

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JANUARY 31, 2021***



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

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## **Summary Information for General and Enterprise Funds as of January 31, 2021:**

### **General Fund:**

- Total revenues for the General Fund are \$181.7 million for an increase of \$7.2 million or 4.1% over the same period in the prior year. The main reason for this is a \$5.3 million increase in Ad Valorem collections, a \$2.2 million increase in sales tax and a \$1.8 million increase in deed excise tax due to growth in the County and is partially offset by \$4.9 million in FEMA disaster assistance received in the prior year. Total revenues collected are 85.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$121.4 million and are 55.9% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.2 million or 4.5%. This is due to a \$0.9 million increase in health for the COVID 19 Assistance Grant to municipalities, a \$0.6 million increase in elections, a \$2.0 million increase in education and other increases due to growth in the county such as in the Register of Deeds and Solid Waste. This is partially offset by prior year additional \$1.3 million in accumulated interest expense related to the Schools GO Bond Phase I.
- Net transfers to county capital projects of \$11.2 million were comparable to transfers of \$11.4 million in the same period of the prior year. The County also transferred \$0.3 million to the grant projects fund for a local match requirement.
- Revenues are greater than expenditures and net transfers by \$48.8 million for the current period end compared to greater than by \$49.2 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund decreased \$1.0 million under the same period in the prior year to \$17.9 million. This is a result of irrigation sales decrease of 20.5% or \$0.6 million and \$0.6 million decrease in restricted intergovernmental due to FEMA related events under the same period in the prior year. Total revenues are 73.8% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$11.8 million and are 47.9% of current budget. Expenditures decreased 12.0% or \$1.6 million mainly due to a \$0.5 million or 29.7% decrease in repair and maintenance and decreases in one-time capital outlay purchase of \$1.2 million.
- 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 mainly due to the decrease in Pay Go spending of projects.
- Revenues are more than expenditures and net transfers by \$6.1 million compared to more than by \$2.7 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$3.1 million over the same period in prior year to \$18.2 million. This is a result of \$1.3 million increase in participant reimbursement for new debt and retail wastewater sales increase of \$0.6 million or 9.1% partially due to approximately 650 new customers related to the acquisition of the City of Northwest and Navassa Wastewater System. Capital recovery also increased \$0.7 million or 35.1%, and wholesale revenues increased by \$0.2 million or 2.0%, over the same period in the prior year. Total revenues are 66.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$10.0 million and are 30.6% of the current budget. Expenditures decreased 15.9% or \$1.9 million under the same period in the prior year mainly due to \$2.3 million decrease in one-time capital outlay purchases in the same period in the prior year.
- Net transfers from wastewater capital projects of \$0.4 million increased compared to net transfers to wastewater capital projects of \$1.0 million in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$8.6 million compared to more than by \$2.3 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

JANUARY 31, 2021

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
<b>Assets:</b>					
Cash and cash equivalents/investments	\$148,135,530	\$ 33,624,460	\$ 8,333,876	\$ 2,517,167	\$192,611,033
Restricted cash and investments	1,585,047	-	48,572,847	-	50,157,894
Interest receivable	4,948	1,550	611	111	7,220
Taxes receivable - net	30,044,119	-	-	-	30,044,119
Receivables - net	1,821,182	-	-	-	1,821,182
Other governmental agencies	334,393	90,915	107,284	-	532,592
Due from other funds	40,887	-	-	-	40,887
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$182,030,106</u>	<u>\$ 33,716,925</u>	<u>\$ 57,014,618</u>	<u>\$ 2,517,278</u>	<u>\$275,278,927</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 5,771,266	\$ -	\$ -	\$ 4,569	\$ 5,775,835
Due to other funds	-	-	-	40,887	40,887
Total liabilities	<u>5,771,266</u>	<u>-</u>	<u>-</u>	<u>45,456</u>	<u>5,816,722</u>
<b>Deferred Inflows of Resources:</b>					
	<u>30,399,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,399,690</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	13,814,469	-	-	111	13,814,580
Restricted - other	4,408,797	-	48,572,847	2,512,598	55,494,242
Committed	214,566	33,716,925	8,441,771	-	42,373,262
Assigned	2,346,999	-	-	-	2,346,999
Unassigned	125,010,319	-	-	(40,887)	124,969,432
Total fund balances	<u>145,859,150</u>	<u>33,716,925</u>	<u>57,014,618</u>	<u>2,471,822</u>	<u>239,062,515</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$182,030,106</u>	<u>\$ 33,716,925</u>	<u>\$ 57,014,618</u>	<u>\$ 2,517,278</u>	<u>\$275,278,927</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2021

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
<b>Revenues:</b>					
Ad valorem taxes	\$137,903,361	\$ -	\$ -	\$ -	\$137,903,361
Local option sales taxes	15,203,659	-	-	-	15,203,659
Other taxes and licenses	5,766,984	-	-	-	5,766,984
Unrestricted intergovernmental revenues	270,415	-	-	-	270,415
Restricted intergovernmental revenues	10,026,352	777,119	-	1,232,905	12,036,376
Permits and fees	3,477,625	-	-	159,105	3,636,730
Sales and services	8,345,490	-	-	8,625	8,354,115
Investment earnings	45,090	18,289	17,455	1,430	82,264
Other	646,225	-	-	-	646,225
Total revenues	<u>181,685,201</u>	<u>795,408</u>	<u>17,455</u>	<u>1,402,065</u>	<u>183,900,129</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	9,079,600	5,909,130	-	255,872	15,244,602
Public safety	27,994,703	-	-	265,288	28,259,991
Central services	10,801,282	-	-	-	10,801,282
Human services	17,059,382	-	-	-	17,059,382
Transportation	103,875	621,786	-	-	725,661
Environmental protection	11,492,592	92,765	-	-	11,585,357
Culture and recreation	2,404,210	113,824	-	-	2,518,034
Economic and physical development	4,252,054	-	-	1,000,000	5,252,054
Education	30,152,769	-	14,367,998	-	44,520,767
<b>Debt Service:</b>					
Principal retirement	5,430,000	-	-	-	5,430,000
Interest and fiscal charges	2,614,817	-	-	-	2,614,817
Total expenditures	<u>121,385,284</u>	<u>6,737,505</u>	<u>14,367,998</u>	<u>1,521,160</u>	<u>144,011,947</u>
<b>Revenues over (under) expenditures</b>	<u>60,299,917</u>	<u>(5,942,097)</u>	<u>(14,350,543)</u>	<u>(119,095)</u>	<u>39,888,182</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	10,000,000	1,167,766	300,000	11,467,766
Transfers to other funds	(11,467,766)	-	-	-	(11,467,766)
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)	<u>(11,467,766)</u>	<u>10,000,000</u>	<u>48,716,799</u>	<u>300,000</u>	<u>47,549,033</u>
<b>Net change in fund balance</b>	48,832,151	4,057,903	34,366,256	180,905	87,437,215
<b>Fund balance, beginning of year</b>	<u>97,026,999</u>	<u>29,659,022</u>	<u>22,648,362</u>	<u>2,290,917</u>	<u>151,625,300</u>
<b>Fund balance, end of year</b>	<u>\$145,859,150</u>	<u>\$ 33,716,925</u>	<u>\$ 57,014,618</u>	<u>\$ 2,471,822</u>	<u>\$239,062,515</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021

