

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED OCTOBER 31, 2021



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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

General Fund:

- Total revenues for the General Fund are \$75.5 million for an increase of \$8.3 million or 12.3% over the same period in the prior year. The main reason for this is a \$3.6 million increase in Ad Valorem collections, \$1.4 million increase in local option sales tax, \$0.4 million increase in occupancy tax, \$0.3 million increase in deed excise tax, \$0.5 million increase in building inspections and permits and \$0.9 million increase in EMS charges due to growth in the County. Total revenues collected are 33.3% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$74.6 million and are 32.7% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$6.2 million or 9.0%. This is due to a \$3.1 million increase in debt service for the first year of the 2020 GO Phase 2 School Debt, \$0.7 million increase in education, \$0.4 million increase in occupancy tax.
- Net transfers to county capital projects of \$26.9 million increased compared to transfers of \$10.3 million in the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$25.9 million for the current period end compared to less than by \$11.4 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$0.8 million over the same period in the prior year to \$11.8 million. This is a result of irrigation sales increase of 23.0% or \$0.4 million over the same period in the prior year. Total revenues are 39.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$8.0 million and are 30.5% of current budget. Expenditures increased \$0.5 million or 7.0% mainly due to \$0.2 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 \$3.1 million compared to more than by \$3.6 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$1.1 million over the same period in the prior year to \$12.1 million. This is a result of capital recovery increase of 48.9% or \$0.7 million, \$0.5 million increase in taps and connections, and \$0.4 million increase in retail sales over the same period in the prior year. Total revenues are 41.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$8.7 million and are 26.8% of the current budget. Expenditures increased 24.5% or \$1.7 million over the same period in the prior year mainly due to \$0.8 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 from wastewater capital projects of \$0.3 million in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$1.0 million compared to more than by \$4.4 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

OCTOBER 31, 2021

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 97,610,904	\$ 49,933,060	\$ 28,507,328	\$ 2,741,453	\$ 178,792,745
Restricted cash and investments	1,807,098	-	21,394,572	13,870,556	37,072,226
Interest receivable	17,524	4,472	2,639	411	25,046
Taxes receivable - net	97,101,414	-	-	-	97,101,414
Receivables - net	2,284,494	-	-	-	2,284,494
Other governmental agencies	469,857	18,173	45,764	-	533,794
Due from other funds	112,740	-	-	-	112,740
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 199,468,031</u>	<u>\$ 49,955,705</u>	<u>\$ 49,950,303</u>	<u>\$ 16,612,420</u>	<u>\$ 315,986,459</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,265,653	\$ -	\$ 1,430,987	\$ 9,085	\$ 7,705,725
Due to other funds	-	-	-	112,740	112,740
Total liabilities	<u>6,265,653</u>	<u>-</u>	<u>1,430,987</u>	<u>121,825</u>	<u>7,818,465</u>
Deferred Inflows of Resources:	<u>97,935,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,935,933</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	14,593,199	-	-	411	14,593,610
Restricted - other	4,832,259	-	21,394,572	2,732,368	28,959,199
Committed	214,566	49,955,705	27,124,744	-	77,295,015
Assigned	3,349,236	-	-	13,757,816	17,107,052
Unassigned	72,213,185	-	-	-	72,213,185
Total fund balances	<u>95,266,445</u>	<u>49,955,705</u>	<u>48,519,316</u>	<u>16,490,595</u>	<u>210,232,061</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 199,468,031</u>	<u>\$ 49,955,705</u>	<u>\$ 49,950,303</u>	<u>\$ 16,612,420</u>	<u>\$ 315,986,459</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 49,481,920	\$ -	\$ -	\$ -	\$ 49,481,920
Local option sales taxes	8,224,242	-	-	-	8,224,242
Other taxes and licenses	4,356,882	-	-	-	4,356,882
Unrestricted intergovernmental revenues	105,430	-	-	-	105,430
Restricted intergovernmental revenues	4,545,757	297,460	-	14,036,546	18,879,763
Permits and fees	2,438,020	-	-	88,352	2,526,372
Sales and services	5,573,699	-	-	-	5,573,699
Investment earnings	21,271	6,067	4,905	558	32,801
Other	796,509	-	-	-	796,509
Total revenues	<u>75,543,730</u>	<u>303,527</u>	<u>4,905</u>	<u>14,125,456</u>	<u>89,977,618</u>
Expenditures:					
Current:					
General government	5,132,135	565,032	-	170,312	5,867,479
Public safety	17,593,991	-	-	227,034	17,821,025
Central services	6,580,504	-	-	-	6,580,504
Human services	9,027,152	-	-	-	9,027,152
Transportation	80,500	268,257	-	-	348,757
Environmental protection	6,352,167	-	-	48,677	6,400,844
Culture and recreation	1,520,780	3,900	-	-	1,524,680
Economic and physical development	3,428,542	-	-	-	3,428,542
Education	17,797,767	-	2,349,928	-	20,147,695
Debt Service:					
Principal retirement	4,590,000	-	-	-	4,590,000
Interest and fiscal charges	2,479,480	-	-	-	2,479,480
Total expenditures	<u>74,583,018</u>	<u>837,189</u>	<u>2,349,928</u>	<u>446,023</u>	<u>78,216,158</u>
Revenues over (under) expenditures	<u>960,712</u>	<u>(533,662)</u>	<u>(2,345,023)</u>	<u>13,679,433</u>	<u>11,761,460</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	20,547,741	6,340,995	-	26,888,736
Transfers to other funds	<u>(26,888,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,888,736)</u>
Total other financing sources (uses)	<u>(26,888,736)</u>	<u>20,547,741</u>	<u>6,340,995</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(25,928,024)</u>	<u>20,014,079</u>	<u>3,995,972</u>	<u>13,679,433</u>	<u>11,761,460</u>
Fund balance, beginning of year	<u>121,194,469</u>	<u>29,941,626</u>	<u>44,523,344</u>	<u>2,811,162</u>	<u>198,470,601</u>
Restatement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning, as restated	<u>121,194,469</u>	<u>29,941,626</u>	<u>44,523,344</u>	<u>2,811,162</u>	<u>198,470,601</u>
Fund balance, end of year	<u>\$ 95,266,445</u>	<u>\$ 49,955,705</u>	<u>\$ 48,519,316</u>	<u>\$ 16,490,595</u>	<u>\$ 210,232,061</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 148,800,658	\$ 148,800,658	\$ 49,481,920	\$ (99,318,738)
Local option sales taxes	31,718,980	32,055,229	8,224,242	(23,830,987)
Other taxes and licenses	5,245,000	5,245,000	4,356,882	(888,118)
Unrestricted intergovernmental revenues	2,710,000	2,710,000	105,430	(2,604,570)
Restricted intergovernmental revenues	15,654,560	17,743,420	4,545,757	(13,197,663)
Permits and fees	4,966,110	4,966,110	2,438,020	(2,528,090)
Sales and services	13,423,392	13,925,404	5,573,699	(8,351,705)
Investment earnings	100,275	100,275	21,271	(79,004)
Other	1,186,332	1,580,886	796,509	(784,377)
Total revenues	<u>223,805,307</u>	<u>227,126,982</u>	<u>75,543,730</u>	<u>(151,583,252)</u>
Expenditures:				
Current:				
General government	14,786,186	14,624,186	5,132,135	9,492,051
Central services	19,256,727	19,897,651	6,580,504	13,317,147
Public safety	55,189,599	58,432,020	17,593,991	40,838,029
Transportation	161,000	161,000	80,500	80,500
Environmental protection	19,272,998	19,181,159	6,352,167	12,828,992
Economic and physical development	8,641,052	9,714,141	3,428,542	6,285,599
Human services	29,155,754	31,181,971	9,027,152	22,154,819
Education	53,314,798	53,314,798	17,797,767	35,517,031
Culture and recreation	5,413,060	5,563,052	1,520,780	4,042,272
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>228,016,855</u>	<u>74,583,018</u>	<u>153,433,837</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(889,873)</u>	<u>960,712</u>	<u>1,850,585</u>
Other Financing Sources (Uses):				
Transfers to other funds	(6,888,736)	(26,888,736)	(26,888,736)	-
Appropriated fund balance	4,221,480	27,778,609	-	(27,778,609)
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>889,873</u>	<u>(26,888,736)</u>	<u>(27,778,609)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(25,928,024)</u>	<u>\$ (25,928,024)</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>\$ 95,266,445</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$145,900,658	\$145,900,658	\$ 48,332,053	\$ (97,568,605)	33%	\$ 145,794,285	\$ 44,745,340
Prior year taxes	2,200,000	2,200,000	914,378	(1,285,622)	42%	3,366,220	943,417
Penalties and interest	700,000	700,000	235,489	(464,511)	34%	1,082,975	203,942
	<u>148,800,658</u>	<u>148,800,658</u>	<u>49,481,920</u>	<u>(99,318,738)</u>	33%	<u>150,243,480</u>	<u>45,892,699</u>
Local Option Sales Taxes:							
Article 39 (1%)	13,189,257	13,525,506	3,865,064	(9,660,442)	29%	14,963,939	3,166,104
Article 40 (1/2%)	9,471,405	9,471,405	1,972,262	(7,499,143)	21%	10,047,866	1,666,912
Article 42 (1/2%)	9,058,318	9,058,318	2,386,916	(6,671,402)	26%	10,074,104	1,964,299
	<u>31,718,980</u>	<u>32,055,229</u>	<u>8,224,242</u>	<u>(23,830,987)</u>	26%	<u>35,085,909</u>	<u>6,797,315</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	2,921,576	(178,424)	94%	7,909,198	2,671,092
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	1,435,306	(414,694)	78%	2,337,074	1,024,844
	<u>5,245,000</u>	<u>5,245,000</u>	<u>4,356,882</u>	<u>(888,118)</u>	83%	<u>10,521,195</u>	<u>3,695,936</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	105,430	(354,570)	23%	539,398	136,126
	<u>2,710,000</u>	<u>2,710,000</u>	<u>105,430</u>	<u>(2,604,570)</u>	4%	<u>7,078,071</u>	<u>136,126</u>
Restricted Intergovernmental:							
State and federal grant	15,382,060	17,470,920	4,425,204	(13,045,716)	25%	21,351,937	4,456,211
State Aid to Libraries	145,000	145,000	50,796	(94,204)	35%	152,730	37,119
Court facility fees	110,000	110,000	38,012	(71,988)	35%	121,970	30,862
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	13,043
State drug tax	7,500	7,500	29,521	22,021	394%	52,616	5,263
	<u>15,654,560</u>	<u>17,743,420</u>	<u>4,545,757</u>	<u>(13,197,663)</u>	26%	<u>21,700,500</u>	<u>4,542,498</u>
Permits and Fees:							
Blding inspections and permits	2,861,000	2,861,000	1,635,108	(1,225,892)	57%	3,973,907	1,047,311
Recording fees	800,000	800,000	416,734	(383,266)	52%	1,300,198	438,020
Fire inspection fees	200,000	200,000	72,338	(127,662)	36%	218,774	74,060
Concealed handgun permit	250,000	250,000	82,455	(167,545)	33%	382,794	110,479
Other permit and fees	855,110	855,110	231,385	(623,725)	27%	906,219	255,890
	<u>4,966,110</u>	<u>4,966,110</u>	<u>2,438,020</u>	<u>(2,528,090)</u>	49%	<u>6,781,892</u>	<u>1,925,760</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	1,113,395	(1,486,605)	43%	3,477,371	972,776
School resource officer reimb.	1,601,476	1,665,840	800,738	(865,102)	48%	1,570,071	753,131
Rents	15,000	15,000	5,865	(9,135)	39%	13,930	4,643
EMS Charges	5,100,000	5,523,798	2,155,943	(3,367,855)	39%	5,195,662	1,254,615
Public health user fees	944,950	944,950	532,812	(412,138)	56%	1,368,638	350,717
Sheriff animal prot. serv. fees	98,500	98,500	34,526	(63,974)	35%	93,282	33,347
Social services fees	78,700	78,700	13,317	(65,383)	17%	59,288	16,758
Public housing fees	16,300	16,300	681	(15,619)	4%	3,077	2,177
Tax collection fees	280,000	280,000	104,923	(175,077)	37%	318,152	87,504
Other sales and services	1,984,406	1,998,256	534,777	(1,463,479)	27%	2,098,204	368,282
Register of deeds	344,510	344,510	151,489	(193,021)	44%	428,066	144,798

