

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED NOVEMBER 30, 2017***



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

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**Monthly Financial Statements**

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## **Summary Information for General and Enterprise Funds as of November 30, 2017:**

### **General Fund:**

- Total revenues for the General Fund are \$87.4 million for an increase of \$4.9 million or 5.9% over the same period in the prior year. Ad Valorem taxes have increased \$5.5 million or 9.1% due to growth and increases in early payers, Deed Stamp excise taxes have increased \$0.4 million or 27.5% while sales tax has increased 6.0% or \$0.4 million. Total revenues collected are 48.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$70.2 million and are 38.1% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$4.4 million or 6.6%. This is a result of a \$0.5 million one time capital outlay purchase in environmental protection, \$1.0 million or 6.3% increase in public safety, and \$0.9 million or 5.1% increase in education which is driven by the increase in property tax. Due to the early redemption of the 2018 maturity of the 2007B GO Bonds saving the county \$38.8 thousand.
- Net transfers to other funds are \$1.7 million compared to \$7.9 million transfers out for the same period of the prior year. The transfers were to fund various county capital projects.
- Revenues are more than expenditures and net transfers by \$15.9 million for the current period end compared to more than by \$8.7 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 5.9% over the same period in the prior year to \$11.7 million. Retail water sales slightly decreased mainly due to irrigation. Total revenues are 53.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$7.7 million and are 39.1% of current budget. Total expenditures are comparable to the expenditures of the same period in the prior year at a minimal increase of \$0.2 million or 3.0%.
- Net transfers to water capital projects of \$0.6 million decreased compared to transfers of \$4.9 million in the same period of the prior year. The transfers were to fund various water capital projects.
- Revenues are greater than expenditures and net transfers by \$3.4 million compared to less than by \$1.3 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased 13.4% over the same period in the prior year to \$10.7 million. Retail wastewater sales slightly increased to \$4.2 million in comparison with the prior year of \$4.0 million while capital recovery revenue increased by \$0.6 million or 65.8%. Total revenues are 48.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund remained consistent with a minimal increase over the same period in the prior year to \$6.9 million. Total expenditures are 25.6% of the budget for the fiscal year.
- Net transfers to wastewater capital projects of \$0.6 million increased compared to net transfers out of \$0.5 million in the same period of the prior year. The transfers were to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$3.1 million compared to more than expenditures by \$2.1 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

NOVEMBER 30, 2017

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 90,452,504	\$ 21,232,014	\$ 10,303,671	\$ 1,923,313	\$ 123,911,502
Restricted cash and investments	1,912,964	-	168,756	-	2,081,720
Interest receivable	6,034	1,826	934	159	8,953
Taxes receivable - net	54,352,189	-	-	-	54,352,189
Receivables - net	1,000,692	-	-	11,193	1,011,885
Other governmental agencies	808,780	80,795	32,622	-	922,197
Due from other funds	28,541	-	-	-	28,541
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 148,625,704</u>	<u>\$ 21,314,635</u>	<u>\$ 10,505,983</u>	<u>\$ 1,934,665</u>	<u>\$ 182,380,987</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,501,726	\$ 107,591	\$ -	\$ 27,263	\$ 4,636,580
Due to other funds	-	-	-	28,541	28,541
Total liabilities	<u>4,501,726</u>	<u>107,591</u>	<u>-</u>	<u>55,804</u>	<u>4,665,121</u>
<b>Deferred Inflows of Resources:</b>	<u>54,578,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,578,227</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,264,637	-	-	11,352	8,275,989
Restricted - other	4,062,946	-	168,756	1,896,050	6,127,752
Committed	214,566	21,207,044	10,337,227	-	31,758,837
Assigned	1,704,369	-	-	-	1,704,369
Unassigned	75,235,233	-	-	(28,541)	75,206,692
Total fund balances	<u>89,545,751</u>	<u>21,207,044</u>	<u>10,505,983</u>	<u>1,878,861</u>	<u>123,137,639</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 148,625,704</u>	<u>\$ 21,314,635</u>	<u>\$ 10,505,983</u>	<u>\$ 1,934,665</u>	<u>\$ 182,380,987</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED NOVEMBER 30, 2017

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General</u>	<u>County Capital Project</u>	<u>Education Capital Project</u>	<u>Non Major Governmental Funds</u>	
<b>Revenues:</b>					
Ad valorem taxes	\$ 65,664,569	\$ -	\$ -	\$ -	\$ 65,664,569
Local option sales taxes	7,214,549	-	-	-	7,214,549
Other taxes and licenses	2,613,505	-	-	-	2,613,505
Unrestricted intergovernmental revenues	64,195	-	-	-	64,195
Restricted intergovernmental revenues	5,173,706	308,168	-	354,037	5,835,911
Permits and fees	1,810,713	-	-	69,485	1,880,198
Sales and services	4,207,183	-	-	-	4,207,183
Investment earnings	125,514	39,246	20,611	3,262	188,633
Other	497,467	-	-	-	497,467
<b>Total revenues</b>	<u>87,371,401</u>	<u>347,414</u>	<u>20,611</u>	<u>426,784</u>	<u>88,166,210</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	4,763,490	-	-	168,444	4,931,934
Public safety	17,012,790	500	-	275,859	17,289,149
Central services	6,213,438	-	-	-	6,213,438
Human services	9,763,725	-	-	-	9,763,725
Transportation	207,924	145,975	-	-	353,899
Environmental protection	6,890,368	-	-	-	6,890,368
Culture and recreation	1,818,499	2,960,905	-	-	4,779,404
Economic and physical development	2,483,643	1,728	-	-	2,485,371
Education	17,555,802	-	3,282,460	-	20,838,262
<b>Debt Service:</b>					
Principal retirement	2,428,292	-	-	-	2,428,292
Interest and fiscal charges	1,061,394	-	-	-	1,061,394
<b>Total expenditures</b>	<u>70,199,365</u>	<u>3,109,108</u>	<u>3,282,460</u>	<u>444,303</u>	<u>77,035,236</u>
<b>Revenues over (under) expenditures</b>	<u>17,172,036</u>	<u>(2,761,694)</u>	<u>(3,261,849)</u>	<u>(17,519)</u>	<u>11,130,974</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	-	1,731,388	-	9,642	1,741,030
Transfers to other funds	(1,741,030)	-	-	-	(1,741,030)
Issuance of long-term debt	505,057	-	-	-	505,057
<b>Total other financing sources (uses)</b>	<u>(1,235,973)</u>	<u>1,731,388</u>	<u>-</u>	<u>9,642</u>	<u>505,057</u>
<b>Net change in fund balance</b>	15,936,063	(1,030,306)	(3,261,849)	(7,877)	11,636,031
<b>Fund balance, beginning of year</b>	<u>73,609,688</u>	<u>22,237,350</u>	<u>13,767,832</u>	<u>1,886,738</u>	<u>111,501,608</u>
<b>Fund balance, end of year</b>	<u>\$ 89,545,751</u>	<u>\$ 21,207,044</u>	<u>\$ 10,505,983</u>	<u>\$ 1,878,861</u>	<u>\$ 123,137,639</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED NOVEMBER 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Ad valorem taxes	\$ 117,785,618	\$ 117,785,618	\$ 65,664,569	\$ (52,121,049)
Local option sales taxes	22,948,324	22,948,324	7,214,549	(15,733,775)
Other taxes and licenses	4,448,000	4,448,000	2,613,505	(1,834,495)
Unrestricted intergovernmental revenues	1,813,000	1,813,000	64,195	(1,748,805)
Restricted intergovernmental revenues	18,831,896	19,288,241	5,173,706	(14,114,535)
Permits and fees	3,727,654	3,783,772	1,810,713	(1,973,059)
Sales and services	10,022,889	10,022,889	4,207,183	(5,815,706)
Investment earnings	100,000	100,000	125,514	25,514
Other	1,171,265	1,334,564	497,467	(837,097)
Total revenues	<u>180,848,646</u>	<u>181,524,408</u>	<u>87,371,401</u>	<u>(94,153,007)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,852,362	11,861,754	4,763,490	7,098,264
Central services	14,792,753	15,628,677	6,213,438	9,415,239
Public safety	40,287,133	41,316,793	17,012,790	24,304,003
Transportation	154,730	386,068	207,924	178,144
Environmental protection	15,391,281	15,823,790	6,890,368	8,933,422
Economic and physical development	7,542,060	7,921,447	2,483,643	5,437,804
Human services	29,356,850	30,020,443	9,763,725	20,256,718
Education	42,273,921	42,273,921	17,555,802	24,718,119
Culture and recreation	4,434,525	4,453,934	1,818,499	2,635,435
<b>Debt Service:</b>				
Principal retirement	11,210,001	11,384,001	2,428,292	8,955,709
Interest and fiscal charges	2,608,448	2,608,448	1,061,394	1,547,054
Contingency	400,000	364,300	-	364,300
Total expenditures	<u>180,304,064</u>	<u>184,043,576</u>	<u>70,199,365</u>	<u>113,844,211</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(2,519,168)</u>	<u>17,172,036</u>	<u>19,691,204</u>
<b>Other Financing Sources (Uses):</b>				
Issuance of long-term debt	-	505,057	505,057	-
Transfers to other funds	(5,424,415)	(5,572,695)	(1,741,030)	3,831,665
Appropriated fund balance	4,879,833	7,586,806	-	(7,586,806)
Total other financing sources (uses)	<u>(544,582)</u>	<u>2,519,168</u>	<u>(1,235,973)</u>	<u>(3,755,141)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>15,936,063</u>	<u>\$ 15,936,063</u>
<b>Fund balance, beginning of year</b>			<u>73,609,688</u>	
<b>Fund balance, end of year</b>			<u>\$ 89,545,751</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 114,785,618	\$ 114,785,618	\$ 63,569,976	\$ (51,215,642)	55%	\$ 115,195,517	\$ 58,617,443
Prior year taxes	2,300,000	2,300,000	1,660,053	(639,947)	72%	3,504,916	1,308,170
Penalties and interest	700,000	700,000	434,540	(265,460)	62%	1,119,593	281,719
	<u>117,785,618</u>	<u>117,785,618</u>	<u>65,664,569</u>	<u>(52,121,049)</u>	56%	<u>119,820,026</u>	<u>60,207,332</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	9,581,330	9,581,330	3,317,374	(6,263,956)	35%	9,305,399	3,165,296
Article 40 (1/2%)	6,886,082	6,886,082	1,824,728	(5,061,354)	26%	6,791,631	1,689,665
Article 42 (1/2%)	6,480,912	6,480,912	2,072,447	(4,408,465)	32%	6,367,362	1,953,652
	<u>22,948,324</u>	<u>22,948,324</u>	<u>7,214,549</u>	<u>(15,733,775)</u>	31%	<u>22,464,392</u>	<u>6,808,613</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	44,797	(115,203)	28%	214,717	83,799
Deed stamp excise tax	2,800,000	2,800,000	1,638,203	(1,161,797)	59%	3,263,574	1,285,184
Solid waste tax	48,000	48,000	14,681	(33,319)	31%	65,295	25,907
White goods disposal tax	40,000	40,000	14,106	(25,894)	35%	71,573	23,346
1% Occupancy Tax	1,400,000	1,400,000	901,718	(498,282)	64%	1,472,240	876,387
	<u>4,448,000</u>	<u>4,448,000</u>	<u>2,613,505</u>	<u>(1,834,495)</u>	59%	<u>5,087,399</u>	<u>2,294,623</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	1,500,000	1,500,000	-	(1,500,000)	0%	3,034,559	136,182
Beer and wine tax	248,000	248,000	-	(248,000)	0%	288,854	-
Jail fees	65,000	65,000	64,195	(805)	99%	175,518	63,800
	<u>1,813,000</u>	<u>1,813,000</u>	<u>64,195</u>	<u>(1,748,805)</u>	4%	<u>3,498,931</u>	<u>199,982</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,685,358	19,141,703	5,113,686	(14,028,017)	27%	20,789,689	6,734,447
ARRA federal grant	4,538	4,538	2,279	(2,259)	50%	6,080	3,041
Court facility fees	130,000	130,000	46,218	(83,782)	36%	158,607	53,407
ABC education requirement	-	-	-	-	na	6,746	6,746
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	4,885	4,885
State drug tax	10,000	10,000	11,523	1,523	115%	48,345	27,349
	<u>18,831,896</u>	<u>19,288,241</u>	<u>5,173,706</u>	<u>(14,114,535)</u>	27%	<u>21,014,352</u>	<u>6,829,875</u>
<b>Permits and Fees:</b>							
Building permits	1,950,000	2,006,118	1,040,551	(965,567)	52%	2,219,578	908,525
Recording Fees	750,000	750,000	349,821	(400,179)	47%	785,011	327,928
Inspection fees	50,000	50,000	24,733	(25,267)	49%	941	(100)
Concealed handgun permit	130,000	130,000	59,505	(70,495)	46%	203,675	83,125
Other permit and fees	847,654	847,654	336,103	(511,551)	40%	884,133	284,704
	<u>3,727,654</u>	<u>3,783,772</u>	<u>1,810,713</u>	<u>(1,973,059)</u>	48%	<u>4,093,338</u>	<u>1,604,182</u>
<b>Sales and Services:</b>							
Solid waste fees	2,100,000	2,100,000	980,576	(1,119,424)	47%	2,582,625	902,204
School resource officer reimb.	1,262,709	1,262,709	315,677	(947,032)	25%	1,237,950	309,250
Rents	13,930	13,930	7,456	(6,474)	54%	15,582	6,630
EMS Charges	3,800,000	3,800,000	1,672,840	(2,127,160)	44%	3,691,722	1,319,506
Public health user fees	779,500	779,500	360,814	(418,686)	46%	984,154	384,376
Sheriff animal prot. serv. fees	130,000	130,000	38,374	(91,626)	30%	91,241	39,441
Social services fees	65,400	65,400	27,422	(37,978)	42%	64,753	22,809
Public housing fees	43,800	43,800	1,215	(42,585)	3%	6,787	2,606
Tax collection fees	228,000	228,000	95,053	(132,947)	42%	239,938	83,657
Other sales and services	953,450	953,450	369,225	(584,225)	39%	1,168,941	469,900
Register of deeds	314,500	314,500	141,077	(173,423)	45%	324,631	129,043

