

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED DECEMBER 31, 2017



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of December 31, 2017:

General Fund:

- Total revenues for the General Fund are \$113.7 million for an increase of \$0.7 million or 0.6% over the same period in the prior year. Ad Valorem taxes have increased \$1.3 million or 1.5%, Deed Stamp excise taxes have increased \$0.4 million or 27.4% while sales tax has increased 7.6% or \$0.7 million. This increase is offset by daycare state revenues that have decreased 1.3 million or 76.5% under the same period in the prior year. This is a result of the state moving to direct paying the daycare providers. Total revenues collected are 62.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$83.1 million and are 45.2% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$4.7 million or 6.1%. This is a result of a \$0.5 million one time capital outlay purchase in environmental protection, \$0.9 million or 5.0% increase in public safety, and \$1.0 million or 5.1% increase in education which is driven by the increase in property tax. Debt service has also increased 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 \$29.3 million for the current period end compared to more than by \$26.6 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 7.8% over the same period in the prior year to \$13.6 million. Wholesale water sales increased 7.7% or 0.2 million and industrial water sales increased \$0.3 million or 26.6% over the same period in the prior year mainly due to PPI rate change. Total revenues are 62.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$8.9 million and are 45.1% 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 2.6%.
- 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 \$4.1 million compared to less than by \$0.9 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 14.9% over the same period in the prior year to \$12.4 million. Retail wastewater sales slightly increased to \$5.0 million in comparison with the prior year of \$4.8 million while capital recovery revenue increased by \$0.7 million or 59.6%. Total revenues are 56.6% 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 \$7.7 million. Total expenditures are 28.2% of the budget for the fiscal year.
- Net transfers from wastewater capital projects of \$0.8 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 \$5.6 million compared to more than expenditures by \$2.8 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 31, 2017

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 104,138,946	\$ 20,825,997	\$ 9,929,178	\$ 1,962,097	\$ 136,856,218
Restricted cash and investments	1,664,383	-	168,808	-	1,833,191
Interest receivable	9,547	2,652	1,334	234	13,767
Taxes receivable - net	33,398,372	-	-	-	33,398,372
Receivables - net	932,793	-	-	10,517	943,310
Other governmental agencies	844,786	80,795	32,622	-	958,203
Due from other funds	801	-	-	-	801
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 141,053,628</u>	<u>\$ 20,909,444</u>	<u>\$ 10,131,942</u>	<u>\$ 1,972,848</u>	<u>\$ 174,067,862</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,290,717	\$ -	\$ -	\$ 4,077	\$ 4,294,794
Due to other funds	-	-	-	801	801
Total liabilities	<u>4,290,717</u>	<u>-</u>	<u>-</u>	<u>4,878</u>	<u>4,295,595</u>
Deferred Inflows of Resources:	<u>33,887,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,887,344</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,264,637	-	-	10,751	8,275,388
Restricted - other	4,062,946	-	168,808	1,958,020	6,189,774
Committed	214,566	20,909,442	9,963,134	-	31,087,142
Assigned	1,704,369	-	-	-	1,704,369
Unassigned	88,565,049	-	-	(801)	88,564,248
Total fund balances	<u>102,875,567</u>	<u>20,909,442</u>	<u>10,131,942</u>	<u>1,967,970</u>	<u>135,884,921</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 141,053,628</u>	<u>\$ 20,909,442</u>	<u>\$ 10,131,942</u>	<u>\$ 1,972,848</u>	<u>\$ 174,067,860</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED DECEMBER 31, 2017

