

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED AUGUST 31, 2021



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$40.5 million for an increase of \$7.3 million or 21.8% over the same period in the prior year. The main reason for this is a \$4.6 million increase in Ad Valorem collections, a \$0.2 million increase in building inspections and permits, \$0.6 million increase in EMS charges due to growth in the County and a \$0.8 million timing difference in school resource officer revenue. Total revenues collected are 17.9% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$41.6 million and are 18.4% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$6.3 million or 18.0%. This is due to a \$3.5 million increase in debt service for the first year of the 2020 GO Phase 2 School Debt and a \$1.0 million timing difference in the worker's compensation payment.
- Net transfers to county capital projects of less than \$6.9 million increased compared to no transfers of in the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$8.1 million for the current period end compared to less than by \$2.1 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$0.4 million over the same period in the prior year to \$5.9 million. This is a result of irrigation sales increase of 45.2% or \$0.3 million over the same period in the prior year. Total revenues are 19.8% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$3.7 million and are 14.3% of current budget. Expenditures remained consistent with the same period in the prior year.
- Net transfers to water capital projects of more than \$0.7 million increased compared to no transfers to water capital projects in the same period of the prior year due to the increase in Pay Go spending of projects.
- Revenues are more than expenditures and net transfers by \$1.5 million compared to more than by \$1.8 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$0.4 million over the same period in the prior year to \$5.5 million. This is a result of capital recovery increase of 18.7% or \$0.1 million and \$0.2 million increase in retail sales over the same period in the prior year. Total revenues are 18.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$3.9 million and are 12.0% of the current budget. Expenditures increased 44.0% or \$1.2 million over the same period in the prior year mainly due to \$1.1 million increase in debt over the same period in the prior year. Debt service increased due to the early redemption of the 2021 maturity of the 2012B Enterprise Revenue Bonds saving the county \$17.4 thousand.
- Net transfers to wastewater capital projects of \$1.5 million increased compared to no transfers to wastewater capital projects in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$0.1 million compared to more than by \$2.4 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2021

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 115,618,317	\$ 30,487,813	\$ 20,747,126	\$ 2,774,436	\$ 169,627,692
Restricted cash and investments	1,558,457	-	30,446,381	13,870,556	45,875,394
Interest receivable	12,552	3,178	1,791	292	17,813
Taxes receivable - net	103,073,622	-	-	-	103,073,622
Receivables - net	2,262,655	-	-	-	2,262,655
Other governmental agencies	985,761	181,095	435,115	-	1,601,971
Due from other funds	83,163	-	-	-	83,163
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 223,658,527</u>	<u>\$ 30,672,086</u>	<u>\$ 51,630,413</u>	<u>\$ 16,645,284</u>	<u>\$ 322,606,310</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,642,720	\$ 74,582	\$ 1,432,287	\$ 18,022	\$ 8,167,611
Due to other funds	-	-	-	83,163	83,163
Total liabilities	<u>6,642,720</u>	<u>74,582</u>	<u>1,432,287</u>	<u>101,185</u>	<u>8,250,774</u>
Deferred Inflows of Resources:	<u>103,888,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,888,876</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	14,593,199	-	-	292	14,593,491
Restricted - other	4,832,259	-	30,446,381	2,756,447	38,035,087
Committed	214,566	30,597,504	19,751,745	-	50,563,815
Assigned	3,349,236	-	-	13,787,360	17,136,596
Unassigned	<u>90,073,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,073,671</u>
Total fund balances	<u>113,126,931</u>	<u>30,597,504</u>	<u>50,198,126</u>	<u>16,544,099</u>	<u>210,466,660</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 223,658,527</u>	<u>\$ 30,672,086</u>	<u>\$ 51,630,413</u>	<u>\$ 16,645,284</u>	<u>\$ 322,606,310</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 32,379,278	\$ -	\$ -	\$ -	\$ 32,379,278
Other taxes and licenses	1,804,136	-	-	-	1,804,136
Unrestricted intergovernmental revenues	36,897	-	-	-	36,897
Restricted intergovernmental revenues	1,911,699	-	-	13,874,213	15,785,912
Permits and fees	1,078,157	-	-	43,998	1,122,155
Sales and services	2,952,772	-	-	-	2,952,772
Investment earnings	9,423	2,990	2,392	276	15,081
Other	292,980	-	-	-	292,980
Total revenues	<u>40,465,342</u>	<u>2,990</u>	<u>2,392</u>	<u>13,918,487</u>	<u>54,389,211</u>
Expenditures:					
Current:					
General government	2,739,390	-	-	72,937	2,812,327
Public safety	8,865,481	-	-	112,527	8,978,008
Central services	4,394,920	-	-	-	4,394,920
Human services	4,612,082	-	-	-	4,612,082
Transportation	40,250	11,772	-	-	52,022
Environmental protection	3,107,025	-	-	86	3,107,111
Culture and recreation	784,986	3,900	-	-	788,886
Economic and physical development	1,203,062	-	-	-	1,203,062
Education	8,827,468	-	668,605	-	9,496,073
Debt Service:					
Principal retirement	4,590,000	-	-	-	4,590,000
Interest and fiscal charges	2,479,480	-	-	-	2,479,480
Total expenditures	<u>41,644,144</u>	<u>15,672</u>	<u>668,605</u>	<u>185,550</u>	<u>42,513,971</u>
Revenues over (under) expenditures	<u>(1,178,802)</u>	<u>(12,682)</u>	<u>(666,213)</u>	<u>13,732,937</u>	<u>11,875,240</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	547,741	6,340,995	-	6,888,736
Transfers to other funds	<u>(6,888,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,888,736)</u>
Total other financing sources (uses)	<u>(6,888,736)</u>	<u>547,741</u>	<u>6,340,995</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(8,067,538)</u>	<u>535,059</u>	<u>5,674,782</u>	<u>13,732,937</u>	<u>11,875,240</u>
Fund balance, beginning of year	<u>121,194,469</u>	<u>30,062,445</u>	<u>44,523,344</u>	<u>2,811,162</u>	<u>198,591,420</u>
Fund balance, end of year	<u>\$ 113,126,931</u>	<u>\$ 30,597,504</u>	<u>\$ 50,198,126</u>	<u>\$ 16,544,099</u>	<u>\$ 210,466,660</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 148,800,658	\$ 148,800,658	\$ 32,379,278	\$ (116,421,380)
Local option sales taxes	31,718,980	31,718,980	-	(31,718,980)
Other taxes and licenses	5,245,000	5,245,000	1,804,136	(3,440,864)
Unrestricted intergovernmental revenues	2,710,000	2,710,000	36,897	(2,673,103)
Restricted intergovernmental revenues	15,654,560	17,544,596	1,911,699	(15,632,897)
Permits and fees	4,966,110	4,966,110	1,078,157	(3,887,953)
Sales and services	13,423,392	13,429,392	2,952,772	(10,476,620)
Investment earnings	100,275	100,275	9,423	(90,852)
Other	1,186,332	1,355,093	292,980	(1,062,113)
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>40,465,342</u>	<u>(185,404,762)</u>
Expenditures:				
Current:				
General government	14,786,186	14,624,186	2,739,390	11,884,796
Central services	19,256,727	19,897,651	4,394,920	15,502,731
Public safety	55,189,599	57,340,079	8,865,481	48,474,598
Transportation	161,000	161,000	40,250	120,750
Environmental protection	19,272,998	19,181,159	3,107,025	16,074,134
Economic and physical development	8,641,052	9,714,141	1,203,062	8,511,079
Human services	29,155,754	30,983,147	4,612,082	26,371,065
Education	53,314,798	53,314,798	8,827,468	44,487,330
Culture and recreation	5,413,060	5,563,052	784,986	4,778,066
Debt Service:				
Principal retirement	10,980,001	10,980,001	4,590,000	6,390,001
Interest and fiscal charges	4,966,876	4,966,876	2,479,480	2,487,396
Total expenditures	<u>221,138,051</u>	<u>226,726,090</u>	<u>41,644,144</u>	<u>185,081,946</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(855,986)</u>	<u>(1,178,802)</u>	<u>(322,816)</u>
Other Financing Sources (Uses):				
Transfers to other funds	(6,888,736)	(6,888,736)	(6,888,736)	-
Appropriated fund balance	4,221,480	7,744,722	-	(7,744,722)
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>855,986</u>	<u>(6,888,736)</u>	<u>(7,744,722)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(8,067,538)</u>	<u>\$ (8,067,538)</u>
Fund balance, beginning of year			<u>121,194,469</u>	
Restated				
Fund balance, beginning, as restated			<u>121,194,469</u>	
Fund balance, end of year			<u>\$ 113,126,931</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$145,900,658	\$145,900,658	\$ 31,984,262	\$ (113,916,396)	22%	\$ 145,794,285	\$ 27,104,360
Prior year taxes	2,200,000	2,200,000	279,296	(1,920,704)	13%	3,366,220	577,474
Penalties and interest	700,000	700,000	115,720	(584,280)	17%	1,082,975	104,515
	<u>148,800,658</u>	<u>148,800,658</u>	<u>32,379,278</u>	<u>(116,421,380)</u>	<u>22%</u>	<u>150,243,480</u>	<u>27,786,349</u>
Local Option Sales Taxes:							
Article 39 (1%)	13,189,257	13,189,257	-	(13,189,257)	0%	14,963,939	-
Article 40 (1/2%)	9,471,405	9,471,405	-	(9,471,405)	0%	10,047,866	-
Article 42 (1/2%)	9,058,318	9,058,318	-	(9,058,318)	0%	10,074,104	-
	<u>31,718,980</u>	<u>31,718,980</u>	<u>-</u>	<u>(31,718,980)</u>	<u>0%</u>	<u>35,085,909</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	180,000	180,000	-	(180,000)	0%	150,464	-
Deed stamp excise tax	3,100,000	3,100,000	1,442,766	(1,657,234)	47%	7,909,198	1,326,687
Solid waste tax	60,000	60,000	-	(60,000)	0%	68,361	-
White goods disposal tax	55,000	55,000	-	(55,000)	0%	56,098	-
1% Occupancy Tax	1,850,000	1,850,000	361,370	(1,488,630)	20%	2,337,074	295,015
	<u>5,245,000</u>	<u>5,245,000</u>	<u>1,804,136</u>	<u>(3,440,864)</u>	<u>34%</u>	<u>10,521,195</u>	<u>1,621,702</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,000,000	2,000,000	-	(2,000,000)	0%	6,238,454	-
Beer and wine tax	250,000	250,000	-	(250,000)	0%	300,219	-
Jail fees	460,000	460,000	36,897	(423,103)	8%	539,398	64,631
	<u>2,710,000</u>	<u>2,710,000</u>	<u>36,897</u>	<u>(2,673,103)</u>	<u>1%</u>	<u>7,078,071</u>	<u>64,631</u>
Restricted Intergovernmental:							
State and federal grant	15,382,060	17,272,096	1,845,801	(15,426,295)	11%	21,351,937	1,538,452
State Aid to Libraries	145,000	145,000	25,398	(119,602)	18%	152,730	24,746
Court facility fees	110,000	110,000	12,562	(97,438)	11%	121,970	10,588
Payments in lieu of taxes	-	-	-	-	na	6,050	-
ABC education requirement	-	-	2,224	2,224	na	2,154	-
ABC law enforcement services	10,000	10,000	-	(10,000)	0%	13,043	-
State drug tax	7,500	7,500	25,714	18,214	343%	52,616	3,026
	<u>15,654,560</u>	<u>17,544,596</u>	<u>1,911,699</u>	<u>(15,632,897)</u>	<u>11%</u>	<u>21,700,500</u>	<u>1,576,812</u>
Permits and Fees:							
Bldg inspections and permits	2,861,000	2,861,000	745,554	(2,115,446)	26%	3,973,907	493,897
Recording fees	800,000	800,000	210,474	(589,526)	26%	1,300,198	213,060
Fire inspection fees	200,000	200,000	31,005	(168,995)	16%	218,774	26,618
Concealed handgun permit	250,000	250,000	31,020	(218,980)	12%	382,794	37,719
Other permit and fees	855,110	855,110	60,104	(795,006)	7%	906,219	58,992
	<u>4,966,110</u>	<u>4,966,110</u>	<u>1,078,157</u>	<u>(3,887,953)</u>	<u>22%</u>	<u>6,781,892</u>	<u>830,286</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	515,953	(2,084,047)	20%	3,477,371	387,927
School resource officer reimb.	1,601,476	1,593,626	800,738	(792,888)	50%	1,570,071	-
Rents	15,000	15,000	2,322	(12,678)	15%	13,930	2,322
EMS Charges	5,100,000	5,100,000	1,095,929	(4,004,071)	21%	5,195,662	443,469
Public health user fees	944,950	944,950	257,339	(687,611)	27%	1,368,638	152,005
Sheriff animal prot. serv. fees	98,500	98,500	15,479	(83,021)	16%	93,282	16,857
Social services fees	78,700	78,700	8,229	(70,471)	10%	59,288	9,440
Public housing fees	16,300	16,300	369	(15,931)	2%	3,077	476
Tax collection fees	280,000	280,000	32,422	(247,578)	12%	318,152	21,120
Other sales and services	1,984,406	1,998,256	79,531	(1,918,725)	4%	2,098,204	109,651
Register of deeds	344,510	344,510	74,258	(270,252)	22%	428,066	72,262