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	November 30, 2016
<b>Sales and Services (continued):</b>							
Marriage licenses	55,000	55,000	26,952	(28,048)	49%	50,218	24,879
Recreation services	276,600	276,600	170,502	(106,098)	62%	264,574	150,862
	<u>10,022,889</u>	<u>10,022,889</u>	<u>4,207,183</u>	<u>(5,815,706)</u>	42%	<u>10,723,116</u>	<u>3,845,163</u>
<b>Investment earnings</b>	<u>100,000</u>	<u>100,000</u>	<u>125,514</u>	<u>25,514</u>	126%	<u>181,510</u>	<u>38,336</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	752	(348)	68%	2,232	-
ABC bottles taxes	45,000	45,000	22,603	(22,397)	50%	59,338	21,273
Cnty Brd of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	8,500	8,500	19,266	10,766	227%	58,429	22,779
Other revenues	1,092,665	1,255,964	448,846	(807,118)	36%	1,956,401	587,099
	<u>1,171,265</u>	<u>1,334,564</u>	<u>497,467</u>	<u>(837,097)</u>	37%	<u>2,100,400</u>	<u>637,151</u>
Total revenues	<u>180,848,646</u>	<u>181,524,408</u>	<u>87,371,401</u>	<u>(94,153,007)</u>	48%	<u>188,983,464</u>	<u>82,465,257</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	190,893	183,748	85,062	98,686	46%	178,984	73,709
Fringe benefits	32,493	29,914	14,485	15,429	48%	30,241	10,789
Operating costs	61,850	61,850	26,489	35,361	43%	63,352	34,648
	<u>285,236</u>	<u>275,512</u>	<u>126,036</u>	<u>149,476</u>	46%	<u>272,577</u>	<u>119,146</u>
<b>County Administration:</b>							
Salaries	574,332	574,332	250,078	324,254	44%	529,553	217,512
Fringe benefits	173,479	173,479	71,212	102,267	41%	156,224	59,323
Operating costs	24,984	24,984	7,616	17,368	30%	16,920	7,178
	<u>772,795</u>	<u>772,795</u>	<u>328,906</u>	<u>443,889</u>	43%	<u>702,697</u>	<u>284,013</u>
<b>Human Resources:</b>							
Salaries	343,443	343,443	140,818	202,625	41%	308,965	143,117
Fringe benefits	126,106	126,106	47,056	79,050	37%	115,775	47,235
Operating costs	10,935	10,935	1,544	9,391	14%	5,743	3,426
	<u>480,484</u>	<u>480,484</u>	<u>189,418</u>	<u>291,066</u>	39%	<u>430,483</u>	<u>193,778</u>
<b>Finance:</b>							
Salaries	769,712	769,712	328,784	440,928	43%	748,812	314,717
Fringe benefits	259,942	259,942	109,126	150,816	42%	248,694	103,924
Operating costs	420,150	432,093	275,517	156,576	64%	367,763	289,170
	<u>1,449,804</u>	<u>1,461,747</u>	<u>713,427</u>	<u>748,320</u>	49%	<u>1,365,269</u>	<u>707,811</u>
<b>Tax Administration:</b>							
Salaries	2,299,162	2,299,162	937,862	1,361,300	41%	2,087,379	868,159
Fringe benefits	898,147	898,147	366,665	531,482	41%	840,057	335,455
Operating costs	1,298,487	1,298,487	313,678	984,809	24%	728,601	302,419
	<u>4,495,796</u>	<u>4,495,796</u>	<u>1,618,205</u>	<u>2,877,591</u>	36%	<u>3,656,037</u>	<u>1,506,033</u>
<b>County Attorney:</b>							
Salaries	302,476	302,476	133,747	168,729	44%	296,842	124,176
Fringe benefits	89,899	89,899	38,739	51,160	43%	86,830	36,125
Operating costs	188,700	188,700	43,772	144,928	23%	87,135	19,896
	<u>581,075</u>	<u>581,075</u>	<u>216,258</u>	<u>364,817</u>	37%	<u>470,807</u>	<u>180,197</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	November 30, 2016
<b>Court Facilities:</b>							
Operating costs	256,955	256,955	87,301	169,654	34%	264,787	76,226
	<u>256,955</u>	<u>256,955</u>	<u>87,301</u>	<u>169,654</u>	<u>34%</u>	<u>264,787</u>	<u>76,226</u>
<b>Board of Elections:</b>							
Salaries	454,324	454,324	134,534	319,790	30%	496,073	151,284
Fringe benefits	127,791	133,543	53,617	79,926	40%	117,061	45,244
Operating costs	178,187	178,187	96,390	81,797	54%	241,255	204,000
Capital outlay	-	-	-	-	na	23,160	23,160
	<u>760,302</u>	<u>766,054</u>	<u>284,541</u>	<u>481,513</u>	<u>37%</u>	<u>877,549</u>	<u>423,688</u>
<b>Register of Deeds:</b>							
Salaries	686,570	686,570	269,944	416,626	39%	629,385	267,357
Fringe benefits	305,319	306,740	121,254	185,486	40%	288,869	115,950
Operating costs	1,778,026	1,778,026	808,200	969,826	45%	1,977,531	680,155
	<u>2,769,915</u>	<u>2,771,336</u>	<u>1,199,398</u>	<u>1,571,938</u>	<u>43%</u>	<u>2,895,785</u>	<u>1,063,462</u>
Total general government	<u>11,852,362</u>	<u>11,861,754</u>	<u>4,763,490</u>	<u>7,098,264</u>	<u>40%</u>	<u>10,935,991</u>	<u>4,554,354</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,053,266	1,053,266	446,037	607,229	42%	1,002,954	406,132
Fringe benefits	354,052	354,052	148,279	205,773	42%	335,781	132,428
Operating costs	1,129,125	1,229,471	340,207	889,264	28%	1,066,021	354,943
Capital outlay	95,000	345,962	28,599	317,363	8%	200,172	96,696
	<u>2,631,443</u>	<u>2,982,751</u>	<u>963,122</u>	<u>2,019,629</u>	<u>32%</u>	<u>2,604,928</u>	<u>990,199</u>
<b>Service Center:</b>							
Salaries	619,638	619,638	269,152	350,486	43%	572,397	239,309
Fringe benefits	247,560	247,820	104,435	143,385	42%	231,737	91,607
Operating costs	336,700	341,137	(1,935)	343,072	-1%	247,747	(117,438)
Capital outlay	45,500	46,300	46,145	155	100%	143,060	-
	<u>1,249,398</u>	<u>1,254,895</u>	<u>417,797</u>	<u>837,098</u>	<u>33%</u>	<u>1,194,941</u>	<u>213,478</u>
<b>Engineering:</b>							
Salaries	370,682	370,682	158,021	212,661	43%	344,187	136,929
Fringe benefits	122,431	122,431	51,315	71,116	42%	114,010	43,406
Operating costs	74,330	74,330	16,256	58,074	22%	56,321	24,463
Capital outlay	31,000	31,000	30,589	411	99%	26,224	26,224
	<u>598,443</u>	<u>598,443</u>	<u>256,181</u>	<u>342,262</u>	<u>43%</u>	<u>540,742</u>	<u>231,022</u>
<b>Operation Services:</b>							
Salaries	2,215,541	2,215,541	892,761	1,322,780	40%	2,032,231	863,765
Fringe benefits	951,902	957,198	377,754	579,444	39%	886,150	352,699
Operating costs	3,121,506	3,427,853	1,192,907	2,234,946	35%	3,532,135	1,289,745
Capital outlay	323,500	323,500	157,555	165,945	49%	368,050	108,700
	<u>6,612,449</u>	<u>6,924,092</u>	<u>2,620,977</u>	<u>4,303,115</u>	<u>38%</u>	<u>6,818,566</u>	<u>2,614,909</u>
<b>Non-departmental:</b>							
Fringe benefits	2,986,897	2,951,130	1,165,542	1,785,588	39%	2,877,082	1,244,752
Operating costs	714,123	917,366	789,819	127,547	86%	735,390	831,200
	<u>3,701,020</u>	<u>3,868,496</u>	<u>1,955,361</u>	<u>1,913,135</u>	<u>51%</u>	<u>3,612,472</u>	<u>2,075,952</u>
Total central services	<u>14,792,753</u>	<u>15,628,677</u>	<u>6,213,438</u>	<u>9,415,239</u>	<u>40%</u>	<u>14,771,649</u>	<u>6,125,560</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	53,000	53,000	2,877	50,123	5%	35,397	39,894
	<u>53,000</u>	<u>53,000</u>	<u>2,877</u>	<u>50,123</u>	<u>5%</u>	<u>35,397</u>	<u>39,894</u>
<b>Sheriff:</b>							
Salaries	9,352,779	9,359,924	3,892,605	5,467,319	42%	8,513,308	3,568,063
Fringe benefits	3,550,469	3,570,548	1,448,751	2,121,797	41%	3,179,479	1,287,994
Operating costs	2,007,646	2,371,804	1,118,437	1,253,367	47%	2,274,778	1,048,288
Capital outlay	590,731	923,872	863,996	59,876	94%	771,445	508,135
	<u>15,501,625</u>	<u>16,226,148</u>	<u>7,323,789</u>	<u>8,902,359</u>	<u>45%</u>	<u>14,739,010</u>	<u>6,412,480</u>
<b>Detention Center:</b>							
Salaries	4,132,113	4,132,113	1,714,368	2,417,745	41%	4,007,924	1,694,226
Fringe benefits	1,625,753	1,626,211	629,373	996,838	39%	1,524,686	629,271
Operating costs	2,360,397	2,376,142	789,064	1,587,078	33%	2,209,408	773,961
Capital outlay	226,290	347,359	6,995	340,364	2%	24,342	11,020
	<u>8,344,553</u>	<u>8,481,825</u>	<u>3,139,800</u>	<u>5,342,025</u>	<u>37%</u>	<u>7,766,360</u>	<u>3,108,478</u>
<b>Emergency Medical:</b>							
Salaries	5,051,285	5,051,285	2,041,118	3,010,167	40%	4,826,140	2,085,545
Fringe benefits	1,767,635	1,767,635	688,245	1,079,390	39%	1,643,511	667,922
Operating costs	1,409,448	1,430,148	678,909	751,239	47%	1,255,782	589,388
Capital outlay	589,000	671,324	116,573	554,751	17%	213,959	176,467
	<u>8,817,368</u>	<u>8,920,392</u>	<u>3,524,845</u>	<u>5,395,547</u>	<u>40%</u>	<u>7,939,392</u>	<u>3,519,322</u>
<b>Emergency Management:</b>							
Salaries	257,893	257,893	98,330	159,563	38%	312,106	161,475
Fringe benefits	80,734	81,264	30,491	50,773	38%	104,100	49,374
Operating costs	290,025	314,632	105,941	208,691	34%	321,750	97,957
Capital outlay	96,100	219,912	34,720	185,192	16%	23,915	-
	<u>724,752</u>	<u>873,701</u>	<u>269,482</u>	<u>604,219</u>	<u>31%</u>	<u>761,871</u>	<u>308,806</u>
<b>Other Agencies:</b>							
Fire districts	640,990	640,990	263,548	377,442	41%	783,663	328,561
Rescue Squads	318,500	330,000	82,125	247,875	25%	472,530	69,875
	<u>959,490</u>	<u>970,990</u>	<u>345,673</u>	<u>625,317</u>	<u>36%</u>	<u>1,256,193</u>	<u>398,436</u>
<b>Building/Fire Inspections and Central Permitting</b>							
Salaries	1,351,504	1,254,895	546,375	708,520	44%	1,236,670	470,769
Fringe benefits	497,242	458,883	168,564	290,319	37%	425,688	155,722
Operating costs	197,834	179,609	62,499	117,110	35%	114,469	48,672
Capital outlay	146,167	146,167	144,974	1,193	99%	102,992	45,450
	<u>2,192,747</u>	<u>2,039,554</u>	<u>922,412</u>	<u>1,117,142</u>	<u>45%</u>	<u>1,879,819</u>	<u>720,613</u>
<b>Central Communications:</b>							
Salaries	1,472,422	1,474,422	595,154	879,268	40%	1,386,432	602,565
Fringe benefits	584,734	589,284	231,582	357,702	39%	576,871	223,147
Operating costs	215,521	213,521	84,435	129,086	40%	130,672	47,908
Capital outlay	300,107	300,107	42,981	257,126	14%	48,570	48,570
	<u>2,572,784</u>	<u>2,577,334</u>	<u>954,152</u>	<u>1,623,182</u>	<u>37%</u>	<u>2,142,545</u>	<u>922,190</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	November 30, 2016
<b>Animal Protective Services:</b>							
Salaries	546,714	546,714	231,198	315,516	42%	560,467	253,114
Fringe benefits	222,618	222,618	94,162	128,456	42%	222,176	95,047
Operating costs	277,190	330,225	131,523	198,702	40%	275,844	120,000
Capital outlay	74,292	74,292	72,877	1,415	98%	112,706	112,706
	<u>1,120,814</u>	<u>1,173,849</u>	<u>529,760</u>	<u>644,089</u>	45%	<u>1,171,193</u>	<u>580,867</u>
Total public safety	<u>40,287,133</u>	<u>41,316,793</u>	<u>17,012,790</u>	<u>24,304,003</u>	41%	<u>37,691,780</u>	<u>16,011,086</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	97,000	48,500
Odell Williamson Mun. Air.	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transp. Authority	30,230	30,230	30,230	-	100%	29,350	29,350
Brunswick Transit System	-	231,338	115,444	115,894	50%	225,953	52,219
Total transportation	<u>154,730</u>	<u>386,068</u>	<u>207,924</u>	<u>178,144</u>	54%	<u>379,803</u>	<u>143,819</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	317,162	317,162	130,992	186,170	41%	284,499	131,039
Fringe benefits	129,872	129,872	52,133	77,739	40%	119,897	51,535
Operating costs	14,583,278	14,616,490	6,106,015	8,510,475	42%	14,003,259	5,755,809
Capital outlay	134,000	533,297	533,296	1	100%	74,885	70,030
	<u>15,164,312</u>	<u>15,596,821</u>	<u>6,822,436</u>	<u>8,774,385</u>	44%	<u>14,482,540</u>	<u>6,008,413</u>
<b>Other:</b>							
Forestry services	226,969	226,969	67,932	159,037	30%	188,513	61,721
	<u>226,969</u>	<u>226,969</u>	<u>67,932</u>	<u>159,037</u>	30%	<u>188,513</u>	<u>61,721</u>
Total environmental protection	<u>15,391,281</u>	<u>15,823,790</u>	<u>6,890,368</u>	<u>8,933,422</u>	44%	<u>14,671,053</u>	<u>6,070,134</u>
<b>Economic Development:</b>							
<b>Zoning/Solid Waste Enforcement:</b>							
Salaries	-	135,480	50,790	84,690	37%	-	-
Fringe benefits	-	55,606	20,423	35,183	37%	-	-
Operating costs	-	18,225	4,231	13,994	23%	-	-
	<u>-</u>	<u>209,311</u>	<u>75,444</u>	<u>133,867</u>	36%	<u>-</u>	<u>-</u>
<b>Planning:</b>							
Salaries	399,016	399,016	177,500	221,516	44%	502,386	218,450
Fringe benefits	137,487	137,487	58,826	78,661	43%	171,287	72,555
Operating costs	150,620	252,887	40,507	212,380	16%	167,115	93,095
	<u>687,123</u>	<u>789,390</u>	<u>276,833</u>	<u>512,557</u>	35%	<u>840,788</u>	<u>384,100</u>
<b>Cooperative Extension:</b>							
Salaries	301,981	342,285	104,096	238,189	30%	291,813	102,024
Fringe benefits	141,864	144,947	34,289	110,658	24%	109,042	30,715
Operating costs	113,633	127,629	36,299	91,330	28%	116,061	38,410
	<u>557,478</u>	<u>614,861</u>	<u>174,684</u>	<u>440,177</u>	28%	<u>516,916</u>	<u>171,149</u>
<b>Soil and Water Conservation:</b>							
Salaries	153,141	153,141	66,038	87,103	43%	149,222	64,100
Fringe benefits	59,228	59,228	25,007	34,221	42%	57,091	23,362
Operating costs	17,500	20,250	7,173	13,077	35%	16,071	4,371
	<u>229,869</u>	<u>232,619</u>	<u>98,218</u>	<u>134,401</u>	42%	<u>222,384</u>	<u>91,833</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	November 30, 2016
<b>Public Housing Section 8:</b>							
Salaries	147,863	147,863	62,713	85,150	42%	136,979	56,291
Fringe benefits	58,147	58,147	25,613	32,534	44%	52,900	22,419
