

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED JANUARY 31, 2022***



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

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## **Summary Information for General and Enterprise Funds as of January 31, 2022:**

### **General Fund:**

- Total revenues for the General Fund are \$192.1 million for an increase of \$10.4 million or 5.8% over the same period in the prior year. The main reason for this is a \$5.9 million increase in Ad Valorem collections, \$2.3 million increase in local option sales tax, \$0.5 million increase in occupancy tax, \$0.8 million increase in deed excise tax, \$0.7 million increase in building inspections and permits and \$0.7 million increase in EMS charges due to growth in the County. Total revenues collected are 83.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$125.3 million and are 54.0% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$3.9 million or 3.2%. This is due to a \$1.0 million increase in education, \$0.5 million increase in occupancy tax, and a \$3.1 million increase in public safety.
- Net transfers to county capital projects of \$23.5 million increased compared to transfers of \$11.5 million in the same period of the prior year. Transfers were to fund various county capital projects.
- Revenues are greater than expenditures and net transfers by \$43.4 million for the current period end compared to greater than by \$48.8 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased \$1.3 million over the same period in the prior year to \$19.2 million. This is a result of irrigation sales increase of 22.9% or \$0.5 million and \$0.4 million in capital recovery over the same period in the prior year. Total revenues are 56.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$12.3 million and are 40.8% of current budget. Expenditures increased \$0.5 million or 4.4% mainly due to \$0.5 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 \$6.2 million compared to more than by \$6.1 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$2.5 million over the same period in the prior year to \$20.7 million. This is a result of capital recovery increase of 41.6% or \$1.1 million, \$0.7 million increase in taps and connections, and \$0.6 million increase in retail sales over the same period in the prior year. Total revenues are 71.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$12.0 million and are 36.9% of the current budget. Expenditures increased 19.9% or \$2.0 million over the same period in the prior year mainly due to \$0.6 million increase in one time capital outlay expense and \$0.9 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 \$0.4 million in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$6.2 million compared to more than by \$8.6 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

JANUARY 31, 2022

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 167,111,373	\$ 48,729,895	\$ 20,909,111	\$ 2,603,697	\$ 239,354,076
Restricted cash and investments	1,558,458	-	16,948,737	11,501,013	30,008,208
Interest receivable	24,411	7,128	3,792	554	35,885
Taxes receivable - net	6,093,569	-	-	-	6,093,569
Receivables - net	2,228,967	-	-	-	2,228,967
Other governmental agencies	697,637	57,599	206,018	-	961,254
Due from other funds	346,782	-	-	-	346,782
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 178,125,197</u>	<u>\$ 48,794,622</u>	<u>\$ 38,067,658</u>	<u>\$ 14,105,264</u>	<u>\$ 279,092,741</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 6,577,716	\$ 1,220	\$ 1,430,987	\$ 20,901	\$ 8,030,824
Due to other funds	-	-	-	346,782	346,782
Total liabilities	<u>6,577,716</u>	<u>1,220</u>	<u>1,430,987</u>	<u>367,683</u>	<u>8,377,606</u>
<b>Deferred Inflows of Resources:</b>	<u>6,973,814</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,973,814</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	14,593,199	-	-	554	14,593,753
Restricted - other	4,832,259	-	16,948,737	2,584,149	24,365,145
Committed	214,566	48,793,402	19,687,934	-	68,695,902
Assigned	3,349,236	-	-	11,152,878	14,502,114
Unassigned	141,520,407	-	-	-	141,520,407
Total fund balances	<u>164,573,667</u>	<u>48,793,402</u>	<u>36,636,671</u>	<u>13,737,581</u>	<u>263,741,321</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 178,125,197</u>	<u>\$ 48,794,622</u>	<u>\$ 38,067,658</u>	<u>\$ 14,105,264</u>	<u>\$ 279,092,741</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2022

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Ad valorem taxes	\$ 143,763,339	\$ -	\$ -	\$ -	\$ 143,763,339
Local option sales taxes	17,529,861	-	-	-	17,529,861
Other taxes and licenses	7,047,861	-	-	-	7,047,861
Unrestricted intergovernmental revenues	267,165	-	-	-	267,165
Restricted intergovernmental revenues	8,976,893	2,100,827	-	14,321,557	25,399,277
Permits and fees	4,289,241	-	-	144,733	4,433,974
Sales and services	8,991,327	-	-	-	8,991,327
Investment earnings	41,627	13,800	8,725	976	65,128
Other	1,227,338	-	-	-	1,227,338
Total revenues	<u>192,134,652</u>	<u>2,114,627</u>	<u>8,725</u>	<u>14,467,266</u>	<u>208,725,270</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	9,142,302	1,401,485	-	307,167	10,850,954
Public safety	31,083,190	-	-	500,918	31,584,108
Central services	10,342,647	-	-	-	10,342,647
Human services	16,638,965	-	-	2,369,543	19,008,508
Transportation	366,631	3,185,069	-	-	3,551,700
Environmental protection	11,203,903	94,971	-	363,219	11,662,093
Culture and recreation	2,629,743	120,169	-	-	2,749,912
Economic and physical development	5,155,009	-	-	-	5,155,009
Education	31,118,888	-	9,815,349	-	40,934,237
<b>Debt Service:</b>					
Principal retirement	4,590,000	-	-	-	4,590,000
Interest and fiscal charges	3,025,382	-	-	-	3,025,382
Total expenditures	<u>125,296,660</u>	<u>4,801,694</u>	<u>9,815,349</u>	<u>3,540,847</u>	<u>143,454,550</u>
<b>Revenues over (under) expenditures</b>	<u>66,837,992</u>	<u>(2,687,067)</u>	<u>(9,806,624)</u>	<u>10,926,419</u>	<u>65,270,720</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	21,538,843	1,919,951	-	23,458,794
Transfers to other funds	(23,458,794)	-	-	-	(23,458,794)
Total other financing sources (uses)	<u>(23,458,794)</u>	<u>21,538,843</u>	<u>1,919,951</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	43,379,198	18,851,776	(7,886,673)	10,926,419	65,270,720
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, beginning, as restated</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 164,573,667</u>	<u>\$ 48,793,402</u>	<u>\$ 36,636,671</u>	<u>\$ 13,737,581</u>	<u>\$ 263,741,321</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 148,800,658	\$ 148,800,658	\$ 143,763,339	\$ (5,037,319)
Local option sales taxes	31,718,980	32,055,229	17,529,861	(14,525,368)
Other taxes and licenses	5,245,000	8,495,000	7,047,861	(1,447,139)
Unrestricted intergovernmental revenues	2,710,000	2,710,000	267,165	(2,442,835)
Restricted intergovernmental revenues	15,654,560	18,443,640	8,976,893	(9,466,747)
Permits and fees	4,966,110	5,391,501	4,289,241	(1,102,260)
Sales and services	13,423,392	13,935,404	8,991,327	(4,944,077)
Investment earnings	100,275	100,275	41,627	(58,648)
Other	1,186,332	1,580,886	1,227,338	(353,548)
Total revenues	<u>223,805,307</u>	<u>231,512,593</u>	<u>192,134,652</u>	<u>(39,377,941)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	14,786,186	17,166,391	9,142,302	8,024,089
Central services	19,256,727	19,877,549	10,342,647	9,534,902
Public safety	55,189,599	58,921,458	31,083,190	27,838,268
Transportation	161,000	406,881	366,631	40,250
Environmental protection	19,272,998	19,191,159	11,203,903	7,987,256
Economic and physical development	8,641,052	10,552,141	5,155,009	5,397,132
Human services	29,155,754	31,588,133	16,638,965	14,949,168
Education	53,314,798	53,314,798	31,118,888	22,195,910
Culture and recreation	5,413,060	5,060,052	2,629,743	2,430,309
<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	3,025,382	1,941,494
Total expenditures	<u>221,138,051</u>	<u>232,025,439</u>	<u>125,296,660</u>	<u>106,728,779</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(512,846)</u>	<u>66,837,992</u>	<u>67,350,838</u>
<b>Other Financing Sources (Uses):</b>				
Transfers to other funds	(6,888,736)	(27,879,838)	(23,458,794)	4,421,044
Appropriated fund balance	4,221,480	28,392,684	-	(28,392,684)
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>512,846</u>	<u>(23,458,794)</u>	<u>(23,971,640)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	43,379,198	<u>\$ 43,379,198</u>
<b>Fund balance, beginning of year</b>			121,194,469	
<b>Restated</b>				
<b>Fund balance, beginning, as restated</b>			121,194,469	
<b>Fund balance, end of year</b>			<u>\$ 164,573,667</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$145,900,658	\$145,900,658	\$141,966,659	\$ (3,933,999)	97%	\$ 145,794,285	\$135,834,466
Prior year taxes	2,200,000	2,200,000	1,344,078	(855,922)	61%	3,366,220	1,642,660
Penalties and interest	700,000	700,000	452,602	(247,398)	65%	1,082,975	426,235
	<u>148,800,658</u>	<u>148,800,658</u>	<u>143,763,339</u>	<u>(5,037,319)</u>	<u>97%</u>	<u>150,243,480</u>	<u>137,903,361</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	13,189,257	13,525,506	7,868,830	(5,656,676)	58%	14,963,939	6,777,166
Article 40 (1/2%)	9,471,405	9,471,405	4,587,180	(4,884,225)	48%	10,047,866	4,044,706
Article 42 (1/2%)	9,058,318	9,058,318	5,073,851	(3,984,467)	56%	10,074,104	4,381,787
	<u>31,718,980</u>	<u>32,055,229</u>	<u>17,529,861</u>	<u>(14,525,368)</u>	<u>55%</u>	<u>35,085,909</u>	<u>15,203,659</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	180,000	180,000	57,603	(122,397)	32%	150,464	52,428
Deed stamp excise tax	3,100,000	5,600,000	5,125,687	(474,313)	92%	7,909,198	4,369,302
Solid waste tax	60,000	60,000	17,032	(42,968)	28%	68,361	16,589
White goods disposal tax	55,000	55,000	20,023	(34,977)	36%	56,098	20,569
1% Occupancy Tax	1,850,000	2,600,000	1,827,516	(772,484)	70%	2,337,074	1,308,096
	<u>5,245,000</u>	<u>8,495,000</u>	<u>7,047,861</u>	<u>(1,447,139)</u>	<u>83%</u>	<u>10,521,195</u>	<u>5,766,984</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	267,165	(192,835)	58%	539,398	270,415
	<u>2,710,000</u>	<u>2,710,000</u>	<u>267,165</u>	<u>(2,442,835)</u>	<u>10%</u>	<u>7,078,071</u>	<u>270,415</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	15,382,060	18,171,140	8,766,670	(9,404,470)	48%	21,351,937	9,857,002
State Aid to Libraries	145,000	145,000	88,893	(56,107)	61%	152,730	87,729
Court facility fees	110,000	110,000	67,748	(42,252)	62%	121,970	59,719
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	20,295	10,295	203%	13,043	13,043
State drug tax	7,500	7,500	31,063	23,563	414%	52,616	8,859
	<u>15,654,560</u>	<u>18,443,640</u>	<u>8,976,893</u>	<u>(9,466,747)</u>	<u>49%</u>	<u>21,700,500</u>	<u>10,026,352</u>
<b>Permits and Fees:</b>							
Blding inspections and permits	2,861,000	3,286,391	2,800,965	(485,426)	85%	3,973,907	1,945,265
Recording fees	800,000	800,000	688,450	(111,550)	86%	1,300,198	740,293
Fire inspection fees	200,000	200,000	112,593	(87,407)	56%	218,774	108,106
Concealed handgun permit	250,000	250,000	134,925	(115,075)	54%	382,794	202,119
Other permit and fees	855,110	855,110	552,308	(302,802)	65%	906,219	481,842
	<u>4,966,110</u>	<u>5,391,501</u>	<u>4,289,241</u>	<u>(1,102,260)</u>	<u>80%</u>	<u>6,781,892</u>	<u>3,477,625</u>
<b>Sales and Services:</b>							
Solid waste fees	2,600,000	2,610,000	2,033,671	(576,329)	78%	3,477,371	1,798,317
School resource officer reimb.	1,601,476	1,665,840	800,738	(865,102)	48%	1,570,071	1,522,213
Rents	15,000	15,000	9,348	(5,652)	62%	13,930	8,126
EMS Charges	5,100,000	5,523,798	3,321,009	(2,202,789)	60%	5,195,662	2,601,340
Public health user fees	944,950	944,950	841,665	(103,285)	89%	1,368,638	670,284
Sheriff animal prot. serv. fees	98,500	98,500	63,606	(34,894)	65%	93,282	55,532
Social services fees	78,700	78,700	21,995	(56,705)	28%	59,288	35,818
Public housing fees	16,300	16,300	1,202	(15,098)	7%	3,077	2,529
Tax collection fees	280,000	280,000	314,205	34,205	112%	318,152	266,997
Other sales and services	1,984,406	1,998,256	1,142,680	(855,576)	57%	2,098,204	1,110,153
Register of deeds	344,510	344,510	250,852	(93,658)	73%	428,066	241,834



COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Sales and Services (continued):</b>							
Marriage licenses	52,200	52,200	31,732	(20,468)	61%	56,841	32,716
Recreation services	307,350	307,350	158,624	(148,726)	52%	89,183	(369)
	<u>13,423,392</u>	<u>13,935,404</u>	<u>8,991,327</u>	<u>(4,944,077)</u>	65%	<u>14,771,765</u>	<u>8,345,490</u>
<b>Investment earnings</b>	<u>100,275</u>	<u>100,275</u>	<u>41,627</u>	<u>(58,648)</u>	42%	<u>80,630</u>	<u>45,090</u>
<b>Other:</b>							
ABC bottles taxes	45,000	45,000	45,070	70	100%	81,640	43,617
Cnty Brd of Alcohol Control	24,000	24,000	15,000	(9,000)	63%	30,000	15,000
Contributions	9,000	14,220	67,243	53,023	473%	116,784	98,304
Other revenues	<u>1,108,332</u>	<u>1,497,666</u>	<u>1,100,025</u>	<u>(397,641)</u>	73%	<u>3,938,919</u>	<u>489,304</u>
	<u>1,186,332</u>	<u>1,580,886</u>	<u>1,227,338</u>	<u>(353,548)</u>	78%	<u>4,167,343</u>	<u>646,225</u>
Total revenues	<u>223,805,307</u>	<u>231,512,593</u>	<u>192,134,652</u>	<u>(39,377,941)</u>	83%	<u>250,430,785</u>	<u>181,685,201</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	195,066	195,066	141,165	53,901	72%	189,464	115,659
Fringe benefits	76,260	76,260	38,758	37,502	51%	55,331	32,712
Operating costs	<u>70,850</u>	<u>70,850</u>	<u>27,736</u>	<u>43,114</u>	39%	<u>32,707</u>	<u>23,928</u>
	<u>342,176</u>	<u>342,176</u>	<u>207,659</u>	<u>134,517</u>	61%	<u>277,502</u>	<u>172,299</u>
<b>County Administration:</b>							
Salaries	740,299	740,299	456,763	283,536	62%	669,217	408,932
Fringe benefits	231,509	231,509	132,081	99,428	57%	199,287	118,106
Operating costs	<u>48,554</u>	<u>48,554</u>	<u>20,230</u>	<u>28,324</u>	42%	<u>46,021</u>	<u>25,670</u>
	<u>1,020,362</u>	<u>1,020,362</u>	<u>609,074</u>	<u>411,288</u>	60%	<u>914,525</u>	<u>552,708</u>
<b>Human Resources:</b>							
Salaries	363,674	363,674	227,444	136,230	63%	339,421	208,992
Fringe benefits	129,468	129,468	78,025	51,443	60%	120,060	72,446
Operating costs	<u>11,650</u>	<u>11,650</u>	<u>1,654</u>	<u>9,996</u>	14%	<u>4,876</u>	<u>3,294</u>
	<u>504,792</u>	<u>504,792</u>	<u>307,123</u>	<u>197,669</u>	61%	<u>464,357</u>	<u>284,732</u>
<b>Communications:</b>							
Salaries	118,792	118,792	41,043	77,749	35%	-	-
Fringe benefits	46,111	46,111	14,602	31,509	32%	-	-
Operating costs	<u>82,035</u>	<u>82,035</u>	<u>9,024</u>	<u>73,011</u>	11%	-	-
	<u>246,938</u>	<u>246,938</u>	<u>64,669</u>	<u>182,269</u>	26%	-	-
<b>Finance:</b>							
Salaries	968,207	968,207	631,449	336,758	65%	903,580	549,047
Fringe benefits	347,282	347,282	211,023	136,259	61%	305,634	182,855
Operating costs	<u>573,225</u>	<u>611,198</u>	<u>422,780</u>	<u>188,418</u>	69%	<u>449,470</u>	<u>372,158</u>
	<u>1,888,714</u>	<u>1,926,687</u>	<u>1,265,252</u>	<u>661,435</u>	66%	<u>1,658,684</u>	<u>1,104,060</u>
<b>Tax Administration:</b>							
Salaries	2,688,430	2,688,430	1,542,401	1,146,029	57%	2,448,067	1,521,506
Fringe benefits	1,072,276	1,072,276	605,828	466,448	56%	965,052	586,978
Operating costs	<u>1,080,485</u>	<u>1,080,485</u>	<u>514,760</u>	<u>565,725</u>	48%	<u>875,946</u>	<u>471,796</u>
	<u>4,841,191</u>	<u>4,841,191</u>	<u>2,662,989</u>	<u>2,178,202</u>	55%	<u>4,289,065</u>	<u>2,580,280</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<b>Original Budget</b>	<b>Current Budget</b>	<b>January 31, 2022</b>	<b>Variance Positive (Negative)</b>	<b>% of Budget</b>	<b>June 30, 2021</b>	<b>January 31, 2021</b>
<b>County Attorney:</b>							
Salaries	424,569	424,569	265,729	158,840	63%	416,647	256,580
Fringe benefits	137,615	137,615	82,137	55,478	60%	127,666	76,761
Operating costs	151,450	151,450	36,795	114,655	24%	52,168	23,918
	<u>713,634</u>	<u>713,634</u>	<u>384,661</u>	<u>328,973</u>	<u>54%</u>	<u>596,481</u>	<u>357,259</u>
<b>Court Facilities:</b>							
Operating costs	274,936	274,936	87,955	186,981	32%	177,361	95,543
<b>Board of Elections:</b>							
Salaries	702,664	702,664	317,792	384,872	45%	864,924	733,722
Fringe benefits	160,553	164,785	84,781	80,004	51%	148,583	98,180
Operating costs	286,987	286,987	107,867	179,120	38%	359,566	294,219
	<u>1,150,204</u>	<u>1,154,436</u>	<u>510,440</u>	<u>643,996</u>	<u>44%</u>	<u>1,373,073</u>	<u>1,126,121</u>
<b>Register of Deeds:</b>							
Salaries	749,245	749,245	413,864	335,381	55%	654,767	418,739
Fringe benefits	337,070	337,070	179,980	157,090	53%	293,209	180,082
Operating costs	2,016,924	4,516,924	2,448,636	2,068,288	54%	4,347,293	2,178,322
Capital outlay	-	-	-	-	na	29,454	29,455
	<u>3,103,239</u>	<u>5,603,239</u>	<u>3,042,480</u>	<u>2,560,759</u>	<u>54%</u>	<u>5,324,723</u>	<u>2,806,598</u>
<b>Contingency:</b>							
Operating Costs	700,000	538,000	-	538,000	0%	-	-
Total general government	<u>14,786,186</u>	<u>17,166,391</u>	<u>9,142,302</u>	<u>8,024,089</u>	<u>53%</u>	<u>15,075,771</u>	<u>9,079,600</u>
<b>Central Services:</b>							
<b>Information Technology:</b>							
Salaries	1,315,513	1,309,513	710,845	598,668	54%	1,163,698	721,119
Fringe benefits	474,782	474,782	242,204	232,578	51%	399,503	242,873
Operating costs	1,681,300	1,778,122	522,305	1,255,817	29%	1,111,739	398,879
Capital outlay	24,000	24,000	-	24,000	0%	96,271	96,271
	<u>3,495,595</u>	<u>3,586,417</u>	<u>1,475,354</u>	<u>2,111,063</u>	<u>41%</u>	<u>2,771,211</u>	<u>1,459,142</u>
<b>Fleet Services:</b>							
Salaries	714,600	714,600	422,764	291,836	59%	684,393	423,318
Fringe benefits	294,249	294,249	167,075	127,174	57%	270,912	165,371
Operating costs	319,129	319,129	(20,557)	339,686	-6%	334,222	92,852
Capital outlay	-	399,260	23,765	375,495	6%	86,736	69,521
	<u>1,327,978</u>	<u>1,727,238</u>	<u>593,047</u>	<u>1,134,191</u>	<u>34%</u>	<u>1,376,263</u>	<u>751,062</u>
<b>Engineering:</b>							
Salaries	481,590	481,590	300,314	181,276	62%	463,069	286,251
Fringe benefits	168,716	168,716	101,897	66,819	60%	157,068	95,164
Operating costs	32,975	69,866	38,345	31,521	55%	162,185	30,896
	<u>683,281</u>	<u>720,172</u>	<u>440,556</u>	<u>279,616</u>	<u>61%</u>	<u>782,322</u>	<u>412,311</u>
<b>Operation Services:</b>							
Salaries	2,368,103	2,368,103	1,407,041	961,062	59%	2,238,716	1,430,665
Fringe benefits	1,056,851	1,059,441	599,676	459,765	57%	966,100	591,689
Operating costs	3,633,683	3,697,634	1,601,066	2,096,568	43%	3,090,250	1,698,635
Capital outlay	293,000	343,000	60,381	282,619	18%	226,280	218,459
	<u>7,351,637</u>	<u>7,468,178</u>	<u>3,668,164</u>	<u>3,800,014</u>	<u>49%</u>	<u>6,521,346</u>	<u>3,939,448</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Non-departmental:</b>							
Fringe benefits	6,021,158	5,998,466	3,747,394	2,251,072	62%	5,696,954	3,713,056
Operating costs	<u>377,078</u>	<u>377,078</u>	<u>418,132</u>	<u>(41,054)</u>	<u>111%</u>	<u>294,482</u>	<u>526,263</u>
	<u>6,398,236</u>	<u>6,375,544</u>	<u>4,165,526</u>	<u>2,210,018</u>	<u>65%</u>	<u>5,991,436</u>	<u>4,239,319</u>
Total central services	<u>19,256,727</u>	<u>19,877,549</u>	<u>10,342,647</u>	<u>9,534,902</u>	<u>52%</u>	<u>17,442,578</u>	<u>10,801,282</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	<u>53,000</u>	<u>53,000</u>	<u>11,220</u>	<u>41,780</u>	<u>21%</u>	<u>20,886</u>	<u>2,686</u>
<b>Sheriff:</b>							
Salaries	11,592,681	11,634,314	7,204,228	4,430,086	62%	11,010,834	6,703,722
Fringe benefits	4,390,822	4,407,625	2,596,830	1,810,795	59%	3,988,151	2,361,809
Operating costs	3,073,394	3,555,260	1,773,106	1,782,154	50%	2,928,027	1,376,029
Capital outlay	<u>1,196,955</u>	<u>1,461,427</u>	<u>651,644</u>	<u>809,783</u>	<u>45%</u>	<u>1,173,204</u>	<u>525,099</u>
	<u>20,253,852</u>	<u>21,058,626</u>	<u>12,225,808</u>	<u>8,832,818</u>	<u>58%</u>	<u>19,100,216</u>	<u>10,966,659</u>
<b>Detention Center:</b>							
Salaries	5,569,791	5,570,291	3,083,610	2,486,681	55%	4,774,415	2,945,283
Fringe benefits	2,271,624	2,285,513	1,209,990	1,075,523	53%	1,855,402	1,118,174
Operating costs	3,318,358	3,341,497	1,882,488	1,459,009	56%	2,709,348	1,525,477
Capital outlay	<u>188,139</u>	<u>228,562</u>	<u>146,771</u>	<u>81,791</u>	<u>64%</u>	<u>107,353</u>	<u>107,353</u>
	<u>11,347,912</u>	<u>11,425,863</u>	<u>6,322,859</u>	<u>5,103,004</u>	<u>55%</u>	<u>9,446,518</u>	<u>5,696,287</u>
<b>Emergency Medical:</b>							
Salaries	7,104,840	7,300,475	3,957,622	3,342,853	54%	6,400,504	3,979,070
Fringe benefits	2,573,198	2,655,232	1,391,251	1,263,981	52%	2,228,571	1,349,534
Operating costs	2,121,385	2,200,700	1,294,178	906,522	59%	2,083,217	1,037,331
Capital outlay	<u>1,693,500</u>	<u>2,949,743</u>	<u>279,807</u>	<u>2,669,936</u>	<u>9%</u>	<u>262,034</u>	<u>91,449</u>
	<u>13,492,923</u>	<u>15,106,150</u>	<u>6,922,858</u>	<u>8,183,292</u>	<u>46%</u>	<u>10,974,326</u>	<u>6,457,384</u>
<b>Emergency Management:</b>							
Salaries	272,999	272,999	182,716	90,283	67%	266,941	167,286
Fringe benefits	92,174	92,174	53,268	38,906	58%	84,156	48,354
Operating costs	545,075	557,075	159,481	397,594	29%	488,770	300,067
Capital outlay	<u>137,300</u>	<u>137,300</u>	<u>-</u>	<u>137,300</u>	<u>0%</u>	<u>5,334</u>	<u>5,334</u>
	<u>1,047,548</u>	<u>1,059,548</u>	<u>395,465</u>	<u>664,083</u>	<u>37%</u>	<u>845,201</u>	<u>521,041</u>
<b>Other Agencies:</b>							
Fire districts	60,000	60,000	45,000	15,000	75%	60,000	30,000
Rescue Squads	<u>331,800</u>	<u>331,800</u>	<u>86,775</u>	<u>245,025</u>	<u>26%</u>	<u>322,800</u>	<u>157,825</u>
	<u>391,800</u>	<u>391,800</u>	<u>131,775</u>	<u>260,025</u>	<u>34%</u>	<u>382,800</u>	<u>187,825</u>
<b>Building Inspections and Central Permitting</b>							
Salaries	1,999,581	2,126,788	1,255,170	871,618	59%	1,760,876	1,050,347
Fringe benefits	749,702	797,855	441,476	356,379	55%	619,581	362,706
Operating costs	167,500	704,140	152,554	551,586	22%	128,360	60,986
Capital outlay	<u>43,000</u>	<u>288,000</u>	<u>-</u>	<u>288,000</u>	<u>0%</u>	<u>59,991</u>	<u>59,995</u>
	<u>2,959,783</u>	<u>3,916,783</u>	<u>1,849,200</u>	<u>2,067,583</u>	<u>47%</u>	<u>2,568,808</u>	<u>1,534,034</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2022	Variance Positive (Negative)	% of Budget	June 30, 2021	January 31, 2021
<b>Fire Inspections</b>							
Salaries	407,511	407,511	240,553	166,958	59%	379,345	224,384
Fringe benefits	149,006	149,006	75,343	73,663	51%	116,578	69,124
Operating costs	51,356	73,387	30,276	43,111	41%	61,437	42,839
Capital outlay	12,000	12,000	11,623	377	97%	36,267	36,267
	<u>619,873</u>	<u>641,904</u>	<u>357,795</u>	<u>284,109</u>	<u>56%</u>	<u>593,627</u>	<u>372,614</u>
<b>Central Communications:</b>							
Salaries	2,121,774	2,122,274	1,095,459	1,026,815	52%	1,768,119	1,085,849
Fringe benefits	838,242	838,242	415,513	422,729	50%	686,836	412,731
Operating costs	619,520	571,757	293,392	278,365	51%	446,376	96,386
Capital outlay	213,911	427,790	328,489	99,301	77%	194,830	29,338
	<u>3,793,447</u>	<u>3,960,063</u>	<u>2,132,853</u>	<u>1,827,210</u>	<u>54%</u>	<u>3,096,161</u>	<u>1,624,304</u>
<b>Animal Protective Services:</b>							
Salaries	608,380	608,380	383,519	224,861	63%	611,377	362,884
Fringe benefits	249,123	249,123	151,394	97,729	61%	241,044	141,245
Operating costs	321,958	400,970	166,541	234,429	42%	217,740	127,740
Capital outlay	50,000	49,248	31,903	17,345	65%	33,253	-
	<u>1,229,461</u>	<u>1,307,721</u>	<u>733,357</u>	<u>574,364</u>	<u>56%</u>	<u>1,103,414</u>	<u>631,869</u>
Total public safety	<u>55,189,599</u>	<u>58,921,458</u>	<u>31,083,190</u>	<u>27,838,268</u>	<u>53%</u>	<u>48,131,957</u>	<u>27,994,703</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	83,250	27,750	75%	111,000	83,250
