

**BRUNSWICK COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA**

November 5, 2018

3:00 PM

I. Call to Order

II. Invocation/Pledge of Allegiance

III. Adjustments/Approval of Agenda

IV. Public Comments

V. Approval of Consent Agenda

1. Administration - NCACC Voting Delegate

Request that the Board of Commissioners designate Commissioner Pat Sykes as the voting delegate to represent Brunswick County at the 2019 NCACC Legislative Goals Conference in Wake County.

2. Administration - Resolution to Collect Debris in Restricted/Gated Communities

Request that the Board of Commissioners approve a resolution supporting the Board's decision on 10/15/18 to collect storm debris in restricted/gated communities.

3. Clerk to the Board - Meeting Minutes

Request that the Board of Commissioners approve the draft minutes from the October 15, 2018 Regular meeting.

4. Code Administration - Acceptance of Fire Investigation Equipment Grant

Request that the Board of Commissioners approve and accept a grant from FM Global for funding of \$2,188 for the purchase of a fire investigation hydrocarbon detector.

5. County Attorney - Easements for BEMC and ATMC

Request that the Board of Commissioners grant easements to BEMC and ATMC for their respective services upon terms approved by the County Attorney

6. County Attorney - Transfer of Real Estate to the Town of Carolina Shores

Request that the Board of Commissioners transfer requested Parcel # 2403A05801 to the Town of Carolina Shores and remove existing water tower.

7. Engineering - FY16 Enterprise Water Main Top (7) Contract B Final Adjusting Deductive Change Order and Final Contract Amount Approval

Request that the Board of Commissioners approve the Final Adjusting Change Order in the deductive amount of (\$79,703.70) with a Final Construction Contract Cost of \$1,385,296.30 with the T. A. Loving Construction Company, Inc.

8. Finance - Fiscal Items

Request that the Board of Commissioners approve Budget Amendments, Capital Project Ordinances, and Fiscal Items of a routine nature presented on the consent agenda.

-Budget Amendment Detention Center Improvements

Appropriate \$15,000 of miscellaneous revenues for the completion of the Detention Center shower improvements project.

-Budget Amendment Sheriff's Office Insurance Proceeds

Appropriate \$6,945 of insurance proceeds for replacement of the drone that

was lost.

- 2018 Emergency Management Performance Grant (EMPG)

Request that the Board of Commissioners approve and accept the grant award for the 2018 Emergency Management Performance Grant Program. The Brunswick County Emergency Management Office has been awarded the 2018 Emergency Management Performance Grant (EMPG) in the amount of \$35,000 with a required match of \$35,000 to be used to enhance the emergency management program and to perform the required objectives as a requirement of receiving the grant. The 2018 EMPG grant and match have already been appropriated in the approved FY19 county approved budget.

-Budget Amendment WIFIA Application Fee

Request that the Board of Commissioners approve to appropriate \$100,000 for the application fee for WIFIA funding for the Northwest Water Treatment Plant and authorize the County Manager to sign the application when completed.

-Financial Reports for June, July, August, and September 2018 (unaudited)

Included are Summary Information for General and Enterprise Funds, key indicators of Revenues and Expenditures and Cash and Investments. All reports provided at: <http://brunswickcountync.gov/finance/reports>

9. Finance - Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018

Request that the Board of Commissioners accept the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2018 with an unmodified auditor opinion and receive a letter from Paula Hodges, Partner-Martin Starnes and Associates, CPAs, P.A.

10. GIS - Street Adoption

Request that the Board of Commissioners approve the first reading of the street names and set the date for the Public Hearing for December 3, 2018.

11. Health and Human Services - Social Services - Brunswick Family Assistance Low Income Energy Assistance Program (LIEAP) Contract

Request that the Board of Commissioners approve the contract with Brunswick Family Assistance (BFA) to assist with processing applications for the Low Income Energy Assistance Program (LIEAP).

* Total value of this contract for FY 18-19 is \$30,000.00

12. Operation Services - Ratify Manager's Decision to Repair Emergency Access for Impassable Private Roads

Request that the Board of Commissioners ratify the decision of the Manager to repair one additional private road and make a more substantial repair to a previously approved road where emergency access was not available.

13. Sheriff's Office - Motorola Solutions Inc. Services Agreement Renewal

Request that the Board of Commissioners accept and approve a renewal service agreement in the amount of \$26,464.68 from Motorola Solutions Inc.

14. Sheriff's Office - Office of State Budget & Management Opioid Treatment Grant Award

Request that the Board of Commissioners accept and approve a grant award in the amount of \$10,000 from the Office of State Budget and Management to fight Opioid Abuse.

15. Sheriff's Office - Reclassification of Comptroller/Accreditation Position and Addition of Administrative Assistant

Request that the Board of Commissioners approve the reclassification of the comptroller/accreditation manager and the addition of an administrative assistant position.

16. Tax Administration - November 2018 Releases

Request that the Board of Commissioners approve the November 2018 tax releases.

17. Utilities - Memorandum of Understanding with the Town of Leland and Change Order No. 1 Burnette Enterprises

Request that the Board of Commissioners approve a Memorandum of Understanding (MOU) with the Town of Leland to include work at the Magnolia Greens Pump Station No. 3 as part of the Timber Lane/Pickett Road Force Main Replacement Project; approve Change Order No. 1 with the contractor for this additional work; and authorize the Chairman and Clerk to the Board to execute the MOU and change order contingent on the County Attorney's review.

18. Utilities - McKim & Creed Contract Services Amendment No. 1 for System Emergency Repairs

Request that the Board of Commissioners approve an amendment to the Engineering Services Agreement with McKim & Creed in an amount not to exceed \$35,000 associated with emergency repairs to the utility system.

19. Utilities - Ratify Manager's Award of Bids and Contracts for Emergency Water Line Repairs

Request that the Board of Commissioners ratify the Manager's emergency award of bids and contracts with Carmichael Construction Company for the repair of two separate water line breaks in the Boiling Spring Lakes System.

VI. Administrative Report

1. Administration - Hurricane Florence Disaster Funding Appropriation (Ann Hardy, County Manager)

Request that the Board of Commissioners approve the budget amendment for Hurricane Florence disaster funding and authorize future transfer of amounts set aside for disaster funding when actual amounts are known.

2. Administration - Debris Collection Reimbursement Response to Winding River Plantation POA (Ann Hardy, County Manager)

Request that the Board of Commissioners consider the request from Winding River Plantation POA for reimbursement of \$175,000 related to Hurricane Florence Debris Removal.

3. County Attorney - Approve Federal Legislative Goals (Bob Shaver, County Attorney)

Request that the Board of Commissioners consider adopting a Resolution Approving Federal Legislative Goals for 2018-2019.

4. Utilities - Request for Approval of 24" Water Main Relocation at Dutchman's Creek Project Construction Contract with Carmichael Construction Co. and Associated Budget Amendment (John Nichols, Director of Public Utilities)

Request that the Board of Commissioners approve and authorize the Chairman and Clerk to the Board to execute the construction contract with Carmichael Construction Company, Inc., in the amount of \$832,238.88 for the construction of the 24" Water Main Relocation at Dutchman's Creek Project contingent on the County Attorney's review and approval of the construction contract, performance bond, payment bond, NC E-Verify Affidavit of Compliance, and insurance certificates.

VII. Other Business/Informal Discussion

VIII. Closed Session

1. Closed Session - Approve Closed Session Minutes and Discuss Matters Relating to the Location or Expansion of Industries or Other Businesses

Request that the Board of Commissioners enter into Closed Session pursuant to N.C.G.S. 143-318.11(a)(1) to approve Closed Session Minutes and 143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses.

IX. Adjournment



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 1.

Administration - NCACC Voting Delegate

From:

Andrea White

Issue/Action Requested:

Request that the Board of Commissioners designate Commissioner Pat Sykes as the voting delegate to represent Brunswick County at the 2019 NCACC Legislative Goals Conference in Wake County.

Background/Purpose of Request:

The 2019 NCACC Legislative Goals Conference will be held in Wake County January 10 - 11, 2019. Per the Legislative Goals Handbook, each member county is required to appoint a voting delegate and every county in attendance at the conference has one vote. The voting delegate can be any county official, including non-elected officials, and a county may choose an alternate. No proxies are allowed.

The deadline for submitting the signed voting delegate form is Friday, December 28, 2018.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners designate Commissioner Pat Sykes as the voting delegate to represent Brunswick County at the 2019 NCACC Legislative Goals Conference in Wake County.

ATTACHMENTS:

Description

- Voting Delegate Form - Pat Sykes



Voting Delegate Designation Form
Legislative Goals Conference
January 10-11, 2019 (Thursday – Friday)
Raleigh Marriott Crabtree Valley – Wake County

NOTE: Please place this action on your board meeting agenda.

Each Board of County Commissioners is hereby requested to designate a commissioner or other official as a voting delegate for the 2019 Legislative Goals Conference. Each voting delegate should complete and sign the following statement and **return it to the Association no later than Friday, December 28, 2018.**

Please return form to Alisa Cobb, Executive Assistant, by email at alisa.cobb@ncacc.org or by fax at 919-733-1065.

I, Patricia L. Sykes, hereby certify that I am the duly designated voting delegate for Brunswick County at the North Carolina Association of County Commissioners 2019 Legislative Goals Conference.

Signed: _____

Title: Commissioner - District 3

Article VI, Section of the Association's Constitution provides:

"On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its County Commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the Board of County Commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues."



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:

Steve Stone, Deputy County Manager

Action Item # V. - 2.

Administration - Resolution to Collect Debris in Restricted/Gated Communities

Issue/Action Requested:

Request that the Board of Commissioners approve a resolution supporting the Board's decision on 10/15/18 to collect storm debris in restricted/gated communities.

Background/Purpose of Request:

The attached proposed resolution supports and reinforces the Board of Commissioners' decision on 10/15/18 to authorize collection and disposal of storm debris within the gated communities in the county. If approved, it will be included as a supplement to the County's application packet to FEMA.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve a resolution supporting the Board's decision on 10/15/18 to collect storm debris in restricted/gated communities.

ATTACHMENTS:

Description

☐ Resolution

County of Brunswick
Office of the County Commissioners



RESOLUTION AUTHORIZING THE COLLECTION AND DISPOSAL OF STORM-RELATED DEBRIS WITHIN GATED COMMUNITIES

WHEREAS, Brunswick County sustained major vegetative and structural damage from the winds of Hurricane Florence and subsequent flooding during September 2018; and

WHEREAS, Brunswick County was declared a federal disaster area by President Trump on September 14, 2018; and

WHEREAS, Brunswick County authorized activation of a prepositioned debris collection and removal contract on September 19, 2018; and

WHEREAS, Brunswick County made a determination to collect and dispose of debris on public, private and orphaned roads within the county, as the Executive Director of Health and Human Services made a determination that such debris was a threat to the health and safety of the public; and

WHEREAS, Brunswick County has also made a determination that the same threat to public health and safety exists within the gated communities as in the remainder of the unincorporated areas of the county.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Brunswick County that: Brunswick County authorize its debris contractor to collect and dispose of storm-related debris within gated communities on the same basis as in other parts of the county, so long as the parties legally responsible for those communities request such action, hold the County, the State of North Carolina and the United States Government harmless for any actions resulting from such collections, and certify that insurance proceeds are not available to pay for same.

Frank Williams, Chairman
Brunswick County Commissioners

Attest:

Andrea White, NCCCC
Clerk to the Board



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 3.

Clerk to the Board - Meeting Minutes

From:

Andrea White

Issue/Action Requested:

Request that the Board of Commissioners approve the draft minutes from the October 15, 2018 Regular meeting.

Background/Purpose of Request:

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the draft minutes from the October 15, 2018 Regular meeting.

ATTACHMENTS:

Description

- Draft Minutes - 2018-10-15 Regular Meeting

**BRUNSWICK COUNTY BOARD OF COMMISSIONERS
OFFICIAL MINUTES
REGULAR MEETING
OCTOBER 15, 2018
6:00 P.M.**

The Brunswick County Board of Commissioners met in Regular Session on the above date at 6:00 p.m., Commissioners' Chambers (Temporary Location 2nd Floor Training Room), David R. Sandifer Administration Building, County Government Center, Bolivia, North Carolina.

PRESENT: Commissioner Frank Williams, Chairman
Commissioner Randy Thompson, Vice-Chairman
Commissioner J. Martin Cooke
Commissioner Pat Sykes
Commissioner Mike Forte

STAFF: Ann Hardy, County Manager
Steve Stone, Deputy County Manager
Bob Shaver, County Attorney
Julie Miller, Finance Director
Andrea White, Clerk to the Board
Amanda Hutcheson, Public Information Officer
First Sgt. Lamar Siler, Sheriff's Office

Board Action, containing all items in this set of minutes, is filed within the Clerk's office.

I. CALL TO ORDER

Chairman Williams called the meeting to order at 6:00 p.m.

II. INVOCATION/PLEDGE OF ALLEGIANCE

Commissioner Cooke gave the Invocation and led the Pledge of Allegiance.

III. ADJUSTMENTS/APPROVAL OF AGENDA

Chairman Williams asked for any adjustments to the agenda. No adjustments were requested.

Commissioner Sykes moved to approve the agenda as presented. The vote of approval was unanimous.

IV. PUBLIC COMMENTS

Chairman Williams briefly reviewed the Public Comments Policy and called those who had signed up to speak. The following individuals addressed the Board:

1. Ms. Judy Droitcour, resident of Caswell Beach, spoke in opposition to offshore drilling and asked that the Board pass a resolution in opposition. Ms. Droitcour explained that the action of the Board would send a message to state government and when the shoreline is protected from oil spills, tax revenue is also protected.

DRAFT

2. Mr. Bill Voight, resident of Caswell Beach, spoke in opposition to offshore drilling and requested that the Board pass a resolution in opposition to protect Brunswick County. Mr. Voight explained that oil pipelines and offshore rigs could be damaged by hurricanes.
3. Ms. Sally Buchanan, resident of Caswell Beach, expressed concern about the potential negative impact on the economy of Brunswick County and the entire state of North Carolina as a result of seismic testing and oil drilling. Ms. Buchanan requested that the Board make a statement in opposition to seismic testing and oil drilling.
4. Ms. Pam Leonard, resident of Oak Island, spoke in opposition to offshore drilling and discussed protections that were removed by the Federal Government. Ms. Leonard encouraged voting on the national level.
5. Ms. Kym Stewart, resident of Oak Island, spoke in opposition to offshore drilling and the possible consequences of allowing it. Ms. Stewart also shared her concerns with seismic blasting.
6. Mr. Jon Trainor, resident of Calabash and president of the Brunswick Plantation Homeowners Association, shared concerns regarding the removal of storm debris from gated communities. Mr. Trainor requested that debris be removed as in other areas of the county.
7. Mr. Billy Stewart, resident of Oak Island, spoke in opposition to offshore drilling and requested that the Board send a message that residents do not want offshore drilling rigs in the ocean.
8. Mr. Dan George, resident of Winnabow, spoke in opposition to offshore drilling. Mr. George shared concerns with the current condition of the Cape Fear River and the impact oil rigs would have on the river.
9. Ms. Carolee Morris, resident of Southport, spoke in opposition to offshore drilling and sonar blasting and encouraged the Board to pass a resolution in opposition.
10. Ms. Marilyn Priddy, resident of Shallotte, spoke in opposition to offshore drilling. Ms. Priddy asked that steps be taken to prevent an oil spill, which is a man-made disaster, by passing a resolution in opposition.
11. Ms. Yvonne Moody, resident of Southport, spoke in opposition to offshore drilling. Ms. Moody asked that the drilling topic be placed on the agenda for discussion and a vote in opposition.
12. Mr. Dwight Willis, resident of Holden Beach, spoke in reference to contaminated water and in opposition to offshore drilling. Mr. Willis requested that the Board adopt a resolution opposing seismic testing and offshore drilling.
13. Ms. Martha Johnson, resident of Southport, expressed her appreciation of Amanda Hutcheson's texts and emails throughout the recent hurricane. Ms. Johnson also expressed her concern that the Board has not opposed offshore drilling and seismic testing. She asked that the Board include the issue on an agenda.
14. Ms. Terry Alston, resident of Shallotte, requested that the Commissioners reintroduce and consider a resolution against offshore drilling and seismic testing. Ms. Alston also thanked

Brunswick County and the Sheriff's Office for keeping everyone informed during the hurricane.

15. Mr. Michael Rice, resident of Southport, spoke in opposition to offshore drilling. Mr. Rice read a resolution he drafted and provided to the Clerk to the Board just prior to the meeting.

Chairman Williams recessed the meeting at 6:35 p.m. to allow those wishing to leave to do so.

Chairman Williams called the meeting to order at 6:37 p.m.

V. APPROVAL OF CONSENT AGENDA

Chairman Williams asked for a motion on the Consent Agenda.

Commissioner Cooke moved to approve the Consent Agenda as presented.

Chairman Williams asked for discussion. Hearing none, he called the question. The vote of approval was unanimous. The following items were approved:

1. **Administration - Fiscal Year 2019-2020 Budget Calendar**
Approved the FY 2019-2020 Budget Calendar.
2. **Administration - Brunswick Community College Budget Review Form**
Approved the required budget request signoff form stating that the Brunswick Community College Budget has been reviewed and approved for FY 2018-19.
3. **Administration - ITI Technologies Grant Progress Report**
Approved the scheduled ITI Technologies, Inc. reporting form and authorized the Chairman to sign.
4. **Emergency Services - Request for Proposals for Public Assistance Administration and Documentation Consulting Services**
Authorized staff to seek proposals for Public Assistance Application and Documentation Consulting Services.
5. **Clerk to the Board - Meeting Minutes**
Approved the draft minutes from the September 19, 2018 Emergency Called Meeting and the October 1, 2018 Regular Meeting.
6. **County Attorney - Driving Creek Hunting Club Lease**
Approved renewing the lease of Driving Creek Hunting Club.
7. **County Attorney - Jones Hunting Club Lease**
Approved renewing the lease of the Jones Hunting Club for three additional months.
8. **Finance - Fiscal Items**
Approved Budget Amendments, Capital Project Ordinances, and Fiscal Items of a routine nature presented on the consent agenda.
 - **Budget Amendment and Capital Project Ordinance for Brunswick County Schools**

DRAFT

Transferred \$3,000,000 from Ad Valorem Contingency for Hurricane Recovery as approved by the Brunswick County Board of Education on October 2, 2018.

- **Health Services Budget Amendment**
Appropriated \$10,000 of insurance proceeds and \$20,000 of vehicle escrow funds for replacement vehicle flooded due to recent storm.
 - **EMS Hurricane Supplies Budget Amendment**
Appropriated \$240,000 of FEMA disaster assistance and \$80,000 of local match for cots, supplies and food purchased for Hurricane Florence.
 - **BCC Campus Protection Budget Amendment**
Appropriated \$30,000 of miscellaneous revenue from Brunswick Community College as approved in the agreement approved August 20, 2018 by the Brunswick County Commissioners and the Brunswick County Board of Education to provide law enforcement protection to the college campus.
 - **Water Pump Replacement Budget Amendment**
Reduced the transfer to water capital projects \$46,250 to the Water Construction Division for the purchase of new pump to replace the pump intended for water that was transferred to sewer during the Oak Island sewer force main failure and not recommended for water use due to the potential of introducing fecal contaminates.
9. **Health and Human Services - Health Services - Agreement Addendum for 911 Mosquito Abatement (Hurricane Florence)**
Approved the attached agreement addendum and its revision (#1) from the NC Department of Public Health for emergency mosquito abatement and authorized the County's Health Director to sign said addendum and revision.
10. **Operation Services - Ratify Manager's Decision to Repair Emergency Access for Impassable Private Roads**
Ratified the decision of the Manager to repair three private roads where emergency access was not available.
11. **Park & Recreation - Move With Us Playground Grant for Leland Park**
Accepted a "Move With Us Playground Grant" for Leland Park with authorization of prepayment.
12. **Sheriff's Office - Port Security Grant 2018**
Approved and accepted the 2018 Port Security Grant in the amount of \$87,002 with a cash match of \$29,000 for a total grant cost of \$116,002.
13. **Tax - October 2018 Releases**
Approved the October 2018 tax releases.
14. **Utilities - Ratify Manager's Award of Bids and Contracts for Emergency Water Line Repairs**
Ratified the Manager's emergency award of bids and contracts with Sandy's Hauling & Backhoe Service, Inc., for the repairs of five separate water line breaks in the Boiling Spring Lakes system.

15. **Utilities - Ratify Manager's Award of Bids and Contracts for Water Line Emergency Repairs**

Ratified the Manager's emergency award of bids and contracts with Carmichael Construction Company for the repair of four separate water line breaks in the Boiling Spring Lakes system.

VI. **PRESENTATION**

1. **Administration - NFIP Community Rating System (Ann Hardy, County Manager)**

Request that the Board of Commissioners receive a plaque from the FEMA US Department of Homeland Security National Flood Insurance Program Community Rating System dated May 1, 2018.

County Manager Hardy presented the FEMA National Flood Insurance Program Community Rating System plaque to the Board. She thanked Steve Stone for his foresight and leadership that started this process in 2013 with Reggie Hucks, and carried forward with our Engineering, Planning, and Code Administration departments. County Manager Hardy also thanked the Board for providing the Flood Plain Administrator position.

2. **Administration - Fiscal Year End June 30, 2018 Management Report (Ann Hardy, County Manager)**

Request that the Board of Commissioners receive the Fiscal Year End June 30, 2018 report for information.

County Manager Hardy presented the Annual Report of the County's finances for the year ending June 30, 2018, including additional upcoming funding concerns for FY 2019-2020.

3. **Emergency Services - Update Disaster Declaration Hurricane Florence - (Brian Watts, Director of Emergency Services; Robert Spence, FEMA Division Supervisor – Div. 5)**

Request that the Board of Commissioners receive information regarding the Disaster Declaration of September 10, 2018 at noon.

Mr. Watts gave an overview of county processes before, during and after Hurricane Florence. A total of 1,300 people were sheltered throughout the event. Mr. Watts discussed some of the problems such as utilities issues, disruption and restoration of services, fuel replenishing issues, and sheltering issues. Over 700 people were rescued and evacuated. Recovery started September 14th and the County was designated for Public Assistance Categories A through G, and Individual Assistance.

Mr. Spence provided information related to FEMA activities since the federal disaster declaration for Hurricane Florence. He explained that individuals seeking assistance should file with FEMA first. If the grant from FEMA is denied, the individual will be referred to SBA (Small Business Administration) to apply for a low interest 30-year loan for up to \$200,000 individually and \$40,000 for contents. Mr. Spence encouraged individuals to apply through the Disaster Recovery Center to receive case management and to ensure the application is complete.

VII. **PUBLIC HEARING**

DRAFT

Pursuant to notice duly advertised and posted, the Brunswick County Board of Commissioners conducted Public Hearings in the Commissioners' Chambers (Temporary Location 2nd Floor Training Room), David R. Sandifer Administration Building, County Government Center, Bolivia, North Carolina.

1. **Planning - Rezoning Z-765 (Kirstie Dixon, Planning Director)**

Request that, after the Public Hearing, the Board of Commissioners approve First and Second Readings to amend to the Official Brunswick County Unified Development Ordinance Zoning Map from RR (Rural Low Density Residential) to R-7500 (Medium Density Residential) (Z-18-765).

Ms. Dixon explained that Rezoning Case Z-765 involved tax parcel 2250002909 consisting of 1.95 acres and proposed to be rezoned from RR (Rural Low Density Residential) to R-7500 (Medium Density Residential).

CALL TO ORDER

Chairman Williams called the Public Hearing to order at 7:15 p.m.

PUBLIC COMMENTS

Chairman Williams asked those wishing to speak on the Rezoning Case Z-765 to come to the podium. No one wished to speak.

ADJOURN

Chairman Williams closed the Public Hearing at 7:16 p.m.

CONSISTENCY STATEMENT

(per N.C.G.S. 153A-341)

Description: Z-765 (RR to R-7500)

The Board of Commissioners finds that the proposed zoning amendment is consistent with the CAMA Land Use Plan (Comprehensive Plan) for the following reasons: The proposed zoning amendment is consistent with the CAMA Land Use Plan (Comprehensive Plan) as it will remain low density residential

The Board of Commissioners further finds that the proposed zoning amendment is reasonable and in the public interest for the following reasons: The proposed amendment will be consistent with nearby surrounding properties.

Therefore, on the basis of all the information provided including the foregoing, Vice-Chairman Thompson moved to order approval of First and Second Readings to amend the Brunswick County Unified Development Ordinance Zoning Map from RR (Rural Low Density Residential) to R-7500 (Medium Density Residential) (Z-18-765)

Chairman Williams asked for discussion on the motion. Hearing none, he called the question. The vote of approval was unanimous.

VIII. ADMINISTRATIVE REPORT

1. **Administration - Funding Request from Brunswick Transit System (Steve Stone, Deputy County Manager)**

Request that the Board of Commissioners consider appropriating \$64,184 to Brunswick Transit System to provide a 50% match for the purchase of two expansion vehicles for the system.

Mr. Stone explained Brunswick Transit System, the lead public transportation agency for Brunswick County, requests that the Board consider funding one-half of the cost of two expansion vehicles for the system. Brunswick Transit provides service for the County's Human Service agencies, for certain students attending Brunswick Community College, and for rural general public transportation services. Mr. Stone further explained that the service level has grown to the point that Brunswick Transit System has now exceeded the current ability of the state and federal funding stream to pay for vehicles. Brunswick Transit will, through their operating revenues, be able to pay for future replacements of these vehicles if assistance is provided for the initial purchase.

Ms. Yvonne Hatcher, Executive Director of Brunswick Transit, explained that the remaining half of the cost would be provided by Brunswick Transit as no grant funding is available to the organization and all other opportunities in the funding stream have been exhausted.

Vice-Chairman Thompson moved to approve the 50% match, in the amount of \$64,184, for the purchase of two expansion vehicles for Brunswick Transit System.

Chairman Williams asked for discussion on the motion. Hearing none, he called the question. The vote of approval was unanimous

2. **Emergency Services - Hurricane Florence After Action Report Preparation Services (Brian Watts, Director of Emergency Management)**

Request that the Board of Commissioners accept a proposal from Envirosafe Inc. for the preparation of the Hurricane Florence After Action Report.

Mr. Watts explained that the County began emergency responses related to Hurricane Florence on September 8th and the Emergency Operations Center was fully activated for 13 days. To improve protocols and procedures, an after-action report is in order. The review will focus on public safety such as Emergency Services, Law Enforcement, Public Information, and Utilities, as well as, sheltering, Health and Human Services, Brunswick County Schools, the American Red Cross, and municipal coordination. The contractor will hold three feedback sessions with stakeholders for a written after-action report, highlighting any corrective actions that will be considered for future events. The cost is \$5,600 and a budget amendment will be needed.

Vice-Chairman Thompson moved to approve the proposal with Envirosafe Inc. and the associated budget amendment, as presented.

Chairman Williams asked for discussion on the motion. Hearing none, he called the question. The vote of approval was unanimous

3. **Operation Services - Debris Removal in Restricted Communities (Stephanie Lewis, Director of Operation Services; David Stanley, Exec. Director HHS)**

DRAFT

Request that the Board of Commissioners receive information regarding the monitoring company's debris survey of restricted communities located within the unincorporated areas of Brunswick County.

Ms. Lewis reviewed the FEMA guidelines for private property debris removal and shared information relating to the current amount of vegetative debris within the 26 gated communities located in Brunswick County. Based on a total estimate of 27,000 cubic yards of vegetative debris and 1,000 cubic yards of C&D debris, the cost estimate for removal and disposal is \$400,000, not including monitoring costs which is a different contract and calculated by the hour. The cost also does not include special items such as hangers, leaners, HHW (Household Hazardous Waste) and white goods that may be in addition to the C&D, as those costs are calculated per item. Once collections are approved and initiated, debris amounts could increase greatly.

Mr. Stanley presented information related to the health risks of debris piles such as harborages of mosquitoes, rodents, snakes, etc. Mr. Stanley explained that FEMA language speaks to immediate risks. In North Carolina, Public Health Directors have the ability to classify things as an imminent health hazard. In looking at and characterizing the debris piles in the gated communities, it has been determined that there is no immediate threat to the public.

Following a lengthy discussion, Vice-Chairman Thompson moved that the County clean up debris in the 26 communities; that the County put the money forward for debris removal, up to \$1 million; that the County talk to the Property Owner Associations that have already cleaned up their communities to determine the amount of cubic yardage they moved and offer to reimburse them at the County's contractor price payment so that everyone is equal within the county; and the County began the process of obtaining a reimbursement from FEMA. Vice-Chairman Thompson further clarified his motion to authorize the County's contracted agent to remove the debris in these communities; document; and authorize County staff to work with those communities that have already removed their health risks to determine the contracted price for their efforts, only dealing with Home Owner's Associations.

Following discussion on the motion, Vice-Chairman Thompson amended his motion to remove the negotiations with those that have already cleaned up the debris in the gated/private communities and to remove the cap on the amount to clean up the communities.

Following additional discussion, Vice-Chairman Thompson restated his motion to move forward with collection of debris, both vegetative and C&D; check with the 26 communities to determine if there is debris and if the County is denied access, debris will not be removed; and to move forward with the documentation necessary to obtain FEMA approval for reimbursement for the process.

Chairman Williams asked for further discussion on the motion. Hearing none, he called the question. The vote of approval was unanimous

Chairman Williams recessed the meeting at 8:25 p.m. to allow a quick break.

Chairman Williams called the meeting to order at 8:28 p.m.

4. **Tax Administration - Hurricane Florence Damage Estimates and January 2019 Revaluation (Jeff Niebauer, Tax Administrator)**

Request that the Board of Commissioners receive information on damage estimates related to Hurricane Florence and the 2019 Countywide Revaluation.

Mr. Niebauer explained that the appraisal staff has been in the field for the last four weeks performing damage assessment. Typically, assessments would be done in the unincorporated areas only, however in this case, because of the revaluation and because many folks were needing numbers, the entire county was assessed with the exception of Bald Head Island and St. James, who did their own. At the time of the report in the packet, the assessment revealed a total of 2,076 homes with an estimated \$44 million in damages. As of Friday, the total was 2,523 homes with an estimated \$50 million in damages. Mr. Niebauer further explained that assessments were done from the road and that more calls and more people coming in are to be expected as time goes by.

With regard to the revaluation, Mr. Niebauer reported that it may take staff more time to do the revaluation. All properties will need to be revisited by December 31st. Sales will be monitored between now and the end of the year and notices will most likely be delayed until March, however, Mr. Niebauer reassured the Commissioners that the revaluation will be completed, and the properties reassessed.

A brief discussion was held with regard to a possible buyout program, however, no determinations have been made by FEMA.

IX. BOARD APPOINTMENTS

1. **Governing Body - Annual Board Appointments**

Request that the Board of Commissioners approve the annual board appointments as presented.