Operating costs	2,170,980	2,178,656	811,648	1,367,008	37%	1,916,791	825,276
	<u>2,376,990</u>	<u>2,384,666</u>	<u>899,974</u>	<u>1,484,692</u>	38%	<u>2,106,670</u>	<u>903,986</u>
<b>Economic Development:</b>							
Salaries	-	35,327	22,200	13,127	63%	-	-
Fringe benefits	-	2,695	1,698	997	63%	-	-
Operating costs	425,000	386,978	32,874	354,104	8%	-	-
	<u>425,000</u>	<u>425,000</u>	<u>56,772</u>	<u>368,228</u>	13%	<u>-</u>	<u>-</u>
<b>1% Occupancy Tax:</b>							
Operating costs	1,400,000	1,400,000	901,718	498,282	64%	1,472,240	876,387
<b>Other Economic Development:</b>							
Oak Island Beach Abatement & Renourishment	-	-	-	-	na	166,666	166,666
Holden Beach Special Obligation Bond	1,461,600	1,461,600	-	1,461,600	0%	-	-
Lockwood Folly & Shallotte Dredging	-	9,875	-	9,875	0%	140,000	-
Reserve for shoreline	404,000	394,125	-	394,125	0%	76,000	-
	<u>1,865,600</u>	<u>1,865,600</u>	<u>-</u>	<u>1,865,600</u>	0%	<u>382,666</u>	<u>166,666</u>
Total economic development	<u>7,542,060</u>	<u>7,921,447</u>	<u>2,483,643</u>	<u>5,437,804</u>	31%	<u>5,541,664</u>	<u>2,594,121</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,430,361	2,430,361	892,585	1,537,776	37%	2,341,582	1,009,184
Fringe benefits	1,262,670	1,262,670	452,465	810,205	36%	1,132,253	480,991
Operating costs	261,800	484,802	95,563	389,239	20%	197,874	91,357
Capital outlay	85,000	85,000	1,099	83,901	1%	-	-
	<u>4,039,831</u>	<u>4,262,833</u>	<u>1,441,712</u>	<u>2,821,121</u>	34%	<u>3,671,709</u>	<u>1,581,532</u>
<b>Communicable Diseases:</b>							
Operating costs	413,700	413,700	196,920	216,780	48%	336,799	192,193
<b>Adult Health Maintenance:</b>							
Operating costs	303,855	253,855	47,501	206,354	19%	384,936	39,905
	<u>303,855</u>	<u>253,855</u>	<u>47,501</u>	<u>206,354</u>	19%	<u>384,936</u>	<u>39,905</u>
<b>Senior Health</b>							
Salaries	50,736	50,736	23,439	27,297	46%	49,462	21,197
Fringe benefits	21,117	21,117	8,759	12,358	41%	20,400	8,416
Operating costs	3,835	3,835	1,597	2,238	42%	3,515	1,668
	<u>75,688</u>	<u>75,688</u>	<u>33,795</u>	<u>41,893</u>	45%	<u>73,377</u>	<u>31,281</u>
<b>Maternal and Child Health:</b>							
Salaries	362,805	362,805	152,959	209,846	42%	353,136	147,789
Fringe benefits	157,858	157,858	62,802	95,056	40%	151,671	63,131
Operating costs	605,940	605,940	169,036	436,904	28%	565,663	201,023
	<u>1,126,603</u>	<u>1,126,603</u>	<u>384,797</u>	<u>741,806</u>	34%	<u>1,070,470</u>	<u>411,943</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	November 30, 2016
<b>Environmental Health:</b>							
Salaries	998,696	998,696	416,292	582,404	42%	907,276	363,479
Fringe benefits	353,248	353,248	142,495	210,753	40%	317,092	122,772
Operating costs	219,971	219,971	62,116	157,855	28%	187,867	73,035
Capital outlay	-	-	-	-	na	66,080	-
	<u>1,571,915</u>	<u>1,571,915</u>	<u>620,903</u>	<u>951,012</u>	39%	<u>1,478,315</u>	<u>559,286</u>
Total health	<u>7,531,592</u>	<u>7,704,594</u>	<u>2,725,628</u>	<u>4,978,966</u>	35%	<u>7,015,606</u>	<u>2,816,140</u>
<b>Veterans' Services:</b>							
Salaries	141,180	141,180	55,486	85,694	39%	128,024	53,910
Fringe benefits	59,093	59,093	22,839	36,254	39%	52,601	21,958
Operating costs	14,985	14,985	5,849	9,136	39%	14,041	5,303
Total veterans' services	<u>215,258</u>	<u>215,258</u>	<u>84,174</u>	<u>131,084</u>	39%	<u>194,666</u>	<u>81,171</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,976,135	6,976,135	2,818,445	4,157,690	40%	6,420,809	2,751,455
Fringe benefits	3,571,351	3,571,351	1,383,140	2,188,211	39%	3,330,892	1,342,111
Operating costs	2,901,602	3,031,722	843,173	2,188,549	28%	3,168,650	923,142
Capital outlay	225,000	258,718	1,081	257,637	0%	164,968	-
	<u>13,674,088</u>	<u>13,837,926</u>	<u>5,045,839</u>	<u>8,792,087</u>	36%	<u>13,085,319</u>	<u>5,016,708</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	(81)	20,081	0%	7,455	837
Aid to the blind	5,910	5,910	-	5,910	0%	5,043	-
Adoption assistance	280,000	280,000	102,735	177,265	37%	238,273	100,225
Special assistance	470,000	470,000	162,736	307,264	35%	427,626	176,098
Foster care	950,000	950,000	136,040	813,960	14%	606,233	235,210
State foster home	335,000	335,000	93,182	241,818	28%	272,178	82,139
Special assistance	1,800	26,921	5,708	21,213	21%	-	-
Day care	3,546,054	3,546,054	397,021	3,149,033	11%	4,062,307	1,372,855
Special child adopt. assistance	-	173,745	30,208	143,537	17%	34,205	9,032
	<u>5,608,764</u>	<u>5,807,630</u>	<u>927,549</u>	<u>4,880,081</u>	16%	<u>5,653,320</u>	<u>1,976,396</u>
Total social services	<u>19,282,852</u>	<u>19,645,556</u>	<u>5,973,388</u>	<u>13,672,168</u>	30%	<u>18,738,639</u>	<u>6,993,104</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	62,608	187,835	25%	-	-
Brunswick Senior Resources	2,076,705	2,076,705	865,294	1,211,411	42%	1,650,000	687,500
Other human services	-	127,887	52,633	75,254	41%	130,089	53,278
	<u>2,327,148</u>	<u>2,455,035</u>	<u>980,535</u>	<u>1,474,500</u>	40%	<u>1,780,089</u>	<u>740,778</u>
Total human services	<u>29,356,850</u>	<u>30,020,443</u>	<u>9,763,725</u>	<u>20,256,718</u>	33%	<u>27,729,000</u>	<u>10,631,193</u>
<b>Education:</b>							
Public schools	37,298,995	37,298,995	15,541,250	21,757,745	42%	35,410,920	14,754,550
Public schools - capital outlay	782,496	782,496	326,040	456,456	42%	742,886	309,536
Community college	4,124,430	4,124,430	1,660,179	2,464,251	40%	3,868,761	1,638,233
Community college - cap. out.	68,000	68,000	28,333	39,667	42%	-	-
Total education	<u>42,273,921</u>	<u>42,273,921</u>	<u>17,555,802</u>	<u>24,718,119</u>	42%	<u>40,022,567</u>	<u>16,702,319</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	642,136	642,136	283,724	358,412	44%	587,275	256,491
Fringe benefits	191,792	191,792	81,043	110,749	42%	181,643	75,782
Operating costs	627,326	627,326	224,727	402,599	36%	520,625	242,223
Capital outlay	40,000	40,000	-	40,000	0%	706,301	73,860
	<u>1,501,254</u>	<u>1,501,254</u>	<u>589,494</u>	<u>911,760</u>	39%	<u>1,995,844</u>	<u>648,356</u>
<b>Maintenance:</b>							
Salaries	767,402	767,402	324,207	443,195	42%	715,644	322,539
Fringe benefits	305,925	305,925	126,807	179,118	41%	289,076	115,200
Operating costs	424,320	448,229	183,354	264,875	41%	451,780	135,223
Capital outlay	99,000	94,500	40,621	53,879	43%	72,085	23,412
	<u>1,596,647</u>	<u>1,616,056</u>	<u>674,989</u>	<u>941,067</u>	42%	<u>1,528,585</u>	<u>596,374</u>
Total Parks and Recreation	<u>3,097,901</u>	<u>3,117,310</u>	<u>1,264,483</u>	<u>1,852,827</u>	41%	<u>3,524,429</u>	<u>1,244,730</u>
<b>Brunswick County Library:</b>							
Salaries	743,196	743,196	312,997	430,199	42%	696,608	288,059
Fringe benefits	308,328	308,328	128,225	180,103	42%	291,509	117,208
Operating costs	285,100	285,100	112,794	172,306	40%	260,037	107,731
Capital outlay	-	-	-	-	na	19,513	-
	<u>1,336,624</u>	<u>1,336,624</u>	<u>554,016</u>	<u>782,608</u>	41%	<u>1,267,667</u>	<u>512,998</u>
Total culture and recreation	<u>4,434,525</u>	<u>4,453,934</u>	<u>1,818,499</u>	<u>2,635,435</u>	41%	<u>4,792,096</u>	<u>1,757,728</u>
<b>Debt Service:</b>							
Principal retirement	11,210,001	11,384,001	2,428,292	8,955,709	21%	11,295,000	-
Interest and fees	2,608,448	2,608,448	1,061,394	1,547,054	41%	3,024,355	1,242,822
Total debt service	<u>13,818,449</u>	<u>13,992,449</u>	<u>3,489,686</u>	<u>10,502,763</u>	25%	<u>14,319,355</u>	<u>1,242,822</u>
<b>Contingency:</b>							
Operating Costs	400,000	364,300	-	364,300	0%	-	-
Total expenditures	<u>180,304,064</u>	<u>184,043,576</u>	<u>70,199,365</u>	<u>113,844,211</u>	38%	<u>170,854,958</u>	<u>65,833,136</u>
<b>Revenues over (under) expenditures</b>	<u>544,582</u>	<u>(2,519,168)</u>	<u>17,172,036</u>	<u>19,691,204</u>	-682%	<u>18,128,506</u>	<u>16,632,121</u>
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	505,057	505,057	-	100%	-	-
<b>Transfers To Other Funds:</b>							
Transfer to county capital projects fund	(1,592,750)	(1,731,388)	(1,731,388)	-	100%	(10,925,406)	(7,940,579)
Transfer to grant projects funds	-	(9,642)	(9,642)	-	100%	-	-
Transfer to school capital projects fund	(3,831,665)	(3,831,665)	-	3,831,665	0%	(5,958,284)	-
	<u>(5,424,415)</u>	<u>(5,572,695)</u>	<u>(1,741,030)</u>	<u>3,831,665</u>	31%	<u>(16,883,690)</u>	<u>(7,940,579)</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	<u>4,879,833</u>	<u>7,586,806</u>	<u>-</u>	<u>(7,586,806)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(544,582)</u>	<u>2,519,168</u>	<u>(1,235,973)</u>	<u>(3,755,141)</u>	-49%	<u>(16,883,690)</u>	<u>(7,940,579)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>15,936,063</u>	<u>\$ 15,936,063</u>		<u>1,244,816</u>	<u>8,691,542</u>
<b>Fund balance, beginning of year</b>			<u>73,609,688</u>			<u>72,364,872</u>	<u>72,364,872</u>
<b>Fund balance, end of year</b>			<u>\$ 89,545,751</u>			<u>\$ 73,609,688</u>	<u>\$ 81,056,414</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 NOVEMBER 30, 2017**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 20,257,665	\$ 16,500,651	\$ 308,168	\$ 16,808,819
Restricted intergovernmental-NC Parks & Rec. Trust Fund	1,609,854	859,354	-	859,354
Investment earnings	144,268	222,925	39,246	262,171
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	694,962	639,049	-	639,049
Total revenues	<u>26,920,470</u>	<u>22,435,700</u>	<u>347,414</u>	<u>22,783,114</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Future Capital Projects	774,250	-	-	-
<b>Public Safety:</b>				
Sheriff's Firing Range	2,551,865	2,551,365	500	2,551,865
<b>Environmental protection:</b>				
Future Capital Projects	8,767,000	-	-	-
<b>Economic Development:</b>				
Avalon	3,922,845	3,902,956	1,728	3,904,684
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>3,902,956</u>	<u>1,728</u>	<u>3,904,684</u>
<b>Cultural and recreation:</b>				
OIB Park Improvements	732,000	159,085	124,202	283,287
Town Creek Park Improvements	5,194,682	5,194,682	-	5,194,682
Waccamaw Park Improvements	3,700,717	3,676,495	15,106	3,691,601
Smithville Park Improvements	5,913,666	1,519,825	2,323,060	3,842,885
Holden Beach Park Improvements	525,583	-	-	-
Leland Senior Center	2,839,996	2,839,995	-	2,839,995
District 1 Senior Center	2,403,714	832,331	498,537	1,330,868
Future Capital Projects	5,180,453	-	-	-
	<u>26,490,811</u>	<u>14,222,413</u>	<u>2,960,905</u>	<u>17,183,318</u>
<b>Transportation:</b>				
Airport Improvements	22,427,715	18,542,383	145,975	18,688,358
<b>Education:</b>				
Future Capital Projects	2,043,799	-	-	-
<b>Other:</b>				
Future Capital Projects	400,889	-	-	-
Total expenditures	<u>67,653,759</u>	<u>39,219,117</u>	<u>3,109,108</u>	<u>42,328,225</u>
<b>Revenues over (under) expenditures</b>	<b>(40,733,289)</b>	<b>(16,783,417)</b>	<b>(2,761,694)</b>	<b>(19,545,111)</b>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	8,470,593	-	-	-
Transfer from general fund	34,252,135	32,520,750	1,731,388	34,252,138
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>40,733,289</u>	<u>30,531,311</u>	<u>1,731,388</u>	<u>32,262,699</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 13,747,894</b>	<b>(1,030,306)</b>	<b>\$ 12,717,588</b>
<b>Fund balance, beginning of year</b>			<u>22,237,350</u>	
<b>Fund balance, end of year</b>			<u>\$ 21,207,044</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 NOVEMBER 30, 2017**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,199,342	1,352,633	20,434	1,373,067
Investment earnings-debt proceeds	26,071	28,578	177	28,755
Total revenues	<u>8,307,452</u>	<u>8,474,008</u>	<u>20,611</u>	<u>8,494,619</u>
<b>Expenditures:</b>				
Brunswick County Schools	74,245,588	57,805,622	3,281,310	61,086,932
Brunswick Community College	31,665,911	31,522,340	1,150	31,523,490
Total expenditures	<u>105,911,499</u>	<u>89,327,962</u>	<u>3,282,460</u>	<u>92,610,422</u>
<b>Revenues over (under) expenditures</b>	(97,604,047)	(80,853,954)	(3,261,849)	(84,115,803)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	48,985,888	45,993,451	-	45,993,451
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	2,269,961	1,874,936	-	1,874,936
Debt financing issued	40,119,705	40,515,000	-	40,515,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>97,604,047</u>	<u>88,069,374</u>	<u>-</u>	<u>88,069,374</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,215,420</u>	(3,261,849)	<u>\$ 3,953,571</u>
<b>Fund balance, beginning of year</b>			<u>13,767,832</u>	
<b>Fund balance, end of year</b>			<u>\$ 10,505,983</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED NOVEMBER 30, 2017

