

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021**

|  | Original Budget    | Current Budget     | May 31, 2022       | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021       | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|--|--------------------|--------------------|--------------------|------------------------------|---------------------|---------------------|--------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Revenues:</b>                       |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| <b>Ad Valorem Taxes:</b>               |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Current year taxes                     | \$ 145,900,658     | \$ 147,938,149     | \$ 149,938,655     | \$ 2,000,506                 | 101%                | \$ 145,794,285      | \$ 143,876,634     | \$ 150,949,442        | \$ 150,949,442      | \$ 150,949,442       | \$ 5,048,784                   | \$ 5,048,784                   | \$ 5,048,784                    |
| Prior year taxes                       | 2,200,000          | 2,200,000          | 1,929,868          | (270,132)                    | 88%                 | 3,366,220           | 3,230,078          | 2,200,000             | 2,200,000           | 2,200,000            | -                              | -                              | -                               |
| Penalties and interest                 | 700,000            | 700,000            | 781,972            | 81,972                       | 112%                | 1,082,975           | 1,010,067          | 700,000               | 700,000             | 700,000              | -                              | -                              | -                               |
|  | <u>148,800,658</u> | <u>150,838,149</u> | <u>152,650,495</u> | <u>1,812,346</u>             | <u>101%</u>         | <u>150,243,480</u>  | <u>148,116,779</u> | <u>153,849,442</u>    | <u>153,849,442</u>  | <u>153,849,442</u>   | <u>5,048,784</u>               | <u>5,048,784</u>               | <u>5,048,784</u>                |
| <b>Local Option Sales Taxes:</b>       |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Article 39 and 44 (1%)                 | 13,189,257         | 13,525,506         | 12,797,325         | (728,181)                    | 95%                 | 14,963,939          | 10,617,616         | 17,013,236            | 17,013,236          | 17,013,236           | 3,823,979                      | 3,823,979                      | 3,823,979                       |
| Article 40 (1/2%)                      | 9,471,405          | 9,942,511          | 8,141,441          | (1,801,070)                  | 82%                 | 10,047,866          | 7,295,510          | 11,116,347            | 11,116,347          | 11,116,347           | 1,644,942                      | 1,644,942                      | 1,644,942                       |
| Article 42 (1/2%)                      | 9,058,318          | 10,615,657         | 8,498,762          | (2,116,895)                  | 80%                 | 10,074,104          | 7,206,461          | 11,433,651            | 11,433,651          | 11,433,651           | 2,375,333                      | 2,375,333                      | 2,375,333                       |
|  | <u>31,718,980</u>  | <u>34,083,674</u>  | <u>29,437,528</u>  | <u>(4,646,146)</u>           | <u>86%</u>          | <u>35,085,909</u>   | <u>25,119,587</u>  | <u>39,563,234</u>     | <u>39,563,234</u>   | <u>39,563,234</u>    | <u>7,844,254</u>               | <u>7,844,254</u>               | <u>7,844,254</u>                |
| <b>Other Taxes and Licenses:</b>       |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Scrap tire disposal fee                | 180,000            | 180,000            | 167,953            | (12,047)                     | 93%                 | 150,464             | 149,924            | 180,000               | 180,000             | 180,000              | -                              | -                              | -                               |
| Deed stamp excise tax                  | 3,100,000          | 6,330,181          | 8,080,635          | 1,750,454                    | 128%                | 7,909,198           | 7,079,583          | 5,100,000             | 5,125,000           | 5,125,000            | 2,000,000                      | 2,025,000                      | 2,025,000                       |
| Solid waste tax                        | 60,000             | 60,000             | 51,234             | (8,766)                      | 85%                 | 68,361              | 51,497             | 60,000                | 65,000              | 65,000               | -                              | 5,000                          | 5,000                           |
| White goods disposal tax               | 55,000             | 55,000             | 54,521             | (479)                        | 99%                 | 56,098              | 56,098             | 55,000                | 55,000              | 55,000               | -                              | -                              | -                               |
| 1% Occupancy Tax                       | 1,850,000          | 3,100,000          | 2,312,983          | (787,017)                    | 75%                 | 2,337,074           | 1,692,308          | 2,100,000             | 2,100,000           | 2,100,000            | 250,000                        | 250,000                        | 250,000                         |
|  | <u>5,245,000</u>   | <u>9,725,181</u>   | <u>10,667,326</u>  | <u>942,145</u>               | <u>110%</u>         | <u>10,521,195</u>   | <u>9,029,410</u>   | <u>7,495,000</u>      | <u>7,525,000</u>    | <u>7,525,000</u>     | <u>2,250,000</u>               | <u>2,280,000</u>               | <u>2,280,000</u>                |
| <b>Unrestricted Intergovernmental:</b> |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Medicaid hold harmless                 | 2,000,000          | 3,738,243          | 6,069,117          | 2,330,874                    | 162%                | 6,238,454           | 4,971,536          | 2,000,000             | 2,000,000           | 2,000,000            | -                              | -                              | -                               |
| Beer and wine tax                      | 250,000            | 250,000            | 263,838            | 13,838                       | 106%                | 300,219             | 300,219            | 250,000               | 250,000             | 250,000              | -                              | -                              | -                               |
| Jail fees                              | 460,000            | 460,000            | 394,933            | (65,067)                     | 86%                 | 539,398             | 460,183            | 456,600               | 456,600             | 456,600              | (3,400)                        | (3,400)                        | (3,400)                         |
|  | <u>2,710,000</u>   | <u>4,448,243</u>   | <u>6,727,888</u>   | <u>2,279,645</u>             | <u>151%</u>         | <u>7,078,071</u>    | <u>5,731,938</u>   | <u>2,706,600</u>      | <u>2,706,600</u>    | <u>2,706,600</u>     | <u>(3,400)</u>                 | <u>(3,400)</u>                 | <u>(3,400)</u>                  |
| <b>Restricted Intergovernmental:</b>   |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| State and federal grant                | 15,382,060         | 20,038,908         | 15,203,767         | (4,835,141)                  | 76%                 | 21,351,937          | 16,736,702         | 16,485,217            | 17,140,394          | 17,140,394           | 1,103,157                      | 1,758,334                      | 1,758,334                       |
| State Aid to Libraries                 | 145,000            | 145,000            | 135,681            | (9,319)                      | 94%                 | 152,730             | 139,801            | 146,903               | 147,378             | 147,378              | 1,903                          | 2,378                          | 2,378                           |
| Court facility fees                    | 110,000            | 110,000            | 115,284            | 5,284                        | 105%                | 121,970             | 95,742             | 116,000               | 116,000             | 116,000              | 6,000                          | 6,000                          | 6,000                           |
| Payments in lieu of taxes              | -                  | -                  | -                  | -                            | na                  | 6,050               | 1,728              | -                     | -                   | -                    | -                              | -                              | -                               |
| ABC education requirement              | -                  | -                  | 2,556              | 2,556                        | na                  | 2,154               | 1,112              | -                     | -                   | -                    | -                              | -                              | -                               |
| ABC law enforcement services           | 10,000             | 10,000             | 20,295             | 10,295                       | 203%                | 13,043              | 13,043             | 12,000                | 12,000              | 12,000               | 2,000                          | 2,000                          | 2,000                           |
| State drug tax                         | 7,500              | 7,500              | 34,314             | 26,814                       | 458%                | 52,616              | 49,669             | 7,500                 | 25,000              | 25,000               | -                              | 17,500                         | 17,500                          |
|  | <u>15,654,560</u>  | <u>20,311,408</u>  | <u>15,511,897</u>  | <u>(4,799,511)</u>           | <u>76%</u>          | <u>21,700,500</u>   | <u>17,037,797</u>  | <u>16,767,620</u>     | <u>17,440,772</u>   | <u>17,440,772</u>    | <u>1,113,060</u>               | <u>1,786,212</u>               | <u>1,786,212</u>                |
| <b>Permits and Fees:</b>               |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Bldg inspections and permits           | 2,861,000          | 3,662,411          | 4,619,698          | 957,287                      | 126%                | 3,973,907           | 3,407,851          | 4,240,000             | 4,340,000           | 4,340,000            | 1,379,000                      | 1,479,000                      | 1,479,000                       |
| Recording fees                         | 800,000            | 800,000            | 1,061,952          | 261,952                      | 133%                | 1,300,198           | 1,186,595          | 820,000               | 820,000             | 820,000              | 20,000                         | 20,000                         | 20,000                          |
| Fire inspection fees                   | 200,000            | 200,000            | 187,862            | (12,138)                     | 94%                 | 218,774             | 193,671            | 200,000               | 200,000             | 200,000              | -                              | -                              | -                               |
| Concealed handgun permit               | 250,000            | 250,000            | 239,765            | (10,235)                     | 96%                 | 382,794             | 359,809            | 250,000               | 250,000             | 250,000              | -                              | -                              | -                               |
| Other permit and fees                  | 855,110            | 855,110            | 865,232            | 10,122                       | 101%                | 906,219             | 753,194            | 826,010               | 806,010             | 806,010              | (29,100)                       | (49,100)                       | (49,100)                        |
|  | <u>4,966,110</u>   | <u>5,767,521</u>   | <u>6,974,509</u>   | <u>1,206,988</u>             | <u>121%</u>         | <u>6,781,892</u>    | <u>5,901,120</u>   | <u>6,336,010</u>      | <u>6,416,010</u>    | <u>6,416,010</u>     | <u>1,369,900</u>               | <u>1,449,900</u>               | <u>1,449,900</u>                |
| <b>Sales and Services:</b>             |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Solid waste fees                       | 2,600,000          | 3,545,000          | 3,515,791          | (29,209)                     | 99%                 | 3,477,371           | 2,947,673          | 3,000,000             | 3,000,000           | 3,000,000            | 400,000                        | 400,000                        | 400,000                         |
| School resource officer reimb.         | 1,601,476          | 1,665,840          | 1,633,457          | (32,383)                     | 98%                 | 1,570,071           | 1,554,118          | 1,793,881             | 1,897,886           | 1,897,886            | 192,405                        | 296,410                        | 296,410                         |
| Rents                                  | 15,000             | 15,000             | 13,991             | (1,009)                      | 93%                 | 13,930              | 12,769             | 12,000                | 12,000              | 12,000               | (3,000)                        | (3,000)                        | (3,000)                         |
| EMS Charges                            | 5,100,000          | 5,523,798          | 5,302,733          | (221,065)                    | 96%                 | 5,195,662           | 4,315,011          | 5,450,000             | 5,525,000           | 5,525,000            | 350,000                        | 425,000                        | 425,000                         |
| Public health user fees                | 944,950            | 974,031            | 1,443,675          | 469,644                      | 148%                | 1,368,638           | 1,179,633          | 994,950               | 1,094,950           | 1,094,950            | 50,000                         | 150,000                        | 150,000                         |
| Sheriff animal prot. srvc. fees        | 98,500             | 98,500             | 95,802             | (2,698)                      | 97%                 | 93,282              | 83,184             | 80,000                | 80,000              | 80,000               | (18,500)                       | (18,500)                       | (18,500)                        |
| Social services fees                   | 78,700             | 78,700             | 36,541             | (42,159)                     | 46%                 | 59,288              | 54,332             | 49,500                | 64,600              | 64,600               | (29,200)                       | (14,100)                       | (14,100)                        |
| Public housing fees                    | 16,300             | 16,300             | 2,342              | (13,958)                     | 14%                 | 3,077               | 2,981              | 11,700                | 11,700              | 11,700               | (4,600)                        | (4,600)                        | (4,600)                         |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|                                      | Original Budget    | Current Budget     | May 31, 2022       | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021       | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|--------------------------------------|--------------------|--------------------|--------------------|------------------------------|---------------------|---------------------|--------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Sales and Services continued:</b> |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Tax collection fees                  | 280,000            | 280,000            | 335,289            | 55,289                       | 120%                | 318,152             | 299,645            | 290,000               | 290,000             | 290,000              | 10,000                         | 10,000                         | 10,000                          |
| Other sales and services             | 1,984,406          | 1,998,256          | 1,980,146          | (18,110)                     | 99%                 | 2,098,204           | 1,814,380          | 2,162,470             | 1,979,350           | 1,979,350            | 178,064                        | (5,056)                        | (5,056)                         |
| Register of deeds                    | 344,510            | 344,510            | 400,318            | 55,808                       | 116%                | 428,066             | 389,259            | 424,100               | 397,100             | 397,100              | 79,590                         | 52,590                         | 52,590                          |
| Marriage licenses                    | 52,200             | 52,200             | 50,161             | (2,039)                      | 96%                 | 56,841              | 50,103             | 58,800                | 57,000              | 57,000               | 6,600                          | 4,800                          | 4,800                           |
| Recreation services                  | 307,350            | 307,350            | 242,629            | (64,721)                     | 79%                 | 89,183              | 45,198             | 319,350               | 319,350             | 319,350              | 12,000                         | 12,000                         | 12,000                          |
|                                      | <u>13,423,392</u>  | <u>14,899,485</u>  | <u>15,052,875</u>  | <u>153,390</u>               | 101%                | <u>14,771,765</u>   | <u>12,748,286</u>  | <u>14,646,751</u>     | <u>14,728,936</u>   | <u>14,728,936</u>    | <u>1,223,359</u>               | <u>1,305,544</u>               | <u>1,305,544</u>                |
| <b>Investment earnings</b>           | <u>100,275</u>     | <u>100,275</u>     | <u>97,973</u>      | <u>(2,302)</u>               | 98%                 | <u>80,630</u>       | <u>74,005</u>      | <u>60,380</u>         | <u>60,380</u>       | <u>60,380</u>        | <u>(39,895)</u>                | <u>(39,895)</u>                | <u>(39,895)</u>                 |