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
Sales and Services (continued):							
Marriage licenses	52,200	52,200	23,727	(28,473)	45%	56,841	23,727
Recreation services	307,350	307,350	101,506	(205,844)	33%	89,183	(3,570)
	<u>13,423,392</u>	<u>13,925,404</u>	<u>5,573,699</u>	<u>(8,351,705)</u>	40%	<u>14,771,765</u>	<u>4,008,905</u>
Investment earnings	<u>100,275</u>	<u>100,275</u>	<u>21,271</u>	<u>(79,004)</u>	21%	<u>80,630</u>	<u>27,578</u>
Other:							
ABC bottles taxes	45,000	45,000	22,977	(22,023)	51%	81,640	23,922
Cnty Brd of Alcohol Control	24,000	24,000	7,500	(16,500)	31%	30,000	7,500
Contributions	9,000	14,220	27,561	13,341	194%	116,784	15,955
Other revenues	<u>1,108,332</u>	<u>1,497,666</u>	<u>738,471</u>	<u>(759,195)</u>	49%	<u>3,938,919</u>	<u>173,475</u>
	<u>1,186,332</u>	<u>1,580,886</u>	<u>796,509</u>	<u>(784,377)</u>	50%	<u>4,167,343</u>	<u>220,852</u>
Total revenues	<u>223,805,307</u>	<u>227,126,982</u>	<u>75,543,730</u>	<u>(151,583,252)</u>	33%	<u>250,430,785</u>	<u>67,247,669</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	195,066	195,066	83,349	111,717	43%	189,464	65,288
Fringe benefits	76,260	76,260	22,918	53,342	30%	55,331	18,627
Operating costs	<u>70,850</u>	<u>70,850</u>	<u>21,002</u>	<u>49,848</u>	30%	<u>32,707</u>	<u>18,178</u>
	<u>342,176</u>	<u>342,176</u>	<u>127,269</u>	<u>214,907</u>	37%	<u>277,502</u>	<u>102,093</u>
County Administration:							
Salaries	740,299	740,299	273,091	467,208	37%	669,217	232,155
Fringe benefits	231,509	231,509	80,964	150,545	35%	199,287	69,169
Operating costs	<u>48,554</u>	<u>48,554</u>	<u>10,954</u>	<u>37,600</u>	23%	<u>46,021</u>	<u>13,555</u>
	<u>1,020,362</u>	<u>1,020,362</u>	<u>365,009</u>	<u>655,353</u>	36%	<u>914,525</u>	<u>314,879</u>
Human Resources:							
Salaries	363,674	363,674	133,062	230,612	37%	339,421	118,854
Fringe benefits	129,468	129,468	44,738	84,730	35%	120,060	41,270
Operating costs	<u>11,650</u>	<u>11,650</u>	<u>1,022</u>	<u>10,628</u>	9%	<u>4,876</u>	<u>2,156</u>
	<u>504,792</u>	<u>504,792</u>	<u>178,822</u>	<u>325,970</u>	35%	<u>464,357</u>	<u>162,280</u>
Communications:							
Salaries	118,792	118,792	21,890	96,902	18%	-	-
Fringe benefits	46,111	46,111	7,817	38,294	17%	-	-
Operating costs	<u>82,035</u>	<u>82,035</u>	<u>7,936</u>	<u>74,099</u>	10%	-	-
	<u>246,938</u>	<u>246,938</u>	<u>37,643</u>	<u>209,295</u>	15%	-	-
Finance:							
Salaries	968,207	968,207	338,067	630,140	35%	903,580	315,543
Fringe benefits	347,282	347,282	116,877	230,405	34%	305,634	106,224
Operating costs	<u>573,225</u>	<u>573,225</u>	<u>351,717</u>	<u>221,508</u>	61%	<u>449,470</u>	<u>317,289</u>
	<u>1,888,714</u>	<u>1,888,714</u>	<u>806,661</u>	<u>1,082,053</u>	43%	<u>1,658,684</u>	<u>739,056</u>
Tax Administration:							
Salaries	2,688,430	2,688,430	869,199	1,819,231	32%	2,448,067	858,340
Fringe benefits	1,072,276	1,072,276	343,700	728,576	32%	965,052	332,357
Operating costs	<u>1,080,485</u>	<u>1,080,485</u>	<u>347,448</u>	<u>733,037</u>	32%	<u>875,946</u>	<u>317,851</u>
	<u>4,841,191</u>	<u>4,841,191</u>	<u>1,560,347</u>	<u>3,280,844</u>	32%	<u>4,289,065</u>	<u>1,508,548</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 OCTOBER 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
County Attorney:							
Salaries	424,569	424,569	148,758	275,811	35%	416,647	144,041
Fringe benefits	137,615	137,615	47,308	90,307	34%	127,666	44,417
Operating costs	151,450	151,450	13,760	137,690	9%	52,168	13,155
	<u>713,634</u>	<u>713,634</u>	<u>209,826</u>	<u>503,808</u>	<u>29%</u>	<u>596,481</u>	<u>201,613</u>
Court Facilities:							
Operating costs	274,936	274,936	36,399	238,537	13%	177,361	48,484
Board of Elections:							
Salaries	702,664	702,664	131,879	570,785	19%	864,924	171,969
Fringe benefits	160,553	160,553	44,996	115,557	28%	148,583	43,482
Operating costs	286,987	286,987	50,823	236,164	18%	359,566	188,752
	<u>1,150,204</u>	<u>1,150,204</u>	<u>227,698</u>	<u>922,506</u>	<u>20%</u>	<u>1,373,073</u>	<u>404,203</u>
Register of Deeds:							
Salaries	749,245	749,245	231,019	518,226	31%	654,767	230,109
Fringe benefits	337,070	337,070	100,796	236,274	30%	293,209	100,247
Operating costs	2,016,924	2,016,924	1,250,646	766,278	62%	4,347,293	1,114,138
Capital outlay	-	-	-	-	na	29,454	-
	<u>3,103,239</u>	<u>3,103,239</u>	<u>1,582,461</u>	<u>1,520,778</u>	<u>51%</u>	<u>5,324,723</u>	<u>1,444,494</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>5,132,135</u>	<u>9,492,051</u>	<u>35%</u>	<u>15,075,771</u>	<u>4,925,650</u>
Central Services:							
Information Technology:							
Salaries	1,315,513	1,315,513	435,109	880,404	33%	1,163,698	406,522
Fringe benefits	474,782	474,782	148,851	325,931	31%	399,503	137,562
Operating costs	1,681,300	1,772,122	302,503	1,469,619	17%	1,111,739	266,731
Capital outlay	24,000	24,000	-	24,000	0%	96,271	90,771
	<u>3,495,595</u>	<u>3,586,417</u>	<u>886,463</u>	<u>2,699,954</u>	<u>25%</u>	<u>2,771,211</u>	<u>901,586</u>
Fleet Services:							
Salaries	714,600	714,600	237,069	477,531	33%	684,393	240,221
Fringe benefits	294,249	294,249	93,521	200,728	32%	270,912	94,118
Operating costs	319,129	319,129	(174,960)	494,089	-55%	334,222	29,355
Capital outlay	-	399,260	-	399,260	0%	86,736	66,858
	<u>1,327,978</u>	<u>1,727,238</u>	<u>155,630</u>	<u>1,571,608</u>	<u>9%</u>	<u>1,376,263</u>	<u>430,552</u>
Engineering:							
Salaries	481,590	481,590	165,929	315,661	34%	463,069	159,392
Fringe benefits	168,716	168,716	56,853	111,863	34%	157,068	53,425
Operating costs	32,975	69,866	32,109	37,757	46%	162,185	6,569