	<b>Emergency Telephone System Fund</b>	<b>Grant Project</b>	<b>ROD- Technology Enhancement Fund</b>	<b>Total</b>
<b>Assets:</b>				
Cash and cash equivalents/investments	1,056,041	-	867,272	1,923,313
Interest receivable	88	-	71	159
Receivables, net	11,193	-	-	11,193
Total assets	<u>1,067,322</u>	<u>-</u>	<u>867,343</u>	<u>1,934,665</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	22,823	-	4,440	27,263
Due to other funds	-	28,541	-	28,541
Total liabilities	<u>22,823</u>	<u>28,541</u>	<u>4,440</u>	<u>55,804</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	11,281	-	71	11,352
Restricted - other	1,033,218	-	862,832	1,896,050
Unassigned	-	(28,541)	-	(28,541)
Total fund balances	<u>1,044,499</u>	<u>(28,541)</u>	<u>862,903</u>	<u>1,878,861</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,067,322</u>	<u>\$ -</u>	<u>\$ 867,343</u>	<u>\$ 1,934,665</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 NOVEMBER 30, 2017

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>				
Restricted intergovernmental	\$ 260,808	\$ 93,229	\$ -	\$ 354,037
Permits and fees	-	-	69,485	69,485
Investment earnings	1,795	-	1,467	3,262
Total revenues	<u>262,603</u>	<u>93,229</u>	<u>70,952</u>	<u>426,784</u>
<b>Expenditures:</b>				
General government	-	121,770	46,674	168,444
Public safety	275,859	-	-	275,859
Total expenditures	<u>275,859</u>	<u>121,770</u>	<u>46,674</u>	<u>444,303</u>
<b>Revenues over (under) expenditures</b>	(13,256)	(28,541)	24,278	(17,519)
<b>Other Financing Sources:</b>				
Transfers from general fund	-	9,642	-	9,642
Total other financing sources (uses)	<u>-</u>	<u>9,642</u>	<u>-</u>	<u>9,642</u>
<b>Net change in fund balances</b>	(13,256)	(18,899)	24,278	(7,877)
<b>Fund balance, beginning of year</b>	<u>1,057,755</u>	<u>(9,642)</u>	<u>838,625</u>	<u>1,886,738</u>
<b>Fund balance, end of year</b>	<u>\$ 1,044,499</u>	<u>\$ (28,541)</u>	<u>\$ 862,903</u>	<u>\$ 1,878,861</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017**