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Sales and Services (continued):							
Marriage licenses	52,200	52,200	11,345	(40,855)	22%	56,841	10,654
Recreation services	307,350	307,350	58,858	(248,492)	19%	89,183	3,025
	<u>13,423,392</u>	<u>13,429,392</u>	<u>2,952,772</u>	<u>(10,476,620)</u>	22%	<u>14,771,765</u>	<u>1,229,208</u>
Investment earnings	<u>100,275</u>	<u>100,275</u>	<u>9,423</u>	<u>(90,852)</u>	9%	<u>80,630</u>	<u>15,486</u>
Other:							
ABC bottles taxes	45,000	45,000	7,477	(37,523)	17%	81,640	8,715
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	30,000	-
Contributions	9,000	14,220	16,548	2,328	116%	116,784	8,257
Other revenues	1,108,332	1,271,873	268,955	(1,002,918)	21%	3,938,919	71,661
	<u>1,186,332</u>	<u>1,355,093</u>	<u>292,980</u>	<u>(1,062,113)</u>	22%	<u>4,167,343</u>	<u>88,633</u>
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>40,465,342</u>	<u>(185,404,762)</u>	18%	<u>250,430,785</u>	<u>33,213,107</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	195,066	195,066	50,312	144,754	26%	189,464	36,448
Fringe benefits	76,260	76,260	13,071	63,189	17%	55,331	9,775
Operating costs	70,850	70,850	16,472	54,378	23%	32,707	16,086
	<u>342,176</u>	<u>342,176</u>	<u>79,855</u>	<u>262,321</u>	23%	<u>277,502</u>	<u>62,309</u>
County Administration:							
Salaries	740,299	740,299	163,636	576,663	22%	669,217	124,972
Fringe benefits	231,509	231,509	47,006	184,503	20%	199,287	37,109
Operating costs	48,554	48,554	27,569	20,985	57%	46,021	2,338
	<u>1,020,362</u>	<u>1,020,362</u>	<u>238,211</u>	<u>782,151</u>	23%	<u>914,525</u>	<u>164,419</u>
Human Resources:							
Salaries	363,674	363,674	78,742	284,932	22%	339,421	65,844
Fringe benefits	129,468	129,468	25,303	104,165	20%	120,060	22,103
Operating costs	11,650	11,650	644	11,006	6%	4,876	551
	<u>504,792</u>	<u>504,792</u>	<u>104,689</u>	<u>400,103</u>	21%	<u>464,357</u>	<u>88,498</u>
Communications:							
Salaries	118,792	118,792	10,945	107,847	9%	-	-
Fringe benefits	46,111	46,111	3,730	42,381	8%	-	-
Operating costs	82,035	82,035	2,300	79,735	3%	-	-
	<u>246,938</u>	<u>246,938</u>	<u>16,975</u>	<u>229,963</u>	7%	<u>-</u>	<u>-</u>
Finance:							
Salaries	968,207	968,207	188,348	779,859	19%	903,580	175,172
Fringe benefits	347,282	347,282	62,377	284,905	18%	305,634	57,090
Operating costs	573,225	573,225	328,823	244,402	57%	449,470	79,664
	<u>1,888,714</u>	<u>1,888,714</u>	<u>579,548</u>	<u>1,309,166</u>	31%	<u>1,658,684</u>	<u>311,926</u>
Tax Administration:							
Salaries	2,688,430	2,688,430	488,524	2,199,906	18%	2,448,067	475,619
Fringe benefits	1,072,276	1,072,276	184,406	887,870	17%	965,052	177,110
Operating costs	1,080,485	1,080,485	215,014	865,471	20%	875,946	194,469
	<u>4,841,191</u>	<u>4,841,191</u>	<u>887,944</u>	<u>3,953,247</u>	18%	<u>4,289,065</u>	<u>847,198</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
County Attorney:							
Salaries	424,569	424,569	85,580	338,989	20%	416,647	83,876
Fringe benefits	137,615	137,615	26,342	111,273	19%	127,666	24,748
Operating costs	151,450	151,450	5,732	145,718	4%	52,168	4,678
	<u>713,634</u>	<u>713,634</u>	<u>117,654</u>	<u>595,980</u>	<u>16%</u>	<u>596,481</u>	<u>113,302</u>
Court Facilities:							
Operating costs	274,936	274,936	13,428	261,508	5%	177,361	18,312
Board of Elections:							
Salaries	702,664	702,664	67,153	635,511	10%	864,924	64,435
Fringe benefits	160,553	160,553	23,930	136,623	15%	148,583	19,839
Operating costs	286,987	286,987	12,804	274,183	4%	359,566	5,029
	<u>1,150,204</u>	<u>1,150,204</u>	<u>103,887</u>	<u>1,046,317</u>	<u>9%</u>	<u>1,373,073</u>	<u>89,303</u>
Register of Deeds:							
Salaries	749,245	749,245	129,765	619,480	17%	654,767	129,691
Fringe benefits	337,070	337,070	51,337	285,733	15%	293,209	52,303
Operating costs	2,016,924	2,016,924	416,097	1,600,827	21%	4,347,293	373,232
Capital outlay	-	-	-	-	na	29,454	-
	<u>3,103,239</u>	<u>3,103,239</u>	<u>597,199</u>	<u>2,506,040</u>	<u>19%</u>	<u>5,324,723</u>	<u>555,226</u>
Contingency:							
Operating Costs	700,000	538,000	-	538,000	0%	-	-
Total general government	<u>14,786,186</u>	<u>14,624,186</u>	<u>2,739,390</u>	<u>11,884,796</u>	<u>19%</u>	<u>15,075,771</u>	<u>2,250,493</u>
Central Services:							
Information Technology:							
Salaries	1,315,513	1,315,513	234,092	1,081,421	18%	1,163,698	227,142
Fringe benefits	474,782	474,782	79,114	395,668	17%	399,503	73,847
Operating costs	1,681,300	1,772,122	160,415	1,611,707	9%	1,111,739	123,782
Capital outlay	24,000	24,000	-	24,000	0%	96,271	-
	<u>3,495,595</u>	<u>3,586,417</u>	<u>473,621</u>	<u>3,112,796</u>	<u>13%</u>	<u>2,771,211</u>	<u>424,771</u>
Fleet Services:							
Salaries	714,600	714,600	129,824	584,776	18%	684,393	135,910
Fringe benefits	294,249	294,249	49,455	244,794	17%	270,912	50,671
Operating costs	319,129	319,129	(187,947)	507,076	-59%	334,222	(121,319)
Capital outlay	-	399,260	-	399,260	0%	86,736	-
	<u>1,327,978</u>	<u>1,727,238</u>	<u>(8,668)</u>	<u>1,735,906</u>	<u>-1%</u>	<u>1,376,263</u>	<u>65,262</u>
Engineering:							
Salaries	481,590	481,590	91,725	389,865	19%	463,069	88,108
Fringe benefits	168,716	168,716	30,523	138,193	18%	157,068	28,635
Operating costs	32,975	69,866	14,432	55,434	21%	162,185	4,303
	<u>683,281</u>	<u>720,172</u>	<u>136,680</u>	<u>583,492</u>	<u>19%</u>	<u>782,322</u>	<u>121,046</u>
Operation Services:							
Salaries	2,368,103	2,368,103	436,697	1,931,406	18%	2,238,716	457,624
Fringe benefits	1,056,851	1,056,851	176,013	880,838	17%	966,100	179,018
Operating costs	3,633,683	3,697,634	326,207	3,371,427	9%	3,090,250	372,934
Capital outlay	293,000	343,000	-	343,000	0%	226,280	-
	<u>7,351,637</u>	<u>7,465,588</u>	<u>938,917</u>	<u>6,526,671</u>	<u>13%</u>	<u>6,521,346</u>	<u>1,009,576</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Non-departmental:							
Fringe benefits	6,021,158	6,021,158	1,860,113	4,161,045	31%	5,696,954	833,410
Operating costs	377,078	377,078	994,257	(617,179)	264%	294,482	983,224
	<u>6,398,236</u>	<u>6,398,236</u>	<u>2,854,370</u>	<u>3,543,866</u>	<u>45%</u>	<u>5,991,436</u>	<u>1,816,634</u>
Total central services	<u>19,256,727</u>	<u>19,897,651</u>	<u>4,394,920</u>	<u>15,502,731</u>	<u>22%</u>	<u>17,442,578</u>	<u>3,437,289</u>
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	1,077	51,923	2%	20,886	358
Sheriff:							
Salaries	11,592,681	11,598,681	2,247,357	9,351,324	19%	11,010,834	2,141,593
Fringe benefits	4,390,822	4,390,822	779,546	3,611,276	18%	3,988,151	723,331
Operating costs	3,073,394	3,526,621	445,405	3,081,216	13%	2,928,027	367,919
Capital outlay	1,196,955	1,394,457	44,255	1,350,202	3%	1,173,204	244,631
	<u>20,253,852</u>	<u>20,910,581</u>	<u>3,516,563</u>	<u>17,394,018</u>	<u>17%</u>	<u>19,100,216</u>	<u>3,477,474</u>
Detention Center:							
Salaries	5,569,791	5,569,791	927,930	4,641,861	17%	4,774,415	862,437
Fringe benefits	2,271,624	2,271,624	348,362	1,923,262	15%	1,855,402	321,710
Operating costs	3,318,358	3,341,997	523,971	2,818,026	16%	2,709,348	423,435
Capital outlay	188,139	228,562	-	228,562	0%	107,353	-
