,367,362</b>	<b>6,808,632</b>	<b>7,476,514</b>	<b>8,087,784</b>	<b>6,097,742</b>	<b>-</b>		<b>0%</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	467,682	474,405	469,373	505,818	591,725		523,514	-12%	
Aug	533,018	585,205	598,346	550,056	600,391				
Sept	506,507	552,130	509,091	483,455	557,746				
Oct	419,248	455,542	436,731	468,436	505,182				
Nov	353,122	356,558	400,272	395,448	547,927				
Dec	357,715	358,875	401,470	360,250	412,440				
Jan	289,804	326,617	330,727	345,037	396,758				
Feb	318,297	322,884	424,539	344,991	383,230				
Mar	307,249	318,405	338,275	368,390	330,184				
Apr	302,211	317,943	323,228	295,003	349,132				
May	379,472	407,205	404,362	397,617	405,038				
June	448,286	481,962	458,544	576,215	457,978				
<b>Total</b>	<b>4,682,610</b>	<b>4,957,731</b>	<b>5,094,958</b>	<b>5,090,716</b>	<b>5,537,731</b>	<b>5,200,000</b>	<b>523,514</b>		<b>10%</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	242,180	274,655	303,891	272,157	499,622		377,696	-24%	
Aug	328,242	391,161	364,814	318,911	553,720				
Sept	378,978	402,057	341,474	241,677	540,455				
Oct	281,554	312,823	245,944	316,475	468,263				
Nov	159,040	170,875	230,786	171,308	480,292				
Dec	92,834	79,215	194,433	137,776	288,809				
Jan	30,866	53,423	75,964	44,935	54,445				
Feb	17,443	17,281	42,193	12,900	21,440				
Mar	10,977	23,304	26,984	10,834	15,547				
Apr	20,209	33,613	25,042	20,209	25,833				
May	91,362	111,147	80,405	91,368	136,556				
June	255,276	294,456	171,484	547,092	179,548				
<b>Total</b>	<b>1,908,962</b>	<b>2,164,010</b>	<b>2,103,414</b>	<b>2,185,642</b>	<b>3,264,530</b>	<b>2,900,000</b>	<b>377,696</b>		<b>13%</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	571,447	549,891	502,369	648,595	706,223		680,405	-4%	
Aug	726,527	662,991	739,238	657,834	829,608				
Sept	571,125	593,390	580,350	714,447	714,837				
Oct	419,668	467,518	439,291	391,422	624,590				
Nov	372,683	315,869	468,542	452,905	597,115				
Dec	278,846	329,525	415,210	401,300	420,180				
Jan	271,780	271,848	461,637	300,896	378,791				
Feb	243,372	293,671	254,055	329,861	346,753				
Mar	258,696	257,119	297,083	304,562	320,726				
Apr	298,786	315,449	374,571	356,824	391,888				
May	347,571	381,741	399,036	442,050	463,838				
June	423,069	723,529	625,328	794,773	582,778				
<b>Total</b>	<b>4,783,570</b>	<b>5,162,541</b>	<b>5,556,710</b>	<b>5,795,469</b>	<b>6,377,327</b>	<b>5,000,000</b>	<b>680,405</b>		<b>14%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	206,044	193,363	171,810	220,490	189,253		182,261	-4%	
Aug	198,496	176,628	242,014	216,454	206,096				
Sept	223,590	177,912	227,218	234,523	206,417				
Oct	183,414	141,672	208,907	112,229	184,682				
Nov	153,158	153,071	213,605	190,551	215,263				
Dec	126,460	140,427	181,314	194,601	133,730				
Jan	199,431	156,917	209,780	129,208	75,047				
Feb	177,624	144,230	145,744	169,457	330,804				
Mar	194,456	163,680	162,151	160,850	125,412				
Apr	179,557	153,967	200,376	138,655	203,438				
May	173,827	125,676	182,242	171,195	187,763				
June	173,052	126,581	250,422	166,681	187,056				
<b>Total</b>	<b>2,189,109</b>	<b>1,854,124</b>	<b>2,395,583</b>	<b>2,104,894</b>	<b>2,244,961</b>	<b>1,900,000</b>	<b>182,261</b>		<b>10%</b>

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	451,901	470,153	487,562	504,765	525,317		546,494	4%	
Aug	451,462	475,932	489,608	507,711	524,696				
Sept	453,419	476,892	490,840	508,083	526,261				
Oct	454,580	476,516	493,066	512,632	528,995				
Nov	455,559	475,832	494,282	512,064	526,349				
Dec	464,316	477,375	495,252	513,738	529,100				
Jan	463,597	480,043	496,679	514,422	529,586				
