

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED MAY 31, 2021



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information for General and Enterprise Funds	1
	Financial Statements:	
C	Balance Sheet - Governmental Funds	2
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	3
F	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	4
<u>Schedule</u>		
	MAJOR GOVERNMENTAL FUNDS:	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund	5-13
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	14
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	15
	NON MAJOR GOVERNMENTAL FUNDS:	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	16
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	17
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	18
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	19
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	20

COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
	MAJOR ENTERPRISE FUNDS:	
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
	OTHER INFORMATIONAL REPORTS:	
	Summary of Cash and Investments	27-28
	Key Indicators Charts	29
	Ad Valorem and Motor Vehicle Tax Revenues	30
	Local Option Sales Tax Revenues	31
	Occupancy Tax	32
	Water Fund Revenues	32-35
	Wastewater Fund Revenues	36-37
	Water and Wastewater Number of Customers	38

Summary Information for General and Enterprise Funds as of May 31, 2021:

General Fund:

- Total revenues for the General Fund are \$225.5 million for an increase of \$15.5 million or 7.4% over the same period in the prior year. The main reason for this is a \$7.5 million increase in Ad Valorem collections, a \$3.9 million increase in sales tax and a \$3.2 million increase in deed excise tax due to growth in the County. Total revenues collected are 102.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$188.9 million and are 85.4% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$6.9 million or 3.8%. This is due to a \$0.9 million increase in health for the COVID 19 Assistance Grant to municipalities, a \$3.4 million increase in education, and other increases due to growth in the county such as in the Register of Deeds and Solid Waste. This is partially offset by prior year additional \$1.7 million in accumulated interest expense related to the Schools GO Bond Phase I.
- Net transfers to county capital projects of \$13.7 million decreased compared to transfers of \$14.4 in the same period of the prior year. The County also transferred \$0.3 million to the grant projects fund for a local match requirement and \$0.3 million to the emergency telephone system fund for prior year county funded expenditures.
- Revenues are greater than expenditures and net transfers by \$22.2 million for the current period end compared to greater than by \$17.4 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund decreased \$1.2 million under the same period in the prior year to \$26.6 million. This is a result of irrigation sales decrease of 16.9% or \$0.5 million and \$1.9 million decrease in restricted intergovernmental due to FEMA related events under the same period in the prior year. Total revenues are 110.0% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$19.0 million and are 76.2% of current budget. Expenditures decreased 8.8% or \$1.8 million mainly due to a \$0.3 million or 10.9% decrease in repair and maintenance and decreases in one-time capital outlay purchase of \$1.8 million.
- Net transfers to water capital projects of \$0.9 million decreased compared to transfers of \$2.5 million to water capital projects in the same period of the prior year mainly due to the decrease in Pay Go spending of projects.
- Revenues are more than expenditures and net transfers by \$6.7 million compared to more than by \$4.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$4.9 million over the same period in prior year to \$34.4 million. This is a result of \$1.9 million increase in participant reimbursement for new debt and retail wastewater sales increase of \$1.1 million or 9.7% partially due to Navassa Wastewater System. Capital recovery also increased \$1.6 million or 51.7%, and wholesale revenues increased by \$0.3 million or 1.8%, over the same period in the prior year. Total revenues are 122.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$29.3 million and are 87.6% of the current budget. Expenditures increased 4.6% or \$1.3 million under the same period in the prior year mainly due to \$2.6 million increase in debt partially offset by decrease in one-time capital outlay purchases in the same period in the prior year.
- Net transfers from wastewater capital projects of \$0.5 million increased compared to net transfers to wastewater capital projects of \$0.8 million in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$5.6 million compared to less than by \$0.7 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

MAY 31, 2021

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 120,863,344	\$ 30,545,284	\$ 16,356,675	\$ 3,032,152	\$ 170,797,455
Restricted cash and investments	2,806,434	-	33,122,991	-	35,929,425
Interest receivable	5,276	1,227	622	108	7,233
Taxes receivable - net	1,026,221	-	-	-	1,026,221
Receivables - net	1,795,316	-	-	-	1,795,316
Other governmental agencies	523,367	167,397	288,909	-	979,673
Due from other funds	57,458	-	-	-	57,458
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 127,141,416</u>	<u>\$ 30,713,908</u>	<u>\$ 49,769,197</u>	<u>\$ 3,032,260</u>	<u>\$ 210,656,781</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,330,523	\$ -	\$ -	\$ 8,744	\$ 6,339,267
Due to other funds	-	-	-	57,458	57,458
Total liabilities	<u>6,330,523</u>	<u>-</u>	<u>-</u>	<u>66,202</u>	<u>6,396,725</u>
Deferred Inflows of Resources:	<u>1,534,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,534,849</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	13,814,469	-	-	108	13,814,577
Restricted - other	4,408,797	-	33,122,991	3,023,408	40,555,196
Committed	214,566	30,713,908	16,646,206	-	47,574,680
Assigned	2,346,999	-	-	-	2,346,999
Unassigned	98,427,213	-	-	(57,458)	98,369,755
Total fund balances	<u>119,276,044</u>	<u>30,713,908</u>	<u>49,769,197</u>	<u>2,966,058</u>	<u>202,725,207</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 127,141,416</u>	<u>\$ 30,713,908</u>	<u>\$ 49,769,197</u>	<u>\$ 3,032,260</u>	<u>\$ 210,656,781</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds			Non Major	Total
	County	Education		Governmental	Governmental
	Capital	Capital		Funds	Funds
	General	Project	Project		
Revenues:					
Ad valorem taxes	\$ 148,116,779	\$ -	\$ -	\$ -	\$ 148,116,779
Local option sales taxes	25,119,587	-	-	-	25,119,587
Other taxes and licenses	9,029,410	-	-	-	9,029,410
Unrestricted intergovernmental revenues	5,731,938	-	-	-	5,731,938
Restricted intergovernmental revenues	17,037,797	825,785	-	1,650,532	19,514,114
Permits and fees	5,901,120	-	-	255,869	6,156,989
Sales and services	12,748,286	-	-	-	12,748,286
Investment earnings	74,005	24,538	21,635	1,952	122,130
Other	1,759,168	-	-	-	1,759,168
Total revenues	<u>225,518,090</u>	<u>850,323</u>	<u>21,635</u>	<u>1,908,353</u>	<u>228,298,401</u>
Expenditures:					
Current:					
General government	13,340,484	8,693,071	-	399,809	22,433,364
Public safety	44,116,412	-	-	375,373	44,491,785
Central services	15,451,763	-	-	-	15,451,763
Human services	25,819,865	-	-	-	25,819,865
Transportation	138,500	772,392	-	-	910,892
Environmental protection	17,785,882	92,765	-	48,606	17,927,253
Culture and recreation	3,554,807	237,209	-	-	3,792,016
Economic and physical development	6,223,903	-	-	1,000,000	7,223,903
Education	47,662,363	-	24,191,731	-	71,854,094
Debt Service:					
Principal retirement	11,780,000	-	-	-	11,780,000
Interest and fiscal charges	3,062,592	-	-	-	3,062,592
Total expenditures	<u>188,936,571</u>	<u>9,795,437</u>	<u>24,191,731</u>	<u>1,823,788</u>	<u>224,747,527</u>
Revenues over (under) expenditures	<u>36,581,519</u>	<u>(8,945,114)</u>	<u>(24,170,096)</u>	<u>84,565</u>	<u>3,550,874</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	10,000,000	3,741,898	590,576	14,332,474
Transfers to other funds	(14,332,474)	-	-	-	(14,332,474)
Premiums on bonds issued	-	-	5,754,033	-	5,754,033
Issuance of long-term debt	-	-	41,795,000	-	41,795,000
Total other financing sources (uses)	<u>(14,332,474)</u>	<u>10,000,000</u>	<u>51,290,931</u>	<u>590,576</u>	<u>47,549,033</u>
Net change in fund balance	22,249,045	1,054,886	27,120,835	675,141	51,099,907
Fund balance, beginning of year	97,026,999	29,659,022	22,648,362	2,290,917	151,625,300
Fund balance, end of year	<u>\$ 119,276,044</u>	<u>\$ 30,713,908</u>	<u>\$ 49,769,197</u>	<u>\$ 2,966,058</u>	<u>\$ 202,725,207</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 144,312,368	\$ 145,864,508	\$ 148,116,779	\$ 2,252,271
Local option sales taxes	21,430,183	24,950,654	25,119,587	168,933
Other taxes and licenses	4,235,000	8,135,000	9,029,410	894,410
Unrestricted intergovernmental revenues	1,698,000	1,698,000	5,731,938	4,033,938
Restricted intergovernmental revenues	15,712,567	19,223,530	17,037,797	(2,185,733)
Permits and fees	4,493,860	4,893,337	5,901,120	1,007,783
Sales and services	12,191,561	13,158,074	12,748,286	(409,788)
Investment earnings	500,650	500,650	74,005	(426,645)
Other	1,029,168	2,267,694	1,759,168	(508,526)
Total revenues	<u>205,603,357</u>	<u>220,691,447</u>	<u>225,518,090</u>	<u>4,826,643</u>
Expenditures:				
Current:				
General government	13,580,465	16,560,859	13,340,484	3,220,375
Central services	17,866,183	18,871,185	15,451,763	3,419,422
Public safety	49,187,468	52,522,311	44,116,412	8,405,899
Transportation	138,500	138,500	138,500	-
Environmental protection	18,347,433	20,081,677	17,785,882	2,295,795
Economic and physical development	7,584,003	9,836,249	6,223,903	3,612,346
Human services	27,542,339	30,767,292	25,819,865	4,947,427
Education	51,697,695	52,013,007	47,662,363	4,350,644
Culture and recreation	4,582,335	4,770,960	3,554,807	1,216,153
Debt Service:				
Principal retirement	12,305,001	12,305,001	11,780,000	525,001
Interest and fiscal charges	3,245,907	3,245,907	3,062,592	183,315
Total expenditures	<u>206,077,329</u>	<u>221,112,948</u>	<u>188,936,571</u>	<u>32,176,377</u>
Revenues over (under) expenditures	<u>(473,972)</u>	<u>(421,501)</u>	<u>36,581,519</u>	<u>37,003,020</u>
Other Financing Sources (Uses):				
Transfers to other funds	(3,774,548)	(18,579,950)	(14,332,474)	4,247,476
Appropriated fund balance	4,248,520	19,001,451	-	(19,001,451)
Total other financing sources (uses)	<u>473,972</u>	<u>421,501</u>	<u>(14,332,474)</u>	<u>(14,753,975)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>22,249,045</u>	<u>\$ 22,249,045</u>
Fund balance, beginning of year			<u>97,026,999</u>	
Fund balance, end of year			<u>\$ 119,276,044</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$141,412,368	\$142,964,508	\$143,876,634	\$ 912,126	101%	\$ 138,972,892	\$137,254,200
Prior year taxes	2,200,000	2,200,000	3,230,078	1,030,078	147%	2,653,422	2,497,440
Penalties and interest	700,000	700,000	1,010,067	310,067	144%	946,057	872,092
	<u>144,312,368</u>	<u>145,864,508</u>	<u>148,116,779</u>	<u>2,252,271</u>	<u>102%</u>	<u>142,572,371</u>	<u>140,623,732</u>
Local Option Sales Taxes:							
Article 39 (1%)	8,737,236	9,449,733	10,617,616	1,167,883	112%	11,776,406	8,786,873
Article 40 (1/2%)	6,595,205	7,433,220	7,295,510	(137,710)	98%	8,456,612	6,391,603
Article 42 (1/2%)	6,097,742	8,067,701	7,206,461	(861,240)	89%	8,087,784	6,058,586
	<u>21,430,183</u>	<u>24,950,654</u>	<u>25,119,587</u>	<u>168,933</u>	<u>101%</u>	<u>28,320,802</u>	<u>21,237,062</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	180,000	180,000	149,924	(30,076)	83%	190,436	147,698
Deed stamp excise tax	2,850,000	5,850,000	7,079,583	1,229,583	121%	4,363,659	3,890,815
Solid waste tax	55,000	55,000	51,497	(3,503)	94%	66,412	50,550
White goods disposal tax	50,000	50,000	56,098	6,098	112%	62,110	46,178
1% Occupancy Tax	1,100,000	2,000,000	1,692,308	(307,692)	85%	1,668,261	1,175,169
	<u>4,235,000</u>	<u>8,135,000</u>	<u>9,029,410</u>	<u>894,410</u>	<u>111%</u>	<u>6,350,878</u>	<u>5,310,410</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	1,000,000	1,000,000	4,971,536	3,971,536	497%	4,560,730	3,943,757
Beer and wine tax	248,000	248,000	300,219	52,219	121%	300,885	300,885
Jail fees	450,000	450,000	460,183	10,183	102%	569,844	505,945
	<u>1,698,000</u>	<u>1,698,000</u>	<u>5,731,938</u>	<u>4,033,938</u>	<u>338%</u>	<u>5,431,459</u>	<u>4,750,587</u>
Restricted Intergovernmental:							
State and federal grant	15,436,067	18,947,030	16,736,702	(2,210,328)	88%	26,731,313	18,369,288
State Aid to Libraries	145,000	145,000	139,801	(5,199)	96%	148,239	135,707
ARRA federal grant	-	-	-	-	na	1,533	1,533
Court facility fees	120,000	120,000	95,742	(24,258)	80%	114,354	101,035
Payments in lieu of taxes	-	-	1,728	1,728	na	4,362	100
ABC education requirement	-	-	1,112	1,112	na	7,500	-
ABC law enforcement service:	4,000	4,000	13,043	9,043	326%	12,099	12,099
State drug tax	7,500	7,500	49,669	42,169	662%	32,947	29,463
	<u>15,712,567</u>	<u>19,223,530</u>	<u>17,037,797</u>	<u>(2,185,733)</u>	<u>89%</u>	<u>27,052,347</u>	<u>18,649,225</u>
Permits and Fees:							
Blding inspections and permit:	2,505,000	2,754,477	3,407,851	653,374	124%	2,829,396	2,578,837
Recording fees	772,000	772,000	1,186,595	414,595	154%	919,861	824,800
Fire inspection fees	200,000	200,000	193,671	(6,329)	97%	216,153	189,996
Concealed handgun permit	180,000	330,000	359,809	29,809	109%	210,700	159,855
Other permit and fees	836,860	836,860	753,194	(83,666)	90%	940,546	799,673
	<u>4,493,860</u>	<u>4,893,337</u>	<u>5,901,120</u>	<u>1,007,783</u>	<u>121%</u>	<u>5,116,656</u>	<u>4,553,161</u>
Sales and Services:							
Solid waste fees	2,600,000	2,808,372	2,947,673	139,301	105%	3,358,572	2,922,735
School resource officer reimb.	1,506,261	1,570,071	1,554,118	(15,953)	99%	1,476,726	1,461,088
Rents	13,930	13,930	12,769	(1,161)	92%	16,399	15,238
EMS Charges	4,896,320	4,896,320	4,315,011	(581,309)	88%	5,109,900	4,793,397
Public health user fees	845,050	999,650	1,179,633	179,983	118%	945,678	866,838
Sheriff animal prot. serv. fees	103,500	103,500	83,184	(20,316)	80%	90,833	82,916
Social services fees	81,000	81,000	54,332	(26,668)	67%	63,582	57,642
Public housing fees	23,900	23,900	2,981	(20,919)	12%	16,979	16,643
Tax collection fees	250,000	250,000	299,645	49,645	120%	293,402	281,742
Other sales and services	1,187,000	1,726,731	1,814,380	87,649	105%	1,307,072	1,132,589
Register of deeds	325,950	325,950	389,259	63,309	119%	350,547	320,505