	<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	\$137,903,361	\$ (6,409,007)
Local option sales taxes	21,430,183	21,997,392	15,203,659	(6,793,733)
Other taxes and licenses	4,235,000	7,045,000	5,766,984	(1,278,016)
Unrestricted intergovernmental revenues	1,698,000	1,698,000	270,415	(1,427,585)
Restricted intergovernmental revenues	15,712,567	18,236,106	10,026,352	(8,209,754)
Permits and fees	4,493,860	4,673,337	3,477,625	(1,195,712)
Sales and services	12,191,561	12,491,716	8,345,490	(4,146,226)
Investment earnings	500,650	500,650	45,090	(455,560)
Other	1,029,168	1,342,822	646,225	(696,597)
Total revenues	<u>205,603,357</u>	<u>212,297,391</u>	<u>181,685,201</u>	<u>(30,612,190)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	13,580,465	15,997,284	9,079,600	6,917,684
Central services	17,866,183	18,615,995	10,801,282	7,814,713
Public safety	49,187,468	51,304,135	27,994,703	23,309,432
Transportation	138,500	138,500	103,875	34,625
Environmental protection	18,347,433	19,881,725	11,492,592	8,389,133
Economic and physical development	7,584,003	9,681,799	4,252,054	5,429,745
Human services	27,542,339	29,585,293	17,059,382	12,525,911
Education	51,697,695	51,697,695	30,152,769	21,544,926
Culture and recreation	4,582,335	4,770,960	2,404,210	2,366,750
<b>Debt Service:</b>				
Principal retirement	12,305,001	12,305,001	5,430,000	6,875,001
Interest and fiscal charges	3,245,907	3,245,907	2,614,817	631,090
Total expenditures	<u>206,077,329</u>	<u>217,224,294</u>	<u>121,385,284</u>	<u>95,839,010</u>
Revenues over (under) expenditures	<u>(473,972)</u>	<u>(4,926,903)</u>	<u>60,299,917</u>	<u>65,226,820</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(3,774,548)	(14,074,548)	(11,467,766)	2,606,782
Appropriated fund balance	4,248,520	19,001,451	-	(19,001,451)
Total other financing sources (uses)	<u>473,972</u>	<u>4,926,903</u>	<u>(11,467,766)</u>	<u>(16,394,669)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	48,832,151	<u>\$ 48,832,151</u>
<b>Fund balance, beginning of year</b>			97,026,999	
<b>Fund balance, end of year</b>			<u>\$145,859,150</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$141,412,368	\$141,412,368	\$135,834,466	\$ (5,577,902)	96%	\$ 138,972,892	\$130,486,692
Prior year taxes	2,200,000	2,200,000	1,642,660	(557,340)	75%	2,653,422	1,694,744
Penalties and interest	700,000	700,000	426,235	(273,765)	61%	946,057	469,492
	<u>144,312,368</u>	<u>144,312,368</u>	<u>137,903,361</u>	<u>(6,409,007)</u>	96%	<u>142,572,371</u>	<u>132,650,928</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	8,737,236	9,304,445	6,777,166	(2,527,279)	73%	11,776,406	5,641,834
Article 40 (1/2%)	6,595,205	6,595,205	4,044,706	(2,550,499)	61%	8,456,612	3,633,603
Article 42 (1/2%)	6,097,742	6,097,742	4,381,787	(1,715,955)	72%	8,087,784	3,725,479
	<u>21,430,183</u>	<u>21,997,392</u>	<u>15,203,659</u>	<u>(6,793,733)</u>	69%	<u>28,320,802</u>	<u>13,000,916</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	180,000	180,000	52,428	(127,572)	29%	190,436	56,013
Deed stamp excise tax	2,850,000	4,850,000	4,369,302	(480,698)	90%	4,363,659	2,573,379
Solid waste tax	55,000	55,000	16,589	(38,411)	30%	66,412	16,801
White goods disposal tax	50,000	50,000	20,569	(29,431)	41%	62,110	16,114
1% Occupancy Tax	1,100,000	1,910,000	1,308,096	(601,904)	68%	1,668,261	1,054,350
	<u>4,235,000</u>	<u>7,045,000</u>	<u>5,766,984</u>	<u>(1,278,016)</u>	82%	<u>6,350,878</u>	<u>3,716,657</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	270,415	(179,585)	60%	569,844	304,389
	<u>1,698,000</u>	<u>1,698,000</u>	<u>270,415</u>	<u>(1,427,585)</u>	16%	<u>5,431,459</u>	<u>304,389</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,436,067	17,959,606	9,857,002	(8,102,604)	55%	26,731,313	12,092,795
State Aid to Libraries	145,000	145,000	87,729	(57,271)	61%	148,239	85,579
ARRA federal grant	-	-	-	-	na	1,533	765
Court facility fees	120,000	120,000	59,719	(60,281)	50%	114,354	63,961
Payments in lieu of taxes	-	-	-	-	na	4,362	100
ABC education requirement	-	-	-	-	na	7,500	-
ABC law enforcement services	4,000	4,000	13,043	9,043	326%	12,099	12,099
State drug tax	7,500	7,500	8,859	1,359	118%	32,947	21,179
	<u>15,712,567</u>	<u>18,236,106</u>	<u>10,026,352</u>	<u>(8,209,754)</u>	55%	<u>27,052,347</u>	<u>12,276,478</u>
<b>Permits and Fees:</b>							
Blding inspections and permits	2,505,000	2,604,477	1,945,265	(659,212)	75%	2,829,396	1,690,131
Recording fees	772,000	772,000	740,293	(31,707)	96%	919,861	524,682
Fire inspection fees	200,000	200,000	108,106	(91,894)	54%	216,153	122,798
Concealed handgun permit	180,000	260,000	202,119	(57,881)	78%	210,700	90,725
Other permit and fees	836,860	836,860	481,842	(355,018)	58%	940,546	550,824
	<u>4,493,860</u>	<u>4,673,337</u>	<u>3,477,625</u>	<u>(1,195,712)</u>	74%	<u>5,116,656</u>	<u>2,979,160</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,600,000	1,798,317	(801,683)	69%	3,358,572	1,792,796
School resource officer reimb.	1,506,261	1,570,071	1,522,213	(47,858)	97%	1,476,726	738,368
Rents	13,930	13,930	8,126	(5,804)	58%	16,399	10,595
EMS Charges	4,896,320	4,896,320	2,601,340	(2,294,980)	53%	5,109,900	2,878,507
Public health user fees	845,050	845,050	670,284	(174,766)	79%	945,678	536,124
Sheriff animal prot. serv. fees	103,500	103,500	55,532	(47,968)	54%	90,833	58,443
Social services fees	81,000	81,000	35,818	(45,182)	44%	63,582	36,105
Public housing fees	23,900	23,900	2,529	(21,371)	11%	16,979	14,276
Tax collection fees	250,000	250,000	266,997	16,997	107%	293,402	269,107
Other sales and services	1,187,000	1,423,345	1,110,153	(313,192)	78%	1,307,072	721,846
Register of deeds	325,950	325,950	241,834	(84,116)	74%	350,547	216,681



COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Sales and Services (continued):</b>							
Marriage licenses	51,300	51,300	32,716	(18,584)	64%	42,444	26,952
Recreation services	307,350	307,350	(369)	(307,719)	0%	158,049	152,461
	<u>12,191,561</u>	<u>12,491,716</u>	<u>8,345,490</u>	<u>(4,146,226)</u>	67%	<u>13,230,183</u>	<u>7,452,261</u>
<b>Investment earnings</b>	<u>500,650</u>	<u>500,650</u>	<u>45,090</u>	<u>(455,560)</u>	9%	<u>1,003,025</u>	<u>677,886</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,000	1,000	-	(1,000)	0%	-	-
ABC bottles taxes	45,000	45,000	43,617	(1,383)	97%	75,432	37,788
Cnty Brd of Alcohol Control	24,000	24,000	15,000	(9,000)	63%	22,500	15,000
Contributions	9,000	53,200	98,304	45,104	185%	142,252	43,350
Other revenues	950,168	1,219,622	489,304	(730,318)	40%	2,314,758	1,307,107
	<u>1,029,168</u>	<u>1,342,822</u>	<u>646,225</u>	<u>(696,597)</u>	48%	<u>2,554,942</u>	<u>1,403,245</u>
Total revenues	<u>205,603,357</u>	<u>212,297,391</u>	<u>181,685,201</u>	<u>(30,612,190)</u>	86%	<u>231,632,663</u>	<u>174,461,920</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	187,635	187,635	115,659	71,976	62%	181,380	110,857
Fringe benefits	74,441	74,441	32,712	41,729	44%	44,976	26,671
Operating costs	69,350	69,350	23,928	45,422	35%	51,402	41,320
	<u>331,426</u>	<u>331,426</u>	<u>172,299</u>	<u>159,127</u>	52%	<u>277,758</u>	<u>178,848</u>
<b>County Administration:</b>							
Salaries	651,269	703,019	408,932	294,087	58%	673,694	430,339
Fringe benefits	202,449	220,051	118,106	101,945	54%	187,399	114,062
Operating costs	49,191	60,391	25,670	34,721	43%	28,340	13,854
	<u>902,909</u>	<u>983,461</u>	<u>552,708</u>	<u>430,753</u>	56%	<u>889,433</u>	<u>558,255</u>
<b>Human Resources:</b>							
Salaries	337,190	337,190	208,992	128,198	62%	326,743	200,064
Fringe benefits	121,116	121,116	72,446	48,670	60%	112,928	67,886
Operating costs	11,650	11,650	3,294	8,356	28%	6,455	4,038
	<u>469,956</u>	<u>469,956</u>	<u>284,732</u>	<u>185,224</u>	61%	<u>446,126</u>	<u>271,988</u>
<b>Finance:</b>							
Salaries	893,082	893,082	549,047	344,035	61%	864,271	526,228
Fringe benefits	310,080	310,080	182,855	127,225	59%	287,913	172,077
Operating costs	464,300	478,972	372,158	106,814	78%	420,555	333,265
	<u>1,667,462</u>	<u>1,682,134</u>	<u>1,104,060</u>	<u>578,074</u>	66%	<u>1,572,739</u>	<u>1,031,570</u>
<b>Tax Administration:</b>							
Salaries	2,600,885	2,600,885	1,521,506	1,079,379	58%	2,427,417	1,493,952
Fringe benefits	1,021,277	1,021,277	586,978	434,299	57%	933,146	559,573
Operating costs	1,018,926	1,018,926	471,796	547,130	46%	862,550	512,679
	<u>4,641,088</u>	<u>4,641,088</u>	<u>2,580,280</u>	<u>2,060,808</u>	56%	<u>4,223,113</u>	<u>2,566,204</u>
<b>County Attorney:</b>							
Salaries	408,877	408,877	256,580	152,297	63%	394,724	245,503
Fringe benefits	129,129	129,129	76,761	52,368	59%	118,033	71,506
Operating costs	149,950	149,950	23,918	126,032	16%	49,493	28,767
	<u>687,956</u>	<u>687,956</u>	<u>357,259</u>	<u>330,697</u>	52%	<u>562,250</u>	<u>345,776</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Court Facilities:</b>							
Operating costs	244,033	244,033	95,543	148,490	39%	179,887	83,297
<b>Board of Elections:</b>							
Salaries	606,064	699,774	733,722	(33,948)	105%	577,197	263,277
Fringe benefits	148,280	148,280	98,180	50,100	66%	120,559	72,388
Operating costs	217,315	445,200	294,219	150,981	66%	430,868	289,779
Capital outlay	35,250	35,250	-	35,250	0%	305,103	305,103
	<u>1,006,909</u>	<u>1,328,504</u>	<u>1,126,121</u>	<u>202,383</u>	85%	<u>1,433,727</u>	<u>930,547</u>
<b>Register of Deeds:</b>							
Salaries	743,755	743,755	418,739	325,016	56%	685,283	419,779
Fringe benefits	326,066	326,066	180,082	145,984	55%	295,472	174,483
Operating costs	1,826,905	3,826,905	2,178,322	1,648,583	57%	2,527,339	1,338,272
Capital outlay	32,000	32,000	29,455	2,545	92%	-	-
	<u>2,928,726</u>	<u>4,928,726</u>	<u>2,806,598</u>	<u>2,122,128</u>	57%	<u>3,508,094</u>	<u>1,932,534</u>
<b>Contingency:</b>							
Operating Costs	700,000	700,000	-	700,000	0%	-	-
Total general government	<u>13,580,465</u>	<u>15,997,284</u>	<u>9,079,600</u>	<u>6,917,684</u>	57%	<u>13,093,127</u>	<u>7,899,019</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,193,136	1,193,136	721,119	472,017	60%	1,122,310	690,840
Fringe benefits	413,991	413,991	242,873	171,118	59%	373,427	225,638
Operating costs	1,098,300	1,358,582	398,879	959,703	29%	1,384,291	635,419
Capital outlay	108,000	108,000	96,271	11,729	89%	37,747	-
	<u>2,813,427</u>	<u>3,073,709</u>	<u>1,459,142</u>	<u>1,614,567</u>	47%	<u>2,917,775</u>	<u>1,551,897</u>
<b>Fleet Services:</b>							
Salaries	690,618	690,618	423,318	267,300	61%	620,559	368,459
Fringe benefits	280,272	280,272	165,371	114,901	59%	241,201	140,992
Operating costs	321,971	326,571	92,852	233,719	28%	341,104	50,978
Capital outlay	82,402	441,595	69,521	372,074	16%	29,590	29,590
	<u>1,375,263</u>	<u>1,739,056</u>	<u>751,062</u>	<u>987,994</u>	43%	<u>1,232,454</u>	<u>590,019</u>
<b>Engineering:</b>							
Salaries	462,445	462,445	286,251	176,194	62%	436,153	265,194
Fringe benefits	158,731	158,731	95,164	63,567	60%	142,157	83,942
Operating costs	131,800	201,466	30,896	170,570	15%	22,788	17,024
	<u>752,976</u>	<u>822,642</u>	<u>412,311</u>	<u>410,331</u>	50%	<u>601,098</u>	<u>366,160</u>
<b>Operation Services:</b>							
Salaries	2,349,633	2,349,633	1,430,665	918,968	61%	2,282,080	1,467,160
Fringe benefits	1,024,405	1,024,405	591,689	432,716	58%	931,616	577,505
Operating costs	3,036,090	3,099,661	1,698,635	1,401,026	55%	3,453,252	1,807,370
Capital outlay	237,000	229,500	218,459	11,041	95%	478,054	471,529
	<u>6,647,128</u>	<u>6,703,199</u>	<u>3,939,448</u>	<u>2,763,751</u>	59%	<u>7,145,002</u>	<u>4,323,564</u>
<b>Non-departmental:</b>							
Fringe benefits	5,748,322	5,748,322	3,713,056	2,035,266	65%	5,476,889	3,525,060
Operating costs	529,067	529,067	526,263	2,804	99%	356,886	372,936
Capital outlay	-	-	-	-	na	36,475	36,475
	<u>6,277,389</u>	<u>6,277,389</u>	<u>4,239,319</u>	<u>2,038,070</u>	68%	<u>5,870,250</u>	<u>3,934,471</u>
Total central services	<u>17,866,183</u>	<u>18,615,995</u>	<u>10,801,282</u>	<u>7,814,713</u>	58%	<u>17,766,579</u>	<u>10,766,111</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	48,000	48,000	2,686	45,314	6%	30,951	4,419
<b>Sheriff:</b>							
Salaries	10,829,121	10,829,121	6,703,722	4,125,399	62%	10,810,258	6,717,828
Fringe benefits	4,017,019	4,017,019	2,361,809	1,655,210	59%	3,779,568	2,266,256
Operating costs	2,854,767	3,273,890	1,376,029	1,897,861	42%	2,911,596	1,701,491
Capital outlay	822,980	1,266,246	525,099	741,147	41%	941,545	538,213
	<u>18,523,887</u>	<u>19,386,276</u>	<u>10,966,659</u>	<u>8,419,617</u>	<u>57%</u>	<u>18,442,967</u>	<u>11,223,788</u>
<b>Detention Center:</b>							
Salaries	5,158,523	5,260,760	2,945,283	2,315,477	56%	4,751,389	3,005,956
Fringe benefits	2,047,997	2,098,760	1,118,174	980,586	53%	1,754,460	1,069,049
Operating costs	3,194,957	3,169,573	1,525,477	1,644,096	48%	2,662,445	1,640,198
Capital outlay	15,500	151,715	107,353	44,362	71%	645,387	261,283
	<u>10,416,977</u>	<u>10,680,808</u>	<u>5,696,287</u>	<u>4,984,521</u>	<u>53%</u>	<u>9,813,681</u>	<u>5,976,486</u>
<b>Emergency Medical:</b>							
Salaries	6,212,012	6,212,012	3,979,070	2,232,942	64%	6,263,213	3,929,023
Fringe benefits	2,255,391	2,255,391	1,349,534	905,857	60%	2,065,937	1,249,512
Operating costs	1,987,622	2,222,654	1,037,331	1,185,323	47%	1,914,800	1,014,991
Capital outlay	700,000	726,333	91,449	634,884	13%	1,785,485	1,297,540
	<u>11,155,025</u>	<u>11,416,390</u>	<u>6,457,384</u>	<u>4,959,006</u>	<u>57%</u>	<u>12,029,435</u>	<u>7,491,066</u>
<b>Emergency Management:</b>							
Salaries	261,388	261,388	167,286	94,102	64%	264,171	168,042
Fringe benefits	86,348	86,348	48,354	37,994	56%	74,259	46,172
Operating costs	432,525	570,060	300,067	269,993	53%	413,327	190,766
Capital outlay	10,800	16,223	5,334	10,889	33%	54,132	17,254
	<u>791,061</u>	<u>934,019</u>	<u>521,041</u>	<u>412,978</u>	<u>56%</u>	<u>805,889</u>	<u>422,234</u>
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	30,000	30,000	50%	60,000	30,000
Rescue Squads	331,800	331,800	157,825	173,975	48%	331,800	91,275
	<u>391,800</u>	<u>391,800</u>	<u>187,825</u>	<u>203,975</u>	<u>48%</u>	<u>391,800</u>	<u>121,275</u>
<b>Building Inspections and Central Permitting</b>							
Salaries	1,754,794	1,795,766	1,050,347	745,419	58%	1,623,490	974,748
Fringe benefits	626,910	645,000	362,706	282,294	56%	566,298	336,266
Operating costs	149,230	454,030	60,990	393,040	13%	123,265	66,420
Capital outlay	-	60,003	59,991	12	100%	55,917	52,439
	<u>2,530,934</u>	<u>2,954,799</u>	<u>1,534,034</u>	<u>1,420,765</u>	<u>52%</u>	<u>2,368,970</u>	<u>1,429,873</u>
<b>Fire Inspections</b>							
Salaries	346,051	346,051	224,384	121,667	65%	337,442	195,404
Fringe benefits	123,088	123,088	69,124	53,964	56%	99,310	56,056
Operating costs	74,849	74,849	42,839	32,010	57%	48,631	31,688
Capital outlay	37,000	37,000	36,267	733	98%	61,168	57,893
	<u>580,988</u>	<u>580,988</u>	<u>372,614</u>	<u>208,374</u>	<u>64%</u>	<u>546,551</u>	<u>341,041</u>
<b>Central Communications:</b>							
Salaries	1,974,107	1,974,107	1,085,849	888,258	55%	1,706,295	1,045,037
Fringe benefits	762,210	746,268	412,731	333,537	55%	635,319	373,639
Operating costs	621,155	619,070	96,386	522,684	16%	224,299	144,863
Capital outlay	214,300	335,360	29,338	306,022	9%	66,296	31,652
	<u>3,571,772</u>	<u>3,674,805</u>	<u>1,624,304</u>	<u>2,050,501</u>	<u>44%</u>	<u>2,632,209</u>	<u>1,595,191</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Animal Protective Services:</b>							
Salaries	606,195	606,195	362,884	243,311	60%	595,236	373,138
Fringe benefits	241,571	241,571	141,245	100,326	58%	231,408	141,141
Operating costs	294,258	353,484	127,740	225,744	36%	282,620	182,218
Capital outlay	35,000	35,000	-	35,000	0%	33,684	32,697
	<u>1,177,024</u>	<u>1,236,250</u>	<u>631,869</u>	<u>604,381</u>	51%	<u>1,142,948</u>	<u>729,194</u>
Total public safety	<u>49,187,468</u>	<u>51,304,135</u>	<u>27,994,703</u>	<u>23,309,432</u>	55%	<u>48,205,401</u>	<u>29,334,567</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	83,250	27,750	75%	111,000	83,250
Odell Williamson Mun. Air.	27,500	27,500	20,625	6,875	75%	27,500	20,625
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>103,875</u>	<u>34,625</u>	75%	<u>441,020</u>	<u>135,947</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	372,565	372,565	228,615	143,950	61%	361,656	223,049
Fringe benefits	154,977	154,977	90,940	64,037	59%	142,070	83,785
Operating costs	17,333,804	18,852,205	10,840,453	8,011,752	58%	16,848,084	9,617,143
Capital outlay	229,000	229,000	216,860	12,140	95%	626,147	302,500
	<u>18,090,346</u>	<u>19,608,747</u>	<u>11,376,868</u>	<u>8,231,879</u>	58%	<u>17,977,957</u>	<u>10,226,477</u>
<b>Other:</b>							
Forestry services	257,087	272,978	115,724	157,254	42%	194,267	103,971
Total environmental protection	<u>18,347,433</u>	<u>19,881,725</u>	<u>11,492,592</u>	<u>8,389,133</u>	58%	<u>18,172,224</u>	<u>10,330,448</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	176,916	176,916	77,533	99,383	44%	123,746	83,749
Fringe benefits	75,377	75,377	30,225	45,152	40%	49,417	32,423
Operating costs	16,040	17,340	8,841	8,499	51%	6,971	4,508
Capital outlay	-	-	-	-	na	23,717	23,717
	<u>268,333</u>	<u>269,633</u>	<u>116,599</u>	<u>153,034</u>	43%	<u>203,851</u>	<u>144,397</u>
<b>Planning:</b>							
Salaries	480,726	480,726	300,660	180,066	63%	472,414	289,317
Fringe benefits	180,145	180,145	107,952	72,193	60%	159,495	95,124
Operating costs	206,200	434,900	196,030	238,870	45%	114,559	69,795
	<u>867,071</u>	<u>1,095,771</u>	<u>604,642</u>	<u>491,129</u>	55%	<u>746,468</u>	<u>454,236</u>
<b>Cooperative Extension:</b>							
Salaries	327,535	368,373	151,489	216,884	41%	261,161	115,256
Fringe benefits	161,268	164,392	68,162	96,230	41%	92,617	39,114
Operating costs	139,195	169,333	74,178	95,155	44%	98,023	62,519
Capital outlay	-	8,100	-	8,100	0%	5,350	5,350
	<u>627,998</u>	<u>710,198</u>	<u>293,829</u>	<u>416,369</u>	41%	<u>457,151</u>	<u>222,239</u>
<b>Soil and Water Conservation:</b>							
Salaries	172,706	172,706	122,469	50,237	71%	167,077	103,924
Fringe benefits	65,794	65,794	42,318	23,476	64%	61,762	37,384
Operating costs	17,950	17,950	4,216	13,734	23%	12,009	6,705
	<u>256,450</u>	<u>256,450</u>	<u>169,003</u>	<u>87,447</u>	66%	<u>240,848</u>	<u>148,013</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Public Housing Section 8:</b>							
Salaries	178,936	178,936	86,027	92,909	48%	118,163	77,373
Fringe benefits	76,362	76,362	33,140	43,222	43%	48,821	31,988
Operating costs	2,213,813	2,314,784	1,163,120	1,151,664	50%	1,918,935	1,112,630
	<u>2,469,111</u>	<u>2,570,082</u>	<u>1,282,287</u>	<u>1,287,795</u>	50%	<u>2,085,919</u>	<u>1,221,991</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,100,000</u>	<u>1,910,000</u>	<u>1,308,096</u>	<u>601,904</u>	68%	<u>1,668,261</u>	<u>1,054,350</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	-	158,848	158,848	-	100%	405,757	149,903
Reserve for shoreline	200,000	515,777	-	515,777	0%	-	-
Brunswick Busines & Industry Development	425,000	425,000	318,750	106,250	75%	425,000	318,750
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>1,995,040</u>	<u>2,869,665</u>	<u>477,598</u>	<u>2,392,067</u>	17%	<u>830,757</u>	<u>468,653</u>
Total economic development	<u>7,584,003</u>	<u>9,681,799</u>	<u>4,252,054</u>	<u>5,429,745</u>	44%	<u>6,233,255</u>	<u>3,713,879</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,484,996	2,484,996	1,534,838	950,158	62%	2,346,649	1,497,689
Fringe benefits	1,346,562	1,346,562	800,654	545,908	59%	1,239,013	763,015
Operating costs	268,750	351,955	145,835	206,120	41%	197,669	120,158
Capital outlay	26,000	101,000	25,527	75,473	25%	85,068	85,068
	<u>4,126,308</u>	<u>4,284,513</u>	<u>2,506,854</u>	<u>1,777,659</u>	59%	<u>3,868,399</u>	<u>2,465,930</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>412,225</u>	<u>425,449</u>	<u>293,636</u>	<u>131,813</u>	69%	<u>340,391</u>	<u>266,033</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>229,855</u>	<u>1,143,641</u>	<u>975,201</u>	<u>168,440</u>	85%	<u>1,012,361</u>	<u>89,854</u>
<b>Senior Health</b>							
Salaries	39,969	39,969	18,269	21,700	46%	40,611	42,940
Fringe benefits	19,364	19,364	6,333	13,031	33%	13,838	14,314
Operating costs	3,835	3,835	1,016	2,819	26%	1,972	1,817
	<u>63,168</u>	<u>63,168</u>	<u>25,618</u>	<u>37,550</u>	41%	<u>56,421</u>	<u>59,071</u>
<b>Maternal and Child Health:</b>							
Salaries	360,313	360,313	208,677	151,636	58%	294,091	185,443
Fringe benefits	160,848	160,848	88,563	72,285	55%	128,497	79,481
Operating costs	592,274	676,033	275,972	400,061	41%	455,512	277,355
	<u>1,113,435</u>	<u>1,197,194</u>	<u>573,212</u>	<u>623,982</u>	48%	<u>878,100</u>	<u>542,279</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	January 31, 2020
<b>Environmental Health:</b>							
Salaries	1,254,102	1,254,102	773,647	480,455	62%	1,156,005	713,439
Fringe benefits	462,478	462,478	272,777	189,701	59%	403,912	245,022
Operating costs	147,050	661,560	317,195	344,365	48%	283,365	99,414
Capital outlay	78,600	78,600	47,891	30,709	61%	26,063	26,063
	<u>1,942,230</u>	<u>2,456,740</u>	<u>1,411,510</u>	<u>1,045,230</u>	57%	<u>1,869,345</u>	<u>1,083,938</u>
Total health	<u>7,887,221</u>	<u>9,570,705</u>	<u>5,786,031</u>	<u>3,784,674</u>	60%	<u>8,025,017</u>	<u>4,507,105</u>
<b>Veterans' Services:</b>							
Salaries	144,196	144,196	82,723	61,473	57%	132,797	82,468
Fringe benefits	58,636	58,636	33,624	25,012	57%	52,767	32,637
Operating costs	17,807	17,807	8,383	9,424	47%	10,462	7,804
Total veterans' services	<u>220,639</u>	<u>220,639</u>	<u>124,730</u>	<u>95,909</u>	57%	<u>196,026</u>	<u>122,909</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	7,643,082	7,643,082	4,446,112	3,196,970	58%	7,064,534	4,351,933
Fringe benefits	3,742,053	3,742,053	2,090,592	1,651,461	56%	3,341,257	1,989,181
Operating costs	3,032,941	3,150,029	1,767,532	1,382,497	56%	2,317,819	1,240,002
Capital outlay	100,000	100,000	83,343	16,657	83%	-	-
	<u>14,518,076</u>	<u>14,635,164</u>	<u>8,387,579</u>	<u>6,247,585</u>	57%	<u>12,723,610</u>	<u>7,581,116</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	2,323	17,677	12%	2,793	907
Aid to the blind	4,100	4,100	4,100	-	100%	8,153	8,153
Adoption assistance	270,000	270,000	98,807	171,193	37%	219,705	127,479
Special assistance	460,000	460,000	161,113	298,887	35%	291,508	159,774
Foster care	750,000	750,000	257,111	492,889	34%	557,267	270,178
State foster home	400,000	400,000	360,371	39,629	90%	572,449	219,893
Special assistance	25,121	25,121	7,247	17,874	29%	25,121	16,200
Day care	23,000	23,000	4,207	18,793	18%	-	-
Special child adopt. assistance	-	62,896	3,273	59,623	5%	19,787	14,263
	<u>1,952,221</u>	<u>2,015,117</u>	<u>898,552</u>	<u>1,116,565</u>	45%	<u>1,696,783</u>	<u>816,847</u>
Total social services	<u>16,470,297</u>	<u>16,650,281</u>	<u>9,286,131</u>	<u>7,364,150</u>	56%	<u>14,420,393</u>	<u>8,397,963</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	187,832	62,611	75%	250,443	125,222
Brunswick Senior Resources	2,713,739	2,713,739	1,583,017	1,130,722	58%	2,589,319	1,510,438
Other human services	-	179,486	91,641	87,845	51%	158,077	77,394
	<u>2,964,182</u>	<u>3,143,668</u>	<u>1,862,490</u>	<u>1,281,178</u>	59%	<u>2,997,839</u>	<u>1,713,054</u>
Total human services	<u>27,542,339</u>	<u>29,585,293</u>	<u>17,059,382</u>	<u>12,525,911</u>	58%	<u>25,639,275</u>	<u>14,741,031</u>
<b>Education:</b>							
Public schools	46,096,535	46,096,535	26,889,646	19,206,889	58%	42,840,126	24,990,077
Public schools - capital outlay	967,060	967,060	564,116	402,944	58%	898,744	524,265
Community college	4,338,757	4,338,757	2,526,723	1,812,034	58%	4,166,804	2,422,850
Community college - cap. out.	295,343	295,343	172,284	123,059	58%	323,000	188,419
Total education	<u>51,697,695</u>	<u>51,697,695</u>	<u>30,152,769</u>	<u>21,544,926</u>	58%	<u>48,228,674</u>	<u>28,125,611</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	715,246	715,246	352,994	362,252	49%	639,744	414,116
Fringe benefits	212,248	212,248	116,038	96,210	55%	194,964	119,154
Operating costs	663,769	666,663	163,346	503,317	25%	486,470	296,675
Capital outlay	-	185,731	164,052	21,679	88%	28,649	28,649
	<u>1,591,263</u>	<u>1,779,888</u>	<u>796,430</u>	<u>983,458</u>	45%	<u>1,349,827</u>	<u>858,594</u>
<b>Maintenance:</b>							
Salaries	785,208	785,208	416,366	368,842	53%	720,837	482,699
Fringe benefits	327,225	327,225	171,196	156,029	52%	293,721	185,569
Operating costs	419,800	419,800	163,356	256,444	39%	429,663	242,622
Capital outlay	82,000	82,000	66,054	15,946	81%	138,081	105,880
	<u>1,614,233</u>	<u>1,614,233</u>	<u>816,972</u>	<u>797,261</u>	51%	<u>1,582,302</u>	<u>1,016,770</u>
Total Parks and Recreation	<u>3,205,496</u>	<u>3,394,121</u>	<u>1,613,402</u>	<u>1,780,719</u>	48%	<u>2,932,129</u>	<u>1,875,364</u>
<b>Brunswick County Library:</b>							
Salaries	792,995	792,995	486,672	306,323	61%	733,339	465,739
Fringe benefits	338,444	338,444	197,251	141,193	58%	302,215	183,753
Operating costs	245,400	245,400	106,885	138,515	44%	199,874	104,541
	<u>1,376,839</u>	<u>1,376,839</u>	<u>790,808</u>	<u>586,031</u>	57%	<u>1,235,428</u>	<u>754,033</u>
Total culture and recreation	<u>4,582,335</u>	<u>4,770,960</u>	<u>2,404,210</u>	<u>2,366,750</u>	50%	<u>4,167,557</u>	<u>2,629,397</u>
<b>Debt Service:</b>							
Principal retirement	12,305,001	12,305,001	5,430,000	6,875,001	44%	13,623,305	4,328,304
Interest and fees	3,245,907	3,245,907	2,614,817	631,090	81%	4,975,026	4,186,594
Total debt service	<u>15,550,908</u>	<u>15,550,908</u>	<u>8,044,817</u>	<u>7,506,091</u>	52%	<u>18,598,331</u>	<u>8,514,898</u>
Total expenditures	<u>206,077,329</u>	<u>217,224,294</u>	<u>121,385,284</u>	<u>95,839,010</u>	56%	<u>200,545,443</u>	<u>116,190,908</u>
<b>Revenues over (under) expenditures</b>	<u>(473,972)</u>	<u>(4,926,903)</u>	<u>60,299,917</u>	<u>65,226,820</u>		<u>31,087,220</u>	<u>58,271,012</u>
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	-	-	-	na	2,304,445	2,304,445
Transfer from workers comp. internal service fund	-	-	-	-	na	1,479,553	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>3,783,998</u>	<u>2,304,445</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	-	(10,000,000)	(10,000,000)	-	100%	(9,575,021)	(8,425,021)
Transfer to grant projects funds	-	(300,000)	(300,000)	-	100%	-	-
Transfer to school capital projects fund	(3,774,548)	(3,774,548)	(1,167,766)	2,606,782	31%	(9,021,922)	(2,947,188)
	<u>(3,774,548)</u>	<u>(14,074,548)</u>	<u>(11,467,766)</u>	<u>2,606,782</u>	81%	<u>(18,596,943)</u>	<u>(11,372,209)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	<u>4,248,520</u>	<u>19,001,451</u>	-	(19,001,451)	0%	-	-
Total other financing sources (uses)	<u>473,972</u>	<u>4,926,903</u>	<u>(11,467,766)</u>	<u>(16,394,669)</u>		<u>(14,812,945)</u>	<u>(9,067,764)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	48,832,151	<u>\$ 48,832,151</u>		16,274,275	49,203,248
<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>\$145,859,150</u>			<u>\$ 97,026,999</u>	<u>\$129,955,972</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2021