Odell Williamson Mun. Air.	50,000	50,000	37,500	12,500	75%	27,500	20,625
Brunswick Transit System	-	245,881	245,881	-	100%	-	-
Total transportation	<u>161,000</u>	<u>406,881</u>	<u>366,631</u>	<u>40,250</u>	<u>90%</u>	<u>138,500</u>	<u>103,875</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	416,216	416,216	235,841	180,375	57%	359,300	228,615
Fringe benefits	178,623	178,623	94,582	84,041	53%	148,002	90,940
Operating costs	18,371,550	18,289,711	10,775,985	7,513,726	59%	18,527,744	10,840,453
Capital outlay	36,500	36,500	-	36,500	0%	224,830	216,860
	<u>19,002,889</u>	<u>18,921,050</u>	<u>11,106,408</u>	<u>7,814,642</u>	<u>59%</u>	<u>19,259,876</u>	<u>11,376,868</u>
<b>Other:</b>							
Forestry services	270,109	270,109	97,495	172,614	36%	245,902	115,724
Total environmental protection	<u>19,272,998</u>	<u>19,191,159</u>	<u>11,203,903</u>	<u>7,987,256</u>	<u>58%</u>	<u>19,505,778</u>	<u>11,492,592</u>
<b>Economic Development:</b>							
<b>Community Enforcement:</b>							
Salaries	185,248	185,248	113,426	71,822	61%	150,565	77,533
Fringe benefits	79,501	79,501	46,936	32,565	59%	60,950	30,225
Operating costs	17,840	17,840	8,032	9,808	45%	13,338	8,841
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>314,589</u>	<u>314,589</u>	<u>168,394</u>	<u>146,195</u>	<u>54%</u>	<u>224,853</u>	<u>116,599</u>
<b>Planning:</b>							
Salaries	512,964	512,964	304,673	208,291	59%	483,307	300,660
Fringe benefits	193,589	193,589	105,302	88,287	54%	175,107	107,952
Operating costs	264,150	352,150	131,525	220,625	37%	260,491	196,030
	<u>970,703</u>	<u>1,058,703</u>	<u>541,500</u>	<u>517,203</u>	<u>51%</u>	<u>918,905</u>	<u>604,642</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2022	Variance Positive (Negative)	% of Budget	June 30, 2021	January 31, 2021
<b>Cooperative Extension:</b>							
Salaries	321,660	362,498	160,032	202,466	44%	300,897	151,489
Fringe benefits	155,016	158,140	60,565	97,575	38%	125,904	68,162
Operating costs	140,845	160,008	56,914	103,094	36%	170,679	74,178
Capital outlay	90,000	90,000	-	90,000	0%	7,571	-
	<u>707,521</u>	<u>770,646</u>	<u>277,511</u>	<u>493,135</u>	<u>36%</u>	<u>605,051</u>	<u>293,829</u>
<b>Soil and Water Conservation:</b>							
Salaries	151,302	151,302	94,323	56,979	62%	177,544	122,469
Fringe benefits	62,628	62,628	37,774	24,854	60%	65,779	42,318
Operating costs	17,950	17,289	5,899	11,390	34%	12,296	4,216
Capital outlay	28,000	29,136	-	29,136	0%	-	-
	<u>259,880</u>	<u>260,355</u>	<u>137,996</u>	<u>122,359</u>	<u>53%</u>	<u>255,619</u>	<u>169,003</u>
<b>Public Housing Section 8:</b>							
Salaries	179,878	179,878	107,735	72,143	60%	156,687	86,027
Fringe benefits	78,718	78,718	45,567	33,151	58%	63,454	33,140
Operating costs	2,111,183	2,204,194	1,273,101	931,093	58%	2,043,166	1,163,120
	<u>2,369,779</u>	<u>2,462,790</u>	<u>1,426,403</u>	<u>1,036,387</u>	<u>58%</u>	<u>2,263,307</u>	<u>1,282,287</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>1,850,000</u>	<u>2,600,000</u>	<u>1,827,516</u>	<u>772,484</u>	<u>70%</u>	<u>2,337,073</u>	<u>1,308,096</u>
<b>Other Economic Development:</b>							
Contracted Services	149,700	149,700	82,727	66,973	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	422,917	152,083	74%	425,000	318,750
Industry Development							
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>2,168,580</u>	<u>3,085,058</u>	<u>775,689</u>	<u>2,309,369</u>	<u>25%</u>	<u>942,668</u>	<u>477,598</u>
Total economic development	<u>8,641,052</u>	<u>10,552,141</u>	<u>5,155,009</u>	<u>5,397,132</u>	<u>49%</u>	<u>7,547,476</u>	<u>4,252,054</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,624,201	2,624,201	1,595,039	1,029,162	61%	2,128,499	1,534,838
Fringe benefits	1,388,231	1,388,231	779,814	608,417	56%	1,306,112	800,654
Operating costs	405,700	427,142	114,275	312,867	27%	279,939	145,835
Capital outlay	-	71,488	71,488	-	100%	25,527	25,527
	<u>4,418,132</u>	<u>4,511,062</u>	<u>2,560,616</u>	<u>1,950,446</u>	<u>57%</u>	<u>3,740,077</u>	<u>2,506,854</u>
<b>Communicable Diseases:</b>							
Operating costs	<u>414,957</u>	<u>414,957</u>	<u>236,770</u>	<u>178,187</u>	<u>57%</u>	<u>367,227</u>	<u>293,636</u>
<b>Adult Health Maintenance:</b>							
Operating costs	<u>263,055</u>	<u>272,100</u>	<u>60,704</u>	<u>211,396</u>	<u>22%</u>	<u>1,032,759</u>	<u>975,201</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Senior Health</b>							
Salaries	52,000	52,000	31,711	20,289	61%	39,807	18,269
Fringe benefits	21,259	21,259	12,669	8,590	60%	14,875	6,333
Operating costs	4,985	4,985	905	4,080	18%	1,754	1,016
	<u>78,244</u>	<u>78,244</u>	<u>45,285</u>	<u>32,959</u>	<u>58%</u>	<u>56,436</u>	<u>25,618</u>
<b>Maternal and Child Health:</b>							
Salaries	388,887	388,887	224,524	164,363	58%	352,333	208,677
Fringe benefits	172,098	172,098	95,308	76,790	55%	151,954	88,563
Operating costs	594,250	604,387	244,957	359,430	41%	444,365	275,972
	<u>1,155,235</u>	<u>1,165,372</u>	<u>564,789</u>	<u>600,583</u>	<u>48%</u>	<u>948,652</u>	<u>573,212</u>
<b>Environmental Health:</b>							
Salaries	1,339,700	1,339,700	806,734	532,966	60%	1,285,709	773,647
Fringe benefits	497,881	497,881	287,064	210,817	58%	460,867	272,777
Operating costs	144,900	1,553,379	354,487	1,198,892	23%	969,738	317,195
Capital outlay	17,128	17,128	-	17,128	0%	244,218	47,891
	<u>1,999,609</u>	<u>3,408,088</u>	<u>1,448,285</u>	<u>1,959,803</u>	<u>42%</u>	<u>2,960,532</u>	<u>1,411,510</u>
Total health	<u>8,329,232</u>	<u>9,849,823</u>	<u>4,916,449</u>	<u>4,933,374</u>	<u>50%</u>	<u>9,105,683</u>	<u>5,786,031</u>
<b>Veterans' Services:</b>							
Salaries	152,773	152,773	90,113	62,660	59%	141,152	82,723
Fringe benefits	62,985	62,985	35,329	27,656	56%	57,800	33,624
Operating costs	37,951	40,951	19,395	21,556	47%	14,468	8,383
Total veterans' services	<u>253,709</u>	<u>256,709</u>	<u>144,837</u>	<u>111,872</u>	<u>56%</u>	<u>213,420</u>	<u>124,730</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	8,148,758	8,328,758	4,689,907	3,638,851	56%	7,236,249	4,446,112
Fringe benefits	3,992,988	4,065,628	2,221,999	1,843,629	55%	3,478,156	2,090,592
Operating costs	2,992,551	3,423,651	1,838,911	1,584,740	54%	3,081,107	1,767,532
Capital outlay	150,000	150,000	-	150,000	0%	83,343	83,343
	<u>15,284,297</u>	<u>15,968,037</u>	<u>8,750,817</u>	<u>7,217,220</u>	<u>55%</u>	<u>13,878,855</u>	<u>8,387,579</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	1,715	18,285	9%	5,630	2,323
Aid to the blind	4,100	4,100	3,549	551	87%	4,100	4,100
Adoption assistance	250,000	250,000	107,677	142,323	43%	169,448	98,807
Special assistance	425,000	395,000	145,296	249,704	37%	272,019	161,113
Foster care	600,000	600,000	309,538	290,462	52%	592,306	257,111
State foster home	800,000	800,000	325,522	474,478	41%	724,210	360,371
Special assistance	27,121	27,121	17,287	9,834	64%	23,604	7,247
Day care	23,000	23,000	1,539	21,461	7%	4,207	4,207
Special child adopt. assistance	-	75,687	9,077	66,610	12%	5,959	3,273
	<u>2,149,221</u>	<u>2,194,908</u>	<u>921,200</u>	<u>1,273,708</u>	<u>42%</u>	<u>1,801,483</u>	<u>898,552</u>
Total social services	<u>17,433,518</u>	<u>18,162,945</u>	<u>9,672,017</u>	<u>8,490,928</u>	<u>53%</u>	<u>15,680,338</u>	<u>9,286,131</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	125,222	125,221	50%	250,443	187,832
Brunswick Senior Resources	2,888,852	2,888,852	1,685,165	1,203,687	58%	2,713,739	1,583,017
Other human services	-	179,361	95,275	84,086	53%	211,238	91,641
	<u>3,139,295</u>	<u>3,318,656</u>	<u>1,905,662</u>	<u>1,412,994</u>	<u>57%</u>	<u>3,175,420</u>	<u>1,862,490</u>
Total human services	<u>29,155,754</u>	<u>31,588,133</u>	<u>16,638,965</u>	<u>14,949,168</u>	<u>53%</u>	<u>28,174,861</u>	<u>17,059,382</u>
<b>Education:</b>							
Public schools	47,523,253	47,523,253	27,721,897	19,801,356	58%	46,096,535	26,889,646
Public schools - capital outlay	996,991	996,991	581,581	415,410	58%	967,060	564,116
Pub. sch.-fines and forfeitures	-	-	130,901	(130,901)	na	299,765	-
Community college	4,438,054	4,438,054	2,476,553	1,961,501	56%	4,354,069	2,526,723
Community college - cap. out.	356,500	356,500	207,956	148,544	58%	295,343	172,284
Total education	<u>53,314,798</u>	<u>53,314,798</u>	<u>31,118,888</u>	<u>22,195,910</u>	<u>58%</u>	<u>52,012,772</u>	<u>30,152,769</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	734,565	734,565	417,842	316,723	57%	571,044	352,994
Fringe benefits	222,930	222,930	130,098	92,832	58%	190,075	116,038
Operating costs	714,744	726,744	285,999	440,745	39%	380,468	163,346
Capital outlay	569,000	66,000	-	66,000	0%	168,930	164,052
	<u>2,241,239</u>	<u>1,750,239</u>	<u>833,939</u>	<u>916,300</u>	<u>48%</u>	<u>1,310,517</u>	<u>796,430</u>
<b>Maintenance:</b>							
Salaries	805,274	805,274	446,242	359,032	55%	684,841	416,366
Fringe benefits	338,793	338,793	183,269	155,524	54%	286,792	171,196
Operating costs	461,600	599,592	336,061	263,531	56%	367,738	163,356
Capital outlay	108,000	108,000	51,639	56,361	48%	66,054	66,054
	<u>1,713,667</u>	<u>1,851,659</u>	<u>1,017,211</u>	<u>834,448</u>	<u>55%</u>	<u>1,405,425</u>	<u>816,972</u>
Total Parks and Recreation	<u>3,954,906</u>	<u>3,601,898</u>	<u>1,851,150</u>	<u>1,750,748</u>	<u>51%</u>	<u>2,715,942</u>	<u>1,613,402</u>
<b>Brunswick County Library:</b>							
Salaries	840,024	840,024	478,215	361,809	57%	777,644	486,672
Fringe benefits	367,930	367,930	193,490	174,440	53%	322,420	197,251
Operating costs	250,200	250,200	106,888	143,312	43%	213,176	106,885
	<u>1,458,154</u>	<u>1,458,154</u>	<u>778,593</u>	<u>679,561</u>	<u>53%</u>	<u>1,313,240</u>	<u>790,808</u>
Total culture and recreation	<u>5,413,060</u>	<u>5,060,052</u>	<u>2,629,743</u>	<u>2,430,309</u>	<u>52%</u>	<u>4,029,182</u>	<u>2,404,210</u>
<b>Debt Service:</b>							
Principal retirement	10,980,001	10,980,001	4,590,000	6,390,001	42%	12,305,000	5,430,000
Interest and fees	4,966,876	4,966,876	3,025,382	1,941,494	61%	3,240,524	2,614,817
Total debt service	<u>15,946,877</u>	<u>15,946,877</u>	<u>7,615,382</u>	<u>8,331,495</u>	<u>48%</u>	<u>15,545,524</u>	<u>8,044,817</u>
Total expenditures	<u>221,138,051</u>	<u>232,025,439</u>	<u>125,296,660</u>	<u>106,728,779</u>	<u>54%</u>	<u>207,604,399</u>	<u>121,385,284</u>
<b>Revenues over (under) expenditures</b>	<u>2,667,256</u>	<u>(512,846)</u>	<u>66,837,992</u>	<u>67,350,838</u>		<u>42,826,386</u>	<u>60,299,917</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2022	Variance Positive (Negative)	% of Budget	June 30, 2021	January 31, 2021
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	(547,741)	(21,538,843)	(21,538,843)	-	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)	(1,919,951)	4,421,044	30%	(8,731,926)	(1,167,766)
	(6,888,736)	(27,879,838)	(23,458,794)	4,421,044	84%	(19,177,214)	(11,467,766)
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	4,221,480	28,392,684	-	(28,392,684)	0%	-	-
	4,221,480	28,392,684	-	(28,392,684)	0%	-	-
Total other financing sources (uses)	(2,667,256)	512,846	(23,458,794)	(23,971,640)		(19,177,214)	(11,467,766)
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	43,379,198	<u>\$ 43,379,198</u>		23,649,172	48,832,151
<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>\$164,573,667</u>			<u>\$ 121,194,469</u>	<u>\$145,859,150</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 JANUARY 31, 2022**