| <b>Other:</b>                        |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| ABC bottles taxes                    | 45,000             | 45,000             | 68,569             | 23,569                       | 152%                | 81,640              | 73,557             | 45,000                | 45,000              | 45,000               | -                              | -                              | -                               |
| Cnty. Brd. of Alcohol Control        | 24,000             | 24,000             | 22,500             | (1,500)                      | 94%                 | 30,000              | 15,000             | 30,000                | 30,000              | 30,000               | 6,000                          | 6,000                          | 6,000                           |
| Contributions                        | 9,000              | 22,820             | 85,831             | 63,011                       | 376%                | 116,784             | 112,796            | 21,500                | 21,000              | 21,000               | 12,500                         | 12,000                         | 12,000                          |
| Other revenues                       | 1,108,332          | 2,387,487          | 1,804,131          | (583,356)                    | 76%                 | 3,938,919           | 1,557,815          | 1,507,564             | 1,770,142           | 1,770,142            | 399,232                        | 661,810                        | 661,810                         |
|                                      | <u>1,186,332</u>   | <u>2,479,307</u>   | <u>1,981,031</u>   | <u>(498,276)</u>             | 80%                 | <u>4,167,343</u>    | <u>1,759,168</u>   | <u>1,604,064</u>      | <u>1,866,142</u>    | <u>1,866,142</u>     | <u>417,732</u>                 | <u>679,810</u>                 | <u>679,810</u>                  |
| <b>Total revenues</b>                | <u>223,805,307</u> | <u>242,653,243</u> | <u>239,101,522</u> | <u>(3,551,721)</u>           | 99%                 | <u>250,430,785</u>  | <u>225,518,090</u> | <u>243,029,101</u>    | <u>244,156,516</u>  | <u>244,156,516</u>   | <u>19,223,794</u>              | <u>20,351,209</u>              | <u>20,351,209</u>               |
| <b>Expenditures:</b>                 |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| <b>General Government:</b>           |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| <b>Governing Body:</b>               |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Salaries                             | 195,066            | 225,529            | 207,615            | 17,914                       | 92%                 | 189,464             | 173,741            | 231,451               | 232,873             | 232,873              | 36,385                         | 37,807                         | 37,807                          |
| Fringe benefits                      | 76,260             | 69,461             | 58,552             | 10,909                       | 84%                 | 55,331              | 50,607             | 87,120                | 87,477              | 87,477               | 10,860                         | 11,217                         | 11,217                          |
| Operating costs                      | 70,850             | 71,878             | 35,978             | 35,900                       | 50%                 | 32,707              | 28,723             | 63,850                | 63,850              | 63,850               | (7,000)                        | (7,000)                        | (7,000)                         |
|                                      | <u>342,176</u>     | <u>366,868</u>     | <u>302,145</u>     | <u>64,723</u>                | 82%                 | <u>277,502</u>      | <u>253,071</u>     | <u>382,421</u>        | <u>384,200</u>      | <u>384,200</u>       | <u>40,245</u>                  | <u>42,024</u>                  | <u>42,024</u>                   |
| <b>County Administration:</b>        |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Salaries                             | 740,299            | 750,798            | 632,879            | 117,919                      | 84%                 | 669,217             | 603,239            | 751,614               | 744,558             | 744,558              | 11,315                         | 4,259                          | 4,259                           |
| Fringe benefits                      | 231,509            | 234,059            | 187,911            | 46,148                       | 80%                 | 199,287             | 179,934            | 241,355               | 239,605             | 239,605              | 9,846                          | 8,096                          | 8,096                           |
| Operating costs                      | 48,554             | 48,554             | 29,023             | 19,531                       | 60%                 | 46,021              | 37,264             | 49,400                | 49,400              | 49,400               | 846                            | 846                            | 846                             |
|                                      | <u>1,020,362</u>   | <u>1,033,411</u>   | <u>849,813</u>     | <u>183,598</u>               | 82%                 | <u>914,525</u>      | <u>820,437</u>     | <u>1,042,369</u>      | <u>1,033,563</u>    | <u>1,033,563</u>     | <u>22,007</u>                  | <u>13,201</u>                  | <u>13,201</u>                   |
| <b>Human Resources:</b>              |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Salaries                             | 363,674            | 372,480            | 325,327            | 47,153                       | 87%                 | 339,421             | 312,928            | 428,478               | 455,643             | 455,643              | 64,804                         | 91,969                         | 91,969                          |
| Fringe benefits                      | 129,468            | 131,607            | 111,261            | 20,346                       | 85%                 | 120,060             | 110,476            | 161,572               | 168,399             | 168,399              | 32,104                         | 38,931                         | 38,931                          |
| Operating costs                      | 11,650             | 11,650             | 2,822              | 8,828                        | 24%                 | 4,876               | 4,405              | 12,550                | 15,050              | 15,050               | 900                            | 3,400                          | 3,400                           |
|                                      | <u>504,792</u>     | <u>515,737</u>     | <u>439,410</u>     | <u>76,327</u>                | 85%                 | <u>464,357</u>      | <u>427,809</u>     | <u>602,600</u>        | <u>639,092</u>      | <u>639,092</u>       | <u>97,808</u>                  | <u>134,300</u>                 | <u>134,300</u>                  |
| <b>Communications:</b>               |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Salaries                             | 118,792            | 122,882            | 73,705             | 49,177                       | 60%                 | -                   | -                  | 136,953               | 142,712             | 142,712              | 18,161                         | 23,920                         | 23,920                          |
| Fringe benefits                      | 46,111             | 47,104             | 26,091             | 21,013                       | 55%                 | -                   | -                  | 52,351                | 53,831              | 53,831               | 6,240                          | 7,720                          | 7,720                           |
| Operating costs                      | 82,035             | 82,035             | 18,859             | 63,176                       | 23%                 | -                   | -                  | 94,000                | 72,000              | 72,000               | 11,965                         | (10,035)                       | (10,035)                        |
|                                      | <u>246,938</u>     | <u>252,021</u>     | <u>118,655</u>     | <u>133,366</u>               | 47%                 | <u>-</u>            | <u>-</u>           | <u>283,304</u>        | <u>268,543</u>      | <u>268,543</u>       | <u>36,366</u>                  | <u>21,605</u>                  | <u>21,605</u>                   |
| <b>Finance:</b>                      |                    |                    |                    |                              |                     |                     |                    |                       |                     |                      |                                |                                |                                 |
| Salaries                             | 968,207            | 982,007            | 906,497            | 75,510                       | 92%                 | 903,580             | 818,628            | 980,242               | 1,021,148           | 1,021,148            | 12,035                         | 52,941                         | 52,941                          |
| Fringe benefits                      | 347,282            | 350,635            | 328,013            | 22,622                       | 94%                 | 305,634             | 277,675            | 363,084               | 373,356             | 373,356              | 15,802                         | 26,074                         | 26,074                          |
| Operating costs                      | 573,225            | 611,198            | 504,253            | 106,945                      | 83%                 | 449,470             | 416,222            | 583,850               | 583,850             | 583,850              | 10,625                         | 10,625                         | 10,625                          |
|                                      | <u>1,888,714</u>   | <u>1,943,840</u>   | <u>1,738,763</u>   | <u>205,077</u>               | 89%                 | <u>1,658,684</u>    | <u>1,512,525</u>   | <u>1,927,176</u>      | <u>1,978,354</u>    | <u>1,978,354</u>     | <u>38,462</u>                  | <u>89,640</u>                  | <u>89,640</u>                   |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|                                | Original Budget | Current Budget | May 31, 2022 | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021 | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|--------------------------------|-----------------|----------------|--------------|------------------------------|---------------------|---------------------|--------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Tax Administration:</b>     |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 2,688,430       | 2,731,776      | 2,329,152    | 402,624                      | 85%                 | 2,448,067           | 2,249,632    | 2,957,322             | 3,038,347           | 3,038,347            | 268,892                        | 349,917                        | 349,917                         |
| Fringe benefits                | 1,072,276       | 1,082,805      | 928,527      | 154,278                      | 86%                 | 965,052             | 887,126      | 1,195,525             | 1,219,902           | 1,219,902            | 123,249                        | 147,626                        | 147,626                         |
| Operating costs                | 1,080,485       | 1,296,725      | 838,827      | 457,898                      | 65%                 | 875,946             | 789,987      | 1,609,000             | 1,234,500           | 1,234,500            | 528,515                        | 154,015                        | 154,015                         |
|                                | 4,841,191       | 5,111,306      | 4,096,506    | 1,014,800                    | 80%                 | 4,289,065           | 3,926,745    | 5,761,847             | 5,492,749           | 5,492,749            | 920,656                        | 651,558                        | 651,558                         |
| <b>County Attorney:</b>        |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 424,569         | 432,422        | 394,968      | 37,454                       | 91%                 | 416,647             | 381,011      | 454,710               | 475,967             | 475,967              | 30,141                         | 51,398                         | 51,398                          |
| Fringe benefits                | 137,615         | 139,523        | 124,839      | 14,684                       | 89%                 | 127,666             | 116,561      | 150,190               | 155,532             | 155,532              | 12,575                         | 17,917                         | 17,917                          |
| Operating costs                | 151,450         | 151,450        | 57,395       | 94,055                       | 38%                 | 52,168              | 49,616       | 151,450               | 151,450             | 151,450              | -                              | -                              | -                               |
|                                | 713,634         | 723,395        | 577,202      | 146,193                      | 80%                 | 596,481             | 547,188      | 756,350               | 782,949             | 782,949              | 42,716                         | 69,315                         | 69,315                          |
| <b>Court Facilities:</b>       |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Operating costs                | 274,936         | 274,936        | 158,636      | 116,300                      | 58%                 | 177,361             | 144,529      | 252,006               | 252,006             | 252,006              | (22,930)                       | (22,930)                       | (22,930)                        |
|                                | 274,936         | 274,936        | 158,636      | 116,300                      | 58%                 | 177,361             | 144,529      | 252,006               | 252,006             | 252,006              | (22,930)                       | (22,930)                       | (22,930)                        |
| <b>Board of Elections:</b>     |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 702,664         | 707,843        | 453,251      | 254,592                      | 64%                 | 864,924             | 839,941      | 746,346               | 747,456             | 747,456              | 43,682                         | 44,792                         | 44,792                          |
| Fringe benefits                | 160,553         | 166,043        | 129,038      | 37,005                       | 78%                 | 148,583             | 139,206      | 172,786               | 174,848             | 174,848              | 12,233                         | 14,295                         | 14,295                          |
| Operating costs                | 286,987         | 281,462        | 189,829      | 91,633                       | 67%                 | 359,566             | 357,046      | 297,077               | 236,011             | 236,011              | 10,090                         | (50,976)                       | (50,976)                        |
| Capital outlay                 | -               | 5,525          | 5,524        | 1                            | 100%                | -                   | -            | -                     | -                   | -                    | -                              | -                              | -                               |
|                                | 1,150,204       | 1,160,873      | 777,642      | 383,231                      | 67%                 | 1,373,073           | 1,336,193    | 1,216,209             | 1,158,315           | 1,158,315            | 66,005                         | 8,111                          | 8,111                           |
| <b>Register of Deeds:</b>      |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 749,245         | 760,329        | 612,695      | 147,634                      | 81%                 | 654,767             | 600,924      | 775,384               | 799,220             | 799,220              | 26,139                         | 49,975                         | 49,975                          |
| Fringe benefits                | 337,070         | 350,763        | 273,378      | 77,385                       | 78%                 | 293,209             | 267,155      | 357,394               | 362,949             | 362,949              | 20,324                         | 25,879                         | 25,879                          |
| Operating costs                | 2,016,924       | 4,919,924      | 3,951,355    | 968,569                      | 80%                 | 4,347,293           | 3,474,453    | 2,990,008             | 2,972,650           | 2,972,650            | 973,084                        | 955,726                        | 955,726                         |
| Capital outlay                 | -               | -              | -            | -                            | na                  | 29,454              | 29,455       | 15,000                | -                   | -                    | 15,000                         | -                              | -                               |
|                                | 3,103,239       | 6,031,016      | 4,837,428    | 1,193,588                    | 80%                 | 5,324,723           | 4,371,987    | 4,137,786             | 4,134,819           | 4,134,819            | 1,034,547                      | 1,031,580                      | 1,031,580                       |
| <b>Contingency</b>             |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Operating costs                | 700,000         | 538,000        | -            | 538,000                      | 0%                  | -                   | -            | 700,000               | 400,000             | 400,000              | -                              | (300,000)                      | (300,000)                       |