	<u>11,347,912</u>	<u>11,411,974</u>	<u>1,800,263</u>	<u>9,611,711</u>	<u>16%</u>	<u>9,446,518</u>	<u>1,607,582</u>
Emergency Medical:							
Salaries	7,104,840	7,104,840	1,227,840	5,877,000	17%	6,400,504	1,209,082
Fringe benefits	2,573,198	2,573,198	416,389	2,156,809	16%	2,228,571	396,186
Operating costs	2,121,385	2,133,813	384,290	1,749,523	18%	2,083,217	328,262
Capital outlay	1,693,500	2,300,245	-	2,300,245	0%	262,034	65,383
	<u>13,492,923</u>	<u>14,112,096</u>	<u>2,028,519</u>	<u>12,083,577</u>	<u>14%</u>	<u>10,974,326</u>	<u>1,998,913</u>
Emergency Management:							
Salaries	272,999	272,999	51,150	221,849	19%	266,941	52,520
Fringe benefits	92,174	92,174	15,195	76,979	16%	84,156	14,895
Operating costs	545,075	557,075	43,928	513,147	8%	488,770	48,411
Capital outlay	137,300	137,300	-	137,300	0%	5,334	-
	<u>1,047,548</u>	<u>1,059,548</u>	<u>110,273</u>	<u>949,275</u>	<u>10%</u>	<u>845,201</u>	<u>115,826</u>
Other Agencies:							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	331,800	331,800	3,575	328,225	1%	322,800	-
	<u>391,800</u>	<u>391,800</u>	<u>18,575</u>	<u>373,225</u>	<u>5%</u>	<u>382,800</u>	<u>15,000</u>
Building Inspections and Central Permitting							
Salaries	1,999,581	1,999,581	392,308	1,607,273	20%	1,760,876	330,033
Fringe benefits	749,702	749,702	132,990	616,712	18%	619,581	111,227
Operating costs	167,500	684,140	24,406	659,734	4%	128,360	16,211
Capital outlay	43,000	80,000	-	80,000	0%	59,991	(2)
	<u>2,959,783</u>	<u>3,513,423</u>	<u>549,704</u>	<u>2,963,719</u>	<u>16%</u>	<u>2,568,808</u>	<u>457,469</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Fire Inspections							
Salaries	407,511	407,511	78,003	329,508	19%	379,345	70,918
Fringe benefits	149,006	149,006	22,311	126,695	15%	116,578	21,100
Operating costs	51,356	51,356	6,198	45,158	12%	61,437	10,590
Capital outlay	12,000	12,000	-	12,000	0%	36,267	-
	<u>619,873</u>	<u>619,873</u>	<u>106,512</u>	<u>513,361</u>	<u>17%</u>	<u>593,627</u>	<u>102,608</u>
Central Communications:							
Salaries	2,121,774	2,121,774	345,405	1,776,369	16%	1,768,119	329,898
Fringe benefits	838,242	838,242	128,601	709,641	15%	686,836	120,347
Operating costs	619,520	619,520	38,643	580,877	6%	446,376	23,387
Capital outlay	213,911	380,527	-	380,527	0%	194,830	27,256
	<u>3,793,447</u>	<u>3,960,063</u>	<u>512,649</u>	<u>3,447,414</u>	<u>13%</u>	<u>3,096,161</u>	<u>500,888</u>
Animal Protective Services:							
Salaries	608,380	608,380	126,241	482,139	21%	611,377	115,804
Fringe benefits	249,123	249,123	47,577	201,546	19%	241,044	43,608
Operating costs	321,958	400,970	47,528	353,442	12%	217,740	24,185
Capital outlay	50,000	49,248	-	49,248	0%	33,253	-
	<u>1,229,461</u>	<u>1,307,721</u>	<u>221,346</u>	<u>1,086,375</u>	<u>17%</u>	<u>1,103,414</u>	<u>183,597</u>
Total public safety	<u>55,189,599</u>	<u>57,340,079</u>	<u>8,865,481</u>	<u>48,474,598</u>	<u>15%</u>	<u>48,131,957</u>	<u>8,459,715</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	111,000	27,750
Odell Williamson Mun. Air.	50,000	50,000	12,500	37,500	25%	27,500	6,875
Total transportation	<u>161,000</u>	<u>161,000</u>	<u>40,250</u>	<u>120,750</u>	<u>25%</u>	<u>138,500</u>	<u>34,625</u>
Environmental Protection:							
Solid Waste:							
Salaries	416,216	416,216	70,016	346,200	17%	359,300	77,107
Fringe benefits	178,623	178,623	26,770	151,853	15%	148,002	28,986
Operating costs	18,371,550	18,279,711	3,010,239	15,269,472	16%	18,527,744	2,895,603
Capital outlay	36,500	36,500	-	36,500	0%	224,830	-
	<u>19,002,889</u>	<u>18,911,050</u>	<u>3,107,025</u>	<u>15,804,025</u>	<u>16%</u>	<u>19,259,876</u>	<u>3,001,696</u>
Other:							
Forestry services	270,109	270,109	-	270,109	0%	245,902	-
Total environmental protection	<u>19,272,998</u>	<u>19,181,159</u>	<u>3,107,025</u>	<u>16,074,134</u>	<u>16%</u>	<u>19,505,778</u>	<u>3,001,696</u>
Economic Development:							
Community Enforcement:							
Salaries	185,248	185,248	34,995	150,253	19%	150,565	17,478
Fringe benefits	79,501	79,501	14,024	65,477	18%	60,950	6,767
Operating costs	17,840	17,840	1,982	15,858	11%	13,338	291
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>314,589</u>	<u>314,589</u>	<u>51,001</u>	<u>263,588</u>	<u>16%</u>	<u>224,853</u>	<u>24,536</u>
Planning:							
Salaries	512,964	512,964	107,741	405,223	21%	483,307	96,371
Fringe benefits	193,589	193,589	36,302	157,287	19%	175,107	33,231
Operating costs	264,150	264,150	41,553	222,597	16%	260,491	36,732
	<u>970,703</u>	<u>970,703</u>	<u>185,596</u>	<u>785,107</u>	<u>19%</u>	<u>918,905</u>	<u>166,334</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Cooperative Extension:							
Salaries	321,660	362,498	28,489	334,009	8%	300,897	26,659
Fringe benefits	155,016	158,140	9,728	148,412	6%	125,904	8,374
Operating costs	140,845	160,008	16,954	143,054	11%	170,679	4,594
Capital outlay	90,000	90,000	-	90,000	0%	7,571	-
	<u>707,521</u>	<u>770,646</u>	<u>55,171</u>	<u>715,475</u>	<u>7%</u>	<u>605,051</u>	<u>39,627</u>
Soil and Water Conservation:							
Salaries	151,302	151,302	29,125	122,177	19%	177,544	32,662
Fringe benefits	62,628	62,628	11,320	51,308	18%	65,779	11,759
Operating costs	17,950	18,425	1,204	17,221	7%	12,296	201
Capital outlay	28,000	28,000	-	28,000	0%	-	-
	<u>259,880</u>	<u>260,355</u>	<u>41,649</u>	<u>218,706</u>	<u>16%</u>	<u>255,619</u>	<u>44,622</u>
Public Housing Section 8:							
Salaries	179,878	179,878	34,186	145,692	19%	156,687	18,461
Fringe benefits	78,718	78,718	13,844	64,874	18%	63,454	7,138
Operating costs	2,111,183	2,204,194	341,495	1,862,699	15%	2,043,166	328,682
	<u>2,369,779</u>	<u>2,462,790</u>	<u>389,525</u>	<u>2,073,265</u>	<u>16%</u>	<u>2,263,307</u>	<u>354,281</u>
1% Occupancy Tax:							
Operating costs	1,850,000	1,850,000	361,370	1,488,630	20%	2,337,073	295,015
Other Economic Development:							
Contracted Services	149,700	149,700	-	149,700	na	23,325	-
Holden Beach Special	1,343,880	1,343,880	-	1,343,880	0%	-	-
Obligation Bond							
Lockwood Folly & Shallotte	-	270,045	-	270,045	0%	494,343	-
Dredging							
Reserve for shoreline	200,000	346,433	-	346,433	0%	-	-
Brunswick Business & Industry Development	475,000	575,000	118,750	456,250	21%	425,000	106,250
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>2,168,580</u>	<u>3,085,058</u>	<u>118,750</u>	<u>2,966,308</u>	<u>4%</u>	<u>942,668</u>	<u>106,250</u>
Total economic development	<u>8,641,052</u>	<u>9,714,141</u>	<u>1,203,062</u>	<u>8,511,079</u>	<u>12%</u>	<u>7,547,476</u>	<u>1,030,665</u>
Human Services:							
Health:							
Administration:							
Salaries	2,624,201	2,624,201	516,365	2,107,836	20%	2,128,499	491,218
Fringe benefits	1,388,231	1,388,231	250,541	1,137,690	18%	1,306,112	249,859
Operating costs	405,700	427,142	14,999	412,143	4%	279,939	12,874
Capital outlay	-	71,488	2,088	69,400	3%	25,527	-
	<u>4,418,132</u>	<u>4,511,062</u>	<u>783,993</u>	<u>3,727,069</u>	<u>17%</u>	<u>3,740,077</u>	<u>753,951</u>
Communicable Diseases:							
Operating costs	414,957	414,957	40,366	374,591	10%	367,227	91,675
Adult Health Maintenance:							
Operating costs	263,055	272,100	7,263	264,837	3%	1,032,759	5,924

