

# **COUNTY OF BRUNSWICK NORTH CAROLINA**

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

***FOR THE PERIOD ENDED FEBRUARY 28, 2018***



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

**TABLE OF CONTENTS**

<u><b>Exhibit</b></u>		<u><b>Pages</b></u>
	<b>FINANCIAL SECTION</b>	
	Summary Information for General and Enterprise Funds	1
	<b>Financial Statements:</b>	
C	Balance Sheet - Governmental Funds	2
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	3
F	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	4
	 <b>MAJOR GOVERNMENTAL FUNDS:</b>	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance -General Fund	5-13
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	14
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	15
	 <b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	16
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	17
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	18
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	19
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	20

**Schedule**

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

**TABLE OF CONTENTS**

<u>Schedule</u>		<u>Pages</u>
<b>MAJOR ENTERPRISE FUNDS:</b>		
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	21
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	22
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	23
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	24
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	25
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	26
<b>NON MAJOR ENTERPRISE FUNDS:</b>		
<b>INTERNAL SERVICE FUND</b>		
E-1	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Workers' Compensation Internal Service Fund (Non-GAAP)	27
E-2	Schedule of Revenues and Expenditures - Financial Plan and Actual and Changes in Fund Balance- Health Internal Service Fund (Non-GAAP)	28
<b>OTHER INFORMATIONAL REPORTS:</b>		
	Summary of Cash and Investments	29-30
	Summary Information of Revenues and Expenditures	31
	Ad Valorem and Motor Vehicle Tax Revenues	32
	Local Option Sales Tax Revenues	33
	Water Fund Revenues	34-36
	Wastewater Fund Revenues	37-38
	Water and Wastewater Number of Customers	39

## **Summary Information for General and Enterprise Funds as of February 28, 2018:**

### **General Fund:**

- Total revenues for the General Fund are \$153.5 million for an increase of \$3.4 million or 2.2% over the same period in the prior year. Ad Valorem taxes have increased \$4.5 million or 4.0%, Deed Stamp excise taxes have increased \$0.6 million or 30.3% while sales tax has increased 8.7% or \$1.0 million. This increase is offset by daycare state revenues that have decreased 1.9 million or 83.0% 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 84.5% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$110.3 million and are 59.9% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.0 million or 4.8%. This is a result of a \$0.5 million one time capital outlay purchase in environmental protection, \$1.6 million or 6.4% increase in public safety, and \$1.5 million or 5.5% 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 \$2.2 million compared to \$9.4 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 \$41.5 million for the current period end compared to more than by \$35.4 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased 7.4% over the same period in the prior year to \$17.3 million. Wholesale water sales increased 10.8% or 0.4 million and industrial water sales increased \$0.3 million or 24.6% over the same period in the prior year mainly due to PPI rate change. Total revenues are 78.4% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$11.8 million and are 58.6% of current budget. Total expenditures as compared to the expenditures of the same period in the prior year increased minimally \$0.4 million or 3.9%.
- Net transfers to water capital projects of \$0.6 million decreased compared to transfers of \$5.7 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 \$4.9 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 9.5% over the same period in the prior year to \$15.4 million. Retail wastewater sales slightly increased to \$6.6 million in comparison with the prior year of \$6.2 million while capital recovery revenue increased by \$0.6 million or 40.0%. Total revenues are 69.0% 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 \$9.6 million. Total expenditures are 34.1% 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 \$6.6 million compared to more than expenditures by \$4.2 million in the same period of the prior year.

## COUNTY OF BRUNSWICK, NORTH CAROLINA

## BALANCE SHEET - GOVERNMENTAL FUNDS

FEBRUARY 28, 2018

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 117,805,036	\$ 20,213,537	\$ 10,142,812	\$ 1,961,732	\$ 150,123,117
Restricted cash and investments	1,670,719	-	168,945	-	1,839,664
Interest receivable	17,398	4,084	2,012	369	23,863
Taxes receivable - net	4,755,551	-	-	-	4,755,551
Receivables - net	950,054	-	-	10,517	960,571
Other governmental agencies	399,891	56,802	-	-	456,693
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 125,662,649</u>	<u>\$ 20,274,423</u>	<u>\$ 10,313,769</u>	<u>\$ 1,972,618</u>	<u>\$ 158,223,459</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 4,415,710	\$ 237,295	\$ -	\$ 19,051	\$ 4,672,056
<b>Deferred Inflows of Resources:</b>	<u>6,166,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,166,592</u>
<b>Fund Balances:</b>					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,264,637	-	-	10,886	8,275,523
Restricted - other	4,062,946	-	168,945	1,954,053	6,185,944
Committed	214,566	20,037,128	10,144,824	-	30,396,518
Assigned	1,704,369	-	-	-	1,704,369
Unassigned	100,769,829	-	-	(11,372)	100,758,457
Total fund balances	<u>115,080,347</u>	<u>20,037,128</u>	<u>10,313,769</u>	<u>1,953,567</u>	<u>147,384,811</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 125,662,649</u>	<u>\$ 20,274,423</u>	<u>\$ 10,313,769</u>	<u>\$ 1,972,618</u>	<u>\$ 158,223,459</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED FEBRUARY 28, 2018

	<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	\$ 117,115,413	\$ -	\$ -	\$ -	\$ 117,115,413
Local option sales taxes	12,995,911	-	-	-	12,995,911
Other taxes and licenses	3,738,979	-	-	-	3,738,979
Unrestricted intergovernmental revenues	120,913	-	-	-	120,913
Restricted intergovernmental revenues	8,848,351	603,923	-	643,961	10,096,235
Permits and fees	2,930,125	-	-	103,725	3,033,850
Sales and services	6,757,281	-	-	-	6,757,281
Investment earnings	253,730	64,621	32,914	5,625	356,890
Other	729,040	-	-	-	729,040
<b>Total revenues</b>	<u>153,489,743</u>	<u>668,544</u>	<u>32,914</u>	<u>753,311</u>	<u>154,944,512</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	7,366,392	-	-	268,306	7,634,698
Public safety	26,192,712	500	-	427,818	26,621,030
Central services	9,283,911	-	-	-	9,283,911
Human services	16,084,504	-	-	-	16,084,504
Transportation	296,770	629,810	-	-	926,580
Environmental protection	10,617,910	-	-	-	10,617,910
Culture and recreation	2,734,665	3,949,955	-	-	6,684,620
Economic and physical development	3,934,631	9,379	-	-	3,944,010
Education	28,161,106	-	3,981,580	-	32,142,686
<b>Debt Service:</b>					
Principal retirement	4,128,292	-	-	-	4,128,292
Interest and fiscal charges	1,498,125	-	-	-	1,498,125
<b>Total expenditures</b>	<u>110,299,018</u>	<u>4,589,644</u>	<u>3,981,580</u>	<u>696,124</u>	<u>119,566,366</u>
<b>Revenues over (under) expenditures</b>	<u>43,190,725</u>	<u>(3,921,100)</u>	<u>(3,948,666)</u>	<u>57,187</u>	<u>35,378,146</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	10,510	1,731,388	494,603	9,642	2,246,143
Transfers to other funds	(2,235,633)	(10,510)	-	-	(2,246,143)
Issuance of long-term debt	505,057	-	-	-	505,057
<b>Total other financing sources (uses)</b>	<u>(1,720,066)</u>	<u>1,720,878</u>	<u>494,603</u>	<u>9,642</u>	<u>505,057</u>
<b>Net change in fund balance</b>	41,470,659	(2,200,222)	(3,454,063)	66,829	35,883,203
<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>\$ 115,080,347</u>	<u>\$ 20,037,128</u>	<u>\$ 10,313,769</u>	<u>\$ 1,953,567</u>	<u>\$ 147,384,811</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2018