	<u>683,281</u>	<u>720,172</u>	<u>254,891</u>	<u>465,281</u>	<u>35%</u>	<u>782,322</u>	<u>219,386</u>
Operation Services:							
Salaries	2,368,103	2,368,103	789,426	1,578,677	33%	2,238,716	803,398
Fringe benefits	1,056,851	1,056,851	334,798	722,053	32%	966,100	332,565
Operating costs	3,633,683	3,697,634	857,282	2,840,352	23%	3,090,250	928,604
Capital outlay	293,000	343,000	-	343,000	0%	226,280	218,459
	<u>7,351,637</u>	<u>7,465,588</u>	<u>1,981,506</u>	<u>5,484,082</u>	<u>27%</u>	<u>6,521,346</u>	<u>2,283,026</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 OCTOBER 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>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Non-departmental:							
Fringe benefits	6,021,158	6,021,158	2,578,921	3,442,237	43%	5,696,954	2,485,707
Operating costs	377,078	377,078	723,093	(346,015)	192%	294,482	766,003
	<u>6,398,236</u>	<u>6,398,236</u>	<u>3,302,014</u>	<u>3,096,222</u>	<u>52%</u>	<u>5,991,436</u>	<u>3,251,710</u>
Total central services	<u>19,256,727</u>	<u>19,897,651</u>	<u>6,580,504</u>	<u>13,317,147</u>	<u>33%</u>	<u>17,442,578</u>	<u>7,086,260</u>
Public Safety:							
District Attorney:							
Operating costs	<u>53,000</u>	<u>53,000</u>	<u>1,365</u>	<u>51,635</u>	<u>3%</u>	<u>20,886</u>	<u>893</u>
Sheriff:							
Salaries	11,592,681	11,632,314	4,049,546	7,582,768	35%	11,010,834	3,794,493
Fringe benefits	4,390,822	4,405,764	1,463,274	2,942,490	33%	3,988,151	1,341,704
Operating costs	3,073,394	3,550,260	1,018,206	2,532,054	29%	2,928,027	709,365
Capital outlay	1,196,955	1,420,250	448,002	972,248	32%	1,173,204	476,823
	<u>20,253,852</u>	<u>21,008,588</u>	<u>6,979,028</u>	<u>14,029,560</u>	<u>33%</u>	<u>19,100,216</u>	<u>6,322,385</u>
Detention Center:							
Salaries	5,569,791	5,569,791	1,716,453	3,853,338	31%	4,774,415	1,587,371
Fringe benefits	2,271,624	2,271,624	668,524	1,603,100	29%	1,855,402	611,630
Operating costs	3,318,358	3,341,997	1,081,531	2,260,466	32%	2,709,348	834,452
Capital outlay	188,139	228,562	53,948	174,614	24%	107,353	5,350
	<u>11,347,912</u>	<u>11,411,974</u>	<u>3,520,456</u>	<u>7,891,518</u>	<u>31%</u>	<u>9,446,518</u>	<u>3,038,803</u>
Emergency Medical:							
Salaries	7,104,840	7,300,475	2,211,779	5,088,696	30%	6,400,504	2,204,282
Fringe benefits	2,573,198	2,655,112	782,073	1,873,039	29%	2,228,571	748,282
Operating costs	2,121,385	2,200,700	790,573	1,410,127	36%	2,083,217	602,711
Capital outlay	1,693,500	2,949,743	146,804	2,802,939	5%	262,034	91,449
	<u>13,492,923</u>	<u>15,106,030</u>	<u>3,931,229</u>	<u>11,174,801</u>	<u>26%</u>	<u>10,974,326</u>	<u>3,646,724</u>
Emergency Management:							
Salaries	272,999	272,999	113,700	159,299	42%	266,941	95,799
Fringe benefits	92,174	92,174	33,140	59,034	36%	84,156	27,679
Operating costs	545,075	557,075	99,233	457,842	18%	488,770	122,079
Capital outlay	137,300	137,300	-	137,300	0%	5,334	5,334
	<u>1,047,548</u>	<u>1,059,548</u>	<u>246,073</u>	<u>813,475</u>	<u>23%</u>	<u>845,201</u>	<u>250,891</u>
Other Agencies:							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	331,800	331,800	80,700	251,100	24%	322,800	2,500
	<u>391,800</u>	<u>391,800</u>	<u>95,700</u>	<u>296,100</u>	<u>24%</u>	<u>382,800</u>	<u>17,500</u>
Building Inspections and Central Permitting							
Salaries	1,999,581	1,999,581	703,923	1,295,658	35%	1,760,876	590,294
Fringe benefits	749,702	749,702	247,424	502,278	33%	619,581	205,330
Operating costs	167,500	684,140	76,852	607,288	11%	128,360	32,131
Capital outlay	43,000	80,000	-	80,000	0%	59,991	-
	<u>2,959,783</u>	<u>3,513,423</u>	<u>1,028,199</u>	<u>2,485,224</u>	<u>29%</u>	<u>2,568,808</u>	<u>827,755</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 OCTOBER 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>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Fire Inspections							
Salaries	407,511	407,511	131,924	275,587	32%	379,345	128,348
Fringe benefits	149,006	149,006	40,905	108,101	27%	116,578	39,166
Operating costs	51,356	51,356	17,161	34,195	33%	61,437	28,369
Capital outlay	12,000	12,000	11,623	377	97%	36,267	-
	<u>619,873</u>	<u>619,873</u>	<u>201,613</u>	<u>418,260</u>	<u>33%</u>	<u>593,627</u>	<u>195,883</u>
Central Communications:							
Salaries	2,121,774	2,121,774	625,682	1,496,092	29%	1,768,119	594,838
Fringe benefits	838,242	838,242	241,082	597,160	29%	686,836	226,396
Operating costs	619,520	597,420	57,734	539,686	10%	446,376	51,647
Capital outlay	213,911	402,627	229,502	173,125	57%	194,830	27,256
	<u>3,793,447</u>	<u>3,960,063</u>	<u>1,154,000</u>	<u>2,806,063</u>	<u>29%</u>	<u>3,096,161</u>	<u>900,137</u>
Animal Protective Services:							
Salaries	608,380	608,380	224,209	384,171	37%	611,377	202,979
Fringe benefits	249,123	249,123	88,368	160,755	35%	241,044	79,593
Operating costs	321,958	400,970	91,848	309,122	23%	217,740	59,871
Capital outlay	50,000	49,248	31,903	17,345	65%	33,253	-
	<u>1,229,461</u>	<u>1,307,721</u>	<u>436,328</u>	<u>871,393</u>	<u>33%</u>	<u>1,103,414</u>	<u>342,443</u>
Total public safety	<u>55,189,599</u>	<u>58,432,020</u>	<u>17,593,991</u>	<u>40,838,029</u>	<u>30%</u>	<u>48,131,957</u>	<u>15,543,414</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	55,500	55,500	50%	111,000	55,500
Odell Williamson Mun. Air.	50,000	50,000	25,000	25,000	50%	27,500	13,750
Total transportation	<u>161,000</u>	<u>161,000</u>	<u>80,500</u>	<u>80,500</u>	<u>50%</u>	<u>138,500</u>	<u>69,250</u>
Environmental Protection:							
Solid Waste:							
Salaries	416,216	416,216	132,537	283,679	32%	359,300	133,407
Fringe benefits	178,623	178,623	51,842	126,781	29%	148,002	53,216