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 26,364,366	\$ 25,420,906	\$ 777,119	\$ 26,198,025
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	300,000	-	300,000
Investment earnings	841,170	826,579	18,289	844,868
Performance bonds	290,876	290,876	-	290,876
Other	554,563	553,803	-	553,803
Total revenues	<u>28,801,475</u>	<u>27,392,164</u>	<u>795,408</u>	<u>28,187,572</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	13,671,860	1,921,038	5,909,130	7,830,168
Future Capital Projects	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>23,671,860</u>	<u>1,921,038</u>	<u>5,909,130</u>	<u>7,830,168</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	337,000	189,259	92,765	282,024
Future Capital Projects	<u>15,303,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,640,994</u>	<u>189,259</u>	<u>92,765</u>	<u>282,024</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	5,805,569	5,763,018	42,550	5,805,568
Smithville Park Improvements	6,189,666	5,967,164	846	5,968,010
Brunswick Waterway Park Improvements	644,083	201,121	-	201,121
Waccamaw Multiuse Building	<u>316,800</u>	<u>28,705</u>	<u>70,428</u>	<u>99,133</u>
	<u>12,956,118</u>	<u>11,960,008</u>	<u>113,824</u>	<u>12,073,832</u>
<b>Transportation:</b>				
Airport Improvements	<u>27,598,875</u>	<u>26,678,238</u>	<u>621,786</u>	<u>27,300,024</u>
<b>Other:</b>				
Future Capital Projects	<u>1,655,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>81,798,012</u>	<u>40,748,543</u>	<u>6,737,505</u>	<u>47,486,048</u>
<b>Revenues over (under) expenditures</b>	(52,996,537)	(13,356,379)	(5,942,097)	(19,298,476)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	52,484,803	42,484,807	10,000,000	52,484,807
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>52,996,537</u>	<u>38,190,923</u>	<u>10,000,000</u>	<u>48,190,923</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 24,834,544</u>	4,057,903	<u>\$ 28,892,447</u>
<b>Fund balance, beginning of year</b>			29,659,022	
<b>Fund balance, end of year</b>			<u>\$ 33,716,925</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND**  
**FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2021**