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 87,157,335	\$ -	\$ -	\$ -	\$ 87,157,335
Local option sales taxes	9,282,146	-	-	-	9,282,146
Other taxes and licenses	3,036,584	-	-	-	3,036,584
Unrestricted intergovernmental revenues	77,395	-	-	-	77,395
Restricted intergovernmental revenues	6,239,906	352,379	-	476,095	7,068,380
Permits and fees	2,264,054	-	-	81,797	2,345,851
Sales and services	4,896,228	-	-	-	4,896,228
Investment earnings	162,786	47,989	24,906	4,054	239,735
Other	534,170	-	-	-	534,170
Total revenues	<u>113,650,604</u>	<u>400,368</u>	<u>24,906</u>	<u>561,946</u>	<u>114,637,824</u>
Expenditures:					
Current:					
General government	5,663,223	-	-	204,066	5,867,289
Public safety	19,823,100	500	-	286,290	20,109,890
Central services	7,655,923	-	-	-	7,655,923
Human services	11,954,960	-	-	-	11,954,960
Transportation	207,924	389,077	-	-	597,001
Environmental protection	8,122,161	-	-	-	8,122,161
Culture and recreation	2,086,653	3,060,708	-	-	5,147,361
Economic and physical development	2,834,578	9,379	-	-	2,843,957
Education	21,061,963	-	3,660,796	-	24,722,759
Debt Service:					
Principal retirement	2,428,292	-	-	-	2,428,292
Interest and fiscal charges	1,309,975	-	-	-	1,309,975
Total expenditures	<u>83,148,752</u>	<u>3,459,664</u>	<u>3,660,796</u>	<u>490,356</u>	<u>90,759,568</u>
Revenues over (under) expenditures	<u>30,501,852</u>	<u>(3,059,296)</u>	<u>(3,635,890)</u>	<u>71,590</u>	<u>23,878,256</u>
Other Financing Sources (Uses):					
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
Total other financing sources (uses)	<u>(1,235,973)</u>	<u>1,731,388</u>	<u>-</u>	<u>9,642</u>	<u>505,057</u>
Net change in fund balance	29,265,879	(1,327,908)	(3,635,890)	81,232	24,383,313
Fund balance, beginning of year	<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>
Fund balance, end of year	<u>\$ 102,875,567</u>	<u>\$ 20,909,442</u>	<u>\$ 10,131,942</u>	<u>\$ 1,967,970</u>	<u>\$ 135,884,921</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 117,785,618	\$ 117,785,618	\$ 87,157,335	\$ (30,628,283)
Local option sales taxes	22,948,324	22,948,324	9,282,146	(13,666,178)
Other taxes and licenses	4,448,000	4,448,000	3,036,584	(1,411,416)
Unrestricted intergovernmental revenues	1,813,000	1,813,000	77,395	(1,735,605)
Restricted intergovernmental revenues	18,831,896	19,293,241	6,239,906	(13,053,335)
Permits and fees	3,727,654	3,783,772	2,264,054	(1,519,718)
Sales and services	10,022,889	10,022,889	4,896,228	(5,126,661)
Investment earnings	100,000	100,000	162,786	62,786
Other	1,171,265	1,346,384	534,170	(812,214)
Total revenues	<u>180,848,646</u>	<u>181,541,228</u>	<u>113,650,604</u>	<u>(67,890,624)</u>
Expenditures:				
Current:				
General government	11,852,362	11,861,754	5,663,223	6,198,531
Central services	14,792,753	15,628,677	7,655,923	7,972,754
Public safety	40,287,133	41,328,613	19,823,100	21,505,513
Transportation	154,730	386,068	207,924	178,144
Environmental protection	15,391,281	15,823,790	8,122,161	7,701,629
Economic and physical development	7,542,060	7,921,447	2,834,578	5,086,869
Human services	29,356,850	30,020,443	11,954,960	18,065,483
Education	42,273,921	42,273,921	21,061,963	21,211,958
Culture and recreation	4,434,525	4,458,934	2,086,653	2,372,281
Debt Service:				
Principal retirement	11,210,001	11,384,001	2,428,292	8,955,709
Interest and fiscal charges	2,608,448	2,608,448	1,309,975	1,298,473
Contingency	400,000	364,300	-	364,300
Total expenditures	<u>180,304,064</u>	<u>184,060,396</u>	<u>83,148,752</u>	<u>100,911,644</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(2,519,168)</u>	<u>30,501,852</u>	<u>33,021,020</u>
Other Financing Sources (Uses):				
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	<u>4,879,833</u>	<u>7,586,806</u>	<u>-</u>	<u>(7,586,806)</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>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>29,265,879</u>	<u>\$ 29,265,879</u>
Fund balance, beginning of year			<u>73,609,688</u>	
Fund balance, end of year			<u>\$ 102,875,567</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 114,785,618	\$ 114,785,618	\$ 84,797,305	\$ (29,988,313)	74%	\$ 115,195,517	\$ 83,504,710
Prior year taxes	2,300,000	2,300,000	1,863,273	(436,727)	81%	3,504,916	1,354,765
Penalties and interest	700,000	700,000	496,757	(203,243)	71%	1,119,593	323,536
	<u>117,785,618</u>	<u>117,785,618</u>	<u>87,157,335</u>	<u>(30,628,283)</u>	<u>74%</u>	<u>119,820,026</u>	<u>85,183,011</u>
Local Option Sales Taxes:							
Article 39 (1%)	9,581,330	9,581,330	4,182,508	(5,398,822)	44%	9,305,399	3,917,423
Article 40 (1/2%)	6,886,082	6,886,082	2,438,736	(4,447,346)	35%	6,791,631	2,241,593
Article 42 (1/2%)	6,480,912	6,480,912	2,660,902	(3,820,010)	41%	6,367,362	2,468,418
	<u>22,948,324</u>	<u>22,948,324</u>	<u>9,282,146</u>	<u>(13,666,178)</u>	<u>40%</u>	<u>22,464,392</u>	<u>8,627,434</u>
Other Taxes and Licenses:							
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	2,011,863	(788,137)	72%	3,263,574	1,579,714
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	951,137	(448,863)	68%	1,472,240	911,747
	<u>4,448,000</u>	<u>4,448,000</u>	<u>3,036,584</u>	<u>(1,411,416)</u>	<u>68%</u>	<u>5,087,399</u>	<u>2,624,513</u>
Unrestricted Intergovernmental:							
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	77,395	12,395	119%	175,518	77,506
	<u>1,813,000</u>	<u>1,813,000</u>	<u>77,395</u>	<u>(1,735,605)</u>	<u>4%</u>	<u>3,498,931</u>	<u>213,688</u>
Restricted Intergovernmental:							
State and federal grant	18,685,358	19,146,703	6,145,134	(13,001,569)	32%	20,789,689	8,549,476
ARRA federal grant	4,538	4,538	2,279	(2,259)	50%	6,080	3,041
Court facility fees	130,000	130,000	57,446	(72,554)	44%	158,607	64,363
ABC education requirement	-	-	10,205	10,205	na	6,746	6,746
ABC law enforcement services	2,000	2,000	7,289	5,289	364%	4,885	4,885
State drug tax	10,000	10,000	17,553	7,553	176%	48,345	27,542
	<u>18,831,896</u>	<u>19,293,241</u>	<u>6,239,906</u>	<u>(13,053,335)</u>	<u>32%</u>	<u>21,014,352</u>	<u>8,656,053</u>
Permits and Fees:							
Building permits	1,950,000	2,006,118	1,210,523	(795,595)	60%	2,219,578	1,066,849
Recording Fees	750,000	750,000	413,302	(336,698)	55%	785,011	396,421
Inspection fees	50,000	50,000	33,290	(16,710)	67%	941	(100)
Concealed handgun permit	130,000	130,000	76,795	(53,205)	59%	203,675	97,805
Other permit and fees	847,654	847,654	530,144	(317,510)	63%	884,133	424,648
	<u>3,727,654</u>	<u>3,783,772</u>	<u>2,264,054</u>	<u>(1,519,718)</u>	<u>60%</u>	<u>4,093,338</u>	<u>1,985,623</u>
Sales and Services:							
Solid waste fees	2,100,000	2,100,000	1,154,155	(945,845)	55%	2,582,625	1,099,677
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	8,617	(5,313)	62%	15,582	7,791
EMS Charges	3,800,000	3,800,000	1,914,509	(1,885,491)	50%	3,691,722	1,830,609
Public health user fees	779,500	779,500	429,782	(349,718)	55%	984,154	453,353
Sheriff animal prot. serv. fees	130,000	130,000	44,756	(85,244)	34%	91,241	44,930
Social services fees	65,400	65,400	32,031	(33,369)	49%	64,753	27,567
Public housing fees	43,800	43,800	1,368	(42,432)	3%	6,787	3,026
Tax collection fees	228,000	228,000	145,634	(82,366)	64%	239,938	173,371
Other sales and services	953,450	953,450	477,120	(476,330)	50%	1,168,941	648,723
Register of deeds	314,500	314,500	166,777	(147,723)	53%	324,631	153,986