		<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	\$ 25,920,192	\$ 22,135,399	\$ 2,100,827	\$ 24,236,226
Restricted intergovernmental-NC Parks & Rec. Trust Fund	300,000	300,000	-	300,000
CARES Act	92,000	92,000	-	92,000
Investment earnings	841,170	852,789	13,800	866,589
Performance bonds	290,876	290,876	-	290,876
Other	350,000	349,240	-	349,240
Total revenues	<u>27,794,238</u>	<u>24,020,304</u>	<u>2,114,627</u>	<u>26,134,931</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	15,298,966	11,338,650	1,401,485	12,740,135
Future Capital Projects	<u>30,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>45,298,966</u>	<u>11,338,650</u>	<u>1,401,485</u>	<u>12,740,135</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	5,727,000	282,024	94,971	376,995
Future Capital Projects	<u>9,961,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,688,735</u>	<u>282,024</u>	<u>94,971</u>	<u>376,995</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	5,805,568	-	5,805,568
Smithville Park Improvements	6,189,666	5,979,162	109,269	6,088,431
Brunswick Waterway Park Improvements	201,210	201,210	-	201,210
Waccamaw Multiuse Building	355,800	242,369	7,900	250,269
Smithville Park Improvements Phase III	<u>500,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
	<u>13,052,245</u>	<u>12,228,309</u>	<u>120,169</u>	<u>12,348,478</u>
<b>Transportation:</b>				
Airport Improvements	<u>27,185,760</u>	<u>22,994,173</u>	<u>3,185,069</u>	<u>26,179,242</u>
<b>Other:</b>				
Future Capital Projects	<u>578,404</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>102,078,695</u>	<u>46,843,156</u>	<u>4,801,694</u>	<u>51,644,850</u>
<b>Revenues over (under) expenditures</b>	<b>(74,284,457)</b>	<b>(22,822,852)</b>	<b>(2,687,067)</b>	<b>(25,509,919)</b>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	73,772,723	52,233,884	21,538,843	73,772,727
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>74,284,457</u>	<u>47,940,000</u>	<u>21,538,843</u>	<u>69,478,843</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 25,117,148</b>	<b>18,851,776</b>	<b>\$ 43,968,924</b>
<b>Fund balance, beginning of year</b>			<u>29,941,626</u>	
<b>Fund balance, end of year</b>			<u>\$ 48,793,402</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 JANUARY 31, 2022**