Chairman Williams reviewed the list of proposed nominees noting that there were two nominees for the Brunswick County Substance Abuse Commission vacant At-Large seat.

Chairman Williams moved to appoint all seats that only had one nominee.

Chairman Williams asked for discussion on the motion. Hearing none, he called the question. The vote of approval was unanimous

The following appointments were made:

Board	Title	First Name	Last Name	District	Term	Term Exp Date
BC Substance Use & Addiction Commission	Mr.	William	Eberle	3	4	6/30/2021
BC Substance Use & Addiction Commission	Mr.	William	Hickman	5	4	6/30/2022
BC Substance Use & Addiction Commission	Mr.	Eric	Gushue	Chief Sup. Ct. Judge	4	6/30/2021

DRAFT

BC Substance Use & Addiction Commission	Ms.	Catherine	Cooke	Board of Education	4	6/30/2019
Home & Community Care Block Grant Committee	Ms.	Sharon	Woodard	At-Large	1 Unexp.	6/30/2019

Commissioner Forte moved to appoint Heather Locklear Strickland for the At-Large seat on the Brunswick County Substance Use & Addiction Commission.

Chairman Williams asked for discussion on the motion. Following a brief discussion, he called the question. The motion failed by a vote of 3 to 2. Ayes: Chairman Williams and Commissioner Forte. Nays: Vice-Chairman Thompson, Commissioner Sykes and Commissioner Cooke.

Commissioner Cooke moved to appoint Melody Bass for the At-Large seat on the Brunswick County Substance Use & Addiction Commission.

Chairman Williams asked for discussion on the motion. Hearing none, he called the question. The motion passed by a vote of 4 to 1. Ayes: Chairman Williams, Vice-Chairman Thompson, Commissioner Sykes, Commissioner Cooke. Nays: Commissioner Forte.

Chairman Williams requested that the Clerk provide the Board with the remaining vacancies following the meeting.

X. OTHER BUSINESS/INFORMAL DISCUSSION

Chairman Williams asked if there were any other items of business or discussion.

Chairman Williams announced that the Board of Commissioners may submit federal legislative goals for consideration by the NCACC. The goals must be of interest to all 100 counties.

Chairman Williams noted that he had several ideas that he would submit to the County Manager and County Attorney for consideration. He explained that the items were related to encouraging FEMA to engage the National Association of Counties and the National League of Cities in their after-action reports on storms and to include not just the State, but local partners as well. Chairman Williams further explained that specifically, this would include: (1) ways to get feedback from the customers who have been through the individual assistance process on how it can be simplified so that the forms are easier to understand and individuals have a clear understanding of which boxes need to be checked, and (2) to streamline the process for debris removal in the gated communities to make it clear. The deadline for goals submission is 5:00 p.m. on November 16th.

Chairman Williams encouraged the Commissioners to submit any ideas they may have to the County Manager and County Attorney to include on the agenda for November 5th.

Chairman Williams asked for any other items of business or discussion. Hearing none, he asked for a motion to adjourn.

XI. ADJOURNMENT

DRAFT

Vice-Chairman Thompson moved to adjourn at 8:37 p.m. The vote of approval was unanimous.

Frank Williams, Chairman
Brunswick County Board of Commissioners

Attest:

Andrea White, NCCCC
Clerk to the Board



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:

Michael Slate, Director of Code
Administration

Action Item # V. - 4.

Code Administration - Acceptance of Fire Investigation
Equipment Grant

Issue/Action Requested:

Request that the Board of Commissioners approve and accept a grant from FM Global for funding of \$2,188 for the purchase of a fire investigation hydrocarbon detector.

Background/Purpose of Request:

The Brunswick County Fire Marshal is responsible for the investigations of fire related incidents. A key piece of equipment in conducting these investigations is a hydrocarbon detector. The grant assistance will enable Code Administration to provide the tools necessary for proper investigations.

Fiscal Impact:

Budget Amendment Required, Reviewed By Director of Fiscal Operations
Budget amendment appropriates \$2,188 in revenue for the grant award.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve and accept a grant from FM Global for funding of \$2,188 for the purchase of a fire investigation hydrocarbon detector.

ATTACHMENTS:

Description

- ☐ Supporting Documents
- ☐ 20181105 Attach FM Global Grant Evaluation Application - Approved (1)
- ☐ 21081105 Budget Amendment FM Global Fire Prevention Grant

October 19, 2018



Fire Marshal Thompson
Brunswick County Code Admin Fire Marshal
P.O. Box 249
Attn: Fire Marshal
Bolivia, North Carolina 28422
United States

Dear Fire Marshal Thompson:

Congratulations. Your grant application for an FM Global fire prevention grant stood out among the hundreds we received, and we will be funding \$2188 to purchase a fire investigation hydrocarbon detector. We hope the additional funding will help to strengthen your efforts to ultimately, and more effectively prevent fire—the leading cause of property destruction worldwide.

In the coming weeks, you will be contacted by an FM Global representative to set up a formal presentation. In the meantime, award checks will be mailed in November to your attention at the address above. Please feel free to use the attached news release that we've prepared for you to promote news media interest—be it in advance of or after the formal presentation.

During the past 40 years, FM Global has awarded millions of dollars in funding to fire departments and related agencies worldwide. With a shared philosophy that the majority of property loss is preventable—not inevitable—we can make a difference in preventing the frequency and severity of fire...together.

Once again, congratulations on your recent fire prevention grant awarded by FM Global, one of the world's largest commercial property insurers.

If you have any questions regarding your award, please feel welcome to e-mail me.

Best wishes for continued success in your fire prevention endeavors.

A handwritten signature in black ink, appearing to read "Michael Spaziani". The signature is fluid and cursive, with a long horizontal stroke at the end.

Michael Spaziani
Assistant Vice President, Manager - Fire Service Programs

CC: Keith Burton - Atlanta Operations
18-210 - Brunswick County Code Admin Fire Marshal



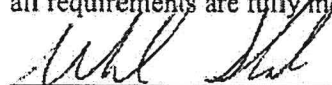
BRUNSWICK COUNTY

Grant Application Evaluation Form

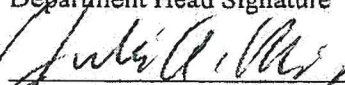
Lead Department: Code Administration		Date: 7-30-2018	
Department Head: Michael Slate		Department Contact for Grant: Andrew Thompson	
Co-Applicants / Other Participating Departments/Agencies/Community Organizations:			
Grant Title: FM Global Fire Prevention Grant			
Funding Organization: FM Global			
Grant Period/Term: 12 Months	Grant Amount: \$ 2,717.98	<input checked="" type="checkbox"/> New Grant <input type="checkbox"/> Recurring Grant Multi-Year Grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Matching Funds? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If Yes, Amount: \$	<input type="checkbox"/> In Kind _____ <input checked="" type="checkbox"/> Cash <small>Issued in form of check.</small> _____ <input type="checkbox"/> Other _____	
Describe how match will be met. No match is required.			
Are matching funds in the current budget or does the match require additional funding? Please explain. <input type="checkbox"/> Available <input type="checkbox"/> Additional Needed <input checked="" type="checkbox"/> N/A- No matching funds required/requested			
Briefly describe the purpose of the grant. The purpose of the grant is to provide funding to purchase arson investigation equipment.			
Program Duplication / Cost Recovery			
Will this project in any way duplicate or compete with another service or program provided by Brunswick County, another local agency or community organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Possibly	
Will this grant provide support for a mandated service?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Can we capitalize on this funding to meet current and/or future equipment or facility needs?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Will this grant result in supplanting? <i>Supplanting occurs when a state, local, or Tribal Government reduces state, local, or tribal funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity.</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Additional Grant Considerations	
Can the scope of work be completed within grant time frame allotted?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Can the requirements of this grant be met with current staffing levels?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Will new positions be requested (or expiring grant funded positions extended)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, how many new positions will be funded by the grant?	0 _____ new positions
How many existing positions will be funded by the grant?	0 _____ existing positions
Will the grant create a program or require any County commitment for funding after grant funding ends?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Will the grant contain subcontracts/sub awards or contractual services? If Yes, please explain:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Description of items or services to be purchased with funds: 1. Grace Industries Model 850 Investigator's Aid. Model: GI-M850 \$1518.99 2. FLIR C2 Compact Thermal Camera \$539.99 3. Nikon D3400 with AF-P DX NIKKOR 18-55mm f/3.5-5.6G VR + Nikon AF-P DX NIKKOR 70-300mm f/4.5-6.3G ED Lens + 64GB, Deluxe Accessory Bundle and Xpix Cleaning Accessories \$659.00	
Will any items purchased with grant funds revert back to the granting agency?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, explain
Is funding received in advance or on a reimbursement basis?	<input checked="" type="checkbox"/> In Advance <input type="checkbox"/> Reimbursement


I have read, and am familiar with Brunswick County's Grant Policy. I acknowledge that as the Department Head, I am agreeing to be responsible for the administration of this grant and will ensure all requirements are fully met in a timely manner.


Department Head Signature

7-30-18
Date


Director of Fiscal Operations

7-30-18
Date


County Manager

7/30/18
Date

☒ Approved by County Manager
☐ Requires BOCC (Agenda Item Needed)

Reference #	12339138
Status	Complete
Login Username	brunswickcofm
Login Email	andrew.thompson@brunswickcountync.gov
FM Global Terms of Use and Privacy Policy	By checking the box I have read and agree to the FM Global Terms of Use and FM Global Privacy Policy provided above.
Organization Name	Brunswick County Code Admin Fire Marshal
Title	Fire Marshal
Prefix	Mr.
First Name	Andrew
Last Name	Thompson
Phone Number	9102532041
Type	Business Number
Phone Number	9102792764
Type	Mobile Number
Email Address	andrew.thompson@brunswickcountync.gov
Street Address	75 Courthouse Drive Building "I"
City	Bolivia, NC 28422
State	Brunswick
Country	United States
Postal Code	28422
Street Address	PO 249
Address, Line 2	Attn: Fire Marshal
City	Bolivia
State	NC
Country	United States
Postal Code	28422

Has your organization ever applied for an FM Global Fire Prevention Grant?	NO
Type of Applicant	Public Agency
Type of Jurisdiction Served	County
Staff Type	Full-Time
Number of Full-Time Members	4
Community Served	Other (please explain) (Serve entire county including municipalities and assist other counties upon mutal aid request.)
What is the approximate physical size (e.g., square mileage, kilometers) of the area you serve?	1,050 square miles
What percentage of your service area is used for commercial/industrial purposes?	25%
What percentage of your service area is used for residential purposes?	75%
What is your service area's population?	130,897
What service(s) does your organization provide?	Our organization provides fire inspections utilizing the NC State Fire Prevention Code in the unincorporated areas of Brunswick County including ten contracted municipalities and provides assistance to the remaining eight which have fire inspection programs. In addition, we assist local fire chief's with origin and cause determination for fire investigations within the entire county that includes 22 local fire departments and assist other agencies outside of Brunswick County upon request.
Structure Fires	15
Vehicle Fires	4

Vegetation Fires	0
EMS/Rescue Calls	0
Hazardous Material Calls	0
Service Calls	0
Good Intent/False Alarms	0
Other	2
Total	21
Will this grant benefit more than one organization?	YES
Please explain how this grant would benefit other organizations.	This grant will benefit the 22 local fire departments, 11 local law enforcement agencies including Brunswick County Sheriff's Office, and the equipment will be placed on a arson investigation trailer that is available as a North Carolina State resource asset to any other fire department, law enforcement agency, or fire marshal's office that request mutual aid assistance from our organization through the North Carolina Emergency Management Agency.
What type of funding are you requesting?	Arson Prevention/Fire Investigation
Please indicate the exact amount of funding being requested (USD).	2717.98
Please indicate what items/programs are being requested.	1. Grace Industries Model 850 Investigator's Aid. Model: GI-M850 \$1518.99 2. FLIR C2 Compact Thermal Camera \$539.99 3. Nikon D3400 with AF-P DX NIKKOR 18-55mm f/3.5-5.6G VR + Nikon AF-P DX NIKKOR 70-300mm f/4.5-6.3G ED Lens + 64GB, Deluxe Accessory Bundle and Xpix Cleaning Accessories \$659.00
Please attach the appropriate documentation to justify your funding request.	<ul style="list-style-type: none"> • Thefirestore_Quote_7302018.pdf (265k) • Amazon_Quote_7302018.pdf (1465k) • Brunswick_fastest-growing_county_in_NC_since_2010.pdf (731k)
Is this a new program or an extension of an	New Program

existing program?

Why does your organization need the requested funding?

The fire marshal's program is a new program for our department as a result of a County reorganization with the intent to improve the service delivery and quality of service. Currently we do not have any hydrocarbon detection equipment and we rely solely on an arson K9 when the resource is available and when the scene conditions allow a arson K9 to work the areas safety. Our only digital camera has seen many years of use and the technology is outdated compared to photo resolution and technology advancements in the camera industry. Due to the budget constraints, increased funding needs from several County departments, increased cost of communication equipment and personal protective equipment for personnel, and limited equipment resources we are requesting funding assistance for arson investigation equipment that will be utilized County-wide as well as availability State resource in arson investigations involving residential, multi-family, and commercial structures.

How will funding enhance your current/future fire prevention, prefire planning or investigation efforts?

The funding will enhance our program by offering essential tools of the trade that includes a hydrocarbon detector to test fire scenes and a digital camera to document the fire investigation process and evidence that will bring our program into the 21st century with technology. In addition the equipment will allow for improved scene documentation where previously it may not have been safe for an arson K9 to work the scene and allow us to capture better quality samples of an arson scene thus, improving our evidence collection samples.

What is the expected impact funding will have within your community, both immediate and long-term?

Currently we have fastest growing County in North Carolina by population per NC office of State Budget and Management for the past 7 years. The funding will impact our community by providing tools to investigators to perform better documentation and sampling of a fire scene both immediate as well as long-term. This will result in increasing the quality of the investigation and relate to improved documentation of arson cases. In the long-term the funding efforts and enforcement should discourage arson fires and result in a cost savings in residential, multi-family, and commercial insurance premiums and well as a cost savings to the insurance industry for arson fraud claims.

What other relevant information do you believe will support the need for funding?

We are fully committed to the County fire prevention program and with a team approach to build working relationships with all stakeholders to best serve all communities with the focus to improving the quality of life, reducing fire losses, and educating the public on fire prevention. Last year our department conducted 2,468 fire inspection activities related to the enforcement of the North Carolina State Fire Prevention Code on existing and new construction multi-family and commercial structures. In addition to the recent program addition for fire investigations that occurred in June of this year we are working with limited funding, personnel, and equipment resources to provide the best level of service with efficiency and

effectiveness.

Item #117	By checking this box I certify that I meet all eligibility requirements above and have attached documentation to verify my eligibility.
Please attach the appropriate documentation that shows your not for profit status.	IRS_Letter_-_Brunswick_County.pdf (530k)
Supporting Documentation	https://fs20.formsite.com/fmglobal/files/f-2-160-12339138_DXA1Ktp3_Thefirestore_Quote_7302018.pdf , f-2-160-12339138_2q4IMOFN_Amazon_Quote_7302018.pdf , f-2-160-12339138_ZaPD13W3_Brunswick_fastest-growing_county_in_NC_since_2010.pdf
Eligibility Documentation	https://fs20.formsite.com/fmglobal/files/f-2-75-12339138_aZd4OwhE_IRS_Letter_-_Brunswick_County.pdf
Applicants Full Name	Andrew Reid Thompson
Applicants Title	Deputy Code Admin / Fire Marshal
Organization Name	Brunswick County Code Admin / Fire Marshal's Office
Item #119	By checking this box I certify that I am authorized to submit this application on behalf of this organization and I have included the appropriate documentation to support my request.
How did you hear about FM Global Fire Prevention Grants?	Word of Mouth
Item #223	Check here to receive a copy of your application by email once submitted. You will receive an email from form_engine@fs20.formsite.com with a PDF copy of your application.
Last Update	2018-07-30 13:57:43
Start Time	2018-07-30 09:10:51
Finish Time	2018-07-30 13:57:43
IP	216.99.123.2
Browser	Firefox
OS	Windows
Referrer	https://fs20.formsite.com/res/formLoginReturn



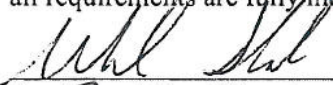
BRUNSWICK COUNTY

Grant Application Evaluation Form

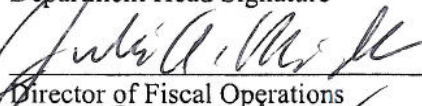
Lead Department: Code Administration		Date: 7-30-2018	
Department Head: Michael Slate		Department Contact for Grant: Andrew Thompson	
Co-Applicants / Other Participating Departments/Agencies/Community Organizations:			
Grant Title: FM Global Fire Prevention Grant			
Funding Organization: FM Global			
Grant Period/Term: 12 Months	Grant Amount: \$ 2,717.98	<input checked="" type="checkbox"/> New Grant <input type="checkbox"/> Recurring Grant Multi-Year Grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Matching Funds? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If Yes, Amount: \$	<input type="checkbox"/> In Kind <input checked="" type="checkbox"/> Cash <small>Issued in form of check.</small> <input type="checkbox"/> Other	
Describe how match will be met. No match is required.			
Are matching funds in the current budget or does the match require additional funding? Please explain. <input type="checkbox"/> Available <input type="checkbox"/> Additional Needed <input checked="" type="checkbox"/> N/A- No matching funds required/requested			
Briefly describe the purpose of the grant. The purpose of the grant is to provide funding to purchase arson investigation equipment.			
Program Duplication / Cost Recovery			
Will this project in any way duplicate or compete with another service or program provided by Brunswick County, another local agency or community organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Possibly	
Will this grant provide support for a mandated service?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Can we capitalize on this funding to meet current and/or future equipment or facility needs?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Will this grant result in supplanting? <i>Supplanting occurs when a state, local, or Tribal Government reduces state, local, or tribal funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity.</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Additional Grant Considerations	
Can the scope of work be completed within grant time frame allotted?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Can the requirements of this grant be met with current staffing levels?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Will new positions be requested (or expiring grant funded positions extended)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, how many new positions will be funded by the grant?	0 new positions
How many existing positions will be funded by the grant?	0 existing positions
Will the grant create a program or require any County commitment for funding after grant funding ends?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Will the grant contain subcontracts/sub awards or contractual services? If Yes, please explain:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Description of items or services to be purchased with funds: 1. Grace Industries Model 850 Investigator's Aid. Model: GI-M850 \$1518.99 2. FLIR C2 Compact Thermal Camera \$539.99 3. Nikon D3400 with AF-P DX NIKKOR 18-55mm f/3.5-5.6G VR + Nikon AF-P DX NIKKOR 70-300mm f/4.5-6.3G ED Lens + 64GB, Deluxe Accessory Bundle and Xpix Cleaning Accessories \$659.00	
Will any items purchased with grant funds revert back to the granting agency?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, explain
Is funding received in advance or on a reimbursement basis?	<input checked="" type="checkbox"/> In Advance <input type="checkbox"/> Reimbursement

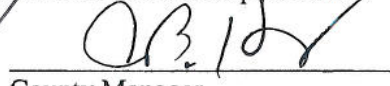
I have read, and am familiar with Brunswick County's Grant Policy. I acknowledge that as the Department Head, I am agreeing to be responsible for the administration of this grant and will ensure all requirements are fully met in a timely manner.


Department Head Signature

7-30-18
Date


Director of Fiscal Operations

7-30-18
Date


County Manager

7/30/18
Date

☒ Approved by County Manager
☐ Requires BOCC (Agenda Item Needed)

Request Info						
Type		Budget Amendment				
Description		FMGlobal Fire Prevention Grant				
Justification		Board Meeting 11/5/2018 - Appropriate Miscellaneous Revenues of \$2,188 for the FM Global Fire Prevention Grant to purchase a fire investigation hydrocarbon detector.				
Originator		CHRISTINA KENNEDY				
Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
104350	383900	Bldg/Fire Inspections and CP	Miscellaneous Revenues	2188	Increase	Credit
104350	465500	Bldg/Fire Inspections and CP	Grant Subsidy	2188	Increase	Debit
Total						
Grand Total:				4376		



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 5.

From:

Bryan Batton, Asst. County Attorney

County Attorney - Easements for BEMC and ATMC

Issue/Action Requested:

Request that the Board of Commissioners grant easements to BEMC and ATMC for their respective services upon terms approved by the County Attorney

Background/Purpose of Request:

ATMC is in the planning phase of installing Fiber for upgraded internet across the County Complex. It is necessary to provide an easement for the infrastructure in order to obtain the service.

County Parks and Recreation has requested BEMC service for the restroom facility at the Brunswick Nature Park. It is necessary to provide an easement for the infrastructure in order to obtain the service.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Request that the Board of Commissioners grant easements to BEMC and ATMC for their respective services upon terms approved by the County Attorney

ATTACHMENTS:

Description

- ☐ BEMC Easement
- ☐ ATMC Easement

Prepared by¹: _____

Return to: Brunswick Electric Membership Corporation, P.O. Box 826, Shallotte, NC 29459

STATE OF NORTH CAROLINA)
COUNTY OF BRUNSWICK _)

UTILITY EASEMENT
BEMC Location No: _____

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, County of Brunswick, hereinafter referred to "Grantor," (his/her/their/its) heirs, executors, administrators, successors and assigns, for a good and valuable consideration, the receipt of which is hereby acknowledged, do hereby grant unto Brunswick Electric Membership Corporation, its successors, assigns, licensees, lessees, and partnering business entities, hereinafter collectively referred to as "Grantee," a perpetual right, privilege, and easement upon, over, under, through, and across the lands of the Grantor situated in the above-identified county, North Carolina, and being more particularly described as follows: (*Check applicable*)

- ☐ (Absent a specific "metes and bounds" description or a specific Schedule "A", Grantor grants to the Grantee an easement extending perpendicular 25 feet to either side of the centerline of existing road, which has been installed or which will be installed; with said easement to have a width of 50 feet.
- ☐ A tract of land of approximately 909.81 acres, described in Deed Book 02010, Page 0512 of the above referenced county registry and identified as Tax Parcel No. 08600001 and/or being more particularly described and located in below section.
- ☐ Specific Description of Easement Location: (Attach Schedule "A" of "metes and bounds" description)

The Grantor, in the execution of this Easement, grants a permanent and perpetual right-of-way and easement in, upon, under, over, through, and across the Grantor's property described above, together with the right to erect, maintain, construct, replace, reconstruct, upgrade, alter, operate, remove, and use said

¹ Easement document prepared by Dennis T. Worley, P.O. Box 457, Tabor City, NC 28463. Specifics and specifications by BEMC employee identified above.
(edited 11-1-17)

easement together with installing, constructing, and maintaining all necessary and proper equipment and appliances, fixtures, and signage in connection therewith, to suspend therefrom, maintain, and use such facilities as Grantee from time to time deems necessary for the transmission and distribution of electrical energy or gas by one or more circuits, and for the purposes of telecommunications (including, but not limited to, the transmission of data, sound, images, electronics, use of fiber optics and enhanced electronic replacement devices and other necessary and appurtenant equipment, and for the distribution of gas as determined by BEMC or any licensee thereof.) BEMC shall also have the right to construct by digging, trenching, or other reasonable means to maintain, operate, relocate, and replace underground electrical, telecommunications, fiber optics, electronic equipment, appliances, enhanced technological replacement equipment and other necessary apparatus, and gas lines in accordance with the terms of this Easement.

The undersigned also grants unto BEMC, its successors, assigns, and/or partnering business entities, the perpetual right to enter for the purpose of constructing, maintaining, and inspecting the lines, facilities, all equipment appurtenances and devices, and to make necessary repairs and alterations thereof as deems advisable and expedient, including the right to treat, cut, trim and remove any tree(s), shrubbery and other vegetative growth, other objects wherever situate within or outside of said easement area, which constitutes a hazard to said facilities as determined solely by BEMC. Also, BEMC shall have the right to install at angle points, guide wires, anchors, and poles outside of the designated right-of-way strip and to permit or license the joint use or occupancy of the easement by other business entities, together with the right of ingress and egress to said lines and other improvements over the property of the Grantor, whether over presently existing roads or future roads which may be located upon said property and/or by such other routes as will occasion the least practical damage and inconvenience to the Grantor.

Additional Terms of the Easement.

1. Upon completion of the construction, when it is necessary for the Grantee to exercise the right of ingress and egress granted herein, the Grantee shall repair any damages to the Grantor's private lanes and roads or shall reimburse Grantor for the actual loss or damage caused by the exercise of said ingress and egress.
2. Grantor grants and conveys to the Grantee, its agents, employees and contractors, the right to locate, or if necessary, to relocate its facilities and the corresponding easement over the Grantor's Premises to conform to any future highway or street relocation, widening or improvement.
3. The undersigned Grantor will not erect or construct any obstacle, structure, building, mobile home, swimming pool, septic tank or septic system, storage tank, flammable materials, fire hazards, wrecked or disabled vehicles which might interfere with the use of said right-of-way within said easement.
4. Grantor shall retain all rights to Grantor's lands not inconsistent with the rights and easements herein conveyed, but Grantor cannot interfere with or endanger the construction, operation, or maintenance of Grantee's facilities.
5. Before Grantor or any third party commences any excavation or demolition operation(s), attempts to drill or dig in an area where underground facilities are located, the Grantor (agents or successors in

interest) shall comply with NCGS 87-122 et seq. by notifying the appropriate governmental agencies and complying with the specifics of the Underground Utility, Safety, and Damage Prevention Act.

6. The failure of Grantee to exercise any of the rights herein acquired shall not constitute a waiver or abandonment of the rights hereafter at any time.
7. Grantee acknowledges that all poles, wires, structures, antennae, accessories and other facilities installed on or under the Grantor's Premises shall remain Grantee's property, removable at the option of the Grantee.
8. Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to execute this Easement in accordance with the terms herein contained, and that title is marketable and free and clear of all encumbrances. Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, except as herein stated.

(Check if applicable and complete.)

- ☐ **Exceptions:** The Grantor acknowledges that the property described above is subject to or encumbered by a Deed of Trust, Mortgage or other lien in favor of _____; said document of encumbrance being recorded in Deed Book _____, Page _____, of the aforementioned registry. The Beneficiary of said Deed of Trust, Mortgage or other encumbrance has executed this Easement for the purpose of assenting, consenting, and agreeing to the terms and conditions of this Easement and subordinating the secured interest held by the Beneficiary of said Deed of Trust, Mortgage or other encumbrance to the term of this Easement.
9. It is further understood that whenever necessary, words used in this instrument in the singular shall be construed to read in the plural, and that words used in the masculine or feminine gender shall be considered and read as gender neutral.
 10. BEMC and its assigns or licensee have the right to erect, construct by digging, trenching, or other means, construct, reconstruct, locate, relocate, repair, operate, upgrade, alter and maintain all aboveground and underground facilities, lines, and conduits including transformers, service connection, guide wires, together with communication lines and fiber optic cables, conduits, cabinets, and other appurtenant appliances and apparatuses for the purpose of transmission and distribution of electrical energy, and for the purposes of telecommunication (including, but not limited to the transmission of data, sound, images, and other electronic signals and the installation of gas lines), which also includes the right of ingress and egress to access said easement.

Special Conditions/Restrictions. (Modifying, Restricting, Amending, and Enlarging the Above Terms.) _____

TO HAVE AND TO HOLD, all and singular, the rights, privileges and easements aforesaid unto the said Grantee forever.

IN WITNESS WHEREOF, the undersigned have set their hands and seals, this the _____ day of _____, 20____.

_____(SEAL)
Frank Williams, Chairman
Brunswick County Board of Commissioners

ATTEST:

Andrea White
Clerk to the Board

STATE OF NORTH CAROLINA

COUNTY OF BRUNSWICK

I, _____, a Notary Public in and for said the County and State aforesaid, do hereby certify that Andrea White personally came before me this day and acknowledged that she is the Clerk to the Board of the Brunswick County Board of Commissioners, a body politic, and that by authority duly given and as the act of the body politic the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal, and attested by herself as its Clerk to the Board.

Witness my hand and official seal this the _____ day of November, 2018.

_____, Notary Public

Prepared by: Atlantic Telephone Membership Corporation / Stephen Long
PO Box 3198, Shallotte, NC 28459

THIS DEED OF EASEMENT made this ____ day of _____ 20____, by and between _____
Brunswick County
(herein “Owner(s)”) and ATLANTIC TELEPHONE MEMBERSHIP CORPORATION of P.O. Box 3198, Shallotte, NC 28459, an RUS Telephone Cooperative, organized under the laws of the State of North Carolina (herein “ATMC”); the designation Owner(s) and ATMC as used herein shall include said parties, their heirs, successors and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context:

THAT WHEREAS Owner(s) is the Owner(s) of Parcel # 13900059
137.47 AC US17 PL H/96
 a map which appears in Deed Book 00343
 at Deed Page 0477 Brunswick County Registry, (herein "PROJECT");

WHEREAS, ATMC requires an easement prior to the extension of such services;

NOW, THEREFORE, Owner(s) in consideration of the extension by ATMC of such communication services to the Project as it presently is in the business of furnishing to its members, and a valuable consideration, the receipt of which is hereby acknowledged, has and by these presents does, grant, bargain, sell and convey unto ATMC a right-of-way easement to construct, operate and maintain a communication system within the project and on the land on which the project is situated and enter upon all streets, roads or highways abutting said project as shown on Exhibit A.

Owner(s) in further consideration of the extension of said services to the project agrees that it shall warn and give notice to ATMC of any and all facilities and conditions which exist within the project, including but not limited to enclosed, hidden, or subterranean water and/or sewer mains, electrical service lines or conduit, roadbed construction methods which may include but not be limited to liners and storm sewers or drainage facilities and the respective location of each, which may be adversely affected or damaged by installation of lines, cables, or any of the methods or devices used to conduct communications and further agrees that in the event it fails for any reason to give ATMC such notice or warning and ATMC shall damage such facilities, then in such event Owner(s) for itself, and its successors and assigns, shall indemnify and save harmless ATMC from and against all claims, suits, damages, cost, losses and expenses in any manner resulting from or arising out of the installation by ATMC of lines, cables, conduit or any other method or devices used to conduct communications. Owner(s) further in consideration of the foregoing agrees to comply and be bound by the provisions of the Charter and By-Laws of ATMC and such rules, regulations and tariffs as may from time to time be adopted by ATMC.

IN WITNESS WHEREOF, Owner(s) executes this instrument in such manner as by law provided the day and year first above written.

_____(SEAL)
Frank Williams, Chairman
Brunswick County Board of Commissioners

ATTEST:

Andrea White
Clerk to the Board

STATE OF NORTH CAROLINA

COUNTY OF BRUNSWICK

I, _____, a Notary Public in and for said the County and State aforesaid, do hereby certify that Andrea White personally came before me this day and acknowledged that she is the Clerk to the Board of the Brunswick County Board of Commissioners, a body politic, and that by authority duly given and as the act of the body politic the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal, and attested by herself as its Clerk to the Board.