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Sales and Services (continued):							
Marriage licenses	55,000	55,000	29,544	(25,456)	54%	50,218	27,470
Recreation services	276,600	276,600	176,258	(100,342)	64%	264,574	155,145
	<u>10,022,889</u>	<u>10,022,889</u>	<u>4,896,228</u>	<u>(5,126,661)</u>	49%	<u>10,723,116</u>	<u>4,934,898</u>
Investment earnings	<u>100,000</u>	<u>100,000</u>	<u>162,786</u>	<u>62,786</u>	163%	<u>181,510</u>	<u>49,940</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	752	(348)	68%	2,232	720
ABC bottles taxes	45,000	45,000	27,320	(17,680)	61%	59,338	24,096
Cnty Brd of Alcohol Control	24,000	24,000	6,000	(18,000)	25%	24,000	6,000
Contributions	8,500	16,320	23,644	7,324	145%	58,429	32,463
Other revenues	1,092,665	1,259,964	476,454	(783,510)	38%	1,956,401	650,742
	<u>1,171,265</u>	<u>1,346,384</u>	<u>534,170</u>	<u>(812,214)</u>	40%	<u>2,100,400</u>	<u>714,021</u>
Total revenues	<u>180,848,646</u>	<u>181,541,228</u>	<u>113,650,604</u>	<u>(67,890,624)</u>	63%	<u>188,983,464</u>	<u>112,989,181</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	190,893	183,748	97,670	86,078	53%	178,984	85,536
Fringe benefits	32,493	29,914	15,851	14,063	53%	30,241	12,381
Operating costs	61,850	61,850	28,156	33,694	46%	63,352	39,432
	<u>285,236</u>	<u>275,512</u>	<u>141,677</u>	<u>133,835</u>	51%	<u>272,577</u>	<u>137,349</u>
County Administration:							
Salaries	574,332	574,332	293,153	281,179	51%	529,553	255,911
Fringe benefits	173,479	173,479	83,085	90,394	48%	156,224	69,281
Operating costs	24,984	24,984	8,504	16,480	34%	16,920	8,235
	<u>772,795</u>	<u>772,795</u>	<u>384,742</u>	<u>388,053</u>	50%	<u>702,697</u>	<u>333,427</u>
Human Resources:							
Salaries	343,443	343,443	164,424	179,019	48%	308,965	167,401
Fringe benefits	126,106	126,106	55,687	70,419	44%	115,775	55,404
Operating costs	10,935	10,935	1,753	9,182	16%	5,743	3,967
	<u>480,484</u>	<u>480,484</u>	<u>221,864</u>	<u>258,620</u>	46%	<u>430,483</u>	<u>226,772</u>
Finance:							
Salaries	769,712	769,712	383,195	386,517	50%	748,812	371,299
Fringe benefits	259,942	259,942	127,358	132,584	49%	248,694	122,761
Operating costs	420,150	432,093	293,742	138,351	68%	367,763	299,347
	<u>1,449,804</u>	<u>1,461,747</u>	<u>804,295</u>	<u>657,452</u>	55%	<u>1,365,269</u>	<u>793,407</u>
Tax Administration:							
Salaries	2,299,162	2,299,162	1,111,789	1,187,373	48%	2,087,379	1,023,741
Fringe benefits	898,147	898,147	436,972	461,175	49%	840,057	401,200
Operating costs	1,298,487	1,298,487	357,859	940,628	28%	728,601	416,079
	<u>4,495,796</u>	<u>4,495,796</u>	<u>1,906,620</u>	<u>2,589,176</u>	42%	<u>3,656,037</u>	<u>1,841,020</u>
County Attorney:							
Salaries	302,476	302,476	157,688	144,788	52%	296,842	146,402
Fringe benefits	89,899	89,899	45,241	44,658	50%	86,830	42,721
Operating costs	188,700	188,700	59,919	128,781	32%	87,135	26,827
	<u>581,075</u>	<u>581,075</u>	<u>262,848</u>	<u>318,227</u>	45%	<u>470,807</u>	<u>215,950</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Court Facilities:							
Operating costs	256,955	256,955	111,912	145,043	44%	264,787	88,695
	256,955	256,955	111,912	145,043	44%	264,787	88,695
Board of Elections:							
Salaries	454,324	454,324	207,383	246,941	46%	496,073	345,696
Fringe benefits	127,791	133,543	62,713	70,830	47%	117,061	59,284
Operating costs	178,187	178,187	99,267	78,920	56%	241,255	208,333
Capital outlay	-	-	-	-	na	23,160	23,160
	760,302	766,054	369,363	396,691	48%	877,549	636,473
Register of Deeds:							
Salaries	686,570	686,570	323,625	362,945	47%	629,385	320,140
Fringe benefits	305,319	306,740	145,330	161,410	47%	288,869	138,964
Operating costs	1,778,026	1,778,026	990,947	787,079	56%	1,977,531	816,716
	2,769,915	2,771,336	1,459,902	1,311,434	53%	2,895,785	1,275,820
Total general government	11,852,362	11,861,754	5,663,223	6,198,531	48%	10,935,991	5,548,913
Central Services:							
Management Information Systems:							
Salaries	1,053,266	1,053,266	530,677	522,589	50%	1,002,954	487,035
Fringe benefits	354,052	354,052	176,872	177,180	50%	335,781	159,661
Operating costs	1,129,125	1,227,971	353,560	874,411	29%	1,066,021	367,307
Capital outlay	95,000	347,462	28,599	318,863	8%	200,172	96,696
	2,631,443	2,982,751	1,089,708	1,893,043	37%	2,604,928	1,110,699
Service Center:							
Salaries	619,638	619,638	308,386	311,252	50%	572,397	281,139
Fringe benefits	247,560	247,820	120,902	126,918	49%	231,737	108,864
Operating costs	336,700	341,137	186,290	154,847	55%	247,747	(25,408)
Capital outlay	45,500	46,300	46,145	155	100%	143,060	-
	1,249,398	1,254,895	661,723	593,172	53%	1,194,941	364,595
Engineering:							
Salaries	370,682	370,682	187,686	182,996	51%	344,187	165,639
Fringe benefits	122,431	122,431	61,180	61,251	50%	114,010	52,834
Operating costs	74,330	74,330	16,945	57,385	23%	56,321	26,401
Capital outlay	31,000	31,000	30,589	411	99%	26,224	26,224
	598,443	598,443	296,400	302,043	50%	540,742	271,098
Operation Services:							
Salaries	2,215,541	2,215,541	1,056,833	1,158,708	48%	2,032,231	1,019,142
Fringe benefits	951,902	957,198	448,717	508,481	47%	886,150	422,875
Operating costs	3,121,506	3,427,853	1,491,494	1,936,359	44%	3,532,135	1,521,665
Capital outlay	323,500	323,500	295,821	27,679	91%	368,050	282,440
	6,612,449	6,924,092	3,292,865	3,631,227	48%	6,818,566	3,246,122
Non-departmental:							
Fringe benefits	2,986,897	2,951,130	1,476,740	1,474,390	50%	2,877,082	1,396,039
Operating costs	714,123	917,366	838,487	78,879	91%	735,390	861,611
	3,701,020	3,868,496	2,315,227	1,553,269	60%	3,612,472	2,257,650
Total central services	14,792,753	15,628,677	7,655,923	7,972,754	49%	14,771,649	7,250,164

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	2,877	50,123	5%	35,397	48,192
	53,000	53,000	2,877	50,123	5%	35,397	48,192
Sheriff:							
Salaries	9,352,779	9,359,924	4,626,092	4,733,832	49%	8,513,308	4,210,710
Fringe benefits	3,550,469	3,570,548	1,756,825	1,813,723	49%	3,179,479	1,535,942
Operating costs	2,007,646	2,383,624	1,204,087	1,179,537	51%	2,274,778	1,180,331
Capital outlay	590,731	923,872	865,996	57,876	94%	771,445	567,248
	15,501,625	16,237,968	8,453,000	7,784,968	52%	14,739,010	7,494,231
Detention Center:							
Salaries	4,132,113	4,132,113	2,030,090	2,102,023	49%	4,007,924	2,000,410
Fringe benefits	1,625,753	1,626,211	751,003	875,208	46%	1,524,686	750,897
Operating costs	2,360,397	2,376,142	965,684	1,410,458	41%	2,209,408	967,025
Capital outlay	226,290	347,359	6,995	340,364	2%	24,342	11,020
	8,344,553	8,481,825	3,753,772	4,728,053	44%	7,766,360	3,729,352
Emergency Medical:							
Salaries	5,051,285	5,051,285	2,420,631	2,630,654	48%	4,826,140	2,457,258
Fringe benefits	1,767,635	1,767,635	821,344	946,291	46%	1,643,511	799,962
Operating costs	1,409,448	1,430,148	756,947	673,201	53%	1,255,782	676,721
Capital outlay	589,000	671,324	116,573	554,751	17%	213,959	177,131
	8,817,368	8,920,392	4,115,495	4,804,897	46%	7,939,392	4,111,072
Emergency Management:							
Salaries	257,893	257,893	127,556	130,337	49%	312,106	189,613
Fringe benefits	80,734	81,264	39,511	41,753	49%	104,100	57,734
Operating costs	290,025	314,632	113,480	201,152	36%	321,750	118,927
Capital outlay	96,100	219,912	41,306	178,606	19%	23,915	-
	724,752	873,701	321,853	551,848	37%	761,871	366,274
Other Agencies:							
Fire districts	640,990	640,990	287,957	353,033	45%	783,663	359,570
Rescue Squads	318,500	330,000	82,125	247,875	25%	472,530	142,800
	959,490	970,990	370,082	600,908	38%	1,256,193	502,370
Building/Fire Inspections and Central Permitting							
Salaries	1,351,504	1,254,895	648,048	606,847	52%	1,236,670	565,271
Fringe benefits	497,242	458,883	204,431	254,452	45%	425,688	192,364
Operating costs	197,834	179,609	68,352	111,257	38%	114,469	57,700
Capital outlay	146,167	146,167	144,974	1,193	99%	102,992	74,935
	2,192,747	2,039,554	1,065,805	973,749	52%	1,879,819	890,270
Central Communications:							
Salaries	1,472,422	1,474,422	710,064	764,358	48%	1,386,432	712,180
Fringe benefits	584,734	589,284	277,712	311,572	47%	576,871	274,210
Operating costs	215,521	213,521	88,985	124,536	42%	130,672	54,009
Capital outlay	300,107	300,107	42,981	257,126	14%	48,570	48,570
	2,572,784	2,577,334	1,119,742	1,457,592	43%	2,142,545	1,088,969