| Total general government       | 14,786,186      | 17,951,403     | 13,896,200   | 4,055,203                    | 77%                 | 15,075,771          | 13,340,484   | 17,062,068            | 16,524,590          | 16,524,590           | 2,275,882                      | 1,738,404                      | 1,738,404                       |
| <b>Central Services:</b>       |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| <b>Information Technology:</b> |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 1,315,513       | 1,342,765      | 1,072,692    | 270,073                      | 80%                 | 1,163,698           | 1,068,432    | 1,539,913             | 1,591,876           | 1,576,506            | 224,400                        | 276,363                        | 260,993                         |
| Fringe benefits                | 474,782         | 482,859        | 371,392      | 111,467                      | 77%                 | 399,503             | 366,315      | 565,735               | 569,832             | 565,968              | 90,953                         | 95,050                         | 91,186                          |
| Operating costs                | 1,681,300       | 1,804,748      | 859,653      | 945,095                      | 48%                 | 1,111,739           | 682,410      | 2,508,338             | 2,085,920           | 2,105,154            | 827,038                        | 404,620                        | 423,854                         |
| Capital outlay                 | 24,000          | 24,000         | -            | 24,000                       | 0%                  | 96,271              | 96,271       | 194,000               | 140,000             | 140,000              | 170,000                        | 116,000                        | 116,000                         |
|                                | 3,495,595       | 3,654,372      | 2,303,737    | 1,350,635                    | 63%                 | 2,771,211           | 2,213,428    | 4,807,986             | 4,387,628           | 4,387,628            | 1,312,391                      | 892,033                        | 892,033                         |
| <b>Fleet Services:</b>         |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                       | 714,600         | 723,847        | 640,877      | 82,970                       | 89%                 | 684,393             | 645,763      | 835,633               | 807,284             | 807,284              | 121,033                        | 92,684                         | 92,684                          |
| Fringe benefits                | 294,249         | 296,495        | 259,006      | 37,489                       | 87%                 | 270,912             | 253,679      | 353,572               | 337,465             | 337,465              | 59,323                         | 43,216                         | 43,216                          |
| Operating costs                | 319,129         | 554,129        | 29,120       | 525,009                      | 5%                  | 334,222             | 110,040      | 368,250               | 386,600             | 386,600              | 49,121                         | 67,471                         | 67,471                          |
| Capital outlay                 | -               | 399,260        | 85,237       | 314,023                      | 21%                 | 86,736              | 69,521       | 916,000               | 467,000             | 467,000              | 916,000                        | 467,000                        | 467,000                         |
|                                | 1,327,978       | 1,973,731      | 1,014,240    | 959,491                      | 51%                 | 1,376,263           | 1,079,003    | 2,473,455             | 1,998,349           | 1,998,349            | 1,145,477                      | 670,371                        | 670,371                         |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|                              | Original Budget | Current Budget | May 31, 2022 | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021 | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|------------------------------|-----------------|----------------|--------------|------------------------------|---------------------|---------------------|--------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Engineering:</b>          |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 481,590         | 491,098        | 448,663      | 42,435                       | 91%                 | 463,069             | 426,265      | 515,849               | 571,891             | 571,891              | 34,259                         | 90,301                         | 90,301                          |
| Fringe benefits              | 168,716         | 174,317        | 154,568      | 19,749                       | 89%                 | 157,068             | 144,407      | 183,515               | 202,091             | 202,091              | 14,799                         | 33,375                         | 33,375                          |
| Operating costs              | 32,975          | 79,316         | 46,772       | 32,544                       | 59%                 | 162,185             | 121,685      | 34,775                | 38,350              | 38,350               | 1,800                          | 5,375                          | 5,375                           |
| Capital outlay               | -               | -              | -            | -                            | na                  | -                   | -            | -                     | 26,000              | 26,000               | -                              | 26,000                         | 26,000                          |
|                              | 683,281         | 744,731        | 650,003      | 94,728                       | 87%                 | 782,322             | 692,357      | 734,139               | 838,332             | 838,332              | 50,858                         | 155,051                        | 155,051                         |
| <b>Operation Services:</b>   |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 2,368,103       | 2,410,221      | 2,086,512    | 323,709                      | 87%                 | 2,238,716           | 2,084,618    | 2,610,806             | 2,699,191           | 2,699,191            | 242,703                        | 331,088                        | 331,088                         |
| Fringe benefits              | 1,056,851       | 1,069,671      | 911,230      | 158,441                      | 85%                 | 966,100             | 894,521      | 1,184,386             | 1,197,617           | 1,197,617            | 127,535                        | 140,766                        | 140,766                         |
| Operating costs              | 3,633,683       | 3,702,434      | 2,743,210    | 959,224                      | 74%                 | 3,090,250           | 2,614,519    | 5,909,950             | 3,922,241           | 3,922,241            | 2,276,267                      | 288,558                        | 288,558                         |
| Capital outlay               | 293,000         | 338,200        | 247,823      | 90,377                       | 73%                 | 226,280             | 226,280      | 785,500               | 366,500             | 366,500              | 492,500                        | 73,500                         | 73,500                          |
|                              | 7,351,637       | 7,520,526      | 5,988,775    | 1,531,751                    | 80%                 | 6,521,346           | 5,819,938    | 10,490,642            | 8,185,549           | 8,185,549            | 3,139,005                      | 833,912                        | 833,912                         |
| <b>Non-departmental:</b>     |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Fringe benefits              | 6,021,158       | 5,998,466      | 5,437,864    | 560,602                      | 91%                 | 5,696,954           | 5,378,620    | 6,638,280             | 6,638,280           | 6,638,280            | 617,122                        | 617,122                        | 617,122                         |
| Operating costs              | 377,078         | 877,078        | 104,046      | 773,032                      | 12%                 | 294,482             | 268,417      | 160,205               | 160,205             | 160,205              | (216,873)                      | (216,873)                      | (216,873)                       |
|                              | 6,398,236       | 6,875,544      | 5,541,910    | 1,333,634                    | 81%                 | 5,991,436           | 5,647,037    | 6,798,485             | 6,798,485           | 6,798,485            | 400,249                        | 400,249                        | 400,249                         |
| Total central services       | 19,256,727      | 20,768,904     | 15,498,665   | 5,270,239                    | 75%                 | 17,442,578          | 15,451,763   | 25,304,707            | 22,208,343          | 22,208,343           | 6,047,980                      | 2,951,616                      | 2,951,616                       |
| <b>Public Safety:</b>        |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| <b>District Attorney:</b>    |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Operating costs              | 53,000          | 53,000         | 11,635       | 41,365                       | 22%                 | 20,886              | 4,045        | 53,000                | 13,000              | 13,000               | -                              | (40,000)                       | (40,000)                        |
|                              | 53,000          | 53,000         | 11,635       | 41,365                       | 22%                 | 20,886              | 4,045        | 53,000                | 13,000              | 13,000               | -                              | (40,000)                       | (40,000)                        |
| <b>Sheriff:</b>              |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 11,592,681      | 12,095,329     | 10,999,321   | 1,096,008                    | 91%                 | 11,010,834          | 10,159,763   | 12,794,225            | 13,400,580          | 13,400,580           | 1,201,544                      | 1,807,899                      | 1,807,899                       |
| Fringe benefits              | 4,390,822       | 4,494,213      | 4,034,786    | 459,427                      | 90%                 | 3,988,151           | 3,665,248    | 4,877,220             | 5,032,814           | 5,032,814            | 486,398                        | 641,992                        | 641,992                         |
| Operating costs              | 3,073,394       | 4,028,492      | 2,874,776    | 1,153,716                    | 71%                 | 2,928,027           | 2,614,532    | 3,650,344             | 3,634,582           | 3,634,582            | 576,950                        | 561,188                        | 561,188                         |
| Capital outlay               | 1,196,955       | 1,601,755      | 1,338,561    | 263,194                      | 84%                 | 1,173,204           | 1,144,809    | 1,700,228             | 1,098,865           | 1,098,865            | 503,273                        | (98,090)                       | (98,090)                        |
|                              | 20,253,852      | 22,219,789     | 19,247,444   | 2,972,345                    | 87%                 | 19,100,216          | 17,584,352   | 23,022,017            | 23,166,841          | 23,166,841           | 2,768,165                      | 2,912,989                      | 2,912,989                       |
| <b>Detention Center:</b>     |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 5,569,791       | 5,376,673      | 4,736,634    | 640,039                      | 88%                 | 4,774,415           | 4,426,735    | 5,977,469             | 6,580,911           | 6,580,911            | 407,678                        | 1,011,120                      | 1,011,120                       |
| Fringe benefits              | 2,271,624       | 2,326,769      | 1,864,098    | 462,671                      | 80%                 | 1,855,402           | 1,714,897    | 2,495,712             | 2,657,347           | 2,657,347            | 224,088                        | 385,723                        | 385,723                         |
| Operating costs              | 3,318,358       | 3,491,497      | 2,859,999    | 631,498                      | 82%                 | 2,709,348           | 2,475,474    | 3,965,713             | 3,812,861           | 3,812,861            | 647,355                        | 494,503                        | 494,503                         |
| Capital outlay               | 188,139         | 293,612        | 146,771      | 146,841                      | 50%                 | 107,353             | 107,353      | 112,764               | 112,764             | 112,764              | (75,375)                       | (75,375)                       | (75,375)                        |
|                              | 11,347,912      | 11,488,551     | 9,607,502    | 1,881,049                    | 84%                 | 9,446,518           | 8,724,459    | 12,551,658            | 13,163,883          | 13,163,883           | 1,203,746                      | 1,815,971                      | 1,815,971                       |
| <b>Emergency Medical:</b>    |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 7,104,840       | 7,325,691      | 5,962,844    | 1,362,847                    | 81%                 | 6,400,504           | 5,963,689    | 8,010,125             | 8,146,821           | 8,146,821            | 905,285                        | 1,041,981                      | 1,041,981                       |
| Fringe benefits              | 2,573,198       | 2,693,905      | 2,128,296    | 565,609                      | 79%                 | 2,228,571           | 2,066,639    | 2,965,931             | 3,004,305           | 3,004,305            | 392,733                        | 431,107                        | 431,107                         |
| Operating costs              | 2,121,385       | 2,334,700      | 1,966,706    | 367,994                      | 84%                 | 2,083,217           | 1,959,902    | 2,380,284             | 2,246,789           | 2,246,789            | 258,899                        | 125,404                        | 125,404                         |
| Capital outlay               | 1,693,500       | 2,949,743      | 466,243      | 2,483,500                    | 16%                 | 262,034             | 109,398      | 1,188,000             | 129,000             | 129,000              | (505,500)                      | (1,564,500)                    | (1,564,500)                     |
|                              | 13,492,923      | 15,304,039     | 10,524,089   | 4,779,950                    | 69%                 | 10,974,326          | 10,099,628   | 14,544,340            | 13,526,915          | 13,526,915           | 1,051,417                      | 33,992                         | 33,992                          |
| <b>Emergency Management:</b> |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries                     | 272,999         | 280,947        | 265,303      | 15,644                       | 94%                 | 266,941             | 244,646      | 327,517               | 479,798             | 479,798              | 54,518                         | 206,799                        | 206,799                         |
| Fringe benefits              | 92,174          | 94,104         | 78,775       | 15,329                       | 84%                 | 84,156              | 77,614       | 118,237               | 174,465             | 174,465              | 26,063                         | 82,291                         | 82,291                          |
| Operating costs              | 545,075         | 569,075        | 332,502      | 236,573                      | 58%                 | 488,770             | 444,166      | 533,240               | 538,530             | 538,530              | (11,835)                       | (6,545)                        | (6,545)                         |
| Capital outlay               | 137,300         | 137,300        | 10,025       | 127,275                      | 7%                  | 5,334               | 5,334        | 292,470               | 56,980              | 56,980               | 155,170                        | (80,320)                       | (80,320)                        |
|                              | 1,047,548       | 1,081,426      | 686,605      | 394,821                      | 63%                 | 845,201             | 771,760      | 1,271,464             | 1,249,773           | 1,249,773            | 223,916                        | 202,225                        | 202,225                         |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|   | Original Budget | Current Budget | May 31, 2022 | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021 | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|---|-----------------|----------------|--------------|------------------------------|---------------------|---------------------|--------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Other Agencies:</b>                              |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Fire districts                                      | 60,000          | 360,000        | 60,000       | 300,000                      | 17%                 | 60,000              | 60,000       | 60,000                | 55,000              | 55,000               | -                              | (5,000)                        | (5,000)                         |
| Rescue Squads                                       | 331,800         | 340,800        | 259,175      | 81,625                       | 76%                 | 322,800             | 245,675      | 331,800               | 331,800             | 331,800              | -                              | -                              | -                               |
|   | 391,800         | 700,800        | 319,175      | 381,625                      | 46%                 | 382,800             | 305,675      | 391,800               | 386,800             | 386,800              | -                              | (5,000)                        | (5,000)                         |
