

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED SEPTEMBER 30, 2021***



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

**TABLE OF CONTENTS**

<b><u>Exhibit</u></b>		<b><u>Pages</u></b>
	<b>FINANCIAL SECTION</b>	
	Summary Information for General and Enterprise Funds	1
	<b>Financial Statements:</b>	
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
<b><u>Schedule</u></b>		
	<b>MAJOR GOVERNMENTAL FUNDS:</b>	
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
	<b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
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**

<b><u>Schedule</u></b>		<b><u>Pages</u></b>
	<b>MAJOR ENTERPRISE FUNDS:</b>	
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
	<b>OTHER INFORMATIONAL REPORTS:</b>	
	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	33-35
	Wastewater Fund Revenues	36-37
	Water and Wastewater Number of Customers	38

## **Summary Information for General and Enterprise Funds as of September 30, 2021:**

### **General Fund:**

- Total revenues for the General Fund are \$60.3 million for an increase of \$8.9 million or 17.4% over the same period in the prior year. The main reason for this is a \$4.1 million increase in Ad Valorem collections, \$0.6 million increase in local option sales tax, \$0.4 million increase in occupancy tax, \$0.3 million increase in deed excise tax, \$0.4 million increase in building inspections and permits and \$1.1 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 26.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$58.4 million and are 25.7% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$6.6 million or 12.8%. This is due to a \$3.5 million increase in debt service for the first year of the 2020 GO Phase 2 School Debt, \$0.4 million increase in education, \$0.4 million increase in occupancy tax 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 \$4.9 million for the current period end compared to less than by \$0.3 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased \$0.5 million over the same period in the prior year to \$8.9 million. This is a result of irrigation sales increase of 25.5% or \$0.3 million over the same period in the prior year. Total revenues are 29.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$5.7 million and are 21.6% of current budget. Expenditures increased \$0.3 million or 5.1% mainly due to \$0.1 million increase in one time capital outlay expense.
- 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 \$2.4 million compared to more than by \$3.0 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$0.5 million over the same period in the prior year to \$9.3 million. This is a result of capital recovery increase of 27.4% or \$0.3 million, \$0.3 million increase in taps and connections, and \$0.2 million increase in retail sales over the same period in the prior year. Total revenues are 32.1% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$4.9 million and are 15.2% of the current budget. Expenditures increased 33.2% 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 \$2.5 million increased compared to transfers to wastewater capital projects of \$0.6 million in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$1.9 million compared to more than by \$4.5 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 118,711,686	\$ 30,237,161	\$ 19,019,324	\$ 2,794,860	\$ 170,763,031
Restricted cash and investments	1,807,098	-	30,446,631	13,870,556	46,124,285
Interest receivable	15,008	3,828	2,234	352	21,422
Taxes receivable - net	93,880,589	-	-	-	93,880,589
Receivables - net	2,383,280	-	-	-	2,383,280
Other governmental agencies	1,041,579	181,095	480,880	-	1,703,554
Due from other funds	30,285	-	-	-	30,285
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 217,933,525</u>	<u>\$ 30,422,084</u>	<u>\$ 49,949,069</u>	<u>\$ 16,665,768</u>	<u>\$ 314,970,446</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 7,000,147	\$ 148,091	\$ 1,430,987	\$ 24,494	\$ 8,603,719
Due to other funds	-	-	-	30,285	30,285
Total liabilities	<u>7,000,147</u>	<u>148,091</u>	<u>1,430,987</u>	<u>54,779</u>	<u>8,634,004</u>
<b>Deferred Inflows of Resources:</b>	<u>94,711,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,711,082</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	14,593,199	-	-	352	14,593,551
Restricted - other	4,832,259	-	30,446,631	2,770,366	38,049,256
Committed	214,566	30,273,993	18,071,451	-	48,560,010
Assigned	3,349,236	-	-	13,840,271	17,189,507
Unassigned	93,169,036	-	-	-	93,169,036
Total fund balances	<u>116,222,296</u>	<u>30,273,993</u>	<u>48,518,082</u>	<u>16,610,989</u>	<u>211,625,360</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 217,933,525</u>	<u>\$ 30,422,084</u>	<u>\$ 49,949,069</u>	<u>\$ 16,665,768</u>	<u>\$ 314,970,446</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
<b>Revenues:</b>					
Ad valorem taxes	\$ 42,577,550	\$ -	\$ -	\$ -	\$ 42,577,550
Local option sales taxes	3,980,263	-	-	-	3,980,263
Other taxes and licenses	3,402,428	-	-	-	3,402,428
Unrestricted intergovernmental revenues	87,577	-	-	-	87,577
Restricted intergovernmental revenues	3,573,074	7,879	-	14,002,474	17,583,427
Permits and fees	1,840,218	-	-	67,710	1,907,928
Sales and services	4,409,593	-	-	-	4,409,593
Investment earnings	15,138	4,500	3,671	413	23,722
Other	392,829	-	-	-	392,829
Total revenues	<u>60,278,670</u>	<u>12,379</u>	<u>3,671</u>	<u>14,070,597</u>	<u>74,365,317</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	3,966,663	127,289	-	116,865	4,210,817
Public safety	12,948,964	-	-	142,852	13,091,816
Central services	5,753,752	-	-	-	5,753,752
Human services	6,811,277	-	-	-	6,811,277
Transportation	40,250	217,384	-	-	257,634
Environmental protection	4,732,604	-	-	11,053	4,743,657
Culture and recreation	1,182,300	3,900	-	-	1,186,200
Economic and physical development	2,594,920	-	-	-	2,594,920
Education	13,261,897	-	2,349,928	-	15,611,825
<b>Debt Service:</b>					
Principal retirement	4,590,000	-	-	-	4,590,000
Interest and fiscal charges	2,479,480	-	-	-	2,479,480
Total expenditures	<u>58,362,107</u>	<u>348,573</u>	<u>2,349,928</u>	<u>270,770</u>	<u>61,331,378</u>
<b>Revenues over (under) expenditures</b>	<u>1,916,563</u>	<u>(336,194)</u>	<u>(2,346,257)</u>	<u>13,799,827</u>	<u>13,033,939</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	547,741	6,340,995	-	6,888,736
Transfers to other funds	(6,888,736)	-	-	-	(6,888,736)
Total other financing sources (uses)	<u>(6,888,736)</u>	<u>547,741</u>	<u>6,340,995</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>(4,972,173)</u>	<u>211,547</u>	<u>3,994,738</u>	<u>13,799,827</u>	<u>13,033,939</u>
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 116,222,296</u>	<u>\$ 30,273,992</u>	<u>\$ 48,518,082</u>	<u>\$ 16,610,989</u>	<u>\$ 211,625,359</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE PERIOD ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 148,800,658	\$ 148,800,658	\$ 42,577,550	\$ (106,223,108)
Local option sales taxes	31,718,980	31,718,980	3,980,263	(27,738,717)
Other taxes and licenses	5,245,000	5,245,000	3,402,428	(1,842,572)
Unrestricted intergovernmental revenues	2,710,000	2,710,000	87,577	(2,622,423)
Restricted intergovernmental revenues	15,654,560	17,544,596	3,573,074	(13,971,522)
Permits and fees	4,966,110	4,966,110	1,840,218	(3,125,892)
Sales and services	13,423,392	13,429,392	4,409,593	(9,019,799)
Investment earnings	100,275	100,275	15,138	(85,137)
Other	1,186,332	1,355,093	392,829	(962,264)
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>60,278,670</u>	<u>(165,591,434)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	14,786,186	14,624,186	3,966,663	10,657,523
Central services	19,256,727	19,897,651	5,753,752	14,143,899
Public safety	55,189,599	57,340,079	12,948,964	44,391,115
Transportation	161,000	161,000	40,250	120,750
Environmental protection	19,272,998	19,181,159	4,732,604	14,448,555
Economic and physical development	8,641,052	9,714,141	2,594,920	7,119,221
Human services	29,155,754	30,983,147	6,811,277	24,171,870
Education	53,314,798	53,314,798	13,261,897	40,052,901
Culture and recreation	5,413,060	5,563,052	1,182,300	4,380,752
<b>Debt Service:</b>				
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>58,362,107</u>	<u>168,363,983</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(855,986)</u>	<u>1,916,563</u>	<u>2,772,549</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(6,888,736)	(26,888,736)	(6,888,736)	20,000,000
Appropriated fund balance	4,221,480	27,744,722	-	(27,744,722)
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>855,986</u>	<u>(6,888,736)</u>	<u>(7,744,722)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(4,972,173)</u>	<u>\$ (4,972,173)</u>
<b>Fund balance, beginning of year</b>			121,194,469	
<b>Fund balance, end of year</b>			<u>\$ 116,222,296</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>September 30, 2020</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 145,900,658	\$ 145,900,658	\$ 42,026,500	\$ (103,874,158)	29%	\$ 145,794,285	\$ 37,562,514
Prior year taxes	2,200,000	2,200,000	356,085	(1,843,915)	16%	3,366,220	774,478
Penalties and interest	700,000	700,000	194,965	(505,035)	28%	1,082,975	153,731
	<u>148,800,658</u>	<u>148,800,658</u>	<u>42,577,550</u>	<u>(106,223,108)</u>	29%	<u>150,243,480</u>	<u>38,490,723</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	13,189,257	13,189,257	1,829,991	(11,359,266)	14%	14,963,939	1,553,778
Article 40 (1/2%)	9,471,405	9,471,405	998,072	(8,473,333)	11%	10,047,866	858,173
Article 42 (1/2%)	9,058,318	9,058,318	1,152,200	(7,906,118)	13%	10,074,104	977,927
	<u>31,718,980</u>	<u>31,718,980</u>	<u>3,980,263</u>	<u>(27,738,717)</u>	13%	<u>35,085,909</u>	<u>3,389,878</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	180,000	180,000	-	(180,000)	0%	150,464	-
Deed stamp excise tax	3,100,000	3,100,000	2,263,720	(836,280)	73%	7,909,198	1,982,957
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	1,138,708	(711,292)	62%	2,337,074	763,676
	<u>5,245,000</u>	<u>5,245,000</u>	<u>3,402,428</u>	<u>(1,842,572)</u>	65%	<u>10,521,195</u>	<u>2,746,633</u>
<b>Unrestricted Intergovernmental:</b>							
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	87,577	(372,423)	19%	539,398	110,491
	<u>2,710,000</u>	<u>2,710,000</u>	<u>87,577</u>	<u>(2,622,423)</u>	3%	<u>7,078,071</u>	<u>110,491</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,382,060	17,272,096	3,480,583	(13,791,513)	20%	21,351,937	2,921,800
State Aid to Libraries	145,000	145,000	38,097	(106,903)	26%	152,730	24,746
Court facility fees	110,000	110,000	25,436	(84,564)	23%	121,970	18,209
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	26,734	19,234	356%	52,616	3,843
	<u>15,654,560</u>	<u>17,544,596</u>	<u>3,573,074</u>	<u>(13,971,522)</u>	20%	<u>21,700,500</u>	<u>2,968,598</u>
<b>Permits and Fees:</b>							
Blding inspections and permits	2,861,000	2,861,000	1,201,422	(1,659,578)	42%	3,973,907	764,880
Recording fees	800,000	800,000	319,350	(480,650)	40%	1,300,198	325,138
Fire inspection fees	200,000	200,000	46,255	(153,745)	23%	218,774	47,480
Concealed handgun permit	250,000	250,000	51,670	(198,330)	21%	382,794	72,434
Other permit and fees	855,110	855,110	221,521	(633,589)	26%	906,219	199,183
	<u>4,966,110</u>	<u>4,966,110</u>	<u>1,840,218</u>	<u>(3,125,892)</u>	37%	<u>6,781,892</u>	<u>1,409,115</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,600,000	763,241	(1,836,759)	29%	3,477,371	634,754
School resource officer reimb.	1,601,476	1,593,626	800,738	(792,888)	50%	1,570,071	-
Rents	15,000	15,000	3,483	(11,517)	23%	13,930	3,483
EMS Charges	5,100,000	5,100,000	1,795,414	(3,304,586)	35%	5,195,662	686,231
Public health user fees	944,950	944,950	400,491	(544,459)	42%	1,368,638	260,095
Sheriff animal prot. serv. fees	98,500	98,500	22,793	(75,707)	23%	93,282	25,536
Social services fees	78,700	78,700	10,988	(67,712)	14%	59,288	13,284
Public housing fees	16,300	16,300	500	(15,800)	3%	3,077	689
Tax collection fees	280,000	280,000	73,006	(206,994)	26%	318,152	60,840
Other sales and services	1,984,406	1,998,256	318,412	(1,679,844)	16%	2,098,204	256,645
Register of deeds	344,510	344,510	116,755	(227,755)	34%	428,066	105,903



COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>Sales and Services (continued):</b>							
Marriage licenses	52,200	52,200	17,910	(34,290)	34%	56,841	17,623
Recreation services	307,350	307,350	85,862	(221,488)	28%	89,183	(635)
	<u>13,423,392</u>	<u>13,429,392</u>	<u>4,409,593</u>	<u>(9,019,799)</u>	33%	<u>14,771,765</u>	<u>2,064,448</u>
<b>Investment earnings</b>	<u>100,275</u>	<u>100,275</u>	<u>15,138</u>	<u>(85,137)</u>	15%	<u>80,630</u>	<u>23,926</u>
<b>Other:</b>							
ABC bottles taxes	45,000	45,000	14,853	(30,147)	33%	81,640	15,982
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	30,000	-
Contributions	9,000	14,220	17,348	3,128	122%	116,784	13,618
Other revenues	<u>1,108,332</u>	<u>1,271,873</u>	<u>360,628</u>	<u>(911,245)</u>	28%	<u>3,938,919</u>	<u>107,870</u>
	<u>1,186,332</u>	<u>1,355,093</u>	<u>392,829</u>	<u>(962,264)</u>	29%	<u>4,167,343</u>	<u>137,470</u>
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>60,278,670</u>	<u>(165,591,434)</u>	27%	<u>250,430,785</u>	<u>51,341,282</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	195,066	195,066	66,830	128,236	34%	189,464	50,840
Fringe benefits	76,260	76,260	18,003	58,257	24%	55,331	14,195
Operating costs	<u>70,850</u>	<u>70,850</u>	<u>19,562</u>	<u>51,288</u>	28%	<u>32,707</u>	<u>16,835</u>
	<u>342,176</u>	<u>342,176</u>	<u>104,395</u>	<u>237,781</u>	31%	<u>277,502</u>	<u>81,870</u>
<b>County Administration:</b>							
Salaries	740,299	740,299	227,754	512,545	31%	669,217	184,008
Fringe benefits	231,509	231,509	66,665	164,844	29%	199,287	54,738
Operating costs	<u>48,554</u>	<u>48,554</u>	<u>41,917</u>	<u>6,637</u>	86%	<u>46,021</u>	<u>9,503</u>
	<u>1,020,362</u>	<u>1,020,362</u>	<u>336,336</u>	<u>684,026</u>	33%	<u>914,525</u>	<u>248,249</u>
<b>Human Resources:</b>							
Salaries	363,674	363,674	106,693	256,981	29%	339,421	93,100
Fringe benefits	129,468	129,468	34,863	94,605	27%	120,060	31,859
Operating costs	<u>11,650</u>	<u>11,650</u>	<u>787</u>	<u>10,863</u>	7%	<u>4,876</u>	<u>1,105</u>
	<u>504,792</u>	<u>504,792</u>	<u>142,343</u>	<u>362,449</u>	28%	<u>464,357</u>	<u>126,064</u>
<b>Communications:</b>							
Salaries	118,792	118,792	16,417	102,375	14%	-	-
Fringe benefits	46,111	46,111	5,777	40,334	13%	-	-
Operating costs	<u>82,035</u>	<u>82,035</u>	<u>7,138</u>	<u>74,897</u>	9%	-	-
	<u>246,938</u>	<u>246,938</u>	<u>29,332</u>	<u>217,606</u>	12%	-	-
<b>Finance:</b>							
Salaries	968,207	968,207	264,364	703,843	27%	903,580	245,900
Fringe benefits	347,282	347,282	89,952	257,330	26%	305,634	81,781
Operating costs	<u>573,225</u>	<u>573,225</u>	<u>351,663</u>	<u>221,562</u>	61%	<u>449,470</u>	<u>112,518</u>
	<u>1,888,714</u>	<u>1,888,714</u>	<u>705,979</u>	<u>1,182,735</u>	37%	<u>1,658,684</u>	<u>440,199</u>
<b>Tax Administration:</b>							
Salaries	2,688,430	2,688,430	682,844	2,005,586	25%	2,448,067	667,251
Fringe benefits	1,072,276	1,072,276	265,344	806,932	25%	965,052	254,755
Operating costs	<u>1,080,485</u>	<u>1,080,485</u>	<u>295,740</u>	<u>784,745</u>	27%	<u>875,946</u>	<u>273,191</u>
	<u>4,841,191</u>	<u>4,841,191</u>	<u>1,243,928</u>	<u>3,597,263</u>	26%	<u>4,289,065</u>	<u>1,195,197</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>County Attorney:</b>							
Salaries	424,569	424,569	117,544	307,025	28%	416,647	113,958
Fringe benefits	137,615	137,615	36,837	100,778	27%	127,666	34,583
Operating costs	151,450	151,450	9,926	141,524	7%	52,168	9,100
	<u>713,634</u>	<u>713,634</u>	<u>164,307</u>	<u>549,327</u>	<u>23%</u>	<u>596,481</u>	<u>157,641</u>
<b>Court Facilities:</b>							
Operating costs	274,936	274,936	27,978	246,958	10%	177,361	31,761
<b>Board of Elections:</b>							
Salaries	702,664	702,664	96,932	605,732	14%	864,924	113,719
Fringe benefits	160,553	160,553	34,607	125,946	22%	148,583	30,680
Operating costs	286,987	286,987	16,024	270,963	6%	359,566	127,559
	<u>1,150,204</u>	<u>1,150,204</u>	<u>147,563</u>	<u>1,002,641</u>	<u>13%</u>	<u>1,373,073</u>	<u>271,958</u>
<b>Register of Deeds:</b>							
Salaries	749,245	749,245	180,392	568,853	24%	654,767	179,900
Fringe benefits	337,070	337,070	76,032	261,038	23%	293,209	76,165
Operating costs	2,016,924	2,016,924	808,078	1,208,846	40%	4,347,293	751,060
Capital outlay	-	-	-	-	na	29,454	-
	<u>3,103,239</u>	<u>3,103,239</u>	<u>1,064,502</u>	<u>2,038,737</u>	<u>34%</u>	<u>5,324,723</u>	<u>1,007,125</u>
<b>Contingency:</b>							
Operating Costs	700,000	538,000	-	538,000	0%	-	-
Total general government	<u>14,786,186</u>	<u>14,624,186</u>	<u>3,966,663</u>	<u>10,657,523</u>	<u>27%</u>	<u>15,075,771</u>	<u>3,560,064</u>
<b>Central Services:</b>							
<b>Information Technology:</b>							
Salaries	1,315,513	1,315,513	339,220	976,293	26%	1,163,698	316,344
Fringe benefits	474,782	474,782	115,151	359,631	24%	399,503	105,592
Operating costs	1,681,300	1,772,122	204,170	1,567,952	12%	1,111,739	152,228
Capital outlay	24,000	24,000	-	24,000	0%	96,271	90,771
	<u>3,495,595</u>	<u>3,586,417</u>	<u>658,541</u>	<u>2,927,876</u>	<u>18%</u>	<u>2,771,211</u>	<u>664,935</u>
<b>Fleet Services:</b>							
Salaries	714,600	714,600	183,538	531,062	26%	684,393	187,421
Fringe benefits	294,249	294,249	71,551	222,698	24%	270,912	72,248
Operating costs	319,129	319,129	(162,405)	481,534	-51%	334,222	(34,474)
Capital outlay	-	399,260	-	399,260	0%	86,736	64,196
	<u>1,327,978</u>	<u>1,727,238</u>	<u>92,684</u>	<u>1,634,554</u>	<u>5%</u>	<u>1,376,263</u>	<u>289,391</u>
<b>Engineering:</b>							
Salaries	481,590	481,590	128,081	353,509	27%	463,069	123,029
Fringe benefits	168,716	168,716	43,528	125,188	26%	157,068	40,867
Operating costs	32,975	69,866	22,496	47,370	32%	162,185	5,465
	<u>683,281</u>	<u>720,172</u>	<u>194,105</u>	<u>526,067</u>	<u>27%</u>	<u>782,322</u>	<u>169,361</u>
<b>Operation Services:</b>							
Salaries	2,368,103	2,368,103	617,930	1,750,173	26%	2,238,716	631,570
Fringe benefits	1,056,851	1,056,851	256,727	800,124	24%	966,100	256,351
Operating costs	3,633,683	3,697,634	569,698	3,127,936	15%	3,090,250	650,143
Capital outlay	293,000	343,000	-	343,000	0%	226,280	-
	<u>7,351,637</u>	<u>7,465,588</u>	<u>1,444,355</u>	<u>6,021,233</u>	<u>19%</u>	<u>6,521,346</u>	<u>1,538,064</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>Non-departmental:</b>							
Fringe benefits	6,021,158	6,021,158	2,327,567	3,693,591	39%	5,696,954	1,226,028
Operating costs	377,078	377,078	1,036,500	(659,422)	275%	294,482	978,562
	<u>6,398,236</u>	<u>6,398,236</u>	<u>3,364,067</u>	<u>3,034,169</u>	53%	<u>5,991,436</u>	<u>2,204,590</u>
Total central services	<u>19,256,727</u>	<u>19,897,651</u>	<u>5,753,752</u>	<u>14,143,899</u>	29%	<u>17,442,578</u>	<u>4,866,341</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	53,000	53,000	1,147	51,853	2%	20,886	826
<b>Sheriff:</b>							
Salaries	11,592,681	11,598,681	3,146,302	8,452,379	27%	11,010,834	2,973,272
Fringe benefits	4,390,822	4,390,822	1,118,316	3,272,506	25%	3,988,151	1,035,911
Operating costs	3,073,394	3,526,621	679,606	2,847,015	19%	2,928,027	541,001
Capital outlay	1,196,955	1,394,457	126,438	1,268,019	9%	1,173,204	321,210
	<u>20,253,852</u>	<u>20,910,581</u>	<u>5,070,662</u>	<u>15,839,919</u>	24%	<u>19,100,216</u>	<u>4,871,394</u>
<b>Detention Center:</b>							
Salaries	5,569,791	5,569,791	1,320,836	4,248,955	24%	4,774,415	1,218,471
Fringe benefits	2,271,624	2,271,624	506,850	1,764,774	22%	1,855,402	465,644
Operating costs	3,318,358	3,341,997	784,661	2,557,336	23%	2,709,348	626,361
Capital outlay	188,139	228,562	45,390	183,172	20%	107,353	-
	<u>11,347,912</u>	<u>11,411,974</u>	<u>2,657,737</u>	<u>8,754,237</u>	23%	<u>9,446,518</u>	<u>2,310,476</u>
<b>Emergency Medical:</b>							
Salaries	7,104,840	7,104,840	1,718,408	5,386,432	24%	6,400,504	1,712,277
Fringe benefits	2,573,198	2,573,198	600,395	1,972,803	23%	2,228,571	572,317
Operating costs	2,121,385	2,133,813	550,814	1,582,999	26%	2,083,217	475,769
Capital outlay	1,693,500	2,300,245	-	2,300,245	0%	262,034	91,449
	<u>13,492,923</u>	<u>14,112,096</u>	<u>2,869,617</u>	<u>11,242,479</u>	20%	<u>10,974,326</u>	<u>2,851,812</u>
<b>Emergency Management:</b>							
Salaries	272,999	272,999	71,610	201,389	26%	266,941	72,217
Fringe benefits	92,174	92,174	21,575	70,599	23%	84,156	20,843
Operating costs	545,075	557,075	64,825	492,250	12%	488,770	111,588
Capital outlay	137,300	137,300	-	137,300	0%	5,334	5,334
	<u>1,047,548</u>	<u>1,059,548</u>	<u>158,010</u>	<u>901,538</u>	15%	<u>845,201</u>	<u>209,982</u>
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	331,800	331,800	3,575	328,225	1%	322,800	-
	<u>391,800</u>	<u>391,800</u>	<u>18,575</u>	<u>373,225</u>	5%	<u>382,800</u>	<u>15,000</u>
<b>Building Inspections and Central Permitting</b>							
Salaries	1,999,581	1,999,581	547,919	1,451,662	27%	1,760,876	459,558
Fringe benefits	749,702	749,702	190,105	559,597	25%	619,581	158,083
Operating costs	167,500	684,140	37,012	647,128	5%	128,360	24,265
Capital outlay	43,000	80,000	-	80,000	0%	59,991	-
	<u>2,959,783</u>	<u>3,513,423</u>	<u>775,036</u>	<u>2,738,387</u>	22%	<u>2,568,808</u>	<u>641,906</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<b>Original Budget</b>	<b>Current Budget</b>	<b>September 30, 2021</b>	<b>Variance Positive (Negative)</b>	<b>% of Budget</b>	<b>June 30, 2021</b>	<b>September 30, 2020</b>
<b>Fire Inspections</b>							
Salaries	407,511	407,511	103,748	303,763	25%	379,345	99,071
Fringe benefits	149,006	149,006	31,345	117,661	21%	116,578	30,007
Operating costs	51,356	51,356	10,266	41,090	20%	61,437	12,307
Capital outlay	12,000	12,000	11,096	904	92%	36,267	-
	<u>619,873</u>	<u>619,873</u>	<u>156,455</u>	<u>463,418</u>	<u>25%</u>	<u>593,627</u>	<u>141,385</u>
<b>Central Communications:</b>							
Salaries	2,121,774	2,121,774	481,512	1,640,262	23%	1,768,119	464,960
Fringe benefits	838,242	838,242	183,315	654,927	22%	686,836	173,470
Operating costs	619,520	597,420	47,536	549,884	8%	446,376	40,033
Capital outlay	213,911	402,627	181,188	221,439	45%	194,830	27,256
	<u>3,793,447</u>	<u>3,960,063</u>	<u>893,551</u>	<u>3,066,512</u>	<u>23%</u>	<u>3,096,161</u>	<u>705,719</u>
<b>Animal Protective Services:</b>							
Salaries	608,380	608,380	176,330	432,050	29%	611,377	160,164
Fringe benefits	249,123	249,123	68,264	180,859	27%	241,044	61,957
Operating costs	321,958	400,970	71,677	329,293	18%	217,740	39,841
Capital outlay	50,000	49,248	31,903	17,345	65%	33,253	-
	<u>1,229,461</u>	<u>1,307,721</u>	<u>348,174</u>	<u>959,547</u>	<u>27%</u>	<u>1,103,414</u>	<u>261,962</u>
Total public safety	<u>55,189,599</u>	<u>57,340,079</u>	<u>12,948,964</u>	<u>44,391,115</u>	<u>23%</u>	<u>48,131,957</u>	<u>12,010,462</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	111,000	27,750