	<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	9,830	407,260
Investment earnings-debt proceeds	-	1,286,080	7,625	1,293,705
Total revenues	<u>7,082,039</u>	<u>8,776,307</u>	<u>17,455</u>	<u>8,793,762</u>
<b>Expenditures:</b>				
Brunswick County Schools	182,387,941	110,409,773	14,367,998	124,777,771
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>14,367,998</u>	<u>126,782,711</u>
<b>Revenues over (under) expenditures</b>	(177,610,347)	(103,638,406)	(14,350,543)	(117,988,949)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	70,872,731	67,098,182	1,167,766	68,265,948
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>48,716,799</u>	<u>168,451,152</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 16,095,947</u>	34,366,256	<u>\$ 50,462,203</u>
<b>Fund balance, beginning of year</b>			<u>22,648,362</u>	
<b>Fund balance, end of year</b>			<u>\$ 57,014,618</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2021

	<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	\$ 1,526,344	\$ -	\$ 990,823	\$ 2,517,167
Interest receivable	<u>67</u>	<u>-</u>	<u>44</u>	<u>111</u>
Total assets	<u>1,526,411</u>	<u>-</u>	<u>990,867</u>	<u>2,517,278</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	3,180	-	1,389	4,569
Due to other funds	<u>-</u>	<u>40,887</u>	<u>-</u>	<u>40,887</u>
Total liabilities	<u>3,180</u>	<u>40,887</u>	<u>1,389</u>	<u>45,456</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	67	-	44	111
Restricted - other	1,523,164	-	989,434	2,512,598
Unassigned	<u>-</u>	<u>(40,887)</u>	<u>-</u>	<u>(40,887)</u>
Total fund balances	<u>1,523,231</u>	<u>(40,887)</u>	<u>989,478</u>	<u>2,471,822</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,526,411</u>	<u>\$ -</u>	<u>\$ 990,867</u>	<u>\$ 2,517,278</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2021