	<u>Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 782,423	\$ 260,808	\$ (521,615)	\$ 710,611	\$ 236,870
Investment earnings	-	1,795	1,795	1,695	430
Total revenues	<u>782,423</u>	<u>262,603</u>	<u>(519,820)</u>	<u>712,306</u>	<u>237,300</u>
<b>Expenditures:</b>					
Operating costs	730,673	177,408	553,265	440,611	213,644
Capital outlay	550,000	98,451	451,549	-	-
911 Center Grant	51,750	-	51,750	-	-
Total expenditures	<u>1,332,423</u>	<u>275,859</u>	<u>1,056,564</u>	<u>440,611</u>	<u>213,644</u>
<b>Revenues over (under) expenditures</b>	(550,000)	(13,256)	536,744	271,695	23,656
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>550,000</u>	<u>-</u>	<u>(550,000)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(13,256)</u>	<u>\$ (13,256)</u>	271,695	23,656
<b>Fund balance, beginning of year</b>		<u>1,057,755</u>		<u>786,060</u>	<u>786,060</u>
<b>Fund balance, end of year</b>		<u>\$ 1,044,499</u>		<u>\$ 1,057,755</u>	<u>\$ 809,716</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
 ACTUAL - GRANT PROJECT FUND  
 FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2017

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,216,037	\$ 703,956	\$ 93,229	\$ 797,185
Total revenues	<u>1,216,037</u>	<u>703,956</u>	<u>93,229</u>	<u>797,185</u>
<b>Expenditures:</b>				
Courts Adult Drug Court	\$ 231,395	\$ 219,289	\$ -	\$ 219,289
SAMHSA	975,000	484,667	121,770	606,437
Reserve	9,642	-	-	-
Total expenditures	<u>1,216,037</u>	<u>703,956</u>	<u>121,770</u>	<u>825,726</u>
<b>Revenues over (under) expenditures</b>	-	-	(28,541)	(28,541)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	-	-	9,642	9,642
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(18,899)	<u>\$ (18,899)</u>
<b>Fund balance, beginning of year</b>			(9,642)	
<b>Fund balance, end of year</b>			<u>\$ (28,541)</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 NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017**

	<u>Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>					
Permits and fees	\$ 159,000	\$ 69,485	\$ (89,515)	\$ 156,779	\$ 66,039
Investment earnings	1,300	1,467	167	1,756	513
Total revenues	<u>160,300</u>	<u>70,952</u>	<u>(89,348)</u>	<u>158,535</u>	<u>66,552</u>
<b>Expenditures:</b>					
General government	<u>209,791</u>	<u>46,674</u>	<u>163,117</u>	<u>131,310</u>	<u>42,832</u>
<b>Revenues over (under) expenditures</b>	<u>(49,491)</u>	<u>24,278</u>	<u>73,769</u>	<u>27,225</u>	<u>23,720</u>
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>49,491</u>	<u>-</u>	<u>(49,491)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>24,278</u>	<u>\$ 24,278</u>	<u>27,225</u>	<u>23,720</u>
<b>Fund balance, beginning of year</b>		<u>838,625</u>		<u>811,400</u>	<u>811,400</u>
<b>Fund balance, end of year</b>		<u>\$ 862,903</u>		<u>\$ 838,625</u>	<u>\$ 835,120</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
NOVEMBER 30, 2017

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 25,462,333	\$ 6,537,962	\$ 32,000,295
Restricted cash	2,574,530	-	2,574,530
Interest receivable	2,180	561	2,741
Receivables and special assessments, net	2,686,243	-	2,686,243
Due from other governmental agencies	236,476	34,437	270,913
Inventories	1,405,964	-	1,405,964
Total current assets	<u>32,367,726</u>	<u>6,572,960</u>	<u>38,940,686</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	335,141	64,195	399,336
Customer deposits	1,841,594	-	1,841,594
Interest payable	275,467	-	275,467
Current portion of debt	1,324,810	-	1,324,810
Total current liabilities	<u>3,777,012</u>	<u>64,195</u>	<u>3,841,207</u>
<b>Expendable net position</b>	<b>28,590,714</b>	<b>6,508,765</b>	<b>35,099,479</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	6,511,944	-	6,511,944
Depreciable capital assets, net	150,038,000	-	150,038,000
Deferred outflow	1,086,412	-	1,086,412
Pension liability	(1,165,767)	-	(1,165,767)
Compensated absences	(362,090)	-	(362,090)
Other post-employment benefits	(4,351,734)	-	(4,351,734)
Non-current portion of debt	(23,450,830)	-	(23,450,830)
Deferred inflow	(206,701)	-	(206,701)
Total net position	<u>\$ 156,689,948</u>	<u>\$ 6,508,765</u>	<u>\$ 163,198,713</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>							
User charges	\$ 21,244,250	\$ 21,244,250	\$ 11,542,139	\$ (9,702,111)	54%	\$ 22,676,369	\$ 10,908,694
Restricted intergovernmental	-	-	-	-	na	52,684	-
Investment earnings	30,000	30,000	45,784	15,784	153%	48,375	13,090
Other	475,669	475,669	138,733	(336,936)	29%	903,742	157,131
Total revenues	<u>21,749,919</u>	<u>21,749,919</u>	<u>11,726,656</u>	<u>(10,023,263)</u>	54%	<u>23,681,170</u>	<u>11,078,915</u>
<b>Expenditures:</b>							
Salaries	4,619,624	4,673,778	1,879,818	2,793,960	40%	4,377,828	1,900,248
Fringe benefits	2,045,360	2,049,202	798,244	1,250,958	39%	1,839,538	758,629
Operating expenditures	6,814,283	7,234,746	3,030,291	4,204,455	42%	6,507,737	2,977,346
Repairs and maintenance	1,547,706	1,573,815	857,762	716,053	55%	1,514,528	713,613
Capital outlay	1,855,500	1,941,726	565,058	1,376,668	29%	1,542,206	542,098
<b>Debt Service:</b>							
Principal	1,179,150	1,179,150	55,975	1,123,175	5%	1,146,444	53,690
Interest	1,072,793	1,072,793	531,684	541,109	50%	1,106,861	548,933
Total expenditures	<u>19,134,416</u>	<u>19,725,210</u>	<u>7,718,832</u>	<u>12,006,378</u>	39%	<u>18,035,142</u>	<u>7,494,557</u>
<b>Revenues over (under) expenditures</b>	2,615,503	2,024,709	4,007,824	1,983,115	198%	5,646,028	3,584,358
<b>Other Financing Sources (Uses):</b>							
Transfer to water capital project fund	(2,615,503)	(2,542,507)	(635,000)	1,907,507	25%	(5,715,725)	(4,865,725)
Appropriated net positon	-	517,798	-	(517,798)	0%	-	-
Total other fin. sources (uses)	<u>(2,615,503)</u>	<u>(2,024,709)</u>	<u>(635,000)</u>	<u>1,389,709</u>	31%	<u>(5,715,725)</u>	<u>(4,865,725)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,372,824</u>	<u>\$ 3,372,824</u>		<u>\$ (69,697)</u>	<u>\$ (1,281,367)</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 NOVEMBER 30, 2017**