Operating costs	18,371,550	18,279,711	6,132,799	12,146,912	34%	18,527,744	5,889,400
Capital outlay	36,500	36,500	-	36,500	0%	224,830	216,860
	<u>19,002,889</u>	<u>18,911,050</u>	<u>6,317,178</u>	<u>12,593,872</u>	<u>33%</u>	<u>19,259,876</u>	<u>6,292,883</u>
Other:							
Forestry services	270,109	270,109	34,989	235,120	13%	245,902	54,286
Total environmental protection	<u>19,272,998</u>	<u>19,181,159</u>	<u>6,352,167</u>	<u>12,828,992</u>	<u>33%</u>	<u>19,505,778</u>	<u>6,347,169</u>
Economic Development:							
Community Enforcement:							
Salaries	185,248	185,248	64,015	121,233	35%	150,565	36,421
Fringe benefits	79,501	79,501	26,622	52,879	33%	60,950	13,867
Operating costs	17,840	17,840	4,840	13,000	27%	13,338	6,056
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>314,589</u>	<u>314,589</u>	<u>95,477</u>	<u>219,112</u>	<u>30%</u>	<u>224,853</u>	<u>56,344</u>
Planning:							
Salaries	512,964	512,964	188,723	324,241	37%	483,307	172,012
Fringe benefits	193,589	193,589	64,880	128,709	34%	175,107	61,746
Operating costs	264,150	264,150	69,434	194,716	26%	260,491	76,513
	<u>970,703</u>	<u>970,703</u>	<u>323,037</u>	<u>647,666</u>	<u>33%</u>	<u>918,905</u>	<u>310,271</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 OCTOBER 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
Cooperative Extension:							
Salaries	321,660	362,498	78,552	283,946	22%	300,897	76,465
Fringe benefits	155,016	158,140	28,956	129,184	18%	125,904	37,977
Operating costs	140,845	160,008	35,808	124,200	22%	170,679	50,186
Capital outlay	90,000	90,000	-	90,000	0%	7,571	-
	<u>707,521</u>	<u>770,646</u>	<u>143,316</u>	<u>627,330</u>	<u>19%</u>	<u>605,051</u>	<u>164,628</u>
Soil and Water Conservation:							
Salaries	151,302	151,302	52,117	99,185	34%	177,544	58,792
Fringe benefits	62,628	62,628	21,171	41,457	34%	65,779	22,024
Operating costs	17,950	17,289	3,514	13,775	20%	12,296	2,870
Capital outlay	28,000	29,136	-	29,136	0%	-	-
	<u>259,880</u>	<u>260,355</u>	<u>76,802</u>	<u>183,553</u>	<u>29%</u>	<u>255,619</u>	<u>83,686</u>
Public Housing Section 8:							
Salaries	179,878	179,878	60,773	119,105	34%	156,687	37,983
Fringe benefits	78,718	78,718	25,873	52,845	33%	63,454	14,973
Operating costs	2,111,183	2,204,194	680,073	1,524,121	31%	2,043,166	658,087
	<u>2,369,779</u>	<u>2,462,790</u>	<u>766,719</u>	<u>1,696,071</u>	<u>31%</u>	<u>2,263,307</u>	<u>711,043</u>
1% Occupancy Tax:							
Operating costs	<u>1,850,000</u>	<u>1,850,000</u>	<u>1,435,306</u>	<u>414,694</u>	<u>78%</u>	<u>2,337,073</u>	<u>1,024,844</u>
Other Economic Development:							
Contracted Services	149,700	149,700	47,007	102,693	na	23,325	-
Holden Beach Special Obligation Bond	1,343,880	1,343,880	-	1,343,880	0%	-	-
Lockwood Folly & Shallotte Dredging	-	270,045	270,045	-	100%	494,343	158,848
Reserve for shoreline	200,000	346,433	-	346,433	0%	-	-
Brunswick Business & Industry Development	475,000	575,000	270,833	304,167	47%	425,000	212,500
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>2,168,580</u>	<u>3,085,058</u>	<u>587,885</u>	<u>2,497,173</u>	<u>19%</u>	<u>942,668</u>	<u>371,348</u>
Total economic development	<u>8,641,052</u>	<u>9,714,141</u>	<u>3,428,542</u>	<u>6,285,599</u>	<u>35%</u>	<u>7,547,476</u>	<u>2,722,164</u>
Human Services:							
Health:							
Administration:							
Salaries	2,624,201	2,624,201	909,703	1,714,498	35%	2,128,499	872,026
Fringe benefits	1,388,231	1,388,231	450,140	938,091	32%	1,306,112	464,996
Operating costs	405,700	427,142	64,382	362,760	15%	279,939	66,146
Capital outlay	-	71,488	71,488	-	100%	25,527	-
	<u>4,418,132</u>	<u>4,511,062</u>	<u>1,495,713</u>	<u>3,015,349</u>	<u>33%</u>	<u>3,740,077</u>	<u>1,403,168</u>
Communicable Diseases:							
Operating costs	<u>414,957</u>	<u>414,957</u>	<u>170,132</u>	<u>244,825</u>	<u>41%</u>	<u>367,227</u>	<u>159,022</u>
Adult Health Maintenance:							
Operating costs	<u>263,055</u>	<u>272,100</u>	<u>13,425</u>	<u>258,675</u>	<u>5%</u>	<u>1,032,759</u>	<u>943,890</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 OCTOBER 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>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Senior Health							
Salaries	52,000	52,000	17,837	34,163	34%	39,807	4,808
Fringe benefits	21,259	21,259	7,172	14,087	34%	14,875	1,098
Operating costs	4,985	4,985	762	4,223	15%	1,754	653
	<u>78,244</u>	<u>78,244</u>	<u>25,771</u>	<u>52,473</u>	<u>33%</u>	<u>56,436</u>	<u>6,559</u>
Maternal and Child Health:							
Salaries	388,887	388,887	123,081	265,806	32%	352,333	109,659
Fringe benefits	172,098	172,098	52,378	119,720	30%	151,954	47,086
Operating costs	594,250	604,387	136,480	467,907	23%	444,365	183,416
	<u>1,155,235</u>	<u>1,165,372</u>	<u>311,939</u>	<u>853,433</u>	<u>27%</u>	<u>948,652</u>	<u>340,161</u>
Environmental Health:							
Salaries	1,339,700	1,339,700	460,752	878,948	34%	1,285,709	427,068
Fringe benefits	497,881	497,881	164,338	333,543	33%	460,867	151,288
Operating costs	144,900	1,324,493	230,103	1,094,390	17%	969,738	85,032
Capital outlay	17,128	17,128	-	17,128	0%	244,218	-
	<u>1,999,609</u>	<u>3,179,202</u>	<u>855,193</u>	<u>2,324,009</u>	<u>27%</u>	<u>2,960,532</u>	<u>663,388</u>
 Total health	<u>8,329,232</u>	<u>9,620,937</u>	<u>2,872,173</u>	<u>6,748,764</u>	<u>30%</u>	<u>9,105,683</u>	<u>3,516,188</u>
 Veterans' Services:							
Salaries	152,773	152,773	52,626	100,147	34%	141,152	45,993
Fringe benefits	62,985	62,985	21,268	41,717	34%	57,800	18,772
Operating costs	37,951	40,951	13,038	27,913	32%	14,468	7,356
Total veterans' services	<u>253,709</u>	<u>256,709</u>	<u>86,932</u>	<u>169,777</u>	<u>34%</u>	<u>213,420</u>	<u>72,121</u>