Witness my hand and official seal this the _____ day of November, 2018.

_____, Notary Public



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:
Bryan Batton, Asst. County Attorney

Action Item # V. - 6.

County Attorney - Transfer of Real Estate to the Town of Carolina Shores

Issue/Action Requested:

Request that the Board of Commissioners transfer requested Parcel # 2403A05801 to the Town of Carolina Shores and remove existing water tower.

Background/Purpose of Request:

The Town of Carolina Shores has requested the transfer of PID # 2403A05801. This is a 1.88 acre tract within the town limits with an estimated assessed value provided by the tax office of \$123,940. A map and current appraisal card of the parcel are attached. The property contains several older structures which are not in use as well as a water tower which is no longer in use.

The Town intends to develop the parcel as a park. As part of the proposed agreement, the County will remove the water tower, transfer the parcel, and retain a fifty foot by fifty foot easement for future use.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners transfer requested Parcel # 2403A05801 to the Town of Carolina Shores and remove existing water tower.

ATTACHMENTS:

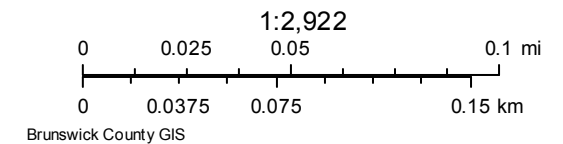
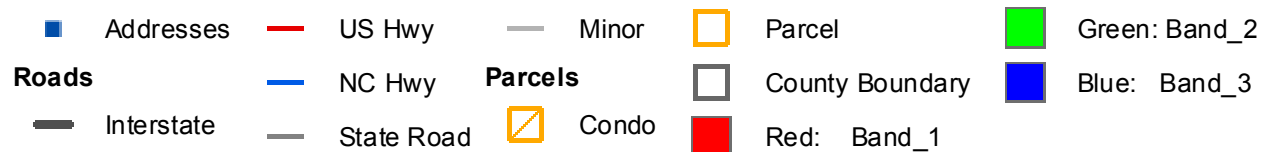
Description

- ☐ Map
- ☐ Appraisal Card
- ☐ Proposed Agreement

Brunswick County GIS Data Viewer



10/25/2018, 2:48:13 PM



60100510

Reval Year: 2019 Tax Year: 2019

CARD NO. 1 of 1
1.880 AC
TW-06 CI-18 FR-04

Parcel ID: 2403A05801

SPLIT FROM ID

CONSTRUCTION DETAIL				MARKET VALUE								DEPRECIATION			CORRELATION OF VALUE									
TOTAL POINT VALUE				0	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	NORM		CREDENCE TO MARKET									
BUILDING ADJUSTMENTS					98	00							% GOOD											
TOTAL ADJUSTMENT FACTOR				0	VACANT LAND STYLE:												DEPR. BUILDING VALUE - CARD							0
TOTAL QUALITY INDEX				0													DEPR. OB/XF VALUE - CARD							2,120
												MARKET LAND VALUE - CARD							121,820					
												TOTAL MARKET VALUE - CARD							123,940					
												TOTAL APPRAISED VALUE - CARD							123,940					
												TOTAL APPRAISED VALUE - PARCEL							123,940					
												TOTAL PRESENT USE VALUE - LAND							0					
												TOTAL VALUE DEFERRED - PARCEL							0					
												TOTAL TAXABLE VALUE - PARCEL \$							123,940					
												PRIOR APPRAISAL							PERMIT					
												BUILDING VALUE							0	CODE	DATE	NO.		
												OBXF VALUE							71,072					
												LAND VALUE							160,930					
												PRESENT USE VALUE							0	ROUT: WTRSHD:				
												DEFERRED VALUE							0					
												TOTAL VALUE							232,002					
					SALES DATA																			
					OFF. RECORD		DATE		DEED		Q/U		V/I		INDICATE									
					BOOK	PAGE	MO	YR	TYPE	Q/U		V/I		SALES PRICE										
					01987	1189	7	2004	WD	U		V		0										
					00425	0088			WD	U		V		0										
					HEATED AREA																			
					NOTES																			
					WATER TANK AND 3 BUILDINGS NOT BEING USED #33 10/30/2018 07ST#37756																			

SUBAREA				CODE	QUALITY	DESCRIPTION	COUNT	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG #	SIZE FACT	AYB	EYB	DEP SCH	OVR	% COND	OB/XF DEPR. VALUE	
TYPE	GS AREA	PCT	RPL CS																		
SUBAREA				0	85	M	STORAGE/UTILITY		12	18	216	18.00	50	—	0.00	1992	1992	S3		20	389
TOTALS					85	M	STORAGE/UTILITY		16	24	384	8.00	0	—	0.00	1980	1980	S3		20	614
					85	M	STORAGE/UTILITY		22	15	330	8.00	0	—	0.00	1980	1980	S3		20	528
					98	M	WATER TANK(STD PIPE)		0	0	368,000	0.80	1	—	0.00	1980	1980	S3		20	589
					TOTAL OB/XF VALUE															2120	

BLDG DIMENSIONS																					
LAND INFORMATION																					
HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJ/NOTES RF AC LC TO OT				ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNIT TYPE	TOTAL ADJUST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES	
PUBLIC AREA	8000	R6	550	0	2.0900	4	1.5500	+30	+25	+00	+00	+00	PS	20,000.00	1.880	AC	3.240	64,800.00	121824		
TOTAL MARKET LAND DATA														1.88				121824			
TOTAL PRESENT USE DATA																					

2403A05801

10/31/2018 8:18:30 AM

AGREEMENT TO PURCHASE AND CONTRACT

This **AGREEMENT TO PURCHASE AND CONTRACT** ("Agreement") is made and entered into this _____ day of August, 2018 by and between Brunswick County, a North Carolina body politic and corporate ("Seller"), and the Town of Carolina Shores, North Carolina, a municipal corporation organized under the laws of the State of North Carolina and located in Brunswick County ("Buyer").

RECITALS:

WHEREAS, Seller is the owner of real property listed as Brunswick County Parcel No. 2403A05801 (the "Property"), and more fully described as Tract 6, consisting of 1.88 acres, as shown on a plat recorded in the Brunswick County Registry of Deeds in Plat Cabinet K, page 44;

WHEREAS, the Property, used by Seller in conjunction with its provision of public water service, includes a water tower, buildings, and related infrastructure; and

WHEREAS, Buyer has offered to purchase and Seller has agreed to sell and convey the Property to Buyer on the terms and conditions set forth herein:

NOW, THEREFORE, in consideration of the Purchase Price, the recitals set forth above, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

ARTICLE 1 DEFINITIONS

SECTION 1.01. DEFINITIONS. In interpreting this Agreement, the following terms shall have the respective meanings set forth below wherever they appear.

Closing means the completion of the legal process which results in the transfer of title to the Property from Seller to Buyer and which includes: the Settlement; completion of a satisfactory title update to the Property, if any; and recordation of the deed in the Brunswick County Registry of Deeds.

Due Diligence means Buyer's opportunity during the Due Diligence period to investigate the Property and the transaction contemplated hereunder including, without limitation, the matters set forth in Article 3 below, for Buyer to determine, in its sole discretion, whether to proceed with or terminate this Agreement.

Due Diligence Period means the period beginning on the Effective Date and extending through 5:00 p.m. on September 28, 2018.

Effective Date means the date on which the last one of Buyer or Seller has signed this Agreement and such signing is communicated to the other party.

Purchase Price means Ten Dollars (\$10.00).

Seller's Infrastructure means the physical pipes, valves, and other components located on the Property for conveying and distributing the water provided by Seller, excepting that, for the purposes of this Agreement, "Seller's Infrastructure" shall not be interpreted nor construed to include the buildings and water tower now located on the Property.

Settlement means the proper execution and delivery of all documents, including the deed, necessary for completing the transaction contemplated hereunder.

Settlement Date means that the Settlement shall take place on October 3, 2018 at a time and place designated by Buyer unless otherwise agreed to in a writing signed by both parties,.

Special Assessments means a charge against the Property by a governmental authority other than *ad valorem* taxes and recurring governmental service fees or by an owner's association in addition to any regular assessment for association dues. Special Assessments may be either confirmed or proposed.

ARTICLE 2

TITLE, SELLER'S RESERVED EASEMENT, AND FIXTURES

SECTION 2.01. TITLE. Title to the Property to be conveyed by Seller shall be merchantable title subject only to existing easements and rights-of-way now of record against the Property and Seller's reserved easement ("Seller's Easement") as set forth below.

SECTION 2.02. SELLER'S EASEMENT.

A. Seller hereby reserves a fifty by fifty foot (50' x 50') easement upon and across the Property for the operation, utilization, maintenance, and repair of Seller's Infrastructure.

B. Seller's Easement shall be located, by mutual agreement between the parties, at a site on the Property providing Seller with reasonable access, ingress, and egress to and from Seller's Infrastructure.

C. Seller's Easement shall be non-exclusive and for a term commensurate with Seller's use of Seller's Infrastructure.

D. Seller shall be responsible during the term of Seller's Easement for all costs of operating, utilizing, maintaining, and repairing Seller's Infrastructure.

E. To the extent permitted by law, Seller shall be responsible for all claims and suits on account of injuries to persons or property arising out the use of Seller's Easement provided that Seller shall have no liability for claims or suits arising out of Buyer's acts or omissions.

F. Buyer may use, develop, and enjoy the Property provided that Buyer's use, development, and enjoyment does not interfere with the purpose of Seller's Easement providing access to the operation, utilization, maintenance, and repair of Seller's Infrastructure.

SECTION 2.03. FIXTURES.

A. The buildings now on the Property shall be included in the conveyance to Buyer. Seller makes no warranties with respect to said buildings.

B. The water tower and Seller's Infrastructure now on the Property shall not be included in the conveyance to Buyer.

ARTICLE 3 DUE DILIGENCE

SECTION 3.01. BUYER'S DUE DILIGENCE PROCESS.

A. During the Due Diligence Period, Buyer shall be entitled to conduct all desired tests, surveys, appraisals, investigations, examinations, and inspections of the Property, as Buyer deems appropriate, including, without limitation, the following:

1. *Inspections.* Inspections to determine the condition of any improvements on the Property, the presence of unusual drainage conditions or evidence of excessive moisture adversely affecting any such improvements, the presence of any existing environmental contamination, and the evidence of wood-destroying insects or damage therefrom

2. *Review of Documents.* Review of any applicable original or amended Declaration of Restrictive Covenants, Bylaws, Articles of Incorporation, Rules and Regulations and other governing documents of any applicable owner's association.

3. *Insurance.* Investigation of the availability and cost of insurance on the Property.

4. *Appraisals.* An appraisal of the Property.

5. *Survey.* A survey to determine whether the Property is suitable for Buyer's intended use and the location of easements, setbacks, property boundaries, and other issues which may or may not constitute title defects.

6. *Governmental Regulation.* Investigation of any governmental regulations which may affect Buyer's intended use of the Property including adjacent land uses and planned or proposed road construction.

7. *Flood Hazard.* Investigation of potential flood hazards on the Property.

8. *Utilities and Access.* Investigation of the availability, quality, and obligations for maintenance of utilities including water, sewer, electric, gas, communication services, and stormwater management together with the means of access to the Property and any amenities.

9. *Streets/Roads.* Investigation of the status of the street/road upon which the Property fronts as well as any other street/road used to access the Property, including whether any

such streets/roads are public or private and the consequences and responsibility for maintaining them and the existence, terms, and funding of any maintenance agreements.

SECTION 3.02. BUYER'S RIGHT TO TERMINATE. Buyer shall have the right to terminate this Agreement, for any reason or no reason, by delivering to Seller written notice of termination ("Termination Notice") during the Due Diligence Period or any agreed-upon written extension thereof. In the event Buyer timely delivers a Termination Notice, this Agreement shall be terminated.

ARTICLE 4 BUYER'S OBLIGATIONS

SECTION 4.01. RESPONSIBILITY FOR CERTAIN COSTS. Buyer shall be responsible for all costs with respect to the following:

- A. Determining restrictive covenant compliance;
- B. Surveys;
- C. Appraisals;
- D. Title search;
- E. Title insurance; and
- F. Recording the deed.

ARTICLE 5 SELLER'S REPRESENTATIONS AND OBLIGATIONS

SECTION 5.01. SELLER'S REPRESENTATIONS. Seller represents that:

- A. There are no Special Assessments against the Property.
- B. The Property is not subject to any owner's association dues or assessments.

SECTION 5.02. SELLER'S OBLIGATIONS.

A. *Access*. Seller shall provide reasonable access to the Property through the earlier of Closing or possession by Buyer including, without limitation, permitting Buyer opportunities to inspect and investigate the Property.

B. *Good Title*. Seller shall execute and deliver a Special Warranty Deed for the Property in recordable form no later than the Settlement.

C. *Deed*. Seller shall prepare the deed and all other documents necessary to perform Seller's obligations hereunder. The Deed is to be made to Town of Carolina Shores, 200 Persimmon Road, Carolina Shores, NC 28467.

D. *Removal of Water Tower*. Seller hereby covenants to dismantle and remove, in a good, workmanlike, and environmentally safe manner, the water tower now on the Property. Seller shall remove the water tower as expeditiously as possible and not any later than December 31, 2018. Seller's obligation to remove the water tower shall survive the Closing.

SECTION 5.03. SELLER'S FAILURE TO COMPLY. In the event Seller fails to materially comply with any of its obligations herein and Buyer elects to terminate this Agreement, Seller shall reimburse Buyer the reasonable costs Buyer incurred in connection with its Due Diligence and without affecting any other remedies available to Buyer. In the event Seller fails to remove the water tower as provided for herein, Buyer may, following Seller's failure to remove, elect to remove the water tower and Seller shall reimburse Buyer for the reasonable costs it incurs in removing the water tower without affecting any other remedies available to Buyer.

ARTICLE 6 GENERAL PROVISIONS

SECTION 6.01. NOTICES. All notices, reports, and other communications given pursuant to this Agreement shall be in writing and mailed by certified mail, return receipt requested, or delivered in person to the intended addressee. Notice sent by certified mail shall be effective upon the date of delivery as indicated on the return receipt. Notice given in any other manner shall be effective upon a documented actual receipt by the addressee. Notices under this Agreement shall be made to the following:

Seller: County Manager
BRUNSWICK COUNTY
Post Office Box 249
Bolivia, NC 28422

Buyer: Town Administrator
TOWN OF CAROLINA SHORES
200 Persimmon Road Carolina Shores, NC 28467
Phone: (910) 575-4877

Copy to: James E. Eldridge
ELDRIDGE LAW FIRM, PC
Post Office Box 1380 Wilmington, NC 28402
Phone: (910) 815-0107
Email: jee@ec.rr.com

SECTION 6.02. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

SECTION 6.03. MEDIATION AND VENUE. In the event any party believes the other party is in default of or in material breach of this Agreement, then, following written notice of the default/breach and the running of any applicable period of time within which to cure it, the parties shall:

A. First make a good faith effort to negotiate a resolution of the default/breach.

B. In the event that negotiations fail to resolve the default/breach, then prior to commencing any litigation or pursuing any other remedy at law or equity, either party may demand that the default/breach be mediated before a State certified mediator and each party shall pay one-half (1/2) of the mediator's fee. Notice of a demand for mediation shall be in writing and sent to the other party in accordance with the notice provisions set forth herein within thirty (30) days after the period of time within which to cure the default/breach has expired. In no event shall the demand for mediation be made after the date when commencement of legal proceedings based on the default/breach would be barred by any applicable statute of limitation. The parties shall agree on the selection of a mediator within thirty (30) days after receipt of the demand for mediation.

C. Failure of either party to timely demand mediation or agree on the selection of a mediator shall be deemed to constitute a knowing and voluntary waiver of the obligation to mediate such that the parties may then pursue any and all actions at law and equity to remedy the default/breach.

D. The forum and venue for any litigation arising out of this Agreement shall be in the North Carolina General Court of Justice in Brunswick County, North Carolina.

SECTION 6.04. COMPUTATION OF TIME. In computing any period of time provided for under this Agreement, the day of the act, event, default or publication after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Saturday, Sunday or a legal holiday in which event the period runs until the end of the next day which is not a Saturday, Sunday, or a legal holiday.

SECTION 6.05. BINDING EFFECT. Subject to any applicable provisions herein, this Agreement shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors in interest and assigns.

SECTION 6.06. ASSIGNMENT. Neither party shall assign the Agreement as a whole or in part without the written consent of the other. If either party attempts to make such an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under this Agreement.

SECTION 6.07. NO DEEMED WAIVER. The failure of a party to exercise any right under this Agreement, or the waiver by either party of a default or breach of any provision of this Agreement shall not operate as or be construed to be a waiver of any such right or of any other provision herein.

SECTION 6.08. SEVERABILITY. If any term or provision of this Agreement shall be judicially determined to be void or of no effect, such determination shall not affect the validity and enforceability of the Agreement's remaining terms and provisions and the balance of the Agreement shall remain in full force and effect.

SECTION 6.09. ENTIRE AGREEMENT; MODIFICATION. This Agreement, including the exhibits attached hereto, constitutes the complete, entire, and final agreement of the parties with respect to the subject matter hereof, and supersedes any and all previous communications, statements, and representations, oral or written, with respect to the subject matter hereof. This Agreement may not be modified, amended, or revised except by further written agreement by and between the parties.

SECTION 6.10. AUTHORITY. The persons executing this Agreement on behalf of the parties represent and warrant that they have the authority to: a) enter into this Agreement on behalf of their respective entity; b) bind their respective entity hereto; and c) that this Agreement has been authorized and approved by each party's governing body.

SECTION 6.11. COUNTERPART COPIES. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which, taken together, shall constitute one and the same instrument which may be sufficiently evidenced by one complete counterpart.

IN WITNESS WHEREOF, the parties hereto, acting pursuant to authority duly given, have caused this Agreement to be duly executed as of the Effective Date.

BRUNSWICK COUNTY

Frank Williams, Chairman
Brunswick County Commissioners

ATTEST:

[SEAL]

Andrea White, Clerk to the Board

TOWN OF CAROLINA SHORES

Joyce Dunn, Mayor

ATTEST:

[SEAL]

Nicole Hewett, Town Clerk

This instrument has been pre-audited
in the manner required by The Local
Government Budget and Fiscal Control Act.

Finance Officer, Brunswick County

Finance Officer, Town of Carolina Shores



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 7.

From: Engineering - FY16 Enterprise Water Main Top (7) Contract B
Wm. L. Pinnix, P.E. - Engineering Director Final Adjusting Deductive Change Order and Final Contract Amount Approval

Issue/Action Requested:

Request that the Board of Commissioners approve the Final Adjusting Change Order in the deductive amount of (\$79,703.70) with a Final Construction Contract Cost of \$1,385,296.30 with the T. A. Loving Construction Company, Inc.

Background/Purpose of Request:

The FY16 Enterprise Water Main Improvement project contained four separate areas (A, B, C, & D) and was fully designed and permitted as one project in order to be able to award separate phases in different fiscal years. The current project status is:

Contract A - Apollo Street (status: completed and water main in service)

Contract B - Taft Road / Sea Wynd Subdivision, High Meadows Subdivision, and Old Town Creek Road (status: completed and water mains in service)

Contract C - Ludlum Road, Country Meadows Subdivision, and Russtown Road - scheduled for FY 2020

Contract D - Mill Branch Road and Big Neck Road - scheduled for FY 2021.

The original contract amount for Contract B with the T. L. Loving Company, Inc. was \$1,465,000. There were no required formal change orders needed to the contract during construction.

The Final Adjusting Change Order for Contract B is attached for Board Review and approval and adjusts the contract cost as follows:

Deductive final change order to adjust actual installed quantities versus
bid quantities in the deductive amount of (\$79,703.70).

With the approval of this final deductive change order in the amount of (\$79,703.70) the original contract amount of \$1,465,000 is adjusted down to a final contract value of \$1,385,296.30.

Staff recommends Board of Commissioners approval of the Final Adjusting Change Order in the deductive amount of (\$79,703.70) and the adjusted Final Construction Contract Cost of \$1,385,296.30.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the Final Adjusting Change Order in the deductive amount of (\$79,703.70) with a Final Construction Contract Cost of \$1,385,296.30 with the T. A. Loving Construction Company, Inc.

ATTACHMENTS:

Description

- ▣ FY16 Ent Water Main Top (7)_Contract B_TALCO_FACO

BRUNSWICK COUNTY
CHANGE ORDER NO.

SHEET 1 of 3

PROJECT: FY16 Water
System Improvement Project
- Contract B
ORIG. TIME OF COMP.
150 days
ORIG. DATE OF COMP.
June 14, 2018

CAUSE CODE:

FOR BC USE ONLY

- ☐ OR Owner Request
☐ CR Contractor Request

☐ DR Designer Request
☐ CC Concealed Condition

☐ DE Design Error
☐ DO Design Omission
☐ SC Schedule Change
☒ OT Other- FACO

Under the terms of the Contract and without invalidating the original provisions thereof, the following change(s) in work is(are) authorized for the change in Contract amount herein set forth: (Description of change order with detailed breakdown attached)

Final adjusting change order to adjust actual installed quantities versus bid quantities. Refer to attached East Coast Engineering Final Deduct Summary.

The Time of Completion including previous orders is (150) calendar days and shall be (increased) (decreased) (**unchanged**) by calendar days by this change order for a revised Contract date of completion of 6/14/18. (Detailed analysis supporting the requirements for a change in duration is attached)


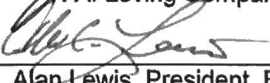
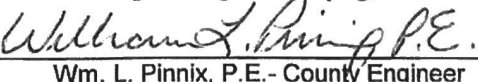
CONTRACT COST SUMMARY

					TOTALS
1. Original Contract Amount					\$1,465,000.00
2. Amount of Previous Orders	ADD	\$0	Deduct	\$0	
3. Amount of This Order:	ADD	\$0	Deduct	\$79703.70	
4. Total additions lines 2 & 3		\$0	Minus Total Deducts:	\$79703.70 (79703.70)	

(Line 4 shall show the net amount to be added or [deducted] from the **original** Contract amount.)

5. Revised Contract Total Amount \$ 1,385,296.30

I certify that my Bonding Company will be notified forthwith that my Contract has been changed by the amount of this change order, and that a copy of the approved change order will be mailed upon receipt by me to my surety.

T. A. Loving Company, Inc. (Contractor)	By: 	10/4/18 (Date)
East Coast Engineering & Surveying, PC (Designer)	By:  Alan Lewis, President, East Coast Engineering & Surveying, PC	9-27-2018 (Date)
Brunswick County (Owner)	By:  Wm. L. Pinnix, P.E. - County Engineer	9-27-2018 (Date)
 (County Commissioners)	By: Frank Williams, Chairman	 (Date)

This instrument has been preaudited in the manner required
by the Local Government Budget and Fiscal Control Act.

Approved as to Form

Brunswick County Finance Officer

Brunswick County Attorney

DISTRIBUTION: 1 original to Owner

1 original to Contractor

Change Proposal
Brunswick County

Date: 9/27/18 Project Name: FY16 Water System Improvement Project
Contract B: High Meadows, Taft Road & Sea Wynd and Old Town Creek Road
 Designer: East Coast Eng. & Surveying, PC Contractor: TA Loving
 Designer Rep: Alan Lewis Contractor Rep: Jason Hill

The Designer recommends the following change to the project with associated changes to the Time of Completion and/or total project cost:

See attached Deduct Summary for Final Change Order #2 dated 9/27/2018

This change will: ADD (SUBTRACT) NOT CHANGE (circle as appropriate) the total project cost by \$ 79,703.70.

The total change to the Time of Completion shall be an: INCREASE DECREASE (circle as appropriate) of 0 days..

A breakdown of the proposed work is attached. No work shall be commenced until authorized by the Owner. All work shall be in accordance with the terms, stipulations, and conditions of the Contract Documents.

SIGNATURES:

TA Loving by: [Signature]
Contractor

10/4/18
Date

Designer's Action:

☒ Recommend

☐ Do Not Recommend

ECES by: [Signature]
Designer

9/27/18
Date

Owner's Action:

☒ Recommend

☐ Do Not Recommend

Brunswick County by: [Signature]
Owner

9/27/2018
Date

Whitney P. P.E.
County Engineer

Brunswick County FY 16 Water System Project

Contract B: High Meadows, Taft Rod & Sea Wynd, Old Town Creek Road

Deduct Summary for Final Change Order #2

9/27/2018

Prepared by: East Coast Engineering & Surveying, P.C.

<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Deduct Units</u>	<u>Unit Price (\$)</u>	<u>Item Total (\$)</u>
31	6" Restraining Gland	EA	1	50.00	50.00
32	8" Restraining Gland	EA	4	75.00	300.00
33	12" Restraining Gland	EA	4	150.00	600.00
43	2" 11.25 Degree Bend	EA	1	50.00	50.00
44	2" 22.5 Degree Bend	EA	1	50.00	50.00
45	2" 45 Degree Bend	EA	5	50.00	250.00
59	Standard Flushing Device	EA	2	1,800.00	3,600.00
60	¾" Short Side Service	EA	27	825.00	22,275.00
61	¾" Long Side Service	EA	16	850.00	13,600.00
64	Concrete Open Cut & Patch	SY	35.95	95.00	3,415.25
68	Change Order Allowance	N/A	N/A	N/A	<u>35,513.45</u>
				Total	\$79,703.70



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 8.

Finance - Fiscal Items

From:

Julie A. Miller

Issue/Action Requested:

Request that the Board of Commissioners approve Budget Amendments, Capital Project Ordinances, and Fiscal Items of a routine nature presented on the consent agenda.

-Budget Amendment Detention Center Improvements

Appropriate \$15,000 of miscellaneous revenues for the completion of the Detention Center shower improvements project.

-Budget Amendment Sheriff's Office Insurance Proceeds

Appropriate \$6,945 of insurance proceeds for replacement of the drone that was lost.

- 2018 Emergency Management Performance Grant (EMPG)

Request that the Board of Commissioners approve and accept the grant award for the 2018 Emergency Management Performance Grant Program. The Brunswick County Emergency Management Office has been awarded the 2018 Emergency Management Performance Grant (EMPG) in the amount of \$35,000 with a required match of \$35,000 to be used to enhance the emergency management program and to perform the required objectives as a requirement of receiving the grant. The 2018 EMPG grant and match have already been appropriated in the approved FY19 county approved budget.

-Budget Amendment WIFIA Application Fee

Request that the Board of Commissioners approve to appropriate \$100,000 for the application fee for WIFIA funding for the Northwest Water Treatment Plant and authorize the County Manager to sign the application when completed.

-Financial Reports for June, July, August, and September 2018 (unaudited)

Included are Summary Information for General and Enterprise Funds, key indicators of Revenues and Expenditures and Cash and Investments. All reports provided at: <http://brunswickcountync.gov/finance/reports>

Background/Purpose of Request:

Fiscal Impact:

Budget Amendment Required, Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve Budget Amendments, Capital Project Ordinances, and Fiscal Items of a routine nature presented on the consent agenda.

ATTACHMENTS:

Description

- ▣ 20181105 Budget Amendment Detention Center Shower Renovation Project
- ▣ 20181105 Budget Amendment Sheriff Insurance proceeds
- ▣ 20181105 Attach 2018 EMPG Award
- ▣ 20181105 Attach 2018 EMPG Grant Evaluation Application
- ▣ June Monthly Financial Statements
- ▣ July Monthly Financial Statements
- ▣ August Monthly Financial Statements
- ▣ September Monthly Financial Statements
- ▣ 20181105 Budget Amendment WIFIA Application
- ▣ WIFIA Invitation to Make Application

Request Info	
Type	Budget Amendment
Description	Detention Capital Outlay Project
Justification	Board Meeting 11/5/2018-Appropriate \$15,000 of miscellaneous jail revenues in order to complete the detention center shower renovation project.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
104320	383962	Detention Center	Misc Jail Fees	15000	Increase	Credit
104320	459000	Detention Center	Cap Outlay-Improvements	15000	Increase	Debit

Total	
Grand Total:	30000

Request Info	
Type	Budget Amendment
Description	Sheriff Insurance proceeds
Justification	Board Meeting 11/5/2018-Appropriate \$6,945 of insurance proceeds revenue for replacement of drone that was lost.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
104310	383913	Sheriff's Office	Insurance Refund	6945	Increase	Credit
104310	426200	Sheriff's Office	Operating Equip \$500 - \$4 999	6945	Increase	Debit

Total	
Grand Total:	13890



North Carolina Department of Public Safety

Emergency Management

Roy Cooper, Governor
Erik A. Hooks, Secretary

Michael A. Sprayberry, Director

EMPG
CFDA #: 97.042
Fiscal Year 2018
Grant #: EMA-2018-EP-00007

SUB AWARD NOTIFICATION

Brian Watts
Brunswick County
30 Government Center Dr
Bolivia, NC 28422

Period of Performance: October 1, 2018 to September 30, 2019
Project Title(s): EM - Planning
Total Amount of Award: \$35,000.00
MOA#: 18009

North Carolina Emergency Management is pleased to inform you that the federal Fiscal Year (FY) 2018 Emergency Management Performance Grant Program (EMPG) investment justification project(s) has been approved for funding. In accordance with the provisions of FY 2018 EMPG award, North Carolina Emergency Management hereby awards to the foregoing sub-recipient a grant in the amount shown above. The CFDA number is 97.067 and North Carolina Emergency Management federal grant number EMA-2018-EP-00007-S01.

Payment of Funds: The grant shall be effective upon final approval by North Carolina Emergency Management of the grant budget and program narrative and the execution of the forthcoming Memorandum of Agreement. Grant funds will be disbursed (according to the approved project budget) upon receipt of evidence that funds have been invoiced and products received and/or that funds have been expended (i.e., invoices, contracts, itemized expenses, etc.).

Conditions: The sub-recipient shall understand and agree that funds will only be expended for those projects outlined in the funding amounts as individually listed above. Sub-recipient shall also certify the understanding and agreement to comply with the general and fiscal terms and conditions of the grant including special conditions; to comply with provisions of the 2 CFR 200 and all applicable laws governing these funds and all other federal, state and local laws; that all information is correct; that there has been appropriate coordination with affected agencies; that sub-recipient is duly authorized to commit the applicant to these requirements; that costs incurred prior to grant application approval will result in the expenses being absorbed by the sub-recipient; and that all agencies involved with this project understand that federal funds are limited to the period of performance. Sub-recipient must read and sign forthcoming Memorandum of Agreement for acceptance of the award.