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Sales and Services (continued):							
Marriage licenses	51,300	51,300	50,103	(1,197)	98%	42,444	37,952
Recreation services	307,350	307,350	45,198	(262,152)	15%	158,049	196,428
	<u>12,191,561</u>	<u>13,158,074</u>	<u>12,748,286</u>	<u>(409,788)</u>	97%	<u>13,230,183</u>	<u>12,185,713</u>
Investment earnings	<u>500,650</u>	<u>500,650</u>	<u>74,005</u>	<u>(426,645)</u>	15%	<u>1,003,025</u>	<u>984,350</u>
Other:							
Tax refunds - sales and gas tax	1,000	1,000	-	(1,000)	0%	-	-
ABC bottles taxes	45,000	45,000	73,557	28,557	163%	75,432	59,776
Cnty Brd of Alcohol Control	24,000	24,000	15,000	(9,000)	63%	22,500	22,500
Contributions	9,000	53,200	112,796	59,596	212%	142,252	75,026
Other revenues	950,168	2,144,494	1,557,815	(586,679)	73%	2,314,758	1,562,079
	<u>1,029,168</u>	<u>2,267,694</u>	<u>1,759,168</u>	<u>(508,526)</u>	78%	<u>2,554,942</u>	<u>1,719,381</u>
Total revenues	<u>205,603,357</u>	<u>220,691,447</u>	<u>225,518,090</u>	<u>4,826,643</u>	102%	<u>231,632,663</u>	<u>210,013,621</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	187,635	188,460	173,741	14,719	92%	181,380	166,234
Fringe benefits	74,441	73,616	50,607	23,009	69%	44,976	41,022
Operating costs	69,350	69,350	28,723	40,627	41%	51,402	48,075
	<u>331,426</u>	<u>331,426</u>	<u>253,071</u>	<u>78,355</u>	76%	<u>277,758</u>	<u>255,331</u>
County Administration:							
Salaries	651,269	703,019	603,239	99,780	86%	673,694	621,163
Fringe benefits	202,449	220,051	179,934	40,117	82%	187,399	171,551
Operating costs	49,191	60,391	37,264	23,127	62%	28,340	21,631
	<u>902,909</u>	<u>983,461</u>	<u>820,437</u>	<u>163,024</u>	83%	<u>889,433</u>	<u>814,345</u>
Human Resources:							
Salaries	337,190	338,817	312,928	25,889	92%	326,743	298,952
Fringe benefits	121,116	121,116	110,476	10,640	91%	112,928	103,275
Operating costs	11,650	10,023	4,405	5,618	44%	6,455	6,009
	<u>469,956</u>	<u>469,956</u>	<u>427,809</u>	<u>42,147</u>	91%	<u>446,126</u>	<u>408,236</u>
Finance:							
Salaries	893,082	887,082	818,628	68,454	92%	864,271	791,591
Fringe benefits	310,080	302,530	277,675	24,855	92%	287,913	263,321
Operating costs	464,300	492,522	416,222	76,300	85%	420,555	384,474
	<u>1,667,462</u>	<u>1,682,134</u>	<u>1,512,525</u>	<u>169,609</u>	90%	<u>1,572,739</u>	<u>1,439,386</u>
Tax Administration:							
Salaries	2,600,885	2,600,885	2,249,632	351,253	86%	2,427,417	2,228,142
Fringe benefits	1,021,277	1,021,277	887,126	134,151	87%	933,146	854,578
Operating costs	1,018,926	1,018,926	789,987	228,939	78%	862,550	775,984
	<u>4,641,088</u>	<u>4,641,088</u>	<u>3,926,745</u>	<u>714,343</u>	85%	<u>4,223,113</u>	<u>3,858,704</u>
County Attorney:							
Salaries	408,877	428,981	381,011	47,970	89%	394,724	363,821
Fringe benefits	129,129	129,129	116,561	12,568	90%	118,033	108,372
Operating costs	149,950	146,218	49,616	96,602	34%	49,493	46,109
	<u>687,956</u>	<u>704,328</u>	<u>547,188</u>	<u>157,140</u>	78%	<u>562,250</u>	<u>518,302</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Court Facilities:							
Operating costs	244,033	245,823	144,529	101,294	59%	179,887	137,201
Board of Elections:							
Salaries	606,064	870,148	839,941	30,207	97%	577,197	554,039
Fringe benefits	148,280	150,730	139,206	11,524	92%	120,559	112,125
Operating costs	217,315	440,951	357,046	83,905	81%	430,868	416,556
Capital outlay	35,250	35,250	-	35,250	0%	305,103	305,103
	1,006,909	1,497,079	1,336,193	160,886	89%	1,433,727	1,387,823
Register of Deeds:							
Salaries	743,755	743,755	600,924	142,831	81%	685,283	628,464
Fringe benefits	326,066	326,066	267,155	58,911	82%	295,472	269,021
Operating costs	1,826,905	4,244,005	3,474,453	769,552	82%	2,527,339	2,105,467
Capital outlay	32,000	32,000	29,455	2,545	92%	-	-
	2,928,726	5,345,826	4,371,987	973,839	82%	3,508,094	3,002,952
Contingency:							
Operating Costs	700,000	659,738	-	659,738	0%	-	-
Total general government	13,580,465	16,560,859	13,340,484	3,220,375	81%	13,093,127	11,822,280
Central Services:							
Management Information Systems:							
Salaries	1,193,136	1,193,136	1,068,432	124,704	90%	1,122,310	1,033,405
Fringe benefits	413,991	413,991	366,315	47,676	88%	373,427	343,117
Operating costs	1,098,300	1,358,582	682,410	676,172	50%	1,384,291	959,743
Capital outlay	108,000	108,000	96,271	11,729	89%	37,747	37,747
	2,813,427	3,073,709	2,213,428	860,281	72%	2,917,775	2,374,012
Fleet Services:							
Salaries	690,618	690,618	645,763	44,855	94%	620,559	563,551
Fringe benefits	280,272	280,272	253,679	26,593	91%	241,201	218,872
Operating costs	321,971	276,571	110,040	166,531	40%	341,104	227,298
Capital outlay	82,402	491,595	69,521	422,074	14%	29,590	29,590
	1,375,263	1,739,056	1,079,003	660,053	62%	1,232,454	1,039,311
Engineering:							
Salaries	462,445	462,695	426,265	36,430	92%	436,153	399,970
Fringe benefits	158,731	158,481	144,407	14,074	91%	142,157	129,907
Operating costs	131,800	201,466	121,685	79,781	60%	22,788	21,299
	752,976	822,642	692,357	130,285	84%	601,098	551,176
Operation Services:							
Salaries	2,349,633	2,344,307	2,084,618	259,689	89%	2,282,080	2,107,242
Fringe benefits	1,024,405	1,021,779	894,521	127,258	88%	931,616	855,445
Operating costs	3,036,090	3,102,861	2,614,519	488,342	84%	3,453,252	2,896,107
Capital outlay	237,000	226,300	226,280	20	100%	478,054	471,529
	6,647,128	6,695,247	5,819,938	875,309	87%	7,145,002	6,330,323
Non-departmental:							
Fringe benefits	5,748,322	5,748,322	5,378,620	369,702	94%	5,476,889	5,107,811
Operating costs	529,067	792,209	268,417	523,792	34%	356,886	309,400
Capital outlay	-	-	-	-	na	36,475	36,475
	6,277,389	6,540,531	5,647,037	893,494	86%	5,870,250	5,453,686
Total central services	17,866,183	18,871,185	15,451,763	3,419,422	82%	17,766,579	15,748,508