 Social Services:							
Administration:							
Salaries	8,148,758	8,328,758	2,623,699	5,705,059	32%	7,236,249	2,525,278
Fringe benefits	3,992,988	4,065,628	1,254,646	2,810,982	31%	3,478,156	1,203,528
Operating costs	2,992,551	3,226,375	625,029	2,601,346	19%	3,081,107	471,816
Capital outlay	150,000	150,000	-	150,000	0%	83,343	-
	<u>15,284,297</u>	<u>15,770,761</u>	<u>4,503,374</u>	<u>11,267,387</u>	<u>29%</u>	<u>13,878,855</u>	<u>4,200,622</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	705	19,295	4%	5,630	1,612
Aid to the blind	4,100	4,100	3,549	551	87%	4,100	-
Adoption assistance	250,000	250,000	58,563	191,437	23%	169,448	57,026
Special assistance	425,000	415,000	87,016	327,984	21%	272,019	91,411
Foster care	600,000	600,000	159,160	440,840	27%	592,306	137,761
State foster home	800,000	800,000	162,809	637,191	20%	724,210	178,581
Special assistance	27,121	27,121	10,414	16,707	38%	23,604	3,901
Day care	23,000	23,000	1,539	21,461	7%	4,207	-
Special child adopt. assistance	-	75,687	25	75,662	0%	5,959	2,377
	<u>2,149,221</u>	<u>2,214,908</u>	<u>483,780</u>	<u>1,731,128</u>	<u>22%</u>	<u>1,801,483</u>	<u>472,669</u>
 Total social services	<u>17,433,518</u>	<u>17,985,669</u>	<u>4,987,154</u>	<u>12,998,515</u>	<u>28%</u>	<u>15,680,338</u>	<u>4,673,291</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 OCTOBER 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>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	250,443	62,611
Brunswick Senior Resources	2,888,852	2,888,852	962,950	1,925,902	33%	2,713,739	904,579
Other human services	-	179,361	55,332	124,029	31%	211,238	61,622
	<u>3,139,295</u>	<u>3,318,656</u>	<u>1,080,893</u>	<u>2,237,763</u>	<u>33%</u>	<u>3,175,420</u>	<u>1,028,812</u>
Total human services	<u>29,155,754</u>	<u>31,181,971</u>	<u>9,027,152</u>	<u>22,154,819</u>	<u>29%</u>	<u>28,174,861</u>	<u>9,290,412</u>
Education:							
Public schools	47,523,253	47,523,253	15,841,084	31,682,169	33%	46,096,535	15,365,512
Public schools - capital outlay	996,991	996,991	332,332	664,659	33%	967,060	322,352
Pub. sch.-fines and forfeitures	-	-	50,982	(50,982)	na	299,765	-
Community college	4,438,054	4,438,054	1,454,537	2,983,517	33%	4,354,069	1,329,588
Community college - cap. out.	356,500	356,500	118,832	237,668	33%	295,343	98,448
Total education	<u>53,314,798</u>	<u>53,314,798</u>	<u>17,797,767</u>	<u>35,517,031</u>	<u>33%</u>	<u>52,012,772</u>	<u>17,115,900</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	734,565	734,565	239,243	495,322	33%	571,044	207,667
Fringe benefits	222,930	222,930	72,759	150,171	33%	190,075	67,995
Operating costs	714,744	726,744	181,167	545,577	25%	380,468	122,068
Capital outlay	569,000	569,000	440	568,560	0%	168,930	618
	<u>2,241,239</u>	<u>2,253,239</u>	<u>493,609</u>	<u>1,759,630</u>	<u>22%</u>	<u>1,310,517</u>	<u>398,348</u>
Maintenance:							
Salaries	805,274	805,274	257,943	547,331	32%	684,841	241,339
Fringe benefits	338,793	338,793	104,489	234,304	31%	286,792	99,638
Operating costs	461,600	599,592	174,098	425,494	29%	367,738	107,858
Capital outlay	108,000	108,000	12,040	95,960	11%	66,054	-
	<u>1,713,667</u>	<u>1,851,659</u>	<u>548,570</u>	<u>1,303,089</u>	<u>30%</u>	<u>1,405,425</u>	<u>448,835</u>
Total Parks and Recreation	<u>3,954,906</u>	<u>4,104,898</u>	<u>1,042,179</u>	<u>3,062,719</u>	<u>25%</u>	<u>2,715,942</u>	<u>847,183</u>
Brunswick County Library:							
Salaries	840,024	840,024	274,012	566,012	33%	777,644	272,363
Fringe benefits	367,930	367,930	110,835	257,095	30%	322,420	110,591
Operating costs	250,200	250,200	93,754	156,446	37%	213,176	91,949
	<u>1,458,154</u>	<u>1,458,154</u>	<u>478,601</u>	<u>979,553</u>	<u>33%</u>	<u>1,313,240</u>	<u>474,903</u>
Total culture and recreation	<u>5,413,060</u>	<u>5,563,052</u>	<u>1,520,780</u>	<u>4,042,272</u>	<u>27%</u>	<u>4,029,182</u>	<u>1,322,086</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	1,471,876
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>3,971,876</u>
Total expenditures	<u>221,138,051</u>	<u>228,016,855</u>	<u>74,583,018</u>	<u>153,433,837</u>	<u>33%</u>	<u>207,604,399</u>	<u>68,394,181</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(889,873)</u>	<u>960,712</u>	<u>1,850,585</u>		<u>42,826,386</u>	<u>(1,146,512)</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 OCTOBER 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>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	(547,741)	(20,547,741)	(20,547,741)	-	100%	(10,000,000)	(10,000,000)
Transfer to grant projects funds	-	-	-	-	na	(300,000)	(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)	-
	<u>(6,888,736)</u>	<u>(26,888,736)</u>	<u>(26,888,736)</u>	<u>-</u>	<u>100%</u>	<u>(19,177,214)</u>	<u>(10,300,000)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>4,221,480</u>	<u>27,778,609</u>	<u>-</u>	<u>(27,778,609)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>889,873</u>	<u>(26,888,736)</u>	<u>(27,778,609)</u>		<u>(19,177,214)</u>	<u>(10,300,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(25,928,024)</u>	<u>\$ (25,928,024)</u>		<u>23,649,172</u>	<u>(11,446,512)</u>
Fund balance, beginning of year			<u>121,194,469</u>			<u>97,026,999</u>	<u>97,026,999</u>
Restated			<u>-</u>			<u>518,298</u>	<u>-</u>
Fund balance, beginning, as restated			<u>121,194,469</u>			<u>97,545,297</u>	<u>97,026,999</u>
Fund balance, end of year			<u>\$ 95,266,445</u>			<u>\$ 121,194,469</u>	<u>\$ 85,580,487</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 OCTOBER 31, 2021