Odell Williamson Mun. Air.	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>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	416,216	416,216	105,568	310,648	25%	359,300	107,031
Fringe benefits	178,623	178,623	40,359	138,264	23%	148,002	41,506
Operating costs	18,371,550	18,279,711	4,551,688	13,728,023	25%	18,527,744	4,415,005
Capital outlay	36,500	36,500	-	36,500	0%	224,830	-
	<u>19,002,889</u>	<u>18,911,050</u>	<u>4,697,615</u>	<u>14,213,435</u>	<u>25%</u>	<u>19,259,876</u>	<u>4,563,542</u>
<b>Other:</b>							
Forestry services	270,109	270,109	34,989	235,120	13%	245,902	31,132
Total environmental protection	<u>19,272,998</u>	<u>19,181,159</u>	<u>4,732,604</u>	<u>14,448,555</u>	<u>25%</u>	<u>19,505,778</u>	<u>4,594,674</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	185,248	185,248	50,018	135,230	27%	150,565	26,008
Fringe benefits	79,501	79,501	20,458	59,043	26%	60,950	10,102
Operating costs	17,840	17,840	4,091	13,749	23%	13,338	5,782
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>314,589</u>	<u>314,589</u>	<u>74,567</u>	<u>240,022</u>	<u>24%</u>	<u>224,853</u>	<u>41,892</u>
<b>Planning:</b>							
Salaries	512,964	512,964	154,628	358,336	30%	483,307	133,288
Fringe benefits	193,589	193,589	52,500	141,089	27%	175,107	47,256
Operating costs	264,150	264,150	51,177	212,973	19%	260,491	60,556
	<u>970,703</u>	<u>970,703</u>	<u>258,305</u>	<u>712,398</u>	<u>27%</u>	<u>918,905</u>	<u>241,100</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>Cooperative Extension:</b>							
Salaries	321,660	362,498	52,557	309,941	14%	300,897	52,219
Fringe benefits	155,016	158,140	19,164	138,976	12%	125,904	17,613
Operating costs	140,845	160,008	25,377	134,631	16%	170,679	24,852
Capital outlay	90,000	90,000	-	90,000	0%	7,571	-
	<u>707,521</u>	<u>770,646</u>	<u>97,098</u>	<u>673,548</u>	<u>13%</u>	<u>605,051</u>	<u>94,684</u>
<b>Soil and Water Conservation:</b>							
Salaries	151,302	151,302	40,621	110,681	27%	177,544	45,727
Fringe benefits	62,628	62,628	16,255	46,373	26%	65,779	16,892
Operating costs	17,950	17,289	1,450	15,839	8%	12,296	815
Capital outlay	28,000	29,136	-	29,136	0%	-	-
	<u>259,880</u>	<u>260,355</u>	<u>58,326</u>	<u>202,029</u>	<u>22%</u>	<u>255,619</u>	<u>63,434</u>
<b>Public Housing Section 8:</b>							
Salaries	179,878	179,878	47,611	132,267	26%	156,687	26,538
Fringe benefits	78,718	78,718	19,903	58,815	25%	63,454	10,445
Operating costs	2,111,183	2,204,194	511,607	1,692,587	23%	2,043,166	494,727
	<u>2,369,779</u>	<u>2,462,790</u>	<u>579,121</u>	<u>1,883,669</u>	<u>24%</u>	<u>2,263,307</u>	<u>531,710</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,850,000</u>	<u>1,850,000</u>	<u>1,138,708</u>	<u>711,292</u>	<u>62%</u>	<u>2,337,073</u>	<u>763,676</u>
<b>Other Economic Development:</b>							
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	-	100%	494,343	158,848
Dredging							
Reserve for shoreline	200,000	346,433	-	346,433	0%	-	-
Brunswick Business &	475,000	575,000	118,750	456,250	21%	425,000	106,250
Industry Development							
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>2,168,580</u>	<u>3,085,058</u>	<u>388,795</u>	<u>2,696,263</u>	<u>13%</u>	<u>942,668</u>	<u>265,098</u>
Total economic development	<u>8,641,052</u>	<u>9,714,141</u>	<u>2,594,920</u>	<u>7,119,221</u>	<u>27%</u>	<u>7,547,476</u>	<u>2,001,594</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,624,201	2,624,201	709,799	1,914,402	27%	2,128,499	679,816
Fringe benefits	1,388,231	1,388,231	354,703	1,033,528	26%	1,306,112	357,354
Operating costs	405,700	427,142	21,387	405,755	5%	279,939	44,851
Capital outlay	-	71,488	71,488	-	100%	25,527	-
	<u>4,418,132</u>	<u>4,511,062</u>	<u>1,157,377</u>	<u>3,353,685</u>	<u>26%</u>	<u>3,740,077</u>	<u>1,082,021</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>414,957</u>	<u>414,957</u>	<u>93,256</u>	<u>321,701</u>	<u>22%</u>	<u>367,227</u>	<u>123,522</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>263,055</u>	<u>272,100</u>	<u>9,743</u>	<u>262,357</u>	<u>4%</u>	<u>1,032,759</u>	<u>934,643</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>September 30, 2020</u>
<b>Senior Health</b>							
Salaries	52,000	52,000	13,873	38,127	27%	39,807	962
Fringe benefits	21,259	21,259	5,499	15,760	26%	14,875	220
Operating costs	4,985	4,985	615	4,370	12%	1,754	587
	<u>78,244</u>	<u>78,244</u>	<u>19,987</u>	<u>58,257</u>	<u>26%</u>	<u>56,436</u>	<u>1,769</u>
<b>Maternal and Child Health:</b>							
Salaries	388,887	388,887	96,895	291,992	25%	352,333	84,339
Fringe benefits	172,098	172,098	40,405	131,693	23%	151,954	35,611
Operating costs	594,250	604,387	106,095	498,292	18%	444,365	142,932
	<u>1,155,235</u>	<u>1,165,372</u>	<u>243,395</u>	<u>921,977</u>	<u>21%</u>	<u>948,652</u>	<u>262,882</u>
<b>Environmental Health:</b>							
Salaries	1,339,700	1,339,700	364,860	974,840	27%	1,285,709	330,414
Fringe benefits	497,881	497,881	127,941	369,940	26%	460,867	115,799
Operating costs	144,900	1,324,493	173,628	1,150,865	13%	969,738	69,727
Capital outlay	17,128	17,128	-	17,128	0%	244,218	-
	<u>1,999,609</u>	<u>3,179,202</u>	<u>666,429</u>	<u>2,512,773</u>	<u>21%</u>	<u>2,960,532</u>	<u>515,940</u>
 Total health	 <u>8,329,232</u>	 <u>9,620,937</u>	 <u>2,190,187</u>	 <u>7,430,750</u>	 <u>23%</u>	 <u>9,105,683</u>	 <u>2,920,777</u>
 <b>Veterans' Services:</b>							
Salaries	152,773	152,773	40,956	111,817	27%	141,152	35,499
Fringe benefits	62,985	62,985	16,311	46,674	26%	57,800	14,221
Operating costs	37,951	40,951	10,975	29,976	27%	14,468	7,141
Total veterans' services	<u>253,709</u>	<u>256,709</u>	<u>68,242</u>	<u>188,467</u>	<u>27%</u>	<u>213,420</u>	<u>56,861</u>
 <b>Social Services:</b>							
<b>Administration:</b>							
Salaries	8,148,758	8,328,758	2,037,621	6,291,137	24%	7,236,249	1,966,183
Fringe benefits	3,992,988	4,065,628	956,748	3,108,880	24%	3,478,156	924,134
Operating costs	2,992,551	3,027,551	392,478	2,635,073	13%	3,081,107	334,095
Capital outlay	150,000	150,000	-	150,000	0%	83,343	-
	<u>15,284,297</u>	<u>15,571,937</u>	<u>3,386,847</u>	<u>12,185,090</u>	<u>22%</u>	<u>13,878,855</u>	<u>3,224,412</u>
 <b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	705	19,295	4%	5,630	1,351
Aid to the blind	4,100	4,100	-	4,100	0%	4,100	-
Adoption assistance	250,000	250,000	42,554	207,446	17%	169,448	42,684
Special assistance	425,000	415,000	65,102	349,898	16%	272,019	69,363
Foster care	600,000	600,000	107,293	492,707	18%	592,306	94,326
State foster home	800,000	800,000	113,379	686,621	14%	724,210	119,244
Special assistance	27,121	27,121	8,039	19,082	30%	23,604	3,901
Day care	23,000	23,000	-	23,000	0%	4,207	-
Special child adopt. assistance	-	75,687	-	75,687	0%	5,959	1,075
	<u>2,149,221</u>	<u>2,214,908</u>	<u>337,072</u>	<u>1,877,836</u>	<u>15%</u>	<u>1,801,483</u>	<u>331,944</u>
 Total social services	 <u>17,433,518</u>	 <u>17,786,845</u>	 <u>3,723,919</u>	 <u>14,062,926</u>	 <u>21%</u>	 <u>15,680,338</u>	 <u>3,556,356</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>September 30, 2020</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	250,443	-
Brunswick Senior Resources	2,888,852	2,888,852	722,212	2,166,640	25%	2,713,739	678,435
Other human services	-	179,361	44,106	135,255	25%	211,238	46,377
	<u>3,139,295</u>	<u>3,318,656</u>	<u>828,929</u>	<u>2,489,727</u>	25%	<u>3,175,420</u>	<u>724,812</u>
Total human services	<u>29,155,754</u>	<u>30,983,147</u>	<u>6,811,277</u>	<u>24,171,870</u>	22%	<u>28,174,861</u>	<u>7,258,806</u>
<b>Education:</b>							
Public schools	47,523,253	47,523,253	11,880,813	35,642,440	25%	46,096,535	11,524,134
Public schools - capital outlay	996,991	996,991	249,249	747,742	25%	967,060	241,764
Pub. sch.-fines and forfeitures	-	-	20,695	(20,695)	na	299,765	-
Community college	4,438,054	4,438,054	1,022,016	3,416,038	23%	4,354,069	997,191
Community college - cap. out.	356,500	356,500	89,124	267,376	25%	295,343	73,836
Total education	<u>53,314,798</u>	<u>53,314,798</u>	<u>13,261,897</u>	<u>40,052,901</u>	25%	<u>52,012,772</u>	<u>12,836,925</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	734,565	734,565	189,631	544,934	26%	571,044	163,976
Fringe benefits	222,930	222,930	55,903	167,027	25%	190,075	53,071
Operating costs	714,744	726,744	138,629	588,115	19%	380,468	93,726
Capital outlay	569,000	569,000	-	569,000	0%	168,930	618
	<u>2,241,239</u>	<u>2,253,239</u>	<u>384,163</u>	<u>1,869,076</u>	17%	<u>1,310,517</u>	<u>311,391</u>
<b>Maintenance:</b>							
Salaries	805,274	805,274	203,152	602,122	25%	684,841	190,510
Fringe benefits	338,793	338,793	80,905	257,888	24%	286,792	77,513
Operating costs	461,600	599,592	117,702	481,890	20%	367,738	78,446
Capital outlay	108,000	108,000	7,196	100,804	7%	66,054	-
	<u>1,713,667</u>	<u>1,851,659</u>	<u>408,955</u>	<u>1,442,704</u>	22%	<u>1,405,425</u>	<u>346,469</u>
Total Parks and Recreation	<u>3,954,906</u>	<u>4,104,898</u>	<u>793,118</u>	<u>3,311,780</u>	19%	<u>2,715,942</u>	<u>657,860</u>
<b>Brunswick County Library:</b>							
Salaries	840,024	840,024	214,958	625,066	26%	777,644	207,731
Fringe benefits	367,930	367,930	85,965	281,965	23%	322,420	83,732
Operating costs	250,200	250,200	88,259	161,941	35%	213,176	82,101
	<u>1,458,154</u>	<u>1,458,154</u>	<u>389,182</u>	<u>1,068,972</u>	27%	<u>1,313,240</u>	<u>373,564</u>
Total culture and recreation	<u>5,413,060</u>	<u>5,563,052</u>	<u>1,182,300</u>	<u>4,380,752</u>	21%	<u>4,029,182</u>	<u>1,031,424</u>
<b>Debt Service:</b>							
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>	44%	<u>15,545,524</u>	<u>3,527,510</u>
Total expenditures	<u>221,138,051</u>	<u>226,726,090</u>	<u>58,362,107</u>	<u>168,363,983</u>	26%	<u>207,604,399</u>	<u>51,722,425</u>
<b>Revenues over (under) expenditures</b>	<u>2,667,256</u>	<u>(855,986)</u>	<u>1,916,563</u>	<u>2,772,549</u>		<u>42,826,386</u>	<u>(381,143)</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	(547,741)	(20,547,741)	(547,741)	20,000,000	3%	(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)	(26,888,736)	(6,888,736)	20,000,000	26%	(19,177,214)	-
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	4,221,480	27,744,722	-	(27,744,722)	0%	-	-
Total other financing sources (uses)	(2,667,256)	855,986	(6,888,736)	(7,744,722)		(19,177,214)	-
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(4,972,173)	<u>\$ (4,972,173)</u>		23,649,172	(381,143)
<b>Fund balance, beginning of year</b>			121,194,469			97,026,999	97,026,999
<b>Restated</b>			-			518,298	-
<b>Fund balance, beginning, as restated</b>			121,194,469			97,545,297	97,026,999
<b>Fund balance, end of year</b>			<u>\$ 116,222,296</u>			<u>\$ 121,194,469</u>	<u>\$ 96,645,856</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 SEPTEMBER 30, 2021**