	<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	\$ 117,115,413	\$ (670,205)
Local option sales taxes	22,948,324	22,948,324	12,995,911	(9,952,413)
Other taxes and licenses	4,448,000	4,448,000	3,738,979	(709,021)
Unrestricted intergovernmental revenues	1,813,000	1,813,000	120,913	(1,692,087)
Restricted intergovernmental revenues	18,831,896	19,299,411	8,848,351	(10,451,060)
Permits and fees	3,727,654	3,846,072	2,930,125	(915,947)
Sales and services	10,022,889	10,022,889	6,757,281	(3,265,608)
Investment earnings	100,000	100,000	253,730	153,730
Other	1,171,265	1,387,120	729,040	(658,080)
Total revenues	<u>180,848,646</u>	<u>181,650,434</u>	<u>153,489,743</u>	<u>(28,160,691)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	12,252,362	12,108,564	7,366,392	4,742,172
Central services	14,792,753	15,855,655	9,283,911	6,571,744
Public safety	40,287,133	41,431,649	26,192,712	15,238,937
Transportation	154,730	386,068	296,770	89,298
Environmental protection	15,391,281	15,823,790	10,617,910	5,205,880
Economic and physical development	7,542,060	7,921,447	3,934,631	3,986,816
Human services	29,356,850	29,927,635	16,084,504	13,843,131
Education	42,273,921	42,273,921	28,161,106	14,112,815
Culture and recreation	4,434,525	4,458,934	2,734,665	1,724,269
<b>Debt Service:</b>				
Principal retirement	11,210,001	11,384,001	4,128,292	7,255,709
Interest and fiscal charges	2,608,448	2,608,448	1,498,125	1,110,323
Total expenditures	<u>180,304,064</u>	<u>184,180,112</u>	<u>110,299,018</u>	<u>73,881,094</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(2,529,678)</u>	<u>43,190,725</u>	<u>45,720,403</u>
<b>Other Financing Sources (Uses):</b>				
Issuance of long-term debt	-	505,057	505,057	-
Transfers from other funds	-	10,510	10,510	-
Transfers to other funds	(5,424,415)	(5,572,695)	(2,235,633)	3,337,062
Appropriated fund balance	4,879,833	7,586,806	-	(7,586,806)
Total other financing sources (uses)	<u>(544,582)</u>	<u>2,529,678</u>	<u>(1,720,066)</u>	<u>(4,249,744)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>41,470,659</u>	<u>\$ 41,470,659</u>
<b>Fund balance, beginning of year</b>			<u>73,609,688</u>	
<b>Fund balance, end of year</b>			<u>\$ 115,080,347</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 114,785,618	\$ 114,785,618	\$ 114,001,181	\$ (784,437)	99%	\$ 115,195,517	\$ 109,956,116
Prior year taxes	2,300,000	2,300,000	2,390,289	90,289	104%	3,504,916	2,087,706
Penalties and interest	700,000	700,000	723,943	23,943	103%	1,119,593	608,678
	<u>117,785,618</u>	<u>117,785,618</u>	<u>117,115,413</u>	<u>(670,205)</u>	99%	<u>119,820,026</u>	<u>112,652,500</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	9,581,330	9,581,330	5,648,394	(3,932,936)	59%	9,305,399	5,179,659
Article 40 (1/2%)	6,886,082	6,886,082	3,637,194	(3,248,888)	53%	6,791,631	3,369,291
Article 42 (1/2%)	6,480,912	6,480,912	3,710,323	(2,770,589)	57%	6,367,362	3,403,719
	<u>22,948,324</u>	<u>22,948,324</u>	<u>12,995,911</u>	<u>(9,952,413)</u>	57%	<u>22,464,392</u>	<u>11,952,669</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	160,000	160,000	88,713	(71,287)	55%	214,717	132,360
Deed stamp excise tax	2,800,000	2,800,000	2,557,262	(242,738)	91%	3,263,574	1,963,242
Solid waste tax	48,000	48,000	29,109	(18,891)	61%	65,295	39,902
White goods disposal tax	40,000	40,000	57,877	17,877	145%	71,573	35,853
1% Occupancy Tax	1,400,000	1,400,000	1,006,018	(393,982)	72%	1,472,240	964,357
	<u>4,448,000</u>	<u>4,448,000</u>	<u>3,738,979</u>	<u>(709,021)</u>	84%	<u>5,087,399</u>	<u>3,135,714</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	120,913	55,913	186%	175,518	102,939
	<u>1,813,000</u>	<u>1,813,000</u>	<u>120,913</u>	<u>(1,692,087)</u>	7%	<u>3,498,931</u>	<u>239,121</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,685,358	19,152,873	8,728,263	(10,424,610)	46%	20,789,689	11,700,857
ARRA federal grant	4,538	4,538	2,279	(2,259)	50%	6,080	6,080
Court facility fees	130,000	130,000	78,930	(51,070)	61%	158,607	90,031
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	21,385	11,385	214%	48,345	32,129
	<u>18,831,896</u>	<u>19,299,411</u>	<u>8,848,351</u>	<u>(10,451,060)</u>	46%	<u>21,014,352</u>	<u>11,840,728</u>
<b>Permits and Fees:</b>							
Building permits	1,950,000	2,068,418	1,606,174	(462,244)	78%	2,219,578	1,458,939
Recording Fees	750,000	750,000	527,761	(222,239)	70%	785,011	507,186
Inspection fees	50,000	50,000	21,283	(28,717)	43%	941	(210)
Concealed handgun permit	130,000	130,000	109,440	(20,560)	84%	203,675	135,045
Other permit and fees	847,654	847,654	665,467	(182,187)	79%	884,133	502,778
	<u>3,727,654</u>	<u>3,846,072</u>	<u>2,930,125</u>	<u>(915,947)</u>	76%	<u>4,093,338</u>	<u>2,603,738</u>
<b>Sales and Services:</b>							
Solid waste fees	2,100,000	2,100,000	1,506,504	(593,496)	72%	2,582,625	1,520,859
School resource officer reimb.	1,262,709	1,262,709	631,355	(631,354)	50%	1,237,950	618,975
Rents	13,930	13,930	10,939	(2,991)	79%	15,582	10,113
EMS Charges	3,800,000	3,800,000	2,527,230	(1,272,770)	67%	3,691,722	2,360,139
Public health user fees	779,500	779,500	561,067	(218,433)	72%	984,154	606,493
Sheriff animal prot. serv. fees	130,000	130,000	56,400	(73,600)	43%	91,241	56,381
Social services fees	65,400	65,400	42,154	(23,246)	64%	64,753	43,163
Public housing fees	43,800	43,800	2,207	(41,593)	5%	6,787	5,444
Tax collection fees	228,000	228,000	234,801	6,801	103%	239,938	223,386
Other sales and services	953,450	953,450	714,008	(239,442)	75%	1,168,941	842,793
Register of deeds	314,500	314,500	214,398	(100,102)	68%	324,631	208,232



COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Sales and Services (continued):</b>							
Marriage licenses	55,000	55,000	34,093	(20,907)	62%	50,218	32,020
Recreation services	276,600	276,600	222,125	(54,475)	80%	264,574	205,751
	<u>10,022,889</u>	<u>10,022,889</u>	<u>6,757,281</u>	<u>(3,265,608)</u>	67%	<u>10,723,116</u>	<u>6,733,749</u>
<b>Investment earnings</b>	<u>100,000</u>	<u>100,000</u>	<u>253,730</u>	<u>153,730</u>	254%	<u>181,510</u>	<u>86,429</u>
<b>Other:</b>							
Tax refunds - sales and gas tax	1,100	1,100	752	(348)	68%	2,232	1,645
ABC bottles taxes	45,000	45,000	36,887	(8,113)	82%	59,338	33,178
Cnty Brd of Alcohol Control	24,000	24,000	12,000	(12,000)	50%	24,000	6,000
Contributions	8,500	16,320	40,501	24,181	248%	58,429	39,817
Other revenues	1,092,665	1,300,700	638,900	(661,800)	49%	1,956,401	791,901
	<u>1,171,265</u>	<u>1,387,120</u>	<u>729,040</u>	<u>(658,080)</u>	53%	<u>2,100,400</u>	<u>872,541</u>
Total revenues	<u>180,848,646</u>	<u>181,650,434</u>	<u>153,489,743</u>	<u>(28,160,691)</u>	84%	<u>188,983,464</u>	<u>150,117,189</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	190,893	183,748	122,809	60,939	67%	178,984	113,842
Fringe benefits	32,493	29,914	18,581	11,333	62%	30,241	17,253
Operating costs	61,850	61,850	37,313	24,537	60%	63,352	48,699
	<u>285,236</u>	<u>275,512</u>	<u>178,703</u>	<u>96,809</u>	65%	<u>272,577</u>	<u>179,794</u>
<b>County Administration:</b>							
Salaries	574,332	574,332	385,154	189,178	67%	529,553	338,985
Fringe benefits	173,479	173,479	111,085	62,394	64%	156,224	93,436
Operating costs	24,984	24,984	10,620	14,364	43%	16,920	9,506
	<u>772,795</u>	<u>772,795</u>	<u>506,859</u>	<u>265,936</u>	66%	<u>702,697</u>	<u>441,927</u>
<b>Human Resources:</b>							
Salaries	343,443	343,443	211,637	131,806	62%	308,965	210,013
Fringe benefits	126,106	126,106	72,950	53,156	58%	115,775	69,920
Operating costs	10,935	10,935	3,063	7,872	28%	5,743	4,826
	<u>480,484</u>	<u>480,484</u>	<u>287,650</u>	<u>192,834</u>	60%	<u>430,483</u>	<u>284,759</u>
<b>Finance:</b>							
Salaries	769,712	769,712	496,598	273,114	65%	748,812	485,063
Fringe benefits	259,942	259,942	166,015	93,927	64%	248,694	161,962
Operating costs	420,150	432,093	326,145	105,948	75%	367,763	318,122
	<u>1,449,804</u>	<u>1,461,747</u>	<u>988,758</u>	<u>472,989</u>	68%	<u>1,365,269</u>	<u>965,147</u>
<b>Tax Administration:</b>							
Salaries	2,299,162	2,299,162	1,462,541	836,621	64%	2,087,379	1,342,209
Fringe benefits	898,147	898,147	579,604	318,543	65%	840,057	529,514
Operating costs	1,298,487	1,298,487	469,488	828,999	36%	728,601	524,096
	<u>4,495,796</u>	<u>4,495,796</u>	<u>2,511,633</u>	<u>1,984,163</u>	56%	<u>3,656,037</u>	<u>2,395,819</u>
<b>County Attorney:</b>							
Salaries	302,476	302,476	208,869	93,607	69%	296,842	193,437
Fringe benefits	89,899	89,899	60,280	29,619	67%	86,830	56,654
Operating costs	188,700	188,700	76,754	111,946	41%	87,135	47,809
	<u>581,075</u>	<u>581,075</u>	<u>345,903</u>	<u>235,172</u>	60%	<u>470,807</u>	<u>297,900</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017	February 28, 2017
<b>Court Facilities:</b>							
Operating costs	256,955	256,955	152,362	104,593	59%	264,787	156,054
	<u>256,955</u>	<u>256,955</u>	<u>152,362</u>	<u>104,593</u>	59%	<u>264,787</u>	<u>156,054</u>
<b>Board of Elections:</b>							
Salaries	454,324	454,324	252,667	201,657	56%	496,073	387,641
Fringe benefits	127,791	133,543	80,916	52,627	61%	117,061	74,555
Operating costs	178,187	178,187	108,258	69,929	61%	241,255	220,914
Capital outlay	-	-	-	-	na	23,160	23,160
	<u>760,302</u>	<u>766,054</u>	<u>441,841</u>	<u>324,213</u>	58%	<u>877,549</u>	<u>706,270</u>
<b>Register of Deeds:</b>							
Salaries	686,570	686,570	422,611	263,959	62%	629,385	417,008
Fringe benefits	305,319	306,740	191,430	115,310	62%	288,869	183,052
Operating costs	1,778,026	1,778,026	1,338,642	439,384	75%	1,977,531	1,108,581
	<u>2,769,915</u>	<u>2,771,336</u>	<u>1,952,683</u>	<u>818,653</u>	70%	<u>2,895,785</u>	<u>1,708,641</u>
<b>Contingency:</b>							
Operating Costs	400,000	246,810	-	246,810	0%	-	-
Total general government	<u>12,252,362</u>	<u>12,108,564</u>	<u>7,366,392</u>	<u>4,742,172</u>	61%	<u>10,935,991</u>	<u>7,136,311</u>
<b>Central Services:</b>							
<b>Management Information Systems:</b>							
Salaries	1,053,266	1,056,266	697,204	359,062	66%	1,002,954	649,734
Fringe benefits	354,052	354,052	233,579	120,473	66%	335,781	214,362
Operating costs	1,129,125	1,293,231	437,667	855,564	34%	1,066,021	423,809
Capital outlay	95,000	381,180	28,599	352,581	8%	200,172	96,696
	<u>2,631,443</u>	<u>3,084,729</u>	<u>1,397,049</u>	<u>1,687,680</u>	45%	<u>2,604,928</u>	<u>1,384,601</u>
<b>Service Center:</b>							
Salaries	619,638	619,638	385,969	233,669	62%	572,397	365,450
Fringe benefits	247,560	247,820	153,657	94,163	62%	231,737	143,707
Operating costs	336,700	341,137	(22,601)	363,738	-7%	247,747	(142,191)
Capital outlay	45,500	46,300	46,145	155	100%	143,060	50,425
	<u>1,249,398</u>	<u>1,254,895</u>	<u>563,170</u>	<u>691,725</u>	45%	<u>1,194,941</u>	<u>417,391</u>
<b>Engineering:</b>							
Salaries	370,682	370,682	243,813	126,869	66%	344,187	219,949
Fringe benefits	122,431	122,431	80,266	42,165	66%	114,010	71,156
Operating costs	74,330	74,330	19,553	54,777	26%	56,321	45,997
Capital outlay	31,000	31,000	30,589	411	99%	26,224	26,224
	<u>598,443</u>	<u>598,443</u>	<u>374,221</u>	<u>224,222</u>	63%	<u>540,742</u>	<u>363,326</u>
<b>Operation Services:</b>							
Salaries	2,215,541	2,215,541	1,368,872	846,669	62%	2,032,231	1,329,092
Fringe benefits	951,902	957,198	587,741	369,457	61%	886,150	558,200
Operating costs	3,121,506	3,579,371	2,001,672	1,577,699	56%	3,532,135	2,323,640
Capital outlay	323,500	299,982	299,980	2	100%	368,050	368,050
	<u>6,612,449</u>	<u>7,052,092</u>	<u>4,258,265</u>	<u>2,793,827</u>	60%	<u>6,818,566</u>	<u>4,578,982</u>
<b>Non-departmental:</b>							
Fringe benefits	2,986,897	2,951,130	2,040,369	910,761	69%	2,877,082	1,956,717
Operating costs	714,123	914,366	650,837	263,529	71%	735,390	768,774
	<u>3,701,020</u>	<u>3,865,496</u>	<u>2,691,206</u>	<u>1,174,290</u>	70%	<u>3,612,472</u>	<u>2,725,491</u>
Total central services	<u>14,792,753</u>	<u>15,855,655</u>	<u>9,283,911</u>	<u>6,571,744</u>	59%	<u>14,771,649</u>	<u>9,469,791</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	53,000	53,000	4,576	48,424	9%	35,397	10,570
	<u>53,000</u>	<u>53,000</u>	<u>4,576</u>	<u>48,424</u>	<u>9%</u>	<u>35,397</u>	<u>10,570</u>
<b>Sheriff:</b>							
Salaries	9,352,779	9,361,424	6,081,746	3,279,678	65%	8,513,308	5,544,458
Fringe benefits	3,550,469	3,570,548	2,343,059	1,227,489	66%	3,179,479	2,033,671
Operating costs	2,007,646	2,372,082	1,595,949	776,133	67%	2,274,778	1,521,843
Capital outlay	590,731	974,650	895,856	78,794	92%	771,445	580,814
	<u>15,501,625</u>	<u>16,278,704</u>	<u>10,916,610</u>	<u>5,362,094</u>	<u>67%</u>	<u>14,739,010</u>	<u>9,680,786</u>
<b>Detention Center:</b>							
Salaries	4,132,113	4,132,113	2,647,689	1,484,424	64%	4,007,924	2,650,039
Fringe benefits	1,625,753	1,626,211	990,646	635,565	61%	1,524,686	996,231
Operating costs	2,360,397	2,376,142	1,370,581	1,005,561	58%	2,209,408	1,310,489
Capital outlay	226,290	347,359	21,719	325,640	6%	24,342	11,020
	<u>8,344,553</u>	<u>8,481,825</u>	<u>5,030,635</u>	<u>3,451,190</u>	<u>59%</u>	<u>7,766,360</u>	<u>4,967,779</u>
<b>Emergency Medical:</b>							
Salaries	5,051,285	5,051,285	3,203,290	1,847,995	63%	4,826,140	3,211,657
Fringe benefits	1,767,635	1,767,635	1,092,632	675,003	62%	1,643,511	1,059,514
Operating costs	1,409,448	1,430,148	964,219	465,929	67%	1,255,782	848,999
Capital outlay	589,000	671,324	198,897	472,427	30%	213,959	177,131
	<u>8,817,368</u>	<u>8,920,392</u>	<u>5,459,038</u>	<u>3,461,354</u>	<u>61%</u>	<u>7,939,392</u>	<u>5,297,301</u>
<b>Emergency Management:</b>							
Salaries	257,893	257,893	175,844	82,049	68%	312,106	237,326
Fringe benefits	80,734	81,264	55,487	25,777	68%	104,100	72,836
Operating costs	290,025	314,632	144,883	169,749	46%	321,750	164,193
Capital outlay	96,100	219,912	44,461	175,451	20%	23,915	-
	<u>724,752</u>	<u>873,701</u>	<u>420,675</u>	<u>453,026</u>	<u>48%</u>	<u>761,871</u>	<u>474,355</u>
<b>Other Agencies:</b>							
Fire districts	640,990	640,990	391,257	249,733	61%	783,663	555,484
Rescue Squads	318,500	330,000	170,750	159,250	52%	472,530	248,035
	<u>959,490</u>	<u>970,990</u>	<u>562,007</u>	<u>408,983</u>	<u>58%</u>	<u>1,256,193</u>	<u>803,519</u>
<b>Building/Fire Inspections and Central Permitting</b>							
Salaries	1,351,504	1,254,895	852,441	402,454	68%	1,236,670	764,827
Fringe benefits	497,242	458,883	273,389	185,494	60%	425,688	258,268
Operating costs	197,834	179,609	102,906	76,703	57%	114,469	70,078
Capital outlay	146,167	208,467	144,974	63,493	70%	102,992	74,935
	<u>2,192,747</u>	<u>2,101,854</u>	<u>1,373,710</u>	<u>728,144</u>	<u>65%</u>	<u>1,879,819</u>	<u>1,168,108</u>
<b>Central Communications:</b>							
Salaries	1,472,422	1,474,422	928,845	545,577	63%	1,386,432	919,415
Fringe benefits	584,734	589,284	364,768	224,516	62%	576,871	354,104
Operating costs	215,521	215,746	108,479	107,267	50%	130,672	75,219
Capital outlay	300,107	297,882	227,486	70,396	76%	48,570	48,570
	<u>2,572,784</u>	<u>2,577,334</u>	<u>1,629,578</u>	<u>947,756</u>	<u>63%</u>	<u>2,142,545</u>	<u>1,397,308</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017	February 28, 2017
<b>Animal Protective Services:</b>							
Salaries	546,714	546,714	354,280	192,434	65%	560,467	371,603
Fringe benefits	222,618	222,618	147,427	75,191	66%	222,176	144,874
Operating costs	277,190	330,225	221,154	109,071	67%	275,844	185,455
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>795,883</u>	<u>377,966</u>	68%	<u>1,171,193</u>	<u>814,638</u>
Total public safety	<u>40,287,133</u>	<u>41,431,649</u>	<u>26,192,712</u>	<u>15,238,937</u>	63%	<u>37,691,780</u>	<u>24,614,364</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	97,000	97,000	72,750	24,250	75%	97,000	72,750
Odell Williamson Mun. Air.	27,500	27,500	20,625	6,875	75%	27,500	20,625
Cape Fear Transp. Authority	30,230	30,230	30,230	-	100%	29,350	29,350
Brunswick Transit System	-	231,338	173,165	58,173	75%	225,953	110,130
Total transportation	<u>154,730</u>	<u>386,068</u>	<u>296,770</u>	<u>89,298</u>	77%	<u>379,803</u>	<u>232,855</u>
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	317,162	317,162	202,730	114,432	64%	284,499	192,698
Fringe benefits	129,872	129,872	82,179	47,693	63%	119,897	77,256
Operating costs	14,583,278	14,616,490	9,684,348	4,932,142	66%	14,003,259	9,205,519
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>10,502,553</u>	<u>5,094,268</u>	67%	<u>14,482,540</u>	<u>9,550,358</u>
<b>Other:</b>							
Forestry services	226,969	226,969	115,357	111,612	51%	188,513	110,877
	<u>226,969</u>	<u>226,969</u>	<u>115,357</u>	<u>111,612</u>	51%	<u>188,513</u>	<u>110,877</u>
Total environmental protection	<u>15,391,281</u>	<u>15,823,790</u>	<u>10,617,910</u>	<u>5,205,880</u>	67%	<u>14,671,053</u>	<u>9,661,235</u>
<b>Economic Development:</b>							
<b>Zoning/Solid Waste Enforcement:</b>							
Salaries	-	135,480	78,918	56,562	58%	-	-
Fringe benefits	-	55,606	31,578	24,028	57%	-	-
Operating costs	-	18,225	7,076	11,149	39%	-	-
	<u>-</u>	<u>209,311</u>	<u>117,572</u>	<u>91,739</u>	56%	<u>-</u>	<u>-</u>
<b>Planning:</b>							
Salaries	399,016	399,016	267,832	131,184	67%	502,386	332,590
Fringe benefits	137,487	137,487	89,284	48,203	65%	171,287	113,263