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 25,888,920	\$ 22,135,399	\$ 297,460	\$ 22,432,859
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	6,067	858,856
Performance bonds	290,876	290,876	-	290,876
Other	350,000	349,240	-	349,240
Total revenues	<u>28,213,466</u>	<u>24,020,304</u>	<u>303,527</u>	<u>24,323,831</u>
Expenditures:				
General Government:				
Court House Renovation	14,157,864	11,338,650	565,032	11,903,682
Future Capital Projects	<u>30,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>44,157,864</u>	<u>11,338,650</u>	<u>565,032</u>	<u>11,903,682</u>
Environmental protection:				
Landfill Transfer Station	5,727,000	282,024	-	282,024
Future Capital Projects	<u>9,961,735</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	5,805,568	-	5,805,568
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>12,228,309</u>	<u>3,900</u>	<u>12,232,209</u>
Transportation:				
Airport Improvements	<u>27,151,013</u>	<u>22,994,173</u>	<u>268,257</u>	<u>23,262,430</u>
Other:				
Future Capital Projects	<u>739,506</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>101,506,821</u>	<u>46,843,156</u>	<u>837,189</u>	<u>47,680,345</u>
Revenues over (under) expenditures	(73,293,355)	(22,822,852)	(533,662)	(23,356,514)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	72,781,621	52,233,884	20,547,741	72,781,625
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>73,293,355</u>	<u>47,940,000</u>	<u>20,547,741</u>	<u>68,487,741</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 25,117,148</u>	<u>20,014,079</u>	<u>\$ 45,131,227</u>
Fund balance, beginning of year			<u>29,941,626</u>	
Fund balance, end of year			<u>\$ 49,955,705</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 OCTOBER 31, 2021