		<b>Actual</b>		
	<b>Project Budget</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 25,888,920	\$ 22,256,218	\$ 7,879	\$ 22,264,097
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	4,500	857,289
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>12,379</u>	<u>24,153,502</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	14,076,237	11,338,650	127,289	11,465,939
Future Capital Projects	<u>30,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>44,076,237</u>	<u>11,338,650</u>	<u>127,289</u>	<u>11,465,939</u>
<b>Environmental protection:</b>				
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>
<b>Economic Development:</b>				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cultural and recreation:</b>				
OIB Park Improvements	5,805,569	5,805,569	-	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>
<b>Transportation:</b>				
Airport Improvements	<u>27,151,013</u>	<u>22,994,173</u>	<u>217,384</u>	<u>23,211,557</u>
<b>Other:</b>				
Future Capital Projects	<u>821,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>101,506,821</u>	<u>46,843,157</u>	<u>348,573</u>	<u>47,191,730</u>
<b>Revenues over (under) expenditures</b>	(73,293,355)	(22,702,034)	(336,194)	(23,038,228)
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	72,781,621	52,233,884	547,742	52,781,626
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>73,293,355</u>	<u>47,940,000</u>	<u>547,742</u>	<u>48,487,742</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 25,237,967</u>	211,548	<u>\$ 25,449,514</u>
<b>Fund balance, beginning of year</b>			30,062,445	
<b>Fund balance, end of year</b>			<u>\$ 30,273,993</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 SEPTEMBER 30, 2021**