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Animal Protective Services:							
Salaries	546,714	546,714	274,686	272,028	50%	560,467	293,080
Fringe benefits	222,618	222,618	112,418	110,200	50%	222,176	111,308
Operating costs	277,190	330,225	160,348	169,877	49%	275,844	138,601
Capital outlay	74,292	74,292	73,022	1,270	98%	112,706	112,706
	<u>1,120,814</u>	<u>1,173,849</u>	<u>620,474</u>	<u>553,375</u>	53%	<u>1,171,193</u>	<u>655,695</u>
Total public safety	<u>40,287,133</u>	<u>41,328,613</u>	<u>19,823,100</u>	<u>21,505,513</u>	48%	<u>37,691,780</u>	<u>18,886,425</u>
Transportation:							
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>
Environmental Protection:							
Solid Waste:							
Salaries	317,162	317,162	154,663	162,499	49%	284,499	151,687
Fringe benefits	129,872	129,872	61,589	68,283	47%	119,897	60,095
Operating costs	14,583,278	14,616,490	7,287,351	7,329,139	50%	14,003,259	6,903,756
Capital outlay	134,000	533,297	533,296	1	100%	74,885	74,885
	<u>15,164,312</u>	<u>15,596,821</u>	<u>8,036,899</u>	<u>7,559,922</u>	52%	<u>14,482,540</u>	<u>7,190,423</u>
Other:							
Forestry services	226,969	226,969	85,262	141,707	38%	188,513	61,721
	<u>226,969</u>	<u>226,969</u>	<u>85,262</u>	<u>141,707</u>	38%	<u>188,513</u>	<u>61,721</u>
Total environmental protection	<u>15,391,281</u>	<u>15,823,790</u>	<u>8,122,161</u>	<u>7,701,629</u>	51%	<u>14,671,053</u>	<u>7,252,144</u>
Economic Development:							
Zoning/Solid Waste Enforcement:							
Salaries	-	135,480	58,396	77,084	43%	-	-
Fringe benefits	-	55,606	23,524	32,082	42%	-	-
Operating costs	-	18,225	4,940	13,285	27%	-	-
	<u>-</u>	<u>209,311</u>	<u>86,860</u>	<u>122,451</u>	41%	<u>-</u>	<u>-</u>
Planning:							
Salaries	399,016	399,016	208,919	190,097	52%	502,386	256,730
Fringe benefits	137,487	137,487	69,770	67,717	51%	171,287	86,123
Operating costs	150,620	252,887	43,053	209,834	17%	167,115	99,985
	<u>687,123</u>	<u>789,390</u>	<u>321,742</u>	<u>467,648</u>	41%	<u>840,788</u>	<u>442,838</u>
Cooperative Extension:							
Salaries	301,981	342,285	128,815	213,470	38%	291,813	124,329
Fringe benefits	141,864	144,947	42,715	102,232	29%	109,042	37,841
Operating costs	113,633	127,629	43,353	84,276	34%	116,061	44,057
	<u>557,478</u>	<u>614,861</u>	<u>214,883</u>	<u>399,978</u>	35%	<u>516,916</u>	<u>206,227</u>
Soil and Water Conservation:							
Salaries	153,141	153,141	78,660	74,481	51%	149,222	76,354
Fringe benefits	59,228	59,228	29,886	29,342	50%	57,091	28,051
Operating costs	17,500	20,250	8,158	12,092	40%	16,071	6,566
	<u>229,869</u>	<u>232,619</u>	<u>116,704</u>	<u>115,915</u>	50%	<u>222,384</u>	<u>110,971</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Public Housing Section 8:							
Salaries	147,863	147,863	72,242	75,621	49%	136,979	66,392
Fringe benefits	58,147	58,147	29,878	28,269	51%	52,900	26,651
Operating costs	2,170,980	2,178,656	980,393	1,198,263	45%	1,916,791	983,614
	<u>2,376,990</u>	<u>2,384,666</u>	<u>1,082,513</u>	<u>1,302,153</u>	45%	<u>2,106,670</u>	<u>1,076,657</u>
Economic Development:							
Salaries	-	35,327	25,885	9,442	73%	-	-
Fringe benefits	-	2,695	1,980	715	73%	-	-
Operating costs	425,000	386,978	32,874	354,104	8%	-	-
	<u>425,000</u>	<u>425,000</u>	<u>60,739</u>	<u>364,261</u>	14%	<u>-</u>	<u>-</u>
1% Occupancy Tax:							
Operating costs	1,400,000	1,400,000	951,137	448,863	68%	1,472,240	911,747
Other Economic Development:							
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	-	177,875	-	177,875	0%	140,000	-
Reserve for shoreline	404,000	226,125	-	226,125	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>2,834,578</u>	<u>5,086,869</u>	36%	<u>5,541,664</u>	<u>2,915,106</u>
Human Services:							
Health:							
Administration:							
Salaries	2,430,361	2,430,361	1,040,524	1,389,837	43%	2,341,582	1,182,523
Fringe benefits	1,262,670	1,262,670	568,678	693,992	45%	1,132,253	560,539
Operating costs	261,800	484,802	283,048	201,754	58%	197,874	94,096
Capital outlay	85,000	85,000	55,457	29,543	65%	-	-
	<u>4,039,831</u>	<u>4,262,833</u>	<u>1,947,707</u>	<u>2,315,126</u>	46%	<u>3,671,709</u>	<u>1,837,158</u>
Communicable Diseases:							
Operating costs	413,700	413,700	222,837	190,863	54%	336,799	222,071
Adult Health Maintenance:							
Operating costs	303,855	253,855	58,560	195,295	23%	384,936	49,879
	<u>303,855</u>	<u>253,855</u>	<u>58,560</u>	<u>195,295</u>	23%	<u>384,936</u>	<u>49,879</u>
Senior Health							
Salaries	50,736	50,736	27,783	22,953	55%	49,462	24,014
Fringe benefits	21,117	21,117	10,421	10,696	49%	20,400	10,009
Operating costs	3,835	3,835	1,737	2,098	45%	3,515	1,858
	<u>75,688</u>	<u>75,688</u>	<u>39,941</u>	<u>35,747</u>	53%	<u>73,377</u>	<u>35,881</u>
Maternal and Child Health:							
Salaries	362,805	362,805	179,776	183,029	50%	353,136	175,185
Fringe benefits	157,858	157,858	74,526	83,332	47%	151,671	75,267
Operating costs	605,940	605,940	218,206	387,734	36%	565,663	238,524
	<u>1,126,603</u>	<u>1,126,603</u>	<u>472,508</u>	<u>654,095</u>	42%	<u>1,070,470</u>	<u>488,976</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Environmental Health:							
Salaries	998,696	998,696	489,402	509,294	49%	907,276	432,605
Fringe benefits	353,248	353,248	168,964	184,284	48%	317,092	147,721
Operating costs	219,971	219,971	71,833	148,138	33%	187,867	82,992
Capital outlay	-	-	-	-	na	66,080	-
	<u>1,571,915</u>	<u>1,571,915</u>	<u>730,199</u>	<u>841,716</u>	<u>46%</u>	<u>1,478,315</u>	<u>663,318</u>
Total health	<u>7,531,592</u>	<u>7,704,594</u>	<u>3,471,752</u>	<u>4,232,842</u>	<u>45%</u>	<u>7,015,606</u>	<u>3,297,283</u>
Veterans' Services:							
Salaries	141,180	141,180	65,406	75,774	46%	128,024	63,561
Fringe benefits	59,093	59,093	27,168	31,925	46%	52,601	26,108
Operating costs	14,985	14,985	6,085	8,900	41%	14,041	6,552
Total veterans' services	<u>215,258</u>	<u>215,258</u>	<u>98,659</u>	<u>116,599</u>	<u>46%</u>	<u>194,666</u>	<u>96,221</u>
Social Services:							
Administration:							
Salaries	6,976,135	6,976,135	3,333,853	3,642,282	48%	6,420,809	3,257,847
Fringe benefits	3,571,351	3,571,351	1,713,665	1,857,686	48%	3,330,892	1,606,945
Operating costs	2,901,602	3,031,722	1,057,769	1,973,953	35%	3,168,650	1,194,775
Capital outlay	225,000	258,718	71,697	187,021	28%	164,968	-
	<u>13,674,088</u>	<u>13,837,926</u>	<u>6,176,984</u>	<u>7,660,942</u>	<u>45%</u>	<u>13,085,319</u>	<u>6,059,567</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	69	19,931	0%	7,455	933
Aid to the blind	5,910	5,910	-	5,910	0%	5,043	5,043
Adoption assistance	280,000	280,000	121,961	158,039	44%	238,273	118,497
Special assistance	470,000	470,000	196,073	273,927	42%	427,626	217,631
Foster care	950,000	950,000	168,982	781,018	18%	606,233	305,419
State foster home	335,000	335,000	115,163	219,837	34%	272,178	107,578
Special assistance	1,800	26,921	7,149	19,772	27%	-	-
Day care	3,546,054	3,546,054	397,021	3,149,033	11%	4,062,307	1,690,611
Special child adopt. assistance	-	173,745	37,064	136,681	21%	34,205	9,615
	<u>5,608,764</u>	<u>5,807,630</u>	<u>1,043,482</u>	<u>4,764,148</u>	<u>18%</u>	<u>5,653,320</u>	<u>2,455,327</u>
Total social services	<u>19,282,852</u>	<u>19,645,556</u>	<u>7,220,466</u>	<u>12,425,090</u>	<u>37%</u>	<u>18,738,639</u>	<u>8,514,894</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,608	187,835	25%	-	-
Brunswick Senior Resources	2,076,705	2,076,705	1,038,353	1,038,352	50%	1,650,000	825,000
Other human services	-	127,887	63,122	64,765	49%	130,089	63,890
	<u>2,327,148</u>	<u>2,455,035</u>	<u>1,164,083</u>	<u>1,290,952</u>	<u>47%</u>	<u>1,780,089</u>	<u>888,890</u>
Total human services	<u>29,356,850</u>	<u>30,020,443</u>	<u>11,954,960</u>	<u>18,065,483</u>	<u>40%</u>	<u>27,729,000</u>	<u>12,797,288</u>
Education:							
Public schools	37,298,995	37,298,995	18,649,500	18,649,495	50%	35,410,920	17,705,460
Public schools - capital outlay	782,496	782,496	391,248	391,248	50%	742,886	371,443
Community college	4,124,430	4,124,430	1,987,215	2,137,215	48%	3,868,761	1,956,880
Community college - cap. out.	68,000	68,000	34,000	34,000	50%	-	-
Total education	<u>42,273,921</u>	<u>42,273,921</u>	<u>21,061,963</u>	<u>21,211,958</u>	<u>50%</u>	<u>40,022,567</u>	<u>20,033,783</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2017	Variance Positive (Negative)	% of Budget	June 30, 2017	December 31, 2016
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	642,136	642,136	326,445	315,691	51%	587,275	297,479
Fringe benefits	191,792	191,792	94,595	97,197	49%	181,643	89,761
Operating costs	627,326	632,326	264,672	367,654	42%	520,625	262,542
Capital outlay	40,000	40,000	-	40,000	0%	706,301	107,037
	<u>1,501,254</u>	<u>1,506,254</u>	<u>685,712</u>	<u>820,542</u>	<u>46%</u>	<u>1,995,844</u>	<u>756,819</u>
Maintenance:							
Salaries	767,402	767,402	379,324	388,078	49%	715,644	375,216
Fringe benefits	305,925	305,925	150,586	155,339	49%	289,076	137,904
Operating costs	424,320	448,229	192,755	255,474	43%	451,780	146,186
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>763,286</u>	<u>852,770</u>	<u>47%</u>	<u>1,528,585</u>	<u>682,718</u>
Total Parks and Recreation	<u>3,097,901</u>	<u>3,122,310</u>	<u>1,448,998</u>	<u>1,673,312</u>	<u>46%</u>	<u>3,524,429</u>	<u>1,439,537</u>
Brunswick County Library:							
Salaries	743,196	743,196	367,574	375,622	49%	696,608	342,560
Fringe benefits	308,328	308,328	151,655	156,673	49%	291,509	139,831
Operating costs	285,100	285,100	118,426	166,674	42%	260,037	120,380
Capital outlay	-	-	-	-	na	19,513	19,513
	<u>1,336,624</u>	<u>1,336,624</u>	<u>637,655</u>	<u>698,969</u>	<u>48%</u>	<u>1,267,667</u>	<u>622,284</u>
Total culture and recreation	<u>4,434,525</u>	<u>4,458,934</u>	<u>2,086,653</u>	<u>2,372,281</u>	<u>47%</u>	<u>4,792,096</u>	<u>2,061,821</u>
Debt Service:							
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	1,309,975	1,298,473	50%	3,024,355	1,511,553
Total debt service	<u>13,818,449</u>	<u>13,992,449</u>	<u>3,738,267</u>	<u>10,254,182</u>	<u>27%</u>	<u>14,319,355</u>	<u>1,511,553</u>
Contingency:							
Operating Costs	400,000	364,300	-	364,300	0%	-	-
Total expenditures	<u>180,304,064</u>	<u>184,060,396</u>	<u>83,148,752</u>	<u>100,911,644</u>	<u>45%</u>	<u>170,854,958</u>	<u>78,401,016</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(2,519,168)</u>	<u>30,501,852</u>	<u>33,021,020</u>	<u>-1211%</u>	<u>18,128,506</u>	<u>34,588,165</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	505,057	505,057	-	100%	-	-
Transfers To Other Funds:							
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>	<u>31%</u>	<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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Budgetary Financing Sources (Uses):							
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>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	29,265,879	\$ <u>29,265,879</u>		1,244,816	26,647,586
Fund balance, beginning of year			<u>73,609,688</u>			<u>72,364,872</u>	<u>72,364,872</u>
Fund balance, end of year			<u>\$ 102,875,567</u>			<u>\$ 73,609,688</u>	<u>\$ 99,012,458</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 DECEMBER 31, 2017