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 399,646	\$ 833,259	\$ -	\$ 1,232,905
Permits and fees	-	-	159,105	159,105
Other sales and services	-	8,625	-	8,625
Investment earnings	867	-	563	1,430
Total revenues	<u>400,513</u>	<u>841,884</u>	<u>159,668</u>	<u>1,402,065</u>
<b>Expenditures:</b>				
General government	-	182,771	73,101	255,872
Public safety	265,288	-	-	265,288
Economic and physical development	-	1,000,000	-	1,000,000
Total expenditures	<u>265,288</u>	<u>1,182,771</u>	<u>73,101</u>	<u>1,521,160</u>
<b>Revenues over (under) expenditures</b>	135,225	(340,887)	86,567	(119,095)
<b>Other Financing Sources:</b>				
Transfers from general fund	-	300,000	-	300,000
<b>Net change in fund balances</b>	135,225	(40,887)	86,567	180,905
<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>\$ 1,523,231</u>	<u>\$ (40,887)</u>	<u>\$ 989,478</u>	<u>\$ 2,471,822</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020**

	<b>Budget</b>	<b>January 31, 2021</b>	<b>Variance Positive (Negative)</b>	<b>June 30, 2020</b>	<b>January 31, 2020</b>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 799,291	\$ 399,646	\$ (399,645)	\$ 757,913	\$ 378,956
Investment earnings	-	867	867	11,292	8,749
Total revenues	<u>799,291</u>	<u>400,513</u>	<u>(398,778)</u>	<u>769,205</u>	<u>387,705</u>
<b>Expenditures:</b>					
Operating costs	831,527	254,879	576,648	426,304	250,796
Capital outlay	<u>366,320</u>	<u>10,409</u>	<u>355,911</u>	-	-
Total expenditures	<u>1,197,847</u>	<u>265,288</u>	<u>932,559</u>	<u>426,304</u>	<u>250,796</u>
<b>Revenues over (under) expenditures</b>	(398,556)	135,225	533,781	342,901	136,909
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>398,556</u>	-	<u>(398,556)</u>	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	135,225	<u>\$ 135,225</u>	342,901	136,909
<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>\$ 1,523,231</u>		<u>\$ 1,388,006</u>	<u>\$ 1,182,014</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2021**

	<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	\$ 4,509,118	\$ 810,243	\$ 833,259	\$ 1,643,502
Other sales and services	-	-	8,625	8,625
Total revenues	<u>4,509,118</u>	<u>810,243</u>	<u>841,884</u>	<u>1,652,127</u>
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	1,200,000	343,336	176,759	520,095
SAMHSA	1,380,527	466,907	6,012	472,919
Pacon Manufacturing Incentive and Reuse	1,300,000	-	1,000,000	1,000,000
Watershed Grant Round 1	498,919	-	-	-
Watershed Grant Round 2	381,072	-	-	-
Watershed Grant Round 3	<u>48,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,809,118</u>	<u>810,243</u>	<u>1,182,771</u>	<u>1,993,014</u>
<b>Revenues over (under) expenditures</b>	(300,000)	-	(340,887)	(340,887)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(40,887)</u>	<u>\$ (40,887)</u>
<b>Fund balance, beginning of year</b>			<u>-</u>	
<b>Fund balance, end of year</b>			<u><u>\$ (40,887)</u></u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE -  
REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020**

	<u>Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Revenues:</b>					
Permits and fees	\$ 181,000	\$ 159,105	\$ (21,895)	\$ 189,658	\$ 106,585
Investment earnings	9,000	563	(8,437)	8,901	7,065
Total revenues	<u>190,000</u>	<u>159,668</u>	<u>(30,332)</u>	<u>198,559</u>	<u>113,650</u>
<b>Expenditures:</b>					
General government	<u>209,463</u>	<u>73,101</u>	<u>136,362</u>	<u>150,010</u>	<u>71,170</u>
<b>Revenues over (under) expenditures</b>	(19,463)	86,567	106,030	48,549	42,480
<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>86,567</u>	<u>\$ 86,567</u>	<u>48,549</u>	<u>42,480</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>\$ 989,478</u>		<u>\$ 902,911</u>	<u>\$ 896,842</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
JANUARY 31, 2021

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 38,547,548	\$ 559,749	\$ 39,107,297
Restricted cash	3,191,991	152,668,872	155,860,863
Interest receivable	1,696	152	1,848
Receivables and special assessments, net	3,271,359	-	3,271,359
Due from other governmental agencies	461,390	67,624	529,014
Due from other funds	-	-	-
Inventories	1,716,404	-	1,716,404
Total current assets	<u>47,190,388</u>	<u>153,296,397</u>	<u>200,486,785</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	337,765	-	337,765
Customer deposits	2,109,469	-	2,109,469
Interest payable	236,472	-	236,472
Current portion of debt	1,544,059	-	1,544,059
Total current liabilities	<u>4,227,765</u>	<u>-</u>	<u>4,227,765</u>
<b>Expendable net position</b>	<b>42,962,623</b>	<b>153,296,397</b>	<b>196,259,020</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	(214,743,089)	-	(214,743,089)
Deferred inflow	(1,605,303)	-	(1,605,303)
Total net position	<u>\$ (12,067,742)</u>	<u>\$ 153,296,397</u>	<u>\$ 141,228,655</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Revenues:</b>							
User charges	\$ 23,293,405	\$ 23,293,405	\$ 17,581,476	\$ (5,711,929)	75%	\$ 26,938,083	\$ 17,570,873
Restricted intergovernmental	-	-	-	-	na	2,647,094	714,195
Investment earnings	255,000	255,000	23,204	(231,796)	9%	319,835	254,647
Other	664,358	664,358	273,017	(391,341)	41%	895,434	345,598
Total revenues	<u>24,212,763</u>	<u>24,212,763</u>	<u>17,877,697</u>	<u>(6,335,066)</u>	74%	<u>30,800,446</u>	<u>18,885,313</u>
<b>Expenditures:</b>							
Salaries	5,687,569	5,687,569	3,205,333	2,482,236	56%	4,980,849	3,145,889
Fringe benefits	2,642,851	2,642,851	1,518,563	1,124,288	57%	2,292,685	1,433,882
Operating expenditures	7,912,534	8,583,529	4,418,040	4,165,489	51%	7,694,860	4,369,161
Repairs and maintenance	3,002,100	3,243,920	1,244,265	1,999,655	38%	2,605,060	1,769,218
Capital outlay	1,003,500	2,240,985	717,635	1,523,350	32%	3,970,616	1,912,663
<b>Debt Service:</b>							
Principal	1,324,464	1,324,464	190,000	1,134,464	14%	1,278,275	245,972
Interest	892,351	892,351	497,450	394,901	56%	952,138	530,510
Total expenditures	<u>22,465,369</u>	<u>24,615,669</u>	<u>11,791,286</u>	<u>12,824,383</u>	48%	<u>23,774,483</u>	<u>13,407,295</u>
<b>Revenues over (under) expenditures</b>	1,747,394	(402,906)	6,086,411	6,489,317	-1511%	7,025,963	5,478,018
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	na	714,000	714,000
Premiums on debt issued	-	-	-	-	na	69,924	69,924
Payments to escrow agent for refunded bonds	-	-	-	-	na	(778,023)	(778,658)
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 position	-	2,150,300	-	(2,150,300)	0%	-	-
Total other fin. sources (uses)	<u>(1,747,394)</u>	<u>402,906</u>	<u>-</u>	<u>(402,906)</u>	0%	<u>(2,527,249)</u>	<u>(2,774,734)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,086,411</u>	<u>\$ 6,086,411</u>		<u>\$ 4,498,714</u>	<u>\$ 2,703,284</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2021**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Investment earnings	\$ 120,276	\$ 170,378	\$ 5,936	\$ 176,314
Investment earnings-debt proceeds	-	233,056	23,239	256,295
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>29,175</u>	<u>485,333</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	7,007,880	15,863,321
Shallotte Transmission Main	5,892,000	260,311	147,759	408,070
NW Plant Treatment Expansion 12MGD	167,345,190	11,613,124	23,541,996	35,155,120
74-76 Industrial Park Water Main	1,727,715	160,304	92,243	252,547
74-76 Mintz Dr. to Old Maco	85,000	67,999	-	67,999
Total expenditures	<u>205,556,867</u>	<u>22,739,487</u>	<u>30,789,878</u>	<u>53,529,365</u>
<b>Revenues over (under) expenditures</b>	(205,383,867)	(22,283,329)	(30,760,703)	(53,044,032)
<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	(952,567)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>205,383,867</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>\$ (30,760,703)</u>	<u>\$151,508,917</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
JANUARY 31, 2021