		<b>Actual</b>		
	<b>Project Budget</b>	<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	411,034	2,903	413,937
Investment earnings-debt proceeds	-	1,295,275	768	1,296,043
Total revenues	<u>7,082,039</u>	<u>8,799,106</u>	<u>3,671</u>	<u>8,802,777</u>
<b>Expenditures:</b>				
Brunswick County Schools	193,686,314	144,838,549	2,349,928	147,188,477
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>2,349,928</u>	<u>149,193,417</u>
<b>Revenues over (under) expenditures</b>	(188,908,720)	(138,044,383)	(2,346,257)	(140,390,640)
<b>Other Financing Sources (Uses):</b>				
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>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 37,970,929</u>	3,994,738	<u>\$ 41,965,667</u>
<b>Fund balance, beginning of year</b>			<u>44,523,344</u>	
<b>Fund balance, end of year</b>			<u>\$ 48,518,082</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED SEPTEMBER 30, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,716,401	\$ -	\$ 1,078,459	\$ 2,794,860
Restricted cash and investments	-	13,870,556	-	13,870,556
Interest receivable	221	-	131	352
Total assets	<u>1,716,622</u>	<u>13,870,556</u>	<u>1,078,590</u>	<u>16,665,768</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	13,507	-	10,987	24,494
Due to other funds	-	30,285	-	30,285
Total liabilities	<u>13,507</u>	<u>30,285</u>	<u>10,987</u>	<u>54,779</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	221	-	131	352
Restricted - other	1,702,894	-	1,067,472	2,770,366
Assigned	-	13,840,271	-	13,840,271
Total fund balances	<u>1,703,115</u>	<u>13,840,271</u>	<u>1,067,603</u>	<u>16,610,989</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,716,622</u>	<u>\$ 13,870,556</u>	<u>\$ 1,078,590</u>	<u>\$ 16,665,768</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 SEPTEMBER 30, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>				
Restricted intergovernmental	\$ 68,144	\$ 13,934,330	\$ -	\$ 14,002,474
Permits and fees	-	-	67,710	67,710
Investment earnings	257	-	156	413
Total revenues	<u>68,401</u>	<u>13,934,330</u>	<u>67,866</u>	<u>14,070,597</u>
<b>Expenditures:</b>				
General government	-	83,006	33,859	116,865
Public safety	142,852	-	-	142,852
Environmental protection	-	11,053	-	11,053
Total expenditures	<u>142,852</u>	<u>94,059</u>	<u>33,859</u>	<u>270,770</u>
<b>Net change in fund balances</b>	(74,451)	13,840,271	34,007	13,799,827
<b>Fund balance, beginning of year</b>	<u>1,777,566</u>	<u>-</u>	<u>1,033,596</u>	<u>2,811,162</u>
<b>Fund balance, end of year</b>	<u>\$ 1,703,115</u>	<u>\$ 13,840,271</u>	<u>\$ 1,067,603</u>	<u>\$ 16,610,989</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	<b>Budget</b>	<b>September 30, 2021</b>	<b>Variance Positive (Negative)</b>	<b>June 30, 2021</b>	<b>September 30, 2020</b>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 408,865	\$ 68,144	\$ (340,721)	\$ 799,291	\$ 133,215
Investment earnings	-	257	257	1,295	589
Total revenues	<u>408,865</u>	<u>68,401</u>	<u>(340,464)</u>	<u>800,586</u>	<u>133,804</u>
<b>Expenditures:</b>					
Operating costs	466,862	142,852	324,010	388,022	103,730
Capital outlay	<u>1,294,595</u>	<u>-</u>	<u>1,294,595</u>	<u>168,292</u>	<u>-</u>
Total expenditures	<u>1,761,457</u>	<u>142,852</u>	<u>1,618,605</u>	<u>556,314</u>	<u>103,730</u>
<b>Revenues over (under) expenditures</b>	(1,352,592)	(74,451)	1,278,141	244,272	30,074
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	-	-	-	145,288	-
Appropriated fund balance	<u>1,352,592</u>	<u>-</u>	<u>(1,352,592)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,352,592</u>	<u>-</u>	<u>(1,352,592)</u>	<u>145,288</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	(74,451)	<u>\$ (74,451)</u>	389,560	30,074
<b>Fund balance, beginning of year</b>		<u>1,777,566</u>		<u>1,388,006</u>	<u>1,388,006</u>
<b>Fund balance, end of year</b>		<u>\$ 1,703,115</u>		<u>\$ 1,777,566</u>	<u>\$ 1,418,080</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED SEPTEMBER 30, 2021**