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Public Safety:							
District Attorney:							
Operating costs	48,000	48,000	4,045	43,955	8%	30,951	14,159
Sheriff:							
Salaries	10,829,121	10,996,632	10,159,763	836,869	92%	10,810,258	9,942,100
Fringe benefits	4,017,019	4,051,494	3,665,248	386,246	90%	3,779,568	3,461,912
Operating costs	2,854,767	3,765,145	2,614,532	1,150,613	69%	2,911,596	2,667,648
Capital outlay	822,980	1,337,491	1,144,809	192,682	86%	941,545	888,614
	18,523,887	20,150,762	17,584,352	2,566,410	87%	18,442,967	16,960,274
Detention Center:							
Salaries	5,158,523	5,260,760	4,426,735	834,025	84%	4,751,389	4,399,328
Fringe benefits	2,047,997	2,098,760	1,714,897	383,863	82%	1,754,460	1,613,776
Operating costs	3,194,957	3,169,573	2,475,474	694,099	78%	2,662,445	2,500,236
Capital outlay	15,500	151,715	107,353	44,362	71%	645,387	482,188
	10,416,977	10,680,808	8,724,459	1,956,349	82%	9,813,681	8,995,528
Emergency Medical:							
Salaries	6,212,012	6,589,012	5,963,689	625,323	91%	6,263,213	5,768,138
Fringe benefits	2,255,391	2,255,391	2,066,639	188,752	92%	2,065,937	1,893,251
Operating costs	1,987,622	2,222,654	1,959,902	262,752	88%	1,914,800	1,736,079
Capital outlay	700,000	743,512	109,398	634,114	15%	1,785,485	1,784,685
	11,155,025	11,810,569	10,099,628	1,710,941	86%	12,029,435	11,182,153
Emergency Management:							
Salaries	261,388	262,674	244,646	18,028	93%	264,171	243,485
Fringe benefits	86,348	85,062	77,614	7,448	91%	74,259	68,236
Operating costs	432,525	570,060	444,166	125,894	78%	413,327	336,426
Capital outlay	10,800	16,223	5,334	10,889	33%	54,132	53,972
	791,061	934,019	771,760	162,259	83%	805,889	702,119
Other Agencies:							
Fire districts	60,000	60,000	60,000	-	100%	60,000	60,000
Rescue Squads	331,800	331,800	245,675	86,125	74%	331,800	245,275
	391,800	391,800	305,675	86,125	78%	391,800	305,275
Building Inspections and Central Permitting							
Salaries	1,754,794	1,795,766	1,603,083	192,683	89%	1,623,490	1,485,010
Fringe benefits	626,910	645,000	564,346	80,654	87%	566,298	517,639
Operating costs	149,230	454,030	103,771	350,259	23%	123,265	107,789
Capital outlay	-	60,003	59,991	12	100%	55,917	52,439
	2,530,934	2,954,799	2,331,191	623,608	79%	2,368,970	2,162,877
Fire Inspections							
Salaries	346,051	387,251	344,688	42,563	89%	337,442	307,329
Fringe benefits	123,088	123,088	106,239	16,849	86%	99,310	90,114
Operating costs	74,849	74,849	55,395	19,454	74%	48,631	42,020
Capital outlay	37,000	37,000	36,267	733	98%	61,168	57,893
	580,988	622,188	542,589	79,599	87%	546,551	497,356
Central Communications:							
Salaries	1,974,107	1,974,107	1,639,673	334,434	83%	1,706,295	1,561,331
Fringe benefits	762,210	746,268	634,176	112,092	85%	635,319	578,509
Operating costs	621,155	600,932	431,826	169,106	72%	224,299	192,617
Capital outlay	214,300	371,809	41,305	330,504	11%	66,296	66,296
	3,571,772	3,693,116	2,746,980	946,136	74%	2,632,209	2,398,753