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 21,057,665	\$ 16,500,651	\$ 352,379	\$ 16,853,030
Restricted intergovernmental-NC Parks & Rec. Trust Fund	1,609,854	859,354	-	859,354
Investment earnings	144,268	222,925	47,989	270,914
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	694,962	639,049	-	639,049
Total revenues	<u>27,720,470</u>	<u>22,435,700</u>	<u>400,368</u>	<u>22,836,068</u>
Expenditures:				
General Government:				
Future Capital Projects	<u>774,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety:				
Sheriff's Firing Range	<u>2,551,865</u>	<u>2,551,365</u>	<u>500</u>	<u>2,551,865</u>
Environmental protection:				
Future Capital Projects	<u>8,767,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Avalon	3,922,845	3,902,956	9,379	3,912,335
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,197,430</u>	<u>3,902,956</u>	<u>9,379</u>	<u>3,912,335</u>
Cultural and recreation:				
OIB Park Improvements	732,000	159,085	137,167	296,252
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	2,333,027	3,852,852
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	575,408	1,407,739
Future Capital Projects	<u>5,180,453</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>26,490,811</u>	<u>14,222,413</u>	<u>3,060,708</u>	<u>17,283,121</u>
Transportation:				
Airport Improvements	<u>22,427,715</u>	<u>18,542,383</u>	<u>389,077</u>	<u>18,931,460</u>
Education:				
Future Capital Projects	<u>2,043,799</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:				
Future Capital Projects	<u>1,200,889</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>68,453,759</u>	<u>39,219,117</u>	<u>3,459,664</u>	<u>42,678,781</u>
Revenues over (under) expenditures	<u>(40,733,289)</u>	<u>(16,783,417)</u>	<u>(3,059,296)</u>	<u>(19,842,713)</u>
Other Financing Sources (Uses):				
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	<u>(1,989,439)</u>	<u>(1,989,439)</u>	<u>-</u>	<u>(1,989,439)</u>
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 13,747,894</u>	<u>(1,327,908)</u>	<u>\$ 12,419,986</u>
Fund balance, beginning of year			<u>22,237,350</u>	
Fund balance, end of year			<u>\$ 20,909,442</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 DECEMBER 31, 2017