Operating costs	150,620	252,887	57,827	195,060	23%	167,115	119,566
	<u>687,123</u>	<u>789,390</u>	<u>414,943</u>	<u>374,447</u>	53%	<u>840,788</u>	<u>565,419</u>
<b>Cooperative Extension:</b>							
Salaries	301,981	342,285	178,032	164,253	52%	291,813	174,823
Fringe benefits	141,864	144,947	60,566	84,381	42%	109,042	52,353
Operating costs	113,633	127,629	62,936	64,693	49%	116,061	60,932
	<u>557,478</u>	<u>614,861</u>	<u>301,534</u>	<u>313,327</u>	49%	<u>516,916</u>	<u>288,108</u>
<b>Soil and Water Conservation:</b>							
Salaries	153,141	153,141	101,605	51,536	66%	149,222	98,608
Fringe benefits	59,228	59,228	39,180	20,048	66%	57,091	37,029
Operating costs	17,500	20,250	10,283	9,967	51%	16,071	11,448
	<u>229,869</u>	<u>232,619</u>	<u>151,068</u>	<u>81,551</u>	65%	<u>222,384</u>	<u>147,085</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017	February 28, 2017
<b>Public Housing Section 8:</b>							
Salaries	147,863	147,863	91,537	56,326	62%	136,979	87,043
Fringe benefits	58,147	58,147	38,654	19,493	66%	52,900	35,256
Operating costs	2,170,980	2,178,656	1,320,344	858,312	61%	1,916,791	1,290,388
	<u>2,376,990</u>	<u>2,384,666</u>	<u>1,450,535</u>	<u>934,131</u>	61%	<u>2,106,670</u>	<u>1,412,687</u>
<b>Economic Development:</b>							
Salaries	-	35,327	27,539	7,788	78%	-	-
Fringe benefits	-	2,695	2,107	588	78%	-	-
Operating costs	425,000	386,978	289,105	97,873	75%	-	-
	<u>425,000</u>	<u>425,000</u>	<u>318,751</u>	<u>106,249</u>	75%	<u>-</u>	<u>-</u>
<b>1% Occupancy Tax:</b>							
Operating costs	1,400,000	1,400,000	1,006,018	393,982	72%	1,472,240	964,357
<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	-	177,875	6,210	171,665	3%	140,000	-
Reserve for shoreline	404,000	226,125	168,000	58,125	74%	76,000	76,000
	<u>1,865,600</u>	<u>1,865,600</u>	<u>174,210</u>	<u>1,691,390</u>	9%	<u>382,666</u>	<u>242,666</u>
Total economic development	<u>7,542,060</u>	<u>7,921,447</u>	<u>3,934,631</u>	<u>3,986,816</u>	50%	<u>5,541,664</u>	<u>3,620,322</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	2,430,361	2,430,361	1,333,759	1,096,602	55%	2,341,582	1,535,788
Fringe benefits	1,262,670	1,262,670	753,436	509,234	60%	1,132,253	742,811
Operating costs	261,800	484,802	321,943	162,859	66%	197,874	131,104
Capital outlay	85,000	85,000	56,290	28,710	66%	-	-
	<u>4,039,831</u>	<u>4,262,833</u>	<u>2,465,428</u>	<u>1,797,405</u>	58%	<u>3,671,709</u>	<u>2,409,703</u>
<b>Communicable Diseases:</b>							
Operating costs	413,700	413,700	244,860	168,840	59%	336,799	259,245
<b>Adult Health Maintenance:</b>							
Operating costs	303,855	253,855	83,319	170,536	33%	384,936	71,921
	<u>303,855</u>	<u>253,855</u>	<u>83,319</u>	<u>170,536</u>	33%	<u>384,936</u>	<u>71,921</u>
<b>Senior Health</b>							
Salaries	50,736	50,736	36,020	14,716	71%	49,462	32,148
Fringe benefits	21,117	21,117	13,746	7,371	65%	20,400	13,212
Operating costs	3,835	3,835	2,461	1,374	64%	3,515	2,320
	<u>75,688</u>	<u>75,688</u>	<u>52,227</u>	<u>23,461</u>	69%	<u>73,377</u>	<u>47,680</u>
<b>Maternal and Child Health:</b>							
Salaries	362,805	362,805	232,597	130,208	64%	353,136	230,824
Fringe benefits	157,858	157,858	99,189	58,669	63%	151,671	99,855
Operating costs	605,940	612,110	297,983	314,127	49%	565,663	330,140
	<u>1,126,603</u>	<u>1,132,773</u>	<u>629,769</u>	<u>503,004</u>	56%	<u>1,070,470</u>	<u>660,819</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017	February 28, 2017
<b>Environmental Health:</b>							
Salaries	998,696	998,696	643,056	355,640	64%	907,276	576,094
Fringe benefits	353,248	353,248	224,483	128,765	64%	317,092	198,904
Operating costs	219,971	201,836	87,353	114,483	43%	187,867	98,360
Capital outlay	-	18,135	-	18,135	0%	66,080	20,888
	<u>1,571,915</u>	<u>1,571,915</u>	<u>954,892</u>	<u>617,023</u>	61%	<u>1,478,315</u>	<u>894,246</u>
Total health	<u>7,531,592</u>	<u>7,710,764</u>	<u>4,430,495</u>	<u>3,280,269</u>	57%	<u>7,015,606</u>	<u>4,343,614</u>
<b>Veterans' Services:</b>							
Salaries	141,180	141,180	85,247	55,933	60%	128,024	82,923
Fringe benefits	59,093	59,093	35,824	23,269	61%	52,601	34,453
Operating costs	14,985	17,985	7,105	10,880	40%	14,041	6,802
Total veterans' services	<u>215,258</u>	<u>218,258</u>	<u>128,176</u>	<u>90,082</u>	59%	<u>194,666</u>	<u>124,178</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	6,976,135	6,976,135	4,341,797	2,634,338	62%	6,420,809	4,228,005
Fringe benefits	3,571,351	3,571,351	2,248,544	1,322,807	63%	3,330,892	2,136,504
Operating costs	2,901,602	2,963,462	1,965,468	997,994	66%	3,168,650	2,258,463
Capital outlay	225,000	225,000	172,677	52,323	77%	164,968	125,704
	<u>13,674,088</u>	<u>13,735,948</u>	<u>8,728,486</u>	<u>5,007,462</u>	64%	<u>13,085,319</u>	<u>8,748,676</u>
<b>Other Operating Costs:</b>							
Medical assistance	20,000	20,000	530	19,470	3%	7,455	1,512
Aid to the blind	5,910	5,910	-	5,910	0%	5,043	5,043
Adoption assistance	280,000	280,000	160,125	119,875	57%	238,273	157,937
Special assistance	470,000	470,000	257,286	212,714	55%	427,626	290,570
Foster care	950,000	950,000	236,414	713,586	25%	606,233	422,460
State foster home	335,000	335,000	156,023	178,977	47%	272,178	154,112
Special assistance	1,800	26,921	11,776	15,145	44%	-	-
Day care	3,546,054	3,546,054	397,021	3,149,033	11%	4,062,307	2,341,753
Special child adopt. assistance	-	173,745	46,137	127,608	27%	34,205	14,769
	<u>5,608,764</u>	<u>5,807,630</u>	<u>1,265,312</u>	<u>4,542,318</u>	22%	<u>5,653,320</u>	<u>3,388,156</u>
Total social services	<u>19,282,852</u>	<u>19,543,578</u>	<u>9,993,798</u>	<u>9,549,780</u>	51%	<u>18,738,639</u>	<u>12,136,832</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	1,384,471	692,234	67%	1,650,000	1,100,000
Other human services	-	127,887	84,956	42,931	66%	130,089	86,124
	<u>2,327,148</u>	<u>2,455,035</u>	<u>1,532,035</u>	<u>923,000</u>	62%	<u>1,780,089</u>	<u>1,186,124</u>
Total human services	<u>29,356,850</u>	<u>29,927,635</u>	<u>16,084,504</u>	<u>13,843,131</u>	54%	<u>27,729,000</u>	<u>17,790,748</u>
<b>Education:</b>							
Public schools	37,298,995	37,298,995	24,866,000	12,432,995	67%	35,410,920	23,607,280
Public schools - capital outlay	782,496	782,496	521,664	260,832	67%	742,886	495,257
Community college	4,124,430	4,124,430	2,728,109	1,396,321	66%	3,868,761	2,594,174
Community college - cap. out.	68,000	68,000	45,333	22,667	67%	-	-
Total education	<u>42,273,921</u>	<u>42,273,921</u>	<u>28,161,106</u>	<u>14,112,815</u>	67%	<u>40,022,567</u>	<u>26,696,711</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	642,136	642,136	420,108	222,028	65%	587,275	387,031
Fringe benefits	191,792	191,792	124,959	66,833	65%	181,643	118,766
Operating costs	627,326	632,326	322,886	309,440	51%	520,625	312,641
Capital outlay	40,000	40,000	10,750	29,250	27%	706,301	107,037
	<u>1,501,254</u>	<u>1,506,254</u>	<u>878,703</u>	<u>627,551</u>	58%	<u>1,995,844</u>	<u>925,475</u>
<b>Maintenance:</b>							
Salaries	767,402	767,402	485,623	281,779	63%	715,644	478,198
Fringe benefits	305,925	305,925	197,731	108,194	65%	289,076	183,343
Operating costs	424,320	445,979	261,419	184,560	59%	451,780	201,622
Capital outlay	99,000	96,750	83,541	13,209	86%	72,085	48,451
	<u>1,596,647</u>	<u>1,616,056</u>	<u>1,028,314</u>	<u>587,742</u>	64%	<u>1,528,585</u>	<u>911,614</u>
Total Parks and Recreation	<u>3,097,901</u>	<u>3,122,310</u>	<u>1,907,017</u>	<u>1,215,293</u>	61%	<u>3,524,429</u>	<u>1,837,089</u>
<b>Brunswick County Library:</b>							
Salaries	743,196	743,196	476,657	266,539	64%	696,608	450,442
Fringe benefits	308,328	308,328	197,589	110,739	64%	291,509	185,856
Operating costs	285,100	285,100	153,402	131,698	54%	260,037	152,329
Capital outlay	-	-	-	-	na	19,513	19,513
	<u>1,336,624</u>	<u>1,336,624</u>	<u>827,648</u>	<u>508,976</u>	62%	<u>1,267,667</u>	<u>808,140</u>
Total culture and recreation	<u>4,434,525</u>	<u>4,458,934</u>	<u>2,734,665</u>	<u>1,724,269</u>	61%	<u>4,792,096</u>	<u>2,645,229</u>
<b>Debt Service:</b>							
Principal retirement	11,210,001	11,384,001	4,128,292	7,255,709	36%	11,295,000	1,700,000
Interest and fees	2,608,448	2,608,448	1,498,125	1,110,323	57%	3,024,355	1,726,453
Total debt service	<u>13,818,449</u>	<u>13,992,449</u>	<u>5,626,417</u>	<u>8,366,032</u>	40%	<u>14,319,355</u>	<u>3,426,453</u>
Total expenditures	<u>180,304,064</u>	<u>184,180,112</u>	<u>110,299,018</u>	<u>73,881,094</u>	60%	<u>170,854,958</u>	<u>105,294,019</u>
<b>Revenues over (under) expenditures</b>	<u>544,582</u>	<u>(2,529,678)</u>	<u>43,190,725</u>	<u>45,720,403</u>	-1707%	<u>18,128,506</u>	<u>44,823,170</u>
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	505,057	505,057	-	100%	-	-
<b>Transfers From Other Funds:</b>							
Transfer from county capital project fund	-	10,510	10,510	-	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)	(9,020,245)
Transfer to grant projects funds	-	(9,642)	(9,642)	-	100%	-	-
Transfer to school capital projects fund	(3,831,665)	(3,831,665)	(494,603)	3,337,062	13%	(5,958,284)	(427,656)
	<u>(5,424,415)</u>	<u>(5,572,695)</u>	<u>(2,235,633)</u>	<u>3,337,062</u>	40%	<u>(16,883,690)</u>	<u>(9,447,901)</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</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>2,529,678</u>	<u>(1,720,066)</u>	<u>(4,249,744)</u>	-68%	<u>(16,883,690)</u>	<u>(9,447,901)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>41,470,659</u>	<u>\$ 41,470,659</u>		<u>1,244,816</u>	<u>35,375,269</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>\$ 115,080,347</u>			<u>\$ 73,609,688</u>	<u>\$ 107,740,141</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 FEBRUARY 28, 2018**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental-NC Dept. of Transportation	\$ 23,094,058	\$ 16,500,651	\$ 603,923	\$ 17,104,574
Restricted intergovernmental-NC Parks & Rec. Trust Fund	1,609,854	859,354	-	859,354
Investment earnings	144,268	222,925	64,621	287,546
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	694,962	639,049	-	639,049
Total revenues	<u>29,756,863</u>	<u>22,435,700</u>	<u>668,544</u>	<u>23,104,244</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	975,800	-	-	-
<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	9,379	3,912,335
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,197,430</u>	<u>3,902,956</u>	<u>9,379</u>	<u>3,912,335</u>
<b>Cultural and recreation:</b>				
OIB Park Improvements	5,209,712	159,085	148,694	307,779
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	2,899,605	4,419,430
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	886,550	1,718,881
Future Capital Projects	702,741	-	-	-
	<u>26,490,811</u>	<u>14,222,413</u>	<u>3,949,955</u>	<u>18,172,368</u>
<b>Transportation:</b>				
Airport Improvements	24,464,108	18,542,383	629,810	19,172,193
<b>Education:</b>				
Future Capital Projects	2,051,905	-	-	-
<b>Other:</b>				
Future Capital Projects	991,233	-	-	-
Total expenditures	<u>70,490,152</u>	<u>39,219,117</u>	<u>4,589,644</u>	<u>43,808,761</u>
<b>Revenues over (under) expenditures</b>	<b>(40,733,289)</b>	<b>(16,783,417)</b>	<b>(3,921,100)</b>	<b>(20,704,517)</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)	(10,510)	(1,999,949)
Total other financing sources (uses)	<u>40,733,289</u>	<u>30,531,311</u>	<u>1,720,878</u>	<u>32,252,189</u>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 13,747,894</b>	<b>(2,200,222)</b>	<b>\$ 11,547,672</b>
<b>Fund balance, beginning of year</b>			<u>22,237,350</u>	
<b>Fund balance, end of year</b>			<u>\$ 20,037,128</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 FEBRUARY 28, 2018**