| <b>Building Inspections and Central Permitting:</b> |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries  | 1,999,581       | 2,221,682      | 1,978,924    | 242,758                      | 89%                 | 1,760,876           | 1,603,083    | 2,770,167             | 2,709,797           | 2,709,797            | 770,586                        | 710,216                        | 710,216                         |
| Fringe benefits                                     | 749,702         | 820,900        | 702,390      | 118,510                      | 86%                 | 619,581             | 564,346      | 1,071,573             | 1,020,475           | 1,020,475            | 321,871                        | 270,773                        | 270,773                         |
| Operating costs                                     | 167,500         | 760,153        | 332,372      | 427,781                      | 44%                 | 128,360             | 103,771      | 240,924               | 211,123             | 211,123              | 73,424                         | 43,623                         | 43,623                          |
| Capital outlay                                      | 43,000          | 288,000        | -            | 288,000                      | 0%                  | 59,991              | 59,991       | 147,000               | 31,000              | 31,000               | 104,000                        | (12,000)                       | (12,000)                        |
|   | 2,959,783       | 4,090,735      | 3,013,686    | 1,077,049                    | 74%                 | 2,568,808           | 2,331,191    | 4,229,664             | 3,972,395           | 3,972,395            | 1,269,881                      | 1,012,612                      | 1,012,612                       |
| <b>Fire Inspections</b>                             |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries  | 407,511         | 417,681        | 377,572      | 40,109                       | 90%                 | 379,345             | 344,688      | 746,684               | 612,244             | 612,244              | 339,173                        | 204,733                        | 204,733                         |
| Fringe benefits                                     | 149,006         | 136,286        | 118,091      | 18,195                       | 87%                 | 116,578             | 106,239      | 275,470               | 223,845             | 223,845              | 126,464                        | 74,839                         | 74,839                          |
| Operating costs                                     | 51,356          | 86,137         | 65,366       | 20,771                       | 76%                 | 61,437              | 55,395       | 88,954                | 76,235              | 76,235               | 37,598                         | 24,879                         | 24,879                          |
| Capital outlay                                      | 12,000          | 12,000         | 11,623       | 377                          | 97%                 | 36,267              | 36,267       | 180,000               | 72,000              | 72,000               | 168,000                        | 60,000                         | 60,000                          |
|   | 619,873         | 652,104        | 572,652      | 79,452                       | 88%                 | 593,627             | 542,589      | 1,291,108             | 984,324             | 984,324              | 671,235                        | 364,451                        | 364,451                         |
| <b>Central Communications:</b>                      |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries  | 2,121,774       | 2,055,429      | 1,640,798    | 414,631                      | 80%                 | 1,768,119           | 1,639,673    | 2,294,441             | 2,447,480           | 2,447,480            | 172,667                        | 325,706                        | 325,706                         |
| Fringe benefits                                     | 838,242         | 853,582        | 622,934      | 230,648                      | 73%                 | 686,836             | 634,176      | 921,282               | 950,883             | 950,883              | 83,040                         | 112,641                        | 112,641                         |
| Operating costs                                     | 619,520         | 571,757        | 345,652      | 226,105                      | 60%                 | 446,376             | 431,826      | 778,136               | 753,819             | 753,819              | 158,616                        | 134,299                        | 134,299                         |
| Capital outlay                                      | 213,911         | 1,580,599      | 430,981      | 1,149,618                    | 27%                 | 194,830             | 41,305       | 3,105,596             | 13,555              | 13,555               | 2,891,685                      | (200,356)                      | (200,356)                       |
|   | 3,793,447       | 5,061,367      | 3,040,365    | 2,021,002                    | 60%                 | 3,096,161           | 2,746,980    | 7,099,455             | 4,165,737           | 4,165,737            | 3,306,008                      | 372,290                        | 372,290                         |
| <b>Animal Protective Services:</b>                  |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries  | 608,380         | 622,388        | 567,943      | 54,445                       | 91%                 | 611,377             | 557,294      | 648,612               | 676,772             | 676,772              | 40,232                         | 68,392                         | 68,392                          |
| Fringe benefits                                     | 249,123         | 258,483        | 227,841      | 30,642                       | 88%                 | 241,044             | 220,066      | 268,448               | 275,573             | 275,573              | 19,325                         | 26,450                         | 26,450                          |
| Operating costs                                     | 321,958         | 424,970        | 271,637      | 153,333                      | 64%                 | 217,740             | 195,120      | 353,076               | 335,604             | 335,604              | 31,118                         | 13,646                         | 13,646                          |
| Capital outlay                                      | 50,000          | 46,248         | 45,915       | 333                          | 99%                 | 33,253              | 33,253       | 113,672               | 56,836              | 56,836               | 63,672                         | 6,836                          | 6,836                           |
|   | 1,229,461       | 1,352,089      | 1,113,336    | 238,753                      | 82%                 | 1,103,414           | 1,005,733    | 1,383,808             | 1,344,785           | 1,344,785            | 154,347                        | 115,324                        | 115,324                         |
| Total public safety                                 | 55,189,599      | 62,003,900     | 48,136,489   | 13,867,411                   | 78%                 | 48,131,957          | 44,116,412   | 65,838,314            | 61,974,453          | 61,974,453           | 10,648,715                     | 6,784,854                      | 6,784,854                       |
| <b>Transportation:</b>                              |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Cape Fear Regional Jetport                          | 111,000         | 111,000        | 111,000      | -                            | 100%                | 111,000             | 111,000      | 111,000               | 111,000             | 111,000              | -                              | -                              | -                               |
| Odell Williamson Mun. Airport                       | 50,000          | 50,000         | 50,000       | -                            | 100%                | 27,500              | 27,500       | 50,000                | 50,000              | 50,000               | -                              | -                              | -                               |
| Brunswick Transit System                            | -               | 245,881        | 245,881      | -                            | 100%                | -                   | -            | -                     | -                   | -                    | -                              | -                              | -                               |
| Total transportation                                | 161,000         | 406,881        | 406,881      | -                            | 100%                | 138,500             | 138,500      | 161,000               | 161,000             | 161,000              | -                              | -                              | -                               |
| <b>Environmental Protection:</b>                    |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| <b>Solid Waste:</b>                                 |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Salaries  | 416,216         | 424,336        | 362,543      | 61,793                       | 85%                 | 359,300             | 331,829      | 440,904               | 465,488             | 465,488              | 24,688                         | 49,272                         | 49,272                          |
| Fringe benefits                                     | 178,623         | 180,595        | 145,024      | 35,571                       | 80%                 | 148,002             | 136,044      | 191,509               | 197,689             | 197,689              | 12,886                         | 19,066                         | 19,066                          |
| Operating costs                                     | 18,371,550      | 18,989,711     | 17,101,987   | 1,887,724                    | 90%                 | 18,527,744          | 16,908,850   | 19,552,400            | 19,943,800          | 19,943,800           | 1,180,850                      | 1,572,250                      | 1,572,250                       |
| Capital outlay                                      | 36,500          | 36,500         | -            | 36,500                       | 0%                  | 224,830             | 216,860      | 1,354,000             | 42,000              | 42,000               | 1,317,500                      | 5,500                          | 5,500                           |
|   | 19,002,889      | 19,631,142     | 17,609,554   | 2,021,588                    | 90%                 | 19,259,876          | 17,593,583   | 21,538,813            | 20,648,977          | 20,648,977           | 2,535,924                      | 1,646,088                      | 1,646,088                       |
| <b>Other:</b>                                       |                 |                |              |                              |                     |                     |              |                       |                     |                      |                                |                                |                                 |
| Forestry services                                   | 270,109         | 270,109        | 161,202      | 108,907                      | 60%                 | 245,902             | 192,299      | 286,472               | 286,472             | 286,472              | 16,363                         | 16,363                         | 16,363                          |
| Total environmental protection                      | 19,272,998      | 19,901,251     | 17,770,756   | 2,130,495                    | 89%                 | 19,505,778          | 17,785,882   | 21,825,285            | 20,935,449          | 20,935,449           | 2,552,287                      | 1,662,451                      | 1,662,451                       |



SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|   | Original Budget  | Current Budget   | May 31, 2022     | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021     | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|---|------------------|------------------|------------------|------------------------------|---------------------|---------------------|------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Economic Development:</b>              |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| <b>Community Enforcement:</b>             |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Salaries                                  | 185,248          | 187,804          | 171,385          | 16,419                       | 91%                 | 150,565             | 137,349          | 261,739               | 202,060             | 202,060              | 76,491                         | 16,812                         | 16,812                          |
| Fringe benefits                           | 79,501           | 80,122           | 72,130           | 7,992                        | 90%                 | 60,950              | 55,131           | 110,677               | 86,696              | 86,696               | 31,176                         | 7,195                          | 7,195                           |
| Operating costs                           | 17,840           | 16,440           | 13,028           | 3,412                        | 79%                 | 13,338              | 11,834           | 23,040                | 23,040              | 23,040               | 5,200                          | 5,200                          | 5,200                           |
| Capital outlay                            | 32,000           | 27,244           | 27,243           | 1                            | 100%                | -                   | -                | -                     | -                   | -                    | (32,000)                       | (32,000)                       | (32,000)                        |
|   | <u>314,589</u>   | <u>311,610</u>   | <u>283,786</u>   | <u>27,824</u>                | <u>91%</u>          | <u>224,853</u>      | <u>204,314</u>   | <u>395,456</u>        | <u>311,796</u>      | <u>311,796</u>       | <u>80,867</u>                  | <u>(2,793)</u>                 | <u>(2,793)</u>                  |
| <b>Planning:</b>                          |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Salaries                                  | 512,964          | 525,658          | 453,936          | 71,722                       | 86%                 | 483,307             | 440,755          | 673,717               | 627,621             | 627,621              | 160,753                        | 114,657                        | 114,657                         |
| Fringe benefits                           | 193,589          | 196,672          | 157,985          | 38,687                       | 80%                 | 175,107             | 160,450          | 259,105               | 233,084             | 233,084              | 65,516                         | 39,495                         | 39,495                          |
| Operating costs                           | 264,150          | 384,306          | 225,323          | 158,983                      | 59%                 | 260,491             | 238,884          | 281,500               | 201,500             | 201,500              | 17,350                         | (62,650)                       | (62,650)                        |
|   | <u>970,703</u>   | <u>1,106,636</u> | <u>837,244</u>   | <u>269,392</u>               | <u>76%</u>          | <u>918,905</u>      | <u>840,089</u>   | <u>1,214,322</u>      | <u>1,062,205</u>    | <u>1,062,205</u>     | <u>243,619</u>                 | <u>91,502</u>                  | <u>91,502</u>                   |
| <b>Cooperative Extension:</b>             |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Salaries                                  | 321,660          | 349,126          | 236,809          | 112,317                      | 68%                 | 300,897             | 280,925          | 332,769               | 332,769             | 332,769              | 11,109                         | 11,109                         | 11,109                          |
| Fringe benefits                           | 155,016          | 157,118          | 90,836           | 66,282                       | 58%                 | 125,904             | 113,289          | 139,225               | 139,225             | 139,225              | (15,791)                       | (15,791)                       | (15,791)                        |
| Operating costs                           | 140,845          | 161,496          | 94,590           | 66,906                       | 59%                 | 170,679             | 129,373          | 146,845               | 186,845             | 186,845              | 6,000                          | 46,000                         | 46,000                          |
| Capital outlay                            | 90,000           | 102,906          | 7,774            | 95,132                       | 8%                  | 7,571               | 7,571            | -                     | -                   | -                    | (90,000)                       | (90,000)                       | (90,000)                        |
|   | <u>707,521</u>   | <u>770,646</u>   | <u>430,009</u>   | <u>340,637</u>               | <u>56%</u>          | <u>605,051</u>      | <u>531,158</u>   | <u>618,839</u>        | <u>658,839</u>      | <u>658,839</u>       | <u>(88,682)</u>                | <u>(48,682)</u>                | <u>(48,682)</u>                 |
| <b>Soil and Water Conservation:</b>       |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Salaries                                  | 151,302          | 155,159          | 141,564          | 13,595                       | 91%                 | 177,544             | 165,768          | 162,428               | 171,710             | 171,710              | 11,126                         | 20,408                         | 20,408                          |
| Fringe benefits                           | 62,628           | 64,304           | 57,664           | 6,640                        | 90%                 | 65,779              | 60,931           | 67,758                | 70,090              | 70,090               | 5,130                          | 7,462                          | 7,462                           |