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,199,342	1,352,633	24,677	1,377,310
Investment earnings-debt proceeds	26,071	28,578	229	28,807
Total revenues	<u>8,307,452</u>	<u>8,474,008</u>	<u>24,906</u>	<u>8,498,914</u>
Expenditures:				
Brunswick County Schools	74,245,588	57,805,622	3,659,646	61,465,268
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>3,660,796</u>	<u>92,988,758</u>
Revenues over (under) expenditures	(97,604,047)	(80,853,954)	(3,635,890)	(84,489,844)
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,215,420</u>	(3,635,890)	<u>\$ 3,579,530</u>
Fund balance, beginning of year			<u>13,767,832</u>	
Fund balance, end of year			<u>\$ 10,131,942</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED DECEMBER 31, 2017

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	1,089,059	-	873,038	1,962,097
Interest receivable	129	-	105	234
Receivables, net	10,517	-	-	10,517
Total assets	<u>1,099,705</u>	<u>-</u>	<u>873,143</u>	<u>1,972,848</u>
Liabilities:				
Accounts payable and other liabilities	-	-	4,077	4,077
Due to other funds	-	801	-	801
Total liabilities	<u>-</u>	<u>801</u>	<u>4,077</u>	<u>4,878</u>
Fund Balance:				
Stabilization by State Statute	10,646	-	105	10,751
Restricted - other	1,089,059	-	868,961	1,958,020
Unassigned	-	(801)	-	(801)
Total fund balances	<u>1,099,705</u>	<u>(801)</u>	<u>869,066</u>	<u>1,967,970</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,099,705</u>	<u>\$ -</u>	<u>\$ 873,143</u>	<u>\$ 1,972,848</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 DECEMBER 31, 2017

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 326,010	\$ 150,085	\$ -	\$ 476,095
Permits and fees	-	-	81,797	81,797
Investment earnings	2,230	-	1,824	4,054
Total revenues	<u>328,240</u>	<u>150,085</u>	<u>83,621</u>	<u>561,946</u>
Expenditures:				
General government	-	150,886	53,180	204,066
Public safety	286,290	-	-	286,290
Total expenditures	<u>286,290</u>	<u>150,886</u>	<u>53,180</u>	<u>490,356</u>
Revenues over (under) expenditures	41,950	(801)	30,441	71,590
Other Financing Sources:				
Transfers from general fund	<u>-</u>	<u>9,642</u>	<u>-</u>	<u>9,642</u>
Net change in fund balances	41,950	8,841	30,441	81,232
Fund balance, beginning of year	<u>1,057,755</u>	<u>(9,642)</u>	<u>838,625</u>	<u>1,886,738</u>
Fund balance, end of year	<u>\$ 1,099,705</u>	<u>\$ (801)</u>	<u>\$ 869,066</u>	<u>\$ 1,967,970</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017**

	Budget	December 31, 2017	Variance Positive (Negative)	June 30, 2017	December 31, 2016
Revenues:					
Restricted intergovernmental	\$ 782,423	\$ 326,010	\$ (456,413)	\$ 710,611	\$ 236,870
Investment earnings	-	2,230	2,230	1,695	542
Total revenues	<u>782,423</u>	<u>328,240</u>	<u>(454,183)</u>	<u>712,306</u>	<u>237,412</u>
Expenditures:					
Operating costs	730,673	187,839	542,834	440,611	246,030
Capital outlay	550,000	98,451	451,549	-	-
911 Center Grant	51,750	-	51,750	-	-
Total expenditures	<u>1,332,423</u>	<u>286,290</u>	<u>1,046,133</u>	<u>440,611</u>	<u>246,030</u>
Revenues over (under) expenditures	(550,000)	41,950	591,950	271,695	(8,618)
Other Financing Sources (Uses):					
Appropriated fund balance	<u>550,000</u>	<u>-</u>	<u>(550,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	41,950	<u>\$ 41,950</u>	271,695	(8,618)
Fund balance, beginning of year		<u>1,057,755</u>		<u>786,060</u>	<u>786,060</u>
Fund balance, end of year		<u>\$ 1,099,705</u>		<u>\$ 1,057,755</u>	<u>\$ 777,442</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED DECEMBER 31, 2017**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 1,216,037	\$ 703,956	\$ 150,085	\$ 854,041
Total revenues	<u>1,216,037</u>	<u>703,956</u>	<u>150,085</u>	<u>854,041</u>
Expenditures:				
Courts Adult Drug Court	\$ 231,395	\$ 219,289	\$ -	\$ 219,289
SAMHSA	975,000	484,667	150,886	635,553
Reserve	9,642	-	-	-
Total expenditures	<u>1,216,037</u>	<u>703,956</u>	<u>150,886</u>	<u>854,842</u>
Revenues over (under) expenditures	-	-	(801)	(801)
Other Financing Sources (Uses):				
Transfers from general fund	-	-	9,642	9,642
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	8,841	<u>\$ 8,841</u>
Fund balance, beginning of year			(9,642)	
Fund balance, end of year			<u>\$ (801)</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017**