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Senior Health							
Salaries	52,000	52,000	9,910	42,090	19%	39,807	-
Fringe benefits	21,259	21,259	3,821	17,438	18%	14,875	-
Operating costs	4,985	4,985	523	4,462	10%	1,754	501
	<u>78,244</u>	<u>78,244</u>	<u>14,254</u>	<u>63,990</u>	18%	<u>56,436</u>	<u>501</u>
Maternal and Child Health:							
Salaries	388,887	388,887	70,708	318,179	18%	352,333	59,020
Fringe benefits	172,098	172,098	28,381	143,717	16%	151,954	24,139
Operating costs	594,250	604,387	65,392	538,995	11%	444,365	63,199
	<u>1,155,235</u>	<u>1,165,372</u>	<u>164,481</u>	<u>1,000,891</u>	14%	<u>948,652</u>	<u>146,358</u>
Environmental Health:							
Salaries	1,339,700	1,339,700	249,590	1,090,110	19%	1,285,709	232,662
Fringe benefits	497,881	497,881	86,775	411,106	17%	460,867	80,059
Operating costs	144,900	1,324,493	132,721	1,191,772	10%	969,738	43,084
Capital outlay	17,128	17,128	-	17,128	0%	244,218	-
	<u>1,999,609</u>	<u>3,179,202</u>	<u>469,086</u>	<u>2,710,116</u>	15%	<u>2,960,532</u>	<u>355,805</u>
Total health	<u>8,329,232</u>	<u>9,620,937</u>	<u>1,479,443</u>	<u>8,141,494</u>	15%	<u>9,105,683</u>	<u>1,354,214</u>
Veterans' Services:							
Salaries	152,773	152,773	29,286	123,487	19%	141,152	25,005
Fringe benefits	62,985	62,985	11,336	51,649	18%	57,800	9,670
Operating costs	37,951	40,951	7,552	33,399	18%	14,468	6,768
Total veterans' services	<u>253,709</u>	<u>256,709</u>	<u>48,174</u>	<u>208,535</u>	19%	<u>213,420</u>	<u>41,443</u>
Social Services:							
Administration:							
Salaries	8,148,758	8,328,758	1,442,774	6,885,984	17%	7,236,249	1,426,406
Fringe benefits	3,992,988	4,065,628	662,578	3,403,050	16%	3,478,156	650,234
Operating costs	2,992,551	3,027,551	273,182	2,754,369	9%	3,081,107	181,549
Capital outlay	150,000	150,000	-	150,000	0%	83,343	-
	<u>15,284,297</u>	<u>15,571,937</u>	<u>2,378,534</u>	<u>13,193,403</u>	15%	<u>13,878,855</u>	<u>2,258,189</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	-	20,000	0%	5,630	1,045
Aid to the blind	4,100	4,100	-	4,100	0%	4,100	-
Adoption assistance	250,000	250,000	28,932	221,068	12%	169,448	28,510
Special assistance	425,000	415,000	43,834	371,166	11%	272,019	44,975
Foster care	600,000	600,000	57,809	542,191	10%	592,306	43,920
State foster home	800,000	800,000	58,732	741,268	7%	724,210	56,889
Special assistance	27,121	27,121	5,737	21,384	21%	23,604	2,200
Day care	23,000	23,000	-	23,000	0%	4,207	-
Special child adopt. assistance	-	75,687	-	75,687	0%	5,959	715
	<u>2,149,221</u>	<u>2,214,908</u>	<u>195,044</u>	<u>2,019,864</u>	9%	<u>1,801,483</u>	<u>178,254</u>
Total social services	<u>17,433,518</u>	<u>17,786,845</u>	<u>2,573,578</u>	<u>15,213,267</u>	14%	<u>15,680,338</u>	<u>2,436,443</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>August 31, 2020</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,888,852	2,888,852	481,476	2,407,376	17%	2,713,739	452,290
Other human services	-	179,361	29,411	149,950	16%	211,238	29,061
	<u>3,139,295</u>	<u>3,318,656</u>	<u>510,887</u>	<u>2,807,769</u>	<u>15%</u>	<u>3,175,420</u>	<u>481,351</u>
Total human services	<u>29,155,754</u>	<u>30,983,147</u>	<u>4,612,082</u>	<u>26,371,065</u>	<u>15%</u>	<u>28,174,861</u>	<u>4,313,451</u>
Education:							
Public schools	47,523,253	47,523,253	7,920,542	39,602,711	17%	46,096,535	7,682,756
Public schools - capital outlay	996,991	996,991	166,166	830,825	17%	967,060	161,176
Pub. sch.-fines and forfeitures	-	-	-	-	na	299,765	-
Community college	4,438,054	4,438,054	681,344	3,756,710	15%	4,354,069	664,794
Community college - cap. out.	356,500	356,500	59,416	297,084	17%	295,343	49,224
Total education	<u>53,314,798</u>	<u>53,314,798</u>	<u>8,827,468</u>	<u>44,487,330</u>	<u>17%</u>	<u>52,012,772</u>	<u>8,557,950</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	734,565	734,565	136,830	597,735	19%	571,044	117,854
Fringe benefits	222,930	222,930	38,190	184,740	17%	190,075	37,180
Operating costs	714,744	726,744	67,453	659,291	9%	380,468	57,320
Capital outlay	569,000	569,000	-	569,000	0%	168,930	-
	<u>2,241,239</u>	<u>2,253,239</u>	<u>242,473</u>	<u>2,010,766</u>	<u>11%</u>	<u>1,310,517</u>	<u>212,354</u>
Maintenance:							
Salaries	805,274	805,274	149,703	655,571	19%	684,841	141,877
Fringe benefits	338,793	338,793	57,290	281,503	17%	286,792	55,560
Operating costs	461,600	599,592	77,433	522,159	13%	367,738	38,536
Capital outlay	108,000	108,000	-	108,000	0%	66,054	-
	<u>1,713,667</u>	<u>1,851,659</u>	<u>284,426</u>	<u>1,567,233</u>	<u>15%</u>	<u>1,405,425</u>	<u>235,973</u>
Total Parks and Recreation	<u>3,954,906</u>	<u>4,104,898</u>	<u>526,899</u>	<u>3,577,999</u>	<u>13%</u>	<u>2,715,942</u>	<u>448,327</u>
Brunswick County Library:							
Salaries	840,024	840,024	161,798	678,226	19%	777,644	150,753
Fringe benefits	367,930	367,930	62,420	305,510	17%	322,420	58,625
Operating costs	250,200	250,200	33,869	216,331	14%	213,176	30,821
	<u>1,458,154</u>	<u>1,458,154</u>	<u>258,087</u>	<u>1,200,067</u>	<u>18%</u>	<u>1,313,240</u>	<u>240,199</u>
Total culture and recreation	<u>5,413,060</u>	<u>5,563,052</u>	<u>784,986</u>	<u>4,778,066</u>	<u>14%</u>	<u>4,029,182</u>	<u>688,526</u>
Debt Service:							
Principal retirement	10,980,001	10,980,001	4,590,000	6,390,001	42%	12,305,000	2,500,000
Interest and fees	4,966,876	4,966,876	2,479,480	2,487,396	50%	3,240,524	1,027,510
Total debt service	<u>15,946,877</u>	<u>15,946,877</u>	<u>7,069,480</u>	<u>8,877,397</u>	<u>44%</u>	<u>15,545,524</u>	<u>3,527,510</u>
Total expenditures	<u>221,138,051</u>	<u>226,726,090</u>	<u>41,644,144</u>	<u>185,081,946</u>	<u>18%</u>	<u>207,604,399</u>	<u>35,301,920</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(855,986)</u>	<u>(1,178,802)</u>	<u>(322,816)</u>		<u>42,826,386</u>	<u>(2,088,813)</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Transfers To Other Funds:							
Transfer to county capital projects fund	(547,741)	(547,741)	(547,741)	-	100%	(10,000,000)	-
Transfer to grant projects funds	-	-	-	-	na	(300,000)	-
Transfer to emergency telephone system fund	-	-	-	-	na	(145,288)	-
Transfer to school capital projects fund	(6,340,995)	(6,340,995)	(6,340,995)	-	100%	(8,731,926)	-
	(6,888,736)	(6,888,736)	(6,888,736)	-	100%	(19,177,214)	-
Budgetary Financing Sources (Uses):							
Appropriated fund balance	4,221,480	7,744,722	-	(7,744,722)	0%	-	-
Total other financing sources (uses)	(2,667,256)	855,986	(6,888,736)	(7,744,722)		(19,177,214)	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(8,067,538)	<u>\$ (8,067,538)</u>		23,649,172	(2,088,813)
Fund balance, beginning of year			121,194,469			97,026,999	97,026,999
Restated			-			518,298	-
Fund balance, beginning, as restated			121,194,469			97,545,297	97,026,999
Fund balance, end of year			<u>\$113,126,931</u>			<u>\$ 121,194,469</u>	<u>\$ 94,938,186</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 25,888,920	\$ 22,256,218	\$ -	\$ 22,256,218
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	300,000	-	300,000
CARES Act	92,000	92,000	-	92,000
Investment earnings	841,170	852,789	2,990	855,779
Performance bonds	290,876	290,876	-	290,876
Other	350,000	349,240	-	349,240
Total revenues	<u>28,213,466</u>	<u>24,141,123</u>	<u>2,990</u>	<u>24,144,113</u>
Expenditures:				
General Government:				
Court House Renovation	14,076,237	11,338,650	-	11,338,650
Future Capital Projects	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>24,076,237</u>	<u>11,338,650</u>	<u>-</u>	<u>11,338,650</u>
Environmental protection:				
Landfill Transfer Station	337,000	282,024	-	282,024
Future Capital Projects	<u>15,351,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,688,735</u>	<u>282,024</u>	<u>-</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	5,805,569	-	5,805,569
Smithville Park Improvements	6,689,666	5,979,162	3,900	5,983,062
Brunswick Waterway Park Improvements	644,083	201,210	-	201,210
Waccamaw Multiuse Building	<u>355,800</u>	<u>242,369</u>	<u>-</u>	<u>242,369</u>
	<u>13,495,118</u>	<u>12,228,310</u>	<u>3,900</u>	<u>12,232,210</u>
Transportation:				
Airport Improvements	<u>27,151,013</u>	<u>22,994,173</u>	<u>11,772</u>	<u>23,005,945</u>
Other:				
Future Capital Projects	<u>821,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>81,506,821</u>	<u>46,843,157</u>	<u>15,672</u>	<u>46,858,829</u>
Revenues over (under) expenditures	(53,293,355)	(22,702,034)	(12,682)	(22,714,716)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	52,781,621	52,233,884	547,741	52,781,625
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>53,293,355</u>	<u>47,940,000</u>	<u>547,741</u>	<u>48,487,741</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 25,237,967</u>	<u>535,059</u>	<u>\$ 25,773,025</u>
Fund balance, beginning of year			<u>30,062,445</u>	
Fund balance, end of year			<u>\$ 30,597,504</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 AUGUST 31, 2021