	<b>Project Authorization</b>	<b>Actual</b>		
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>
<b>Revenues:</b>				
Restricted intergovernmental	\$ 32,650,229	\$ 1,965,372	\$ 13,934,330	\$ 15,899,702
Total revenues	<u>32,650,229</u>	<u>1,965,372</u>	<u>13,934,330</u>	<u>15,899,702</u>
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	1,600,000	947,011	83,006	1,030,017
SAMHSA	1,380,527	259,531	-	259,531
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000
Watershed Grant Round 1	498,919	24,315	111	24,426
Watershed Grant Round 2	381,072	3,570	10,942	14,512
Watershed Grant Round 3	48,600	30,945	-	30,945
American Rescue Plan	<u>27,741,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,950,229</u>	<u>2,265,372</u>	<u>94,059</u>	<u>2,359,431</u>
<b>Revenues over (under) expenditures</b>	(300,000)	(300,000)	13,840,271	13,540,271
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	13,840,271	<u>\$ 13,840,271</u>
<b>Fund balance, beginning of year</b>			<u>-</u>	
<b>Fund balance, end of year</b>			<u>\$ 13,840,271</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 SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	<b>Budget</b>	<b>September 30, 2021</b>	<b>Variance Positive (Negative)</b>	<b>June 30, 2021</b>	<b>September 30, 2020</b>
<b>Revenues:</b>					
Permits and fees	\$ 193,000	\$ 67,710	\$ (125,290)	\$ 279,279	\$ 69,992
Investment earnings	7,000	156	(6,844)	823	380
Total revenues	<u>200,000</u>	<u>67,866</u>	<u>(132,134)</u>	<u>280,102</u>	<u>70,372</u>
<b>Expenditures:</b>					
General government	<u>217,548</u>	<u>33,859</u>	<u>183,689</u>	<u>149,417</u>	<u>37,156</u>
<b>Revenues over (under) expenditures</b>	(17,548)	34,007	51,555	130,685	33,216
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>17,548</u>	<u>-</u>	<u>(17,548)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>34,007</u>	<u>\$ 34,007</u>	<u>130,685</u>	<u>33,216</u>
<b>Fund balance, beginning of year</b>		<u>1,033,596</u>		<u>902,911</u>	<u>902,911</u>
<b>Fund balance, end of year</b>		<u>\$ 1,067,603</u>		<u>\$ 1,033,596</u>	<u>\$ 936,127</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
SEPTEMBER 30, 2021