Supplanting: The sub-recipients confirm that sub-grant funds will not be used to supplant or replace local or state funds or other resources that would otherwise have been available for homeland security activities. In compliance with that mandate, the sub-recipient will certify that the receipt of federal funds through North Carolina Emergency Management shall in no way supplant or replace state or local funds or other resources that would have been made available for homeland security activities.

Callion L. Maddox
Homeland Security Grants Branch Manager

GRANT AWARD NOTICE: THIS AWARD IS SUBJECT TO THE GRANT SPECIAL CONDITIONS AND FINAL APPROVAL BY THE DEPARTMENT OF PUBLIC SAFETY, NORTH CAROLINA EMERGENCY MANAGEMENT GRANT PROGRAM BUDGET AND NARRATIVE



MAILING ADDRESS
4236 Mail Service Center
Raleigh NC 27699-4236
www.readync.org
www.ncdps.gov

OFFICE LOCATION
1636 Gold Star Drive
Raleigh, NC 27607-3371
Telephone: (919) 825-2500
Fax: (919) 825-2685



North Carolina Department of Public Safety

Emergency Management

Roy Cooper, Governor
Erik A. Hooks, Secretary

Michael A. Sprayberry, Director

**Emergency Management Performance Grant Program
(EMPG)**

CFDA #: 97.042

Fiscal Year 2018

Grant Award #: EMA-2018-EP-00007

MEMORANDUM OF AGREEMENT (MOA)

Between

Recipient:

State of North Carolina
Department of Public Safety
Division of Emergency Management

Sub-recipient:

Brunswick County
Tax ID/EIN #: 56-6000278
DUNS #: 003390569

MOA #: 18009	MOA Amount	Universal	SATCOM ded.	Optional
MOA Period of Performance:	Federal:	\$ 35,000.00	TBD	TBD
October 1, 2018 to September 30, 2019	State:	\$ 0.00	TBD	TBD
DPS Fund Code: 1500-8016-3HD8	Local:	\$ 35,000.00	TBD	TBD
	Total:	\$ 70,000.00	TBD	TBD

1. Purpose

The purpose of this Memorandum of Agreement (MOA) is to establish responsibilities and procedures to implement the terms of the US Department of Homeland Security (DHS) EMPG Grant Program. A copy of the complete Federal grant instructions is available at www.fema.gov. This agreement is to set forth terms by which the State of North Carolina, Department of Public Safety, North Carolina Emergency Management (Recipient), shall provide EMPG funding to the Sub-recipient to fund projects related to Homeland Security Planning, Operations, Equipment purchases, Training and Exercises. For a more detailed description of the approved Scope of Work, please see Attachment 1.

2. Program Authorization and Regulations

This Agreement is authorized under the provisions of (1) Department of Homeland Security Appropriations Act, 2018 (Pub. L. No. 115-141); (2) The 9/11 Commission Act of 2007; (3) Public Law 107-56, (6 U.S.C. § 101 et seq.), the USA Patriot Act of 2001; (4) Public Law 107-296 as amended, the Homeland Security Act of 2002; (5) Public Law 109-295, The Post-Katrina Emergency Management Reform Act of 2006, 6 U.S.C. 752(c); (6) the implementing recommendations or regulations of each Act or Law, if any; (7) the FY 2018 EMPG Notice of Funding Opportunity Announcement (NOFOA) available at www.fema.gov (8) applicable Grants Programs Directorate (GPD) Information Bulletins available at www.fema.gov; and (9) the NC Emergency Management Act, Chapter 166A of the North Carolina General Statutes. The funds awarded under this grant must be used in compliance with all applicable state and federal laws to include compliance with N.C.G.S. §143C-6-23 and 09 NCAC 03M. By accepting this award, the Sub-recipient agrees to use these funds in a manner consistent with state laws and regulations.

3. Compensation

Recipient agrees that it will pay the Sub-recipient complete and total compensation for the services to be rendered by the Sub-recipient. Payment to the Sub-recipient for expenditures under this Agreement will be reimbursed after the Sub-recipient's cost report is submitted and approved for eligible scope of work activity. The original signed copy of this Award and MOA must be signed by the Official(s) authorized to sign below and returned to North Carolina Emergency Management no later than 45 days after award date. The grant shall be effective upon return of the executed Grant Award and MOA and final approval by North Carolina Emergency Management of the grant budget and program

narrative. Grant funds will be disbursed (according to the approved project budget) upon receipt of evidence that funds have been invoiced and products received and/or that funds have been expended (i.e., invoices, contracts, itemized expenses, etc.) and/or that all work activities are completed.

Sub-recipients must meet all reimbursement requirements contained herein. Non-compliance may result in denial of reimbursement request(s) or revocation of equipment and/or grant funds awarded for this project.

4. Funding Eligibility Criteria

Federal funds administered through the State are available to local governments to assist in the cost of developing and maintaining a comprehensive all-hazards emergency preparedness program. Continued EMPG funding is contingent upon completion of all EMPG funding requirements. The following eligibility criteria must be adhered to during the Grant Program:

A. Every participant must:

- i. Be established as a State, Local, or Non-Profit agency by appropriate resolution/ordinance.
- ii. Complete any procurement(s) and expenditures no later than September 30, 2019.
- iii. Provide quarterly progress reports to NCEM Grant Managers, Training and Exercise Officer(s), and Field Branch Staff, as applicable using the latest Grant Quarterly Report form by the following dates: January 15th, April 15th, July 15th and October 15th.
- iv. Match Requirement: FY 2018 EMPG funding to locals requires a match requirement of 50% Local (Sub-recipient). Every federal dollar received requires the Sub-recipient to match dollar for dollar. There are two forms of matching sources. One, cash match, includes cash spent for project-related costs, e.g. salaries of emergency management positions. Two, in-kind match, includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match is permitted by law, then the value of donated services could be used to comply with the match requirement. The match funding source for EMPG cannot be matched to any other federal grants. The Sub-recipient will identify to the Recipient the match source on their application for EMPG funds. Recipients of EMPG funding can review the FY 2018 EMPG Program Funding Opportunity Announcement (FOA), paragraph IV, Funding Restrictions for additional guidance. The file guidance is available at <http://www.fema.gov/government/grant/index.shtm> or <http://www.fema.gov/government/grant/empg/>. Contact your NC Emergency Management Area Coordinator or Multi-Hazard Planner for assistance.
- v. Upload all activity deliverables into WebEOC for review and approval for Universal and Optional activities.
- vi. The county must have a full-time or part-time (at least 50%) Emergency Management Program Director.

B. File Retention:

Sub-recipient is required to maintain records and (invoices) of this grant for three years after termination of the grant, or audit if required, or longer where required by law, as outlined below, attached and incorporated by reference. Recipient must meet the financial administration requirements in 2 CFR Part 200 and must maintain a file for each EMPG grant award. The files must be available for review by North Carolina Emergency Management staff for site visits, project closeout and future audits.

However, if a litigation, claim or audit has been initiated prior to the expiration of the three-year period and extends beyond the five-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved. Files must be available for review by North Carolina Emergency Management staff for site visits, project closeout and future audits.

- i. Sub-recipient must include appropriate documentation in the file, including but not limited to the following: Resolution/ordinance establishing Sub-recipient a State, Local, or Non-Profit agency
- ii. Grant award and memorandum of agreement/memorandum of understanding and supporting appendices
- iii. Completed appropriate report forms with specifications, solicitations, competitive bids, quotes or proposals, basis for selection decisions, purchase orders, contracts, invoices and proof(s) of payment, all expenditure backup documentation, cost/price analyses on file for review by Federal and State personnel, if applicable, Other documents required by Federal regulations applicable at the time a grant is awarded.

Non-Federal entities should keep detailed records of all transactions involving the grant. FEMA may at any time request copies of purchasing documentation along with copies of cancelled checks for verification.

Non-Federal entities who fail to fully document all purchases will find their expenditures questioned and subsequently disallowed.

- iv. Audit findings and corrective action plans
- v. Equipment inventory records with photo documentation of required inventory labeling
- C. The political subdivision must have an acceptable local travel regulation plan or accept the state travel regulations.

5. Conditions

The Sub-recipient certifies that it understands and agrees that funds will only be expended for those projects outlined in the funding amounts as individually listed in the FY 2018 EMPG Application Packet, incorporated by reference herein. The Recipient certifies that it understands and agrees to comply with the general and fiscal terms and conditions of the grant including special conditions; to comply with provisions of the applicable laws, rules and policies governing these funds; that all information is correct; that there has been appropriate coordination with affected agencies; that it is duly authorized to commit the Sub-recipient to these requirements; that costs incurred prior to grant application approval will result in the expenses being absorbed by the Sub-recipient; and that all agencies involved with this project understand that all Federal funds are limited to the Federal period of performance.

6. Supplantation

Sub-recipients are required to provide assurance that grant funds will not be used to supplant or replace local or state funds or other resources that would otherwise have been available for homeland security activities. In compliance with that mandate, the Sub-recipient certifies that the receipt of Federal funds through North Carolina Emergency Management shall in no way supplant or replace state or local funds or other resources that would have been made available for homeland security activities.

7. Compliance

Sub-recipient shall comply with the applicable statutes, ordinances, regulations, licensing requirements, policies, guidelines and requirements, reporting requirements and certifications and other regulatory matters that are applicable to the conduct of its business and purchase requirements performed under this MOA, including those of Federal requirements and State and local agencies having appropriate jurisdiction and found in the applicable FY 2018 EMPG NOFO announcement. Sub-recipient shall be wholly responsible for the purchases to be made under this MOA and for the supervision of its employees and assistants. Failure to comply with the specified conditions of this MOA will result in the return of funds and/or items to North Carolina Emergency Management.

8. Responsibilities

Recipient:

- A. The Recipient shall provide funding to the Sub-recipient to perform the work activities as described herein.
- B. The Recipient shall conduct a review of the project to ensure that it is in accordance with EMPG requirements.
- C. The Federal award date is September 1, 2018. Funds allocated for the performance of the work activities must be encumbered and invoices received by the North Carolina, Department of Public Safety, and North Carolina Emergency Management by February 28, 2021.
- D. The recipient shall directly monitor the completion of this project.

Sub-recipient:

- A. The Sub-recipient shall expend FY 2018 EMPG Grant Program funds in accordance with the applicable DHS and EMPG NOFO announcement, the Grant Application Package, and the Grant Award and Special Conditions documents, incorporated by reference herein, of this MOA for the performance of the work activities.
- B. The Sub-recipient shall utilize State of North Carolina and/or local procurement policies and procedures for the expenditure of funds, and conform to applicable State and Federal law and the standards identified in the Procurement Standards Sections of 44 Code of Federal Regulations (CFR) 2 CFR Part 200. Sub-recipient must follow procurement procedures and policies as outlined in the applicable DHS and EMPG NOFO announcement and the DHS Financial Management Guide. Sub-recipient shall comply with all applicable laws, regulations and program guidance. Sub-recipient must comply with the most recent version of the funding administrative

requirements, cost principles, and audit requirements. Administrative and procurement practices must conform to applicable Federal requirements. A non-exclusive list of regulations commonly applicable to DHS grants are listed below, codified in the following guidance: 2 CFR 215; 2 CFR Parts 225, 220, and 230; 15 CFR Part 24; Federal Acquisition Regulations (FAR), Part 31.2; and 2 CFR 200 Sub-part F and 44 CFR Part 14; 28 CFR Part 23 “Criminal Intelligence Systems Operating Policies”; 49 CFR Part 1520 “Sensitive Security Information”; Public Law 107-296, The Critical Infrastructure Act of 2002; Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000 et. seq.; Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et. seq.; Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794; The Age Discrimination Act of 1975, as amended, 20 U.S.C. 6101 et. seq.; Cash Management Improvement Act (CMIA) and its implementing regulations at 31 CFR Part 205; FEMA Grant Programs Directorate, Grants Management Division, Match Guidance; Certifications and Assurances regarding Lobbying 31 U.S.C. 1352, Drug-Free Workplace Act, as amended, 41 U.S.C. 701 et. seq. and Certification Regarding Drug-Free Workplace Requirements, Debarment and Suspension Executive Orders 12549 and 12689 and 44 CFR Part 17 and Certification Regarding Debarment, Suspension and Other Responsibility Matters; Assurances as listed in SF 424B and SF 424D, 28 CFR Parts 66, 67, 69, 70 and 83; and Grant Award and Special Conditions documents.

- C. Complete all Universal and up to six Optional work activities as identified in the FY 2018 EMPG Local Activity Directory which is a part of the FY 2018 EMPG application packet, incorporated by reference herein.
- D. Comply with the applicable Federal statutes, regulations, policies, guidelines and requirements, reporting requirements and certifications as outlined in the applicable FY 2018 EMPG NOFO announcement and Grant Award and Special Conditions documents.
- E. Complete the procurement(s) process not later than September 30, 2019.
- F. Upload all completed activity deliverables into WebEOC for review and approval for Universal and Optional activities not later than December 31, 2018.
- G. Submit invoice(s) requesting reimbursement to NCEM Planning and Homeland Security, Grants Management Branch. Recipient will reimburse Sub-recipient for eligible costs as outlined in the applicable DHS and EMPG Program NOFO. Sub-recipient must take possession of all purchased equipment, receive any grant-eligible service and complete Universal and up to six Optional work activities prior to seeking reimbursement from the Recipient.
- H. Provide a list at project completion phase to the area coordinator, and/or Branch Office listing all items purchased through the grant.
- I. Comply with the applicable federal statutes, regulations, policies, guidelines and requirements, reporting requirements and certifications as outlined in the applicable EMPG NOFO announcement, Grant Award and Special Conditions documents.
- J. Comply with current Federal laws, suspension and debarment regulations pursuant to 2 CFR 200 Sub-part F and OMB which states in pertinent part that “effective November 26, 2003, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. Sub-recipient shall be responsible to ensure that it has checked the Federal System for Awards Management (SAM) <https://www.sam.gov/portal/public/SAM/> and the State Debarred Vendors Listing, <http://www.pandc.nc.gov/actions.asp> to verify that contractors or sub-recipients have not been suspended or debarred from doing business with the Federal government”.
- K. Ensure that EMPG funds are not used to support the hiring of any personnel for the purposes of fulfilling traditional public safety duties or to supplant traditional public safety positions and responsibilities.
- L. Non-supplanting Requirement. Federal grant funds shall be used to supplement existing funds, and shall not replace (supplant) funds that have been appropriated for the same purpose.
- M. All materials publicizing or resulting from award activities shall contain this acknowledgement: “This project was supported by a Federal award from the US Department of Homeland Security, Department of Public Safety, North Carolina Emergency Management.” Use of the Federal program logo must be approved by DHS. Printed as a legend, either below or beside the logo shall be the words “Funded by US Department of Homeland Security.
- N. The purchase or acquisition of any additional materials, equipment, accessories or supplies or completion of any work activities beyond those identified in this MOA shall be the sole responsibility of Sub-recipient and shall not be reimbursed under this MOA.

- O. Sub-recipient shall have sole responsibility for the maintenance, insurance, upkeep, and replacement of any equipment procured pursuant to this Agreement unless hand receipted or transferred.
- P. Maintain an effective property management system that complies with the following requirements:
 - i. Recipient and Sub-recipient shall take an initial physical inventory of any equipment. Equipment is defined as tangible, non-expendable property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Sub-recipient may have property management guidelines that are more restrictive, requiring a unit of equipment with a value of less than \$5,000 to be inventoried. If so, such equipment purchased under this award allocation shall be included on the report submitted to Recipient. The grant summary, cost reports with backup documentation, certificate of title, and any other Sub-recipient reports or inventory reports that include information regarding the grant, vendor, invoice number, cost per item, number of items, description, location, condition and identification number may be used to meet this requirement.
 - ii. Sub-recipient must ensure a control system exists to ensure adequate safeguards to prevent loss, damage or theft. Sub-recipient shall be responsible for replacing or repairing equipment which is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage or theft of the property must be investigated and fully documented, and made part of the official project records.
 - iii. Sub-recipient or equipment owner must ensure adequate maintenance procedures exist to keep the equipment in good condition.
 - iv. Disposition Procedures. Sub-recipient may dispose of the equipment when the original or replacement equipment acquired under the grant award is no longer needed for the original project or program. Items with a fair market value of less than \$5,000 may be retained, transferred or otherwise disposed of with prior approval of Recipient and in accordance with disposition requirements in 2 CFR Part 200. Items with a current per unit standard Federal or fair market value in excess of \$5,000 may be retained, transferred or otherwise disposed of with prior Recipient approval in accordance with disposition requirements in 2 CFR Part 200. Sub-recipient must provide documentation that includes the method used to determine current fair market value.
 - v. Only authorized equipment listed in the Authorized Equipment List (AEL), with appropriate grant listed are eligible for purchases from this grant. For more guidance visit www.fema.gov.
- Q. No indirect or administrative costs will be charged to this allocation award.
- R. Sub-recipient must utilize equipment as intended in their project application to NCEM. Any variation from this intended use must be requested in writing and approved by NCEM. Failure to adhere to this policy might result in revocation of funds allocated for the purchase of said equipment.
- S. Sub-recipient must have a DUNS number, prior to any funds being released. DUNS numbers may be obtained from either of the following web links: www.dnb.com or <http://fedgov.dnb.com/webform>.
- T. Each sub-recipient shall ensure their organization is registered with the System for Award Management (SAM). It is required for all applicants name, address, DUNS number and EIN are up to date in SAM and that the DUNS number used in SAM is the same one used to apply for all FEMA awards. SAM information can be found at <http://www.sam.gov>. Future payments will be contingent on the information provided in SAM; therefore it is imperative that the information is correct.
- U. The purchase or acquisition of any additional materials, equipment, accessories or supplies, or the provision of any training, exercise or work activities beyond that identified in this MOA shall be the sole responsibility of Sub-recipient, and shall not be reimbursed under this MOA.

9. Funding

All terms and conditions of this MOA are dependent upon and subject to the allocation of funds from the DHS and NCEM for the purpose set forth, and the MOA shall automatically terminate if funds cease to be available.

Allowable costs shall be determined in accordance with the applicable DHS Program Guidelines, which include, but may not be limited to, the FY 2018 EMPG NOFO announcement, available at: www.fema.gov.

2 CFR Parts 200 Sub-part F, 215, 220, 225, and 230, Federal Acquisition Regulations (FAR) Part 31.2, OMB Circulars A-21 and the DHS Financial Management Guide available at www.dhs.gov. Allowable costs are also subject to the approval of the State Administrative Agent for the State of North Carolina, the Secretary of the Department of Public Safety.

10. Taxes

Sub-recipient shall be considered to be an independent sub-recipient and as such shall be responsible for all taxes.

11. Warranty

As an independent sub-recipient, the Sub-recipient will hold the Recipient harmless for any liability and personal injury that may occur from or in connection with the performance of this Agreement to the extent permitted by the North Carolina Tort Claims Act. Nothing in this Agreement, express or implied, is intended to confer on any other person any rights or remedies in or by reason of this Agreement. This Agreement does not give any person or entity other than the parties hereto any legal or equitable claim, right or remedy. This Agreement is intended for the sole and exclusive benefit of the parties hereto. This Agreement is not made for the benefit of any third person or persons. No third party may enforce any part of this Agreement or shall have any rights hereunder. This Agreement does not create, and shall not be construed as creating, any rights enforceable by any person not a party to this Agreement. Nothing herein shall be construed as a waiver of the sovereign immunity of the State of North Carolina.

12. Audit Requirements

For all DHS grant programs, Sub-recipient is responsible for obtaining audits in accordance with 2 CFR 200 Subpart F.

13. State Property

Sub-recipient shall be responsible for the custody and care of any property purchased with EMPG funds furnished for use in connection with the performance of this Agreement and shall reimburse the Recipient for any loss or damage to said property until the property is disposed of in accordance with EMPG Program requirements. Recipient will not be held responsible for any property purchased under this MOU/MOA. Title to the property purchased with EMPG funds shall be in the Sub-recipient unless noted in section 8 of the MOA.

14. Points of Contact

To provide consistent and effective communication between Sub-recipient and the Department of Public Safety, North Carolina Emergency Management, each party shall appoint a Principal Representative(s) to serve as its central point of contact responsible for coordinating and implementing this MOA. The Department of Public Safety, North Carolina Emergency Management contact shall be, Assistant Director for Planning & Homeland Security, the NCEM Grants Management Branch Staff, and the NCEM Field Branch Staff. The Sub-recipient point of contact shall be the EMPG Program Manager or the person designated by the Sub-recipient. All confidential information of either party disclosed to the other party in connection with the services provided hereunder will be treated by the receiving party as confidential and restricted in its use to only those uses contemplated by the terms of this MOA. Any information to be treated as confidential must be clearly marked as confidential prior to transmittal to the other party. Neither party shall disclose to third parties, the other party's confidential information without written authorization to do so from the other party. Specifically excluded from such confidential treatment shall be information that:

- A. As of the date of disclosure and/or delivery, is already known to the party receiving such information.
- B. Is or becomes part of the public domain, through no fault of the receiving party.
- C. Is lawfully disclosed to the receiving party by a third party who is not obligated to retain such information in confidence.
- D. Is independently developed at the receiving party by someone not privy to the confidential information.

15. Public Records Access

While this information under Federal control is subject to requests made pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. §552 et. seq., all determinations concerning the release of information of this nature are made on a case-by-case basis by the FEMA FOIA Office. This agreement may be subject to the North Carolina Public Records Act, Chapter 132 of the North Carolina General Statutes.

16. Subcontracting

If Sub-recipient subcontracts any or all purchases or services required under this Agreement, then Sub-recipient agrees to include in the subcontract that the subcontractor is bound by the terms and conditions of this MOA. Sub-recipient and any subcontractor agree to include in the subcontract that the subcontractor shall hold Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this MOA. If Sub-recipient subcontracts any or all purchases or services required under this MOA, a copy of the executed subcontract Agreement

must be forwarded to Recipient. A contractual arrangement shall in no way relieve Sub-recipient of its responsibilities to ensure that all funds issued pursuant to this grant be administered in accordance with all state and Federal requirements. Sub-recipient is bound by all special conditions of this grant award as set out in the Grant Application Package and the Grant Award and Special Conditions documents, incorporated by reference herein, as well as all terms, conditions and restrictions of the applicable EMPG NOFO announcement referenced herein.

17. Situs

This Agreement shall be governed by the laws of North Carolina and any claim for breach or enforcement shall be filed in State Court in Wake County, North Carolina.

18. Antitrust Laws

This Agreement is entered into in compliance with all State and Federal antitrust laws.

19. Other Provisions/Severability

Nothing in this Agreement is intended to conflict with current laws or regulations of the State of North Carolina, Department of Public Safety, North Carolina Emergency Management, or the Sub-recipient. If a term of this agreement is inconsistent with such authority, then that term shall be invalid, but the remaining terms and conditions of this agreement shall remain in full force and effect.

20. Compliance with the law

Sub-recipient shall be wholly responsible for the purchases to be made under this MOA and for the supervision of its employees and assistants. Sub-recipient shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of its business and purchase requirements performed under this MOA, including those of Federal requirements and State and local agencies having appropriate jurisdiction and found in the FY 2018 EMPG NOFO announcement.

21. Entire Agreement

This Agreement and any annexes, exhibits and amendments annexed hereto and any documents incorporated specifically by reference represent the entire agreement between the parties and supersede all prior oral and written statements or agreements.

22. Modification

This Agreement may be amended only by written amendments duly executed by the Recipient and the Sub-recipient.

23. Certification of eligibility--Under the Iran Divestment Act

Pursuant to G.S. 147-86.59, any person identified as engaging in investment activities in Iran, determined by appearing on the Final Divestment List created by the State Treasurer pursuant to G.S. 147-86.58, is ineligible to contract with the State of North Carolina or any political subdivision of the State. The Iran Divestment Act of 2015, G.S. 147-86.55 et seq.* requires that each vendor, prior to contacting with the State certifies, and the undersigned on behalf of the Vendor does hereby certify, to the following:

- A. That the vendor is not identified on the Final Divestment List of entities that the State Treasurer has determined engages in investment activities in Iran
- B. That the vendor shall not utilize on any contract with the State agency any subcontractor that is identified on the Final Divestment List
- C. That the undersigned is authorized by the Vendor to make this Certification

The State Treasurer's Final Divestment List can be found on the State Treasurer's website at the address: <https://www.nctreasurer.com/inside-the-department/OpenGovernment/Pages/Iran-divestment-Act-resources.aspx> , and is updated every 180 days. For questions about the Department of State Treasurer's Iran Divestment Policy, please call (919) 814-3852.

24. Termination

The terms of this agreement, as modified with the consent of all parties, will remain in effect until February 28, 2021. Either party upon thirty days advance written notice to the other party may terminate this agreement. Upon approval by DHS, FEMA and the issuance of the Grant Adjustment Notice, if this MOA is extended, the termination date for the extension will be the date listed in the applicable DHS, FEMA Grant Adjustment Notice, incorporated by reference herein. If DHS suspends or terminates funding in accordance with 2 CFR 200 and the 2018 EMPG NOFOA, incorporated by reference herein, the Sub-recipient shall reimburse North Carolina Emergency Management for said property and/or expenses.

25. Scope of Work

The Sub-recipient shall implement the EMPG Grant project summarized below and as described in the approved FY 2018 EMPG application. That Application is hereby incorporated by reference into this Agreement. The Recipient shall reimburse eligible costs according to the following expenditures:

A. Scope of Work Summary

Please see Attachment 1 for a detailed Scope of Work description.

B. Reports to be provided at the conclusion of work (if applicable):

- i. Quarterly project progress reports;
- ii. Sub-recipient involved legal action that pertains to Planning, Organization, Training, Exercise and Equipment purchased with EMPG;
- iii. After action report from Trainings or Exercises;
- iv. Training course roster and description;
- v. Any other documentation that would be pertinent;
- vi. Any invoices detailing the expenses associated with the project.

26. Lobbying Prohibition

The Sub-recipient certifies, to the best of its knowledge and belief, that:

- A. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person or employee of any state or Federal agency, a member of the NC General Assembly, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- C. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representative of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

27. Assurance of Compliance with Title VI of the Civil Rights Act of 1964

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

- A. Compliance with Regulations: The contractor shall comply with the Regulations relative to nondiscrimination in Federally-Assisted Programs of the 2 CFR. 200 and North Carolina regulation as they may be amended from time

to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

- B. **Nondiscrimination:** The contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, sex, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- C. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractors obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, sex, or national origin.
- D. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Research and Special Programs Administration (RSPA) to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information the contractor shall so certify to the Recipient or the Research and Special Programs Administration as appropriate, and shall set forth what efforts it has made to obtain such information.
- E. **Sanctions for Noncompliance:** In the event of the contractors noncompliance with nondiscrimination provisions of this contract, the Recipient shall impose contract sanctions as it or the Research and Special Programs Administration may determine to be appropriate, including, but not limited to:
 - i. Withholding of payments to the contractor under the contract until the contractor complies.
 - ii. Cancellation, termination, or suspension of the contract, in whole or in part.
- F. **Incorporation of Provisions:** The contractor shall include the provisions of every subcontract, including procumbent of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The contract shall take such action with respect to any subcontract or procurements as the Recipient or the Research and Special Programs Administration may direct as a means of enforcing such provisions including sanctions for noncompliance: Provide, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontract or supplier as a result of such direction, the contractor may request the Recipient to enter into such litigation to protect the of the Recipient and, in addition the contractor may request the United States to enter such litigation to protect the interests of the United States.

28. Assurance of Compliance with Title VI of the Civil Rights Act of 1964

Sub-recipient hereby agrees that as a condition to receiving any Federal financial assistance from the DHS it will comply with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d-42 U.S.C. 2000d-4 (hereinafter referred to as the Act) and all requirements imposed by or pursuant to 2 CFR Sub Part F , Nondiscrimination in Federally-Assisted Programs of the DHS - Effectuation of Title VI of the Civil Rights Act of 1964 (hereinafter referred to as the Regulations) and other pertinent directives, to the end that in accordance with the Act, Regulations, and other pertinent directives, no person in the United States shall, on the grounds of race, color, sex or national origin, be excluded from participation in, be denied the benefits of, or be otherwise discrimination under any program or activity for which the Sub-recipient receives Federal financial assistance from the DHS, and HEREBY GIVES ASSURANCE THAT it will promptly take any measures necessary to effectuate this agreement. This assurance is required by subsection 21.7(a) (1) of the Regulations. More specifically and without limiting the above general assurance, the Sub-recipient hereby gives the following specific assurance with respect to the project:

- A. Agrees that each "program" and each "facility" as defined in subsections 21.23(e) and 21.23(b) of the Regulations, will be (with regard to a "program") conducted, or will be (with regard to ("facility")) operated in compliance with all requirements imposed by, or pursuant to, the Regulations.
- B. Insert the following notification in all solicitations for bids for work or material subject to the Regulations and, in

adapted form in all proposals for negotiated agreements:

In accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d to 2000d-4 and 2 CFR Sub Part F issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that in regard to any contract entered into pursuant to this advertisement, minority, business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, sex or national origin in consideration for an award.

- C. Insert the clauses of this agreement in every contract subject to the Act and the Regulations.
- D. This assurance obligates the Recipient for the period during which Federal financial assistance is extended to the project.
- E. Provide for such methods of administration for the program as are found by the Secretary of DHS or the official to whom he delegates specific authority to give reasonable guarantee that is, other recipients, Sub-recipients, contractors, subcontractors, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Act, the Regulations and this assurance.
- F. Agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Act, and Regulations, and this assurance.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Recipient by the DHS and is binding on it, other recipients, Sub-recipients, contractors, subcontractors, transferees, successors in interest and other participants in the DHS Program. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the recipients.

29. Assurance of Compliance with Title VI of the Civil Rights Act of 1964

The following clauses shall be included in all deeds, licenses, leases, permits, or similar instruments entered into by Sub-recipient executed in expending these grant funds:

- A. The [Sub-recipient, licensee, lessee, permittee, etc., as appropriate] for itself, herself/himself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this [deed, license, lease, permit, etc.] for a purpose for which a DHS program or activity is extended or for another purpose involving the provision of similar services or benefits, the Sub-recipient [licensee, lessee, permittee, etc.] shall maintain and operate such facilities and services in compliance with all other requirements imposed pursuant to 2 CFR Sub Part F and as said Regulations may be amended.
- B. That in the event of breach of the above nondiscrimination covenants, Sub-recipient shall have the right to terminate the [license, lease, permit, etc.] and to re-enter and repossess said land and the facilities thereon, and hold the same as if said [licenses, lease, permit, etc.] had never been made or issued.
- C. That in the event of breach of any of the above nondiscrimination covenants, Sub-recipient shall have the right to re-enter said lands and facilities thereon, and the above-described lands and facilities shall thereupon revert to and vest in and become the absolute property of Sub-recipient and its assigns.