| Operating costs                           | 17,950           | 17,289           | 10,463           | 6,826                        | 61%                 | 12,296              | 7,115            | 18,150                | 19,050              | 19,050               | 200                            | 1,100                          | 1,100                           |
| Capital outlay                            | 28,000           | 29,136           | -                | 29,136                       | 0%                  | -                   | -                | -                     | -                   | -                    | (28,000)                       | (28,000)                       | (28,000)                        |
|   | <u>259,880</u>   | <u>265,888</u>   | <u>209,691</u>   | <u>56,197</u>                | <u>79%</u>          | <u>255,619</u>      | <u>233,814</u>   | <u>248,336</u>        | <u>260,850</u>      | <u>260,850</u>       | <u>(11,544)</u>                | <u>970</u>                     | <u>970</u>                      |
| <b>Public Housing Section 8:</b>          |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Salaries                                  | 179,878          | 182,721          | 163,517          | 19,204                       | 89%                 | 156,687             | 143,450          | 193,124               | 202,883             | 202,883              | 13,246                         | 23,005                         | 23,005                          |
| Fringe benefits                           | 78,718           | 79,408           | 70,071           | 9,337                        | 88%                 | 63,454              | 57,616           | 84,618                | 87,072              | 87,072               | 5,900                          | 8,354                          | 8,354                           |
| Operating costs                           | 2,111,183        | 2,204,194        | 1,923,675        | 280,519                      | 87%                 | 2,043,166           | 1,868,541        | 2,195,400             | 2,195,400           | 2,195,400            | 84,217                         | 84,217                         | 84,217                          |
|   | <u>2,369,779</u> | <u>2,466,323</u> | <u>2,157,263</u> | <u>309,060</u>               | <u>87%</u>          | <u>2,263,307</u>    | <u>2,069,607</u> | <u>2,473,142</u>      | <u>2,485,355</u>    | <u>2,485,355</u>     | <u>103,363</u>                 | <u>115,576</u>                 | <u>115,576</u>                  |
| <b>1% Occupancy Tax:</b>                  |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Operating costs                           | 1,850,000        | 3,100,000        | 2,312,983        | 787,017                      | 75%                 | 2,337,073           | 1,692,308        | 2,100,000             | 2,100,000           | 2,100,000            | 250,000                        | 250,000                        | 250,000                         |
| <b>Other Economic Development:</b>        |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Lockwood Folly & Shallotte Dredging       | -                | 270,045          | 270,045          | -                            | 100%                | 494,343             | 227,613          | -                     | -                   | -                    | -                              | -                              | -                               |
| Holden Beach Special Obligation Bond      | 1,343,880        | 1,343,880        | -                | 1,343,880                    | 0%                  | -                   | -                | 1,317,720             | 1,317,720           | 1,317,720            | (26,160)                       | (26,160)                       | (26,160)                        |
| Reserve for Shoreline Protection          | 200,000          | 346,433          | -                | 346,433                      | 0%                  | -                   | -                | 200,000               | -                   | -                    | -                              | (200,000)                      | (200,000)                       |
| Brunswick Business & Industry Development | 475,000          | 575,000          | 575,000          | -                            | 100%                | 425,000             | 425,000          | 575,000               | 575,000             | 575,000              | 100,000                        | 100,000                        | 100,000                         |
| Access Road Economic Development Project  | -                | 400,000          | -                | 400,000                      | 0%                  | -                   | -                | -                     | -                   | -                    | -                              | -                              | -                               |
| Other Economic Dev.                       | 149,700          | 149,700          | 102,763          | 46,937                       | 69%                 | 23,325              | -                | -                     | -                   | -                    | (149,700)                      | (149,700)                      | (149,700)                       |
|   | <u>2,168,580</u> | <u>3,085,058</u> | <u>947,808</u>   | <u>2,137,250</u>             | <u>31%</u>          | <u>942,668</u>      | <u>652,613</u>   | <u>2,092,720</u>      | <u>1,892,720</u>    | <u>1,892,720</u>     | <u>(75,860)</u>                | <u>(275,860)</u>               | <u>(275,860)</u>                |
|   |                  |                  |                  |                              |                     |                     |                  |                       |                     |                      |                                |                                |                                 |
| Total economic development                | 8,641,052        | 11,106,161       | 7,178,784        | 3,927,377                    | 65%                 | 7,547,476           | 6,223,903        | 9,142,815             | 8,771,765           | 8,771,765            | 501,763                        | 130,713                        | 130,713                         |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|                                   | Original Budget   | Current Budget    | May 31, 2022      | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021      | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/ Decrease | 2023 Manager Increase/ Decrease | 2023 Approved Increase/ Decrease |
|-----------------------------------|-------------------|-------------------|-------------------|------------------------------|---------------------|---------------------|-------------------|-----------------------|---------------------|----------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Human Services:</b>            |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| <b>Health:</b>                    |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| <b>Administration:</b>            |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 2,624,201         | 2,672,387         | 2,413,163         | 259,224                      | 90%                 | 2,128,499           | 2,344,370         | 2,905,146             | 2,963,950           | 2,963,950            | 280,945                         | 339,749                         | 339,749                          |
| Fringe benefits                   | 1,388,231         | 1,399,935         | 1,196,965         | 202,970                      | 86%                 | 1,306,112           | 1,223,793         | 1,473,764             | 1,470,576           | 1,470,576            | 85,533                          | 82,345                          | 82,345                           |
| Operating costs                   | 405,700           | 747,333           | 322,825           | 424,508                      | 43%                 | 279,939             | 262,061           | 372,560               | 243,560             | 243,560              | (33,140)                        | (162,140)                       | (162,140)                        |
| Capital outlay                    | -                 | 71,488            | 71,488            | -                            | 100%                | 25,527              | 25,527            | 40,000                | -                   | -                    | 40,000                          | -                               | -                                |
|                                   | <u>4,418,132</u>  | <u>4,891,143</u>  | <u>4,004,441</u>  | <u>886,702</u>               | <u>82%</u>          | <u>3,740,077</u>    | <u>3,855,751</u>  | <u>4,791,470</u>      | <u>4,678,086</u>    | <u>4,678,086</u>     | <u>373,338</u>                  | <u>259,954</u>                  | <u>259,954</u>                   |
| <b>Communicable Diseases:</b>     |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Operating costs                   | 414,957           | 414,957           | 281,821           | 133,136                      | 68%                 | 367,227             | 352,915           | 412,707               | 412,707             | 412,707              | (2,250)                         | (2,250)                         | (2,250)                          |
| <b>Health Promotion:</b>          |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Operating costs                   | 263,055           | 272,100           | 105,220           | 166,880                      | 39%                 | 1,032,759           | 997,384           | 563,340               | 652,930             | 652,930              | 300,285                         | 389,875                         | 389,875                          |
|                                   | <u>263,055</u>    | <u>272,100</u>    | <u>105,220</u>    | <u>166,880</u>               | <u>39%</u>          | <u>1,032,759</u>    | <u>997,384</u>    | <u>563,340</u>        | <u>652,930</u>      | <u>652,930</u>       | <u>300,285</u>                  | <u>389,875</u>                  | <u>389,875</u>                   |
| <b>Senior Health:</b>             |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 52,000            | 53,338            | 48,101            | 5,237                        | 90%                 | 39,807              | 35,989            | 55,137                | 59,660              | 59,660               | 3,137                           | 7,660                           | 7,660                            |
| Fringe benefits                   | 21,259            | 21,583            | 19,501            | 2,082                        | 90%                 | 14,875              | 13,259            | 22,839                | 23,976              | 23,976               | 1,580                           | 2,717                           | 2,717                            |
| Operating costs                   | 4,985             | 4,985             | 1,314             | 3,671                        | 26%                 | 1,754               | 1,625             | 5,310                 | 5,310               | 5,310                | 325                             | 325                             | 325                              |
|                                   | <u>78,244</u>     | <u>79,906</u>     | <u>68,916</u>     | <u>10,990</u>                | <u>86%</u>          | <u>56,436</u>       | <u>50,873</u>     | <u>83,286</u>         | <u>88,946</u>       | <u>88,946</u>        | <u>5,042</u>                    | <u>10,702</u>                   | <u>10,702</u>                    |
| <b>Maternal and Child Health:</b> |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 388,887           | 399,252           | 348,269           | 50,983                       | 87%                 | 352,333             | 324,829           | 467,462               | 494,182             | 494,182              | 78,575                          | 105,295                         | 105,295                          |
| Fringe benefits                   | 172,098           | 174,616           | 150,784           | 23,832                       | 86%                 | 151,954             | 139,980           | 207,270               | 213,986             | 213,986              | 35,172                          | 41,888                          | 41,888                           |
| Operating costs                   | 594,250           | 634,813           | 419,100           | 215,713                      | 66%                 | 444,365             | 383,497           | 610,800               | 610,800             | 610,800              | 16,550                          | 16,550                          | 16,550                           |
|                                   | <u>1,155,235</u>  | <u>1,208,681</u>  | <u>918,153</u>    | <u>290,528</u>               | <u>76%</u>          | <u>948,652</u>      | <u>848,306</u>    | <u>1,285,532</u>      | <u>1,318,968</u>    | <u>1,318,968</u>     | <u>130,297</u>                  | <u>163,733</u>                  | <u>163,733</u>                   |
| <b>Environmental Health:</b>      |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 1,339,700         | 1,377,571         | 1,211,528         | 166,043                      | 88%                 | 1,285,709           | 1,178,394         | 1,756,353             | 1,585,972           | 1,585,972            | 416,653                         | 246,272                         | 246,272                          |
| Fringe benefits                   | 497,881           | 510,402           | 439,253           | 71,149                       | 86%                 | 460,867             | 422,253           | 674,860               | 605,090             | 605,090              | 176,979                         | 107,209                         | 107,209                          |
| Operating costs                   | 144,900           | 1,574,156         | 486,841           | 1,087,315                    | 31%                 | 969,738             | 697,197           | 226,805               | 157,805             | 157,805              | 81,905                          | 12,905                          | 12,905                           |
| Capital outlay                    | 17,128            | 17,128            | 16,953            | 175                          | 99%                 | 244,218             | 71,837            | 193,000               | 108,000             | 108,000              | 175,872                         | 90,872                          | 90,872                           |
|                                   | <u>1,999,609</u>  | <u>3,479,257</u>  | <u>2,154,575</u>  | <u>1,324,682</u>             | <u>62%</u>          | <u>2,960,532</u>    | <u>2,369,681</u>  | <u>2,851,018</u>      | <u>2,456,867</u>    | <u>2,456,867</u>     | <u>851,409</u>                  | <u>457,258</u>                  | <u>457,258</u>                   |
| Total health                      | <u>8,329,232</u>  | <u>10,346,044</u> | <u>7,533,126</u>  | <u>2,812,918</u>             | <u>73%</u>          | <u>9,105,683</u>    | <u>8,474,910</u>  | <u>9,987,353</u>      | <u>9,608,504</u>    | <u>9,608,504</u>     | <u>1,658,121</u>                | <u>1,279,272</u>                | <u>1,279,272</u>                 |
| <b>Veterans' Services:</b>        |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 152,773           | 157,772           | 138,630           | 19,142                       | 88%                 | 141,152             | 127,131           | 242,685               | 233,224             | 233,224              | 89,912                          | 80,451                          | 80,451                           |
| Fringe benefits                   | 62,985            | 64,198            | 55,517            | 8,681                        | 86%                 | 57,800              | 52,440            | 105,889               | 94,533              | 94,533               | 42,904                          | 31,548                          | 31,548                           |
| Operating costs                   | 37,951            | 40,951            | 34,098            | 6,853                        | 83%                 | 14,468              | 10,822            | 50,483                | 46,874              | 46,874               | 12,532                          | 8,923                           | 8,923                            |
| Total veterans' services          | <u>253,709</u>    | <u>262,921</u>    | <u>228,245</u>    | <u>34,676</u>                | <u>87%</u>          | <u>213,420</u>      | <u>190,393</u>    | <u>399,057</u>        | <u>374,631</u>      | <u>374,631</u>       | <u>145,348</u>                  | <u>120,922</u>                  | <u>120,922</u>                   |
| <b>Social Services:</b>           |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| <b>Administration:</b>            |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                 |                                 |                                  |
| Salaries                          | 8,148,758         | 8,535,882         | 7,097,331         | 1,438,551                    | 83%                 | 7,236,249           | 6,671,237         | 9,242,418             | 9,879,637           | 9,879,637            | 1,093,660                       | 1,730,879                       | 1,730,879                        |
| Fringe benefits                   | 3,992,988         | 4,115,939         | 3,416,264         | 699,675                      | 83%                 | 3,478,156           | 3,213,947         | 4,545,358             | 4,687,551           | 4,687,551            | 552,370                         | 694,563                         | 694,563                          |
| Operating costs                   | 2,992,551         | 4,993,850         | 3,831,094         | 1,162,756                    | 77%                 | 3,081,107           | 2,818,872         | 3,646,488             | 3,619,738           | 3,619,738            | 653,937                         | 627,187                         | 627,187                          |
| Capital outlay                    | 150,000           | 150,000           | 126,374           | 23,626                       | 84%                 | 83,343              | 83,343            | 100,000               | 25,000              | 25,000               | (50,000)                        | (125,000)                       | (125,000)                        |