Feb	465,506	481,021	498,450	515,996	525,462				
Mar	468,084	483,538	501,888	517,084	540,691				
Apr	469,366	482,955	500,982	518,320	536,522				
May	469,402	485,236	505,223	521,211	541,995				
June	490,097	506,112	522,511	542,329	565,179				
<b>Total</b>	<b>5,557,289</b>	<b>5,771,605</b>	<b>5,976,343</b>	<b>6,188,355</b>	<b>6,400,153</b>	<b>6,500,000</b>	<b>546,494</b>		<b>8%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL		YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
						BUDGET 2020-21	ACTUAL 2020-21		
July	88,015	79,919	83,631	98,990	92,524		104,217	13%	
Aug	63,122	73,809	104,621	97,268	83,810				
Sept	79,297	69,412	81,193	43,844	82,803				
Oct	60,271	60,061	91,599	86,568	94,890				
Nov	57,337	77,525	99,482	73,282	73,114				
Dec	50,315	59,843	54,196	61,096	83,464				
Jan	68,391	63,308	74,470	88,359	75,364				
Feb	58,684	88,268	65,659	111,682	140,452				
Mar	61,178	89,333	143,953	103,540	89,886				
Apr	88,286	76,900	79,001	120,681	55,484				
May	62,668	86,057	97,222	105,635	64,074				
June	89,289	88,308	88,973	106,785	64,804				
Prior Year's Adj					(160,000)				
<b>Total</b>	<b>826,853</b>	<b>912,743</b>	<b>1,064,000</b>	<b>1,097,730</b>	<b>1,000,669</b>	<b>450,000</b>	<b>104,217</b>		<b>23%</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
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	175,282	82,430	82,749	167,036	121,501		137,818	13%	
Aug	107,350	87,643	120,522	155,663	85,320				
Sept	80,372	137,586	114,051	45,363	85,192				
Oct	100,031	53,152	83,126	89,233	187,338				
Nov	80,907	89,642	128,155	84,568	81,404				
Dec	67,996	49,323	40,491	65,826	98,693				
Jan	68,194	53,168	70,156	80,237	212,681				
Feb	83,303	80,368	43,033	108,298	126,263				
Mar	55,590	83,957	142,979	126,088	144,952				
Apr	103,546	191,678	78,156	136,336	54,925				
May	72,757	110,980	93,189	108,079	53,432				
June	131,407	89,349	111,500	112,809	173,356				
<b>Total</b>	<b>1,126,735</b>	<b>1,109,276</b>	<b>1,108,107</b>	<b>1,279,536</b>	<b>1,425,057</b>	<b>688,000</b>	<b>137,818</b>		<b>20%</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
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	42,850	29,279	34,402	55,946	39,806		51,532	29%	
Aug	35,126	24,946	42,390	39,850	31,354				
Sept	27,267	31,882	42,063	18,567	31,475				
Oct	24,152	26,858	33,713	35,876	65,131				
Nov	26,653	37,187	52,512	32,990	29,678				
Dec	22,399	25,429	23,427	25,114	36,150				
Jan	28,002	25,978	28,493	36,370	77,458				
Feb	25,571	35,550	24,480	44,692	58,888				
Mar	21,952	36,122	53,897	41,813	54,147				
Apr	34,849	28,496	33,669	50,545	23,926				
May	21,459	30,911	35,926	38,462	23,723				
June	48,349	29,625	40,209	40,830	63,536				
<b>Total</b>	<b>358,629</b>	<b>362,263</b>	<b>445,181</b>	<b>461,055</b>	<b>535,272</b>	<b>232,000</b>	<b>51,532</b>		<b>22%</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	735,074	791,640	805,054	872,549	1,033,355		1,178,919	14%	
Aug	779,627	874,819	933,343	918,675	1,063,547				
Sept	772,094	837,178	835,710	889,327	1,038,172				
Oct	706,281	773,191	813,375	848,410	1,016,846				
Nov	686,159	735,391	792,739	834,354	1,120,192				
Dec	724,587	753,597	801,946	827,199	839,603				
Jan	700,776	739,484	778,549	823,964	982,576				
Feb	705,035	740,280	835,392	825,743	957,436				
Mar	712,260	747,301	776,766	823,196	939,142				
Apr	708,854	744,239	786,370	825,562	963,854				
May	737,235	765,249	826,002	940,447	968,081				
June	868,150	834,436	905,605	1,157,941	1,126,957				
<b>Total</b>	<b>8,836,132</b>	<b>9,336,805</b>	<b>9,890,851</b>	<b>10,587,367</b>	<b>12,049,761</b>	<b>11,500,000</b>	<b>1,178,919</b>		<b>10%</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	114,000	76,350	108,000	216,000	227,406		262,361	15%	