The following shall be included in all deeds, licenses, leases, permits, or similar agreements entered into by Sub-recipient:

- A. The [Sub-recipient, licensee, lessee, permittee, etc., as appropriate] for herself/himself, his/her personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in case of deeds, and leases add "as a covenant running with the land"] that (1) no person on the grounds of

race, color, sex, or national origin shall be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over or under such land and the furnishing services thereon, no person on the grounds of race, color, sex, or national origin shall be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination, and (3) that the [Sub-recipient, licensee, lessee, permittee, etc.] shall use the premises in compliance with all other requirements imposed by or pursuant 2 CFR Sub Part F Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

- B. That in the event of breach of any of the above nondiscrimination covenants, Sub-recipient shall have the right to terminate the [license, lease, permit, etc.] and to re-enter and repossess said land and the facilities thereon, and hold the same as if said [license, lease, permit, etc.] had never been made or issued.
- C. That in the event of breach of any of the above nondiscrimination covenants, Sub-recipient shall have the right to re-enter said land and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of Sub-recipient and its assigns.

* Reverted clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purpose of Title VI of the Civil Rights Act of 1964.

30. Assurance of Compliance with Privacy Act

The Sub-recipient agrees:

- A. To comply with the provisions of the Privacy Act of 1974, 5 U.S.C. §552A and regulations adopted there under, when performance under the program involves the design, development, or operation of any system or records on individuals to be operated by the Sub-recipient, its third-party contractors, subcontractors, or their employees to accomplish a DHS function.
- B. To notify DHS when the Sub-recipient or any of its third-party contractors, subcontractors, sub-recipients, or their employees anticipate a system of records on behalf of DHS in order to implement the program, if such system contains information about individuals name or other identifier assigned to the individual. A system of records subject to the Act may not be used in the performance of this Agreement until the necessary and applicable approval and publication requirements have been met.
- C. To include in every solicitation and in every third-party contract, sub-grant, and when the performance of work, under that proposed third-party contract, sub grant, or sub agreement may involve the design, development, or operation of a system of records on individuals to be operated under that third-party contract, sub grant, or to accomplish a DHS function, a Privacy Act notification informing the third party contractor, or sub Recipient, that it will be required to design, develop, or operate a system of records on individuals to accomplish a DHS function subject to the Privacy Act of 1974, 5 U.S.C. §552a, and applicable DHS regulations, and that a violation of the Act may involve the imposition of criminal penalties; and
- D. To include the text of Sections 30 part A through C in all third party contracts, and sub grants under which work for this Agreement is performed or which is award pursuant to this Agreement or which may involve the design, development, or operation of a system of records on behalf of the DHS.

31. Certification Regarding Drug-Free Workplace Requirements (Sub-recipients Other Than Individuals)

This certification is required by the regulations implementing the Drug-Free Workplace Act of 1988, 44 CFR Part 17, Sub Part F. The regulations, published in the January 31, 1989 Federal Register, require certification by sub- Recipient, prior to award, that they will maintain a drug-free workplace. The certification set out below is a material representation of the act upon which reliance will be placed when the agency determines to award the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension of debarment, (See 2 CFR Part 200).

- A. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Sub-recipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

- B. Establish a drug-free awareness program to inform employees about:
 - i. The dangers of drug abuse in the workplace
 - ii. The Sub-recipient's policy of maintaining a drug-free workplace
 - iii. Any available drug counseling, rehabilitation, and employee assistance programs
 - iv. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
- C. Require that each employee engaged in the performance of the grant be given a copy of the statement required by paragraph A. .
- D. Notifying the employee in the statement required by paragraph (A) that, as a condition of employment under the grant, the employee will:
 - i. Abide by the terms of the statement.
 - ii. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.
- E. Notifying the agency within ten days after receiving notice under subparagraph (D) (ii), from an employee or otherwise receiving actual notice of such conviction.
- F. Taking one of the following actions, within 30 days of receiving notice under subparagraph (D)(ii), with respect to any employee who is convicted:
 - i. Taking appropriate personnel action against such an employee, up to and including termination.
 - ii. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purpose by federal, state, local health, law enforcement, or other appropriate agency.
- G. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (A), (B), (C), (D), (E), and (F).

32. Execution and Effective Date

This grant shall become effective upon return of this original Grant Award and MOA, properly executed on behalf of the Sub-recipient, to North Carolina Emergency Management and will become binding upon execution of all parties to the Agreement. The terms of this Agreement will become effective September 1, 2018. The last signature shall be that of Erik A. Hooks, Secretary for the North Carolina Department of Public Safety.

33. Term of this Agreement

This agreement shall be in effect from October 1, 2018 to September 30, 2019.

IN WITNESS WHEREOF, the parties have each executed this Agreement and the parties agree that this Agreement will be effective as of October 1, 2018

**NC DEPARTMENT OF PUBLIC SAFETY
DIVISION OF EMERGENCY MANAGEMENT
1636 GOLD STAR DR
RALEIGH, NC 27607**

**BRUNSWICK COUNTY
PO BOX 249
BOLIVIA, NC 28428-0249**

DocuSigned by:
BY: Michael A. Sprayberry
MICHAEL A. SPRAYBERRY, DIRECTOR
NORTH CAROLINA EMERGENCY MANAGEMENT

DocuSigned by:
BY: Ann Hardy
6AF3E12F453045E...

APPROVED AS TO PROCEDURES:

BY: _____
JAMES J. CHEROKE, CONTROLLER
DEPARTMENT OF PUBLIC SAFETY

BY: _____

DocuSigned by:
BY: William Polk
WILLIAM POLK, ASSISTANT GENERAL COUNSEL
REVIEWED FOR THE DEPARTMENT OF
PUBLIC SAFETY, BY WILLIAM POLK,
DPS ASSISTANT GENERAL COUNSEL, TO FULFILL THE
PURPOSES OF THE US DEPARTMENT OF
HOMELAND SECURITY GRANT PROGRAMS

BY: _____
ERIK A. HOOKS, SECRETARY
DEPARTMENT OF PUBLIC SAFETY

THIS MOA WAS PREVIOUSLY APPROVED AS TO FORM BY THE NORTH CAROLINA DEPARTMENT OF JUSTICE FOR THE FY 2018 EMERGENCY MANAGEMENT PREPAREDNESS GRANT PROGRAM AND IS SUBJECT TO EXECUTION BY ERIK A. HOOKS, SECRETARY OF THE DEPARTMENT OF PUBLIC SAFETY. THIS MOU/MOA SHOULD NOT BE USED FOR OTHER MOUs/MOAs FOR THE EMPG FOR OTHER FISCAL YEARS.

**STATE OF NORTH CAROLINA
DEPARTMENT OF PUBLIC SAFETY**

North Carolina Emergency Management
Physical Address: 4105 Reedy Creek Road, Raleigh, NC 27607



**COST REPORT 1 - FISCAL YEAR 2018
EMERGENCY MANAGEMENT
PERFORMANCE GRANT**

Sub-Recipient: **Brunswick County Emergency Services**
Address: 3325 Old Ocean Highway, Building C, Po Box 249
Bolivia NC 28422-
Federal ID No.: 56-6000278-A
Account No.: 1901-1500-8016-3HD8
Grant Period: **10/01/18 - 09/30/19**
Project: **EMPG**
Grant File No: EMPG-2018-18009 DUNS No.: 091571349 Branch: **Eastern**

Funding Worksheet	2018 EMPG Initial Amount	Universal Amount (Base Amount)	Optional Amount	SATCOM Deductions	Balance to be Paid
Federal/State	\$35,000.00	\$35,000.00	TBD	TBD	\$ 0
Local Match	\$35,000.00	\$35,000.00	TBD	TBD	\$ 0
Total	\$70,000.00	\$70,000.00	TBD	TBD	\$ 0

This is the first of two Cost Reports. This Initial Cost Report reflects the Universal (Base) Amount that your county is eligible to receive provided all Universal activities are completed, and documentation is approved by the State before the designated deadline. This Cost Report requires appropriate signatures and return to the state for payment of eligible EMPG work activities completed to date.

The second Cost Report will reflect completed and approved Optional work activity amounts by your Emergency Management program. SATCOM Deductions and a Balance to be Paid will also be reflected in Cost Report 2 to give you a total 2018 EMPG Final Amount award for your county.

Please note that failure to complete any Universal activity will result in a 12.5% penalty per activity to be assessed against your 2019 EMPG funds.

Certification:

I certify the above are correct, based on grantee's official accounting system and records, consistently applied and maintained, and that expenditures shown have been made for the purpose of and in accordance with, applicable grant terms and conditions, and that appropriate documentation to support these costs and expenditures is available or attached.

Brunswick County Finance Officer Authorized Signature

Ann Hardy

Date

10/30/2018 | 05:52:30

Brunswick County Emergency Services Authorized Signature

Michael A. Sprayberry

Date

10/30/2018 | 04:28:22

North Carolina Emergency Management Director's Approval Signature

Date

Department of Public Safety Controller's Office Approval

Date

Attachment 1

**NORTH CAROLINA EMERGENCY MANAGEMENT
FFY 2018 EMERGENCY MANAGEMENT PERFORMANCE GRANT
(EMPG)**

**APPLICATION
Submission Deadline: February 7, 2018**

EM FORM 66

A. Applicant Information

(When awarded a grant, the applicant will be referred to as the sub-recipient)

Applicant	Brunswick County Emergency Services		
Street Address	P.O. Box 249		
City, State, ZIP + 4	Bolivia, NC 28422		
DUNS Number	091571349		
Tax ID Number	56-6000278		
Registered in SAM? <i>(Registration is required)</i>	Yes	Expiration Date	10-9-2018

B. Applicant Point of Contact Information

(Primary point of contact for all communication regarding the grant)

Name	Brian Watts		
Agency	Brunswick County Emergency Services		
Title	Emergency Services Director		
Phone (Work)	910-253-5383	Phone (Mobile)	910-386-6759
Street Address	P.O. Box 249		
City	Bolivia	ZIP + 4	28422
Email	Brian.watts@brunswickcountync.gov		

C. County EM Program Manager Contact Information

Name	Brian Watts
Email	Brian.watts@brunswickcountync.gov

D. County Finance Director Contact Information

Name	Julie Miller
Email	Julie.miller@brunswickcountync.gov

E. MOA Signatory Information:

(Individual who has the authority to sign the grant agreement, if more than one signatory is required add contact information on separate sheet)

Name	Ann Hardy		
Agency	Brunswick County		
Title	County Manager		
Street Address <i>(must be physical address, not PO Box)</i>	30 Government Center Drive		
City	Bolivia	ZIP + 4	28422
Email	Ann.hardy@brunswickcountync.gov		
Name			
Agency			
Title			
Street Address <i>(must be physical address, not PO Box)</i>			
City		ZIP + 4	
Email			

***Please attach information for additional MOA signatory, if necessary ***

F. Project Information

Project Name			
Local Emergency Management Project			
Project Description/Match Explanation			
50% of EM Salaries/fringe for 2 full time employees			
The total match for this grant award will be met by (salary match /in-kind/ county funds). Explanation: Salary Match/County Funds			
Solution Area	Funding Amount	Match Amount	Total
Anticipated Total EM budget			\$725,000
Pre Award Cost Request	\$0.00	\$0.00	\$0.00
Planning	\$0.00	\$0.00	\$0.00
Organization (Salary)	<i>Time (%)</i> (e.g. 50%, 75%, 100%)	<i>Current Salary</i>	<i>Date of Employment in Current Position</i>
<i>Indicate actual percentage of time Emergency Management Program Manager devotes to work on only EM activities. Please do not include work time for EMS, 911, Fire Marshal, Safety activities, etc.</i>	50%	\$230,193	1-14-2014, 7-1-2013
Personnel Data: Complete for personnel supported with FFY 2018 EMPG Program funds			
a. All EMPG Program funds (federal and match) allocated towards local emergency management personnel?			\$ 115,097
b. All EMPG Program funds (federal and match) allocated towards non-local emergency management personnel?			\$0
c. Total number of local emergency management full-time equivalent (FTE) personnel (including those supported and not supported by the EMPG Program)?			4
d. Number of local emergency management full-time equivalent (FTE) personnel supported (fully or partially) by the EMPG Program?			1
e. Number of local emergency management personnel supported (fully or partially) by the EMPG Program?			2
Equipment (Only AEL listed equipment)	\$0	\$0	\$0
Training	\$0	\$0	\$0
Exercise	\$0	\$0	\$0
TOTAL FUNDING	\$0	\$0	\$0

G. FEMA Reporting and Review Requirements

Which Core Capability(s) best describes this project (required by FEMA for annual reporting)? https://www.fema.gov/core-capabilities	
<input checked="" type="checkbox"/> Planning	<input type="checkbox"/> Critical Transportation
<input checked="" type="checkbox"/> Operational Coordination	<input type="checkbox"/> Environmental Response/Health and Safety
<input type="checkbox"/> Forensics and Attribution	<input type="checkbox"/> Natural and Cultural Resources
<input type="checkbox"/> Interdiction and Disruption	<input type="checkbox"/> Fire Management and Suppression
<input type="checkbox"/> Screening, Search, and Detection	<input type="checkbox"/> Infrastructure Systems
<input type="checkbox"/> Access Control and Identity Verification	<input type="checkbox"/> Logistics and Supply Chain Management
<input type="checkbox"/> Physical Protective Measures	<input type="checkbox"/> On-scene Security, Protection, and Law Enforcement
<input type="checkbox"/> Supply Chain Integrity and Security	<input type="checkbox"/> Operational Communications
<input type="checkbox"/> Cyber Security	<input type="checkbox"/> Threats and Hazard Identification
<input type="checkbox"/> Housing	<input type="checkbox"/> Risk/Disaster Resiliency Assessment
<input type="checkbox"/> Fatality Management Services	<input type="checkbox"/> Mass Search and Rescue Operations
<input type="checkbox"/> Intelligence and Information Sharing	<input type="checkbox"/> Public Information and Warning
<input type="checkbox"/> Community Resilience	<input type="checkbox"/> Health and Social Services
<input type="checkbox"/> Mass Care Services	<input type="checkbox"/> Economic Recovery
<input type="checkbox"/> Public Health and Medical Services	<input type="checkbox"/> Long-term Vulnerability Reduction
<input type="checkbox"/> Risk Management for Protection Programs and Activities	<input type="checkbox"/> Situational Assessment
Environmental and Historic Preservation	
Does this project require new construction, renovation, retrofitting, or modification of existing structures?	No
Does this project require affixing equipment (e.g. TV, monitor, radio equipment, etc.) to an existing structure?	No
If you answered yes to either question above, please provide explanation:	
Project Milestones: Describe the major steps that will occur over the process of completing the project and include the estimated date of those steps. Project plan should be no longer than 12 months.	
Milestone	Date (mm/yyyy)
Receive Grant Award	10/2018
Complete Project Activity	09/2019

H. Certification

I certify that:

- ☒ This application includes completed and accurate information.
- ☒ No project (supported through federal and/or matching funds) having the potential to impact Environmental or Historical Preservation (EHP) can be started without the prior approval of FEMA, including but not limited to communications towers, physical security enhancements, new construction, and modifications to buildings, structures and objects that are 50 years old or greater. Applicant must comply with all conditions placed on the project as the result of the EHP review. Any change to the approved project scope of work will require re-evaluation for compliance with these EHP requirements. Any activities that have been initiated without the necessary EHP review and approval will result in a non-compliance finding and will not be eligible for FEMA funding.

- ☒ In accordance with HSPD-5, the adoption of the National Incident Management System (NIMS) is a requirement to receive federal preparedness assistance through grants, contracts, and other activities. By submitting this grant application, you and all participating entities are certifying that your locality/state agency is NIMS compliant.
- ☒ Submission of the project proposal does not guarantee funding.
- ☐ Any projects allocated funds for equipment will be required to check all equipment purchases against the Allowable Equipment List (<https://www.fema.gov/authorized-equipment-list>).
- ☒ Any changes made to this grant application after the submission deadline must be approved by the Planning and Homeland Security Section Grants Branch Manager and an updated application must be submitted.
- ☒ Positions that are classified as sworn law enforcement officers may not be funded through EMPG.

I. State/Local FFY 2018 EMPG Agreement

This is to certify that the above named agency agrees to successfully complete the activities below in full partnership with North Carolina Emergency Management and the U.S. Department of Homeland Security. The appropriate Branch Manager and/or Area Coordinator will review the progress of this agreement quarterly with the local Emergency Management Program Manager. This report will also be the basis for continued funding during this fiscal year.

All universal and optional activity deliverables must be completed by **September 30, 2017**. To receive credit for any deliverables you complete, an electronic copy for each deliverable must be uploaded into WebEOC by the deadline above and approved by state personnel. Failure to complete universal and optional activities will result in a penalty of funds awarded that will be reflected on the FFY 2018 EMPG awards to the county.

Universal Activities:

- 2018.01 Review and complete the NIMS reporting tool.
- 2018.02 Review/update county Emergency Operation/Response Plan.
- 2018.03 Participate in a minimum 24 hours EM training per year.
- 2018.04 Conduct or participate in three exercises per year.
- 2018.05 Complete all NIMS training requirements as outlined in NIMS five-year plan.
- 2018.07 Attend NCEMA Statewide Emergency Management Conferences each year.
- 2018.09 Review jurisdiction's authorized agents page of the Statewide Mutual Aid Agreement.
- 2018.52 Update county profile in the WebEOC.

Optional Activities:

To be selected by the county.

NOTE: As listed above to be eligible to receive EMPG funding, applicants must meet NIMS compliance requirements. The THIRA/SPR/NIMS is the required tool to report annual NIMS compliance for EMPG funds.

Compliance Requirements

- NIMS Training: IS 100; IS 200; IS 700; and IS 800.
- FEMA Professional Development Series: IS 120; IS 230a; IS 230b; IS 235a; IS 235b; IS 240a; IS 241a; IS 242a; and IS 244a.

EMPG Program funds used for training should support the nationwide implementation of NIMS. Recipients are encouraged to place emphasis on the core competencies as defined in the NIMS Training Program. The NIMS Training Program can be found at http://www.fema.gov/pdf/emergency/nims/nims_training_program.pdf. The NIMS Guideline for Credentialing of Personnel provides guidance on the national credentialing standards. The NIMS

Guidelines for Credentialing can be found at

http://www.fema.gov/pdf/emergency/nims/nims_cred_guidelines_report.pdf.

The Federal Funding Accountability and Transparency Act (FFATA) necessitates a system to allow prime grant award and sub-award recipients to report monies received from federal funds. The FFATA Subaward Reporting System – FSRs.gov – is the system that allows grant award and contract award recipients to electronically report their sub-award monies. Each prime and sub-award recipients must be registered and renewed annually in the System for Award Management (SAM) to continue to be eligible for EMPG monies.

This Agreement will become effective upon execution of all parties to the Agreement. The date of execution shall be the date of the last signature.

2018 CERTIFICATION

EXECUTED THIS THE 31 DAY OF January

Brian A. Watts

(Print) Name of Local EM Program Manager

B. A. Watts

Signature of Local EM Program Manager

*I do hereby certify that the EM Program Manager position
is currently being filled by either a permanent or acting county
employee.

1/30/2018

Date

Julia G. McMillan

Signature of Local Finance Officer

2/1/18

Date

[Signature]

Signature of Local Chief Executive Officer

2/1/18

Date

County of Brunswick

Brunswick County, NC - Classification Description			
Classification Title:	Emergency Services Director	Pay Grade:	80
Department:	Emergency Management	FLSA:	Exempt – No Overtime Paid
Date:	7/30/2013	Position Control Number:	

GENERAL STATEMENT OF JOB

Under limited supervision, performs administrative and supervisory work in planning, organizing and directing the County emergency services that includes Emergency Medical Services, Emergency Management, Fire Services, Rescue Squad, and areas and programs to include Terrorism Preparedness Program, FEMA Program, etc. Work involves organizing and directing the operation of the County's emergency service functions, to include preparing the annual budget for submission to the County Manager and Board of County Commissioners, coordinating the activities of governmental and non-governmental agencies providing emergency services, developing and implementing emergency responses or evacuation plans, and educating the public as to correct responses in cases of emergencies. Employee must exercise considerable tact and courtesy in dealing with officials of the local and state level and in meeting with the general public. Reports to the County Manager.

SPECIFIC DUTIES AND RESPONSIBILITIES

ESSENTIAL JOB FUNCTIONS

Plans, organizes and directs activities of the Emergency Services Department, working closely with emergency communications, law enforcement, volunteer emergency services and other County departments as necessary in order to provide effective emergency response; develops and implements evaluation procedures to determine quality of emergency services provided; reviews administrative and activity reports prepared by department staff.

Supervises subordinate clerical, administrative and supervisory staff; supervisory duties include instructing, planning and assigning work, reviewing work, maintaining standards, coordinating activities, selecting new employees, allocating personnel, acting on employee problems, recommending and approving employee transfers, promotions, discipline and discharge, and recommending salary increases.

Recruits, interviews, hires, evaluates, promotes, disciplines and dismisses employees in accordance with established County policy; prepares and maintains departmental personnel and payroll records.

Advises personnel of changes in federal, state and local laws governing emergency services; ensures that subordinates receive orientation and training required for assigned positions; establishes, interprets and enforces standard operating procedures for the various programs.

Responsible for maintaining fixed asset records on all emergency services vehicles and equipment.

Plans for improvements and expansion of medical, fire and disaster response services to meet short- and long-term demands.

Provides technical assistance to and confers with the County Manager in the areas of emergency

EMERGENCY SERVICES DIRECTOR

medical services, emergency preparedness, hazardous material response, fire suppression and prevention, and other public safety concerns. Provides input in developing goals, policy and procedures for County programs.

Serves as Emergency Operation Center Manager during disaster operations; serves as the chairperson for the County's Local Emergency Planning Committee; serves as media relations contact for the Emergency Services Department.

Responsible for completing grant applications and related paperwork to secure funds to assist in acquiring equipment or implementing programs to improve emergency services.

Ensures adherence by emergency services personnel to established protocols in treatment of patients; serves as liaison between the County and public and non-governmental agencies, such as hospitals, nursing and rest homes, insurance companies, etc.

Develops and establishes charges for services rendered by departments; works with federal and private insurance officials to gain approval of charge rates; oversees billing and collection of monies due department; reviews invoices and accounts payable statements, affixing proper account number for payment to each invoice, and authorizes payment.

Prepares and administers annual budget for emergency services; develops long-range service expansion plans, conferring with local government and business leaders for input; prepares and submits applications for grants from governmental agencies, as appropriate, and administers awarded grants, submitting reports and records to funding agencies, as required.

Oversees maintenance and inventories of equipment and supplies; negotiates with service vendors to provide maintenance work at cost that most benefits County; prepares specifications for purchases of ambulances and other equipment.

Assists in development and implementation of County multiple agency response plan for emergency response in cases of natural or manmade disaster; participates in disaster and hazardous material spill exercises, overseeing participation of department personnel.

Conducts and/or directs studies and research regarding all phases of emergency preparedness and emergency service for use in managerial planning and decision making.

Plans for improvements and expansion of medical, fire and disaster response services to meet short- and long-term demands.

Provides technical assistance to and confers with the County Manager in the areas of emergency medical services, emergency preparedness, hazardous material response, fire suppression and prevention, and other public safety concerns. Provides input in developing goals, policy and procedures for County programs.

Coordinates department services and activities with other County departments, municipalities, industries and businesses, physicians and hospital personnel, rescue squads, volunteer fire departments and other groups and individuals as appropriate or necessary to provide the best possible emergency services to the public.

Oversees the Fire Department fire fee funding program; the Rescue Squad performance based funding and capital expenditure programs; the County's terrorism preparedness program to

EMERGENCY SERVICES DIRECTOR

include grant funding projects.

Analyzes department operations problems and determines correct solutions to ensure performance levels are maintained. Ensures the maintenance of accurate and up-to-date department records and reports.

Responds to emergency situations countywide; ensures command and control are in place.

Attends local, regional and state meetings, conferences, seminars, etc.

Receives and reviews various documents, including shift reports, incident/accident reports, transport records, budget reports, staffing reports, work schedules, payroll reports, time response reports, CAD reports, correspondence, etc.

Prepares, processes and submits various documents, including quarterly reports, annual reports, monthly reports, strategic plans, budget reports and documents, policies and procedures, FEMA reports and various other records, reports, memos and correspondence.

Refers to policy and procedure manuals, personnel manual, e-mails, CAD reports, computer manuals, budget records, laws/ordinances/regulations, emergency response plans, GIS data, maps, etc.

Operates a vehicle and a variety of equipment such as a computer, printer, scanner, camera, fax machine, copier, radiological survey meter, emergency warning equipment, calculator, telephone, two-way radio, pager, audio-visual equipment, cellular phone, etc.

Interacts and communicates with various groups and individuals such as the County Administrator, other County department heads and employees, subordinates, other public safety/emergency response agencies, law enforcement agencies, civic/community organizations, municipal personnel, various other local/state/federal agencies, news media, and the general public.

Performs other related work as required.

ADDITIONAL JOB FUNCTIONS

Serves as member of various professional committees in County and region, attending and participating in meetings and other activities, as appropriate.

Receives, investigates and responds to complaints from public pertaining to services or personnel of department, pursuing appropriate action as indicated to resolve identified problems.

Makes oral presentations to civic, community or school groups on various emergency response, safety or related topics, as requested.

Reviews professional literature, as appropriate, to enhance and maintain knowledge of trends and developments in fields of emergency service response and administration; performs continuing education course work as required to maintain proper certification in emergency service; instructs continuing education courses, as appropriate.

EMERGENCY SERVICES DIRECTOR

MINIMUM TRAINING AND EXPERIENCE

Bachelor's degree with five to seven years of experience in emergency services, including administrative and supervisory work; or any equivalent combination of training and experience which provides the required skills, knowledge and abilities.

MINIMUM QUALIFICATIONS OR STANDARDS REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

Physical Requirements: Must be physically able to operate a variety of machinery and equipment including automated office equipment such as computers and calculators; two-way radios; and motor vehicles. Must be able to exert a negligible amount of force constantly to move objects. Physical demand requirements are in excess of those for Sedentary Work.

Data Conception: Requires the ability to compare and/or judge the readily observable, functional, structural or compositional characteristics (whether similar or divergent from obvious standards) of data, people or things.

Interpersonal Communication: Requires the ability of speaking and/or signaling people to convey or exchange information. Includes giving instructions, assignments or directions to subordinates or assistants.

Language Ability: Requires the ability to read a variety of correspondence, reports, forms, personnel and payroll records, etc. Requires the ability to prepare correspondence, reports, forms, budgets, specifications, operational manuals, etc., using prescribed formats and conforming to all rules of punctuation, grammar, diction, and style. Requires the ability to speak before groups of people with poise, voice control and confidence.

Intelligence: Requires the ability to apply principles of logical or scientific thinking to define problems, collect data, establish facts, and draw valid conclusions; to interpret an extensive variety of technical instructions in mathematical or diagrammatic form; and to deal with several abstract and concrete variables.

Verbal Aptitude: Requires the ability to record and deliver information, to explain procedures, to follow oral and written instructions. Must be able to communicate effectively and efficiently in a variety of technical or professional languages including medical and legal terminology, and emergency response codes.

Numerical Aptitude: Requires the ability to utilize mathematical formulas; to add and subtract; multiply and divide; utilize decimals and percentages; understand and apply the theories of algebra.

Form/Spatial Aptitude: Requires the ability to inspect items for proper length, width and shape.

Motor Coordination: Requires the ability coordinate hands and eyes rapidly and accurately in using office equipment.

Manual Dexterity: Requires the ability to handle a variety of items such as office equipment. Must have minimal levels of eye/hand/foot coordination.

Color Discrimination and Visual Acuity: Requires the ability to differentiate colors and shades

EMERGENCY SERVICES DIRECTOR

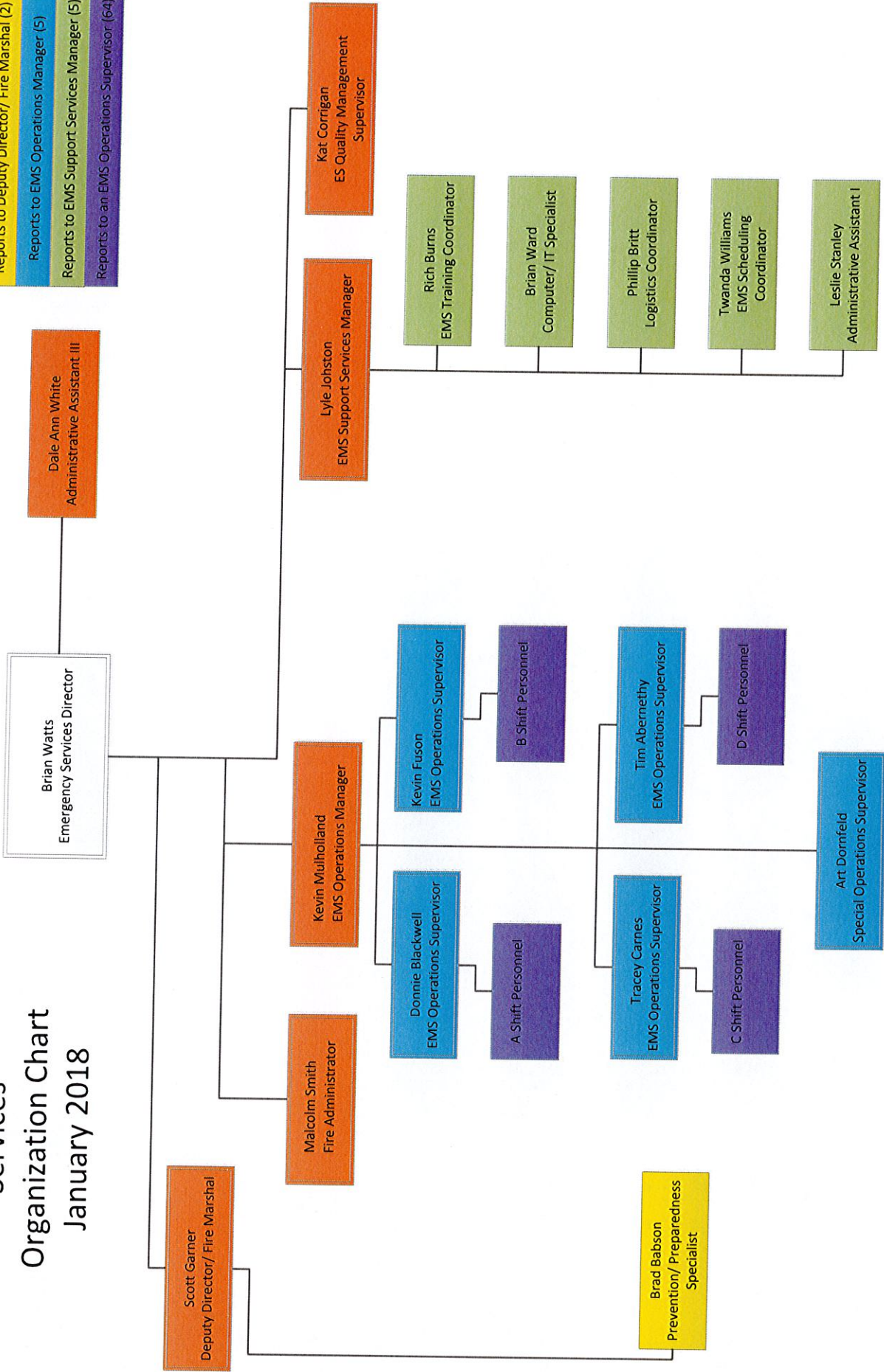
of color; requires the visual acuity to determine depth perception, night vision, peripheral vision, inspection for small parts; preparing and analyzing written or computer data, etc.