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	-	92,376	12,067	104,443
Assessments	-	39,495	-	39,495
Penalties and interest assessments		13,229	-	13,229
Other	500,000	-	37,858	37,858
Total revenues	<u>881,655</u>	<u>526,755</u>	<u>49,925</u>	<u>576,680</u>
<b>Expenditures:</b>				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	383,055	(22,404)	360,651
Aquifer storage recovery project	495,079	483,853	11,223	495,076
FY16 Water Mains Top 7 and Apollo	1,905,000	342,093	-	342,093
211 Water Plant Expansion	3,850,000	3,384,421	333,007	3,717,428
Middleton Road Water Main	1,132,700	943,920	-	943,920
US 74/76 Fire Protection	600,000	86,373	13,456	99,829
Gilbert Road Water Main	1,045,000	61,885	8,775	70,660
Bailey Road Project	9,600	7,200	1,440	8,640
Carolina Shores North	64,600	8,455	53,656	62,111
Raw Water Mains Project	850,000	-	11,648	11,648
Sunset Harbor Water Main	70,000	-	19,950	19,950
Total expenditures	<u>10,478,134</u>	<u>5,751,805</u>	<u>430,751</u>	<u>6,182,556</u>
<b>Revenues over (under) expenditures</b>	(9,596,479)	(5,225,050)	(380,826)	(5,605,876)
<b>Other Financing Sources (Uses):</b>				
Transfers from water fund	11,139,926	10,504,933	635,000	11,139,933
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Future capital projects	(2,514,174)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>9,596,479</u>	<u>9,692,163</u>	<u>635,000</u>	<u>10,327,163</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 4,467,113</u>	<u>\$ 254,174</u>	<u>\$ 4,721,287</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
NOVEMBER 30, 2017

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 18,257,909	\$ 5,014,022	\$ 23,271,931
Restricted cash	3,873,707	-	3,873,707
Interest receivable	1,531	401	1,932
Receivables and special assessments, net	6,760,569	-	6,760,569
Due from other governmental agencies	347,186	43,232	390,418
Inventories	343,912	-	343,912
Total current assets	<u>29,584,814</u>	<u>5,057,655</u>	<u>34,642,469</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	179,976	316,861	496,837
Interest payable	957,545	-	957,545
Prepaid fees	932,275	-	932,275
Current portion of debt	<u>10,265,373</u>	<u>-</u>	<u>10,265,373</u>
Total current liabilities	<u>12,335,169</u>	<u>316,861</u>	<u>12,652,030</u>
<b>Expendable net position</b>	<b>17,249,645</b>	<b>4,740,794</b>	<b>21,990,439</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	3,933,974	-	3,933,974
Depreciable capital assets, net	220,838,534	-	220,838,534
Deferred outflow	1,927,951	-	1,927,951
Pension liability	(628,441)	-	(628,441)
Compensated absences	(184,107)	-	(184,107)
Other post-employment benefits	(2,091,915)	-	(2,091,915)
Non-current portion of debt	(97,784,742)	-	(97,784,742)
Deferred inflow	(145,131)	-	(145,131)
Total net position	<u>\$ 143,115,768</u>	<u>\$ 4,740,794</u>	<u>\$ 147,856,562</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>							
User charges	\$ 21,747,828	\$ 21,747,828	\$ 10,442,825	\$ (11,305,003)	48%	\$ 24,403,102	\$ 9,242,310
ARRA interest subsidy	119,378	119,378	59,946	(59,432)	50%	146,215	73,147
Special assessments	20,000	20,000	55,870	35,870	279%	498,079	72,184
Investment earnings	25,000	25,000	36,628	11,628	147%	41,918	12,935
Restricted intergovernmental	-	-	-	-	na	117,264	-
Other	61,900	61,900	84,770	22,870	137%	131,309	13,555
Total revenues	<u>21,974,106</u>	<u>21,974,106</u>	<u>10,680,039</u>	<u>(11,294,067)</u>	49%	<u>25,337,887</u>	<u>9,414,131</u>
<b>Expenditures:</b>							
Salaries	2,583,419	2,583,419	1,041,444	1,541,975	40%	2,394,170	1,011,409
Fringe benefits	1,108,072	1,108,072	415,009	693,063	37%	978,834	399,393
Operating expenditures	3,938,302	4,092,332	1,468,994	2,623,338	36%	3,902,121	1,305,253
Repairs and maintenance	1,683,880	1,788,073	715,934	1,072,139	40%	1,960,702	718,168
Capital outlay	3,046,600	3,637,236	525,727	3,111,509	14%	1,792,245	458,027
<b>Debt Service:</b>							
Principal	9,840,550	9,840,550	757,979	9,082,571	8%	9,564,223	741,306
Interest	4,045,972	4,045,972	2,015,652	2,030,320	50%	4,348,595	2,167,327
Total expenditures	<u>26,246,795</u>	<u>27,095,654</u>	<u>6,940,739</u>	<u>20,154,915</u>	26%	<u>24,940,890</u>	<u>6,800,883</u>
<b>Revenues over (under) expenditures</b>	(4,272,689)	(5,121,548)	3,739,300	8,860,848	-73%	396,997	2,613,248
<b>Other Financing Sources (Uses):</b>							
Transfer to wastewater capital project	-	(634,012)	(634,012)	-	100%	(1,104,946)	(1,104,946)
Transfer from wastewater capital project	1,380,000	1,380,000	-	(1,380,000)	0%	922,405	622,350
Appropriated net position	2,892,689	4,375,560	-	(4,375,560)	0%	-	-
Total other fin. sources (uses)	<u>4,272,689</u>	<u>5,121,548</u>	<u>(634,012)</u>	<u>(5,755,560)</u>	-12%	<u>(182,541)</u>	<u>(482,596)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,105,288</u>	<u>\$ 3,105,288</u>		<u>\$ 214,456</u>	<u>\$ 2,130,652</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 NOVEMBER 30, 2017**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 63,951	\$ -	\$ -	\$ -
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	90,716	99,209	12,618	111,827
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,465,137</u>	<u>758,773</u>	<u>12,618</u>	<u>771,391</u>
<b>Expenditures:</b>				
Carolina Shores N. Sewer SAD	2,051,000	1,197,530	569,836	1,767,366
2016 Enterprise Funded Main Extension	892,753	594,268	216,686	810,954
NCDOT Hwy 211 Expansion	88,351	-	25,904	25,904
WBRWWTF Expansion Southport	2,630,000	-	-	-
Total expenditures	<u>5,662,104</u>	<u>1,791,798</u>	<u>812,426</u>	<u>2,604,224</u>
<b>Revenues over (under) expenditures</b>	(2,196,967)	(1,033,025)	(799,808)	(1,832,833)
<b>Other Financing Sources (Uses):</b>				
Transfer from wastewater fund	5,958,360	5,324,351	634,012	5,958,363
Transfer to wastewater fund	(3,911,063)	(3,911,063)	-	(3,911,063)
Future capital projects	(4,030,926)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>2,196,967</u>	<u>1,413,288</u>	<u>634,012</u>	<u>2,047,300</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 380,263</u>	<u>\$ (165,796)</u>	<u>\$ 214,467</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL AND  
 CHANGES IN NET POSITION - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>					
Charges for services	\$ 980,000	\$ 490,000	\$ (490,000)	\$ 958,893	\$ 433,097
Investment earnings	-	4,489	4,489	5,354	1,561
Total revenues	<u>980,000</u>	<u>494,489</u>	<u>(485,511)</u>	<u>964,247</u>	<u>434,658</u>
<b>Expenditures:</b>					
Premiums	<u>980,000</u>	<u>345,090</u>	<u>634,910</u>	<u>1,215,042</u>	<u>350,819</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>149,399</u>	<u>\$ 149,399</u>	<u>(250,795)</u>	<u>83,839</u>
<b>Net positon, beginning of year</b>		<u>1,858,611</u>		<u>2,109,406</u>	<u>2,109,406</u>
<b>Net positon, end of year</b>		<u>\$ 2,008,010</u>		<u>\$ 1,858,611</u>	<u>\$ 2,193,245</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND  
 ACTUAL AND CHANGES IN NET POSITION - HEALTH INTERNAL SERVICE FUND (NON-GAAP)  
 FOR THE PERIOD ENDED NOVEMBER 30, 2017 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>November 30, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>November 30, 2016</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 12,204,568	\$ 4,854,975	\$ (7,349,593)	\$ 12,220,775	\$ 4,817,930
Charges for services-wellness	-	-	-	-	-
Investment earnings	-	5,980	5,980	4,670	1,233
Total revenues	<u>12,204,568</u>	<u>4,860,955</u>	<u>(7,343,613)</u>	<u>12,225,445</u>	<u>4,819,163</u>
<b>Expenditures:</b>					
Administration fees	1,379,056	700,745	678,311	1,347,021	530,892
Premiums	<u>10,825,512</u>	<u>3,195,485</u>	<u>7,630,027</u>	<u>9,286,430</u>	<u>2,972,450</u>
Total expenditures	<u>12,204,568</u>	<u>3,896,230</u>	<u>8,308,338</u>	<u>10,633,451</u>	<u>3,503,342</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	964,725	<u>\$ 964,725</u>	1,591,994	1,315,821
<b>Net positon, beginning of year</b>		<u>2,722,073</u>		<u>1,130,079</u>	<u>1,130,079</u>
<b>Net positon, end of year</b>		<u>\$ 3,686,798</u>		<u>\$ 2,722,073</u>	<u>\$ 2,445,900</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of November 30, 2017. It reports that the County had \$197.5 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$1.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.43%.