	<b>Water Fund</b>	<b>Water Capital Projects</b>	<b>Total</b>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 42,339,960	\$ -	\$ 42,339,960
Restricted cash	3,099,186	124,350,005	127,449,191
Interest receivable	5,226	508	5,734
Receivables and special assessments, net	4,096,947	-	4,096,947
Due from other governmental agencies	663,741	387,401	1,051,142
Inventories	1,501,706	-	1,501,706
Total current assets	<u>51,706,766</u>	<u>124,737,914</u>	<u>176,444,680</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	589,195	3,672,852	4,262,047
Customer deposits	2,218,533	-	2,218,533
Interest payable	216,529	-	216,529
Current portion of debt	2,594,508	-	2,594,508
Total current liabilities	<u>5,618,765</u>	<u>3,672,852</u>	<u>9,291,617</u>
<b>Expendable net position</b>	<b>46,088,001</b>	<b>121,065,062</b>	<b>167,153,063</b>
<b>Noncurrent Items:</b>			
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>\$ 52,264,084</u>	<u>\$ 121,065,062</u>	<u>\$ 173,329,146</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

## OPERATING FUND (NON-GAAP)

FOR THE PERIOD ENDED SEPTEMBER 30, 2021 AND THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	September 30, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	September 30, 2020
<b>Revenues:</b>							
User charges	\$ 29,271,800	\$ 29,271,800	\$ 8,762,638	\$ (20,509,162)	30%	\$ 29,633,015	\$ 8,286,161
Restricted intergovernmental	-	-	-	-	na	81,663	-
Investment earnings	40,000	40,000	6,367	(33,633)	16%	33,656	16,061
Other	<u>680,377</u>	<u>680,377</u>	<u>92,339</u>	<u>(588,038)</u>	14%	<u>743,270</u>	<u>89,387</u>
Total revenues	<u>29,992,177</u>	<u>29,992,177</u>	<u>8,861,344</u>	<u>(21,130,833)</u>	30%	<u>30,491,604</u>	<u>8,391,609</u>
<b>Expenditures:</b>							
Salaries	5,731,502	5,731,502	1,490,025	4,241,477	26%	5,147,321	1,435,963
Fringe benefits	2,752,959	2,752,959	658,867	2,094,092	24%	2,434,496	625,838
Operating expenditures	8,306,276	9,035,673	2,130,949	6,904,724	24%	7,892,608	2,075,806
Repairs and maintenance	2,920,143	3,211,317	796,828	2,414,489	25%	2,538,732	755,632
Capital outlay	1,556,500	2,322,489	547,550	1,774,939	24%	1,332,422	453,885
<b>Debt Service:</b>							
Principal	1,865,574	1,865,574	-	1,865,574	0%	1,324,463	-
Interest	<u>1,309,167</u>	<u>1,309,167</u>	<u>47,775</u>	<u>1,261,392</u>	4%	<u>892,349</u>	<u>51,275</u>
Total expenditures	<u>24,442,121</u>	<u>26,228,681</u>	<u>5,671,994</u>	<u>20,556,687</u>	22%	<u>21,562,391</u>	<u>5,398,399</u>
<b>Revenues over (under) expenditures</b>	5,550,056	3,763,496	3,189,350	(574,146)	85%	8,929,213	2,993,210
<b>Other Financing Sources (Uses):</b>							
Transfer to water capital project fund	(5,550,056)	(5,550,056)	(741,000)	4,809,056	13%	(920,580)	-
Appropriated net position	<u>-</u>	<u>1,786,560</u>	<u>-</u>	<u>(1,786,560)</u>	0%	<u>-</u>	<u>-</u>
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>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,448,350</u>	<u>\$ 2,448,350</u>		<u>\$ 8,008,633</u>	<u>\$ 2,993,210</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 SEPTEMBER 30, 2021**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 2,218,967	\$ -	\$ -	\$ -
Investment earnings	120,276	177,956	418	178,374
Investment earnings-debt proceeds	-	263,111	3,030	266,141
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>3,448</u>	<u>497,239</u>
<b>Expenditures:</b>				
Southeast Water Tank	50,550	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	23,242,549	826,455	24,069,004
Shallotte Transmission Main	6,123,000	1,888,136	62,487	1,950,623
NW Plant Treatment Expansion 12MGD	168,221,390	56,337,000	1,896,000	58,233,000
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	5,000	20,000
Utility Operations Center	110,000	-	-	-
Total expenditures	<u>209,037,414</u>	<u>84,644,243</u>	<u>2,789,942</u>	<u>87,434,185</u>
<b>Revenues over (under) expenditures</b>	(206,645,447)	(84,150,452)	(2,786,494)	(86,936,946)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	178,600,000	178,600,000	-	178,600,000
Bond premium	17,428,317	17,428,317	-	17,428,317
Transfers from water fund	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>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 121,323,076</u>	<u>\$ (2,045,494)</u>	<u>\$ 119,277,582</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
SEPTEMBER 30, 2021