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	411,034	7,240	418,274
Investment earnings-debt proceeds	-	1,295,275	1,485	1,296,760
Total revenues	<u>7,082,039</u>	<u>8,799,106</u>	<u>8,725</u>	<u>8,807,831</u>
<b>Expenditures:</b>				
Brunswick County Schools	193,686,314	144,838,549	9,815,349	154,653,898
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>9,815,349</u>	<u>156,658,838</u>
<b>Revenues over (under) expenditures</b>	(188,908,720)	(138,044,383)	(9,806,624)	(147,851,007)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	82,171,104	75,830,108	1,919,951	77,750,059
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>1,919,951</u>	<u>177,935,263</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 37,970,929</u>	(7,886,673)	<u>\$ 30,084,256</u>
<b>Fund balance, beginning of year</b>			<u>44,523,344</u>	
<b>Fund balance, end of year</b>			<u>\$ 36,636,671</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED JANUARY 31, 2022

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Assets:</b>				
Cash and cash equivalents/investments	\$ 1,493,710	\$ -	\$ 1,109,987	\$ 2,603,697
Restricted cash and investments	-	11,501,013	-	11,501,013
Interest receivable	342	-	212	554
Total assets	<u>1,494,052</u>	<u>11,501,013</u>	<u>1,110,199</u>	<u>14,105,264</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	12,377	1,353	7,171	20,901
Due to other funds	-	346,782	-	346,782
Total liabilities	<u>12,377</u>	<u>348,135</u>	<u>7,171</u>	<u>367,683</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	342	-	212	554
Restricted - other	1,481,333	-	1,102,816	2,584,149
Assigned	-	11,152,878	-	11,152,878
Total fund balances	<u>1,481,675</u>	<u>11,152,878</u>	<u>1,103,028</u>	<u>13,737,581</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,494,052</u>	<u>\$ 11,501,013</u>	<u>\$ 1,110,199</u>	<u>\$ 14,105,264</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 JANUARY 31, 2022