	<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	32,549	1,385,182
Investment earnings-debt proceeds	26,071	28,578	365	28,943
Total revenues	<u>8,307,452</u>	<u>8,474,008</u>	<u>32,914</u>	<u>8,506,922</u>
<b>Expenditures:</b>				
Brunswick County Schools	74,245,588	57,805,622	3,980,430	61,786,052
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>3,981,580</u>	<u>93,309,542</u>
<b>Revenues over (under) expenditures</b>	(97,604,047)	(80,853,954)	(3,948,666)	(84,802,620)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	48,985,888	45,993,451	494,603	46,488,054
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>494,603</u>	<u>88,563,977</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 7,215,420</u>	<u>(3,454,063)</u>	<u>\$ 3,761,357</u>
<b>Fund balance, beginning of year</b>			<u>13,767,832</u>	
<b>Fund balance, end of year</b>			<u>\$ 10,313,769</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED FEBRUARY 28, 2018

	<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	1,078,728	-	883,004	1,961,732
Interest receivable	204	-	165	369
Receivables, net	10,517	-	-	10,517
Total assets	<u>1,089,449</u>	<u>-</u>	<u>883,169</u>	<u>1,972,618</u>
<b>Liabilities:</b>				
Accounts payable and other liabilities	<u>-</u>	<u>11,372</u>	<u>7,679</u>	<u>19,051</u>
<b>Fund Balance:</b>				
Stabilization by State Statute	10,721	-	165	10,886
Restricted - other	1,078,728	-	875,325	1,954,053
Unassigned	<u>-</u>	<u>(11,372)</u>	<u>-</u>	<u>(11,372)</u>
Total fund balances	<u>1,089,449</u>	<u>(11,372)</u>	<u>875,490</u>	<u>1,953,567</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,089,449</u>	<u>\$ -</u>	<u>\$ 883,169</u>	<u>\$ 1,972,618</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 FEBRUARY 28, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
<b>Revenues:</b>				
Restricted intergovernmental	\$ 456,414	\$ 187,547	\$ -	\$ 643,961
Permits and fees	-	-	103,725	103,725
Investment earnings	3,098	-	2,527	5,625
Total revenues	<u>459,512</u>	<u>187,547</u>	<u>106,252</u>	<u>753,311</u>
<b>Expenditures:</b>				
General government	-	198,919	69,387	268,306
Public safety	427,818	-	-	427,818
Total expenditures	<u>427,818</u>	<u>198,919</u>	<u>69,387</u>	<u>696,124</u>
<b>Revenues over (under) expenditures</b>	31,694	(11,372)	36,865	57,187
<b>Other Financing Sources:</b>				
Transfers from general fund	-	9,642	-	9,642
<b>Net change in fund balances</b>	31,694	(1,730)	36,865	66,829
<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>\$ 1,089,449</u>	<u>\$ (11,372)</u>	<u>\$ 875,490</u>	<u>\$ 1,953,567</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017**