	Project Budget	Prior Years	Actual Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	411,034	1,875	412,909
Investment earnings-debt proceeds	-	1,295,275	517	1,295,792
Total revenues	<u>7,082,039</u>	<u>8,799,106</u>	<u>2,392</u>	<u>8,801,498</u>
Expenditures:				
Brunswick County Schools	193,686,314	144,838,549	668,605	145,507,154
Brunswick Community College	2,304,445	2,004,940	-	2,004,940
Total expenditures	<u>195,990,759</u>	<u>146,843,489</u>	<u>668,605</u>	<u>147,512,094</u>
Revenues over (under) expenditures	(188,908,720)	(138,044,383)	(666,213)	(138,710,596)
Other Financing Sources (Uses):				
Transfer from general fund	82,171,104	75,830,108	6,340,995	82,171,103
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	8,749,216	8,749,217	-	8,749,217
Debt financing issued	91,750,000	91,750,000	-	91,750,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>188,908,720</u>	<u>176,015,312</u>	<u>6,340,995</u>	<u>182,356,307</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 37,970,929</u>	5,674,782	<u>\$ 43,645,711</u>
Fund balance, beginning of year			<u>44,523,344</u>	
Fund balance, end of year			<u>\$ 50,198,126</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,711,476	\$ -	\$ 1,062,960	\$ 2,774,436
Restricted cash and investments	-	13,870,556	-	13,870,556
Interest receivable	184	-	108	292
Total assets	<u>1,711,660</u>	<u>13,870,556</u>	<u>1,063,068</u>	<u>16,645,284</u>
Liabilities:				
Accounts payable and other liabilities	12,377	33	5,612	18,022
Due to other funds	-	83,163	-	83,163
Total liabilities	<u>12,377</u>	<u>83,196</u>	<u>5,612</u>	<u>101,185</u>
Fund Balance:				
Stabilization by State Statute	184	-	108	292
Restricted - other	1,699,099	-	1,057,348	2,756,447
Assigned	-	13,787,360	-	13,787,360
Total fund balances	<u>1,699,283</u>	<u>13,787,360</u>	<u>1,057,456</u>	<u>16,544,099</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,711,660</u>	<u>\$ 13,870,556</u>	<u>\$ 1,063,068</u>	<u>\$ 16,645,284</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 AUGUST 31, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 34,072	\$ 13,840,141	\$ -	\$ 13,874,213
Permits and fees	-	-	43,998	43,998
Investment earnings	172	-	104	276
Total revenues	<u>34,244</u>	<u>13,840,141</u>	<u>44,102</u>	<u>13,918,487</u>
Expenditures:				
General government	-	52,695	20,242	72,937
Public safety	112,527	-	-	112,527
Environmental protection	-	86	-	86
Total expenditures	<u>112,527</u>	<u>52,781</u>	<u>20,242</u>	<u>185,550</u>
Net change in fund balances	(78,283)	13,787,360	23,860	13,732,937
Fund balance, beginning of year	<u>1,777,566</u>	<u>-</u>	<u>1,033,596</u>	<u>2,811,162</u>
Fund balance, end of year	<u>\$ 1,699,283</u>	<u>\$ 13,787,360</u>	<u>\$ 1,057,456</u>	<u>\$ 16,544,099</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>August 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2021</u>	<u>August 31, 2020</u>
Revenues:					
Restricted intergovernmental	\$ 408,865	\$ 34,072	\$ (374,793)	\$ 799,291	\$ 66,608
Investment earnings	-	172	172	1,295	397
Total revenues	<u>408,865</u>	<u>34,244</u>	<u>(374,621)</u>	<u>800,586</u>	<u>67,005</u>
Expenditures:					
Operating costs	466,862	112,527	354,335	388,022	76,235
Capital outlay	<u>1,294,595</u>	-	<u>1,294,595</u>	<u>168,292</u>	-
Total expenditures	<u>1,761,457</u>	<u>112,527</u>	<u>1,648,930</u>	<u>556,314</u>	<u>76,235</u>
Revenues over (under) expenditures	(1,352,592)	(78,283)	1,274,309	244,272	(9,230)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	145,288	-
Appropriated fund balance	<u>1,352,592</u>	-	<u>(1,352,592)</u>	-	-
Total other financing sources (uses)	<u>1,352,592</u>	-	<u>(1,352,592)</u>	<u>145,288</u>	-
Net change in fund balance	<u>\$ -</u>	(78,283)	<u>\$ (78,283)</u>	389,560	(9,230)
Fund balance, beginning of year		<u>1,777,566</u>		<u>1,388,006</u>	<u>1,388,006</u>
Fund balance, end of year		<u>\$ 1,699,283</u>		<u>\$ 1,777,566</u>	<u>\$ 1,378,776</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Actual		
Project Authorization	Prior Years	Current Year	Total to Date
Revenues:			
Restricted intergovernmental	\$ 32,650,229	\$ 1,965,372	\$ 13,840,141
Total revenues	<u>32,650,229</u>	<u>1,965,372</u>	<u>13,840,141</u>
Expenditures:			
SAMHSA Expansion Grant FY 19-24	1,600,000	947,011	52,695
SAMHSA	1,380,527	259,531	-
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-
Watershed Grant Round 1	498,919	24,315	48
Watershed Grant Round 2	381,072	3,570	38
Watershed Grant Round 3	48,600	30,945	-
American Rescue Plan	<u>27,741,111</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,950,229</u>	<u>2,265,372</u>	<u>52,781</u>
Revenues over (under) expenditures	(300,000)	(300,000)	13,787,360
Other Financing Sources (Uses):			
Transfers from general fund	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>13,787,360</u>
Fund balance, beginning of year			<u>-</u>
Fund balance, end of year			<u>\$ 13,787,360</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 AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	Budget	August 31, 2021	Variance Positive (Negative)	June 30, 2021	August 31, 2020
Revenues:					
Permits and fees	\$ 193,000	\$ 43,998	\$ (149,002)	\$ 279,279	\$ 45,844
Investment earnings	7,000	104	(6,896)	823	274
Total revenues	<u>200,000</u>	<u>44,102</u>	<u>(155,898)</u>	<u>280,102</u>	<u>46,118</u>
Expenditures:					
General government	<u>217,548</u>	<u>20,242</u>	<u>197,306</u>	<u>149,417</u>	<u>29,333</u>
Revenues over (under) expenditures	(17,548)	23,860	41,408	130,685	16,785
Other Financing Sources (Uses):					
Appropriated fund balance	<u>17,548</u>	<u>-</u>	<u>(17,548)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>23,860</u>	<u>\$ 23,860</u>	<u>130,685</u>	<u>16,785</u>
Fund balance, beginning of year		<u>1,033,596</u>		<u>902,911</u>	<u>902,911</u>
Fund balance, end of year		<u>\$ 1,057,456</u>		<u>\$ 1,033,596</u>	<u>\$ 919,696</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 41,718,217	\$ -	\$ 41,718,217
Restricted cash	2,932,538	124,511,734	127,444,272
Interest receivable	4,309	508	4,817
Receivables and special assessments, net	3,966,199	-	3,966,199
Due from other governmental agencies	714,496	376,949	1,091,445
Inventories	1,501,706	-	1,501,706
Total current assets	<u>50,837,465</u>	<u>124,889,191</u>	<u>175,726,656</u>
Current Liabilities:			
Accounts payable and other liabilities	722,873	1,766,514	2,489,387
Customer deposits	2,208,938	-	2,208,938
Interest payable	216,529	-	216,529
Current portion of debt	2,594,508	-	2,594,508
Total current liabilities	<u>5,742,848</u>	<u>1,766,514</u>	<u>7,509,362</u>
Expendable net position	45,094,617	123,122,677	168,217,294
Noncurrent Items:			
Non-depreciable capital assets	83,672,623	-	83,672,623
Depreciable capital assets, net	148,973,624	-	148,973,624
Deferred outflow	4,388,702	-	4,388,702
Net pension liability	(2,155,552)	-	(2,155,552)
Compensated absences	(492,120)	-	(492,120)
Total other post-employment liability	(14,964,210)	-	(14,964,210)
Non-current portion of debt	(211,853,972)	-	(211,853,972)
Deferred inflow	(1,393,012)	-	(1,393,012)
Total net position	<u>\$ 51,270,700</u>	<u>\$ 123,122,677</u>	<u>\$ 174,393,377</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM

OPERATING FUND (NON-GAAP)

FOR THE PERIOD ENDED AUGUST 31, 2021 AND THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	August 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	August 31, 2020
Revenues:							
User charges	\$ 29,271,800	\$ 29,271,800	\$ 5,863,467	\$ (23,408,333)	20%	\$ 29,633,015	\$ 5,507,842
Restricted intergovernmental	-	-	-	-	na	81,663	-
Investment earnings	40,000	40,000	4,231	(35,769)	11%	33,656	10,520
Other	680,377	680,377	76,959	(603,418)	11%	743,270	43,953
Total revenues	<u>29,992,177</u>	<u>29,992,177</u>	<u>5,944,657</u>	<u>(24,047,520)</u>	20%	<u>30,491,604</u>	<u>5,562,315</u>
Expenditures:							
Salaries	5,731,502	5,731,502	1,067,883	4,663,619	19%	5,147,321	1,029,294
Fringe benefits	2,752,959	2,752,959	458,952	2,294,007	17%	2,434,496	434,257
Operating expenditures	8,306,276	9,035,673	1,347,382	7,688,291	15%	7,892,608	1,388,073
Repairs and maintenance	2,920,143	3,211,317	391,360	2,819,957	12%	2,538,732	557,437
Capital outlay	1,556,500	2,322,489	435,339	1,887,150	19%	1,332,422	278,036
Debt Service:							
Principal	1,865,574	1,865,574	-	1,865,574	0%	1,324,463	-
Interest	1,309,167	1,309,167	47,775	1,261,392	4%	892,349	51,275
Total expenditures	<u>24,442,121</u>	<u>26,228,681</u>	<u>3,748,691</u>	<u>22,479,990</u>	14%	<u>21,562,391</u>	<u>3,738,372</u>
Revenues over (under) expenditures	5,550,056	3,763,496	2,195,966	(1,567,530)	58%	8,929,213	1,823,943
Other Financing Sources (Uses):							
Transfer to water capital project fund	(5,550,056)	(5,550,056)	(741,000)	4,809,056	13%	(920,580)	-
Appropriated net position	-	1,786,560	-	(1,786,560)	0%	-	-
Total other fin. sources (uses)	<u>(5,550,056)</u>	<u>(3,763,496)</u>	<u>(741,000)</u>	<u>3,022,496</u>	20%	<u>(920,580)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,454,966</u>	<u>\$ 1,454,966</u>		<u>\$ 8,008,633</u>	<u>\$ 1,823,943</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 AUGUST 31, 2021**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,218,967	\$ -	\$ -	\$ -
Investment earnings	120,276	177,956	369	178,325
Investment earnings-debt proceeds	-	263,111	2,014	265,125
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>2,391,967</u>	<u>493,791</u>	<u>2,383</u>	<u>496,174</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	23,242,549	731,262	23,973,811
Shallotte Transmission Main	6,123,000	1,888,136	-	1,888,136
NW Plant Treatment Expansion 12MGD	168,221,390	56,337,000	-	56,337,000
74-76 Industrial Park Water Main	1,727,715	71,526	-	71,526
74-76 Mintz Dr. to Old Maco	85,000	1,307,724	-	1,307,724
Navassa Water System Rehabilitation	2,263,347	15,000	-	15,000
Utility Operations Center	110,000	-	-	-
Total expenditures	<u>209,037,414</u>	<u>84,644,243</u>	<u>731,262</u>	<u>85,375,505</u>
Revenues over (under) expenditures	(206,645,447)	(84,150,452)	(728,879)	(84,879,331)
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	11,171,970	10,430,981	741,000	11,171,981
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(1,352,567)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>206,645,447</u>	<u>205,473,528</u>	<u>741,000</u>	<u>206,214,528</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 121,323,076</u>	<u>\$ 12,121</u>	<u>\$ 121,335,197</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 32,649,895	\$ -	\$ 32,649,895
Restricted cash	2,769,801	14,101,881	16,871,682
Interest receivable	3,327	61	3,388
Receivables and special assessments, net	6,543,528	-	6,543,528
Due from other governmental agencies	542,158	558,182	1,100,340
Inventories	153,420	-	153,420
Total current assets	<u>42,662,129</u>	<u>14,660,124</u>	<u>57,322,253</u>
Current Liabilities:			
Accounts payable and other liabilities	394,696	1,351,243	1,745,939
Interest payable	1,009,778	-	1,009,778
Prepaid fees	129,711	-	129,711
Current portion of debt	11,589,722	-	11,589,722
Total current liabilities	<u>13,123,907</u>	<u>1,351,243</u>	<u>14,475,150</u>
Expendable net position	29,538,222	13,308,881	42,847,103
Noncurrent Items:			
Non-depreciable capital assets	45,682,075	-	45,682,075
Depreciable capital assets, net	215,289,193	-	215,289,193
Deferred outflow	2,982,563	-	2,982,563
Net pension liability	(1,174,529)	-	(1,174,529)
Compensated absences	(216,401)	-	(216,401)
Total other post-employment liability	(8,398,248)	-	(8,398,248)
Non-current portion of debt	(104,877,832)	-	(104,877,832)
Deferred inflow	(811,089)	-	(811,089)
Total net position	<u>\$ 178,013,954</u>	<u>\$ 13,308,881</u>	<u>\$ 191,322,835</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>August 31, 2020</u>
Revenues:							
User charges	\$ 28,330,761	\$ 28,806,761	\$ 5,467,198	\$ (23,339,563)	19%	\$ 37,123,956	\$ 5,071,487
Investment earnings	20,000	20,000	3,155	(16,845)	16%	23,804	8,219
Restricted intergovernmental	-	-	-	-	na	25,254	-
Other	104,000	104,000	11,652	(92,348)	11%	300,541	50,390
Total revenues	<u>28,454,761</u>	<u>28,930,761</u>	<u>5,482,005</u>	<u>(23,448,756)</u>	19%	<u>37,473,555</u>	<u>5,130,096</u>
Expenditures:							
Salaries	3,389,151	3,389,151	576,002	2,813,149	17%	2,888,778	586,283
Fringe benefits	1,553,796	1,553,796	245,250	1,308,546	16%	1,308,719	238,011
Operating expenditures	4,772,678	5,835,557	842,260	4,993,297	14%	4,493,558	741,088
Repairs and maintenance	2,327,000	2,390,891	151,280	2,239,611	6%	2,117,757	115,041
Capital outlay	3,333,000	4,135,253	322,510	3,812,743	8%	2,747,367	341,087
Debt Service:							
Principal	10,918,002	10,918,002	1,739,848	9,178,154	16%	12,391,786	662,650
Interest	4,149,247	4,149,247	21,323	4,127,924	1%	4,591,276	21,608
Total expenditures	<u>30,442,874</u>	<u>32,371,897</u>	<u>3,898,473</u>	<u>28,473,424</u>	12%	<u>30,539,241</u>	<u>2,705,768</u>
Revenues over (under) expenditures	(1,988,113)	(3,441,136)	1,583,532	5,024,668	-46%	6,934,314	2,424,328
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(1,661,020)	(2,667,143)	(1,661,020)	1,006,123	62%	(618,809)	-
Transfer from wastewater capital project	375,000	375,000	190,985	(184,015)	51%	1,128,000	-
Appropriated net position	3,274,133	5,733,279	-	(5,733,279)	0%	-	-
Total other fin. sources (uses)	<u>1,988,113</u>	<u>3,441,136</u>	<u>(1,470,035)</u>	<u>(4,911,171)</u>	-43%	<u>509,191</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,497</u>	<u>\$ 113,497</u>		<u>\$ 7,443,505</u>	<u>\$ 2,424,328</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 AUGUST 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	169,754	169,852	38	169,890
Investment earnings-debt proceeds	-	418,862	262	419,124
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	6,308,642	1,248,278	300	1,248,578
Expenditures:				
WBRWWTF Expansion Southport	2,630,000	1,580,659	-	1,580,659
NEBRWWTP Expansion	45,714,971	36,134,721	-	36,134,721
NEBRWWTP East Transmission Main	3,616,997	3,180,855	-	3,180,855
NEBRWWTP WestTransmission Main	2,891,839	2,529,722	-	2,529,722
Ocean Ridge Reclaimed Water Main	115,800	45,100	7,100	52,200
Sea Trail WWTP	147,000	53,840	12,240	66,080
Navassa Watewater System Rehabilitation	2,852,818	15,000	-	15,000
Total expenditures	57,969,425	43,539,897	19,340	43,559,237
Revenues over (under) expenditures	(51,660,783)	(42,291,619)	(19,040)	(42,310,659)
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	8,734,785	6,067,646	1,661,020	7,728,666
Transfer to wastewater fund	(8,998,274)	(8,668,274)	(190,985)	(8,859,259)
Future capital projects	(4,480,131)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	51,660,783	49,623,178	1,470,035	51,093,213
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 7,331,559	\$ 1,450,995	\$ 8,782,554