**BRUNSWICK COUNTY**  
**SUMMARY OF CASH AND INVESTMENTS**  
**AS OF NOVEMBER 30, 2017**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			37,718,507			0.00%
Finistar			4,335,558			0.75%
Total Checking & Petty Cash				\$ 42,060,264	21%	
Money Markets / Savings						
BB&T Money Rate Savings			76,596,780			0.30%
First Bank Preferred Savings			10,378,306			0.05%
SunTrust Money Market			5,016,890			0.04%
Total Money Markets / Savings				\$ 91,991,975	46%	
Certificates of Deposit / CDARS						
First Bank	10/3/17	3/28/18	10,000,000			0.90%
Total Certificates of Deposit / CDARS				\$ 10,000,000	5%	
NC Capital Management Trust - Government Portfolio				\$ 50,192,507	25%	0.91%
NC Capital Management Trust - Term Portfolio				\$ 3,303,547	2%	1.14%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 197,548,294</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ -		0%	1.14%
PNC Bank Money Market			168,756		0%	0.20%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,448,520		1%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 1,831,842</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 199,380,136</b>	<b>100%</b>	<b>0.43%</b>
<b>Cash Balances:</b>						
General Fund			\$ 90,465,700			
County Capital Reserve Fund			17,334,667			
School Capital Projects Fund			9,549,627			
Water Fund			27,665,443			
Water Capital Reserve Fund			2,674,770			
Wastewater Fund			18,257,912			
Wastewater Capital Reserve Fund			4,423,117			

## **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 AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ANNUAL BUDGET 2017-18	ACTUAL 2017-18	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	457,840	1,256,406	758,897	546,345	305,329		377,089	24%	
Aug	399,728	501,329	471,098	438,769	324,296		420,293	30%	
Sept	266,185	502,872	399,058	870,663	262,164		419,816	60%	
Oct	292,645	421,702	410,936	267,307	208,607		207,830	0%	
Nov	248,011	316,382	213,082	204,432	207,774		235,025	13%	
Dec	1,904,275	338,695	300,926	391,210	46,595				
Jan	230,649	312,188	376,046	381,705	305,760				
Feb	167,225	355,871	347,468	301,199	427,181				
Mar	275,890	570,368	324,430	362,693	370,146				
Apr	242,239	283,020	247,162	278,448	296,216				
May	165,586	83,586	322,131	248,619	260,659				
June	149,701	241,223	235,646	207,251	490,189				
<b>Total</b>	<b>4,799,974</b>	<b>5,183,642</b>	<b>4,406,880</b>	<b>4,406,880</b>	<b>3,504,916</b>	<b>2,300,000</b>	<b>1,660,053</b>		<b>72%</b>

<b>CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE</b>									
Month	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ANNUAL BUDGET 2017-18	ACTUAL 2017-18	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	223,725	251,261	92,824	103,308	141,627		5,141,356	3530%	
Aug	6,150,582	9,042,700	12,888,188	12,944,202	16,456,651		14,615,077	-11%	
Sept	6,836,698	5,905,099	7,595,799	8,285,809	7,091,087		7,416,647	5%	
Oct	5,238,074	12,169,968	9,858,124	10,105,350	10,476,003		18,174,140	73%	
Nov	25,391,533	18,981,162	19,890,901	21,963,436	24,452,075		18,222,756	-25%	
Dec	23,447,917	32,279,594	26,567,368	34,068,423	24,887,267				
Jan	29,356,598	19,978,550	23,801,591	15,970,263	23,841,812				
Feb	2,502,188	2,403,056	2,268,344	2,414,776	2,609,594				
Mar	1,382,129	1,929,706	1,279,718	1,277,143	1,443,009				
Apr	1,064,276	1,136,330	1,110,556	1,056,313	1,121,106				
May	759,092	1,074,642	836,589	902,840	891,725				
June	639,677	1,343,630	1,414,725	1,395,901	1,783,561				
<b>Total</b>	<b>102,992,489</b>	<b>106,495,697</b>	<b>107,604,727</b>	<b>107,604,727</b>	<b>115,195,517</b>	<b>114,785,618</b>	<b>63,569,976</b>		<b>55%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	803,743	864,797	927,776	969,548	986,394		1,049,718		6%
Aug	912,847	978,703	1,090,562	1,093,465	1,224,865		1,289,737		5%
Sept	754,001	845,474	877,367	938,050	952,042		978,445		3%
Oct	663,615	634,429	654,852	596,241	752,088				
Nov	432,817	489,457	628,065	604,948	635,873				
Dec	504,025	493,127	549,081	561,448	626,293				
Jan	348,981	282,246	527,514	585,079	436,031				
Feb	422,989	455,363	484,029	497,550	613,865				
Mar	533,035	478,740	377,571	603,870	588,222				
Apr	612,526	650,547	668,922	742,268	815,552				
May	559,487	667,921	708,546	756,471	837,814				
June	588,366	701,324	759,421	778,076	833,600				
<b>Total</b>	<b>7,136,430</b>	<b>7,542,128</b>	<b>8,253,706</b>	<b>8,727,014</b>	<b>9,302,639</b>	<b>9,581,330</b>	<b>3,317,900</b>		<b>35%</b>
<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	468,237	481,169	539,117	564,929	594,375		631,075		6%
Aug	422,864	441,069	481,408	541,745	517,985		596,047		15%
Sept	418,782	433,388	496,279	502,456	577,305		597,606		4%
Oct	393,726	437,655	469,753	514,691	551,928				
Nov	379,858	371,215	494,179	481,606	544,444				
Dec	422,206	450,740	479,879	509,491	583,254				
Jan	444,135	503,442	583,174	619,735	667,322				
Feb	359,348	373,047	447,406	444,943	477,316				
Mar	421,635	414,833	434,593	466,949	512,277				
Apr	438,597	454,513	457,599	564,837	625,842				
May	419,110	424,744	488,986	560,378	588,735				
June	445,822	488,672	526,413	547,458	550,848				
<b>Total</b>	<b>5,034,320</b>	<b>5,274,487</b>	<b>5,898,786</b>	<b>6,319,219</b>	<b>6,791,631</b>	<b>6,886,082</b>	<b>1,824,728</b>		<b>26%</b>
<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>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	502,448	537,381	581,833	609,693	631,292		673,530		7%
Aug	535,526	571,290	634,883	657,139	711,398		766,949		8%
Sept	464,542	513,379	547,394	576,690	610,962		631,968		3%
Oct	415,766	419,073	441,243	430,066	514,766				
Nov	310,259	333,777	436,317	423,295	464,016				
Dec	355,269	361,268	397,148	412,136	471,285				
Jan	294,265	285,268	420,617	459,158	415,344				
Feb	299,134	319,156	356,907	363,409	430,959				
Mar	368,542	342,823	305,250	417,515	430,745				
Apr	408,598	431,872	442,236	512,728	569,042				
May	379,092	430,202	469,765	515,232	566,462				
June	399,234	464,929	504,945	519,548	551,091				
<b>Total</b>	<b>4,732,676</b>	<b>5,010,418</b>	<b>5,538,538</b>	<b>5,896,609</b>	<b>6,367,362</b>	<b>6,480,912</b>	<b>2,072,447</b>		<b>32%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Water Fund Revenues**

<b>WATER RETAIL SALES REVENUE (617110-371316)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	418,130	433,653	472,746	467,682	474,405		469,373	-1%	
Aug	577,604	481,540	504,895	533,018	585,205		598,346	2%	
Sept	503,003	477,751	412,334	506,507	552,130		509,091	-8%	
Oct	409,503	407,578	384,997	419,248	455,542		436,731	-4%	
Nov	366,357	357,419	346,005	353,122	356,558		400,272	12%	
Dec	344,872	291,933	315,884	357,715	358,875				
Jan	288,985	280,966	287,734	289,804	326,617				
Feb	271,325	305,950	295,333	318,297	322,884				
Mar	305,555	297,023	280,290	307,249	318,405				
Apr	233,898	269,782	293,877	302,211	317,943				
May	312,834	337,877	341,737	379,472	407,205				
June	399,474	446,465	396,615	448,286	481,962				
<b>Total</b>	<b>4,431,540</b>	<b>4,387,937</b>	<b>4,332,447</b>	<b>4,682,610</b>	<b>4,957,731</b>	<b>5,000,000</b>	<b>2,413,813</b>		<b>48%</b>

<b>IRRIGATION REVENUE (617110-371319)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	200,399	197,151	266,584	242,180	274,655		303,891	11%	
Aug	270,576	196,228	297,464	328,242	391,161		364,814	-7%	
Sept	320,100	224,623	203,919	378,978	402,057		341,474	-15%	
Oct	195,873	250,146	195,247	281,554	312,823		245,944	-21%	
Nov	171,975	186,010	160,249	159,040	170,875		230,786	35%	
Dec	95,241	91,803	111,853	92,834	79,215				
Jan	31,610	29,503	31,659	30,866	53,423				
Feb	18,136	19,242	10,667	17,443	17,281				
Mar	12,015	13,548	8,336	10,977	23,304				
Apr	13,193	10,547	12,325	20,209	33,613				
May	42,880	43,131	47,160	91,362	111,147				
June	113,021	239,965	99,971	255,276	294,456				
<b>Total</b>	<b>1,485,016</b>	<b>1,501,897</b>	<b>1,445,433</b>	<b>1,908,962</b>	<b>2,164,010</b>	<b>1,700,000</b>	<b>1,486,909</b>		<b>87%</b>

<b>WATER WHOLESALE REVENUE (617110-371317)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	502,222	531,159	645,432	571,447	549,891		502,369	-9%	
Aug	736,692	566,561	610,893	726,527	662,991		739,238	12%	
Sept	483,513	511,239	597,231	571,125	593,390		580,350	-2%	
Oct	394,070	455,344	369,057	419,668	467,518		439,291	-6%	
Nov	375,118	391,254	382,248	372,683	315,869		468,542	48%	
Dec	281,076	260,217	298,588	278,846	329,525				
Jan	262,906	242,557	308,352	271,780	271,848				
Feb	278,801	297,924	240,348	243,372	293,671				
Mar	265,305	256,865	291,032	258,696	257,119				
Apr	227,953	264,528	253,284	298,786	315,449				
May	282,064	303,736	330,963	347,571	381,741				
June	410,953	567,502	373,695	423,069	723,529				
<b>Total</b>	<b>4,500,673</b>	<b>4,648,887</b>	<b>4,701,123</b>	<b>4,783,570</b>	<b>5,162,541</b>	<b>4,740,000</b>	<b>2,729,790</b>		<b>58%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE (617110-371318)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	235,758	252,870	245,698	206,044	193,363		171,810	-11%	
Aug	291,644	230,404	241,408	198,496	176,628		242,014	37%	
Sept	251,772	235,556	287,677	223,590	177,912		227,218	28%	
Oct	230,252	231,204	226,273	183,414	141,672		208,907	47%	
Nov	234,277	233,080	225,491	153,158	153,071		213,605	40%	
Dec	203,477	188,651	220,541	126,460	140,427				
Jan	223,740	200,044	221,210	199,431	156,917				
Feb	221,223	232,927	148,278	177,624	144,230				
Mar	261,605	193,946	192,828	194,456	163,680				
Apr	211,697	206,743	169,595	179,557	153,967				
May	196,254	216,485	172,665	173,827	125,676				
June	239,597	211,501	141,691	173,052	126,581				
<b>Total</b>	<b>2,801,296</b>	<b>2,633,410</b>	<b>2,493,355</b>	<b>2,189,109</b>	<b>1,854,124</b>	<b>1,994,000</b>	<b>1,063,554</b>		<b>53%</b>