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>				
Restricted intergovernmental	\$ 204,433	\$ 14,117,124	\$ -	\$ 14,321,557
Permits and fees	-	-	144,733	144,733
Investment earnings	594	-	382	976
Total revenues	<u>205,027</u>	<u>14,117,124</u>	<u>145,115</u>	<u>14,467,266</u>
<b>Expenditures:</b>				
General government	-	231,484	75,683	307,167
Public safety	500,918	-	-	500,918
Human Services	-	2,369,543	-	2,369,543
Environmental protection	-	363,219	-	363,219
Total expenditures	<u>500,918</u>	<u>2,964,246</u>	<u>75,683</u>	<u>3,540,847</u>
<b>Net change in fund balances</b>	(295,891)	11,152,878	69,432	10,926,419
<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>\$ 1,481,675</u>	<u>\$ 11,152,878</u>	<u>\$ 1,103,028</u>	<u>\$ 13,737,581</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021**

	<b>Budget</b>	<b>January 31, 2022</b>	<b>Variance Positive (Negative)</b>	<b>June 30, 2021</b>	<b>January 31, 2021</b>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 408,865	\$ 204,433	\$ (204,432)	\$ 799,291	\$ 399,646
Investment earnings	-	594	594	1,295	867
Total revenues	<u>408,865</u>	<u>205,027</u>	<u>(203,838)</u>	<u>800,586</u>	<u>400,513</u>
<b>Expenditures:</b>					
Operating costs	466,862	327,069	139,793	388,022	254,879
Capital outlay	<u>1,294,595</u>	<u>173,849</u>	<u>1,120,746</u>	<u>168,292</u>	<u>10,409</u>
Total expenditures	<u>1,761,457</u>	<u>500,918</u>	<u>1,260,539</u>	<u>556,314</u>	<u>265,288</u>
<b>Revenues over (under) expenditures</b>	(1,352,592)	(295,891)	1,056,701	244,272	135,225
<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>	(295,891)	<u>\$ (295,891)</u>	389,560	135,225
<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>\$ 1,481,675</u>		<u>\$ 1,777,566</u>	<u>\$ 1,523,231</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED JANUARY 31, 2022**

	<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	\$ 14,117,124	\$ 16,082,496
Total revenues	<u>32,650,229</u>	<u>1,965,372</u>	<u>14,117,124</u>	<u>16,082,496</u>
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	1,600,000	947,011	231,484	1,178,495
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	178,611	202,926
Watershed Grant Round 2	381,072	3,570	184,608	188,178
Watershed Grant Round 3	48,600	30,945	-	30,945
American Rescue Plan	<u>27,741,111</u>	<u>-</u>	<u>2,369,543</u>	<u>2,369,543</u>
Total expenditures	<u>32,950,229</u>	<u>2,265,372</u>	<u>2,964,246</u>	<u>5,229,618</u>
<b>Revenues over (under) expenditures</b>	(300,000)	(300,000)	11,152,878	10,852,878
<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>	11,152,878	<u>\$ 11,152,878</u>
<b>Fund balance, beginning of year</b>			<u>-</u>	
<b>Fund balance, end of year</b>			<u>\$ 11,152,878</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 JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021**