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of August 31, 2021. It reports that the County had \$248.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$180.6 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 AUGUST 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			53,373,363			0.00%
Total Checking & Petty Cash				\$ 53,379,563	12%	
Money Markets / Savings						
BB&T Money Rate Savings			103,609,652			0.07%
JP Morgan Chase Savings			10,001,473			0.05%
SunTrust Money Market			5,063,535			0.01%
Total Money Markets / Savings				\$ 118,674,660	28%	
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				\$ 55,692,871	13%	0.01%
Total Unrestricted Cash and Investments				\$ 248,970,990		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 165,205,041		38%	0.01%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,343,880		0%	0.00%
Restricted for ARP Funds			13,870,556		3%	0.00%
Total Restricted Cash and Investments				\$ 180,634,043		
Grand Total All Cash and Investments				\$ 429,605,033	100%	0.04%

Cash Balances:

General Fund	\$ 115,135,428
County Capital Reserve Fund	26,852,651
School Capital Projects Fund	24,227,634
Water Fund	43,927,162
Water Capital Reserve Fund	1,506,812
Wastewater Fund	32,649,898
Wastewater Capital Reserve Fund	3,962,326

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 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	305,329	377,089	414,438	297,635	401,391		156,196	-61%	
Aug	324,296	420,293	345,102	270,439	176,083		123,100	-30%	
Sept	262,164	419,816	269,452	205,209	197,004				
Oct	208,607	207,830	315,241	168,570	168,939				
Nov	207,774	235,025	244,032	268,715	198,542				
Dec	46,595	203,220	412,058	190,359	287,344				
Jan	305,760	189,817	214,920	293,817	213,357				
Feb	427,181	337,199	258,244	317,056	263,765				
Mar	370,146	378,028	288,344	194,186	669,482				
Apr	296,216	307,480	155,194	168,582	502,933				
May	260,659	218,586	135,962	122,872	151,238				
June	490,189	257,695	167,843	155,982	136,142				
Total	3,504,916	3,552,078	3,220,830	2,653,422	3,366,220	2,200,000	279,296		13%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	141,121	5,141,356	7,655,126	8,464,387	11,426,822		15,056,407	32%	
Aug	15,853,299	14,003,220	13,213,303	15,145,908	14,811,590		16,051,515	8%	
Sept	6,433,818	6,763,894	5,259,838	7,225,241	9,666,084				
Oct	9,896,672	17,631,294	10,487,256	12,078,923	6,344,889				
Nov	23,944,507	17,678,530	28,069,669	30,675,338	37,436,947				
Dec	24,416,021	20,728,131	19,916,780	28,966,741	28,595,685				
Jan	23,377,586	26,045,100	26,931,609	23,866,807	22,854,561				
Feb	2,086,134	2,100,604	2,490,412	2,522,834	2,696,145				
Mar	957,399	928,997	1,078,484	795,566	1,191,240				
Apr	466,309	533,520	572,320	440,218	643,060				
May	341,102	588,170	331,238	377,697	255,033				
June	560,206	396,426	261,232	387,011	251,167				
Total	108,474,174	112,539,242	116,267,267	130,946,671	136,173,223	138,383,158	31,107,922		22%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	603,858	611,857	671,914	735,512	865,948		876,340	1%	
Aug	657,269	652,753	723,623	697,838	792,070				
Sept	579,331	542,846	448,121	540,459	837,937				
Oct	507,568	544,226	666,358	707,908	822,381				
Nov	471,246	499,198	576,498	706,266	633,461				
Dec	464,226	501,030	543,041	675,364	746,091				
Jan	523,460	557,142	685,653	729,042	785,852				
Feb	485,610	572,728	600,556	632,979	746,426				
Mar	654,797	631,825	665,643	668,762	895,846				
Apr	550,623	624,293	676,850	600,272	828,566				
May	595,819	634,860	709,996	640,499	763,799				
June	627,536	651,911	709,693	691,320	902,685				
Total	6,721,343	7,024,669	7,677,946	8,026,221	9,621,062	7,517,500	876,340		12%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	986,394	1,049,718	1,252,130	1,373,725	1,553,767		-	-100%	
Aug	1,224,865	1,289,737	1,329,792	1,425,459	1,612,392				
Sept	952,042	978,445	938,675	1,173,168	1,328,479				
Oct	752,088	864,937	680,715	734,132	1,191,688				
Nov	635,873	767,798	871,829	935,348	1,090,992				
Dec	626,293	698,356	576,321	790,721	1,048,030				
Jan	436,031	558,342	775,353	820,652	778,802				
Feb	613,865	613,581	755,861	773,827	1,049,687				
Mar	588,222	547,868	746,104	759,800	963,956				
Apr	815,552	800,559	917,784	910,261	1,396,420				
May	837,814	794,102	966,306	892,802	1,414,226				
June	833,600	910,785	1,041,564	1,186,228	1,535,496				
Total	9,302,639	9,874,229	10,852,434	11,776,122	14,963,935	13,189,257	-		0%
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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	594,375	631,075	703,995	750,371	858,173		-	-100%	
Aug	517,985	596,047	601,502	712,368	808,739				
Sept	577,305	597,606	646,891	734,652	767,789				
Oct	551,928	614,008	639,392	704,618	813,391				
Nov	544,444	562,350	635,351	731,594	796,614				
Dec	583,254	636,108	692,311	725,423	832,617				
Jan	667,322	699,734	736,094	769,355	948,734				
Feb	477,316	527,845	561,192	627,025	800,730				
Mar	512,277	512,954	577,546	636,198	668,723				
Apr	625,842	658,044	749,898	721,696	959,211				
May	588,735	607,640	697,346	625,357	897,180				
June	550,848	660,846	722,096	717,955	895,965				
Total	6,791,631	7,304,257	7,963,614	8,456,612	10,047,866	9,471,405	-		0%
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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	631,292	673,530	789,002	860,370	977,927		-	-100%	
Aug	711,398	766,949	788,633	868,474	986,372				
Sept	610,962	631,968	632,656	767,824	851,555				
Oct	514,766	588,455	517,955	565,888	808,230				
Nov	464,016	527,365	599,197	662,923	757,703				
Dec	471,285	522,056	488,465	597,475	750,922				
Jan	415,344	482,885	591,453	625,627	674,196				
Feb	430,959	448,839	522,450	556,763	742,219				
Mar	430,745	414,149	525,003	553,242	657,337				
Apr	569,042	575,072	658,475	650,981	947,531				
May	566,462	554,566	661,360	608,865	933,024				
June	551,091	622,799	701,865	769,351	987,088				
Total	6,367,362	6,808,632	7,476,514	8,087,784	10,074,104	9,058,318	-		0%