	<b>Wastewater Fund</b>	<b>Wastewater Capital Projects</b>	<b>Total</b>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 31,807,806	\$ -	\$ 31,807,806
Restricted cash	7,092,106	26,325,898	33,418,004
Interest receivable	1,266	20	1,286
Receivables and special assessments, net	4,194,773	-	4,194,773
Due from other governmental agencies	361,524	201,315	562,839
Inventories	491,722	-	491,722
Total current assets	<u>43,949,197</u>	<u>26,527,233</u>	<u>70,476,430</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	201,130	-	201,130
Interest payable	1,124,988	-	1,124,988
Prepaid fees	259,422	-	259,422
Current portion of debt	<u>13,543,463</u>	<u>-</u>	<u>13,543,463</u>
Total current liabilities	<u>15,129,003</u>	<u>-</u>	<u>15,129,003</u>
<b>Expendable net position</b>	<b>28,820,194</b>	<b>26,527,233</b>	<b>55,347,427</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	(116,646,131)	-	(116,646,131)
Deferred inflow	<u>(956,069)</u>	<u>-</u>	<u>(956,069)</u>
Total net position	<u>\$ 143,348,643</u>	<u>\$ 26,527,233</u>	<u>\$ 169,875,876</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED JANUARY 31, 2021 AND THE YEAR ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>January 31, 2020</u>
<b>Revenues:</b>							
User charges	\$ 26,786,837	\$ 26,786,837	\$ 17,968,358	\$ (8,818,479)	67%	\$ 29,958,550	\$ 14,735,146
ARRA interest subsidy	-	-	-	-	na	31,775	31,775
Investment earnings	125,000	125,000	15,583	(109,417)	12%	293,843	233,759
Restricted intergovernmental	-	-	-	-	na	702,748	(103,668)
Other	<u>309,000</u>	<u>342,176</u>	<u>190,070</u>	<u>(152,106)</u>	56%	<u>706,090</u>	<u>223,505</u>
Total revenues	<u>27,220,837</u>	<u>27,254,013</u>	<u>18,174,011</u>	<u>(9,080,002)</u>	67%	<u>31,693,006</u>	<u>15,120,517</u>
<b>Expenditures:</b>							
Salaries	3,040,169	3,076,863	1,805,834	1,271,029	59%	2,883,904	1,741,140
Fringe benefits	1,419,905	1,434,594	813,816	620,778	57%	1,271,696	759,566
Operating expenditures	4,309,033	5,082,486	2,281,518	2,800,968	45%	4,195,006	2,564,057
Repairs and maintenance	1,857,000	2,059,137	1,186,601	872,536	58%	1,901,835	1,084,894
Capital outlay	3,602,000	3,982,460	957,846	3,024,614	24%	4,919,454	3,290,080
<b>Debt Service:</b>							
Principal	12,396,931	12,391,788	662,650	11,729,138	5%	10,499,224	792,929
Interest	<u>4,618,884</u>	<u>4,624,027</u>	<u>2,298,705</u>	<u>2,325,322</u>	50%	<u>3,889,717</u>	<u>1,660,448</u>
Total expenditures	<u>31,243,922</u>	<u>32,651,355</u>	<u>10,006,970</u>	<u>22,644,385</u>	31%	<u>29,560,836</u>	<u>11,893,114</u>
<b>Revenues over (under) expenditures</b>	(4,023,085)	(5,397,342)	8,167,041	13,564,383	-151%	2,132,170	3,227,403
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	15,336,000	15,336,000
Premiums on bonds issued	-	-	-	-	na	163,155	163,155
Payments to escrow agent for refunded bonds	-	-	-	-	na	(15,382,482)	(15,382,482)
Transfer to wastewater capital project	-	(618,809)	(618,809)	-	100%	(1,239,512)	(1,220,687)
Transfer from wastewater capital project	1,128,000	1,128,000	1,021,380	(106,620)	91%	300,346	185,820
Transfer from workers comp. internal service fund	-	-	-	-	na	91,951	-
Appropriated net position	<u>2,895,085</u>	<u>4,888,151</u>	-	<u>(4,888,151)</u>	0%	-	-
Total other fin. sources (uses)	<u>4,023,085</u>	<u>5,397,342</u>	<u>402,571</u>	<u>(4,994,771)</u>	7%	<u>(730,542)</u>	<u>(918,194)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,569,612</u>	<u>\$ 8,569,612</u>		<u>\$ 1,401,628</u>	<u>\$ 2,309,209</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 JANUARY 31, 2021**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
Assessments	\$ 557,053	\$ 557,052	\$ -	\$ 557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	169,630	169,373	348	169,721
Investment earnings-debt proceeds	-	450,884	(33,327)	417,557
West Brunswick Regional WWTP Southport Contribution	<u>2,630,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>3,455,700</u>	<u>1,279,821</u>	<u>(32,979)</u>	<u>1,246,842</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	2,630,000	1,037,975	121,500	1,159,475
NEBRWWTP Expansion	45,714,971	12,998,628	10,202,946	23,201,574
NEBRWWTP East Transmission Main	3,616,997	1,909,552	211,898	2,121,450
NEBRWWTP WestTransmission Main	2,891,839	2,231,350	261,885	2,493,235
Ocean Ridge Reclaimed Water Main	<u>115,800</u>	<u>-</u>	<u>261,885</u>	<u>261,885</u>
Total expenditures	<u>54,969,607</u>	<u>18,177,505</u>	<u>10,798,229</u>	<u>28,975,734</u>
<b>Revenues over (under) expenditures</b>	<b>(51,513,907)</b>	<b>(16,897,684)</b>	<b>(10,831,208)</b>	<b>(27,728,892)</b>
<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	618,809	6,067,646
Transfer to wastewater fund	(8,668,274)	(7,540,274)	(1,021,380)	(8,561,654)
Future capital projects	(2,289,864)	-	-	-
Appropriated fund balance	<u>4,180,596</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>51,513,907</u>	<u>50,132,369</u>	<u>(402,571)</u>	<u>49,729,798</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ 33,234,685</b>	<b>\$ (11,233,779)</b>	<b>\$ 22,000,906</b>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of January 31, 2021. It reports that the County had \$272.8 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$223.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.04%.

**BRUNSWICK COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
AS OF JANUARY 31, 2021**

	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			64,908,703			0.00%
Total Checking & Petty Cash				\$ 64,914,903	13%	
Money Markets / Savings						
BB&T Money Rate Savings			117,937,233			0.10%
SunTrust Money Market			5,063,241			0.01%
Total Money Markets / Savings				\$ 123,000,474	25%	
Certificates of Deposit / CDARS						
First Bank	9/28/20	3/28/21	21,208,114			0.15%
Total Certificates of Deposit / CDARS				\$ 21,208,114	4%	
NC Capital Management Trust - Government Portfolio				\$ 63,633,306	13%	0.01%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 272,756,796</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 222,251,132		45%	0.01%
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>\$ 223,835,738</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 496,592,534</b>	<b>100%</b>	<b>0.04%</b>
<b>Cash Balances:</b>						
General Fund			\$ 148,173,310			
County Capital Reserve Fund			27,099,089			
School Capital Projects Fund			11,555,527			
Water Fund			40,657,024			
Water Capital Reserve Fund			995,580			
Wastewater Fund			31,807,804			
Wastewater Capital Reserve Fund			2,745,784			

## **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>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual	% of
Month	2015-16	2016-17	2017-18	2018-19	2019-20	BUDGET	2020-21	% Change	ANNUAL
								of Same	BUDGET
								PY Month	
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		176,083	-35%	
Sept	870,663	262,164	419,816	269,452	205,209		197,004	-4%	
Oct	267,307	208,607	207,830	315,241	168,570		168,939	0%	
Nov	204,432	207,774	235,025	244,032	268,715		198,542	-26%	
Dec	391,210	46,595	203,220	412,058	190,359		287,344	51%	
Jan	381,705	305,760	189,817	214,920	293,817		213,357	-27%	
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>1,642,660</b>		<b>75%</b>

  

<b>CURRENT YEAR AD VALOREM TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual	% of
Month	2015-16	2016-17	2017-18	2018-19	2019-20	BUDGET	2020-21	% Change	ANNUAL
								of Same	BUDGET
								PY Month	
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		14,811,590	-2%	
Sept	7,799,492	6,433,818	6,763,894	5,259,838	7,225,241		9,666,084	34%	
Oct	9,641,217	9,896,672	17,631,294	10,487,256	12,078,923		6,344,889	-47%	
Nov	21,420,290	23,944,507	17,678,530	28,069,669	30,675,338		37,436,947	22%	
Dec	33,684,730	24,416,021	20,728,131	19,916,780	28,966,741		28,595,685	-1%	
Jan	15,517,607	23,377,586	26,045,100	26,931,609	23,866,807		22,854,561	-4%	
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>131,136,578</b>		<b>98%</b>

  