	<b>Budget</b>	<b>January 31, 2022</b>	<b>Variance Positive (Negative)</b>	<b>June 30, 2021</b>	<b>January 31, 2021</b>
<b>Revenues:</b>					
Permits and fees	\$ 193,000	\$ 144,733	\$ (48,267)	\$ 279,279	\$ 159,105
Investment earnings	7,000	382	(6,618)	823	563
Total revenues	<u>200,000</u>	<u>145,115</u>	<u>(54,885)</u>	<u>280,102</u>	<u>159,668</u>
<b>Expenditures:</b>					
General government	<u>217,548</u>	<u>75,683</u>	<u>141,865</u>	<u>149,417</u>	<u>73,101</u>
<b>Revenues over (under) expenditures</b>	(17,548)	69,432	86,980	130,685	86,567
<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>	69,432	<u>\$ 69,432</u>	130,685	86,567
<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>\$ 1,103,028</u>		<u>\$ 1,033,596</u>	<u>\$ 989,478</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
JANUARY 31, 2022

	<b>Water Fund</b>	<b>Water Capital Projects</b>	<b>Total</b>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 45,829,335	\$ 192,633	\$ 46,021,968
Restricted cash	3,374,795	103,203,771	106,578,566
Interest receivable	8,580	821	9,401
Receivables and special assessments, net	4,128,384	-	4,128,384
Due from other governmental agencies	481,523	407,834	889,357
Inventories	1,501,706	-	1,501,706
Total current assets	<u>55,324,323</u>	<u>103,805,059</u>	<u>159,129,382</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	4,912,187	18,105	4,930,292
Customer deposits	2,274,988	-	2,274,988
Interest payable	216,529	-	216,529
Current portion of debt	2,594,508	-	2,594,508
Total current liabilities	<u>9,998,212</u>	<u>18,105</u>	<u>10,016,317</u>
<b>Expendable net position</b>	<b>45,326,111</b>	<b>103,786,954</b>	<b>149,113,065</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>\$ 51,502,194</u>	<u>\$ 103,786,954</u>	<u>\$ 155,289,148</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

## OPERATING FUND (NON-GAAP)

FOR THE PERIOD ENDED JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	January 31, 2022	Variance Positive (Negative)	% of Budget	June 30, 2021	January 31, 2021
<b>Revenues:</b>							
User charges	\$ 29,271,800	\$ 30,244,300	\$ 18,926,692	\$ (11,317,608)	63%	\$ 29,633,015	\$ 17,581,476
Restricted intergovernmental	-	-	6,345	6,345	na	81,663	-
Investment earnings	40,000	40,000	15,744	(24,256)	39%	33,656	23,204
Other	680,377	3,666,377	265,090	(3,401,287)	7%	743,270	273,017
Total revenues	<u>29,992,177</u>	<u>33,950,677</u>	<u>19,213,871</u>	<u>(14,736,806)</u>	57%	<u>30,491,604</u>	<u>17,877,697</u>
<b>Expenditures:</b>							
Salaries	5,731,502	5,741,927	3,308,587	2,433,340	58%	5,147,321	3,205,333
Fringe benefits	2,752,959	2,758,359	1,584,068	1,174,291	57%	2,434,496	1,518,563
Operating expenditures	8,306,276	9,077,835	4,623,270	4,454,565	51%	7,892,608	4,418,040
Repairs and maintenance	2,920,143	6,539,330	1,203,233	5,336,097	18%	2,538,732	1,244,265
Capital outlay	1,556,500	2,894,989	1,187,713	1,707,276	41%	1,332,422	717,635
<b>Debt Service:</b>							
Principal	1,865,574	1,865,574	-	1,865,574	0%	1,324,463	190,000
Interest	1,309,167	1,309,167	408,083	901,084	31%	892,349	497,450
Total expenditures	<u>24,442,121</u>	<u>30,187,181</u>	<u>12,314,954</u>	<u>17,872,227</u>	41%	<u>21,562,391</u>	<u>11,791,286</u>
<b>Revenues over (under) expenditures</b>	5,550,056	3,763,496	6,898,917	3,135,421	183%	8,929,213	6,086,411
<b>Other Financing Sources (Uses):</b>							
Transfer to water capital project fund	(5,550,056)	(3,616,114)	(741,000)	2,875,114	20%	(920,580)	-
Claims settlement	-	(147,382)	-	147,382	0%	(4,471,457)	-
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>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,157,917</u>	<u>\$ 6,157,917</u>		<u>\$ 3,537,176</u>	<u>\$ 6,086,411</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 JANUARY 31, 2022**

		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	1,411	179,367
Investment earnings-debt proceeds	-	263,111	6,720	269,831
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>8,131</u>	<u>501,922</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	1,817,661	25,060,210
Shallotte Transmission Main	6,123,000	1,888,136	1,783,269	3,671,405
NW Plant Treatment Expansion 12MGD	168,221,390	56,337,000	16,441,543	72,778,543
74-76 Industrial Park Water Main	1,727,715	1,307,724	-	1,307,724
74-76 Mintz Dr. to Old Maco	85,000	71,526	5,500	77,026
Navassa Water System Rehabilitation	2,263,347	15,000	5,000	20,000
Utility Operations Center	110,000	-	19,760	19,760
Total expenditures	<u>209,037,414</u>	<u>84,644,243</u>	<u>20,072,733</u>	<u>104,716,976</u>
<b>Revenues over (under) expenditures</b>	(206,645,447)	(84,150,452)	(20,064,602)	(104,215,054)
<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>\$ (19,323,602)</u>	<u>\$ 101,999,474</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
JANUARY 31, 2022

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 36,736,284	\$ 2,247,192	\$ 38,983,476
Restricted cash	4,734,406	7,359,264	12,093,670
Interest receivable	6,453	234	6,687
Receivables and special assessments, net	6,686,918	-	6,686,918
Due from other governmental agencies	295,113	139,812	434,925
Inventories	153,420	-	153,420
Total current assets	<u>48,612,594</u>	<u>9,746,502</u>	<u>58,359,096</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	10,515,699	-	10,515,699
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>23,244,910</u>	<u>-</u>	<u>23,244,910</u>
<b>Expendable net position</b>	<b>25,367,684</b>	<b>9,746,502</b>	<b>35,114,186</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>\$ 173,843,416</u>	<u>\$ 9,746,502</u>	<u>\$ 183,589,918</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED JANUARY 31, 2022 AND THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2022</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>January 31, 2021</u>
<b>Revenues:</b>							
User charges	\$ 28,330,761	\$ 28,806,761	\$ 20,638,375	\$ (8,168,386)	72%	\$ 37,123,956	\$ 17,968,358
Investment earnings	20,000	20,000	11,655	(8,345)	58%	23,804	15,583
Restricted intergovernmental	-	-	-	-	na	25,254	-
Other	104,000	104,000	58,739	(45,261)	56%	300,541	190,070
Total revenues	<u>28,454,761</u>	<u>28,930,761</u>	<u>20,708,769</u>	<u>(8,221,992)</u>	72%	<u>37,473,555</u>	<u>18,174,011</u>
<b>Expenditures:</b>							
Salaries	3,389,151	3,393,165	1,859,260	1,533,905	55%	2,888,778	1,805,834
Fringe benefits	1,553,796	1,547,523	864,584	682,939	56%	1,308,719	813,816
Operating expenditures	4,772,678	5,838,731	3,014,146	2,824,585	52%	4,493,558	2,281,518
Repairs and maintenance	2,327,000	2,367,669	929,955	1,437,714	39%	2,117,757	1,186,601
Capital outlay	3,333,000	4,300,060	1,518,012	2,782,048	35%	2,747,367	957,846
<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	2,071,913	2,077,334	50%	4,591,276	2,298,705
Total expenditures	<u>30,442,874</u>	<u>32,514,397</u>	<u>11,997,718</u>	<u>20,516,679</u>	37%	<u>30,539,241</u>	<u>10,006,970</u>
<b>Revenues over (under) expenditures</b>	(1,988,113)	(3,583,636)	8,711,051	12,294,687	-243%	6,934,314	8,167,041
<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	1,021,380
Transfer from Special Revenue Fund	-	142,500	-	(142,500)	0%	-	-
Claims settlement	-	(339,227)	-	339,227	0%	(10,291,934)	-
Appropriated net position	3,274,133	6,072,506	-	(6,072,506)	0%	-	-
Total other fin. sources (uses)	<u>1,988,113</u>	<u>3,583,636</u>	<u>(2,476,158)</u>	<u>(6,059,794)</u>	-69%	<u>(9,782,743)</u>	<u>402,571</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,234,893</u>	<u>\$ 6,234,893</u>		<u>\$ (2,848,429)</u>	<u>\$ 8,569,612</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 JANUARY 31, 2022**