|                                   | <u>15,284,297</u> | <u>17,795,671</u> | <u>14,471,063</u> | <u>3,324,608</u>             | <u>81%</u>          | <u>13,878,855</u>   | <u>12,787,399</u> | <u>17,534,264</u>     | <u>18,211,926</u>   | <u>18,211,926</u>    | <u>2,249,967</u>                | <u>2,927,629</u>                | <u>2,927,629</u>                 |

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|                                  | Original Budget   | Current Budget    | May 31, 2022      | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual | May 31, 2021      | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|----------------------------------|-------------------|-------------------|-------------------|------------------------------|---------------------|---------------------|-------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Other Operating Costs:</b>    |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| Medical assistance               | 20,000            | 20,000            | 2,852             | 17,148                       | 14%                 | 5,630               | 4,913             | 20,000                | 20,000              | 20,000               | -                              | -                              | -                               |
| Aid to the blind                 | 4,100             | 4,100             | 3,549             | 551                          | 87%                 | 4,100               | 4,100             | 4,100                 | 4,100               | 4,100                | -                              | -                              | -                               |
| Adoption assistance              | 250,000           | 250,000           | 171,882           | 78,118                       | 69%                 | 169,448             | 155,616           | 250,000               | 215,000             | 215,000              | -                              | (35,000)                       | (35,000)                        |
| Special assistance to aged       | 200,000           | 190,000           | 86,916            | 103,084                      | 46%                 | 117,427             | 106,756           | 250,723               | 225,000             | 225,000              | 50,723                         | 25,000                         | 25,000                          |
| Special assistance to disabled   | 225,000           | 205,000           | 135,424           | 69,576                       | 66%                 | 154,592             | 141,352           | 376,085               | 250,000             | 250,000              | 151,085                        | 25,000                         | 25,000                          |
| Foster care                      | 600,000           | 600,000           | 520,897           | 79,103                       | 87%                 | 592,306             | 477,980           | 750,000               | 750,000             | 750,000              | 150,000                        | 150,000                        | 150,000                         |
| State foster home                | 800,000           | 800,000           | 537,762           | 262,238                      | 67%                 | 724,210             | 606,254           | 800,000               | 800,000             | 800,000              | -                              | -                              | -                               |
| Special assistance               | 27,121            | 27,121            | 25,121            | 2,000                        | 93%                 | 23,604              | 19,311            | 36,679                | 36,679              | 36,679               | 9,558                          | 9,558                          | 9,558                           |
| Day care                         | 23,000            | 23,000            | 1,539             | 21,461                       | 7%                  | 4,207               | 4,207             | 23,000                | 23,000              | 23,000               | -                              | -                              | -                               |
| Special child adoption assist.   | -                 | 75,687            | 10,383            | 65,304                       | 14%                 | 5,959               | 4,980             | -                     | -                   | -                    | -                              | -                              | -                               |
|                                  | <u>2,149,221</u>  | <u>2,194,908</u>  | <u>1,496,325</u>  | <u>698,583</u>               | <u>68%</u>          | <u>1,801,483</u>    | <u>1,525,469</u>  | <u>2,510,587</u>      | <u>2,323,779</u>    | <u>2,323,779</u>     | <u>361,366</u>                 | <u>174,558</u>                 | <u>174,558</u>                  |
| Total social services            | <u>17,433,518</u> | <u>19,990,579</u> | <u>15,967,388</u> | <u>4,023,191</u>             | <u>80%</u>          | <u>15,680,338</u>   | <u>14,312,868</u> | <u>20,044,851</u>     | <u>20,535,705</u>   | <u>20,535,705</u>    | <u>2,611,333</u>               | <u>3,102,187</u>               | <u>3,102,187</u>                |
| <b>Other Human Services:</b>     |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| Trillium                         | 250,443           | 250,443           | 187,832           | 62,611                       | 75%                 | 250,443             | 187,832           | 250,443               | 250,443             | 250,443              | -                              | -                              | -                               |
| Brunswick Senior Res., Inc.      | 2,888,852         | 2,888,852         | 2,648,114         | 240,738                      | 92%                 | 2,713,739           | 2,487,595         | 3,182,136             | 3,017,136           | -                    | 293,284                        | 128,284                        | (2,888,852)                     |
| Other human services             | -                 | 179,361           | 164,789           | 14,572                       | 92%                 | 211,238             | 166,267           | -                     | -                   | -                    | -                              | -                              | -                               |
|                                  | <u>3,139,295</u>  | <u>3,318,656</u>  | <u>3,000,735</u>  | <u>317,921</u>               | <u>90%</u>          | <u>3,175,420</u>    | <u>2,841,694</u>  | <u>3,432,579</u>      | <u>3,267,579</u>    | <u>250,443</u>       | <u>293,284</u>                 | <u>128,284</u>                 | <u>(2,888,852)</u>              |
| Total human services             | <u>29,155,754</u> | <u>33,918,200</u> | <u>26,729,494</u> | <u>7,188,706</u>             | <u>79%</u>          | <u>28,174,861</u>   | <u>25,819,865</u> | <u>33,863,840</u>     | <u>33,786,419</u>   | <u>30,769,283</u>    | <u>4,708,086</u>               | <u>4,630,665</u>               | <u>1,613,529</u>                |
| <b>Education:</b>                |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| Public schools                   | 47,523,253        | 47,523,253        | 43,562,981        | 3,960,272                    | 92%                 | 46,096,535          | 42,255,158        | 50,730,184            | 50,272,806          | 50,272,806           | 3,206,931                      | 2,749,553                      | 2,749,553                       |
| Public schools - capital         | 996,991           | 996,991           | 913,913           | 83,078                       | 92%                 | 967,060             | 886,468           | 1,064,270             | 1,054,674           | 1,054,674            | 67,279                         | 57,683                         | 57,683                          |
| Public schools - fines and forf. | -                 | 300,000           | 233,245           | 66,755                       | 78%                 | 299,765             | 228,326           | 300,000               | 300,000             | 300,000              | 300,000                        | 300,000                        | 300,000                         |
| Community college                | 4,438,054         | 4,438,054         | 3,935,608         | 502,446                      | 89%                 | 4,354,069           | 4,021,679         | 4,766,585             | 4,748,585           | 4,748,585            | 328,531                        | 310,531                        | 310,531                         |
| Community college - capital      | 356,500           | 356,500           | 326,788           | 29,712                       | 92%                 | 295,343             | 270,732           | 792,450               | 260,450             | 260,450              | 435,950                        | (96,050)                       | (96,050)                        |
| Total education                  | <u>53,314,798</u> | <u>53,614,798</u> | <u>48,972,535</u> | <u>4,642,263</u>             | <u>91%</u>          | <u>52,012,772</u>   | <u>47,662,363</u> | <u>57,653,489</u>     | <u>56,636,515</u>   | <u>56,636,515</u>    | <u>4,338,691</u>               | <u>3,321,717</u>               | <u>3,321,717</u>                |
| <b>Culture and Recreation:</b>   |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| <b>Parks and Recreation:</b>     |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| <b>Administration:</b>           |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| Salaries                         | 734,565           | 745,842           | 627,205           | 118,637                      | 84%                 | 571,044             | 516,000           | 799,832               | 839,570             | 839,570              | 65,267                         | 105,005                        | 105,005                         |
| Fringe benefits                  | 222,930           | 225,918           | 198,635           | 27,283                       | 88%                 | 190,075             | 173,028           | 242,929               | 252,914             | 252,914              | 19,999                         | 29,984                         | 29,984                          |
| Operating costs                  | 714,744           | 727,769           | 487,109           | 240,660                      | 67%                 | 380,468             | 288,585           | 838,004               | 727,432             | 727,432              | 123,260                        | 12,688                         | 12,688                          |
| Capital outlay                   | 569,000           | 75,000            | 5,785             | 69,215                       | 8%                  | 168,930             | 168,672           | 408,000               | -                   | -                    | (161,000)                      | (569,000)                      | (569,000)                       |
|                                  | <u>2,241,239</u>  | <u>1,774,529</u>  | <u>1,318,734</u>  | <u>455,795</u>               | <u>74%</u>          | <u>1,310,517</u>    | <u>1,146,285</u>  | <u>2,288,765</u>      | <u>1,819,916</u>    | <u>1,819,916</u>     | <u>47,526</u>                  | <u>(421,323)</u>               | <u>(421,323)</u>                |
| <b>Maintenance:</b>              |                   |                   |                   |                              |                     |                     |                   |                       |                     |                      |                                |                                |                                 |
| Salaries                         | 805,274           | 831,593           | 675,545           | 156,048                      | 81%                 | 684,841             | 620,298           | 900,065               | 978,085             | 978,085              | 94,791                         | 172,811                        | 172,811                         |
| Fringe benefits                  | 338,793           | 345,186           | 283,323           | 61,863                       | 82%                 | 286,792             | 261,162           | 381,994               | 392,623             | 392,623              | 43,201                         | 53,830                         | 53,830                          |
| Operating costs                  | 461,600           | 621,425           | 547,994           | 73,431                       | 88%                 | 367,738             | 288,121           | 713,568               | 694,198             | 694,198              | 251,968                        | 232,598                        | 232,598                         |
| Capital outlay                   | 108,000           | 108,000           | 75,349            | 32,651                       | 70%                 | 66,054              | 66,054            | 267,798               | 135,220             | 135,220              | 159,798                        | 27,220                         | 27,220                          |
|                                  | <u>1,713,667</u>  | <u>1,906,204</u>  | <u>1,582,211</u>  | <u>323,993</u>               | <u>83%</u>          | <u>1,405,425</u>    | <u>1,235,635</u>  | <u>2,263,425</u>      | <u>2,200,126</u>    | <u>2,200,126</u>     | <u>549,758</u>                 | <u>486,459</u>                 | <u>486,459</u>                  |
| Total Parks and Recreation       | <u>3,954,906</u>  | <u>3,680,733</u>  | <u>2,900,945</u>  | <u>779,788</u>               | <u>79%</u>          | <u>2,715,942</u>    | <u>2,381,920</u>  | <u>4,552,190</u>      | <u>4,020,042</u>    | <u>4,020,042</u>     | <u>597,284</u>                 | <u>65,136</u>                  | <u>65,136</u>                   |



SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
WITH BUDGETS FOR THE YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023  
AND WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

|   | Original Budget    | Current Budget      | May 31, 2022          | Variance Positive (Negative) | % of Current Budget | 2021 Audited Actual   | May 31, 2021          | 2023 Requested Budget | 2023 Manager Budget | 2023 Approved Budget | 2023 Request Increase/Decrease | 2023 Manager Increase/Decrease | 2023 Approved Increase/Decrease |
|---|--------------------|---------------------|-----------------------|------------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| <b>Brunswick County Library:</b>            |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Salaries                                    | 840,024            | 852,815             | 708,952               | 143,863                      | 83%                 | 777,644               | 708,395               | 1,042,964             | 907,098             | 907,098              | 202,940                        | 67,074                         | 67,074                          |
| Fringe benefits                             | 367,930            | 371,037             | 295,360               | 75,677                       | 80%                 | 322,420               | 294,509               | 483,871               | 403,776             | 403,776              | 115,941                        | 35,846                         | 35,846                          |
| Operating costs                             | 250,200            | 250,200             | 182,514               | 67,686                       | 73%                 | 213,176               | 169,983               | 295,050               | 290,050             | 290,050              | 44,850                         | 39,850                         | 39,850                          |
| Capital outlay                              | -                  | -                   | -                     | -                            | na                  | -                     | -                     | 40,000                | -                   | -                    | 40,000                         | -                              | -                               |
|   | <u>1,458,154</u>   | <u>1,474,052</u>    | <u>1,186,826</u>      | <u>287,226</u>               | <u>81%</u>          | <u>1,313,240</u>      | <u>1,172,887</u>      | <u>1,861,885</u>      | <u>1,600,924</u>    | <u>1,600,924</u>     | <u>403,731</u>                 | <u>142,770</u>                 | <u>142,770</u>                  |
| Total culture and recreation                | <u>5,413,060</u>   | <u>5,154,785</u>    | <u>4,087,771</u>      | <u>1,067,014</u>             | <u>79%</u>          | <u>4,029,182</u>      | <u>3,554,807</u>      | <u>6,414,075</u>      | <u>5,620,966</u>    | <u>5,620,966</u>     | <u>1,001,015</u>               | <u>207,906</u>                 | <u>207,906</u>                  |
| <b>Debt Service:</b>                        |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Principal retirement                        | 10,980,001         | 11,045,001          | 10,525,000            | 520,001                      | 95%                 | 12,305,000            | 11,780,000            | 8,480,000             | 8,480,000           | 8,480,000            | (2,500,001)                    | (2,500,001)                    | (2,500,001)                     |
| Interest and fees                           | 4,966,876          | 4,868,763           | 4,691,657             | 177,106                      | 96%                 | 3,240,524             | 3,062,592             | 3,361,754             | 4,641,134           | 4,641,134            | (1,605,122)                    | (325,742)                      | (325,742)                       |
| Total debt service                          | <u>15,946,877</u>  | <u>15,913,764</u>   | <u>15,216,657</u>     | <u>697,107</u>               | <u>96%</u>          | <u>15,545,524</u>     | <u>14,842,592</u>     | <u>11,841,754</u>     | <u>13,121,134</u>   | <u>13,121,134</u>    | <u>(4,105,123)</u>             | <u>(2,825,743)</u>             | <u>(2,825,743)</u>              |
| Total expenditures                          | <u>221,138,051</u> | <u>240,740,047</u>  | <u>197,894,232</u>    | <u>42,845,815</u>            | <u>82%</u>          | <u>207,604,399</u>    | <u>188,936,571</u>    | <u>249,107,347</u>    | <u>239,740,634</u>  | <u>236,723,498</u>   | <u>27,969,296</u>              | <u>18,602,583</u>              | <u>15,585,447</u>               |