<b>CURRENT YEAR MOTOR VEHICLE TAX REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual	% of
Month	2015-16	2016-17	2017-18	2018-19	2019-20	BUDGET	2020-21	% Change	ANNUAL
								of Same	BUDGET
								PY Month	
July	504,379	603,858	611,857	671,914	735,512		865,948	18%	
Aug	486,317	657,269	652,753	723,623	697,838		792,070	14%	
Sept	464,133	579,331	542,846	448,121	540,459		837,937	55%	
Oct	543,146	507,568	544,226	666,358	707,908		822,381	16%	
Nov	383,693	471,246	499,198	576,498	706,266		633,461	-10%	
Dec	452,656	464,226	501,030	543,041	675,364		746,091	10%	
Jan	477,267	523,460	557,142	685,653	729,042				
Feb	465,452	485,610	572,728	600,556	632,979				
Mar	560,194	654,797	631,825	665,643	668,762				
Apr	575,935	550,623	624,293	676,850	600,272				
May	547,365	595,819	634,860	709,996	640,499				
June	570,403	627,536	651,911	709,693	691,320				
<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>4,697,888</b>		<b>62%</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	CY Actual % Change of Same PY Month	% 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		1,553,767	13%	
Aug	1,093,465	1,224,865	1,289,737	1,329,792	1,425,459		1,612,392	13%	
Sept	938,050	952,042	978,445	938,675	1,173,168		1,328,479	13%	
Oct	596,241	752,088	864,937	680,715	734,132		1,191,688	62%	
Nov	604,948	635,873	767,798	871,829	935,348		1,090,992	17%	
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>9,304,445</b>	<b>6,777,318</b>		<b>73%</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	CY Actual % Change of Same PY Month	% 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		858,173	14%	
Aug	541,745	517,985	596,047	601,502	712,368		808,739	14%	
Sept	502,456	577,305	597,606	646,891	734,652		767,789	5%	
Oct	514,691	551,928	614,008	639,392	704,618		813,391	15%	
Nov	481,606	544,444	562,350	635,351	731,594		796,614	9%	
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>4,044,706</b>		<b>61%</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	CY Actual % Change of Same PY Month	% 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		977,927	14%	
Aug	657,139	711,398	766,949	788,633	868,474		986,372	14%	
Sept	576,690	610,962	631,968	632,656	767,824		851,555	11%	
Oct	430,066	514,766	588,455	517,955	565,888		808,230	43%	
Nov	423,295	464,016	527,365	599,197	662,923		757,703	14%	
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>4,381,787</b>		<b>72%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Occupancy Tax Revenues**

<b>Occupancy Tax County and Municipal (104930-327000 and -327001)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	358,430	427,339	354,812	458,624	431,392		294,802	-32%	
Aug	338,197	281,756	302,684	78,606	242,265		468,661	93%	
Sept	124,409	52,634	206,775	335,404	215,488		261,168	21%	
Oct	52,475	105,459	41,724	71,490	71,643		117,150	64%	
Nov	42,872	35,359	49,419	37,420	52,189		124,681	139%	
Dec	19,105	29,523	25,730	52,499	40,899		41,634	2%	
Jan	21,360	23,088	29,151	33,004	36,395				
Feb	20,704	21,918	31,404	36,711	40,439				
Mar	40,456	33,329	41,682	48,766	24,387				
Apr	39,274	75,775	80,581	60,920	19,599				
May	81,914	99,108	110,150	138,430	74,613				
June	275,292	273,477	320,356	376,807	418,691				
<b>Total</b>	<b>1,414,489</b>	<b>1,458,765</b>	<b>1,594,467</b>	<b>1,728,681</b>	<b>1,667,999</b>	<b>1,910,000</b>	<b>1,308,096</b>		<b>68%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		670,354	12%	
Sept	506,507	552,130	509,091	483,455	557,746		602,195	8%	
Oct	419,248	455,542	436,731	468,436	505,182		545,696	8%	
Nov	353,122	356,558	400,272	395,448	547,927		473,672	-14%	
Dec	357,715	358,875	401,470	360,250	412,440		448,165	9%	
Jan	289,804	326,617	330,727	345,037	396,758		392,757	-1%	
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>3,656,353</b>		<b>70%</b>

<b>IRRIGATION REVENUE (617110-371319)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		382,832	-31%	
Sept	378,978	402,057	341,474	241,677	540,455		472,949	-12%	
Oct	281,554	312,823	245,944	316,475	468,263		425,114	-9%	
Nov	159,040	170,875	230,786	171,308	480,292		318,977	-34%	
Dec	92,834	79,215	194,433	137,776	288,809		236,541	-18%	
Jan	30,866	53,423	75,964	44,935	54,445		78,562	44%	
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>2,292,671</b>		<b>79%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		788,526	-5%	
Sept	571,125	593,390	580,350	714,447	714,837		656,650	-8%	
Oct	419,668	467,518	439,291	391,422	624,590		614,944	-2%	
Nov	372,683	315,869	468,542	452,905	597,115		547,120	-8%	
Dec	278,846	329,525	415,210	401,300	420,180		437,859	4%	
Jan	271,780	271,848	461,637	300,896	378,791		378,543	0%	
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>4,104,047</b>		<b>82%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	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		203,154	-1%	
Sept	223,590	177,912	227,218	234,523	206,417		175,903	-15%	
Oct	183,414	141,672	208,907	112,229	184,682		196,762	7%	
Nov	153,158	153,071	213,605	190,551	215,263		196,202	-9%	
Dec	126,460	140,427	181,314	194,601	133,730		183,074	37%	
Jan	199,431	156,917	209,780	129,208	75,047		195,035	160%	
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>1,332,391</b>		<b>70%</b>
<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	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		459,642	-12%	
Sept	453,419	476,892	490,840	508,083	526,261		640,453	22%	
Oct	454,580	476,516	493,066	512,632	528,995		553,211	5%	
Nov	455,559	475,832	494,282	512,064	526,349		554,711	5%	
Dec	464,316	477,375	495,252	513,738	529,100		553,984	5%	
Jan	463,597	480,043	496,679	514,422	529,586		557,207	5%	
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>3,865,702</b>		<b>59%</b>
<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	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		136,856	63%	
Sept	79,297	69,412	81,193	43,844	82,803		115,699	40%	
Oct	60,271	60,061	91,599	86,568	94,890		112,961	19%	
Nov	57,337	77,525	99,482	73,282	73,114		119,892	64%	
Dec	50,315	59,843	54,196	61,096	83,464		95,350	14%	
Jan	68,391	63,308	74,470	88,359	75,364		162,630	116%	
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>847,605</b>		<b>188%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% 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		103,863	22%	
Sept	80,372	137,586	114,051	45,363	85,192		119,232	40%	
Oct	100,031	53,152	83,126	89,233	187,338		100,884	-46%	
Nov	80,907	89,642	128,155	84,568	81,404		125,863	55%	
Dec	67,996	49,323	40,491	65,826	98,693		141,178	43%	
Jan	68,194	53,168	70,156	80,237	212,681		195,284	-8%	
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>924,122</b>		<b>134%</b>

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% 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		39,432	26%	
Sept	27,267	31,882	42,063	18,567	31,475		44,492	41%	
Oct	24,152	26,858	33,713	35,876	65,131		38,196	-41%	
Nov	26,653	37,187	52,512	32,990	29,678		46,531	57%	
Dec	22,399	25,429	23,427	25,114	36,150		47,704	32%	
Jan	28,002	25,978	28,493	36,370	77,458		64,031	-17%	
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>331,918</b>		<b>143%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
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		1,153,679	8%	
Sept	772,094	837,178	835,710	889,327	1,038,172		1,143,466	10%	
Oct	706,281	773,191	813,375	848,410	1,016,846		1,105,444	9%	
Nov	686,159	735,391	792,739	834,354	1,120,192		1,062,364	-5%	
Dec	724,587	753,597	801,946	827,199	839,603		1,067,872	27%	
Jan	700,776	739,484	778,549	823,964	982,576		1,028,993	5%	
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>7,740,737</b>		<b>67%</b>

  

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
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		199,361	26%	
Sept	73,000	84,450	95,750	80,000	133,000		187,027	41%	
Oct	57,000	95,775	185,275	156,000	221,000		151,600	-31%	
Nov	104,000	136,000	210,480	92,000	104,575		214,583	105%	
Dec	80,000	109,000	84,000	131,900	252,000		267,888	6%	
Jan	108,400	117,775	113,840	209,000	163,712		317,301	94%	
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>1,600,121</b>		<b>#DIV/0!</b>

  

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
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		324,206	34%	
Sept	132,623	183,719	337,302	120,331	206,331		365,057	77%	
Oct	156,607	205,927	268,123	269,318	548,140		294,779	-46%	
Nov	125,525	270,061	392,249	125,062	226,861		398,706	76%	
Dec	94,524	154,451	186,084	173,249	261,012		363,938	39%	
Jan	172,304	196,396	218,124	289,652	230,092		522,147	127%	
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>2,671,909</b>		<b>445%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		101,360	38%	
Sept	50,210	59,236	107,773	39,518	64,381		120,738	88%	
Oct	50,872	66,644	75,363	86,302	180,566		94,263	-48%	
Nov	44,845	83,049	122,632	39,649	74,453		130,869	76%	
Dec	31,511	47,819	52,692	54,696	91,528		119,197	30%	
Jan	54,659	67,463	68,707	95,136	75,597		174,506	131%	
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>870,945</b>		<b>435%</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	45,244	562
Sept	37,398	39,155	40,518	41,896	43,258	45,380	136
Oct	37,418	39,238	40,581	41,973	43,338	45,517	137
Nov	38,133	39,338	40,758	42,186	43,460	45,726	209
Dec	38,209	39,466	40,908	42,291	43,632	45,914	188
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	45,411	1,331

<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	20,383	479
Sept	14,682	15,940	16,908	18,011	19,004	20,475	92
Oct	14,708	16,014	17,017	18,023	19,040	20,569	94
Nov	15,269	16,070	17,026	18,083	19,157	20,648	79
Dec	15,357	16,157	17,193	18,145	19,215	20,758	110
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	20,456	933