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Animal Protective Services:							
Salaries	606,195	606,195	557,294	48,901	92%	595,236	544,889
Fringe benefits	241,571	241,571	220,066	21,505	91%	231,408	211,743
Operating costs	294,258	355,231	195,120	160,111	55%	282,620	256,655
Capital outlay	35,000	33,253	33,253	-	100%	33,684	32,697
	<u>1,177,024</u>	<u>1,236,250</u>	<u>1,005,733</u>	<u>230,517</u>	<u>81%</u>	<u>1,142,948</u>	<u>1,045,984</u>
Total public safety	<u>49,187,468</u>	<u>52,522,311</u>	<u>44,116,412</u>	<u>8,405,899</u>	<u>84%</u>	<u>48,205,401</u>	<u>44,264,478</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	111,000	-	100%	111,000	111,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500	27,500
Cape Fear Transp. Authority	-	-	-	-	na	32,072	32,072
Brunswick Transit System	-	-	-	-	na	270,448	270,448
Total transportation	<u>138,500</u>	<u>138,500</u>	<u>138,500</u>	<u>-</u>	<u>100%</u>	<u>441,020</u>	<u>441,020</u>
Environmental Protection:							
Solid Waste:							
Salaries	372,565	377,891	331,829	46,062	88%	361,656	327,961
Fringe benefits	154,977	157,603	136,044	21,559	86%	142,070	128,997
Operating costs	17,333,804	19,044,205	16,908,850	2,135,355	89%	16,848,084	15,338,081
Capital outlay	229,000	229,000	216,860	12,140	95%	626,147	626,147
	<u>18,090,346</u>	<u>19,808,699</u>	<u>17,593,583</u>	<u>2,215,116</u>	<u>89%</u>	<u>17,977,957</u>	<u>16,421,186</u>
Other:							
Forestry services	<u>257,087</u>	<u>272,978</u>	<u>192,299</u>	<u>80,679</u>	<u>70%</u>	<u>194,267</u>	<u>180,320</u>
Total environmental protection	<u>18,347,433</u>	<u>20,081,677</u>	<u>17,785,882</u>	<u>2,295,795</u>	<u>89%</u>	<u>18,172,224</u>	<u>16,601,506</u>
Economic Development:							
Community Enforcement:							
Salaries	176,916	176,916	137,349	39,567	78%	123,746	118,534
Fringe benefits	75,377	75,377	55,131	20,246	73%	49,417	46,852
Operating costs	16,040	17,340	11,834	5,506	68%	6,971	6,243
Capital outlay	-	-	-	-	na	23,717	23,717
	<u>268,333</u>	<u>269,633</u>	<u>204,314</u>	<u>65,319</u>	<u>76%</u>	<u>203,851</u>	<u>195,346</u>
Planning:							
Salaries	480,726	480,726	440,755	39,971	92%	472,414	430,597
Fringe benefits	180,145	180,145	160,450	19,695	89%	159,495	145,353
Operating costs	206,200	434,900	238,884	196,016	55%	114,559	107,027
	<u>867,071</u>	<u>1,095,771</u>	<u>840,089</u>	<u>255,682</u>	<u>77%</u>	<u>746,468</u>	<u>682,977</u>
Cooperative Extension:							
Salaries	327,535	357,588	280,925	76,663	79%	261,161	221,765
Fringe benefits	161,268	163,568	113,289	50,279	69%	92,617	77,601
Operating costs	139,195	181,471	129,373	52,098	71%	98,023	90,153
Capital outlay	-	7,571	7,571	-	100%	5,350	5,350
	<u>627,998</u>	<u>710,198</u>	<u>531,158</u>	<u>179,040</u>	<u>75%</u>	<u>457,151</u>	<u>394,869</u>
Soil and Water Conservation:							
Salaries	172,706	176,874	165,768	11,106	94%	167,077	153,367
Fringe benefits	65,794	66,744	60,931	5,813	91%	61,762	56,593
Operating costs	17,950	17,950	7,115	10,835	40%	12,009	11,446
	<u>256,450</u>	<u>261,568</u>	<u>233,814</u>	<u>27,754</u>	<u>89%</u>	<u>240,848</u>	<u>221,406</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Public Housing Section 8:							
Salaries	178,936	178,936	143,450	35,486	80%	118,163	112,302
Fringe benefits	76,362	76,362	57,616	18,746	75%	48,821	46,045
Operating costs	2,213,813	2,314,784	1,868,541	446,243	81%	1,918,935	1,754,235
	<u>2,469,111</u>	<u>2,570,082</u>	<u>2,069,607</u>	<u>500,475</u>	81%	<u>2,085,919</u>	<u>1,912,582</u>
1% Occupancy Tax:							
Operating costs	<u>1,100,000</u>	<u>2,000,000</u>	<u>1,692,308</u>	<u>307,692</u>	85%	<u>1,668,261</u>	<u>1,175,169</u>
Other Economic Development:							
Contracted Services	-	24,950	-	24,950	na	-	-
Holden Beach Special Obligation Bond	1,370,040	1,370,040	-	1,370,040	0%	-	-
Lockwood Folly & Shallotte Dredging	-	227,613	227,613	-	100%	405,757	405,757
Reserve for shoreline	200,000	481,394	-	481,394	0%	-	-
Brunswick Busines & Industry Development	425,000	425,000	425,000	-	100%	425,000	425,000
Access Road Ec. Dv. Proj.	-	400,000	-	400,000	0%	-	-
	<u>1,995,040</u>	<u>2,928,997</u>	<u>652,613</u>	<u>2,276,384</u>	22%	<u>830,757</u>	<u>830,757</u>
Total economic development	<u>7,584,003</u>	<u>9,836,249</u>	<u>6,223,903</u>	<u>3,612,346</u>	63%	<u>6,233,255</u>	<u>5,413,106</u>
Human Services:							
Health:							
Administration:							
Salaries	2,484,996	2,574,996	2,344,370	230,626	91%	2,346,649	2,207,269
Fringe benefits	1,346,562	1,346,562	1,223,793	122,769	91%	1,239,013	1,168,997
Operating costs	268,750	351,955	262,061	89,894	74%	197,669	193,008
Capital outlay	26,000	101,000	25,527	75,473	25%	85,068	85,068
	<u>4,126,308</u>	<u>4,374,513</u>	<u>3,855,751</u>	<u>518,762</u>	88%	<u>3,868,399</u>	<u>3,654,342</u>
Communicable Diseases:							
Operating costs	<u>412,225</u>	<u>425,449</u>	<u>352,915</u>	<u>72,534</u>	83%	<u>340,391</u>	<u>313,323</u>
Adult Health Maintenance:							
Operating costs	<u>229,855</u>	<u>1,143,641</u>	<u>997,384</u>	<u>146,257</u>	87%	<u>1,012,361</u>	<u>155,680</u>
Senior Health							
Salaries	39,969	39,969	35,989	3,980	90%	40,611	42,940
Fringe benefits	19,364	19,364	13,259	6,105	68%	13,838	14,314
Operating costs	<u>3,835</u>	<u>3,835</u>	<u>1,625</u>	<u>2,210</u>	42%	<u>1,972</u>	<u>1,948</u>
	<u>63,168</u>	<u>63,168</u>	<u>50,873</u>	<u>12,295</u>	81%	<u>56,421</u>	<u>59,202</u>
Maternal and Child Health:							
Salaries	360,313	360,313	324,829	35,484	90%	294,091	268,494
Fringe benefits	160,848	160,848	139,980	20,868	87%	128,497	117,186
Operating costs	<u>592,274</u>	<u>676,033</u>	<u>383,497</u>	<u>292,536</u>	57%	<u>455,512</u>	<u>405,144</u>
	<u>1,113,435</u>	<u>1,197,194</u>	<u>848,306</u>	<u>348,888</u>	71%	<u>878,100</u>	<u>790,824</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Environmental Health:							
Salaries	1,254,102	1,338,102	1,178,394	159,708	88%	1,156,005	1,069,429
Fringe benefits	462,478	483,078	422,253	60,825	87%	403,912	375,525
Operating costs	147,050	1,089,985	697,197	392,788	64%	283,365	156,261
Capital outlay	78,600	73,959	71,837	2,122	97%	26,063	26,063
	<u>1,942,230</u>	<u>2,985,124</u>	<u>2,369,681</u>	<u>615,443</u>	<u>79%</u>	<u>1,869,345</u>	<u>1,627,278</u>
Total health	<u>7,887,221</u>	<u>10,189,089</u>	<u>8,474,910</u>	<u>1,714,179</u>	<u>83%</u>	<u>8,025,017</u>	<u>6,600,649</u>
Veterans' Services:							
Salaries	144,196	144,196	127,131	17,065	88%	132,797	124,193
Fringe benefits	58,636	58,636	52,440	6,196	89%	52,767	49,427
Operating costs	17,807	17,807	10,822	6,985	61%	10,462	9,757
Total veterans' services	<u>220,639</u>	<u>220,639</u>	<u>190,393</u>	<u>30,246</u>	<u>86%</u>	<u>196,026</u>	<u>183,377</u>
Social Services:							
Administration:							
Salaries	7,643,082	7,643,082	6,671,237	971,845	87%	7,064,534	6,486,607
Fringe benefits	3,742,053	3,742,053	3,213,947	528,106	86%	3,341,257	3,073,276
Operating costs	3,032,941	3,684,084	2,818,872	865,212	77%	2,317,819	2,110,205
Capital outlay	100,000	100,000	83,343	16,657	83%	-	-
	<u>14,518,076</u>	<u>15,169,219</u>	<u>12,787,399</u>	<u>2,381,820</u>	<u>84%</u>	<u>12,723,610</u>	<u>11,670,088</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	4,913	15,087	25%	2,793	2,430
Aid to the blind	4,100	4,100	4,100	-	100%	8,153	8,153
Adoption assistance	270,000	270,000	155,616	114,384	58%	219,705	200,255
Special assistance	460,000	460,000	248,108	211,892	54%	291,508	265,357
Foster care	750,000	530,000	477,980	52,020	90%	557,267	463,170
State foster home	400,000	620,000	606,254	13,746	98%	572,449	433,570
Special assistance	25,121	25,121	19,311	5,810	77%	25,121	25,121
Day care	23,000	23,000	4,207	18,793	18%	-	-
Special child adopt. assistance	-	62,896	4,980	57,916	8%	19,787	19,787
	<u>1,952,221</u>	<u>2,015,117</u>	<u>1,525,469</u>	<u>489,648</u>	<u>76%</u>	<u>1,696,783</u>	<u>1,417,843</u>
Total social services	<u>16,470,297</u>	<u>17,184,336</u>	<u>14,312,868</u>	<u>2,871,468</u>	<u>83%</u>	<u>14,420,393</u>	<u>13,087,931</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	187,832	62,611	75%	250,443	250,443
Brunswick Senior Resources	2,713,739	2,713,739	2,487,595	226,144	92%	2,589,319	2,373,543
Other human services	-	209,046	166,267	42,779	80%	158,077	143,447
	<u>2,964,182</u>	<u>3,173,228</u>	<u>2,841,694</u>	<u>331,534</u>	<u>90%</u>	<u>2,997,839</u>	<u>2,767,433</u>
Total human services	<u>27,542,339</u>	<u>30,767,292</u>	<u>25,819,865</u>	<u>4,947,427</u>	<u>84%</u>	<u>25,639,275</u>	<u>22,639,390</u>
Education:							
Public schools	46,096,535	46,096,535	42,255,158	3,841,377	92%	42,840,126	39,270,121
Public schools - capital outlay	967,060	967,060	886,468	80,592	92%	898,744	823,845
Pub. sch.-fines and forfeitures	-	300,000	228,326	71,674	76%	-	-
Community college	4,338,757	4,354,069	4,021,679	332,390	92%	4,166,804	3,844,024
Community college - cap. out.	295,343	295,343	270,732	24,611	92%	323,000	296,087
Total education	<u>51,697,695</u>	<u>52,013,007</u>	<u>47,662,363</u>	<u>4,350,644</u>	<u>92%</u>	<u>48,228,674</u>	<u>44,234,077</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	715,246	715,246	516,000	199,246	72%	639,744	597,217
Fringe benefits	212,248	212,248	173,028	39,220	82%	194,964	179,819
Operating costs	663,769	666,663	288,585	378,078	43%	486,470	434,235
Capital outlay	-	185,731	168,672	17,059	91%	28,649	28,649
	<u>1,591,263</u>	<u>1,779,888</u>	<u>1,146,285</u>	<u>633,603</u>	<u>64%</u>	<u>1,349,827</u>	<u>1,239,920</u>
Maintenance:							
Salaries	785,208	785,208	620,298	164,910	79%	720,837	677,897
Fringe benefits	327,225	327,225	261,162	66,063	80%	293,721	272,290
Operating costs	419,800	419,800	288,121	131,679	69%	429,663	385,314
Capital outlay	82,000	82,000	66,054	15,946	81%	138,081	137,137
	<u>1,614,233</u>	<u>1,614,233</u>	<u>1,235,635</u>	<u>378,598</u>	<u>77%</u>	<u>1,582,302</u>	<u>1,472,638</u>
Total Parks and Recreation	<u>3,205,496</u>	<u>3,394,121</u>	<u>2,381,920</u>	<u>1,012,201</u>	<u>70%</u>	<u>2,932,129</u>	<u>2,712,558</u>
Brunswick County Library:							
Salaries	792,995	792,995	708,395	84,600	89%	733,339	687,532
Fringe benefits	338,444	338,444	294,509	43,935	87%	302,215	279,783
Operating costs	245,400	245,400	169,983	75,417	69%	199,874	155,882
	<u>1,376,839</u>	<u>1,376,839</u>	<u>1,172,887</u>	<u>203,952</u>	<u>85%</u>	<u>1,235,428</u>	<u>1,123,197</u>
Total culture and recreation	<u>4,582,335</u>	<u>4,770,960</u>	<u>3,554,807</u>	<u>1,216,153</u>	<u>75%</u>	<u>4,167,557</u>	<u>3,835,755</u>
Debt Service:							
Principal retirement	12,305,001	12,305,001	11,780,000	525,001	96%	13,623,305	12,243,304
Interest and fees	3,245,907	3,245,907	3,062,592	183,315	94%	4,975,026	4,771,194
Total debt service	<u>15,550,908</u>	<u>15,550,908</u>	<u>14,842,592</u>	<u>708,316</u>	<u>95%</u>	<u>18,598,331</u>	<u>17,014,498</u>
Total expenditures	<u>206,077,329</u>	<u>221,112,948</u>	<u>188,936,571</u>	<u>32,176,377</u>	<u>85%</u>	<u>200,545,443</u>	<u>182,014,618</u>
Revenues over (under) expenditures	<u>(473,972)</u>	<u>(421,501)</u>	<u>36,581,519</u>	<u>37,003,020</u>		<u>31,087,220</u>	<u>27,999,003</u>
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	2,304,445	2,304,445
Transfer from workers comp. internal service fund	-	-	-	-	na	1,479,553	1,479,553
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>na</u>	<u>3,783,998</u>	<u>3,783,998</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2020	May 31, 2020
Transfers To Other Funds:							
Transfer to county capital projects fund	-	(10,000,000)	(10,000,000)	-	100%	(9,575,021)	(9,225,021)
Transfer to grant projects funds	-	(300,000)	(300,000)	-	100%	-	-
Transfer to emergency telephone system fund	-	(145,288)	(290,576)	(145,288)	200%	-	-
Transfer to school capital projects fund	(3,774,548)	(8,134,662)	(3,741,898)	4,392,764	46%	(9,021,922)	(5,130,064)
	(3,774,548)	(18,579,950)	(14,332,474)	4,247,476	77%	(18,596,943)	(14,355,085)
Budgetary Financing Sources (Uses):							
Appropriated fund balance	4,248,520	19,001,451	-	(19,001,451)	0%	-	-
Total other financing sources (uses)	473,972	421,501	(14,332,474)	(14,753,975)		(14,812,945)	(10,571,087)
Net change in fund balance	\$ -	\$ -	22,249,045	\$ 22,249,045		16,274,275	17,427,916
Fund balance, beginning of year			97,026,999			80,752,724	80,752,724
Fund balance, end of year			\$119,276,044			\$ 97,026,999	\$ 98,180,640