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	411,034	3,889	414,923
Investment earnings-debt proceeds	-	1,295,275	1,016	1,296,291
Total revenues	<u>7,082,039</u>	<u>8,799,106</u>	<u>4,905</u>	<u>8,804,011</u>
Expenditures:				
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>
Revenues over (under) expenditures	(188,908,720)	(138,044,383)	(2,345,023)	(140,389,406)
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>	3,995,972	<u>\$ 41,966,901</u>
Fund balance, beginning of year			<u>44,523,344</u>	
Fund balance, end of year			<u>\$ 48,519,316</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,656,335	\$ -	\$ 1,085,118	\$ 2,741,453
Restricted cash and investments	-	13,870,556	-	13,870,556
Interest receivable	257	-	154	411
Total assets	<u>1,656,592</u>	<u>13,870,556</u>	<u>1,085,272</u>	<u>16,612,420</u>
Liabilities:				
Accounts payable and other liabilities	3,498	-	5,587	9,085
Due to other funds	-	112,740	-	112,740
Total liabilities	<u>3,498</u>	<u>112,740</u>	<u>5,587</u>	<u>121,825</u>
Fund Balance:				
Stabilization by State Statute	257	-	154	411
Restricted - other	1,652,837	-	1,079,531	2,732,368
Assigned	-	13,757,816	-	13,757,816
Total fund balances	<u>1,653,094</u>	<u>13,757,816</u>	<u>1,079,685</u>	<u>16,490,595</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,656,592</u>	<u>\$ 13,870,556</u>	<u>\$ 1,085,272</u>	<u>\$ 16,612,420</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 OCTOBER 31, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 102,216	\$ 13,934,330	\$ -	\$ 14,036,546
Permits and fees	-	-	88,352	88,352
Investment earnings	346	-	212	558
Total revenues	<u>102,562</u>	<u>13,934,330</u>	<u>88,564</u>	<u>14,125,456</u>
Expenditures:				
General government	-	127,837	42,475	170,312
Public safety	227,034	-	-	227,034
Environmental protection	-	48,677	-	48,677
Total expenditures	<u>227,034</u>	<u>176,514</u>	<u>42,475</u>	<u>446,023</u>
Revenues over (under) expenditures	(124,472)	13,757,816	46,089	13,679,433
Net change in fund balances	(124,472)	13,757,816	46,089	13,679,433
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>\$ 1,653,094</u>	<u>\$ 13,757,816</u>	<u>\$ 1,079,685</u>	<u>\$ 16,490,595</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 OCTOBER 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	Budget	October 31, 2021	Variance Positive (Negative)	June 30, 2021	October 31, 2020
Revenues:					
Restricted intergovernmental	\$ 408,865	\$ 102,216	\$ (306,649)	\$ 799,291	\$ 199,823
Investment earnings	-	346	346	1,295	643
Total revenues	<u>408,865</u>	<u>102,562</u>	<u>(306,303)</u>	<u>800,586</u>	<u>200,466</u>
Expenditures:					
Operating costs	466,862	214,937	251,925	388,022	163,273
Capital outlay	<u>1,294,595</u>	<u>12,097</u>	<u>1,282,498</u>	<u>168,292</u>	<u>-</u>
Total expenditures	<u>1,761,457</u>	<u>227,034</u>	<u>1,534,423</u>	<u>556,314</u>	<u>163,273</u>
Revenues over (under) expenditures	(1,352,592)	(124,472)	1,228,120	244,272	37,193
Other Financing Sources (Uses):					
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>
Net change in fund balance	<u>\$ -</u>	(124,472)	<u>\$ (124,472)</u>	389,560	37,193
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>\$ 1,653,094</u>		<u>\$ 1,777,566</u>	<u>\$ 1,425,199</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
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>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	1,600,000	947,011	127,837	1,074,848
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	48,566	52,136
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>176,514</u>	<u>2,441,886</u>
Revenues over (under) expenditures	(300,000)	(300,000)	13,757,816	13,457,816
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	13,757,816	<u>\$ 13,757,816</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ 13,757,816</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 OCTOBER 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>October 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2021</u>	<u>October 31, 2020</u>
Revenues:					
Permits and fees	\$ 193,000	\$ 88,352	\$ (104,648)	\$ 279,279	\$ 94,659
Investment earnings	7,000	212	(6,788)	823	415
Total revenues	<u>200,000</u>	<u>88,564</u>	<u>(111,436)</u>	<u>280,102</u>	<u>95,074</u>
Expenditures:					
General government	<u>217,548</u>	<u>42,475</u>	<u>175,073</u>	<u>149,417</u>	<u>44,980</u>
Revenues over (under) expenditures	(17,548)	46,089	63,637	130,685	50,094
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>	46,089	<u>\$ 46,089</u>	130,685	50,094
Fund balance, beginning of year		<u>1,033,596</u>		<u>902,911</u>	<u>902,911</u>
Fund balance, end of year		<u>\$ 1,079,685</u>		<u>\$ 1,033,596</u>	<u>\$ 953,005</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 40,534,830	\$ 8,262,450	\$ 48,797,280
Restricted cash	5,552,261	108,634,464	114,186,725
Interest receivable	6,109	553	6,662
Receivables and special assessments, net	4,150,967	-	4,150,967
Due from other governmental agencies	472,459	108,424	580,883
Inventories	1,501,706	-	1,501,706
Total current assets	<u>52,218,332</u>	<u>117,005,891</u>	<u>169,224,223</u>
Current Liabilities:			
Accounts payable and other liabilities	4,892,416	50,151	4,942,567
Customer deposits	2,229,925	-	2,229,925
Interest payable	216,529	-	216,529
Current portion of debt	2,594,508	-	2,594,508
Total current liabilities	<u>9,933,378</u>	<u>50,151</u>	<u>9,983,529</u>
Expendable net position	42,284,954	116,955,740	159,240,694
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>\$ 48,461,037</u>	<u>\$ 116,955,740</u>	<u>\$ 165,416,777</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