Interpersonal Temperament: Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under stress and when confronted with emergency situations.

Physical Communication: Requires the ability to talk and hear: (Talking: expressing or exchanging ideas by means of spoken words. Hearing: perceiving nature of sounds by ear.) Must be able to communicate via a telephone.

Brunswick County Emergency Services
Organization Chart
January 2018

- Reports to Emergency Services Director (6)
- Reports to Deputy Director/ Fire Marshal (2)
- Reports to EMS Operations Manager (5)
- Reports to EMS Support Services Manager (5)
- Reports to an EMS Operations Supervisor (64)



The Department of Homeland Security Standard Terms and Conditions 2018

The FY 2018 DHS Standard Terms and Conditions apply to all new federal financial assistance awards funded in FY 2018. The DHS financial assistance awards terms and conditions flow down to subrecipients, unless a particular award term or condition specifically indicates otherwise.

Assurances, Administrative Requirements, Cost Principles, and Audit Requirements

DHS financial assistance recipients must complete either the OMB Standard Form) [Standard Form 424B Assurances – Non-Construction Programs](#), or [OMB Standard Form 424D Assurances – Construction Programs](#) as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances applicable to their program as instructed by the awarding agency. Please contact the DHS FAO if you have any questions.

DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at [2 C.F.R. Part 200](#), and adopted by DHS at [2 C.F.R. Part 3002](#).

DHS Specific Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff.

1. Recipients must cooperate with any compliance reviews or compliance investigations conducted by DHS.
2. Recipients must give DHS access to, and the right to examine and copy, records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities, personnel, and other individuals and information as may be necessary, as required by DHS regulations *and* other applicable laws or program guidance.
3. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
4. Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.
5. Recipients of federal financial assistance from DHS must complete the *DHS Civil Rights Evaluation Tool* (<https://www.dhs.gov/publication/dhs-civil-rights-evaluation-tool>) within thirty (30) days of receipt of the Notice of Award or, for State Administering Agencies, thirty (30) days from receipt of the DHS Civil Rights Evaluation Tool from DHS or its awarding component agency. Recipients are required to provide this information once every two (2) years, not every time an award is made. After the initial submission, recipients are only required to submit updates. Recipients should submit the completed tool, including supporting materials to CivilRightsEvaluation@hq.dhs.gov. This tool clarifies the civil rights obligations and related reporting requirements contained in the DHS Standard Terms and Conditions. Subrecipients are not required to complete and submit this tool to DHS.

The United States has the right to seek judicial enforcement of these obligations.

Acknowledgment of Federal Funding from DHS

Recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

Activities Conducted Abroad

Recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

The Department of Homeland Security Standard Terms and Conditions 2018

Age Discrimination Act of 1975

Recipients must comply with the requirements of the *Age Discrimination Act of 1975* ([Title 42 U.S. Code, § 6101 et seq.](#)), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

Americans with Disabilities Act of 1990

Recipients must comply with the requirements of Titles I, II, and III of the *Americans with Disabilities Act*, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities. ([42 U.S.C. §§ 12101–12213](#)).

Best Practices for Collection and Use of Personally Identifiable Information (PII)

Recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: [Privacy Guidance](#) and [Privacy template](#) as useful resources respectively.

Civil Rights Act of 1964 – Title VI

Recipients must comply with the requirements of Title VI of the *Civil Rights Act of 1964* ([42 U.S.C. § 2000d et seq.](#)), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at [6 C.F.R. Part 21](#) and [44 C.F.R. Part 7](#).

Civil Rights Act of 1968

Recipients must comply with [Title VIII of the Civil Rights Act of 1968](#), which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (See [42 U.S.C. § 3601 et seq.](#)), as implemented by the Department of Housing and Urban Development at [24 C.F.R. Part 100](#). The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features. (See [24 C.F.R. § 100.201](#).)

Copyright

Recipients must affix the applicable copyright notices of [17 U.S.C. §§ 401 or 402](#) and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

Debarment and Suspension

Recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) [12549](#) and [12689](#), and [2 C.F.R. Part 180](#). These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Drug-Free Workplace Regulations

You as the recipient must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of [2 CFR part 3001](#), which adopts the Government-wide implementation ([2 CFR part 182](#)) of sec. 5152-5158 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; [41 U.S.C. 8101](#)).

The Department of Homeland Security Standard Terms and Conditions 2018

Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in [2 C.F.R. Part 200, Subpart E](#) may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

Education Amendments of 1972 (*Equal Opportunity in Education Act*) – Title IX

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972 ([20 U.S.C. § 1681 et seq.](#)), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at [6 C.F.R. Part 17](#) and [44 C.F.R. Part 19](#)

Energy Policy and Conservation Act

Recipients must comply with the requirements of The Energy Policy and Conservation Act ([42 U.S.C. § 6201](#)) which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

False Claims Act and Program Fraud Civil Remedies

Recipients must comply with the requirements of The False Claims Act ([31 U.S.C. § 3729-3733](#)) which prohibits the submission of false or fraudulent claims for payment to the federal government. (See [31 U.S.C. § 3801-3812](#) which details the administrative remedies for false claims and statements made.)

Federal Debt Status

Recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See [OMB Circular A-129](#).)

Federal Leadership on Reducing Text Messaging while Driving

Recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in [E.O. 13513](#), including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the federal government.

Fly America Act of 1974

Recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under [49 U.S.C. § 41102](#)) for international air transportation of people and property to the extent that such service is available, in accordance with the *International Air Transportation Fair Competitive Practices Act of 1974* ([49 U.S.C. § 40118](#)) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981 [amendment](#) to Comptroller General Decision B-138942.

Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the *Hotel and Motel Fire Safety Act of 1990*, ([15 U.S.C. § 2225a](#)), recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the *Federal Fire Prevention and Control Act of 1974*, as amended, ([15 U.S.C. § 2225](#)).

Limited English Proficiency (*Civil Rights Act of 1964*, Title VI)

Recipients must comply with the *Title VI of the Civil Rights Act of 1964* ([42 U.S.C. § 2000d et seq.](#)) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance <https://www.dhs.gov/guidance->

The Department of Homeland Security Standard Terms and Conditions 2018

[published-help-department-supported-organizations-provide-meaningful-access-people-limited](#) and additional resources on <http://www.lep.gov>.

Lobbying Prohibitions

Recipients must comply with [31 U.S.C. § 1352](#), which provides that none of the funds provided under an federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification.

National Environmental Policy Act

Recipients must comply with the requirements of the [National Environmental Policy Act](#) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Nondiscrimination in Matters Pertaining to Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Recipients must comply with the equal treatment policies and requirements contained in [6 C.F.R. Part 19](#) and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

Non-supplanting Requirement

Recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

Notice of Funding Opportunity Requirements

All of the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. Recipients must comply with any such requirements set forth in the program NOFO.

Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the [Bayh-Dole Act, Pub. L. No. 96-517](#), as amended, and codified in [35 U.S.C. § 200](#) et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at [37 C.F.R. Part 401](#) and the standard patent rights clause located at 37 C.F.R. § 401.14.

Procurement of Recovered Materials

Recipients must comply with Section 6002 of the [Solid Waste Disposal Act](#), as amended by the [Resource Conservation and Recovery Act](#). The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 C.F.R. Part 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Rehabilitation Act of 1973

Recipients must comply with the requirements of Section 504 of the [Rehabilitation Act of 1973](#), ([29 U.S.C. § 794](#)), as amended, which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

The Department of Homeland Security Standard Terms and Conditions 2018

Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, the recipient must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at [2 C.F.R. Part 200, Appendix XII](#), the full text of which is incorporated here by reference in the award terms and conditions.

Reporting Subawards and Executive Compensation

Recipients are required to comply with the requirements set forth in the government-wide Award Term on Reporting Subawards and Executive Compensation located at [2 C.F.R. Part 170, Appendix A](#), the full text of which is incorporated here by reference in the award terms and conditions.

SAFECOM

Recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the [SAFECOM](#) Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

Terrorist Financing

Recipients must comply with [E.O. 13224](#) and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

Trafficking Victims Protection Act of 2000

Recipients must comply with the requirements of the government-wide award term which implements Section 106(g) of the *Trafficking Victims Protection Act of 2000*, (TVPA) as amended by [22 U.S.C. § 7104](#). The award term is located at [2 C.F.R. § 175.15](#), the full text of which is incorporated here by reference.

Universal Identifier and System of Award Management (SAM)

Recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at [2 C.F.R. Part 25, Appendix A](#).

USA Patriot Act of 2001

Recipients must comply with requirements of the [Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act \(USA PATRIOT Act\)](#), which amends [18 U.S.C. §§ 175–175c](#).

Use of DHS Seal, Logo and Flags

Recipients must obtain permission from their DHS FAO, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

Whistleblower Protection Act

Recipients must comply with the statutory requirements for whistleblower protections (if applicable) at [10 U.S.C. § 2409](#), [41 U.S.C. 4712](#), and [10 U.S.C. § 2324](#), [41 U.S.C. §§ 4304](#) and [4310](#).



BRUNSWICK COUNTY

Grant Application Evaluation Form

Lead Department:		Date:	
Department Head:		Department Contact for Grant:	
Co-Applicants / Other Participating Departments/Agencies/Community Organizations:			
Grant Title:			
Funding Organization:			
Grant Period/Term:	Grant Amount: \$	<input type="checkbox"/> New Grant <input type="checkbox"/> Recurring Grant <input type="checkbox"/> Multi-Year Grant? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Matching Funds? <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, Amount: \$	<input type="checkbox"/> In Kind _____ <input type="checkbox"/> Cash _____ <input type="checkbox"/> Other _____	
Describe how match will be met.			
Are matching funds in the current budget or does the match require additional funding? Please explain. <input type="checkbox"/> Available <input type="checkbox"/> Additional Needed <input type="checkbox"/> N/A- No matching funds required/requested			
Briefly describe the purpose of the grant.			
Program Duplication / Cost Recovery			
Will this project in any way duplicate or compete with another service or program provided by Brunswick County, another local agency or community organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly	
Will this grant provide support for a mandated service?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Can we capitalize on this funding to meet current and/or future equipment or facility needs?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Will this grant result in supplanting? <i>Supplanting occurs when a state, local, or Tribal Government reduces state, local, or tribal funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity.</i>		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Additional Grant Considerations	
Can the scope of work be completed within grant time frame allotted?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Can the requirements of this grant be met with current staffing levels?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Possibly
Will new positions be requested (or expiring grant funded positions extended)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how many new positions will be funded by the grant?	_____ new positions
How many existing positions will be funded by the grant?	_____ existing positions
Will the grant create a program or require any County commitment for funding after grant funding ends?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Will the grant contain subcontracts/sub awards or contractual services? If Yes, please explain:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Description of items or services to be purchased with funds:	
Will any items purchased with grant funds revert back to the granting agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain
Is funding received in advance or on a reimbursement basis?	<input type="checkbox"/> In Advance <input type="checkbox"/> Reimbursement

I have read, and am familiar with Brunswick County's Grant Policy. I acknowledge that as the Department Head, I am agreeing to be responsible for the administration of this grant and will ensure all requirements are fully met in a timely manner.

Department Head Signature

Date

Director of Fiscal Operations

Date

County Manager

Date

<input type="checkbox"/> Approved by County Manager
<input type="checkbox"/> Requires BOCC (Agenda Item Needed)

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED JUNE 30, 2018



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of June 30, 2018:

General Fund:

- Total revenues for the General Fund are \$192.3 million for an increase of \$3.3 million or 1.8% over the same period in the prior year. Ad Valorem taxes have increased \$4.5 million or 3.8%, Deed Stamp excise taxes have increased \$0.8 million or 25.6% while sales tax has increased 6.8% or \$1.5 million. This increase is offset by daycare state revenues that have decreased \$3.7 million 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 103.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$173.3 million and are 92.3% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$2.5 million or 1.4%. This is a result of a \$0.5 million onetime capital outlay purchase in environmental protection, \$2.8 million increase in public safety, and \$2.3 million increase in education which is driven by the increase in property tax. These increases are partially offset with human services expenditure decrease of \$3.9 million relating to the revenue decrease noted above.
- Net transfers to other funds are \$17.2 million compared to \$16.9 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 \$2.3 million for the current period end compared to more than by \$1.2 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 6.0% over the same period in the prior year to \$25.1 million. Wholesale water sales increased 7.6% or 0.4 million and industrial water sales increased \$0.5 million or 29.2% over the same period in the prior year mainly due to PPI rate change. Total revenues are 109.4% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$18.9 million and are 90.4% of current budget. Total expenditures as compared to the expenditures of the same period in the prior year increased \$0.9 million or 4.9%.
- Net transfers to water capital projects of \$2.5 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 \$3.6 million compared to less than by \$0.7 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 15.6% over the same period in the prior year to \$29.3 million. Retail wastewater sales slightly increased to \$9.9 million in comparison with the prior year of \$9.3 million while capital recovery revenue increased by \$1.0 million or 41.9%. Total revenues are 129.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased over the same period in the prior year to \$25.4 million. Total expenditures are 89.2% of the budget for the fiscal year.
- Net transfers from wastewater capital projects of \$1.0 million increased compared to net transfers out of \$0.2 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 \$4.9 million compared to greater than by \$0.2 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2018

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 74,854,997	\$ 28,220,842	\$ 14,106,025	\$ 1,906,649	\$ 119,088,513
Restricted cash and investments	1,744,231	-	50,249,024	-	51,993,255
Interest receivable	-	-	-	-	-
Taxes receivable - net	2,507,766	-	-	-	2,507,766
Receivables - net	1,749,960	-	-	6,887	1,756,847
Other governmental agencies	6,939,954	686,232	4,678	112,351	7,743,215
Due from other funds	1,626	-	1,017,740	-	1,019,366
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 87,862,534</u>	<u>\$ 28,907,074</u>	<u>\$ 65,377,467</u>	<u>\$ 2,025,887</u>	<u>\$ 184,172,962</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,891,253	\$ 1,655,701	\$ 31,964	\$ 112,874	\$ 8,691,792
Due to other funds	1,017,740	-	-	1,626	1,019,366
Total liabilities	<u>7,908,993</u>	<u>1,655,701</u>	<u>31,964</u>	<u>114,500</u>	<u>9,711,158</u>
Deferred Inflows of Resources:	<u>4,048,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,048,996</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,466,506	-	-	119,238	8,585,744
Restricted - other	4,739,343	-	50,249,024	1,841,404	56,829,771
Committed	214,566	27,251,373	15,096,479	-	42,562,418
Assigned	2,522,556	-	-	(49,255)	2,473,301
Unassigned	59,897,574	-	-	-	59,897,574
Total fund balances	<u>75,904,545</u>	<u>27,251,373</u>	<u>65,345,503</u>	<u>1,911,387</u>	<u>170,412,808</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 87,862,534</u>	<u>\$ 28,907,074</u>	<u>\$ 65,377,467</u>	<u>\$ 2,025,887</u>	<u>\$ 184,172,962</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2018

	Major Funds			Non Major	Total
	County	Education		Governmental	Governmental
	Capital	Capital		Funds	Funds
	General	Project	Project		
Revenues:					
Ad valorem taxes	\$ 124,318,739	\$ -	\$ -	\$ -	\$ 124,318,739
Local option sales taxes	23,986,670	-	-	-	23,986,670
Other taxes and licenses	6,006,050	-	-	-	6,006,050
Unrestricted intergovernmental revenues	3,767,405	-	-	-	3,767,405
Restricted intergovernmental revenues	15,952,297	2,799,107	-	1,149,714	19,901,118
Permits and fees	4,704,274	-	-	161,663	4,865,937
Sales and services	11,045,810	-	-	-	11,045,810
Investment earnings	467,170	104,382	89,446	9,555	670,553
Other	2,056,327	-	-	-	2,056,327
Total revenues	<u>192,304,742</u>	<u>2,903,489</u>	<u>89,446</u>	<u>1,320,932</u>	<u>196,618,609</u>
Expenditures:					
Current:					
General government	11,619,291	117,379	-	519,741	12,256,411
Public safety	40,502,401	500	-	787,316	41,290,217
Central services	14,455,791	-	-	-	14,455,791
Human services	23,850,729	-	-	-	23,850,729
Transportation	385,617	1,946,859	-	-	2,332,476
Environmental protection	15,975,013	-	-	-	15,975,013
Culture and recreation	4,299,750	6,752,224	-	-	11,051,974
Economic and physical development	5,943,733	9,379	-	-	5,953,112
Education	42,342,658	-	7,701,883	-	50,044,541
Debt Service:					
Principal retirement	11,383,292	-	-	-	11,383,292
Interest and fiscal charges	2,569,088	-	-	-	2,569,088
Total expenditures	<u>173,327,363</u>	<u>8,826,341</u>	<u>7,701,883</u>	<u>1,307,057</u>	<u>191,162,644</u>
Revenues over (under) expenditures	<u>18,977,379</u>	<u>(5,922,852)</u>	<u>(7,612,437)</u>	<u>13,875</u>	<u>5,455,965</u>
Other Financing Sources (Uses):					
Transfers from other funds	10,510	10,947,387	6,239,924	10,778	17,208,599
Transfers to other funds	(17,198,089)	(10,510)	-	-	(17,208,599)
Premiums on bonds issued	-	-	2,995,184	-	2,995,184
Issuance of long-term debt	505,057	-	49,955,000	-	50,460,057
Total other financing sources (uses)	<u>(16,682,522)</u>	<u>10,936,877</u>	<u>59,190,108</u>	<u>10,778</u>	<u>53,455,241</u>
Net change in fund balance	2,294,857	5,014,025	51,577,671	24,653	58,911,206
Fund balance, beginning of year	<u>73,609,688</u>	<u>22,237,348</u>	<u>13,767,832</u>	<u>1,886,734</u>	<u>111,501,602</u>
Fund balance, end of year	<u>\$ 75,904,545</u>	<u>\$ 27,251,373</u>	<u>\$ 65,345,503</u>	<u>\$ 1,911,387</u>	<u>\$ 170,412,808</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 117,785,618	\$ 119,773,771	\$ 124,318,739	\$ 4,544,968
Local option sales taxes	22,948,324	23,368,430	23,986,670	618,240
Other taxes and licenses	4,448,000	5,727,543	6,006,050	278,507
Unrestricted intergovernmental revenues	1,813,000	2,066,530	3,767,405	1,700,875
Restricted intergovernmental revenues	18,831,896	19,367,831	15,952,297	(3,415,534)
Permits and fees	3,727,654	4,171,341	4,704,274	532,933
Sales and services	10,022,889	10,356,971	11,045,810	688,839
Investment earnings	100,000	120,000	467,170	347,170
Other	1,171,265	1,494,919	2,056,327	561,408
Total revenues	<u>180,848,646</u>	<u>186,447,336</u>	<u>192,304,742</u>	<u>5,857,406</u>
Expenditures:				
Current:				
General government	12,252,362	12,560,992	11,619,291	941,701
Central services	14,792,753	16,153,745	14,455,791	1,697,954
Public safety	40,287,133	43,355,553	40,502,401	2,853,152
Transportation	154,730	386,068	385,617	451
Environmental protection	15,391,281	16,174,837	15,975,013	199,824
Economic and physical development	7,542,060	8,125,240	5,943,733	2,181,507
Human services	29,356,850	29,991,108	23,850,729	6,140,379
Education	42,273,921	42,572,162	42,342,658	229,504
Culture and recreation	4,434,525	4,473,608	4,299,750	173,858
Debt Service:				
Principal retirement	11,210,001	11,384,001	11,383,292	709
Interest and fiscal charges	2,608,448	2,608,448	2,569,088	39,360
Total expenditures	<u>180,304,064</u>	<u>187,785,762</u>	<u>173,327,363</u>	<u>14,458,399</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(1,338,426)</u>	<u>18,977,379</u>	<u>20,315,805</u>
Other Financing Sources (Uses):				
Issuance of long-term debt	-	505,057	505,057	-
Transfers from other funds	-	10,510	10,510	-
Transfers to other funds	(5,424,415)	(17,198,158)	(17,198,089)	69
Appropriated fund balance	<u>4,879,833</u>	<u>18,021,017</u>	<u>-</u>	<u>(18,021,017)</u>
Total other financing sources (uses)	<u>(544,582)</u>	<u>1,338,426</u>	<u>(16,682,522)</u>	<u>(18,020,948)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>2,294,857</u>	<u>\$ 2,294,857</u>
Fund balance, beginning of year			<u>73,609,688</u>	
Fund balance, end of year			<u>\$ 75,904,545</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Revenues:						
Ad Valorem Taxes:						
Current year taxes	\$ 114,785,618	\$ 116,773,771	\$ 119,563,911	\$ 2,790,140	102%	\$ 115,195,517
Prior year taxes	2,300,000	2,300,000	3,552,078	1,252,078	154%	3,504,916
Penalties and interest	700,000	700,000	1,202,750	502,750	172%	1,119,593
	<u>117,785,618</u>	<u>119,773,771</u>	<u>124,318,739</u>	<u>4,544,968</u>	<u>104%</u>	<u>119,820,026</u>
Local Option Sales Taxes:						
Article 39 (1%)	9,581,330	9,581,330	9,873,781	292,451	103%	9,305,399
Article 40 (1/2%)	6,886,082	7,035,963	7,304,257	268,294	104%	6,791,631
Article 42 (1/2%)	6,480,912	6,751,137	6,808,632	57,495	101%	6,367,362
	<u>22,948,324</u>	<u>23,368,430</u>	<u>23,986,670</u>	<u>618,240</u>	<u>103%</u>	<u>22,464,392</u>
Other Taxes and Licenses:						
Scrap tire disposal fee	160,000	160,000	182,058	22,058	114%	214,717
Deed stamp excise tax	2,800,000	3,850,000	4,098,218	248,218	106%	3,263,574
Solid waste tax	48,000	48,000	54,497	6,497	114%	65,295
White goods disposal tax	40,000	69,543	81,784	12,241	118%	71,573
1% Occupancy Tax	1,400,000	1,600,000	1,589,493	(10,507)	99%	1,472,240
	<u>4,448,000</u>	<u>5,727,543</u>	<u>6,006,050</u>	<u>278,507</u>	<u>105%</u>	<u>5,087,399</u>
Unrestricted Intergovernmental:						
Medicaid hold harmless	1,500,000	1,500,000	3,025,289	1,525,289	202%	3,034,559
Beer and wine tax	248,000	248,000	284,924	36,924	115%	288,854
Jail fees	65,000	318,530	457,192	138,662	144%	175,518
	<u>1,813,000</u>	<u>2,066,530</u>	<u>3,767,405</u>	<u>1,700,875</u>	<u>182%</u>	<u>3,498,931</u>
Restricted Intergovernmental:						
State and federal grant	18,685,358	19,221,293	15,746,989	(3,474,304)	82%	20,789,689
ARRA federal grant	4,538	4,538	4,565	27	101%	6,080
Court facility fees	130,000	130,000	142,660	12,660	110%	158,607
ABC education requirement	-	-	10,205	10,205	na	6,746
ABC law enforcement services	2,000	2,000	7,289	5,289	364%	4,885
State drug tax	10,000	10,000	36,511	26,511	365%	48,345
	<u>18,831,896</u>	<u>19,367,831</u>	<u>15,952,297</u>	<u>(3,415,534)</u>	<u>82%</u>	<u>21,014,352</u>
Permits and Fees:						
Bldg inspections and permits	1,950,000	2,305,518	2,562,266	256,748	111%	2,219,578
Recording fees	750,000	750,000	823,478	73,478	110%	785,011
Fire inspection fees	50,000	50,000	100,500	50,500	201%	941
Concealed handgun permit	130,000	183,100	194,825	11,725	106%	203,675
Other permit and fees	847,654	882,723	1,023,205	140,482	116%	884,133
	<u>3,727,654</u>	<u>4,171,341</u>	<u>4,704,274</u>	<u>532,933</u>	<u>113%</u>	<u>4,093,338</u>
Sales and Services:						
Solid waste fees	2,100,000	2,365,000	2,563,102	198,102	108%	2,582,625
School resource officer reimb.	1,262,709	1,290,407	1,276,771	(13,636)	99%	1,237,950
Rents	13,930	13,930	15,582	1,652	112%	15,582
EMS Charges	3,800,000	3,800,000	4,061,015	261,015	107%	3,691,722
Public health user fees	779,500	781,549	871,497	89,948	112%	984,154
Sheriff animal prot. serv. fees	130,000	145,000	86,133	(58,867)	59%	91,241
Social services fees	65,400	65,400	67,394	1,994	103%	64,753
Public housing fees	43,800	43,800	4,176	(39,624)	10%	6,787
Tax collection fees	228,000	228,000	256,179	28,179	112%	239,938
Other sales and services	953,450	976,910	1,162,227	185,317	119%	1,168,941
Register of deeds	314,500	315,375	338,798	23,423	107%	324,631

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Sales and Services (continued):						
Marriage licenses	55,000	55,000	52,868	(2,132)	96%	50,218
Recreation services	276,600	276,600	290,068	13,468	105%	264,574
	<u>10,022,889</u>	<u>10,356,971</u>	<u>11,045,810</u>	<u>688,839</u>	107%	<u>10,723,116</u>
Investment earnings	<u>100,000</u>	<u>120,000</u>	<u>467,170</u>	<u>347,170</u>	389%	<u>181,510</u>
Other:						
Tax refunds - sales and gas tax	1,100	1,100	752	(348)	68%	2,232
ABC bottles taxes	45,000	45,000	63,582	18,582	141%	59,338
Cnty Brd of Alcohol Control	24,000	24,000	24,000	-	100%	24,000
Contributions	8,500	16,320	50,641	34,321	310%	58,429
Other revenues	1,092,665	1,408,499	1,917,352	508,853	136%	1,956,401
	<u>1,171,265</u>	<u>1,494,919</u>	<u>2,056,327</u>	<u>561,408</u>	138%	<u>2,100,400</u>
Total revenues	<u>180,848,646</u>	<u>186,447,336</u>	<u>192,304,742</u>	<u>5,857,406</u>	103%	<u>188,983,464</u>
Expenditures:						
General Government:						
Governing Body:						
Salaries	190,893	182,375	182,311	64	100%	178,984
Fringe benefits	32,493	29,504	25,298	4,206	86%	30,241
Operating costs	61,850	64,633	62,789	1,844	97%	63,352
	<u>285,236</u>	<u>276,512</u>	<u>270,398</u>	<u>6,114</u>	98%	<u>272,577</u>
County Administration:						
Salaries	574,332	594,576	594,573	3	100%	529,553
Fringe benefits	173,479	177,236	173,803	3,433	98%	156,224
Operating costs	24,984	24,984	17,274	7,710	69%	16,920
	<u>772,795</u>	<u>796,796</u>	<u>785,650</u>	<u>11,146</u>	99%	<u>702,697</u>
Human Resources:						
Salaries	343,443	343,443	318,818	24,625	93%	308,965
Fringe benefits	126,106	126,106	110,054	16,052	87%	115,775
Operating costs	10,935	10,935	4,894	6,041	45%	5,743
	<u>480,484</u>	<u>480,484</u>	<u>433,766</u>	<u>46,718</u>	90%	<u>430,483</u>
Finance:						
Salaries	769,712	769,712	767,616	2,096	100%	748,812
Fringe benefits	259,942	259,938	254,977	4,961	98%	248,694
Operating costs	420,150	432,093	411,040	21,053	95%	367,763
	<u>1,449,804</u>	<u>1,461,743</u>	<u>1,433,633</u>	<u>28,110</u>	98%	<u>1,365,269</u>
Tax Administration:						
Salaries	2,299,162	2,299,162	2,246,189	52,973	98%	2,087,379
Fringe benefits	898,147	898,147	880,418	17,729	98%	840,057
Operating costs	1,298,487	1,298,487	693,517	604,970	53%	728,601
	<u>4,495,796</u>	<u>4,495,796</u>	<u>3,820,124</u>	<u>675,672</u>	85%	<u>3,656,037</u>
County Attorney:						
Salaries	302,476	318,676	318,603	73	100%	296,842
Fringe benefits	89,899	92,799	91,853	946	99%	86,830
Operating costs	188,700	188,700	184,147	4,553	98%	87,135
	<u>581,075</u>	<u>600,175</u>	<u>594,603</u>	<u>5,572</u>	99%	<u>470,807</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Court Facilities:						
Operating costs	256,955	256,955	234,603	22,352	91%	264,787
	256,955	256,955	234,603	22,352	91%	264,787
Board of Elections:						
Salaries	454,324	454,324	446,261	8,063	98%	496,073
Fringe benefits	127,791	133,543	121,166	12,377	91%	117,061
Operating costs	178,187	178,187	145,150	33,037	81%	241,255
Capital outlay	-	-	-	-	na	23,160
	760,302	766,054	712,577	53,477	93%	877,549
Register of Deeds:						
Salaries	686,570	686,570	646,690	39,880	94%	629,385
Fringe benefits	305,319	306,740	291,836	14,904	95%	288,869
Operating costs	1,778,026	2,428,901	2,395,411	33,490	99%	1,977,531
	2,769,915	3,422,211	3,333,937	88,274	97%	2,895,785
Contingency:						
Operating Costs	400,000	4,266	-	4,266	0%	-
Total general government	12,252,362	12,560,992	11,619,291	941,701	93%	10,935,991
Central Services:						
Management Information Systems:						
Salaries	1,053,266	1,057,666	1,058,132	(466)	100%	1,002,954
Fringe benefits	354,052	354,532	353,236	1,296	100%	335,781
Operating costs	1,129,125	1,305,351	1,002,316	303,035	77%	1,066,021
Capital outlay	95,000	381,180	249,032	132,148	65%	200,172
	2,631,443	3,098,729	2,662,716	436,013	86%	2,604,928
Fleet Services:						
Salaries	619,638	599,638	577,915	21,723	96%	572,397
Fringe benefits	247,560	247,820	228,869	18,951	92%	231,737
Operating costs	336,700	361,137	297,039	64,098	82%	247,747
Capital outlay	45,500	46,300	46,145	155	100%	143,060
	1,249,398	1,254,895	1,149,968	104,927	92%	1,194,941
Engineering:						
Salaries	370,682	370,682	362,464	8,218	98%	344,187
Fringe benefits	122,431	122,431	121,517	914	99%	114,010
Operating costs	74,330	74,330	26,363	47,967	35%	56,321
Capital outlay	31,000	31,000	30,589	411	99%	26,224
	598,443	598,443	540,933	57,510	90%	540,742
Operation Services:						
Salaries	2,215,541	2,167,095	2,087,586	79,509	96%	2,032,231
Fringe benefits	951,902	954,535	882,915	71,620	92%	886,150
Operating costs	3,121,506	3,675,275	3,357,115	318,160	91%	3,532,135
Capital outlay	323,500	299,982	298,492	1,490	100%	368,050
	6,612,449	7,096,887	6,626,108	470,779	93%	6,818,566
Non-departmental:						
Fringe benefits	2,986,897	2,951,130	2,935,411	15,719	99%	2,877,082
Operating costs	714,123	1,153,661	540,655	613,006	47%	735,390
	3,701,020	4,104,791	3,476,066	628,725	85%	3,612,472
Total central services	14,792,753	16,153,745	14,455,791	1,697,954	89%	14,771,649