	Budget	December 31, 2017	Variance Positive (Negative)	June 30, 2017	December 31, 2016
Revenues:					
Permits and fees	\$ 159,000	\$ 81,797	\$ (77,203)	\$ 156,779	\$ 79,439
Investment earnings	1,300	1,824	524	1,756	629
Total revenues	<u>160,300</u>	<u>83,621</u>	<u>(76,679)</u>	<u>158,535</u>	<u>80,068</u>
Expenditures:					
General government	<u>209,791</u>	<u>53,180</u>	<u>156,611</u>	<u>131,310</u>	<u>48,992</u>
Revenues over (under) expenditures	<u>(49,491)</u>	<u>30,441</u>	<u>79,932</u>	<u>27,225</u>	<u>31,076</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>49,491</u>	<u>-</u>	<u>(49,491)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>30,441</u>	<u>\$ 30,441</u>	<u>27,225</u>	<u>31,076</u>
Fund balance, beginning of year		<u>838,625</u>		<u>811,400</u>	<u>811,400</u>
Fund balance, end of year		<u>\$ 869,066</u>		<u>\$ 838,625</u>	<u>\$ 842,476</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
DECEMBER 31, 2017

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 26,134,585	\$ 6,331,933	\$ 32,466,518
Restricted cash	2,719,376	-	2,719,376
Interest receivable	3,242	816	4,058
Receivables and special assessments, net	2,460,727	-	2,460,727
Due from other governmental agencies	244,198	34,437	278,635
Inventories	1,405,964	-	1,405,964
Total current assets	<u>32,968,092</u>	<u>6,367,186</u>	<u>39,335,278</u>
Current Liabilities:			
Accounts payable and other liabilities	249,683	37,354	287,037
Customer deposits	1,838,805	-	1,838,805
Interest payable	275,467	-	275,467
Current portion of debt	1,324,810	-	1,324,810
Total current liabilities	<u>3,688,765</u>	<u>37,354</u>	<u>3,726,119</u>
Expendable net position	29,279,327	6,329,832	35,609,159
Noncurrent Items:			
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>\$ 157,378,561</u>	<u>\$ 6,329,832</u>	<u>\$ 163,708,393</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED DECEMBER 31, 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>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Revenues:							
User charges	\$ 21,244,250	\$ 21,280,500	\$ 13,385,273	\$ (7,895,227)	63%	\$ 22,676,369	\$ 12,452,681
Restricted intergovernmental	-	-	-	-	na	52,684	-
Investment earnings	30,000	30,000	57,032	27,032	190%	48,375	16,358
Other	<u>475,669</u>	<u>475,669</u>	<u>170,176</u>	<u>(305,493)</u>	36%	<u>903,742</u>	<u>163,194</u>
Total revenues	<u>21,749,919</u>	<u>21,786,169</u>	<u>13,612,481</u>	<u>(8,173,688)</u>	62%	<u>23,681,170</u>	<u>12,632,233</u>
Expenditures:							
Salaries	4,619,624	4,673,778	2,235,335	2,438,443	48%	4,377,828	2,272,466
Fringe benefits	2,045,360	2,049,202	961,983	1,087,219	47%	1,839,538	893,076
Operating expenditures	6,814,283	7,278,196	3,440,521	3,837,675	47%	6,507,737	3,287,959
Repairs and maintenance	1,547,706	1,566,615	949,862	616,753	61%	1,514,528	900,978
Capital outlay	1,855,500	1,941,726	725,587	1,216,139	37%	1,542,206	721,321
Debt Service:							
Principal	1,179,150	1,179,150	67,364	1,111,786	6%	1,146,444	64,625
Interest	<u>1,072,793</u>	<u>1,072,793</u>	<u>535,392</u>	<u>537,401</u>	50%	<u>1,106,861</u>	<u>553,094</u>
Total expenditures	<u>19,134,416</u>	<u>19,761,460</u>	<u>8,916,044</u>	<u>10,845,416</u>	45%	<u>18,035,142</u>	<u>8,693,519</u>
Revenues over (under) expenditures	2,615,503	2,024,709	4,696,437	2,671,728	232%	5,646,028	3,938,714
Other Financing Sources (Uses):							
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>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,061,437</u>	<u>\$ 4,061,437</u>		<u>\$ (69,697)</u>	<u>\$ (927,011)</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 DECEMBER 31, 2017**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	-	92,376	14,760	107,136
Assessments	-	39,495	-	39,495
Penalties and interest assessments		13,229	-	13,229
Other	500,000	-	37,858	37,858
Total revenues	881,655	526,755	52,618	579,373
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	383,055	(21,654)	361,401
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	17,350	103,723
Gilbert Road Water Main	1,045,000	61,885	15,085	76,970
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	-	169,813	169,813
Sunset Harbor Water Main	70,000	-	32,457	32,457
Total expenditures	10,478,134	5,751,805	612,377	6,364,182
Revenues over (under) expenditures	(9,596,479)	(5,225,050)	(559,759)	(5,784,809)
Other Financing Sources (Uses):				
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)	9,596,479	9,692,163	635,000	10,327,163
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,467,113	\$ 75,241	\$ 4,542,354