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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		
July	427,339	354,812	458,624	431,392	294,802		361,370	23%	
Aug	281,756	302,684	78,606	242,265	468,661				
Sept	52,634	206,775	335,404	215,488	261,168				
Oct	105,459	41,724	71,490	71,643	117,150				
Nov	35,359	49,419	37,420	52,189	124,681				
Dec	29,523	25,730	52,499	40,899	41,634				
Jan	23,088	29,151	33,004	36,395	52,627				
Feb	21,918	31,404	36,711	40,439	75,053				
Mar	33,329	41,682	48,766	24,387	108,028				
Apr	75,775	80,581	60,920	19,599	148,504				
May	99,108	110,150	138,430	74,613	266,926				
June	273,477	320,356	376,807	418,691	377,840				
Total	1,458,765	1,594,467	1,728,681	1,667,999	2,337,074	1,850,000	361,370		20%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	474,405	469,373	505,818	591,725	523,514		638,302	22%	
Aug	585,205	598,346	550,056	600,391	670,354		619,526	-8%	
Sept	552,130	509,091	483,455	557,746	602,195				
Oct	455,542	436,731	468,436	505,182	545,696				
Nov	356,558	400,272	395,448	547,927	473,672				
Dec	358,875	401,470	360,250	412,440	448,165				
Jan	326,617	330,727	345,037	396,758	392,757				
Feb	322,884	424,539	344,991	383,230	399,325				
Mar	318,405	338,275	368,390	330,184	370,313				
Apr	317,943	323,228	295,003	349,132	377,533				
May	407,205	404,362	397,617	405,038	485,547				
June	481,962	458,544	576,215	457,978	672,352				
Total	4,957,731	5,094,958	5,090,716	5,537,731	5,961,423	7,500,000	1,257,828		17%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	274,655	303,891	272,157	499,622	377,696		594,454	57%	
Aug	391,161	364,814	318,911	553,720	382,832		509,510	33%	
Sept	402,057	341,474	241,677	540,455	472,949				
Oct	312,823	245,944	316,475	468,263	425,114				
Nov	170,875	230,786	171,308	480,292	318,977				
Dec	79,215	194,433	137,776	288,809	236,541				
Jan	53,423	75,964	44,935	54,445	78,562				
Feb	17,281	42,193	12,900	21,440	51,705				
Mar	23,304	26,984	10,834	15,547	14,079				
Apr	33,613	25,042	20,209	25,833	25,970				
May	111,147	80,405	91,368	136,556	178,763				
June	294,456	171,484	547,092	179,548	747,018				
Total	2,164,010	2,103,414	2,185,642	3,264,530	3,310,206	3,500,000	1,103,964		32%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	549,891	502,369	648,595	706,223	680,405		700,573	3%	
Aug	662,991	739,238	657,834	829,608	788,526		779,585	-1%	
Sept	593,390	580,350	714,447	714,837	656,650				
Oct	467,518	439,291	391,422	624,590	614,944				
Nov	315,869	468,542	452,905	597,115	547,120				
Dec	329,525	415,210	401,300	420,180	437,859				
Jan	271,848	461,637	300,896	378,791	378,543				
Feb	293,671	254,055	329,861	346,753	352,029				
Mar	257,119	297,083	304,562	320,726	322,327				
Apr	315,449	374,571	356,824	391,888	413,198				
May	381,741	399,036	442,050	463,838	577,579				
June	723,529	625,328	794,773	582,778	862,466				
Total	5,162,541	5,556,710	5,795,469	6,377,327	6,631,646	6,900,000	1,480,158		21%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	193,363	171,810	220,490	189,253	182,261		132,784	-27%	
Aug	176,628	242,014	216,454	206,096	203,154		139,641	-31%	
Sept	177,912	227,218	234,523	206,417	175,903				
Oct	141,672	208,907	112,229	184,682	196,762				
Nov	153,071	213,605	190,551	215,263	196,202				
Dec	140,427	181,314	194,601	133,730	183,074				
Jan	156,917	209,780	129,208	75,047	195,035				
Feb	144,230	145,744	169,457	330,804	173,101				
Mar	163,680	162,151	160,850	125,412	160,942				
Apr	153,967	200,376	138,655	203,438	160,584				
May	125,676	182,242	171,195	187,763	144,910				
June	126,581	250,422	166,681	187,056	89,875				
Total	1,854,124	2,395,583	2,104,894	2,244,961	2,061,803	1,400,000	272,425		19%
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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	470,153	487,562	504,765	525,317	546,494		575,137	5%	
Aug	475,932	489,608	507,711	524,696	459,642		575,421	25%	
Sept	476,892	490,840	508,083	526,261	640,453				
Oct	476,516	493,066	512,632	528,995	553,211				
Nov	475,832	494,282	512,064	526,349	554,711				
Dec	477,375	495,252	513,738	529,100	553,984				
Jan	480,043	496,679	514,422	529,586	557,207				
Feb	481,021	498,450	515,996	525,462	561,584				
Mar	483,538	501,888	517,084	540,691	563,664				
Apr	482,955	500,982	518,320	536,522	563,388				
May	485,236	505,223	521,211	541,995	568,672				
June	506,112	522,511	542,329	565,179	600,089				
Total	5,771,605	5,976,343	6,188,355	6,400,153	6,723,099	7,900,000	1,150,558		15%
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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	79,919	83,631	98,990	92,524	104,217		153,239	47%	
Aug	73,809	104,621	97,268	83,810	136,856		104,490	-24%	
Sept	69,412	81,193	43,844	82,803	115,699				
Oct	60,061	91,599	86,568	94,890	112,961				
Nov	77,525	99,482	73,282	73,114	119,892				
Dec	59,843	54,196	61,096	83,464	95,350				
Jan	63,308	74,470	88,359	75,364	162,630				
Feb	88,268	65,659	111,682	140,452	99,798				
Mar	89,333	143,953	103,540	89,886	131,460				
Apr	76,900	79,001	120,681	55,484	197,615				
May	86,057	97,222	105,635	64,074	165,457				
June	88,308	88,973	106,785	64,804	244,050				
Prior Year's Adj				(160,000)					
Total	912,743	1,064,000	1,097,730	1,000,669	1,685,985	740,000	257,729		35%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	82,430	82,749	167,036	121,501	137,818		115,147	-16%	
Aug	87,643	120,522	155,663	85,320	103,863		86,778	-16%	
Sept	137,586	114,051	45,363	85,192	119,232				
Oct	53,152	83,126	89,233	187,338	100,884				
Nov	89,642	128,155	84,568	81,404	125,863				
Dec	49,323	40,491	65,826	98,693	141,178				
Jan	53,168	70,156	80,237	212,681	195,284				
Feb	80,368	43,033	108,298	126,263	152,086				
Mar	83,957	142,979	126,088	144,952	315,248				
Apr	191,678	78,156	136,336	54,925	247,599				
May	110,980	93,189	108,079	53,432	198,315				
June	89,349	111,500	112,809	173,356	296,071				
Total	1,109,276	1,108,107	1,279,536	1,425,057	2,133,441	688,000	201,925		29%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	29,279	34,402	55,946	39,806	51,532		39,887	-23%	
Aug	24,946	42,390	39,850	31,354	39,432		29,456	-25%	
Sept	31,882	42,063	18,567	31,475	44,492				
Oct	26,858	33,713	35,876	65,131	38,196				
Nov	37,187	52,512	32,990	29,678	46,531				
Dec	25,429	23,427	25,114	36,150	47,704				
Jan	25,978	28,493	36,370	77,458	64,031				
Feb	35,550	24,480	44,692	58,888	51,372				
Mar	36,122	53,897	41,813	54,147	106,302				
Apr	28,496	33,669	50,545	23,926	83,656				
May	30,911	35,926	38,462	23,723	67,045				
June	29,625	40,209	40,830	63,536	99,226				
Total	362,263	445,181	461,055	535,272	739,519	232,000	69,343		30%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	791,640	805,054	872,549	1,033,355	1,178,919		1,301,977	10%	
Aug	874,819	933,343	918,675	1,063,547	1,153,679		1,208,219	5%	
Sept	837,178	835,710	889,327	1,038,172	1,143,466				
Oct	773,191	813,375	848,410	1,016,846	1,105,444				
Nov	735,391	792,739	834,354	1,120,192	1,062,364				
Dec	753,597	801,946	827,199	839,603	1,067,872				
Jan	739,484	778,549	823,964	982,576	1,028,993				
Feb	740,280	835,392	825,743	957,436	1,052,992				
Mar	747,301	776,766	823,196	939,142	1,058,857				
Apr	744,239	786,370	825,562	963,854	1,046,991				
May	765,249	826,002	940,447	968,081	1,084,887				
June	834,436	905,605	1,157,941	1,126,957	1,302,838				
Total	9,336,805	9,890,851	10,587,367	12,049,761	13,287,302	13,276,000	2,510,196		19%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	76,350	108,000	216,000	227,406	262,361		301,000	15%	
Aug	152,000	133,000	202,100	158,000	199,361		200,650	1%	
Sept	84,450	95,750	80,000	133,000	187,027				
Oct	95,775	185,275	156,000	221,000	151,600				
Nov	136,000	210,480	92,000	104,575	214,583				
Dec	109,000	84,000	131,900	252,000	267,888				
Jan	117,775	113,840	209,000	163,712	317,301				
Feb	164,450	97,250	121,000	236,980	306,000				
Mar	103,050	276,486	205,000	144,478	196,958				
Apr	104,000	168,614	156,000	195,285	409,525				
May	110,545	140,000	218,658	163,993	394,000				
June	189,500	132,000	224,000	109,800	283,084				
Total	1,442,895	1,744,695	2,011,658	2,110,229	3,189,688	1,800,000	501,650		28%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	185,127	219,750	452,432	262,301	403,076		535,573	33%	
Aug	131,836	402,208	287,165	242,580	324,206		328,016	1%	
Sept	183,719	337,302	120,331	206,331	365,057				
Oct	205,927	268,123	269,318	548,140	294,779				
Nov	270,061	392,249	125,062	226,861	398,706				
Dec	154,451	186,084	173,249	261,012	363,938				
Jan	196,396	218,124	289,652	230,092	522,147				
Feb	214,802	134,813	320,135	405,333	372,289				
Mar	233,802	411,900	296,269	414,943	480,805				
Apr	210,136	271,541	355,535	158,173	621,016				
May	205,427	313,000	274,019	139,759	549,395				
June	214,635	259,250	276,101	168,900	865,519				
Total	2,406,319	3,414,344	3,239,268	3,264,425	5,560,933	600,000	863,589		144%

**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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		
July	60,709	69,520	149,044	86,684	130,012		184,673	42%	
Aug	44,611	104,289	90,413	73,566	101,360		107,681	6%	
Sept	59,236	107,773	39,518	64,381	120,738				
Oct	66,644	75,363	86,302	180,566	94,263				
Nov	83,049	122,632	39,649	74,453	130,869				
Dec	47,819	52,692	54,696	91,528	119,197				
Jan	67,463	68,707	95,136	75,597	174,506				
Feb	68,932	49,027	104,837	199,392	124,639				
Mar	77,931	133,296	97,992	138,568	157,783				
Apr	61,376	83,511	121,059	51,437	205,472				
May	61,474	98,665	91,916	46,534	181,950				
June	68,211	78,581	88,282	60,775	274,391				
Total	767,455	1,044,056	1,058,844	1,143,481	1,815,180	200,000	292,354		146%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Change
July	38,912	40,199	41,676	42,979	44,682	47,397	270
Aug	39,036	40,345	41,855	43,169	45,244	47,622	225
Sept	39,155	40,518	41,896	43,258	45,380		
Oct	39,238	40,581	41,973	43,338	45,517		
Nov	39,338	40,758	42,186	43,460	45,726		
Dec	39,466	40,908	42,291	43,632	45,914		
Jan	39,573	40,982	42,379	43,703	46,090		
Feb	39,690	41,094	42,466	44,122	46,277		
Mar	39,736	41,248	42,481	44,248	46,412		
Apr	39,894	41,365	42,647	44,345	46,675		
May	39,998	41,402	42,725	44,443	46,872		
June	40,101	41,557	42,934	44,583	47,127		
Average	39,511	40,913	42,292	43,773	45,993	47,510	495

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Change
July	15,862	16,695	17,861	18,822	19,904	21,611	137
Aug	15,878	16,758	17,925	18,930	20,383	21,721	110
Sept	15,940	16,908	18,011	19,004	20,475		
Oct	16,014	17,017	18,023	19,040	20,569		
Nov	16,070	17,026	18,083	19,157	20,648		
Dec	16,157	17,193	18,145	19,215	20,758		
Jan	16,235	17,241	18,206	19,242	20,848		
Feb	16,295	17,300	18,331	19,551	21,009		
Mar	16,371	17,471	18,449	19,647	21,116		
Apr	16,506	17,549	18,681	19,721	21,199		
May	16,537	17,675	18,741	19,785	21,255		
June	16,579	17,719	18,816	19,825	21,474		
Average	16,204	17,213	18,273	19,328	20,803	21,666	247