| <b>Revenues over (under) expenditures</b>   | <u>2,667,256</u>   | <u>1,913,196</u>    | <u>41,207,290</u>     | <u>39,294,094</u>            | <u>2154%</u>        | <u>42,826,386</u>     | <u>36,581,519</u>     | <u>(6,078,246)</u>    | <u>4,415,882</u>    | <u>7,433,018</u>     | <u>(8,745,502)</u>             | <u>1,748,626</u>               | <u>4,765,762</u>                |
| <b>Other Fin. Sources (Uses):</b>           |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Issuance of long-term debt                  | -                  | 11,215,000          | 11,215,000            | -                            | 100%                | -                     | -                     | -                     | -                   | -                    | -                              | -                              | -                               |
| Pmt. to esc. agent for ref. debt            | -                  | (11,132,391)        | (11,132,391)          | -                            | 100%                | -                     | -                     | -                     | -                   | -                    | -                              | -                              | -                               |
|   | <u>-</u>           | <u>82,609</u>       | <u>82,609</u>         | <u>-</u>                     | <u>100%</u>         | <u>-</u>              | <u>-</u>              | <u>-</u>              | <u>-</u>            | <u>-</u>             | <u>-</u>                       | <u>-</u>                       | <u>-</u>                        |
| <b>Transfers From Other Funds:</b>          |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Transfer from SRF                           | -                  | 10,000,000          | -                     | (10,000,000)                 | 0%                  | -                     | -                     | -                     | -                   | -                    | -                              | -                              | -                               |
|   | <u>-</u>           | <u>10,000,000</u>   | <u>-</u>              | <u>(10,000,000)</u>          | <u>0%</u>           | <u>-</u>              | <u>-</u>              | <u>-</u>              | <u>-</u>            | <u>-</u>             | <u>-</u>                       | <u>-</u>                       | <u>-</u>                        |
| <b>Transfers To Other Funds:</b>            |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Transfer to county CPF                      | (547,741)          | (21,238,843)        | (21,238,843)          | -                            | 100%                | (10,000,000)          | (10,000,000)          | (10,935,123)          | -                   | -                    | (10,387,382)                   | 547,741                        | 547,741                         |
| Transfer to grant project funds             | -                  | -                   | -                     | -                            | na                  | (300,000)             | (300,000)             | -                     | -                   | -                    | -                              | -                              | -                               |
| Transfer to em. tel. sys. fund              | -                  | (5,280)             | (5,280)               | -                            | 100%                | (145,288)             | (290,576)             | -                     | -                   | -                    | -                              | -                              | -                               |
| Transfer to school CPF                      | (6,340,995)        | (10,583,516)        | (4,813,292)           | 5,770,224                    | 45%                 | (8,731,926)           | (3,741,898)           | (8,301,170)           | (8,301,170)         | (8,301,170)          | (1,960,175)                    | (1,960,175)                    | (1,960,175)                     |
|   | <u>(6,888,736)</u> | <u>(31,827,639)</u> | <u>(26,057,415)</u>   | <u>5,770,224</u>             | <u>82%</u>          | <u>(19,177,214)</u>   | <u>(14,332,474)</u>   | <u>(19,236,293)</u>   | <u>(8,301,170)</u>  | <u>(8,301,170)</u>   | <u>(12,347,557)</u>            | <u>(1,412,434)</u>             | <u>(1,412,434)</u>              |
| <b>Budgetary Fin. Srcs (Uses):</b>          |                    |                     |                       |                              |                     |                       |                       |                       |                     |                      |                                |                                |                                 |
| Appropriated fund balance                   | 4,221,480          | 19,831,834          | -                     | (19,831,834)                 | 0%                  | -                     | -                     | 25,314,539            | 3,885,288           | 868,152              | 21,093,059                     | (336,192)                      | (3,353,328)                     |
| Total other fin. srcs (uses)                | <u>(2,667,256)</u> | <u>(1,913,196)</u>  | <u>(25,974,806)</u>   | <u>(24,061,610)</u>          | <u>1358%</u>        | <u>(19,177,214)</u>   | <u>(14,332,474)</u>   | <u>6,078,246</u>      | <u>(4,415,882)</u>  | <u>(7,433,018)</u>   | <u>8,745,502</u>               | <u>(1,748,626)</u>             | <u>(4,765,762)</u>              |
| <b>Net change in fund balance</b>           | <u>\$ -</u>        | <u>\$ -</u>         | <u>15,232,484</u>     | <u>\$ 15,232,484</u>         |                     | <u>23,649,172</u>     | <u>22,249,045</u>     | <u>\$ -</u>           | <u>\$ -</u>         | <u>\$ -</u>          | <u>\$ -</u>                    | <u>\$ -</u>                    | <u>\$ -</u>                     |
| <b>Fund balance, beg. of year</b>           |                    |                     | <u>121,194,469</u>    |                              |                     | <u>97,026,999</u>     | <u>97,026,999</u>     |                       |                     |                      |                                |                                |                                 |
| <b>Restated</b>                             |                    |                     | <u>-</u>              |                              |                     | <u>518,298</u>        | <u>-</u>              |                       |                     |                      |                                |                                |                                 |
| <b>Fund balance, beginning, as restated</b> |                    |                     | <u>121,194,469</u>    |                              |                     | <u>97,545,297</u>     | <u>97,026,999</u>     |                       |                     |                      |                                |                                |                                 |
| <b>Fund balance, end of year</b>            |                    |                     | <u>\$ 136,426,953</u> |                              |                     | <u>\$ 121,194,469</u> | <u>\$ 119,276,044</u> |                       |                     |                      |                                |                                |                                 |

**County of Brunswick, North Carolina**  
**Water Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended May 31, 2022**

|                                   | 2022<br>Original<br>Budget | 2022<br>Current<br>Budget | 2022<br>Year to Date<br>Activity<br>May 31 | Budget<br>Balance<br>(Over)<br>Under | Year to Date<br>Activity<br>Percent of<br>Final Budget | 2021<br>Audited<br>Actual | 2021<br>Year to Date<br>Activity<br>May 31 | 2023<br>Requested<br>Budget | 2023<br>Manager<br>Budget | 2023<br>Approved<br>Budget | 2023<br>Requested<br>Increase/<br>Decrease | 2023<br>Manager<br>Increase/<br>Decrease | 2023<br>Approved<br>Increase/<br>Decrease |
|-----------------------------------|----------------------------|---------------------------|--|--------------------------------------|--|---------------------------|--|-----------------------------|---------------------------|----------------------------|--|--|---|
| <b>REVENUES</b>                   |                            |                           |  |                                      |  |                           |  |                             |                           |                            |  |  |   |
| Water Sales - Retail              | \$ 7,500,000               | \$ 7,500,000              | \$ 6,264,284                               | \$ 1,235,716                         | 84%  | \$ 5,949,315              | \$ 5,289,071                               | \$ 8,400,000                | \$ 8,800,000              | \$ 8,800,000               | \$ 900,000                                 | \$ 1,300,000                             | \$ 1,300,000                              |
| Water Sales - Wholesale           | 6,900,000                  | 6,900,000                 | 7,281,096                                  | (381,096)                            | 106%   | 6,631,646                 | 5,769,180                                  | 6,500,000                   | 6,600,000                 | 6,600,000                  | (400,000)                                  | (300,000)                                | (300,000)                                 |
| Water Sales - Industrial          | 1,400,000                  | 1,400,000                 | 1,884,918                                  | (484,918)                            | 135%   | 2,061,803                 | 1,971,928                                  | 1,300,000                   | 1,300,000                 | 1,300,000                  | (100,000)                                  | (100,000)                                | (100,000)                                 |
| Water Sales - Irrigation          | 3,500,000                  | 3,500,000                 | 3,205,465                                  | 294,535                              | 92%  | 3,310,206                 | 2,563,188                                  | 4,500,000                   | 4,000,000                 | 4,000,000                  | 1,000,000                                  | 500,000                                  | 500,000                                   |
| Base Service Charge               | 7,900,000                  | 7,900,000                 | 7,229,954                                  | 670,046                              | 92%  | 6,723,099                 | 6,123,010                                  | 9,800,000                   | 9,500,000                 | 9,500,000                  | 1,900,000                                  | 1,600,000                                | 1,600,000                                 |
| Base Service Charge - Irrigation  | -                          | -                         | 259,110                                    | (259,110)                            | n/a  | -                         | -  | 900,000                     | 800,000                   | 800,000                    | 900,000                                    | 800,000                                  | 800,000                                   |
| Service Charges                   | 150,000                    | 150,000                   | 95,634                                     | 54,366                               | 64%  | 124,269                   | 116,814                                    | 65,000                      | 100,000                   | 100,000                    | (85,000)                                   | (50,000)                                 | (50,000)                                  |
| Late Penalty Payment              | 150,000                    | 150,000                   | 226,578                                    | (76,578)                             | 151%   | 179,316                   | 161,583                                    | 150,000                     | 150,000                   | 150,000                    | -  | -  | -   |
| Other Utility Disconnect Svc Fees | 36,000                     | 36,000                    | 37,266                                     | (1,266)                              | 104%   | 41,258                    | 37,712                                     | 42,000                      | 42,000                    | 42,000                     | 6,000                                      | 6,000                                    | 6,000                                     |
| Taps & Connections                | 740,000                    | 1,712,500                 | 1,774,576                                  | (62,076)                             | 104%   | 1,685,985                 | 1,441,935                                  | 1,310,000                   | 1,810,000                 | 1,810,000                  | 570,000                                    | 1,070,000                                | 1,070,000                                 |
| Backflow Device Inspection Fee    | 111,800                    | 111,800                   | 111,248                                    | 552                                  | 100%   | 94,416                    | 79,319                                     | 127,925                     | 127,925                   | 127,925                    | 16,125                                     | 16,125                                   | 16,125                                    |
| Lower Cape Fear Reimbursement     | 435,377                    | 3,391,377                 | 297,238                                    | 3,094,139                            | 9%   | 345,879                   | 270,560                                    | 540,844                     | 537,286                   | 537,286                    | 105,467                                    | 101,909                                  | 101,909                                   |
| Capital Recovery                  | 688,000                    | 688,000                   | 2,297,119                                  | (1,609,119)                          | 334%   | 2,133,441                 | 1,837,370                                  | 688,800                     | 688,800                   | 688,800                    | 800  | 800                                      | 800                                       |
| Transmission Line Fees            | 232,000                    | 232,000                   | 780,284                                    | (548,284)                            | 336%   | 739,519                   | 640,293                                    | 232,000                     | 232,000                   | 232,000                    | -  | -  | -   |
| Restricted Intergovernmental      | -                          | -                         | 22,729                                     | (22,729)                             | n/a  | 81,663                    | 72,156                                     | -                           | -                         | -                          | -  | -  | -   |
| Investment Earnings               | 40,000                     | 40,000                    | 32,962                                     | 7,038                                | 82%  | 33,656                    | 31,375                                     | 40,000                      | 40,000                    | 40,000                     | -  | -  | -   |
| Other Sales and Service           | 8,000                      | 8,000                     | 26,184                                     | (18,184)                             | 327%   | 15,225                    | 12,975                                     | 10,000                      | 10,000                    | 10,000                     | 2,000                                      | 2,000                                    | 2,000                                     |
| Other Revenue                     | 201,000                    | 231,000                   | 263,610                                    | (32,610)                             | 114%   | 340,908                   | 223,909                                    | 271,631                     | 271,631                   | 271,631                    | 70,631                                     | 70,631                                   | 70,631                                    |
| <b>Total Revenues</b>             | <b>\$29,992,177</b>        | <b>\$33,950,677</b>       | <b>\$32,090,255</b>                        | <b>\$ 1,860,422</b>                  | <b>95%</b>   | <b>\$30,491,604</b>       | <b>\$26,642,378</b>                        | <b>\$ 34,878,200</b>        | <b>\$ 35,009,642</b>      | <b>\$ 35,009,642</b>       | <b>\$ 4,886,023</b>                        | <b>\$ 5,017,465</b>                      | <b>\$ 5,017,465</b>                       |

**County of Brunswick, North Carolina**  
**Water Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended May 31, 2022**

|  | 2022<br>Original<br>Budget | 2022<br>Current<br>Budget | 2022<br>Year to Date<br>Activity<br>May 31 | Budget<br>Balance<br>(Over)<br>Under | Year to Date<br>Activity<br>Percent of<br>Final Budget | 2021<br>Audited<br>Actual | 2021<br>Year to Date<br>Activity<br>May 31 | 2023<br>Requested<br>Budget | 2023<br>Manager<br>Budget | 2023<br>Approved<br>Budget | 2023<br>Requested<br>Increase/<br>Decrease | 2023<br>Manager<br>Increase/<br>Decrease | 2023<br>Approved<br>Increase/<br>Decrease |
|--|----------------------------|---------------------------|--|--------------------------------------|--|---------------------------|--|-----------------------------|---------------------------|----------------------------|--|--|---|
| <b>EXPENDITURES</b>  |                            |                           |  |                                      |  |                           |  |                             |                           |                            |  |  |   |
| Administration   | \$ 3,841,525               | \$ 4,780,791              | \$ 3,349,381                               | \$ 1,431,410                         | 70%  | \$ 3,343,191              | \$ 3,067,498                               | \$ 5,610,379                | \$ 4,452,644              | \$ 4,452,644               | \$ 1,768,854                               | \$ 611,119                               | \$ 611,119                                |