OPERATING FUND (NON-GAAP)

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

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
Revenues:							
User charges	\$ 29,271,800	\$ 29,271,800	\$ 11,691,536	\$ (17,580,264)	40%	\$ 29,633,015	\$ 10,919,552
Restricted intergovernmental	-	-	-	-	na	81,663	-
Investment earnings	40,000	40,000	8,520	(31,480)	21%	33,656	17,333
Other	<u>680,377</u>	<u>680,377</u>	<u>144,889</u>	<u>(535,488)</u>	21%	<u>743,270</u>	<u>124,400</u>
Total revenues	<u>29,992,177</u>	<u>29,992,177</u>	<u>11,844,945</u>	<u>(18,147,232)</u>	39%	<u>30,491,604</u>	<u>11,061,285</u>
Expenditures:							
Salaries	5,731,502	5,731,502	1,913,358	3,818,144	33%	5,147,321	1,801,694
Fringe benefits	2,752,959	2,752,959	960,459	1,792,500	35%	2,434,496	916,976
Operating expenditures	8,306,276	9,035,673	2,980,644	6,055,029	33%	7,892,608	2,841,633
Repairs and maintenance	2,920,143	3,211,317	916,329	2,294,988	29%	2,538,732	857,848
Capital outlay	1,556,500	2,322,489	808,312	1,514,177	35%	1,332,422	594,805
Debt Service:							
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>408,083</u>	<u>901,084</u>	31%	<u>892,349</u>	<u>446,175</u>
Total expenditures	<u>24,442,121</u>	<u>26,228,681</u>	<u>7,987,185</u>	<u>18,241,496</u>	30%	<u>21,562,391</u>	<u>7,459,131</u>
Revenues over (under) expenditures	5,550,056	3,763,496	3,857,760	94,264	103%	8,929,213	3,602,154
Other Financing Sources (Uses):							
Transfer to water capital project fund	(5,550,056)	(5,550,056)	(741,000)	4,809,056	13%	(920,580)	-
Claims settlement	-	-	-	-	na	(4,471,457)	-
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>(5,392,037)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,116,760</u>	<u>\$ 3,116,760</u>		<u>\$ 3,537,176</u>	<u>\$ 3,602,154</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 OCTOBER 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	572	178,528
Investment earnings-debt proceeds	-	263,111	4,014	267,125
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>4,586</u>	<u>498,377</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	1,319,455	24,562,004
Shallotte Transmission Main	6,123,000	1,888,136	474,583	2,362,719
NW Plant Treatment Expansion 12MGD	168,221,390	56,337,000	5,095,864	61,432,864
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	5,500	1,313,224
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>6,900,402</u>	<u>91,544,645</u>
Revenues over (under) expenditures	(206,645,447)	(84,150,452)	(6,895,816)	(91,046,268)
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>\$ (6,154,816)</u>	<u>\$ 115,168,260</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 33,261,468	\$ 3,162,402	\$ 36,423,870
Restricted cash	3,094,431	9,956,857	13,051,288
Interest receivable	4,644	61	4,705
Receivables and special assessments, net	6,545,066	-	6,545,066
Due from other governmental agencies	267,405	12,202	279,607
Inventories	153,420	-	153,420
Total current assets	<u>43,326,434</u>	<u>13,131,522</u>	<u>56,457,956</u>
Current Liabilities:			
Accounts payable and other liabilities	10,509,438	135,054	10,644,492
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>23,238,649</u>	<u>135,054</u>	<u>23,373,703</u>
Expendable net position	20,087,785	12,996,468	33,084,253
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>\$ 168,563,517</u>	<u>\$ 12,996,468</u>	<u>\$ 181,559,985</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	October 31, 2020
Revenues:							
User charges	\$ 28,330,761	\$ 28,806,761	\$ 12,089,812	\$ (16,716,949)	42%	\$ 37,123,956	\$ 10,958,032
Investment earnings	20,000	20,000	6,297	(13,703)	31%	23,804	10,949
Restricted intergovernmental	-	-	-	-	na	25,254	-
Other	104,000	104,000	21,465	(82,535)	21%	300,541	68,197
Total revenues	<u>28,454,761</u>	<u>28,930,761</u>	<u>12,117,574</u>	<u>(16,813,187)</u>	42%	<u>37,473,555</u>	<u>11,037,178</u>
Expenditures:							
Salaries	3,389,151	3,389,151	1,053,125	2,336,026	31%	2,888,778	1,019,270
Fringe benefits	1,553,796	1,553,796	509,006	1,044,790	33%	1,308,719	479,664
Operating expenditures	4,772,678	5,838,607	2,130,925	3,707,682	36%	4,493,558	1,448,776
Repairs and maintenance	2,327,000	2,379,557	525,057	1,854,500	22%	2,117,757	642,231
Capital outlay	3,333,000	4,143,537	687,311	3,456,226	17%	2,747,367	426,210
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	2,041,150	2,108,097	49%	4,591,276	2,298,705
Total expenditures	<u>30,442,874</u>	<u>32,371,897</u>	<u>8,686,422</u>	<u>23,685,475</u>	27%	<u>30,539,241</u>	<u>6,977,506</u>
Revenues over (under) expenditures	(1,988,113)	(3,441,136)	3,431,152	6,872,288	-100%	6,934,314	4,059,672
Other Financing Sources (Uses):							
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	912,794
Claims settlement	-	-	-	-	na	(10,291,934)	-
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>(9,782,743)</u>	<u>293,985</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 954,994</u>	<u>\$ 954,994</u>		<u>\$ (2,848,429)</u>	<u>\$ 4,353,657</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 OCTOBER 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	71	169,923
Investment earnings-debt proceeds	-	418,862	511	419,373
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	6,308,642	1,248,278	582	1,248,860
Expenditures:				
WBRWWTF Expansion Southport	2,630,000	1,580,659	49,389	1,630,048
NEBRWWTP Expansion	45,714,971	36,134,721	1,132,037	37,266,758
NEBRWWTP East Transmission Main	3,616,997	3,180,855	-	3,180,855
NEBRWWTP WestTransmission Main	2,891,839	2,529,722	100,272	2,629,994
Ocean Ridge Reclaimed Water Main	115,800	45,100	25,500	70,600
Sea Trail WWTP	147,000	53,840	30,960	84,800
Navassa Watewater System Rehabilitation	2,852,818	15,000	-	15,000
Total expenditures	57,969,425	43,539,897	1,338,158	44,878,055
Revenues over (under) expenditures	(51,660,783)	(42,291,619)	(1,337,576)	(43,629,195)
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	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
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 7,331,559	\$ 1,138,582	\$ 8,470,141

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of October 31, 2021. It reports that the County had \$267.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$171.6 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 OCTOBER 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			52,224,908			0.00%
Total Checking & Petty Cash				\$ 52,231,108	12%	
Money Markets / Savings						
BB&T Money Rate Savings			122,984,485			0.07%
JP Morgan Chase Savings			10,002,275			0.05%
SunTrust Money Market			5,063,620			0.01%
Total Money Markets / Savings				\$ 138,050,381	31%	
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				\$ 56,173,962	13%	0.01%
Total Unrestricted Cash and Investments				\$ 267,679,345		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 156,154,377		36%	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%
Total Restricted Cash and Investments				\$ 171,609,538		
Grand Total All Cash and Investments				\$ 439,288,884	100%	0.04%

Cash Balances:

General Fund	\$ 97,150,699
County Capital Reserve Fund	41,441,821
School Capital Projects Fund	23,982,598
Water Fund	42,764,759
Water Capital Reserve Fund	1,396,876
Wastewater Fund	33,261,481
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

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		76,789	-61%	
Oct	208,607	207,830	315,241	168,570	168,939		558,293	230%	
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	914,378		42%

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		9,106,994	-6%	
Oct	9,896,672	17,631,294	10,487,256	12,078,923	6,344,889		5,442,700	-14%	
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	45,657,616		33%

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		935,244	18%	
Sept	579,331	542,846	448,121	540,459	837,937		862,853	3%	
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	2,674,437		36%

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		1,829,967	18%	
Aug	1,224,865	1,289,737	1,329,792	1,425,459	1,612,392		2,035,059	26%	
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	13,525,506	3,865,026		29%
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		998,072	16%	
Aug	517,985	596,047	601,502	712,368	808,739		974,190	20%	
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	1,972,262		21%
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		1,152,200	18%	
Aug	711,398	766,949	788,633	868,474	986,372		1,234,716	25%	
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	2,386,916		26%

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		777,338	66%	
Sept	52,634	206,775	335,404	215,488	261,168		296,598	14%	
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	1,435,306		78%

**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		601,695	0%	
Oct	455,542	436,731	468,436	505,182	545,696		579,452	6%	
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	2,438,975		33%

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		444,272	-6%	
Oct	312,823	245,944	316,475	468,263	425,114		491,882	16%	
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	2,040,118		58%

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		685,362	4%	
Oct	467,518	439,291	391,422	624,590	614,944		636,257	3%	
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	2,801,777		41%

**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		144,874	-18%	
Oct	141,672	208,907	112,229	184,682	196,762		141,426	-28%	
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	558,725		40%
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		578,955	-10%	
Oct	476,516	493,066	512,632	528,995	553,211		581,069	5%	
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	2,310,582		29%
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		128,425	11%	
Oct	60,061	91,599	86,568	94,890	112,961		144,645	28%	
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	530,799		72%

**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		200,990	69%	
Oct	53,152	83,126	89,233	187,338	100,884		234,397	132%	
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	637,312		93%

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		70,088	58%	
Oct	26,858	33,713	35,876	65,131	38,196		79,399	108%	
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	218,830		94%

**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		1,212,544	6%	
Oct	773,191	813,375	848,410	1,016,846	1,105,444		1,210,002	9%	
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	4,932,742		37%

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		453,500	142%	
Oct	95,775	185,275	156,000	221,000	151,600		298,000	97%	
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	1,253,150		70%

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		528,580	45%	
Oct	205,927	268,123	269,318	548,140	294,779		673,369	128%	
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	2,065,538		344%

**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		241,031	100%	
Oct	66,644	75,363	86,302	180,566	94,263		216,268	129%	
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	749,653		375%

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	47,829	207
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	47,616	702

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	21,872	151
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	21,735	398