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 32,477,772	\$ -	\$ 32,477,772
Restricted cash	4,456,690	12,865,392	17,322,082
Interest receivable	4,001	61	4,062
Receivables and special assessments, net	6,695,035	-	6,695,035
Due from other governmental agencies	556,828	570,384	1,127,212
Inventories	153,420	-	153,420
Total current assets	<u>44,343,746</u>	<u>13,435,837</u>	<u>57,779,583</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	306,918	241,063	547,981
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>13,036,129</u>	<u>241,063</u>	<u>13,277,192</u>
<b>Expendable net position</b>	<b>31,307,617</b>	<b>13,194,774</b>	<b>44,502,391</b>
<b>Noncurrent Items:</b>			
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>\$ 179,783,349</u>	<u>\$ 13,194,774</u>	<u>\$ 192,978,123</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED SEPTEMBER 30, 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>September 30, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>September 30, 2020</u>
<b>Revenues:</b>							
User charges	\$ 28,330,761	\$ 28,806,761	\$ 9,249,488	\$ (19,557,273)	32%	\$ 37,123,956	\$ 8,742,881
Investment earnings	20,000	20,000	4,707	(15,293)	24%	23,804	10,130
Restricted intergovernmental	-	-	-	-	na	25,254	-
Other	104,000	104,000	22,206	(81,794)	21%	300,541	63,385
Total revenues	<u>28,454,761</u>	<u>28,930,761</u>	<u>9,276,401</u>	<u>(19,654,360)</u>	32%	<u>37,473,555</u>	<u>8,816,396</u>
<b>Expenditures:</b>							
Salaries	3,389,151	3,389,151	815,800	2,573,351	24%	2,888,778	810,975
Fringe benefits	1,553,796	1,553,796	358,384	1,195,412	23%	1,308,719	340,520
Operating expenditures	4,772,678	5,835,557	1,281,544	4,554,013	22%	4,493,558	1,044,672
Repairs and maintenance	2,327,000	2,390,891	290,654	2,100,237	12%	2,117,757	428,498
Capital outlay	3,333,000	4,135,253	409,798	3,725,455	10%	2,747,367	399,605
<b>Debt Service:</b>							
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	5,253
Total expenditures	<u>30,442,874</u>	<u>32,371,897</u>	<u>4,917,351</u>	<u>27,454,546</u>	15%	<u>30,539,241</u>	<u>3,692,173</u>
<b>Revenues over (under) expenditures</b>	(1,988,113)	(3,441,136)	4,359,050	7,800,186	-127%	6,934,314	5,124,223
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital project	(1,661,020)	(2,667,143)	(2,667,143)	-	100%	(618,809)	(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>(2,476,158)</u>	<u>(5,917,294)</u>	-72%	<u>509,191</u>	<u>(618,809)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,882,892</u>	<u>\$ 1,882,892</u>		<u>\$ 7,443,505</u>	<u>\$ 4,505,414</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 SEPTEMBER 30, 2021**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
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	71	169,923
Investment earnings-debt proceeds	-	418,862	391	419,253
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	6,308,642	1,248,278	462	1,248,740
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	2,630,000	1,580,659	34,225	1,614,884
NEBRWWTP Expansion	45,714,971	36,134,721	1,082,087	37,216,808
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	16,320	70,160
Navassa Watewater System Rehabilitation	2,852,818	15,000	-	15,000
Total expenditures	57,969,425	43,539,897	1,139,732	44,679,629
<b>Revenues over (under) expenditures</b>	(51,660,783)	(42,291,619)	(1,139,270)	(43,430,889)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	44,980,000	44,980,000	-	44,980,000
Bond premium	7,243,807	7,243,806	-	7,243,806
Transfer from wastewater fund	8,734,785	6,067,646	2,667,143	8,734,789
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	2,476,158	52,099,336
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 7,331,559	\$ 1,336,888	\$ 8,668,447

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of September 30, 2021. It reports that the County had \$249.2 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$180.7 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 SEPTEMBER 30, 2021**

	<b>Purchase Date</b>	<b>Maturity Date</b>	<b>Book Value</b>	<b>Total Book Value</b>	<b>% of Portfolio</b>	<b>Yield</b>
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			56,984,224			0.00%
Total Checking & Petty Cash				\$ 56,990,424	13%	
Money Markets / Savings						
BB&T Money Rate Savings			99,984,320			0.07%
JP Morgan Chase Savings			10,001,881			0.05%
SunTrust Money Market			5,063,577			0.01%
Total Money Markets / Savings				\$ 115,049,778	27%	
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				\$ 55,971,314	13%	0.01%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 249,235,411</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 165,206,436		38%	0.01%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,370,040		1%	0.00%
Restricted for ARP Funds			13,870,556		3%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 180,661,598</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 429,897,008</b>	<b>100%</b>	<b>0.04%</b>

**Cash Balances:**

General Fund	\$ 118,172,884
County Capital Reserve Fund	26,822,525
School Capital Projects Fund	23,982,018
Water Fund	44,558,490
Water Capital Reserve Fund	1,506,812
Wastewater Fund	32,477,782
Wastewater Capital Reserve Fund	4,968,482

## **Key Indicators of Revenues and Expenditures**

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



**County of Brunswick**  
**Ad Valorem and Motor Vehicle Tax Revenues**

<b>PRIOR YEARS AD VALOREM TAX REVENUE</b>									
Month	ACTUAL 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		76,789	-61%	
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	356,085		16%

  

<b>CURRENT YEAR AD VALOREM TAX REVENUE</b>									
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		9,106,994	-6%	
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	40,214,916		29%

  

<b>CURRENT YEAR MOTOR VEHICLE TAX REVENUE</b>									
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		935,244	18%	
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	1,811,584		24%

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		1,829,967	18%	
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	1,829,967		14%
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		998,072	16%	
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	998,072		11%
<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		1,152,200	18%	
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	1,152,200		13%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Occupancy Tax Revenues**

<b>Occupancy Tax County and Municipal (104930-327000 and -327001)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		777,338	66%	
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	1,138,708		62%

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		601,695	0%	
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	1,859,523		25%

<b>IRRIGATION REVENUE (617110-371319)</b>									
	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		444,272	-6%	
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	1,548,236		44%

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
	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		685,362	4%	
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	2,165,520		31%

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		144,874	-18%	
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	417,299		30%
<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		578,955	-10%	
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	1,729,513		22%
<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
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		128,425	11%	
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	386,154		52%

**County of Brunswick  
Water Fund Revenues**

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
	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		200,990	69%	
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	402,915		59%

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
	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		70,088	58%	
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	139,431		60%

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	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		1,212,544	6%	
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	3,722,740		28%

  

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	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		453,500	142%	
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	955,150		53%

  

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	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		528,580	45%	
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	1,392,169		232%

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		241,031	100%	
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	533,385		267%



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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
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