| Northwest Water Treatment  | 5,479,941                  | 5,901,975                 | 4,302,359                                  | 1,599,616                            | 73%  | 4,806,906                 | 4,002,530                                  | 5,601,506                   | 5,859,190                 | 5,859,190                  | 121,565                                    | 379,249                                  | 379,249                                   |
| 211 Water Treatment Plant  | 2,307,490                  | 2,858,160                 | 2,091,136                                  | 767,024                              | 73%  | 2,597,219                 | 2,400,718                                  | 2,391,177                   | 2,466,467                 | 2,466,467                  | 83,687                                     | 158,977                                  | 158,977                                   |
| Distribution Division  | 3,775,019                  | 4,379,629                 | 3,110,065                                  | 1,269,564                            | 71%  | 3,665,835                 | 3,013,885                                  | 4,055,200                   | 3,848,247                 | 3,848,247                  | 280,181                                    | 73,228                                   | 73,228                                    |
| LCFWSA-Reimbursable  | 435,377                    | 3,425,074                 | 2,844,315                                  | 580,759                              | 83%  | 345,882                   | 291,398                                    | 540,844                     | 537,286                   | 537,286                    | 105,467                                    | 101,909                                  | 101,909                                   |
| Utility Billing  | 1,370,783                  | 1,382,479                 | 1,133,501                                  | 248,978                              | 82%  | 1,188,888                 | 1,083,362                                  | 1,648,170                   | 1,677,436                 | 1,677,436                  | 277,387                                    | 306,653                                  | 306,653                                   |
| Instrumentation/Electrical Div   | 1,623,796                  | 1,816,420                 | 1,244,406                                  | 572,014                              | 69%  | 1,506,354                 | 1,271,470                                  | 1,984,074                   | 1,832,891                 | 1,832,891                  | 360,278                                    | 209,095                                  | 209,095                                   |
| Construction   | 2,433,449                  | 3,181,711                 | 2,469,172                                  | 712,539                              | 78%  | 1,891,305                 | 1,666,614                                  | 3,739,456                   | 2,797,073                 | 2,797,073                  | 1,306,007                                  | 363,624                                  | 363,624                                   |
| Debt Service   | 3,174,741                  | 3,174,741                 | 3,174,738                                  | 3                                    | 100%   | 2,216,811                 | 2,216,811                                  | 11,951,154                  | 11,951,154                | 11,951,154                 | 8,776,413                                  | 8,776,413                                | 8,776,413                                 |
| Total Expenditures   | \$24,442,121               | \$30,900,980              | \$23,719,073                               | \$ 7,181,907                         | 77%  | \$21,562,391              | \$19,014,286                               | \$ 37,521,960               | \$ 35,422,388             | \$ 35,422,388              | \$ 13,079,839                              | \$ 10,980,267                            | \$ 10,980,267                             |
| <b>Revenues over (under) expenditure</b>   | \$ 5,550,056               | \$ 3,049,697              | \$ 8,371,182                               | \$ 5,321,485                         | 274%   | \$ 8,929,213              | \$ 7,628,092                               | \$ (2,643,760)              | \$ (412,746)              | \$ (412,746)               | \$ (8,193,816)                             | \$ (5,962,802)                           | \$ (5,962,802)                            |
| <b>Other Financing Sources (Uses):</b>   |                            |                           |  |                                      |  |                           |  |                             |                           |                            |  |  |   |
| Transfer to Water Capital Project  | \$ (5,550,056)             | \$ (2,902,315)            | \$ (841,000)                               | \$ 2,061,315                         | 29%  | \$ (920,580)              | \$ (920,580)                               | \$ (2,140,000)              | \$ (1,000,000)            | \$ (1,000,000)             | \$ 3,410,056                               | \$ 4,550,056                             | \$ 4,550,056                              |
| Claims settlement  | -                          | (147,382)                 | (147,382)                                  | -                                    | 100%   | (4,471,457)               | -  | -                           | -                         | -                          | -  | -  | -   |
| <b>Budgetary Financing Sources (Uses):</b>   |                            |                           |  |                                      |  |                           |  |                             |                           |                            |  |  |   |
| Retained Earnings Appropriated   | -                          | -                         | -  | -                                    | n/a  | -                         | -  | 4,783,760                   | 1,412,746                 | 1,412,746                  | 4,783,760                                  | 1,412,746                                | 1,412,746                                 |
| Total other & budgetary financing sources (uses)   | \$ (5,550,056)             | \$ (3,049,697)            | \$ (988,382)                               | \$ 2,061,315                         | 32%  | \$ (5,392,037)            | \$ (920,580)                               | \$ 2,643,760                | \$ 412,746                | \$ 412,746                 | \$ 8,193,816                               | \$ 5,962,802                             | \$ 5,962,802                              |
| <b>Revenues and other financing sources over (under) expenditures and other financing uses</b> |                            |                           |  |                                      |  |                           |  |                             |                           |                            |  |  |   |
|  | \$ -                       | \$ -                      | \$ 7,382,800                               | \$ 7,382,800                         | n/a  | \$ 3,537,176              | \$ 6,707,512                               | \$ -                        | \$ -                      | \$ -                       | \$ -                                       | \$ -                                     | \$ -                                      |

**County of Brunswick, North Carolina**  
**Sewer Enterprise Fund**  
**Fiscal Year To Date Financial Report**  
**For the Period Ended May 31, 2022**

|  | 2022                 | 2022                 | 2022                 | Budget                | Year to Date | 2021                 | 2021                 | 2023                 | 2023                 | 2023                 | 2023                | 2023              | 2023              |
|--|----------------------|----------------------|----------------------|-----------------------|--------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|-------------------|
|  | Original             | Current              | Year to Date         | Balance               | Activity     | 2021                 | Year to Date         | Requested            | Manager              | Approved             | Requested           | Manager           | Approved          |
|  | Budget               | Budget               | Activity             | (Over)                | Percent of   | Audited              | Activity             | Budget               | Budget               | Budget               | Increase/           | Increase/         | Increase/         |
|  |                      |                      | May 31               | Under                 | Final Budget | Actual               | May 31               |                      |                      |                      | Decrease            | Decrease          | Decrease          |
| <b>REVENUES</b>                          |                      |                      |                      |                       |              |                      |                      |                      |                      |                      |                     |                   |                   |
| Wastewater Sales - Retail                | \$ 12,800,000        | \$ 13,743,000        | \$ 12,762,202        | \$ 980,798            | 93%          | \$ 13,247,687        | \$ 11,984,464        | \$ 14,000,000        | \$ 14,000,000        | \$ 14,000,000        | \$ 1,200,000        | \$ 1,200,000      | \$ 1,200,000      |
| Wastewater Sales - Wholesale-Northeast   | 1,496,143            | 1,496,143            | 1,389,270            | 106,873               | 93%          | 1,548,454            | 1,455,157            | 1,452,000            | 1,452,000            | 1,452,000            | (44,143)            | (44,143)          | (44,143)          |
| Wastewater Sales - Wholesale-West        | 1,145,771            | 1,145,771            | 1,086,260            | 59,511                | 95%          | 1,205,757            | 1,125,607            | 1,145,771            | 1,145,771            | 1,145,771            | -                   | -                 | -                 |
| Wastewater Sales - Wholesale-OIB         | 566,200              | 566,200              | 503,704              | 62,496                | 89%          | 581,880              | 536,696              | 532,900              | 532,900              | 532,900              | (33,300)            | (33,300)          | (33,300)          |
| Wastewater Sales - Septage               | 90,000               | 90,000               | 82,500               | 7,500                 | 92%          | 147,400              | 131,800              | 120,000              | 120,000              | 120,000              | 30,000              | 30,000            | 30,000            |
| Late Penalty Payment                     | 80,000               | 80,000               | 120,738              | (40,738)              | 151%         | 96,586               | 86,953               | 90,000               | 90,000               | 90,000               | 10,000              | 10,000            | 10,000            |
| Base Service Charge                      | 400,000              | 400,000              | 383,792              | 16,208                | 96%          | 393,818              | 356,638              | 400,000              | 400,000              | 400,000              | -                   | -                 | -                 |
| Service Charges                          | -                    | -                    | 35                   | (35)                  | n/a          | 105                  | 105                  | -                    | -                    | -                    | -                   | -                 | -                 |
| Taps & Connections                       | 1,800,000            | 2,260,000            | 4,311,650            | (2,051,650)           | 191%         | 3,189,688            | 2,906,604            | 3,200,000            | 2,000,000            | 2,000,000            | 1,400,000           | 200,000           | 200,000           |
| Grinder Pump Maintenance Fee             | 640,000              | 670,000              | 617,847              | 52,153                | 92%          | 630,904              | 577,110              | 736,704              | 736,704              | 736,704              | 96,704              | 96,704            | 96,704            |
| Capital Recovery                         | 600,000              | 600,000              | 6,602,115            | (6,002,115)           | 1100%        | 5,560,933            | 4,695,414            | 600,000              | 600,000              | 600,000              | -                   | -                 | -                 |
| Transmission Line                        | 200,000              | 200,000              | 2,258,359            | (2,058,359)           | 1129%        | 1,815,180            | 1,540,789            | 200,000              | 200,000              | 200,000              | -                   | -                 | -                 |
| Restricted Intergovernmental             | -                    | -                    | 2,667                | (2,667)               | n/a          | 25,254               | 24,052               | -                    | -                    | -                    | -                   | -                 | -                 |
| WBR WWTP - Shallotte Reim                | 499,275              | 499,275              | 499,275              | -                     | 100%         | 498,289              | 498,289              | 498,648              | 498,648              | 498,648              | (627)               | (627)             | (627)             |
| WBR WWTP - Oak Island Reim               | 2,807,759            | 2,807,759            | 2,807,759            | -                     | 100%         | 2,807,199            | 2,807,199            | 2,808,845            | 2,808,845            | 2,808,845            | 1,086               | 1,086             | 1,086             |
| WBR WWTP - Holden Beach Reim             | 1,120,506            | 1,120,506            | 1,120,506            | -                     | 100%         | 1,123,103            | 1,123,103            | 1,115,363            | 1,115,363            | 1,115,363            | (5,143)             | (5,143)           | (5,143)           |
| WBR WWTP - Ocean Isle Bch Contr          | 275,000              | 275,000              | 275,000              | -                     | 100%         | 275,000              | 275,000              | 275,000              | 275,000              | 275,000              | -                   | -                 | -                 |
| NE WWTP - Navassa Debt Reimb             | -                    | -                    | -                    | -                     | n/a          | 57,531               | 57,531               | -                    | -                    | -                    | -                   | -                 | -                 |
| NE WWTP - Leland Debt Reimb              | 1,990,520            | 1,990,520            | 1,990,520            | -                     | 100%         | 1,992,586            | 1,992,586            | 1,443,963            | 1,443,963            | 1,443,963            | (546,557)           | (546,557)         | (546,557)         |
| NE WWTP - H2GO Debt Reimb                | 1,819,587            | 1,819,587            | 1,819,587            | -                     | 100%         | 1,822,145            | 1,822,145            | 1,638,506            | 1,638,506            | 1,638,506            | (181,081)           | (181,081)         | (181,081)         |
| Sunset Special Assessments               | 5,000                | 5,000                | 15,945               | (10,945)              | 319%         | 44,021               | 30,381               | -                    | -                    | -                    | (5,000)             | (5,000)           | (5,000)           |
| Calabash Special Assessments             | 5,000                | 5,000                | (301)                | 5,301                 | -6%          | 2,282                | 1,755                | -                    | -                    | -                    | (5,000)             | (5,000)           | (5,000)           |
| Boiling Spring Lakes Assessments         | 2,000                | 2,000                | 92,028               | (90,028)              | 4601%        | 5,562                | 961                  | -                    | -                    | -                    | (2,000)             | (2,000)           | (2,000)           |
| Carolina Shores Special Assessments      | 2,000                | 2,000                | 7,743                | (5,743)               | 387%         | 26,925               | 23,402               | -                    | -                    | -                    | (2,000)             | (2,000)           | (2,000)           |
| Current Portion of NBSD Plant Allocation | -                    | -                    | 129,711              | (129,711)             | n/a          | 129,711              | 129,711              | -                    | -                    | -                    | -                   | -                 | -                 |
| Investment Earnings                      | 20,000               | 20,000               | 26,996               | (6,996)               | 135%         | 23,804               | 22,085               | 20,000               | 20,000               | 20,000               | -                   | -                 | -                 |
| Other Sales and Service                  | -                    | -                    | -                    | -                     | n/a          | 105,124              | 104,434              | 150,000              | 150,000              | 150,000              | 150,000             | 150,000           | 150,000           |
| Other Revenue                            | 90,000               | 90,000               | 37,972               | 52,028                | 42%          | 116,627              | 52,432               | 90,000               | 90,000               | 90,000               | -                   | -                 | -                 |
| <b>Total Revenues</b>                    | <b>\$ 28,454,761</b> | <b>\$ 29,887,761</b> | <b>\$ 38,943,880</b> | <b>\$ (9,056,119)</b> | <b>130%</b>  | <b>\$ 37,473,555</b> | <b>\$ 34,362,403</b> | <b>\$ 30,517,700</b> | <b>\$ 29,317,700</b> | <b>\$ 29,317,700</b> | <b>\$ 2,062,939</b> | <b>\$ 862,939</b> | <b>\$ 862,939</b> |