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 29,755,128	\$ 25,420,906	\$ 825,785	\$ 26,246,691
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	300,000	-	300,000
Investment earnings	841,170	826,579	24,538	851,117
Performance bonds	290,876	290,876	-	290,876
Other	554,563	553,803	-	553,803
Total revenues	<u>32,192,237</u>	<u>27,392,164</u>	<u>850,323</u>	<u>28,242,487</u>
Expenditures:				
General Government:				
Court House Renovation	13,720,160	1,921,038	8,693,071	10,614,109
Future Capital Projects	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>23,720,160</u>	<u>1,921,038</u>	<u>8,693,071</u>	<u>10,614,109</u>
Environmental protection:				
Landfill Transfer Station	337,000	189,259	92,765	282,024
Future Capital Projects	<u>15,303,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,640,994</u>	<u>189,259</u>	<u>92,765</u>	<u>282,024</u>
Economic Development:				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,805,569	5,763,018	42,550	5,805,568
Smithville Park Improvements	6,189,666	5,967,164	4,798	5,971,962
Brunswick Waterway Park Improvements	644,083	201,121	-	201,121
Waccamaw Multiuse Building	<u>355,800</u>	<u>28,705</u>	<u>189,861</u>	<u>218,566</u>
	<u>12,995,118</u>	<u>11,960,008</u>	<u>237,209</u>	<u>12,197,217</u>
Transportation:				
Airport Improvements	<u>31,349,721</u>	<u>26,678,238</u>	<u>772,392</u>	<u>27,450,630</u>
Other:				
Future Capital Projects	<u>1,208,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>85,188,774</u>	<u>40,748,543</u>	<u>9,795,437</u>	<u>50,543,980</u>
Revenues over (under) expenditures	(52,996,537)	(13,356,379)	(8,945,114)	(22,301,493)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	52,484,803	42,484,807	10,000,000	52,484,807
Transfer to general fund	<u>(4,293,884)</u>	<u>(4,293,884)</u>	<u>-</u>	<u>(4,293,884)</u>
Total other financing sources (uses)	<u>52,996,537</u>	<u>38,190,923</u>	<u>10,000,000</u>	<u>48,190,923</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 24,834,544</u>	<u>1,054,886</u>	<u>\$ 25,889,430</u>
Fund balance, beginning of year			<u>29,659,022</u>	
Fund balance, end of year			<u>\$ 30,713,908</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	397,430	12,707	410,137
Investment earnings-debt proceeds	-	1,286,080	8,928	1,295,008
Total revenues	<u>7,082,039</u>	<u>8,776,307</u>	<u>21,635</u>	<u>8,797,942</u>
Expenditures:				
Brunswick County Schools	186,748,055	110,409,773	24,191,731	134,601,504
Brunswick Community College	2,304,445	2,004,940	-	2,004,940
Total expenditures	<u>189,052,500</u>	<u>112,414,713</u>	<u>24,191,731</u>	<u>136,606,444</u>
Revenues over (under) expenditures	(181,970,461)	(103,638,406)	(24,170,096)	(127,808,502)
Other Financing Sources (Uses):				
Transfer from general fund	75,232,845	67,098,182	3,741,898	70,840,080
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	8,749,216	2,995,184	5,754,033	8,749,217
Debt financing issued	91,750,000	49,955,000	41,795,000	91,750,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>181,970,461</u>	<u>119,734,353</u>	<u>51,290,931</u>	<u>171,025,284</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 16,095,947</u>	27,120,835	<u>\$ 43,216,782</u>
Fund balance, beginning of year			<u>22,648,362</u>	
Fund balance, end of year			<u>\$ 49,769,197</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,973,948	\$ -	\$ 1,058,204	\$ 3,032,152
Interest receivable	67	-	41	108
Total assets	<u>1,974,015</u>	<u>-</u>	<u>1,058,245</u>	<u>3,032,260</u>
Liabilities:				
Accounts payable and other liabilities	3,543	-	5,201	8,744
Due to other funds	-	57,458	-	57,458
Total liabilities	<u>3,543</u>	<u>57,458</u>	<u>5,201</u>	<u>66,202</u>
Fund Balance:				
Stabilization by State Statute	67	-	41	108
Restricted - other	1,970,405	-	1,053,003	3,023,408
Unassigned	-	(57,458)	-	(57,458)
Total fund balances	<u>1,970,472</u>	<u>(57,458)</u>	<u>1,053,044</u>	<u>2,966,058</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,974,015</u>	<u>\$ -</u>	<u>\$ 1,058,245</u>	<u>\$ 3,032,260</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 666,076	\$ 984,456	\$ -	\$ 1,650,532
Permits and fees	-	-	255,869	255,869
Investment earnings	1,187	-	765	1,952
Total revenues	<u>667,263</u>	<u>984,456</u>	<u>256,634</u>	<u>1,908,353</u>
Expenditures:				
General government	-	293,308	106,501	399,809
Public safety	375,373	-	-	375,373
Environmental protection	-	48,606	-	48,606
Economic and physical development	-	1,000,000	-	1,000,000
Total expenditures	<u>375,373</u>	<u>1,341,914</u>	<u>106,501</u>	<u>1,823,788</u>
Revenues over (under) expenditures	291,890	(357,458)	150,133	84,565
Other Financing Sources:				
Transfers from general fund	<u>290,576</u>	<u>300,000</u>	<u>-</u>	<u>590,576</u>
Net change in fund balances	582,466	(57,458)	150,133	675,141
Fund balance, beginning of year	<u>1,388,006</u>	<u>-</u>	<u>902,911</u>	<u>2,290,917</u>
Fund balance, end of year	<u>\$ 1,970,472</u>	<u>\$ (57,458)</u>	<u>\$ 1,053,044</u>	<u>\$ 2,966,058</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	May 31, 2021	Variance Positive (Negative)	June 30, 2020	May 31, 2020
Revenues:					
Restricted intergovernmental	\$ 799,291	\$ 666,076	\$ (133,215)	\$ 757,913	\$ 631,594
Investment earnings	-	1,187	1,187	11,292	11,043
Total revenues	<u>799,291</u>	<u>667,263</u>	<u>(132,028)</u>	<u>769,205</u>	<u>642,637</u>
Expenditures:					
Operating costs	831,527	330,556	500,971	426,304	406,178
Capital outlay	<u>366,320</u>	<u>44,817</u>	<u>321,503</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,197,847</u>	<u>375,373</u>	<u>822,474</u>	<u>426,304</u>	<u>406,178</u>
Revenues over (under) expenditures	(398,556)	291,890	690,446	342,901	236,459
Other Financing Sources (Uses):					
Transfers from general fund	145,288	290,576	145,288	-	-
Appropriated fund balance	<u>253,268</u>	<u>-</u>	<u>(253,268)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>398,556</u>	<u>290,576</u>	<u>(107,980)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	582,466	<u>\$ 582,466</u>	342,901	236,459
Fund balance, beginning of year		<u>1,388,006</u>		<u>1,045,105</u>	<u>1,045,105</u>
Fund balance, end of year		<u>\$ 1,970,472</u>		<u>\$ 1,388,006</u>	<u>\$ 1,281,564</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 32,250,229	\$ 810,243	\$ 984,456	\$ 1,794,699
Total revenues	<u>32,250,229</u>	<u>810,243</u>	<u>984,456</u>	<u>1,794,699</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	1,200,000	343,336	276,624	619,960
SAMHSA	1,380,527	466,907	16,684	483,591
Pacon Manufacturing Incentive and Reuse	1,300,000	-	1,000,000	1,000,000
Watershed Grant Round 1	498,919	-	48,606	48,606
Watershed Grant Round 2	381,072	-	-	-
Watershed Grant Round 3	48,600	-	-	-
American Rescue Plan	<u>27,741,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,550,229</u>	<u>810,243</u>	<u>1,341,914</u>	<u>2,152,157</u>
Revenues over (under) expenditures	(300,000)	-	(357,458)	(357,458)
Other Financing Sources (Uses):				
Transfers from general fund	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(57,458)	<u>\$ (57,458)</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ (57,458)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Budget	May 31, 2021	Variance Positive (Negative)	June 30, 2020	May 31, 2020
Revenues:					
Permits and fees	\$ 181,000	\$ 255,869	\$ 74,869	\$ 189,658	\$ 169,470
Investment earnings	9,000	765	(8,235)	8,901	8,720
Total revenues	<u>190,000</u>	<u>256,634</u>	<u>66,634</u>	<u>198,559</u>	<u>178,190</u>
Expenditures:					
General government	<u>209,463</u>	<u>106,501</u>	<u>102,962</u>	<u>150,010</u>	<u>106,496</u>
Revenues over (under) expenditures	(19,463)	150,133	169,596	48,549	71,694
Other Financing Sources (Uses):					
Appropriated fund balance	<u>19,463</u>	<u>-</u>	<u>(19,463)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	150,133	<u>\$ 150,133</u>	48,549	71,694
Fund balance, beginning of year		<u>902,911</u>		<u>854,362</u>	<u>854,362</u>
Fund balance, end of year		<u>\$ 1,053,044</u>		<u>\$ 902,911</u>	<u>\$ 926,056</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 39,481,769	\$ 5,867,686	\$ 45,349,455
Restricted cash	2,451,575	129,204,405	131,655,980
Interest receivable	1,583	268	1,851
Receivables and special assessments, net	3,698,754	-	3,698,754
Due from other governmental agencies	545,440	252,458	797,898
Inventories	1,716,404	-	1,716,404
Total current assets	<u>47,895,525</u>	<u>135,324,817</u>	<u>183,220,342</u>
Current Liabilities:			
Accounts payable and other liabilities	368,709	-	368,709
Customer deposits	2,162,561	-	2,162,561
Interest payable	236,472	-	236,472
Current portion of debt	1,544,059	-	1,544,059
Total current liabilities	<u>4,311,801</u>	<u>-</u>	<u>4,311,801</u>
Expendable net position	43,583,724	135,324,817	178,908,541
Noncurrent Items:			
Non-depreciable capital assets	21,767,867	-	21,767,867
Depreciable capital assets, net	151,371,045	-	151,371,045
Deferred outflow	1,966,660	-	1,966,660
Net pension liability	(1,672,796)	-	(1,672,796)
Compensated absences	(477,710)	-	(477,710)
Total other post-employment liability	(11,637,039)	-	(11,637,039)
Non-current portion of debt	(213,608,627)	-	(213,608,627)
Deferred inflow	(1,605,303)	-	(1,605,303)
Total net position	<u>\$ (10,312,179)</u>	<u>\$ 135,324,817</u>	<u>\$ 125,012,638</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>May 31, 2020</u>
Revenues:							
User charges	\$ 23,293,405	\$ 23,293,405	\$ 25,993,691	\$ 2,700,286	112%	\$ 26,938,083	\$ 24,812,330
Restricted intergovernmental	-	-	72,156	72,156	na	2,647,094	1,887,357
Investment earnings	255,000	255,000	31,375	(223,625)	12%	319,835	313,611
Other	664,358	664,358	545,156	(119,202)	82%	895,434	830,718
Total revenues	<u>24,212,763</u>	<u>24,212,763</u>	<u>26,642,378</u>	<u>2,429,615</u>	110%	<u>30,800,446</u>	<u>27,844,016</u>
Expenditures:							
Salaries	5,687,569	5,522,538	4,754,153	768,385	86%	4,980,849	4,608,724
Fringe benefits	2,642,851	2,610,476	2,253,893	356,583	86%	2,292,685	2,126,578
Operating expenditures	7,912,534	9,322,784	6,513,331	2,809,453	70%	7,694,860	6,587,189
Repairs and maintenance	3,002,100	3,121,185	2,052,659	1,068,526	66%	2,605,060	2,303,007
Capital outlay	1,003,500	2,145,771	1,223,439	922,332	57%	3,970,616	2,992,369
Debt Service:							
Principal	1,324,464	1,324,464	1,324,462	2	100%	1,278,275	1,278,275
Interest	892,351	892,351	892,349	2	100%	952,138	952,138
Total expenditures	<u>22,465,369</u>	<u>24,939,569</u>	<u>19,014,286</u>	<u>5,925,283</u>	76%	<u>23,774,483</u>	<u>20,848,280</u>
Revenues over (under) expenditures	1,747,394	(726,806)	7,628,092	8,354,898	-1050%	7,025,963	6,995,736
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	714,000	714,000
Premiums on debt issued	-	-	-	-	na	69,924	69,924
Payments to escrow agent for refunded bonds	-	-	-	-	na	(778,023)	(778,658)
Transfer to water capital project fund	(1,747,394)	(1,148,494)	(920,580)	227,914	80%	(2,780,000)	(2,780,000)
Transfer from workers comp. internal service fund	-	-	-	-	na	246,850	246,850
Appropriated net position	-	1,875,300	-	(1,875,300)	0%	-	-
Total other fin. sources (uses)	<u>(1,747,394)</u>	<u>726,806</u>	<u>(920,580)</u>	<u>(1,647,386)</u>	-127%	<u>(2,527,249)</u>	<u>(2,527,884)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,707,512</u>	<u>\$ 6,707,512</u>		<u>\$ 4,498,714</u>	<u>\$ 4,467,852</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,218,967	\$ -	\$ -	\$ -
Investment earnings	120,276	170,378	7,207	177,585
Investment earnings-debt proceeds	-	233,056	29,103	262,159
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>2,391,967</u>	<u>456,158</u>	<u>36,310</u>	<u>492,468</u>
Expenditures:				
Southeast Water Tank	50,550	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	8,855,441	11,546,211	20,401,652
Shallotte Transmission Main	5,892,000	260,311	1,250,674	1,510,985
NW Plant Treatment Expansion 12MGD	168,221,390	11,613,124	35,964,617	47,577,741
74-76 Industrial Park Water Main	1,727,715	160,304	927,671	1,087,975
74-76 Mintz Dr. to Old Maco	85,000	67,999	-	67,999
Navassa Water System Rehabilitation	2,263,347	-	-	-
Total expenditures	<u>208,696,414</u>	<u>22,739,487</u>	<u>49,689,173</u>	<u>72,428,660</u>
Revenues over (under) expenditures	(206,304,447)	(22,283,329)	(49,652,863)	(71,936,192)
Other Financing Sources (Uses):				
Long term debt issued	178,600,000	178,600,000	-	178,600,000
Bond premium	17,428,317	17,428,317	-	17,428,317
Transfers from water fund	10,430,970	9,510,402	920,580	10,430,982
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(952,567)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>206,304,447</u>	<u>204,552,949</u>	<u>920,580</u>	<u>205,473,529</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 182,269,620</u>	<u>\$ (48,732,283)</u>	<u>\$ 133,537,337</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 32,087,769	\$ 993,001	\$ 33,080,770
Restricted cash	1,289,829	15,243,882	16,533,711
Interest receivable	1,285	24	1,309
Receivables and special assessments, net	6,613,440	-	6,613,440
Due from other governmental agencies	486,326	411,536	897,862
Inventories	491,722	-	491,722
Total current assets	<u>40,970,371</u>	<u>16,648,443</u>	<u>57,618,814</u>
Current Liabilities:			
Accounts payable and other liabilities	202,132	-	202,132
Interest payable	1,124,988	-	1,124,988
Prepaid fees	259,422	-	259,422
Current portion of debt	<u>13,543,463</u>	<u>-</u>	<u>13,543,463</u>
Total current liabilities	<u>15,130,005</u>	<u>-</u>	<u>15,130,005</u>
Expendable net position	25,840,366	16,648,443	42,488,809
Noncurrent Items:			
Non-depreciable capital assets	20,319,683	-	20,319,683
Depreciable capital assets, net	217,503,489	-	217,503,489
Deferred outflow	2,164,577	-	2,164,577
Net pension liability	(908,181)	-	(908,181)
Compensated absences	(211,099)	-	(211,099)
Total other post-employment liability	(6,737,820)	-	(6,737,820)
Non-current portion of debt	(107,036,585)	-	(107,036,585)
Deferred inflow	(956,069)	-	(956,069)
Total net position	<u>\$ 149,978,361</u>	<u>\$ 16,648,443</u>	<u>\$ 166,626,804</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>May 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2020</u>	<u>May 31, 2020</u>
Revenues:							
User charges	\$ 26,786,837	\$ 27,531,837	\$ 34,102,901	\$ 6,571,064	124%	\$ 29,958,550	\$ 28,016,478
ARRA interest subsidy	-	-	-	-	na	31,775	31,775
Investment earnings	125,000	125,000	22,085	(102,915)	18%	293,843	288,960
Restricted intergovernmental	-	-	24,052	24,052	na	702,748	514,308
Other	309,000	342,176	213,365	(128,811)	62%	706,090	624,974
Total revenues	<u>27,220,837</u>	<u>27,999,013</u>	<u>34,362,403</u>	<u>6,363,390</u>	123%	<u>31,693,006</u>	<u>29,476,495</u>
Expenditures:							
Salaries	3,040,169	3,042,343	2,718,299	324,044	89%	2,883,904	2,628,036
Fringe benefits	1,419,905	1,368,598	1,226,518	142,080	90%	1,271,696	1,166,475
Operating expenditures	4,309,033	5,659,386	3,913,398	1,745,988	69%	4,195,006	3,652,109
Repairs and maintenance	1,857,000	2,173,949	1,875,242	298,707	86%	1,901,835	1,773,645
Capital outlay	3,602,000	4,149,264	2,565,292	1,583,972	62%	4,919,454	4,396,299
Debt Service:							
Principal	12,396,931	12,391,788	12,391,785	3	100%	10,499,224	10,499,225
Interest	4,618,884	4,624,027	4,591,276	32,751	99%	3,889,717	3,889,717
Total expenditures	<u>31,243,922</u>	<u>33,409,355</u>	<u>29,281,810</u>	<u>4,127,545</u>	88%	<u>29,560,836</u>	<u>28,005,506</u>
Revenues over (under) expenditures	(4,023,085)	(5,410,342)	5,080,593	10,490,935	-94%	2,132,170	1,470,989
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	15,336,000	15,336,000
Premiums on bonds issued	-	-	-	-	na	163,155	163,155
Paments to escrow agent for refunded bonds	-	-	-	-	na	(15,382,482)	(15,382,482)
Transfer to wastewater capital project	-	(618,809)	(618,809)	-	100%	(1,239,512)	(1,239,512)
Transfer from wastewater capital project	1,128,000	1,128,000	1,128,000	-	100%	300,346	300,346
Transfer from workers comp. internal service fund	-	-	-	-	na	91,951	91,951
Appropriated net positon	2,895,085	4,901,151	-	(4,901,151)	0%	-	-
Total other fin. sources (uses)	<u>4,023,085</u>	<u>5,410,342</u>	<u>509,191</u>	<u>(4,901,151)</u>	9%	<u>(730,542)</u>	<u>(730,542)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,589,784</u>	<u>\$ 5,589,784</u>		<u>\$ 1,401,628</u>	<u>\$ 740,447</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,852,818	\$ -	\$ -	\$ -
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	169,630	169,373	409	169,782
Investment earnings-debt proceeds	-	450,884	(31,916)	418,968
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>6,308,518</u>	<u>1,279,821</u>	<u>(31,507)</u>	<u>1,248,314</u>
Expenditures:				
WBRWWTF Expansion Southport	2,630,000	1,037,975	253,861	1,291,836
NEBRWWTP Expansion	45,714,971	12,998,628	19,330,027	32,328,655
NEBRWWTP East Transmission Main	3,616,997	1,909,552	744,064	2,653,616
NEBRWWTP WestTransmission Main	2,891,839	2,231,350	185,272	2,416,622
Ocean Ridge Reclaimed Water Main	115,800	-	27,567	27,567
Sea Trail WWTP	147,000	-	31,080	31,080
Navassa Wastewater System Rehabilitation	2,852,818	-	-	-
Total expenditures	<u>57,969,425</u>	<u>18,177,505</u>	<u>20,571,871</u>	<u>38,749,376</u>
Revenues over (under) expenditures	(51,660,907)	(16,897,684)	(20,603,378)	(37,501,062)
Other Financing Sources (Uses):				
Long term debt issued	44,980,000	44,980,000	-	44,980,000
Bond premium	7,243,807	7,243,806	-	7,243,806
Transfer from wastewater fund	6,067,642	5,448,837	618,809	6,067,646
Transfer to wastewater fund	(8,668,274)	(7,540,274)	(1,128,000)	(8,668,274)
Future capital projects	(2,142,864)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,660,907</u>	<u>50,132,369</u>	<u>(509,191)</u>	<u>49,623,178</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 33,234,685</u>	<u>\$ (21,112,569)</u>	<u>\$ 12,122,116</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of May 31, 2021. It reports that the County had \$252.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$173.3 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.04%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF MAY 31, 2021