	<u>Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>					
Restricted intergovernmental	\$ 782,423	\$ 456,414	\$ (326,009)	\$ 710,611	\$ 355,305
Investment earnings	-	3,098	3,098	1,695	816
Total revenues	<u>782,423</u>	<u>459,512</u>	<u>(322,911)</u>	<u>712,306</u>	<u>356,121</u>
<b>Expenditures:</b>					
Operating costs	730,673	277,617	453,056	440,611	319,467
Capital outlay	550,000	98,451	451,549	-	-
911 Center Grant	51,750	51,750	-	-	-
Total expenditures	<u>1,332,423</u>	<u>427,818</u>	<u>904,605</u>	<u>440,611</u>	<u>319,467</u>
<b>Revenues over (under) expenditures</b>	(550,000)	31,694	581,694	271,695	36,654
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>550,000</u>	-	<u>(550,000)</u>	-	-
<b>Net change in fund balance</b>	<u>\$ -</u>	31,694	<u>\$ 31,694</u>	271,695	36,654
<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>\$ 1,089,449</u>		<u>\$ 1,057,755</u>	<u>\$ 822,714</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO  
ACTUAL - GRANT PROJECT FUND  
FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2018**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
<b>Revenues:</b>				
Restricted intergovernmental	\$ 1,196,753	\$ 703,956	\$ 187,547	\$ 891,503
Total revenues	<u>1,196,753</u>	<u>703,956</u>	<u>187,547</u>	<u>891,503</u>
<b>Expenditures:</b>				
Courts Adult Drug Court	231,395	219,289	-	219,289
SAMHSA	<u>975,000</u>	<u>484,667</u>	<u>198,919</u>	<u>683,586</u>
Total expenditures	<u>1,206,395</u>	<u>703,956</u>	<u>198,919</u>	<u>902,875</u>
<b>Revenues over (under) expenditures</b>	(9,642)	-	(11,372)	(11,372)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	<u>9,642</u>	<u>-</u>	<u>9,642</u>	<u>9,642</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	(1,730)	<u>\$ (1,730)</u>
<b>Fund balance, beginning of year</b>			<u>(9,642)</u>	
<b>Fund balance, end of year</b>			<u>\$ (11,372)</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017**

	<u>Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>					
Permits and fees	\$ 159,000	\$ 103,725	\$ (55,275)	\$ 156,779	\$ 101,865
Investment earnings	1,300	2,527	1,227	1,756	911
Total revenues	<u>160,300</u>	<u>106,252</u>	<u>(54,048)</u>	<u>158,535</u>	<u>102,776</u>
<b>Expenditures:</b>					
General government	<u>209,791</u>	<u>69,387</u>	<u>140,404</u>	<u>131,310</u>	<u>66,937</u>
<b>Revenues over (under) expenditures</b>	<u>(49,491)</u>	<u>36,865</u>	<u>86,356</u>	<u>27,225</u>	<u>35,839</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>36,865</u>	<u>\$ 36,865</u>	<u>27,225</u>	<u>35,839</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>\$ 875,490</u>		<u>\$ 838,625</u>	<u>\$ 847,239</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
FEBRUARY 28, 2018

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 26,916,168	\$ 6,333,161	\$ 33,249,329
Restricted cash	3,024,589	-	3,024,589
Interest receivable	5,186	1,255	6,441
Receivables and special assessments, net	2,477,557	-	2,477,557
Due from other governmental agencies	121,241	1,045	122,286
Inventories	1,405,964	-	1,405,964
Total current assets	<u>33,950,705</u>	<u>6,335,461</u>	<u>40,286,166</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	349,649	177,967	527,616
Customer deposits	1,846,667	-	1,846,667
Interest payable	275,467	-	275,467
Current portion of debt	1,324,810	-	1,324,810
Total current liabilities	<u>3,796,593</u>	<u>177,967</u>	<u>3,974,560</u>
<b>Expendable net position</b>	<b>30,154,112</b>	<b>6,157,494</b>	<b>36,311,606</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	(23,275,830)	-	(23,275,830)
Deferred inflow	(206,701)	-	(206,701)
Total net position	<u>\$ 158,428,346</u>	<u>\$ 6,157,494</u>	<u>\$ 164,585,840</u>



## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>							
User charges	\$ 21,244,250	\$ 21,388,600	\$ 16,700,241	\$ (4,688,359)	78%	\$ 22,676,369	\$ 15,422,376
Restricted intergovernmental	-	216,000	216,000	-	100%	52,684	-
Investment earnings	30,000	30,000	81,661	51,661	272%	48,375	24,642
Other	475,669	475,669	339,918	(135,751)	71%	903,742	693,902
Total revenues	<u>21,749,919</u>	<u>22,110,269</u>	<u>17,337,820</u>	<u>(4,772,449)</u>	78%	<u>23,681,170</u>	<u>16,140,920</u>
<b>Expenditures:</b>							
Salaries	4,619,624	4,673,778	2,933,243	1,740,535	63%	4,377,828	2,892,788
Fringe benefits	2,045,360	2,049,202	1,287,565	761,637	63%	1,839,538	1,181,285
Operating expenditures	6,814,283	7,243,276	4,367,360	2,875,916	60%	6,507,737	4,267,596
Repairs and maintenance	1,547,706	1,853,535	1,379,966	473,569	74%	1,514,528	1,167,843
Capital outlay	1,855,500	2,013,826	930,226	1,083,600	46%	1,542,206	934,665
<b>Debt Service:</b>							
Principal	1,179,150	1,179,150	265,018	914,132	22%	1,146,444	256,337
Interest	1,072,793	1,072,793	603,220	469,573	56%	1,106,861	624,739
Total expenditures	<u>19,134,416</u>	<u>20,085,560</u>	<u>11,766,598</u>	<u>8,318,962</u>	59%	<u>18,035,142</u>	<u>11,325,253</u>
<b>Revenues over (under) expenditures</b>	2,615,503	2,024,709	5,571,222	3,546,513	275%	5,646,028	4,815,667
<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)	(5,715,725)
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>(5,715,725)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,936,222</u>	<u>\$ 4,936,222</u>		<u>\$ (69,697)</u>	<u>\$ (900,058)</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 FEBRUARY 28, 2018**

	Project Budget	Actual		
		Prior Year	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	-	92,376	19,856	112,232
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>57,714</u>	<u>584,469</u>
<b>Expenditures:</b>				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	383,055	2,218	385,273
Aquifer storage recovery project	495,079	483,853	11,223	495,076
FY16 Water Mains Top 7 and Apollo	1,905,000	342,093	13,571	355,664
211 Water Plant Expansion	3,718,867	3,384,421	334,445	3,718,866
Middleton Road Water Main	1,132,700	943,920	-	943,920
US 74/76 Fire Protection	600,000	86,373	18,188	104,561
Gilbert Road Water Main	1,045,000	61,885	144,439	206,324
Bailey Road Project	9,600	7,200	1,440	8,640
Carolina Shores North	64,600	8,455	52,709	61,164
Raw Water Mains Project	850,000	-	169,813	169,813
Sunset Harbor Water Main	70,000	-	41,764	41,764
NW Plant Treatment Expansion 12MGD	599,600	-	-	-
Total expenditures	<u>10,946,601</u>	<u>5,751,805</u>	<u>789,810</u>	<u>6,541,615</u>
<b>Revenues over (under) expenditures</b>	(10,064,946)	(5,225,050)	(732,096)	(5,957,146)
<b>Other Financing Sources (Uses):</b>				
Transfers from water fund	11,139,926	10,504,933	634,999	11,139,932
Transfers to water fund	(812,770)	(812,770)	-	(812,770)
Future capital projects	(2,045,707)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>10,064,946</u>	<u>9,692,163</u>	<u>634,999</u>	<u>10,327,162</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 4,467,113</u>	<u>\$ (97,097)</u>	<u>\$ 4,370,016</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
FEBRUARY 28, 2018

	<u>Wastewater Fund</u>	<u>Wastewater Capital Projects</u>	<u>Total</u>
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 20,267,045	\$ 3,038,854	\$ 23,305,899
Restricted cash	5,984,989	-	5,984,989
Interest receivable	3,670	813	4,483
Receivables and special assessments, net	6,347,170	-	6,347,170
Due from other governmental agencies	194,441	6,266	200,707
Inventories	343,912	-	343,912
Total current assets	<u>33,141,227</u>	<u>3,045,933</u>	<u>36,187,160</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	204,240	8,834	213,074
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>12,359,433</u>	<u>8,834</u>	<u>12,368,267</u>
<b>Expendable net position</b>	<b>20,781,794</b>	<b>3,037,099</b>	<b>23,818,893</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>\$ 146,647,917</u>	<u>\$ 3,037,099</u>	<u>\$ 149,685,016</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>							
User charges	\$ 21,747,828	\$ 22,167,828	\$ 15,149,116	\$ (7,018,712)	68%	\$ 24,403,102	\$ 13,868,135
ARRA interest subsidy	119,378	119,378	59,946	(59,432)	50%	146,215	73,147
Special assessments	20,000	20,000	70,926	50,926	355%	498,079	106,584
Investment earnings	25,000	25,000	70,971	45,971	284%	41,918	22,951
Restricted intergovernmental	-	-	-	-	na	117,264	-
Other	61,900	61,900	92,557	30,657	150%	131,309	31,251
Total revenues	<u>21,974,106</u>	<u>22,394,106</u>	<u>15,443,516</u>	<u>(6,950,590)</u>	69%	<u>25,337,887</u>	<u>14,102,068</u>
<b>Expenditures:</b>							
Salaries	2,583,419	2,583,419	1,617,617	965,802	63%	2,394,170	1,549,165
Fringe benefits	1,108,072	1,108,072	654,224	453,848	59%	978,834	624,577
Operating expenditures	3,938,302	4,633,953	2,494,092	2,139,861	54%	3,902,121	2,056,644
Repairs and maintenance	1,683,880	1,908,259	1,081,662	826,597	57%	1,960,702	1,130,477
Capital outlay	3,046,600	4,089,889	887,549	3,202,340	22%	1,792,245	991,987
<b>Debt Service:</b>							
Principal	9,840,550	9,840,550	837,411	9,003,139	9%	9,564,223	817,483
Interest	4,045,972	4,045,972	2,044,964	2,001,008	51%	4,348,595	2,239,138
Total expenditures	<u>26,246,795</u>	<u>28,210,114</u>	<u>9,617,519</u>	<u>18,592,595</u>	34%	<u>24,940,890</u>	<u>9,409,471</u>
<b>Revenues over (under) expenditures</b>	(4,272,689)	(5,816,008)	5,825,997	11,642,005	-100%	396,997	4,692,597
<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	1,497,536	1,445,452	(52,084)	97%	922,405	622,350
Appropriated net position	2,892,689	4,952,484	-	(4,952,484)	0%	-	-
Total other fin. sources (uses)	<u>4,272,689</u>	<u>5,816,008</u>	<u>811,440</u>	<u>(5,004,568)</u>	14%	<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>\$ 6,637,437</u>	<u>\$ 6,637,437</u>		<u>\$ 214,456</u>	<u>\$ 4,210,001</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 FEBRUARY 28, 2018**

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 63,951	\$ -	\$ 6,150	\$ 6,150
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	90,716	99,209	18,119	117,328
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,465,137</u>	<u>758,773</u>	<u>24,269</u>	<u>783,042</u>
<b>Expenditures:</b>				
Carolina Shores N. Sewer SAD	2,051,000	1,197,530	580,611	1,778,141
2016 Enterprise Funded Main Extension	893,185	594,268	213,678	807,946
NCDOT Hwy 211 Expansion	88,351	-	35,718	35,718
WBRWWTF Expansion Southport	2,630,000	-	252,313	252,313
Total expenditures	<u>5,662,536</u>	<u>1,791,798</u>	<u>1,082,320</u>	<u>2,874,118</u>
<b>Revenues over (under) expenditures</b>	(2,197,399)	(1,033,025)	(1,058,051)	(2,091,076)
<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	(5,408,599)	(3,911,063)	(1,445,452)	(5,356,515)
Future capital projects	(2,532,958)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>2,197,399</u>	<u>1,413,288</u>	<u>(811,440)</u>	<u>601,848</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 380,263</u>	<u>\$ (1,869,491)</u>	<u>\$ (1,489,228)</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>					
Charges for services	\$ 980,000	\$ 735,000	\$ (245,000)	\$ 958,893	\$ 649,646
Investment earnings	-	7,780	7,780	5,354	2,794
Total revenues	<u>980,000</u>	<u>742,780</u>	<u>(237,220)</u>	<u>964,247</u>	<u>652,440</u>
<b>Expenditures:</b>					
Premiums	<u>980,000</u>	<u>722,860</u>	<u>257,140</u>	<u>1,215,042</u>	<u>742,521</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>19,920</u>	<u>\$ 19,920</u>	<u>(250,795)</u>	<u>(90,081)</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>\$ 1,878,531</u>		<u>\$ 1,858,611</u>	<u>\$ 2,019,325</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 FEBRUARY 28, 2018 AND THE YEAR ENDED JUNE 30, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Budget</u>	<u>February 28, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>	<u>February 28, 2017</u>
<b>Revenues:</b>					
Charges for services-health premiums	\$ 12,204,568	\$ 8,255,056	\$ (3,949,512)	\$ 12,220,775	\$ 7,743,367
Investment earnings	-	10,851	10,851	4,670	2,320
Total revenues	<u>12,204,568</u>	<u>8,265,907</u>	<u>(3,938,661)</u>	<u>12,225,445</u>	<u>7,745,687</u>
<b>Expenditures:</b>					
Administration fees	1,379,056	1,058,923	320,133	1,347,021	1,007,050
Premiums	<u>10,825,512</u>	<u>5,570,007</u>	<u>5,255,505</u>	<u>9,286,430</u>	<u>5,197,560</u>
Total expenditures	<u>12,204,568</u>	<u>6,628,930</u>	<u>5,575,638</u>	<u>10,633,451</u>	<u>6,204,610</u>
<b>Revenues over (under) expenditures</b>	<u>\$ -</u>	<u>1,636,977</u>	<u>\$ 1,636,977</u>	<u>1,591,994</u>	<u>1,541,077</u>
<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>\$ 4,359,050</u>		<u>\$ 2,722,073</u>	<u>\$ 2,671,156</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented on the Brunswick County Government website as of February 28, 2018. It reports that the County had \$222.9 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 0.49%.