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Public Safety:						
District Attorney:						
Operating costs	53,000	53,000	50,225	2,775	95%	35,397
Sheriff:						
Salaries	9,352,779	9,361,054	9,326,937	34,117	100%	8,513,308
Fringe benefits	3,550,469	3,632,957	3,566,263	66,694	98%	3,179,479
Operating costs	2,007,646	3,557,864	2,356,632	1,201,232	66%	2,274,778
Capital outlay	590,731	1,314,934	1,264,018	50,916	96%	771,445
	<u>15,501,625</u>	<u>17,866,809</u>	<u>16,513,850</u>	<u>1,352,959</u>	<u>92%</u>	<u>14,739,010</u>
Detention Center:						
Salaries	4,132,113	4,134,737	4,049,008	85,729	98%	4,007,924
Fringe benefits	1,625,753	1,628,874	1,509,690	119,184	93%	1,524,686
Operating costs	2,360,397	2,360,142	2,289,474	70,668	97%	2,209,408
Capital outlay	226,290	347,359	44,825	302,534	13%	24,342
	<u>8,344,553</u>	<u>8,471,112</u>	<u>7,892,997</u>	<u>578,115</u>	<u>93%</u>	<u>7,766,360</u>
Emergency Medical:						
Salaries	5,051,285	4,967,085	4,939,491	27,594	99%	4,826,140
Fringe benefits	1,767,635	1,767,635	1,672,581	95,054	95%	1,643,511
Operating costs	1,409,448	1,529,590	1,525,556	4,034	100%	1,255,782
Capital outlay	589,000	792,182	481,197	310,985	61%	213,959
	<u>8,817,368</u>	<u>9,056,492</u>	<u>8,618,825</u>	<u>437,667</u>	<u>95%</u>	<u>7,939,392</u>
Emergency Management:						
Salaries	257,893	310,774	276,239	34,535	89%	312,106
Fringe benefits	80,734	99,839	86,628	13,211	87%	104,100
Operating costs	290,025	309,152	289,178	19,974	94%	321,750
Capital outlay	96,100	219,549	58,091	161,458	26%	23,915
	<u>724,752</u>	<u>939,314</u>	<u>710,136</u>	<u>229,178</u>	<u>76%</u>	<u>761,871</u>
Other Agencies:						
Fire districts	640,990	640,990	640,990	-	100%	783,663
Rescue Squads	318,500	330,000	330,000	-	100%	472,530
	<u>959,490</u>	<u>970,990</u>	<u>970,990</u>	<u>-</u>	<u>100%</u>	<u>1,256,193</u>
Building/Fire Inspections and Central Permitting						
Salaries	1,351,504	1,370,895	1,358,514	12,381	99%	1,236,670
Fringe benefits	497,242	468,883	428,752	40,131	91%	425,688
Operating costs	197,834	184,608	179,826	4,782	97%	114,469
Capital outlay	146,167	208,467	207,646	821	100%	102,992
	<u>2,192,747</u>	<u>2,232,853</u>	<u>2,174,738</u>	<u>58,115</u>	<u>97%</u>	<u>1,879,819</u>
Central Communications:						
Salaries	1,472,422	1,498,861	1,425,662	73,199	95%	1,386,432
Fringe benefits	584,734	589,284	554,861	34,423	94%	576,871
Operating costs	215,521	190,107	161,342	28,765	85%	130,672
Capital outlay	300,107	297,882	264,505	33,377	89%	48,570
	<u>2,572,784</u>	<u>2,576,134</u>	<u>2,406,370</u>	<u>169,764</u>	<u>93%</u>	<u>2,142,545</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Animal Protective Services:						
Salaries	546,714	559,714	544,852	14,862	97%	560,467
Fringe benefits	222,618	224,618	223,842	776	100%	222,176
Operating costs	277,190	313,320	305,960	7,360	98%	275,844
Capital outlay	74,292	91,197	89,616	1,581	98%	112,706
	<u>1,120,814</u>	<u>1,188,849</u>	<u>1,164,270</u>	<u>24,579</u>	<u>98%</u>	<u>1,171,193</u>
Total public safety	<u>40,287,133</u>	<u>43,355,553</u>	<u>40,502,401</u>	<u>2,853,152</u>	<u>93%</u>	<u>37,691,780</u>
Transportation:						
Cape Fear Regional Jetport	97,000	97,000	97,000	-	100%	97,000
Odell Williamson Mun. Air.	27,500	27,500	27,500	-	100%	27,500
Cape Fear Transp. Authority	30,230	30,230	30,230	-	100%	29,350
Brunswick Transit System	-	231,338	230,887	451	100%	225,953
Total transportation	<u>154,730</u>	<u>386,068</u>	<u>385,617</u>	<u>451</u>	<u>100%</u>	<u>379,803</u>
Environmental Protection:						
Solid Waste:						
Salaries	317,162	317,162	312,578	4,584	99%	284,499
Fringe benefits	129,872	129,872	126,113	3,759	97%	119,897
Operating costs	14,583,278	14,967,537	14,803,245	164,292	99%	14,003,259
Capital outlay	134,000	533,297	533,296	1	100%	74,885
	<u>15,164,312</u>	<u>15,947,868</u>	<u>15,775,232</u>	<u>172,636</u>	<u>99%</u>	<u>14,482,540</u>
Other:						
Forestry services	226,969	226,969	199,781	27,188	88%	188,513
	<u>226,969</u>	<u>226,969</u>	<u>199,781</u>	<u>27,188</u>	<u>88%</u>	<u>188,513</u>
Total environmental protection	<u>15,391,281</u>	<u>16,174,837</u>	<u>15,975,013</u>	<u>199,824</u>	<u>99%</u>	<u>14,671,053</u>
Economic Development:						
Zoning/Solid Waste Enforcement:						
Salaries	-	135,480	132,464	3,016	98%	-
Fringe benefits	-	55,606	51,750	3,856	93%	-
Operating costs	-	18,225	13,929	4,296	76%	-
	<u>-</u>	<u>209,311</u>	<u>198,143</u>	<u>11,168</u>	<u>95%</u>	<u>-</u>
Planning:						
Salaries	399,016	399,016	392,502	6,514	98%	502,386
Fringe benefits	137,487	137,487	131,875	5,612	96%	171,287
Operating costs	150,620	256,124	112,363	143,761	44%	167,115
	<u>687,123</u>	<u>792,627</u>	<u>636,740</u>	<u>155,887</u>	<u>80%</u>	<u>840,788</u>
Cooperative Extension:						
Salaries	301,981	340,434	300,694	39,740	88%	291,813
Fringe benefits	141,864	144,806	115,770	29,036	80%	109,042
Operating costs	113,633	124,214	104,232	19,982	84%	116,061
Capital outlay	-	5,903	5,485	418	93%	-
	<u>557,478</u>	<u>615,357</u>	<u>526,181</u>	<u>89,176</u>	<u>86%</u>	<u>516,916</u>
Soil and Water Conservation:						
Salaries	153,141	153,767	153,759	8	100%	149,222
Fringe benefits	59,228	59,252	59,028	224	100%	57,091
Operating costs	17,500	19,660	17,548	2,112	89%	16,071
	<u>229,869</u>	<u>232,679</u>	<u>230,335</u>	<u>2,344</u>	<u>99%</u>	<u>222,384</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Public Housing Section 8:						
Salaries	147,863	147,863	122,196	25,667	83%	136,979
Fringe benefits	58,147	58,147	49,991	8,156	86%	52,900
Operating costs	2,170,980	2,178,656	1,987,786	190,870	91%	1,916,791
	<u>2,376,990</u>	<u>2,384,666</u>	<u>2,159,973</u>	<u>224,693</u>	91%	<u>2,106,670</u>
Economic Development:						
Salaries	-	27,539	27,539	-	100%	-
Fringe benefits	-	2,107	2,107	-	100%	-
Operating costs	425,000	395,354	395,354	-	100%	-
	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>-</u>	100%	<u>-</u>
1% Occupancy Tax:						
Operating costs	1,400,000	1,600,000	1,589,493	10,507	99%	1,472,240
Other Economic Development:						
Oak Island Beach Abatement & Renourishment	-	-	-	-	na	166,666
Holden Beach Special Obligation Bond	1,461,600	1,461,600	-	1,461,600	0%	-
Lockwood Folly & Shallotte Dredging	-	177,875	177,868	7	100%	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>177,868</u>	<u>1,687,732</u>	10%	<u>382,666</u>
Total economic development	<u>7,542,060</u>	<u>8,125,240</u>	<u>5,943,733</u>	<u>2,181,507</u>	73%	<u>5,541,664</u>
Human Services:						
Health:						
Administration:						
Salaries	2,430,361	2,382,620	2,042,688	339,932	86%	2,341,582
Fringe benefits	1,262,670	1,262,670	1,133,667	129,003	90%	1,132,253
Operating costs	261,800	526,403	450,005	76,398	85%	197,874
Capital outlay	85,000	85,000	84,387	613	99%	-
	<u>4,039,831</u>	<u>4,256,693</u>	<u>3,710,747</u>	<u>545,946</u>	87%	<u>3,671,709</u>
Communicable Diseases:						
Operating costs	413,700	416,885	322,702	94,183	77%	336,799
Adult Health Maintenance:						
Operating costs	303,855	254,504	148,520	105,984	58%	134,493
Senior Health						
Salaries	50,736	51,461	51,459	2	100%	49,462
Fringe benefits	21,117	21,142	21,136	6	100%	20,400
Operating costs	3,835	3,835	3,451	384	90%	3,515
	<u>75,688</u>	<u>76,438</u>	<u>76,046</u>	<u>392</u>	99%	<u>73,377</u>
Maternal and Child Health:						
Salaries	362,805	362,805	352,193	10,612	97%	353,136
Fringe benefits	157,858	157,858	151,228	6,630	96%	151,671
Operating costs	605,940	616,022	490,343	125,679	80%	565,663
	<u>1,126,603</u>	<u>1,136,685</u>	<u>993,764</u>	<u>142,921</u>	87%	<u>1,070,470</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Environmental Health:						
Salaries	998,696	1,004,086	1,002,967	1,119	100%	907,276
Fringe benefits	353,248	353,248	348,471	4,777	99%	317,092
Operating costs	219,971	201,836	178,253	23,583	88%	187,867
Capital outlay	-	18,135	18,134	1	100%	66,080
	<u>1,571,915</u>	<u>1,577,305</u>	<u>1,547,825</u>	<u>29,480</u>	<u>98%</u>	<u>1,478,315</u>
Total health	<u>7,531,592</u>	<u>7,718,510</u>	<u>6,799,604</u>	<u>918,906</u>	<u>88%</u>	<u>6,765,163</u>
Veterans' Services:						
Salaries	141,180	141,180	134,211	6,969	95%	128,024
Fringe benefits	59,093	59,093	55,007	4,086	93%	52,601
Operating costs	14,985	17,985	14,515	3,470	81%	14,041
Total veterans' services	<u>215,258</u>	<u>218,258</u>	<u>203,733</u>	<u>14,525</u>	<u>93%</u>	<u>194,666</u>
Social Services:						
Administration:						
Salaries	6,976,135	6,975,135	6,545,048	430,087	94%	6,420,809
Fringe benefits	3,571,351	3,571,351	3,330,513	240,838	93%	3,330,892
Operating costs	2,901,602	3,020,189	2,465,535	554,654	82%	3,168,650
Capital outlay	225,000	225,000	172,127	52,873	77%	164,968
	<u>13,674,088</u>	<u>13,791,675</u>	<u>12,513,223</u>	<u>1,278,452</u>	<u>91%</u>	<u>13,085,319</u>
Other Operating Costs:						
Medical assistance	20,000	20,000	1,196	18,804	6%	7,455
Aid to the blind	5,910	5,910	5,361	549	91%	5,043
Adoption assistance	280,000	280,000	237,807	42,193	85%	238,273
Special assistance	470,000	470,000	388,663	81,337	83%	427,626
Foster care	950,000	950,000	460,113	489,887	48%	606,233
State foster home	335,000	335,000	278,604	56,396	83%	272,178
Special assistance	1,800	26,921	21,479	5,442	80%	-
Day care	3,546,054	3,546,054	397,021	3,149,033	11%	4,062,307
Special child adopt. assistance	-	173,745	88,894	84,851	51%	34,205
	<u>5,608,764</u>	<u>5,807,630</u>	<u>1,879,138</u>	<u>3,928,492</u>	<u>32%</u>	<u>5,653,320</u>
Total social services	<u>19,282,852</u>	<u>19,599,305</u>	<u>14,392,361</u>	<u>5,206,944</u>	<u>73%</u>	<u>18,738,639</u>
Other Human Services:						
Trillium Health Resources	250,443	250,443	250,443	-	100%	250,443
Brunswick Senior Resources	2,076,705	2,076,705	2,076,705	-	100%	1,650,000
Other human services	-	127,887	127,883	4	100%	130,089
	<u>2,327,148</u>	<u>2,455,035</u>	<u>2,455,031</u>	<u>4</u>	<u>100%</u>	<u>2,030,532</u>
Total human services	<u>29,356,850</u>	<u>29,991,108</u>	<u>23,850,729</u>	<u>6,140,379</u>	<u>80%</u>	<u>27,729,000</u>
Education:						
Public schools	37,298,995	37,298,995	37,298,995	-	100%	35,410,920
Public schools - capital outlay	782,496	782,496	782,496	-	100%	742,886
Community college	4,124,430	4,207,671	4,193,167	14,504	100%	3,868,761
Community college - cap. out.	68,000	283,000	68,000	215,000	24%	-
Total education	<u>42,273,921</u>	<u>42,572,162</u>	<u>42,342,658</u>	<u>229,504</u>	<u>99%</u>	<u>40,022,567</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	June 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2017
Culture and Recreation:						
Parks and Recreation:						
Administration:						
Salaries	642,136	642,081	628,820	13,261	98%	587,275
Fringe benefits	191,792	191,792	189,400	2,392	99%	181,643
Operating costs	627,326	623,098	548,234	74,864	88%	520,625
Capital outlay	40,000	49,283	49,283	-	100%	706,301
	<u>1,501,254</u>	<u>1,506,254</u>	<u>1,415,737</u>	<u>90,517</u>	<u>94%</u>	<u>1,995,844</u>
Maintenance:						
Salaries	767,402	767,402	746,088	21,314	97%	715,644
Fringe benefits	305,925	305,925	300,847	5,078	98%	289,076
Operating costs	424,320	445,979	445,966	13	100%	451,780
Capital outlay	99,000	96,750	96,663	87	100%	72,085
	<u>1,596,647</u>	<u>1,616,056</u>	<u>1,589,564</u>	<u>26,492</u>	<u>98%</u>	<u>1,528,585</u>
Total Parks and Recreation	<u>3,097,901</u>	<u>3,122,310</u>	<u>3,005,301</u>	<u>117,009</u>	<u>96%</u>	<u>3,524,429</u>
Brunswick County Library:						
Salaries	743,196	743,196	729,865	13,331	98%	696,608
Fringe benefits	308,328	308,328	299,256	9,072	97%	291,509
Operating costs	285,100	299,774	265,328	34,446	89%	260,037
Capital outlay	-	-	-	-	na	19,513
	<u>1,336,624</u>	<u>1,351,298</u>	<u>1,294,449</u>	<u>56,849</u>	<u>96%</u>	<u>1,267,667</u>
Total culture and recreation	<u>4,434,525</u>	<u>4,473,608</u>	<u>4,299,750</u>	<u>173,858</u>	<u>96%</u>	<u>4,792,096</u>
Debt Service:						
Principal retirement	11,210,001	11,384,001	11,383,292	709	100%	11,295,000
Interest and fees	2,608,448	2,608,448	2,569,088	39,360	98%	3,024,355
Total debt service	<u>13,818,449</u>	<u>13,992,449</u>	<u>13,952,380</u>	<u>40,069</u>	<u>100%</u>	<u>14,319,355</u>
Total expenditures	<u>180,304,064</u>	<u>187,785,762</u>	<u>173,327,363</u>	<u>14,458,399</u>	<u>92.3%</u>	<u>170,854,958</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(1,338,426)</u>	<u>18,977,379</u>	<u>20,315,805</u>	<u>-1418%</u>	<u>18,128,506</u>
Other Financing Sources (Uses):						
Issuance of long-term debt	-	505,057	505,057	-	100%	-
Transfers From Other Funds:						
Transfer from county capital project fund	-	10,510	10,510	-	100%	-
Transfers To Other Funds:						
Transfer to county capital projects fund	(1,592,750)	(10,947,388)	(10,947,387)	1	100%	(10,925,406)
Transfer to grant projects funds	-	(9,646)	(9,646)	-	100%	-
Transfer to emergency telephone system fund	-	(1,200)	(1,132)	68	94%	-
Transfer to school capital projects fund	(3,831,665)	(6,239,924)	(6,239,924)	-	100%	(5,958,284)
	<u>(5,424,415)</u>	<u>(17,198,158)</u>	<u>(17,198,089)</u>	<u>69</u>	<u>100%</u>	<u>(16,883,690)</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>
Budgetary Financing Sources (Uses):						
Appropriated fund balance	<u>4,879,833</u>	<u>18,021,017</u>	<u>-</u>	<u>(18,021,017)</u>	0%	<u>-</u>
Total other financing sources (uses)	<u>(544,582)</u>	<u>1,338,426</u>	<u>(16,682,522)</u>	<u>(18,020,948)</u>	-1246%	<u>(16,883,690)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	2,294,857	<u>\$ 2,294,857</u>		1,244,816
Fund balance, beginning of year			<u>73,609,688</u>			<u>72,364,872</u>
Fund balance, end of year			<u>\$ 75,904,545</u>			<u>\$ 73,609,688</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 JUNE 30, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 23,094,058	\$ 16,500,651	\$ 2,799,107	\$ 19,299,758
Restricted intergovernmental-NC Parks & Rec. Trust Fund	1,250,500	859,354	-	859,354
Investment earnings	144,268	222,925	104,382	327,307
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other	694,962	639,049	-	639,049
Total revenues	<u>29,397,509</u>	<u>22,435,700</u>	<u>2,903,489</u>	<u>25,339,189</u>
Expenditures:				
General Government:				
Court House Renovation	1,000,800	-	71,430	71,430
Court House Parking Lot	150,000	-	45,949	45,949
Future Capital Projects	8,850,000	-	-	-
	<u>10,000,800</u>	<u>-</u>	<u>117,379</u>	<u>117,379</u>
Public Safety:				
Sheriff's Firing Range	2,551,865	2,551,364	500	2,551,864
Environmental protection:				
Future Capital Projects	8,767,000	-	-	-
Economic Development:				
Avalon	3,912,335	3,902,957	9,379	3,912,336
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,186,920</u>	<u>3,902,957</u>	<u>9,379</u>	<u>3,912,336</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	159,085	989,412	1,148,497
Waccamaw Park Improvements	3,700,150	3,676,498	23,654	3,700,152
Smithville Park Improvements	6,089,666	1,519,825	4,152,203	5,672,028
Holden Beach Park Improvements	525,583	-	49,966	49,966
Leland Senior Center	2,839,996	2,839,995	-	2,839,995
District 1 Senior Center	2,459,714	832,332	1,536,989	2,369,321
Future Capital Projects	46,453	-	-	-
	<u>21,511,562</u>	<u>9,027,735</u>	<u>6,752,224</u>	<u>15,779,959</u>
Transportation:				
Airport Improvements	24,464,108	18,542,384	1,946,859	20,489,243
Education:				
Future Capital Projects	2,051,905	-	-	-
Other:				
Future Capital Projects	966,800	-	-	-
Total expenditures	<u>74,500,960</u>	<u>34,024,440</u>	<u>8,826,341</u>	<u>42,850,781</u>
Revenues over (under) expenditures	(45,103,451)	(11,588,740)	(5,922,852)	(17,511,592)
Other Financing Sources (Uses):				
Appropriated fund balance	4,930,618	-	-	-
Transfer from general fund	42,172,782	32,520,750	10,947,387	43,468,137
Transfer to general fund	(1,999,949)	(1,989,439)	(10,510)	(1,999,949)
Total other financing sources (uses)	<u>45,103,451</u>	<u>30,531,311</u>	<u>10,936,877</u>	<u>41,468,188</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 18,942,571</u>	<u>5,014,025</u>	<u>\$ 23,956,596</u>
Fund balance, beginning of year			22,237,348	
Fund balance, end of year			<u>\$ 27,251,373</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 JUNE 30, 2018

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,352,631	57,982	1,410,613
Investment earnings-debt proceeds	-	2,506	31,464	33,970
Total revenues	<u>8,281,381</u>	<u>8,447,933</u>	<u>89,446</u>	<u>8,537,379</u>
Expenditures:				
Brunswick County Schools	118,487,861	45,849,954	7,700,733	53,550,687
Brunswick Community College	31,665,911	31,522,340	1,150	31,523,490
Total expenditures	<u>150,153,772</u>	<u>77,372,294</u>	<u>7,701,883</u>	<u>85,074,177</u>
Revenues over (under) expenditures	(141,872,391)	(68,924,361)	(7,612,437)	(76,536,798)
Other Financing Sources (Uses):				
Transfer from general fund	52,217,239	45,977,314	6,239,924	52,217,238
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	476,476	2,995,184	3,471,660
Debt financing issued	79,955,000	30,000,000	49,955,000	79,955,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>141,872,391</u>	<u>76,139,777</u>	<u>59,190,108</u>	<u>135,329,885</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,215,416</u>	51,577,671	<u>\$ 58,793,087</u>
Fund balance, beginning of year			<u>13,767,832</u>	
Fund balance, end of year			<u>\$ 65,345,503</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	1,000,586	-	906,063	1,906,649
Receivables, net	4,773	2,106	8	6,887
Other governmental agencies	65,202	47,149	-	112,351
Total assets	<u>1,070,561</u>	<u>49,255</u>	<u>906,071</u>	<u>2,025,887</u>
Liabilities:				
Accounts payable and other liabilities	11,328	47,629	53,917	112,874
Due to other funds	-	1,626	-	1,626
Total liabilities	<u>11,328</u>	<u>49,255</u>	<u>53,917</u>	<u>114,500</u>
Fund Balance:				
Stabilization by State Statute	69,975	49,255	8	119,238
Restricted - other	989,258	-	852,146	1,841,404
Assigned	-	(49,255)	-	(49,255)
Total fund balances	<u>1,059,233</u>	<u>-</u>	<u>852,154</u>	<u>1,911,387</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,070,561</u>	<u>\$ 49,255</u>	<u>\$ 906,071</u>	<u>\$ 2,025,887</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 JUNE 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 782,424	\$ 367,290	\$ -	\$ 1,149,714
Permits and fees	-	-	161,663	161,663
Investment earnings	5,238	-	4,317	9,555
Total revenues	<u>787,662</u>	<u>367,290</u>	<u>165,980</u>	<u>1,320,932</u>
Expenditures:				
General government	-	367,290	152,451	519,741
Public safety	787,316	-	-	787,316
Total expenditures	<u>787,316</u>	<u>367,290</u>	<u>152,451</u>	<u>1,307,057</u>
Revenues over (under) expenditures	346	-	13,529	13,875
Other Financing Sources:				
Transfers from general fund	<u>1,132</u>	<u>9,646</u>	<u>-</u>	<u>10,778</u>
Net change in fund balances	1,478	9,646	13,529	24,653
Fund balance, beginning of year	<u>1,057,755</u>	<u>(9,646)</u>	<u>838,625</u>	<u>1,886,734</u>
Fund balance, end of year	<u>\$ 1,059,233</u>	<u>\$ -</u>	<u>\$ 852,154</u>	<u>\$ 1,911,387</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017**

	Budget	June 30, 2018	Variance Positive (Negative)	June 30, 2017
Revenues:				
Restricted intergovernmental	\$ 782,423	\$ 782,424	\$ 1	\$ 710,611
911 Center Consolidation Grant	250,000	-	(250,000)	-
Investment earnings	-	5,238	5,238	1,695
Total revenues	<u>1,032,423</u>	<u>787,662</u>	<u>(244,761)</u>	<u>712,306</u>
Expenditures:				
Operating costs	980,673	479,398	501,275	440,611
Capital outlay	601,750	307,918	293,832	-
Total expenditures	<u>1,582,423</u>	<u>787,316</u>	<u>795,107</u>	<u>440,611</u>
Revenues over (under) expenditures	(550,000)	346	550,346	271,695
Other Financing Sources (Uses):				
Transfers from general fund	1,200	1,132	(68)	-
Appropriated fund balance	548,800	-	(548,800)	-
Total other financing sources (uses)	<u>550,000</u>	<u>1,132</u>	<u>(548,868)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	1,478	<u>\$ 1,478</u>	271,695
Fund balance, beginning of year		<u>1,057,755</u>		<u>786,060</u>
Fund balance, end of year		<u>\$ 1,059,233</u>		<u>\$ 1,057,755</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2018**

		Actual		
	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Restricted intergovernmental	\$ 965,354	\$ 484,667	\$ 367,290	\$ 851,957
Expenditures:				
SAMHSA	975,000	484,667	367,290	851,957
Revenues over (under) expenditures	(9,646)	-	-	-
Other Financing Sources (Uses):				
Transfers from general fund	9,646	-	9,646	9,646
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	9,646	<u>\$ 9,646</u>
Fund balance, beginning of year			(9,646)	
Fund balance, end of year			<u>\$ -</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017**

	<u>Budget</u>	<u>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>
Revenues:				
Permits and fees	\$ 159,000	\$ 161,663	\$ 2,663	\$ 156,779
Investment earnings	1,300	4,317	3,017	1,756
Total revenues	<u>160,300</u>	<u>165,980</u>	<u>5,680</u>	<u>158,535</u>
Expenditures:				
General government	<u>209,791</u>	<u>152,451</u>	<u>57,340</u>	<u>131,310</u>
Revenues over (under) expenditures	<u>(49,491)</u>	<u>13,529</u>	<u>63,020</u>	<u>27,225</u>
Other Financing Sources (Uses):				
Appropriated fund balance	<u>49,491</u>	<u>-</u>	<u>(49,491)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>13,529</u>	<u>\$ 13,529</u>	<u>27,225</u>
Fund balance, beginning of year		<u>838,625</u>		<u>811,400</u>
Fund balance, end of year		<u>\$ 852,154</u>		<u>\$ 838,625</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JUNE 30, 2018

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 26,358,927	\$ 5,805,134	\$ 32,164,061
Restricted cash	2,327,679	-	2,327,679
Receivables and special assessments, net	2,906,130	-	2,906,130
Due from other governmental agencies	270,380	66,951	337,331
Inventories	1,783,406	-	1,783,406
Total current assets	<u>33,646,522</u>	<u>5,872,085</u>	<u>39,518,607</u>
Current Liabilities:			
Accounts payable and other liabilities	924,104	658,904	1,583,008
Customer deposits	1,884,076	-	1,884,076
Interest payable	263,945	-	263,945
Current portion of debt	1,366,522	-	1,366,522
Total current liabilities	<u>4,438,647</u>	<u>658,904</u>	<u>5,097,551</u>
Expendable net position	29,207,875	5,213,181	34,421,056
Noncurrent Items:			
Non-depreciable capital assets	3,988,162	-	3,988,162
Depreciable capital assets, net	152,285,036	-	152,285,036
Deferred outflow	929,607	-	929,607
Net pension liability	(830,190)	-	(830,190)
Compensated absences	(394,166)	-	(394,166)
Total other post-employment liability	(11,193,772)	-	(11,193,772)
Non-current portion of debt	(22,109,040)	-	(22,109,040)
Deferred inflow	(1,159,238)	-	(1,159,238)
Total net position	<u>\$ 150,724,274</u>	<u>\$ 5,213,181</u>	<u>\$ 155,937,455</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JUNE 30, 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>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>
Revenues:						
User charges	\$ 21,244,250	\$ 22,163,600	\$ 24,141,941	\$ 1,978,341	109%	\$ 22,676,369
Restricted intergovernmental	-	216,000	216,000	-	100%	52,684
Investment earnings	30,000	30,000	142,897	112,897	476%	48,375
Other	<u>475,669</u>	<u>530,257</u>	<u>601,302</u>	<u>71,045</u>	113%	<u>903,742</u>
Total revenues	<u>21,749,919</u>	<u>22,939,857</u>	<u>25,102,140</u>	<u>2,162,283</u>	109%	<u>23,681,170</u>
Expenditures:						
Salaries	4,619,624	4,692,675	4,563,616	129,059	97%	4,377,828
Fringe benefits	2,045,360	2,051,308	1,957,864	93,444	95%	1,839,538
Operating expenditures	6,814,283	7,645,479	6,736,847	908,632	88%	6,507,737
Repairs and maintenance	1,547,706	1,947,157	1,796,403	150,754	92%	1,514,528
Capital outlay	1,855,500	2,326,586	1,611,908	714,678	69%	1,542,206
Debt Service:						
Principal	1,179,150	1,179,150	1,179,148	2	100%	1,146,444
Interest	<u>1,072,793</u>	<u>1,072,793</u>	<u>1,071,115</u>	<u>1,678</u>	100%	<u>1,106,861</u>
Total expenditures	<u>19,134,416</u>	<u>20,915,148</u>	<u>18,916,901</u>	<u>1,998,247</u>	90%	<u>18,035,142</u>
Revenues over (under) expenditures	2,615,503	2,024,709	6,185,239	4,160,530	305%	5,646,028
Other Financing Sources (Uses):						
Transfer to water capital project fund	(2,615,503)	(2,715,507)	(2,715,507)	-	100%	(5,715,725)
Transfer from water capital project fund	-	173,000	173,000	-	100%	-
Appropriated net position	<u>-</u>	<u>517,798</u>	<u>-</u>	<u>(517,798)</u>	0%	<u>-</u>
Total other fin. sources (uses)	<u>(2,615,503)</u>	<u>(2,024,709)</u>	<u>(2,542,507)</u>	<u>(517,798)</u>	126%	<u>(5,715,725)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,642,732</u>	<u>\$ 3,642,732</u>		<u>\$ (69,697)</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 JUNE 30, 2018**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	92,376	30,509	122,885
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Other	500,000	-	65,000	65,000
Total revenues	1,054,655	526,755	95,509	622,264
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	383,055	1,935	384,990
Aquifer storage recovery project	495,079	483,853	11,223	495,076
FY16 Water Mains Top 7 and Apollo	1,905,000	342,093	1,270,707	1,612,800
211 Water Plant Expansion	3,718,867	3,384,421	334,445	3,718,866
Middleton Road Water Main	1,132,700	943,921	5,258	949,179
US 74/76 Fire Protection	1,149,311	86,373	32,902	119,275
Gilbert Road Water Main	1,045,000	61,885	916,594	978,479
Bailey Road Project	9,600	7,200	1,440	8,640
Carolina Shores North	61,610	8,455	53,154	61,609
Raw Water Mains Project	850,000	-	398,772	398,772
Sunset Harbor Water Main	564,000	-	73,105	73,105
NW Plant Treatment Expansion 12MGD	1,499,600	-	579,890	579,890
Total expenditures	12,886,922	5,751,806	3,679,425	9,431,231
Revenues over (under) expenditures	(11,832,267)	(5,225,051)	(3,583,916)	(8,808,967)
Other Financing Sources (Uses):				
Long term debt issued	900,000	-	-	-
Transfers from water fund	11,312,926	10,504,933	2,715,507	13,220,440
Transfers to water fund	(985,770)	(812,770)	(173,000)	(985,770)
Future capital projects	(1,178,386)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	11,832,267	9,692,163	2,542,507	12,234,670
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 4,467,112	\$ (1,041,409)	\$ 3,425,703