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			65,506,700			0.00%
Total Checking & Petty Cash				\$ 65,512,900	15%	
Money Markets / Savings						
BB&T Money Rate Savings			95,910,053			0.10%
JP Morgan Chase Savings			10,000,181			0.05%
SunTrust Money Market			5,063,408			0.01%
Total Money Markets / Savings				\$ 110,973,642	26%	
Certificates of Deposit / CDARS						
First Bank	3/28/21	9/28/22	21,223,895			0.30%
Total Certificates of Deposit / CDARS				\$ 21,223,895	5%	
NC Capital Management Trust - Government Portfolio				\$ 55,002,493	13%	0.01%
Total Unrestricted Cash and Investments				\$ 252,712,930		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 171,746,887		40%	0.01%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,370,040		0%	0.00%
Total Restricted Cash and Investments				\$ 173,331,493		
Grand Total All Cash and Investments				\$ 426,044,422	100%	0.04%

Cash Balances:

General Fund	\$ 120,909,377
County Capital Reserve Fund	27,018,813
School Capital Projects Fund	13,505,531
Water Fund	41,643,028
Water Capital Reserve Fund	996,300
Wastewater Fund	32,086,694
Wastewater Capital Reserve Fund	2,492,180

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual and annual budget information for major revenues and expenditures in both the enterprise and general funds.