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
DECEMBER 31, 2017

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 20,376,920	\$ 3,121,866	\$ 23,498,786
Restricted cash	4,562,653	-	4,562,653
Interest receivable	2,255	596	2,851
Receivables and special assessments, net	6,414,632	-	6,414,632
Due from other governmental agencies	355,745	43,232	398,977
Inventories	343,912	-	343,912
Total current assets	<u>32,056,117</u>	<u>3,165,694</u>	<u>35,221,811</u>
Current Liabilities:			
Accounts payable and other liabilities	168,901	-	168,901
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>12,324,094</u>	<u>-</u>	<u>12,324,094</u>
Expendable net position	19,732,023	3,165,694	22,897,717
Noncurrent Items:			
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>\$ 145,598,146</u>	<u>\$ 3,165,694</u>	<u>\$ 148,763,840</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED DECEMBER 31, 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>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Revenues:							
User charges	\$ 21,747,828	\$ 21,747,828	\$ 12,178,075	\$ (9,569,753)	56%	\$ 24,403,102	\$ 10,625,763
ARRA interest subsidy	119,378	119,378	59,946	(59,432)	50%	146,215	73,147
Special assessments	20,000	20,000	59,549	39,549	298%	498,079	86,623
Investment earnings	25,000	25,000	43,386	18,386	174%	41,918	14,604
Restricted intergovernmental	-	-	-	-	na	117,264	-
Other	61,900	61,900	87,680	25,780	142%	131,309	13,555
Total revenues	<u>21,974,106</u>	<u>21,974,106</u>	<u>12,428,636</u>	<u>(9,545,470)</u>	57%	<u>25,337,887</u>	<u>10,813,692</u>
Expenditures:							
Salaries	2,583,419	2,583,419	1,228,775	1,354,644	48%	2,394,170	1,187,035
Fringe benefits	1,108,072	1,108,072	491,308	616,764	44%	978,834	473,510
Operating expenditures	3,938,302	4,096,032	1,699,899	2,396,133	42%	3,902,121	1,534,170
Repairs and maintenance	1,683,880	1,784,373	862,690	921,683	48%	1,960,702	795,485
Capital outlay	3,046,600	3,637,236	560,881	3,076,355	15%	1,792,245	578,126
Debt Service:							
Principal	9,840,550	9,840,550	784,553	9,055,997	8%	9,564,223	766,823
Interest	4,045,972	4,045,972	2,024,304	2,021,668	50%	4,348,595	2,177,037
Total expenditures	<u>26,246,795</u>	<u>27,095,654</u>	<u>7,652,410</u>	<u>19,443,244</u>	28%	<u>24,940,890</u>	<u>7,512,186</u>
Revenues over (under) expenditures	(4,272,689)	(5,121,548)	4,776,226	9,897,774	-93%	396,997	3,301,506
Other Financing Sources (Uses):							
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	1,445,452	65,452	105%	922,405	622,350
Appropriated net positon	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>811,440</u>	<u>(4,310,108)</u>	16%	<u>(182,541)</u>	<u>(482,596)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,587,666</u>	<u>\$ 5,587,666</u>		<u>\$ 214,456</u>	<u>\$ 2,818,910</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 DECEMBER 31, 2017**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
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	15,595	114,804
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,465,137</u>	<u>758,773</u>	<u>15,595</u>	<u>774,368</u>
Expenditures:				
Carolina Shores N. Sewer SAD	2,051,000	1,197,530	576,261	1,773,791
2016 Enterprise Funded Main Extension	892,753	594,268	216,686	810,954
NCDOT Hwy 211 Expansion	88,351	-	26,404	26,404
WBRWWTF Expansion Southport	2,630,000	-	125,700	125,700
Total expenditures	<u>5,662,104</u>	<u>1,791,798</u>	<u>945,051</u>	<u>2,736,849</u>
Revenues over (under) expenditures	(2,196,967)	(1,033,025)	(929,456)	(1,962,481)
Other Financing Sources (Uses):				
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)	(1,445,452)	(5,356,515)
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>(811,440)</u>	<u>601,848</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 380,263</u>	<u>\$ (1,740,896)</u>	<u>\$ (1,360,633)</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Revenues:					
Charges for services	\$ 980,000	\$ 490,000	\$ (490,000)	\$ 958,893	\$ 433,097
Investment earnings	-	5,640	5,640	5,354	1,932
Total revenues	<u>980,000</u>	<u>495,640</u>	<u>(484,360)</u>	<u>964,247</u>	<u>435,029</u>
Expenditures:					
Premiums	<u>980,000</u>	<u>524,470</u>	<u>455,530</u>	<u>1,215,042</u>	<u>379,892</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(28,830)</u>	<u>\$ (28,830)</u>	<u>(250,795)</u>	<u>55,137</u>
Net positon, beginning of year		<u>1,858,611</u>		<u>2,109,406</u>	<u>2,109,406</u>
Net positon, end of year		<u>\$ 1,829,781</u>		<u>\$ 1,858,611</u>	<u>\$ 2,164,543</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 DECEMBER 31, 2017 AND THE YEAR ENDED JUNE 30, 2017
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>December 31, 2017</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>December 31, 2016</u>
Revenues:					
Charges for services-health premiums	\$ 12,204,568	\$ 6,160,070	\$ (6,044,498)	\$ 12,220,775	\$ 5,790,323
Investment earnings	-	7,553	7,553	4,670	1,544
Total revenues	<u>12,204,568</u>	<u>6,167,623</u>	<u>(6,036,945)</u>	<u>12,225,445</u>	<u>5,791,867</u>
Expenditures:					
Administration fees	1,379,056	819,354	559,702	1,347,021	641,907
Premiums	<u>10,825,512</u>	<u>3,868,346</u>	<u>6,957,166</u>	<u>9,286,430</u>	<u>3,707,756</u>
Total expenditures	<u>12,204,568</u>	<u>4,687,700</u>	<u>7,516,868</u>	<u>10,633,451</u>	<u>4,349,663</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>1,479,923</u>	<u>\$ 1,479,923</u>	<u>1,591,994</u>	<u>1,442,204</u>
Net positon, beginning of year		<u>2,722,073</u>		<u>1,130,079</u>	<u>1,130,079</u>
Net positon, end of year		<u>\$ 4,201,996</u>		<u>\$ 2,722,073</u>	<u>\$ 2,572,283</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of December 31, 2017. It reports that the County had \$212.7 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 0.46%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF DECEMBER 31, 2017

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			45,963,825			0.00%
Finistar			4,338,717			0.75%
Total Checking & Petty Cash				\$ 50,308,742	23%	
Money Markets / Savings						
BB&T Money Rate Savings			83,336,279			0.30%
First Bank Preferred Savings			10,378,746			0.05%
SunTrust Money Market			5,017,061			0.04%
Total Money Markets / Savings				\$ 98,732,086	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				\$ 50,359,736	23%	1.14%
NC Capital Management Trust - Term Portfolio				\$ 3,307,348	2%	1.29%
Total Unrestricted Cash and Investments				\$ 212,707,912		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ -		0%	1.29%
PNC Bank Money Market			168,808		0%	0.36%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,448,520		1%	0.00%
Total Restricted Cash and Investments				\$ 1,831,894		
Grand Total All Cash and Investments				\$ 214,539,806	100%	0.46%

Cash Balances:

General Fund	\$ 104,139,753
County Capital Reserve Fund	18,109,252
School Capital Projects Fund	9,187,328
Water Fund	27,973,396
Water Capital Reserve Fund	2,677,208
Wastewater Fund	20,376,923
Wastewater Capital Reserve Fund	2,958,193

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
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		203,220	336%	
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				
Total	4,799,974	5,183,642	4,406,880	4,406,880	3,504,916	2,300,000	1,863,273		81%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
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		21,227,329	-15%	
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				
Total	102,992,489	106,495,697	107,604,727	107,604,727	115,195,517	114,785,618	84,797,305		74%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		864,937	15%	
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				
Total	7,136,430	7,542,128	8,253,706	8,727,014	9,302,639	9,581,330	4,182,837		44%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		614,008	11%	
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				
Total	5,034,320	5,274,487	5,898,786	6,319,219	6,791,631	6,886,082	2,438,736		35%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		588,455	14%	
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				
Total	4,732,676	5,010,418	5,538,538	5,896,609	6,367,362	6,480,912	2,660,902		41%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		401,470	12%	
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				
Total	4,431,540	4,387,937	4,332,447	4,682,610	4,957,731	5,000,000	2,815,283		56%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		194,433	145%	
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				
Total	1,485,016	1,501,897	1,445,433	1,908,962	2,164,010	1,700,000	1,681,342		99%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		415,210	26%	
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				
Total	4,500,673	4,648,887	4,701,123	4,783,570	5,162,541	4,740,000	3,145,000		66%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		181,314	29%	
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				
Total	2,801,296	2,633,410	2,493,355	2,189,109	1,854,124	1,994,000	1,244,868		62%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		495,252	4%	
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				
Total	4,637,462	4,771,529	5,345,667	5,557,289	5,771,605	5,861,000	2,950,610		50%

WATER TAPS AND CONNECTION REVENUE (617180-371305)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		54,196	-9%	
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				
Total	488,116	431,742	715,903	826,853	912,743	720,000	514,722		71%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		40,491	-18%	
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				
Total	938,752	837,859	880,218	1,126,735	1,109,276	688,000	569,094		83%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		23,427	-8%	
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				
Total	295,776	274,866	331,619	358,629	362,263	232,000	228,507		98%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
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		801,946	6%	
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				
Total	6,538,521	7,627,716	8,103,496	8,836,132	9,336,805	9,300,000	4,982,167		54%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
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		84,000	-23%	
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				
Total	886,235	1,208,875	1,219,240	1,138,720	1,442,895	1,100,000	816,505		74%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18		
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		186,084	20%	
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				
Total	1,327,033	1,189,449	1,659,338	2,469,793	2,406,319	600,000	1,805,716		301%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	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		52,692	10%	
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				
Total	313,396	362,264	554,814	732,212	767,455	200,000	532,269		266%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
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	40,758	177
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	40,480	657

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
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	17,026	9
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	16,881	447