<b>WATER BASE SERVICE CHARGE REVENUE (617110-371308)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	381,461	391,615	403,355	451,901	470,153		487,562	4%	
Aug	383,403	393,144	440,343	451,462	475,932		489,608	3%	
Sept	381,503	391,943	440,074	453,419	476,892		490,840	3%	
Oct	382,386	394,427	442,108	454,580	476,516		493,066	3%	
Nov	385,726	396,791	442,353	455,559	475,832		494,282	4%	
Dec	385,373	395,498	443,726	464,316	477,375				
Jan	386,229	395,498	445,019	463,597	480,043				
Feb	386,997	399,527	445,701	465,506	481,021				
Mar	387,056	398,697	446,642	468,084	483,538				
Apr	387,607	399,271	448,227	469,366	482,955				
May	389,914	401,832	449,771	469,402	485,236				
June	399,806	413,286	498,348	490,097	506,112				
<b>Total</b>	<b>4,637,462</b>	<b>4,771,529</b>	<b>5,345,667</b>	<b>5,557,289</b>	<b>5,771,605</b>	<b>5,861,000</b>	<b>2,455,358</b>		<b>42%</b>

<b>WATER TAPS AND CONNECTION REVENUE (617180-371305)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	20,552	32,072	70,982	88,015	79,919		83,631	5%	
Aug	15,150	38,414	54,383	63,122	73,809		104,621	42%	
Sept	30,974	40,036	55,302	79,297	69,412		81,193	17%	
Oct	27,034	42,683	53,756	60,271	60,061		91,599	53%	
Nov	22,145	29,320	42,257	57,337	77,525		99,482	28%	
Dec	19,234	28,621	56,457	50,315	59,843				
Jan	33,630	25,201	53,973	68,391	63,308				
Feb	53,149	34,179	55,395	58,684	88,268				
Mar	41,370	38,347	62,467	61,178	89,333				
Apr	39,756	39,113	66,169	88,286	76,900				
May	29,745	41,012	87,408	62,668	86,057				
June	155,376	42,744	57,354	89,289	88,308				
<b>Total</b>	<b>488,116</b>	<b>431,742</b>	<b>715,903</b>	<b>826,853</b>	<b>912,743</b>	<b>720,000</b>	<b>460,526</b>		<b>64%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER CAPITAL RECOVERY REVENUE (619100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	36,494	69,729	75,945	175,282	82,430		82,749	0%	
Aug	36,803	68,885	61,056	107,350	87,643		120,522	38%	
Sept	55,673	74,043	56,609	80,372	137,586		114,051	-17%	
Oct	62,911	92,640	35,619	100,031	53,152		83,126	56%	
Nov	60,584	35,813	90,854	80,907	89,642		128,155	43%	
Dec	53,463	59,986	71,145	67,996	49,323				
Jan	76,170	46,944	77,802	68,194	53,168				
Feb	132,565	61,353	78,674	83,303	80,368				
Mar	60,294	83,280	75,081	55,590	83,957				
Apr	84,220	56,385	86,006	103,546	191,678				
May	47,460	116,924	106,117	72,757	110,980				
June	232,116	71,878	65,310	131,407	89,349				
<b>Total</b>	<b>938,752</b>	<b>837,859</b>	<b>880,218</b>	<b>1,126,735</b>	<b>1,109,276</b>	<b>688,000</b>	<b>528,603</b>		<b>77%</b>

<b>WATER TRANSMISSION LINE REVENUE (619800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	12,295	23,386	27,391	42,850	29,279		34,402	17%	
Aug	10,666	20,169	26,404	35,126	24,946		42,390	70%	
Sept	18,697	25,030	23,378	27,267	31,882		42,063	32%	
Oct	21,484	22,223	20,420	24,152	26,858		33,713	26%	
Nov	20,505	14,943	36,383	26,653	37,187		52,512	41%	
Dec	17,955	19,097	28,184	22,399	25,429				
Jan	18,736	19,156	28,812	28,002	25,978				
Feb	29,327	20,860	30,550	25,571	35,550				
Mar	22,098	26,789	23,460	21,952	36,122				
Apr	28,057	24,074	24,169	34,849	28,496				
May	16,164	31,109	35,214	21,459	30,911				
June	79,793	28,029	27,254	48,349	29,625				
<b>Total</b>	<b>295,776</b>	<b>274,866</b>	<b>331,619</b>	<b>358,629</b>	<b>362,263</b>	<b>232,000</b>	<b>205,080</b>		<b>88%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE (627210-371405)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		BUDGET
July	539,086	612,855	707,249	735,074	791,640		805,054		2%
Aug	580,699	651,146	733,867	779,627	874,819		933,343		7%
Sept	559,178	644,679	693,713	772,094	837,178		835,710		0%
Oct	531,074	633,320	673,713	706,281	773,191		813,375		5%
Nov	521,592	620,631	662,220	686,159	735,391		792,739		8%
Dec	515,480	605,584	649,668	724,587	753,597				
Jan	513,818	600,756	648,827	700,776	739,484				
Feb	511,834	617,577	651,892	705,035	740,280				
Mar	528,669	623,293	640,679	712,260	747,301				
Apr	527,052	612,980	652,947	708,854	744,239				
May	557,639	642,475	678,940	737,235	765,249				
June	652,400	762,420	709,781	868,150	834,436				
<b>Total</b>	<b>6,538,521</b>	<b>7,627,716</b>	<b>8,103,496</b>	<b>8,836,132</b>	<b>9,336,805</b>	<b>9,300,000</b>	<b>4,180,221</b>		<b>45%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE (627220-371402)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		BUDGET
July	67,500	126,160	88,000	114,000	76,350		108,000		41%
Aug	89,000	90,600	93,000	97,000	152,000		133,000		-13%
Sept	76,760	60,000	100,000	73,000	84,450		95,750		13%
Oct	32,005	113,949	84,000	57,000	95,775		185,275		93%
Nov	60,000	100,000	101,550	104,000	136,000		210,480		55%
Dec	60,000	60,166	69,000	80,000	109,000				
Jan	76,000	96,000	84,000	108,400	117,775				
Feb	96,000	157,000	172,000	119,375	164,450				
Mar	88,000	84,000	80,000	100,000	103,050				
Apr	71,970	112,000	88,000	134,320	104,000				
May	93,000	132,000	126,990	69,000	110,545				
June	76,000	77,000	132,700	82,625	189,500				
<b>Total</b>	<b>886,235</b>	<b>1,208,875</b>	<b>1,219,240</b>	<b>1,138,720</b>	<b>1,442,895</b>	<b>1,100,000</b>	<b>732,505</b>		<b>67%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		BUDGET
July	71,201	153,583	94,139	454,950	185,127		219,750		19%
Aug	80,333	75,250	153,639	240,374	131,836		402,208		205%
Sept	41,766	94,337	130,597	132,623	183,719		337,302		84%
Oct	99,441	100,250	157,250	156,607	205,927		268,123		30%
Nov	103,889	48,306	162,973	125,525	270,061		392,249		45%
Dec	76,222	55,555	122,639	94,524	154,451				
Jan	90,085	105,889	153,833	172,304	196,396				
Feb	339,167	67,805	168,764	150,635	214,802				
Mar	64,306	112,512	115,639	139,552	233,802				
Apr	141,306	128,139	105,250	218,469	210,136				
May	76,373	134,384	201,306	246,595	205,427				
June	142,945	113,439	93,309	337,635	214,635				
<b>Total</b>	<b>1,327,033</b>	<b>1,189,449</b>	<b>1,659,338</b>	<b>2,469,793</b>	<b>2,406,319</b>	<b>600,000</b>	<b>1,619,632</b>		<b>270%</b>

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER TRANSMISSION LINE FEES (629800-371309)</b>									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
July	21,742	47,864	24,714	106,434	60,709		69,520	15%	
Aug	20,639	24,084	47,884	74,794	44,611		104,289	134%	
Sept	13,922	31,444	42,534	50,210	59,236		107,773	82%	
Oct	28,957	32,421	51,087	50,872	66,644		75,363	13%	
Nov	34,632	17,104	79,326	44,845	83,049		122,632	48%	
Dec	25,409	17,855	38,881	31,511	47,819				
Jan	27,030	25,410	51,281	54,659	67,463				
Feb	35,095	19,601	56,259	44,213	68,932				
Mar	15,437	36,729	33,217	44,521	77,931				
Apr	43,759	36,827	30,753	70,828	61,376				
May	23,460	41,109	63,105	49,882	61,474				
June	23,315	31,815	35,773	109,443	68,211				
<b>Total</b>	<b>313,396</b>	<b>362,264</b>	<b>554,814</b>	<b>732,212</b>	<b>767,455</b>	<b>200,000</b>	<b>479,577</b>		<b>240%</b>

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	Change
July	34,488	34,990	36,146	37,165	38,912	40,199	98
Aug	34,521	35,107	36,272	37,303	39,036	40,345	146
Sept	34,362	35,219	36,379	37,398	39,155	40,518	173
Oct	34,328	35,400	36,431	37,418	39,238	40,581	63
Nov	34,377	35,455	36,524	38,133	39,338		
Dec	34,485	35,500	36,607	38,209	39,466		
Jan	34,512	35,545	36,679	38,318	39,573		
Feb	34,652	35,615	36,737	38,415	39,690		
Mar	34,719	35,663	36,828	38,448	39,736		
Apr	34,823	35,819	36,910	38,587	39,894		
May	34,913	35,902	37,046	38,704	39,998		
June	34,984	36,028	37,112	38,760	40,101		
Average	34,597	35,520	36,639	38,072	39,511	40,411	480

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	Change
July	10,667	12,415	13,855	14,556	15,862	16,695	116
Aug	10,756	12,467	14,009	14,632	15,878	16,758	63
Sept	10,663	12,677	14,036	14,682	15,940	16,908	150
Oct	10,712	12,859	14,092	14,708	16,014	17,017	109
Nov	10,738	13,108	14,143	15,269	16,070		
Dec	11,081	13,234	14,192	15,357	16,157		
Jan	11,156	13,364	14,237	15,382	16,235		
Feb	11,310	13,470	14,325	15,460	16,295		
Mar	11,516	13,544	14,378	15,498	16,371		
Apr	11,685	13,608	14,450	15,593	16,506		
May	11,965	13,743	14,468	15,651	16,537		
June	12,142	13,841	14,514	15,847	16,579		
Average	11,199	13,194	14,225	15,220	16,204	16,845	438