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	546,345	305,329	377,089	414,438	297,635		401,391	35%	
Aug	438,769	324,296	420,293	345,102	270,439		176,083	-35%	
Sept	870,663	262,164	419,816	269,452	205,209		197,004	-4%	
Oct	267,307	208,607	207,830	315,241	168,570		168,939	0%	
Nov	204,432	207,774	235,025	244,032	268,715		198,542	-26%	
Dec	391,210	46,595	203,220	412,058	190,359		287,344	51%	
Jan	381,705	305,760	189,817	214,920	293,817		213,357	-27%	
Feb	301,199	427,181	337,199	258,244	317,056		263,765	-17%	
Mar	362,693	370,146	378,028	288,344	194,186		669,482	245%	
Apr	278,448	296,216	307,480	155,194	168,582		502,933	198%	
May	248,619	260,659	218,586	135,962	122,872		151,238	23%	
June	207,251	490,189	257,695	167,843	155,982				
Total	4,498,641	3,504,916	3,552,078	3,220,830	2,653,422	2,200,000	3,230,078		147%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	102,981	141,121	5,141,356	7,655,126	8,464,387		11,426,822	35%	
Aug	12,440,150	15,853,299	14,003,220	13,213,303	15,145,908		14,811,590	-2%	
Sept	7,799,492	6,433,818	6,763,894	5,259,838	7,225,241		9,666,084	34%	
Oct	9,641,217	9,896,672	17,631,294	10,487,256	12,078,923		6,344,889	-47%	
Nov	21,420,290	23,944,507	17,678,530	28,069,669	30,675,338		37,436,947	22%	
Dec	33,684,730	24,416,021	20,728,131	19,916,780	28,966,741		28,595,685	-1%	
Jan	15,517,607	23,377,586	26,045,100	26,931,609	23,866,807		22,854,561	-4%	
Feb	1,937,509	2,086,134	2,100,604	2,490,412	2,522,834		2,696,145	7%	
Mar	811,691	957,399	928,997	1,078,484	795,566		1,191,240	50%	
Apr	496,119	466,309	533,520	572,320	440,218		643,060	46%	
May	326,905	341,102	588,170	331,238	377,697		255,033	-32%	
June	278,132	560,206	396,426	261,232	387,011				
Total	104,456,823	108,474,174	112,539,242	116,267,267	130,946,671	135,447,008	135,922,056		100%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ANNUAL BUDGET 2020-21	ACTUAL 2020-21	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	504,379	603,858	611,857	671,914	735,512		865,948	18%	
Aug	486,317	657,269	652,753	723,623	697,838		792,070	14%	
Sept	464,133	579,331	542,846	448,121	540,459		837,937	55%	
Oct	543,146	507,568	544,226	666,358	707,908		822,381	16%	
Nov	383,693	471,246	499,198	576,498	706,266		633,461	-10%	
Dec	452,656	464,226	501,030	543,041	675,364		746,091	10%	
Jan	477,267	523,460	557,142	685,653	729,042		785,852	8%	
Feb	465,452	485,610	572,728	600,556	632,979		746,426	18%	
Mar	560,194	654,797	631,825	665,643	668,762		895,846	34%	
Apr	575,935	550,623	624,293	676,850	600,272		828,566	38%	
May	547,365	595,819	634,860	709,996	640,499				
June	570,403	627,536	651,911	709,693	691,320				
Total	6,030,941	6,721,343	7,024,669	7,677,946	8,026,221	7,517,500	7,954,578		106%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	969,548	986,394	1,049,718	1,252,130	1,373,725		1,553,767	13%	
Aug	1,093,465	1,224,865	1,289,737	1,329,792	1,425,459		1,612,392	13%	
Sept	938,050	952,042	978,445	938,675	1,173,168		1,328,479	13%	
Oct	596,241	752,088	864,937	680,715	734,132		1,191,688	62%	
Nov	604,948	635,873	767,798	871,829	935,348		1,090,992	17%	
Dec	561,448	626,293	698,356	576,321	790,721		1,048,030	33%	
Jan	585,079	436,031	558,342	775,353	820,652		778,802	-5%	
Feb	497,550	613,865	613,581	755,861	773,827		1,049,687	36%	
Mar	603,870	588,222	547,868	746,104	759,800		963,956	27%	
Apr	742,268	815,552	800,559	917,784	910,261				
May	756,471	837,814	794,102	966,306	892,802				
June	778,076	833,600	910,785	1,041,564	1,186,228				
Total	8,727,014	9,302,639	9,874,229	10,852,434	11,776,122	9,449,733	10,617,793		112%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	564,929	594,375	631,075	703,995	750,371		858,173	14%	
Aug	541,745	517,985	596,047	601,502	712,368		808,739	14%	
Sept	502,456	577,305	597,606	646,891	734,652		767,789	5%	
Oct	514,691	551,928	614,008	639,392	704,618		813,391	15%	
Nov	481,606	544,444	562,350	635,351	731,594		796,614	9%	
Dec	509,491	583,254	636,108	692,311	725,423		832,617	15%	
Jan	619,735	667,322	699,734	736,094	769,355		948,734	23%	
Feb	444,943	477,316	527,845	561,192	627,025		800,730	28%	
Mar	466,949	512,277	512,954	577,546	636,198		668,723	5%	
Apr	564,837	625,842	658,044	749,898	721,696				
May	560,378	588,735	607,640	697,346	625,357				
June	547,458	550,848	660,846	722,096	717,955				
Total	6,319,219	6,791,631	7,304,257	7,963,614	8,456,612	7,433,220	7,295,510		98%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	609,693	631,292	673,530	789,002	860,370		977,927	14%	
Aug	657,139	711,398	766,949	788,633	868,474		986,372	14%	
Sept	576,690	610,962	631,968	632,656	767,824		851,555	11%	
Oct	430,066	514,766	588,455	517,955	565,888		808,230	43%	
Nov	423,295	464,016	527,365	599,197	662,923		757,703	14%	
Dec	412,136	471,285	522,056	488,465	597,475		750,922	26%	
Jan	459,158	415,344	482,885	591,453	625,627		674,196	8%	
Feb	363,409	430,959	448,839	522,450	556,763		742,219	33%	
Mar	417,515	430,745	414,149	525,003	553,242		657,337	19%	
Apr	512,728	569,042	575,072	658,475	650,981				
May	515,232	566,462	554,566	661,360	608,865				
June	519,548	551,091	622,799	701,865	769,351				
Total	5,896,609	6,367,362	6,808,632	7,476,514	8,087,784	8,067,701	7,206,461		89%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Occupancy Tax Revenues**

Occupancy Tax County and Municipal (104930-327000 and -327001)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	358,430	427,339	354,812	458,624	431,392		294,802	-32%	
Aug	338,197	281,756	302,684	78,606	242,265		468,661	93%	
Sept	124,409	52,634	206,775	335,404	215,488		261,168	21%	
Oct	52,475	105,459	41,724	71,490	71,643		117,150	64%	
Nov	42,872	35,359	49,419	37,420	52,189		124,681	139%	
Dec	19,105	29,523	25,730	52,499	40,899		41,634	2%	
Jan	21,360	23,088	29,151	33,004	36,395		52,627	45%	
Feb	20,704	21,918	31,404	36,711	40,439		75,053	86%	
Mar	40,456	33,329	41,682	48,766	24,387		108,028	343%	
Apr	39,274	75,775	80,581	60,920	19,599		148,504	658%	
May	81,914	99,108	110,150	138,430	74,613				
June	275,292	273,477	320,356	376,807	418,691				
Total	1,414,489	1,458,765	1,594,467	1,728,681	1,667,999	2,000,000	1,692,308		85%