Aug	97,000	152,000	133,000	202,100	158,000				
Sept	73,000	84,450	95,750	80,000	133,000				
Oct	57,000	95,775	185,275	156,000	221,000				
Nov	104,000	136,000	210,480	92,000	104,575				
Dec	80,000	109,000	84,000	131,900	252,000				
Jan	108,400	117,775	113,840	209,000	163,712				
Feb	119,375	164,450	97,250	121,000	236,980				
Mar	100,000	103,050	276,486	205,000	144,478				
Apr	134,320	104,000	168,614	156,000	195,285				
May	69,000	110,545	140,000	218,658	163,993				
June	82,625	189,500	132,000	224,000	109,800				
<b>Total</b>	<b>1,138,720</b>	<b>1,442,895</b>	<b>1,744,695</b>	<b>2,011,658</b>	<b>2,110,229</b>	<b>-</b>	<b>262,361</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 BUDGET
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	454,950	185,127	219,750	452,432	262,301		403,076	54%	
Aug	240,374	131,836	402,208	287,165	242,580				
Sept	132,623	183,719	337,302	120,331	206,331				
Oct	156,607	205,927	268,123	269,318	548,140				
Nov	125,525	270,061	392,249	125,062	226,861				
Dec	94,524	154,451	186,084	173,249	261,012				
Jan	172,304	196,396	218,124	289,652	230,092				
Feb	150,635	214,802	134,813	320,135	405,333				
Mar	139,552	233,802	411,900	296,269	414,943				
Apr	218,469	210,136	271,541	355,535	158,173				
May	246,595	205,427	313,000	274,019	139,759				
June	337,635	214,635	259,250	276,101	168,900				
<b>Total</b>	<b>2,469,793</b>	<b>2,406,319</b>	<b>3,414,344</b>	<b>3,239,268</b>	<b>3,264,425</b>	<b>600,000</b>	<b>403,076</b>		<b>67%</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
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	106,434	60,709	69,520	149,044	86,684		130,012	50%	
Aug	74,794	44,611	104,289	90,413	73,566				
Sept	50,210	59,236	107,773	39,518	64,381				
Oct	50,872	66,644	75,363	86,302	180,566				
Nov	44,845	83,049	122,632	39,649	74,453				
Dec	31,511	47,819	52,692	54,696	91,528				
Jan	54,659	67,463	68,707	95,136	75,597				
Feb	44,213	68,932	49,027	104,837	199,392				
Mar	44,521	77,931	133,296	97,992	138,568				
Apr	70,828	61,376	83,511	121,059	51,437				
May	49,882	61,474	98,665	91,916	46,534				
June	109,443	68,211	78,581	88,282	60,775				
<b>Total</b>	<b>732,212</b>	<b>767,455</b>	<b>1,044,056</b>	<b>1,058,844</b>	<b>1,143,481</b>	<b>200,000</b>	<b>130,012</b>		<b>65%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	37,165	38,912	40,199	41,676	42,979	44,682	99
Aug	37,303	39,036	40,345	41,855	43,169		
Sept	37,398	39,155	40,518	41,896	43,258		
Oct	37,418	39,238	40,581	41,973	43,338		
Nov	38,133	39,338	40,758	42,186	43,460		
Dec	38,209	39,466	40,908	42,291	43,632		
Jan	38,318	39,573	40,982	42,379	43,703		
Feb	38,415	39,690	41,094	42,466	44,122		
Mar	38,448	39,736	41,248	42,481	44,248		
Apr	38,587	39,894	41,365	42,647	44,345		
May	38,704	39,998	41,402	42,725	44,443		
June	38,760	40,101	41,557	42,934	44,583		
Average	38,072	39,511	40,913	42,292	43,773	44,682	99

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	14,556	15,862	16,695	17,861	18,822	19,904	79
Aug	14,632	15,878	16,758	17,925	18,930		
Sept	14,682	15,940	16,908	18,011	19,004		
Oct	14,708	16,014	17,017	18,023	19,040		
Nov	15,269	16,070	17,026	18,083	19,157		
Dec	15,357	16,157	17,193	18,145	19,215		
Jan	15,382	16,235	17,241	18,206	19,242		
Feb	15,460	16,295	17,300	18,331	19,551		
Mar	15,498	16,371	17,471	18,449	19,647		
Apr	15,593	16,506	17,549	18,681	19,721		
May	15,651	16,537	17,675	18,741	19,785		
June	15,847	16,579	17,719	18,816	19,825		
Average	15,220	16,204	17,213	18,273	19,328	19,904	79