**BRUNSWICK COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
AS OF FEBRUARY 28, 2018**

	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			48,445,958			0.00%
Finistar			4,344,978			0.90%
Total Checking & Petty Cash			<u>52,797,136</u>	\$ 52,797,136	23%	
Money Markets / Savings						
BB&T Money Rate Savings			90,758,573			0.30%
First Bank Preferred Savings			10,379,585			0.05%
SunTrust Money Market			5,017,385			0.04%
Total Money Markets / Savings			<u>106,155,543</u>	\$ 106,155,543	47%	
Certificates of Deposit / CDARS						
First Bank	10/3/17	3/28/18	10,000,000			0.90%
Total Certificates of Deposit / CDARS			<u>10,000,000</u>	\$ 10,000,000	4%	
NC Capital Management Trust - Government Portfolio				\$ 50,721,153	23%	1.25%
NC Capital Management Trust - Term Portfolio				<u>3,315,594</u>	1%	1.48%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 222,989,426</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Term Portfolio			\$ -		0%	1.48%
PNC Bank Money Market			168,945		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%
<b>Total Restricted Cash and Investments</b>				<b>\$ 1,832,031</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 224,821,457</b>	<b>100%</b>	<b>0.49%</b>
<b>Cash Balances:</b>						
General Fund			\$ 118,060,801			
County Capital Reserve Fund			12,670,940			
School Capital Projects Fund			9,505,387			
Water Fund			28,775,961			
Water Capital Reserve Fund			2,213,399			
Wastewater Fund			20,268,815			
Wastewater Capital Reserve Fund			2,960,068			

## **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		203,220	336%	
Jan	230,649	312,188	376,046	381,705	305,760		189,817	-38%	
Feb	167,225	355,871	347,468	301,199	427,181		337,199	-21%	
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>2,390,289</b>		<b>104%</b>

  

<b>CURRENT YEAR AD VALOREM 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	-	799	91,495	102,981	141,121		5,141,356	3543%	
Aug	5,865,472	8,707,554	12,444,754	12,440,150	15,853,299		14,003,220	-12%	
Sept	6,580,323	5,541,480	7,147,245	7,799,492	6,433,818		6,763,894	5%	
Oct	4,914,568	11,630,956	9,419,597	9,641,217	9,896,672		17,631,294	78%	
Nov	25,044,634	18,349,557	19,462,971	21,420,290	23,944,507		17,678,530	-26%	
Dec	23,101,828	31,604,019	26,197,571	33,684,730	24,416,021		20,728,131	-15%	
Jan	29,003,518	19,539,928	23,411,002	15,517,607	23,377,586		26,045,100	11%	
Feb	2,198,917	1,983,679	1,880,768	1,937,509	2,086,134		2,100,604	1%	
Mar	1,077,504	1,484,285	931,336	811,691	957,399				
Apr	709,455	707,868	633,707	496,119	466,309				
May	413,072	634,497	363,995	326,905	341,102				
June	349,907	378,750	502,170	278,132	560,206				
<b>Total</b>	<b>99,259,199</b>	<b>100,563,372</b>	<b>102,486,610</b>	<b>104,456,823</b>	<b>108,474,174</b>	<b>108,723,118</b>	<b>110,092,129</b>		<b>101%</b>

  

<b>CURRENT YEAR 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	250,462	1,329	327	506		-	-100%	
Aug	285,109	335,146	443,434	504,052	603,352		611,857	1%	
Sept	256,375	363,619	448,554	486,317	657,269		652,753	-1%	
Oct	323,507	539,012	438,527	464,133	579,331		542,846	-6%	
Nov	346,899	631,605	427,930	543,146	507,568		544,226	7%	
Dec	346,089	675,575	369,797	383,693	471,246		499,198	6%	
Jan	353,080	438,622	390,589	452,656	464,226		501,030	8%	
Feb	303,272	419,377	387,576	477,267	523,460		557,142	6%	
Mar	304,625	445,421	348,382	465,452	485,610				
Apr	354,820	428,462	476,849	560,194	654,797				
May	346,020	440,145	472,594	575,935	550,623				
June	289,770	964,880	912,555	1,117,769	1,223,355				
<b>Total</b>	<b>3,733,289</b>	<b>5,932,325</b>	<b>5,118,117</b>	<b>6,030,941</b>	<b>6,721,343</b>	<b>6,062,500</b>	<b>3,909,052</b>		<b>64%</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		864,937		15%
Nov	432,817	489,457	628,065	604,948	635,873		767,798		21%
Dec	504,025	493,127	549,081	561,448	626,293		698,356		12%
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>5,648,991</b>		<b>59%</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		614,008		11%
Nov	379,858	371,215	494,179	481,606	544,444		562,350		3%
Dec	422,206	450,740	479,879	509,491	583,254		636,108		9%
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>3,637,194</b>		<b>53%</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		588,455		14%
Nov	310,259	333,777	436,317	423,295	464,016		527,365		14%
Dec	355,269	361,268	397,148	412,136	471,285		522,056		11%
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>3,710,323</b>		<b>57%</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		401,470	12%	
Jan	288,985	280,966	287,734	289,804	326,617		330,727	1%	
Feb	271,325	305,950	295,333	318,297	322,884		424,539	31%	
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>3,570,549</b>		<b>71%</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		194,433	145%	
Jan	31,610	29,503	31,659	30,866	53,423		75,964	42%	
Feb	18,136	19,242	10,667	17,443	17,281		42,193	144%	
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>1,799,499</b>		<b>106%</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		415,210	26%	
Jan	262,906	242,557	308,352	271,780	271,848		461,637	70%	
Feb	278,801	297,924	240,348	243,372	293,671		254,055	-13%	
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>3,860,692</b>		<b>81%</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		181,314	29%	
Jan	223,740	200,044	221,210	199,431	156,917		209,780	34%	
Feb	221,223	232,927	148,278	177,624	144,230		145,744	1%	
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>1,600,392</b>		<b>80%</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		495,252	4%	
Jan	386,229	395,498	445,019	463,597	480,043		496,679	3%	
Feb	386,997	399,527	445,701	465,506	481,021		498,450	4%	
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>3,945,739</b>		<b>67%</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		54,196	-9%	
Jan	33,630	25,201	53,973	68,391	63,308		74,470	18%	
Feb	53,149	34,179	55,395	58,684	88,268		65,659	-26%	
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>828,100</b>	<b>654,851</b>		<b>79%</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		40,491	-18%	
Jan	76,170	46,944	77,802	68,194	53,168		70,156	32%	
Feb	132,565	61,353	78,674	83,303	80,368		43,033	-46%	
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>682,283</b>		<b>99%</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		23,427	-8%	
Jan	18,736	19,156	28,812	28,002	25,978		28,493	10%	
Feb	29,327	20,860	30,550	25,571	35,550		24,480	-31%	
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>281,480</b>		<b>121%</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 BUDGET
	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		778,549	5%	
Feb	511,834	617,577	651,892	705,035	740,280		835,392	13%	
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>6,596,108</b>		<b>71%</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 BUDGET
	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		113,840	-3%	
Feb	96,000	157,000	172,000	119,375	164,450		97,250	-41%	
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>1,520,000</b>	<b>1,027,595</b>		<b>68%</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 BUDGET
	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		218,124	11%	
Feb	339,167	67,805	168,764	150,635	214,802		134,813	-37%	
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>2,158,653</b>		<b>360%</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		52,692	10%	
Jan	27,030	25,410	51,281	54,659	67,463		68,707	2%	
Feb	35,095	19,601	56,259	44,213	68,932		49,027	-29%	
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>650,003</b>		<b>325%</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	40,758	177
Dec	34,485	35,500	36,607	38,209	39,466	40,908	150
Jan	34,512	35,545	36,679	38,318	39,573	40,982	74
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	40,613	881

<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	17,026	9
Dec	11,081	13,234	14,192	15,357	16,157	17,193	167
Jan	11,156	13,364	14,237	15,382	16,235	17,241	48
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	16,977	662