		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	574	170,426
Investment earnings-debt proceeds	-	418,862	727	419,589
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>6,308,642</u>	<u>1,248,278</u>	<u>1,301</u>	<u>1,249,579</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	2,630,000	1,580,659	119,909	1,700,568
NEBRWWTP Expansion	45,714,971	36,134,721	4,154,903	40,289,624
NEBRWWTP East Transmission Main	3,616,997	3,180,855	140,858	3,321,713
NEBRWWTP WestTransmission Main	2,891,839	2,529,722	103,180	2,632,902
Ocean Ridge Reclaimed Water Main	125,800	45,100	25,500	70,600
Sea Trail WWTP	147,000	53,840	39,370	93,210
Navassa Wastewater System Rehabilitation	2,852,818	15,000	5,123	20,123
Total expenditures	<u>57,979,425</u>	<u>43,539,897</u>	<u>4,588,843</u>	<u>48,128,740</u>
<b>Revenues over (under) expenditures</b>	(51,670,783)	(42,291,619)	(4,587,542)	(46,879,161)
<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	(4,470,131)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,670,783</u>	<u>49,623,178</u>	<u>2,476,158</u>	<u>52,099,336</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 7,331,559</u>	<u>\$ (2,111,384)</u>	<u>\$ 5,220,175</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of January 31, 2022. It reports that the County had \$340.6 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$137.9 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 JANUARY 31, 2022**

	<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			70,288,295			0.00%
Total Checking & Petty Cash				\$ 70,294,495	15%	
Money Markets / Savings						
BB&T Money Rate Savings			176,596,951			0.07%
JP Morgan Chase Savings			10,003,554			0.05%
SunTrust Money Market			5,063,748			0.01%
Total Money Markets / Savings				\$ 191,664,252	40%	
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	4%	
NC Capital Management Trust - Government Portfolio				\$ 57,457,026	12%	0.01%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 340,639,668</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 124,837,198		26%	0.01%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,343,880		1%	0.00%
Restricted for ARP Funds			11,501,013		2%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 137,896,657</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 478,536,325</b>	<b>100%</b>	<b>0.04%</b>

**Cash Balances:**

General Fund	\$ 166,881,224
County Capital Reserve Fund	41,173,423
School Capital Projects Fund	17,744,308
Water Fund	48,104,323
Water Capital Reserve Fund	1,397,380
Wastewater Fund	36,736,289
Wastewater Capital Reserve Fund	4,958,812

## **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		558,293	230%	
Nov	207,774	235,025	244,032	268,715	198,542		138,898	-30%	
Dec	46,595	203,220	412,058	190,359	287,344		154,099	-46%	
Jan	305,760	189,817	214,920	293,817	213,357		136,703	-36%	
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	1,344,078		61%

  

<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		5,442,700	-14%	
Nov	23,944,507	17,678,530	28,069,669	30,675,338	37,436,947		41,436,883	11%	
Dec	24,416,021	20,728,131	19,916,780	28,966,741	28,595,685		27,571,885	-4%	
Jan	23,377,586	26,045,100	26,931,609	23,866,807	22,854,561		22,239,840	-3%	
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	136,906,224		99%

  

<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		862,853	3%	
Oct	507,568	544,226	666,358	707,908	822,381		857,819	4%	
Nov	471,246	499,198	576,498	706,266	633,461		768,089	21%	
Dec	464,226	501,030	543,041	675,364	746,091		760,090	2%	
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	5,060,435		67%

**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		2,035,059	26%	
Sept	952,042	978,445	938,675	1,173,168	1,328,479		1,581,054	19%	
Oct	752,088	864,937	680,715	734,132	1,191,688		1,133,627	-5%	
Nov	635,873	767,798	871,829	935,348	1,090,992		1,289,847	18%	
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	7,869,554		58%
<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		974,190	20%	
Sept	577,305	597,606	646,891	734,652	767,789		874,251	14%	
Oct	551,928	614,008	639,392	704,618	813,391		872,448	7%	
Nov	544,444	562,350	635,351	731,594	796,614		868,219	9%	
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	4,587,180		48%
<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		1,234,716	25%	
Sept	610,962	631,968	632,656	767,824	851,555		1,004,721	18%	
Oct	514,766	588,455	517,955	565,888	808,230		807,127	0%	
Nov	464,016	527,365	599,197	662,923	757,703		875,087	15%	
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	5,073,851		56%

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		296,598		14%
Oct	105,459	41,724	71,490	71,643	117,150		221,412		89%
Nov	35,359	49,419	37,420	52,189	124,681		97,620		-22%
Dec	29,523	25,730	52,499	40,899	41,634		73,178		76%
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	2,600,000	1,827,516		70%

**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		579,452	6%	
Nov	356,558	400,272	395,448	547,927	473,672		497,307	5%	
Dec	358,875	401,470	360,250	412,440	448,165		475,329	6%	
Jan	326,617	330,727	345,037	396,758	392,757		414,258	5%	
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	3,825,869		51%

<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		491,882	16%	
Nov	170,875	230,786	171,308	480,292	318,977		403,743	27%	
Dec	79,215	194,433	137,776	288,809	236,541		278,462	18%	
Jan	53,423	75,964	44,935	54,445	78,562		94,617	20%	
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	2,816,940		80%

<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		636,257	3%	
Nov	315,869	468,542	452,905	597,115	547,120		582,970	7%	
Dec	329,525	415,210	401,300	420,180	437,859		458,037	5%	
Jan	271,848	461,637	300,896	378,791	378,543		407,354	8%	
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	4,250,138		62%

**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		141,426	-28%	
Nov	153,071	213,605	190,551	215,263	196,202		137,448	-30%	
Dec	140,427	181,314	194,601	133,730	183,074		134,226	-27%	
Jan	156,917	209,780	129,208	75,047	195,035		155,502	-20%	
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	985,901		70%
<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		581,069	5%	
Nov	475,832	494,282	512,064	526,349	554,711		583,483	5%	
Dec	477,375	495,252	513,738	529,100	553,984		585,704	6%	
Jan	480,043	496,679	514,422	529,586	557,207		588,030	6%	
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	4,067,799		51%
<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		144,645	28%	
Nov	77,525	99,482	73,282	73,114	119,892		114,000	-5%	
Dec	59,843	54,196	61,096	83,464	95,350		161,592	69%	
Jan	63,308	74,470	88,359	75,364	162,630		189,977	17%	
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	1,712,500	996,368		58%

**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		234,397	132%	
Nov	89,642	128,155	84,568	81,404	125,863		151,864	21%	
Dec	49,323	40,491	65,826	98,693	141,178		209,879	49%	
Jan	53,168	70,156	80,237	212,681	195,284		285,479	46%	
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	1,284,534		187%

<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		79,399	108%	
Nov	37,187	52,512	32,990	29,678	46,531		51,324	10%	
Dec	25,429	23,427	25,114	36,150	47,704		71,221	49%	
Jan	25,978	28,493	36,370	77,458	64,031		96,438	51%	
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	437,813		189%

**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		1,210,002	9%	
Nov	735,391	792,739	834,354	1,120,192	1,062,364		1,151,381	8%	
Dec	753,597	801,946	827,199	839,603	1,067,872		1,116,741	5%	
Jan	739,484	778,549	823,964	982,576	1,028,993		1,108,287	8%	
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	8,309,151		63%

  

<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		298,000	97%	
Nov	136,000	210,480	92,000	104,575	214,583		232,000	8%	
Dec	109,000	84,000	131,900	252,000	267,888		285,500	7%	
Jan	117,775	113,840	209,000	163,712	317,301		561,000	77%	
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	2,331,650		130%

  

<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		673,369	128%	
Nov	270,061	392,249	125,062	226,861	398,706		372,000	-7%	
Dec	154,451	186,084	173,249	261,012	363,938		510,001	40%	
Jan	196,396	218,124	289,652	230,092	522,147		836,727	60%	
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	3,784,266		631%

**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		216,268	129%	
Nov	83,049	122,632	39,649	74,453	130,869		121,212	-7%	
Dec	47,819	52,692	54,696	91,528	119,197		170,830	43%	
Jan	67,463	68,707	95,136	75,597	174,506		277,306	59%	
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	1,319,001		660%



**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	47,829	207
Oct	39,238	40,581	41,973	43,338	45,517	48,033	204
Nov	39,338	40,758	42,186	43,460	45,726	48,207	174
Dec	39,466	40,908	42,291	43,632	45,914	48,387	180
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	47,913	1,260

<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	21,872	151
Oct	16,014	17,017	18,023	19,040	20,569	22,150	278
Nov	16,070	17,026	18,083	19,157	20,648	22,264	114
Dec	16,157	17,193	18,145	19,215	20,758	22,373	109
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	21,999	899