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	467,682	474,405	469,373	505,818	591,725		523,514	-12%	
Aug	533,018	585,205	598,346	550,056	600,391		670,354	12%	
Sept	506,507	552,130	509,091	483,455	557,746		602,195	8%	
Oct	419,248	455,542	436,731	468,436	505,182		545,696	8%	
Nov	353,122	356,558	400,272	395,448	547,927		473,672	-14%	
Dec	357,715	358,875	401,470	360,250	412,440		448,165	9%	
Jan	289,804	326,617	330,727	345,037	396,758		392,757	-1%	
Feb	318,297	322,884	424,539	344,991	383,230		399,325	4%	
Mar	307,249	318,405	338,275	368,390	330,184		370,313	12%	
Apr	302,211	317,943	323,228	295,003	349,132		377,533	8%	
May	379,472	407,205	404,362	397,617	405,038		485,547	20%	
June	448,286	481,962	458,544	576,215	457,978				
Total	4,682,610	4,957,731	5,094,958	5,090,716	5,537,731	5,200,000	5,289,071		102%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	242,180	274,655	303,891	272,157	499,622		377,696	-24%	
Aug	328,242	391,161	364,814	318,911	553,720		382,832	-31%	
Sept	378,978	402,057	341,474	241,677	540,455		472,949	-12%	
Oct	281,554	312,823	245,944	316,475	468,263		425,114	-9%	
Nov	159,040	170,875	230,786	171,308	480,292		318,977	-34%	
Dec	92,834	79,215	194,433	137,776	288,809		236,541	-18%	
Jan	30,866	53,423	75,964	44,935	54,445		78,562	44%	
Feb	17,443	17,281	42,193	12,900	21,440		51,705	141%	
Mar	10,977	23,304	26,984	10,834	15,547		14,079	-9%	
Apr	20,209	33,613	25,042	20,209	25,833		25,970	1%	
May	91,362	111,147	80,405	91,368	136,556		178,763	31%	
June	255,276	294,456	171,484	547,092	179,548				
Total	1,908,962	2,164,010	2,103,414	2,185,642	3,264,530	2,900,000	2,563,188		88%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	571,447	549,891	502,369	648,595	706,223		680,405	-4%	
Aug	726,527	662,991	739,238	657,834	829,608		788,526	-5%	
Sept	571,125	593,390	580,350	714,447	714,837		656,650	-8%	
Oct	419,668	467,518	439,291	391,422	624,590		614,944	-2%	
Nov	372,683	315,869	468,542	452,905	597,115		547,120	-8%	
Dec	278,846	329,525	415,210	401,300	420,180		437,859	4%	
Jan	271,780	271,848	461,637	300,896	378,791		378,543	0%	
Feb	243,372	293,671	254,055	329,861	346,753		352,029	2%	
Mar	258,696	257,119	297,083	304,562	320,726		322,327	0%	
Apr	298,786	315,449	374,571	356,824	391,888		413,198	5%	
May	347,571	381,741	399,036	442,050	463,838		577,579	25%	
June	423,069	723,529	625,328	794,773	582,778				
Total	4,783,570	5,162,541	5,556,710	5,795,469	6,377,327	5,000,000	5,769,180		115%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	206,044	193,363	171,810	220,490	189,253		182,261	-4%	
Aug	198,496	176,628	242,014	216,454	206,096		203,154	-1%	
Sept	223,590	177,912	227,218	234,523	206,417		175,903	-15%	
Oct	183,414	141,672	208,907	112,229	184,682		196,762	7%	
Nov	153,158	153,071	213,605	190,551	215,263		196,202	-9%	
Dec	126,460	140,427	181,314	194,601	133,730		183,074	37%	
Jan	199,431	156,917	209,780	129,208	75,047		195,035	160%	
Feb	177,624	144,230	145,744	169,457	330,804		173,101	-48%	
Mar	194,456	163,680	162,151	160,850	125,412		160,942	28%	
Apr	179,557	153,967	200,376	138,655	203,438		160,584	-21%	
May	173,827	125,676	182,242	171,195	187,763		144,910	-23%	
June	173,052	126,581	250,422	166,681	187,056				
Total	2,189,109	1,854,124	2,395,583	2,104,894	2,244,961	1,900,000	1,971,928		104%
WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	451,901	470,153	487,562	504,765	525,317		546,494	4%	
Aug	451,462	475,932	489,608	507,711	524,696		459,642	-12%	
Sept	453,419	476,892	490,840	508,083	526,261		640,453	22%	
Oct	454,580	476,516	493,066	512,632	528,995		553,211	5%	
Nov	455,559	475,832	494,282	512,064	526,349		554,711	5%	
Dec	464,316	477,375	495,252	513,738	529,100		553,984	5%	
Jan	463,597	480,043	496,679	514,422	529,586		557,207	5%	
Feb	465,506	481,021	498,450	515,996	525,462		561,584	7%	
Mar	468,084	483,538	501,888	517,084	540,691		563,664	4%	
Apr	469,366	482,955	500,982	518,320	536,522		563,388	5%	
May	469,402	485,236	505,223	521,211	541,995		568,672	5%	
June	490,097	506,112	522,511	542,329	565,179				
Total	5,557,289	5,771,605	5,976,343	6,188,355	6,400,153	6,500,000	6,123,010		94%
WATER TAPS AND CONNECTION REVENUE (617180-371305)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	88,015	79,919	83,631	98,990	92,524		104,217	13%	
Aug	63,122	73,809	104,621	97,268	83,810		136,856	63%	
Sept	79,297	69,412	81,193	43,844	82,803		115,699	40%	
Oct	60,271	60,061	91,599	86,568	94,890		112,961	19%	
Nov	57,337	77,525	99,482	73,282	73,114		119,892	64%	
Dec	50,315	59,843	54,196	61,096	83,464		95,350	14%	
Jan	68,391	63,308	74,470	88,359	75,364		162,630	116%	
Feb	58,684	88,268	65,659	111,682	140,452		99,798	-29%	
Mar	61,178	89,333	143,953	103,540	89,886		131,460	46%	
Apr	88,286	76,900	79,001	120,681	55,484		197,615	256%	
May	62,668	86,057	97,222	105,635	64,074		165,457	158%	
June	89,289	88,308	88,973	106,785	64,804				
Prior Year's Adj					(160,000)				
Total	826,853	912,743	1,064,000	1,097,730	1,000,669	450,000	1,441,935		320%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	175,282	82,430	82,749	167,036	121,501		137,818	13%	
Aug	107,350	87,643	120,522	155,663	85,320		103,863	22%	
Sept	80,372	137,586	114,051	45,363	85,192		119,232	40%	
Oct	100,031	53,152	83,126	89,233	187,338		100,884	-46%	
Nov	80,907	89,642	128,155	84,568	81,404		125,863	55%	
Dec	67,996	49,323	40,491	65,826	98,693		141,178	43%	
Jan	68,194	53,168	70,156	80,237	212,681		195,284	-8%	
Feb	83,303	80,368	43,033	108,298	126,263		152,086	20%	
Mar	55,590	83,957	142,979	126,088	144,952		315,248	117%	
Apr	103,546	191,678	78,156	136,336	54,925		247,599	351%	
May	72,757	110,980	93,189	108,079	53,432		198,315	271%	
June	131,407	89,349	111,500	112,809	173,356				
Total	1,126,735	1,109,276	1,108,107	1,279,536	1,425,057	688,000	1,837,370		267%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	42,850	29,279	34,402	55,946	39,806		51,532	29%	
Aug	35,126	24,946	42,390	39,850	31,354		39,432	26%	
Sept	27,267	31,882	42,063	18,567	31,475		44,492	41%	
Oct	24,152	26,858	33,713	35,876	65,131		38,196	-41%	
Nov	26,653	37,187	52,512	32,990	29,678		46,531	57%	
Dec	22,399	25,429	23,427	25,114	36,150		47,704	32%	
Jan	28,002	25,978	28,493	36,370	77,458		64,031	-17%	
Feb	25,571	35,550	24,480	44,692	58,888		51,372	-13%	
Mar	21,952	36,122	53,897	41,813	54,147		106,302	96%	
Apr	34,849	28,496	33,669	50,545	23,926		83,656	250%	
May	21,459	30,911	35,926	38,462	23,723		67,045	183%	
June	48,349	29,625	40,209	40,830	63,536				
Total	358,629	362,263	445,181	461,055	535,272	232,000	640,293		276%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	735,074	791,640	805,054	872,549	1,033,355		1,178,919	14%	
Aug	779,627	874,819	933,343	918,675	1,063,547		1,153,679	8%	
Sept	772,094	837,178	835,710	889,327	1,038,172		1,143,466	10%	
Oct	706,281	773,191	813,375	848,410	1,016,846		1,105,444	9%	
Nov	686,159	735,391	792,739	834,354	1,120,192		1,062,364	-5%	
Dec	724,587	753,597	801,946	827,199	839,603		1,067,872	27%	
Jan	700,776	739,484	778,549	823,964	982,576		1,028,993	5%	
Feb	705,035	740,280	835,392	825,743	957,436		1,052,992	10%	
Mar	712,260	747,301	776,766	823,196	939,142		1,058,857	13%	
Apr	708,854	744,239	786,370	825,562	963,854		1,046,991	9%	
May	737,235	765,249	826,002	940,447	968,081		1,084,887	12%	
June	868,150	834,436	905,605	1,157,941	1,126,957				
Total	8,836,132	9,336,805	9,890,851	10,587,367	12,049,761	11,720,000	11,984,464		102%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	114,000	76,350	108,000	216,000	227,406		262,361	15%	
Aug	97,000	152,000	133,000	202,100	158,000		199,361	26%	
Sept	73,000	84,450	95,750	80,000	133,000		187,027	41%	
Oct	57,000	95,775	185,275	156,000	221,000		151,600	-31%	
Nov	104,000	136,000	210,480	92,000	104,575		214,583	105%	
Dec	80,000	109,000	84,000	131,900	252,000		267,888	6%	
Jan	108,400	117,775	113,840	209,000	163,712		317,301	94%	
Feb	119,375	164,450	97,250	121,000	236,980		306,000	29%	
Mar	100,000	103,050	276,486	205,000	144,478		196,958	36%	
Apr	134,320	104,000	168,614	156,000	195,285		409,525	110%	
May	69,000	110,545	140,000	218,658	163,993		394,000	140%	
June	82,625	189,500	132,000	224,000	109,800				
Total	1,138,720	1,442,895	1,744,695	2,011,658	2,110,229	-	2,906,604		#DIV/0!

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		BUDGET
July	454,950	185,127	219,750	452,432	262,301		403,076	54%	
Aug	240,374	131,836	402,208	287,165	242,580		324,206	34%	
Sept	132,623	183,719	337,302	120,331	206,331		365,057	77%	
Oct	156,607	205,927	268,123	269,318	548,140		294,779	-46%	
Nov	125,525	270,061	392,249	125,062	226,861		398,706	76%	
Dec	94,524	154,451	186,084	173,249	261,012		363,938	39%	
Jan	172,304	196,396	218,124	289,652	230,092		522,147	127%	
Feb	150,635	214,802	134,813	320,135	405,333		372,289	-8%	
Mar	139,552	233,802	411,900	296,269	414,943		480,805	16%	
Apr	218,469	210,136	271,541	355,535	158,173		621,016	293%	
May	246,595	205,427	313,000	274,019	139,759		549,395	293%	
June	337,635	214,635	259,250	276,101	168,900				
Total	2,469,793	2,406,319	3,414,344	3,239,268	3,264,425	600,000	4,695,414		783%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21		
July	106,434	60,709	69,520	149,044	86,684		130,012	50%	
Aug	74,794	44,611	104,289	90,413	73,566		101,360	38%	
Sept	50,210	59,236	107,773	39,518	64,381		120,738	88%	
Oct	50,872	66,644	75,363	86,302	180,566		94,263	-48%	
Nov	44,845	83,049	122,632	39,649	74,453		130,869	76%	
Dec	31,511	47,819	52,692	54,696	91,528		119,197	30%	
Jan	54,659	67,463	68,707	95,136	75,597		174,506	131%	
Feb	44,213	68,932	49,027	104,837	199,392		124,639	-37%	
Mar	44,521	77,931	133,296	97,992	138,568		157,783	14%	
Apr	70,828	61,376	83,511	121,059	51,437		205,472	299%	
May	49,882	61,474	98,665	91,916	46,534		181,950	291%	
June	109,443	68,211	78,581	88,282	60,775				
Total	732,212	767,455	1,044,056	1,058,844	1,143,481	200,000	1,540,789		770%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	37,165	38,912	40,199	41,676	42,979	44,682	99
Aug	37,303	39,036	40,345	41,855	43,169	45,244	562
Sept	37,398	39,155	40,518	41,896	43,258	45,380	136
Oct	37,418	39,238	40,581	41,973	43,338	45,517	137
Nov	38,133	39,338	40,758	42,186	43,460	45,726	209
Dec	38,209	39,466	40,908	42,291	43,632	45,914	188
Jan	38,318	39,573	40,982	42,379	43,703	46,090	176
Feb	38,415	39,690	41,094	42,466	44,122	46,277	187
Mar	38,448	39,736	41,248	42,481	44,248	46,412	135
Apr	38,587	39,894	41,365	42,647	44,345	46,675	263
May	38,704	39,998	41,402	42,725	44,443		
June	38,760	40,101	41,557	42,934	44,583		
Average	38,072	39,511	40,913	42,292	43,773	45,792	2,092

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Change
July	14,556	15,862	16,695	17,861	18,822	19,904	79
Aug	14,632	15,878	16,758	17,925	18,930	20,383	479
Sept	14,682	15,940	16,908	18,011	19,004	20,475	92
Oct	14,708	16,014	17,017	18,023	19,040	20,569	94
Nov	15,269	16,070	17,026	18,083	19,157	20,648	79
Dec	15,357	16,157	17,193	18,145	19,215	20,758	110
Jan	15,382	16,235	17,241	18,206	19,242	20,848	90
Feb	15,460	16,295	17,300	18,331	19,551	21,009	161
Mar	15,498	16,371	17,471	18,449	19,647	21,116	107
Apr	15,593	16,506	17,549	18,681	19,721	21,199	83
May	15,651	16,537	17,675	18,741	19,785		
June	15,847	16,579	17,719	18,816	19,825		
Average	15,220	16,204	17,213	18,273	19,328	20,691	1,374