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JUNE 30, 2018

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 21,360,928	\$ 2,393,137	\$ 23,754,065
Restricted cash	2,631,963	-	2,631,963
Receivables and special assessments, net	7,283,934	-	7,283,934
Due from other governmental agencies	340,104	48,272	388,376
Inventories	344,146	-	344,146
Total current assets	<u>31,961,075</u>	<u>2,441,409</u>	<u>34,402,484</u>
Current Liabilities:			
Accounts payable and other liabilities	810,565	145,019	955,584
Interest payable	878,275	-	878,275
Prepaid fees	932,275	-	932,275
Current portion of debt	10,439,315	-	10,439,315
Total current liabilities	<u>13,060,430</u>	<u>145,019</u>	<u>13,205,449</u>
Expendable net position	18,900,645	2,296,390	21,197,035
Noncurrent Items:			
Non-depreciable capital assets	2,811,584	-	2,811,584
Depreciable capital assets, net	219,512,058	-	219,512,058
Deferred outflow	519,473	-	519,473
Net pension liability	(443,295)	-	(443,295)
Compensated absences	(192,232)	-	(192,232)
Total other post-employment liability	(6,109,240)	-	(6,109,240)
Non-current portion of debt	(87,980,065)	-	(87,980,065)
Deferred inflow	(664,927)	-	(664,927)
Total net position	<u>\$ 146,354,001</u>	<u>\$ 2,296,390</u>	<u>\$ 148,650,391</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JUNE 30, 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>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2017</u>
Revenues:						
User charges	\$ 21,747,828	\$ 22,167,828	\$ 26,783,874	\$ 4,616,046	121%	\$ 24,403,102
ARRA interest subsidy	119,378	119,378	120,086	708	101%	146,215
Special assessments	20,000	20,000	2,026,174	2,006,174	10131%	498,079
Investment earnings	25,000	25,000	127,646	102,646	511%	41,918
Restricted intergovernmental	-	-	-	-	na	117,264
Other	61,900	214,158	221,124	6,966	103%	131,309
Total revenues	<u>21,974,106</u>	<u>22,546,364</u>	<u>29,278,904</u>	<u>6,732,540</u>	130%	<u>25,337,887</u>
Expenditures:						
Salaries	2,583,419	2,550,634	2,481,261	69,373	97%	2,394,170
Fringe benefits	1,108,072	1,108,065	989,586	118,479	89%	978,834
Operating expenditures	3,938,302	4,801,950	4,115,505	686,445	86%	3,902,121
Repairs and maintenance	1,683,880	2,134,707	1,986,908	147,799	93%	1,960,702
Capital outlay	3,046,600	4,021,129	1,975,825	2,045,304	49%	1,792,245
Debt Service:						
Principal	9,840,550	9,840,550	9,840,547	3	100%	9,564,223
Interest	<u>4,045,972</u>	<u>4,045,972</u>	<u>4,042,699</u>	<u>3,273</u>	100%	<u>4,348,595</u>
Total expenditures	<u>26,246,795</u>	<u>28,503,007</u>	<u>25,432,331</u>	<u>3,070,676</u>	89%	<u>24,940,890</u>
Revenues over (under) expenditures	(4,272,689)	(5,956,643)	3,846,573	9,803,216	-65%	396,997
Other Financing Sources (Uses):						
Transfer to wastewater capital project	-	(634,012)	(634,012)	-	100%	(1,104,946)
Transfer from wastewater capital project	1,380,000	1,638,171	1,638,171	-	100%	922,405
Appropriated net position	<u>2,892,689</u>	<u>4,952,484</u>	<u>-</u>	<u>(4,952,484)</u>	0%	<u>-</u>
Total other fin. sources (uses)	<u>4,272,689</u>	<u>5,956,643</u>	<u>1,004,159</u>	<u>(4,952,484)</u>	17%	<u>(182,541)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,850,732</u>	<u>\$ 4,850,732</u>		<u>\$ 214,456</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 JUNE 30, 2018**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ -	\$ 46,276	\$ 46,276
Assessments	557,053	557,053	-	557,053
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	90,716	99,209	25,007	124,216
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,498,488</u>	<u>758,774</u>	<u>71,283</u>	<u>830,057</u>
Expenditures:				
Carolina Shores N. Sewer SAD	2,051,000	1,197,529	710,899	1,908,428
2016 Enterprise Funded Main Extension	891,288	594,268	297,020	891,288
NCDOT Hwy 211 Expansion	121,702	-	105,145	105,145
WBRWWTF Expansion Southport	2,630,000	-	464,663	464,663
NEBRWWTP Expansion	2,392,000	-	99,598	99,598
Total expenditures	<u>8,085,990</u>	<u>1,791,797</u>	<u>1,677,325</u>	<u>3,469,122</u>
Revenues over (under) expenditures	(4,587,502)	(1,033,023)	(1,606,042)	(2,639,065)
Other Financing Sources (Uses):				
Long term debt issued	2,392,000	-	-	-
Transfer from wastewater fund	5,958,360	5,324,351	634,012	5,958,363
Transfer to wastewater fund	(5,549,234)	(3,911,063)	(1,638,171)	(5,549,234)
Future capital projects	(2,394,220)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>4,587,502</u>	<u>1,413,288</u>	<u>(1,004,159)</u>	<u>409,129</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 380,265</u>	<u>\$ (2,610,201)</u>	<u>\$ (2,229,936)</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>
Revenues:				
Charges for services	\$ 980,000	\$ 980,000	\$ -	\$ 958,893
Investment earnings	-	13,062	13,062	5,354
Total revenues	<u>980,000</u>	<u>993,062</u>	<u>13,062</u>	<u>964,247</u>
Expenditures:				
Premiums	<u>1,880,000</u>	<u>1,873,749</u>	<u>6,251</u>	<u>1,215,042</u>
Revenues over (under) expenditures	<u>(900,000)</u>	<u>(880,687)</u>	<u>19,313</u>	<u>(250,795)</u>
Other financing sources (uses):				
Appropriated net position	<u>900,000</u>	<u>-</u>	<u>(900,000)</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>(880,687)</u>	<u>\$ (880,687)</u>	<u>(250,795)</u>
Net positon, beginning of year		<u>1,858,611</u>		<u>2,109,406</u>
Net positon, end of year		<u>\$ 977,924</u>		<u>\$ 1,858,611</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 JUNE 30, 2018 AND THE YEAR ENDED JUNE 30, 2017
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>June 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2017</u>
Revenues:				
Charges for services-health premiums	\$ 12,204,568	\$ 12,453,652	\$ 249,084	\$ 12,220,775
Investment earnings	-	19,197	19,197	4,670
Total revenues	<u>12,204,568</u>	<u>12,472,849</u>	<u>268,281</u>	<u>12,225,445</u>
Expenditures:				
Administration fees	1,379,056	1,461,130	(82,074)	1,347,021
Premiums	<u>10,825,512</u>	<u>10,181,849</u>	<u>643,663</u>	<u>9,286,430</u>
Total expenditures	<u>12,204,568</u>	<u>11,642,979</u>	<u>561,589</u>	<u>10,633,451</u>
Revenues over (under) expenditures	<u>\$ -</u>	829,870	<u>\$ 829,870</u>	1,591,994
Net positon, beginning of year		<u>2,722,073</u>		<u>1,130,079</u>
Net positon, end of year		<u>\$ 3,551,943</u>		<u>\$ 2,722,073</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of June 30, 2018. It reports that the County had \$184.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$51.9 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.94%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JUNE 30, 2018

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			42,764,688			0.00%
Total Checking & Petty Cash				\$ 42,770,688	18%	
Money Markets / Savings						
BB&T Money Rate Savings			60,993,557			0.30%
First Bank Preferred Savings			10,381,320			0.05%
SunTrust Money Market			5,018,056			0.04%
Total Money Markets / Savings				\$ 76,392,932	32%	
Certificates of Deposit / CDARS						
First Bank	6/28/18	9/28/18	10,080,471			1.85%
Total Certificates of Deposit / CDARS				\$ 10,080,471	4%	
NC Capital Management Trust - Government Portfolio				\$ 52,340,030	22%	1.74%
NC Capital Management Trust - Term Portfolio				\$ 3,337,602	1%	2.01%
Total Unrestricted Cash and Investments				\$ 184,921,724		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 50,079,695		21%	1.74%
PNC Bank Money Market			169,329		0%	0.79%
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				\$ 51,912,110		
Grand Total All Cash and Investments				\$ 236,833,835	100%	0.94%

Cash Balances:

General Fund	\$ 85,743,994
County Capital Reserve Fund	20,884,064
School Capital Projects Fund	11,889,922
Water Fund	30,148,268
Water Capital Reserve Fund	3,092,493
Wastewater Fund	21,361,645
Wastewater Capital Reserve Fund	2,919,520

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 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		378,028	2%	
Apr	242,239	283,020	247,162	278,448	296,216		307,480	4%	
May	165,586	83,586	322,131	248,619	260,659		218,586	-16%	
June	149,701	241,223	235,646	207,251	490,189		257,695	-47%	
Total	4,799,974	5,183,642	4,406,880	4,406,880	3,504,916	2,300,000	3,552,078		154%

CURRENT YEAR AD VALOREM 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	-	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		928,997	-3%	
Apr	709,455	707,868	633,707	496,119	466,309		533,520	14%	
May	413,072	634,497	363,995	326,905	341,102		588,170	72%	
June	349,907	378,750	502,170	278,132	560,206		396,426	-29%	
Total	99,259,199	100,563,372	102,486,610	104,456,823	108,474,174	110,711,271	112,539,242		102%

CURRENT YEAR 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	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		572,728	18%	
Apr	354,820	428,462	476,849	560,194	654,797		631,825	-4%	
May	346,020	440,145	472,594	575,935	550,623		624,293	13%	
June	289,770	964,880	912,555	1,117,769	1,223,355		1,286,771	5%	
Total	3,733,289	5,932,325	5,118,117	6,030,941	6,721,343	6,062,500	7,024,669		116%

**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		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		558,342	28%	
Feb	422,989	455,363	484,029	497,550	613,865		613,581	0%	
Mar	533,035	478,740	377,571	603,870	588,222		547,868	-7%	
Apr	612,526	650,547	668,922	742,268	815,552		800,559	-2%	
May	559,487	667,921	708,546	756,471	837,814		794,102	-5%	
June	588,366	701,324	759,421	778,076	833,600		910,785	9%	
Total	7,136,430	7,542,128	8,253,706	8,727,014	9,302,639	9,581,330	9,874,229		103%
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		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		699,734	5%	
Feb	359,348	373,047	447,406	444,943	477,316		527,845	11%	
Mar	421,635	414,833	434,593	466,949	512,277		512,954	0%	
Apr	438,597	454,513	457,599	564,837	625,842		658,044	5%	
May	419,110	424,744	488,986	560,378	588,735		607,640	3%	
June	445,822	488,672	526,413	547,458	550,848		660,846	20%	
Total	5,034,320	5,274,487	5,898,786	6,319,219	6,791,631	7,035,963	7,304,257		104%
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		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		482,885	16%	
Feb	299,134	319,156	356,907	363,409	430,959		448,839	4%	
Mar	368,542	342,823	305,250	417,515	430,745		414,149	-4%	
Apr	408,598	431,872	442,236	512,728	569,042		575,072	1%	
May	379,092	430,202	469,765	515,232	566,462		554,566	-2%	
June	399,234	464,929	504,945	519,548	551,091		622,799	13%	
Total	4,732,676	5,010,418	5,538,538	5,896,609	6,367,362	6,751,137	6,808,632		101%

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		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		338,275	6%	
Apr	233,898	269,782	293,877	302,211	317,943		323,228	2%	
May	312,834	337,877	341,737	379,472	407,205		404,362	-1%	
June	399,474	446,465	396,615	448,286	481,962		458,544	-5%	
Total	4,431,540	4,387,937	4,332,447	4,682,610	4,957,731	5,000,000	5,094,958		102%

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		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		26,984	16%	
Apr	13,193	10,547	12,325	20,209	33,613		25,042	-25%	
May	42,880	43,131	47,160	91,362	111,147		80,405	-28%	
June	113,021	239,965	99,971	255,276	294,456		171,484	-42%	
Total	1,485,016	1,501,897	1,445,433	1,908,962	2,164,010	1,700,000	2,103,414		124%

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		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		297,083	16%	
Apr	227,953	264,528	253,284	298,786	315,449		374,571	19%	
May	282,064	303,736	330,963	347,571	381,741		399,036	5%	
June	410,953	567,502	373,695	423,069	723,529		625,328	-14%	
Total	4,500,673	4,648,887	4,701,123	4,783,570	5,162,541	5,240,000	5,556,710		106%

**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		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		162,151	-1%	
Apr	211,697	206,743	169,595	179,557	153,967		200,376	30%	
May	196,254	216,485	172,665	173,827	125,676		182,242	45%	
June	239,597	211,501	141,691	173,052	126,581		250,422	98%	
Total	2,801,296	2,633,410	2,493,355	2,189,109	1,854,124	1,994,000	2,395,583		120%

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		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		501,888	4%	
Apr	387,607	399,271	448,227	469,366	482,955		500,982	4%	
May	389,914	401,832	449,771	469,402	485,236		505,223	4%	
June	399,806	413,286	498,348	490,097	506,112		522,511	3%	
Total	4,637,462	4,771,529	5,345,667	5,557,289	5,771,605	5,861,000	5,976,343		102%

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		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		143,953	61%	
Apr	39,756	39,113	66,169	88,286	76,900		79,001	3%	
May	29,745	41,012	87,408	62,668	86,057		97,222	13%	
June	155,376	42,744	57,354	89,289	88,308		88,973	1%	
Total	488,116	431,742	715,903	826,853	912,743	1,103,100	1,064,000		96%

**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		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		142,979	70%	
Apr	84,220	56,385	86,006	103,546	191,678		78,156	-59%	
May	47,460	116,924	106,117	72,757	110,980		93,189	-16%	
June	232,116	71,878	65,310	131,407	89,349		111,500	25%	
Total	938,752	837,859	880,218	1,126,735	1,109,276	688,000	1,108,107		161%

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		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		53,897	49%	
Apr	28,057	24,074	24,169	34,849	28,496		33,669	18%	
May	16,164	31,109	35,214	21,459	30,911		35,926	16%	
June	79,793	28,029	27,254	48,349	29,625		40,209	36%	
Total	295,776	274,866	331,619	358,629	362,263	232,000	445,181		192%

**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		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		776,766	4%	
Apr	527,052	612,980	652,947	708,854	744,239		786,370	6%	
May	557,639	642,475	678,940	737,235	765,249		826,002	8%	
June	652,400	762,420	709,781	868,150	834,436		905,605	9%	
Total	6,538,521	7,627,716	8,103,496	8,836,132	9,336,805	9,300,000	9,890,851		106%

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		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		276,486	168%	
Apr	71,970	112,000	88,000	134,320	104,000		168,614	62%	
May	93,000	132,000	126,990	69,000	110,545		140,000	27%	
June	76,000	77,000	132,700	82,625	189,500		132,000	-30%	
Total	886,235	1,208,875	1,219,240	1,138,720	1,442,895	1,520,000	1,744,695		115%

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		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		411,900	76%	
Apr	141,306	128,139	105,250	218,469	210,136		271,541	29%	
May	76,373	134,384	201,306	246,595	205,427		313,000	52%	
June	142,945	113,439	93,309	337,635	214,635		259,250	21%	
Total	1,327,033	1,189,449	1,659,338	2,469,793	2,406,319	600,000	3,414,344		569%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
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		133,296	71%	
Apr	43,759	36,827	30,753	70,828	61,376		83,511	36%	
May	23,460	41,109	63,105	49,882	61,474		98,665	60%	
June	23,315	31,815	35,773	109,443	68,211		78,581	15%	
Total	313,396	362,264	554,814	732,212	767,455	200,000	1,044,056		522%

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	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	41,094	112
Mar	34,719	35,663	36,828	38,448	39,736	41,248	154
Apr	34,823	35,819	36,910	38,587	39,894	41,365	117
May	34,913	35,902	37,046	38,704	39,998	41,402	37
June	34,984	36,028	37,112	38,760	40,101	41,557	155
Average	34,597	35,520	36,639	38,072	39,511	40,913	1,456

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	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	17,300	59
Mar	11,516	13,544	14,378	15,498	16,371	17,471	171
Apr	11,685	13,608	14,450	15,593	16,506	17,549	78
May	11,965	13,743	14,468	15,651	16,537	17,675	126
June	12,142	13,841	14,514	15,847	16,579	17,719	44
Average	11,199	13,194	14,225	15,220	16,204	17,213	1,140

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED JULY 31, 2018



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of July 31, 2018:

General Fund:

- Total revenues for the General Fund are \$10.0 million for an increase of \$2.8 million or 39.5% over the same period in the prior year. The main reason for this is a \$5.1 million timing increase in Ad Valorem Taxes. Ad Valorem Revenues have stabilized in the following months. Total revenues collected are 5.3% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$13.0 million and are 6.8% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$0.5 million or 4.3%. This increase is a result of a Public Safety software purchase in the amount of \$0.6 million.
- There are no net transfers to other funds in the current year compared to \$1.6 million transfers out for the same period of the prior year. The transfers were to fund various county capital projects.
- Revenues are less than expenditures and net transfers by \$3.0 million for the current period end compared to less than by \$6.9 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 16.3% over the same period in the prior year to \$2.6 million. Wholesale and industrial water sales increased \$0.2 million or 28.9% over the same period in the prior year mainly due to PPI rate change. Total revenues are 10.7% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$0.9 million and are 4.4% of current budget. Total expenditures as compared to the expenditures of the same period in the prior year decreased \$0.9 million or 8.7%.
- Net transfers to water capital projects of \$0.8 million increased compared to transfers of \$0.6 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 \$0.8 million compared to greater than by \$0.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 25.6% over the same period in the prior year to \$2.6 million. Retail wastewater sales slightly increased to \$0.9 million in comparison with the prior year of \$0.8 million while capital recovery revenue increased by \$0.2 million or 105.9%. Total revenues are 11.2% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund decreased under the same period in the prior year to \$0.5 million. Total expenditures are 1.9% of the budget for the fiscal year.
- There are no net transfers from wastewater capital projects in the current year or the same period of the prior year. Typically, the transfers are to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$2.0 million compared to greater than by \$1.4 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JULY 31, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 72,624,794	\$ 27,219,584	\$ 14,476,518	\$ 1,889,924	\$ 116,210,820
Restricted cash and investments	1,664,634	-	50,325,559	-	51,990,193
Interest receivable	7,112	1,677	935	159	9,883
Taxes receivable - net	104,322,901	-	-	-	104,322,901
Receivables - net	1,218,621	444,011	-	2,106	1,664,738
Other governmental agencies	3,370,918	95,926	4,678	-	3,471,522
Due from other funds	1,334	-	533,379	-	534,713
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 183,274,314</u>	<u>\$ 27,761,198</u>	<u>\$ 65,341,069</u>	<u>\$ 1,892,189</u>	<u>\$ 278,268,770</u>
Liabilities:					
Accounts payable and other liabilities	\$ 5,288,562	\$ 461,941	\$ 4,964	\$ 9,506	\$ 5,764,973
Due to other funds	<u>533,379</u>	<u>-</u>	<u>-</u>	<u>1,334</u>	<u>534,713</u>
Due to other governmental agencies	-	-	-	-	-
Total liabilities	<u>5,821,941</u>	<u>461,941</u>	<u>4,964</u>	<u>10,840</u>	<u>6,299,686</u>
Deferred Inflows of Resources:	<u>104,548,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,548,276</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,466,506	-	-	2,265	8,468,771
Restricted - other	4,739,343	-	50,325,559	1,881,331	56,946,233
Committed	214,566	27,299,257	15,010,546	-	42,524,369
Assigned	2,522,556	-	-	(2,247)	2,520,309
Unassigned	<u>56,897,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,897,126</u>
Total fund balances	<u>72,904,097</u>	<u>27,299,257</u>	<u>65,336,105</u>	<u>1,881,349</u>	<u>167,420,808</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 183,274,314</u>	<u>\$ 27,761,198</u>	<u>\$ 65,341,069</u>	<u>\$ 1,892,189</u>	<u>\$ 278,268,770</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JULY 31, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 8,151,651	\$ -	\$ -	\$ -	\$ 8,151,651
Other taxes and licenses	345,215	-	-	-	345,215
Unrestricted intergovernmental revenues	10,234	-	-	-	10,234
Restricted intergovernmental revenues	352,980	-	-	1,496	354,476
Permits and fees	422,395	-	-	13,778	436,173
Sales and services	630,643	-	-	-	630,643
Investment earnings	52,986	12,495	83,503	1,184	150,168
Other	72,559	11,784	-	-	84,343
Total revenues	<u>10,038,663</u>	<u>24,279</u>	<u>83,503</u>	<u>16,458</u>	<u>10,162,903</u>
Expenditures:					
Current:					
General government	879,842	-	-	9,814	889,656
Public safety	3,910,305	-	-	36,682	3,946,987
Central services	796,017	-	-	-	796,017
Human services	1,593,021	-	-	-	1,593,021
Transportation	31,125	(23,605)	-	-	7,520
Environmental protection	1,305,445	-	-	-	1,305,445
Culture and recreation	347,959	-	-	-	347,959
Economic and physical development	267,183	-	-	-	267,183
Education	3,745,014	-	92,900	-	3,837,914
Debt Service:					
Interest and fiscal charges	163,200	-	-	-	163,200
Total expenditures	<u>13,039,111</u>	<u>(23,605)</u>	<u>92,900</u>	<u>46,496</u>	<u>13,154,902</u>
Revenues over (under) expenditures	<u>(3,000,448)</u>	<u>47,884</u>	<u>(9,397)</u>	<u>(30,038)</u>	<u>(2,991,999)</u>
Fund balance, beginning of year	<u>75,904,545</u>	<u>27,251,373</u>	<u>65,345,502</u>	<u>1,911,387</u>	<u>170,412,807</u>
Fund balance, end of year	<u>\$ 72,904,097</u>	<u>\$ 27,299,257</u>	<u>\$ 65,336,105</u>	<u>\$ 1,881,349</u>	<u>\$ 167,420,808</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 124,680,301	\$ 124,680,301	\$ 8,151,651	\$ (116,528,650)
Local option sales taxes	24,754,123	24,754,123	-	(24,754,123)
Other taxes and licenses	4,653,000	4,653,000	345,215	(4,307,785)
Unrestricted intergovernmental revenues	2,803,000	2,803,000	10,234	(2,792,766)
Restricted intergovernmental revenues	14,946,377	16,519,093	352,980	(16,166,113)
Permits and fees	3,766,110	3,998,110	422,395	(3,575,715)
Sales and services	10,490,126	10,693,124	630,643	(10,062,481)
Investment earnings	200,650	200,650	52,986	(147,664)
Other	1,239,737	1,170,737	72,559	(1,098,178)
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>10,038,663</u>	<u>(179,433,475)</u>
Expenditures:				
Current:				
General government	12,627,455	12,261,478	879,842	11,381,636
Central services	18,217,759	19,543,223	796,017	18,747,206
Public safety	42,054,707	45,375,787	3,910,305	41,465,482
Transportation	155,638	450,725	31,125	419,600
Environmental protection	16,517,895	16,549,534	1,305,445	15,244,089
Economic and physical development	8,403,456	8,615,096	267,183	8,347,913
Human services	25,821,130	26,363,414	1,593,021	24,770,393
Education	45,156,145	44,940,342	3,745,014	41,195,328
Culture and recreation	4,967,868	4,972,868	347,959	4,624,909
Debt Service:				
Principal retirement	11,233,462	11,233,462	-	11,233,462
Interest and fiscal charges	2,227,245	2,227,245	163,200	2,064,045
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>13,039,111</u>	<u>179,494,063</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(3,000,448)</u>	<u>60,588</u>
Other Financing Sources (Uses):				
Transfers to other funds	(5,136,275)	(5,136,275)	-	5,136,275
Appropriated fund balance	4,985,611	8,197,311	-	(8,197,311)
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>-</u>	<u>(3,061,036)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(3,000,448)</u>	<u>\$ (3,000,448)</u>
Fund balance, beginning of year			75,904,545	
Fund balance, end of year			<u>\$ 72,904,097</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 121,680,301	\$ 121,680,301	\$ 7,655,126	\$(114,025,175)	6%	\$ 119,563,911	\$ 5,141,356
Prior year taxes	2,300,000	2,300,000	414,438	(1,885,562)	18%	3,552,078	377,089
Penalties and interest	700,000	700,000	82,087	(617,913)	12%	1,202,750	59,870
	<u>124,680,301</u>	<u>124,680,301</u>	<u>8,151,651</u>	<u>(116,528,650)</u>	<u>7%</u>	<u>124,318,739</u>	<u>5,578,315</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,279,739	10,279,739	-	(10,279,739)	0%	9,873,781	-
Article 40 (1/2%)	7,447,570	7,447,570	-	(7,447,570)	0%	7,304,257	-
Article 42 (1/2%)	7,026,814	7,026,814	-	(7,026,814)	0%	6,808,632	-
	<u>24,754,123</u>	<u>24,754,123</u>	<u>-</u>	<u>(24,754,123)</u>	<u>0%</u>	<u>23,986,670</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	-	(160,000)	0%	182,058	-
Deed stamp excise tax	2,900,000	2,900,000	344,517	(2,555,483)	12%	4,098,218	316,317
Solid waste tax	48,000	48,000	-	(48,000)	0%	54,497	-
White goods disposal tax	45,000	45,000	-	(45,000)	0%	81,784	-
1% Occupancy Tax	1,500,000	1,500,000	698	(1,499,302)	0%	1,589,493	-
	<u>4,653,000</u>	<u>4,653,000</u>	<u>345,215</u>	<u>(4,307,785)</u>	<u>7%</u>	<u>6,006,050</u>	<u>316,317</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,500,000	2,500,000	-	(2,500,000)	0%	3,025,289	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	284,924	-
Jail fees	55,000	55,000	10,234	(44,766)	19%	457,192	816
	<u>2,803,000</u>	<u>2,803,000</u>	<u>10,234</u>	<u>(2,792,766)</u>	<u>0%</u>	<u>3,767,405</u>	<u>816</u>
Restricted Intergovernmental:							
State and federal grant	14,811,375	16,384,091	352,458	(16,031,633)	2%	15,746,989	334,728
ARRA federal grant	3,002	3,002	-	(3,002)	0%	4,565	-
Court facility fees	120,000	120,000	-	(120,000)	0%	142,660	-
Payments in lieu of taxes	-	-	-	-	na	4,078	-
ABC education requirement	-	-	-	-	na	10,205	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	7,289	-
State drug tax	10,000	10,000	522	(9,478)	5%	36,511	3,767
	<u>14,946,377</u>	<u>16,519,093</u>	<u>352,980</u>	<u>(16,166,113)</u>	<u>2%</u>	<u>15,952,297</u>	<u>338,495</u>
Permits and Fees:							
Bldg inspections and permits	1,960,000	2,192,000	308,040	(1,883,960)	14%	2,562,266	181,222
Recording fees	770,000	770,000	71,747	(698,253)	9%	823,478	66,052
Fire inspection fees	75,000	75,000	1,205	(73,795)	2%	100,500	971
Concealed handgun permit	175,000	175,000	11,390	(163,610)	7%	194,825	10,660
Other permit and fees	786,110	786,110	30,013	(756,097)	4%	1,023,205	47,103
	<u>3,766,110</u>	<u>3,998,110</u>	<u>422,395</u>	<u>(3,575,715)</u>	<u>11%</u>	<u>4,704,274</u>	<u>306,008</u>
Sales and Services:							
Solid waste fees	2,250,000	2,250,000	88,525	(2,161,475)	4%	2,563,102	83,654
School resource officer reimb.	1,355,765	1,447,763	-	(1,447,763)	0%	1,276,771	-
Rents	13,930	13,930	1,161	(12,769)	8%	15,582	1,161
EMS Charges	3,959,578	3,959,578	380,121	(3,579,457)	10%	4,061,015	319,773
Public health user fees	832,500	832,500	66,087	(766,413)	8%	871,497	66,834
Sheriff animal prot. serv. fees	125,000	125,000	7,551	(117,449)	6%	86,133	8,305
Social services fees	65,500	65,500	7,233	(58,267)	11%	67,394	4,748
Public housing fees	38,953	38,953	356	(38,597)	1%	4,176	177
Tax collection fees	228,000	228,000	2,377	(225,623)	1%	256,179	1,527
Other sales and services	929,050	1,040,050	3,988	(1,036,062)	0%	1,162,227	44,497
Register of deeds	337,500	337,500	30,313	(307,187)	9%	338,798	26,493

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	5,068	(50,432)	9%	52,868	5,989
Recreation services	298,850	298,850	37,863	(260,987)	13%	290,068	50,244
	<u>10,490,126</u>	<u>10,693,124</u>	<u>630,643</u>	<u>(10,062,481)</u>	6%	<u>11,045,810</u>	<u>613,402</u>
Investment earnings	<u>200,650</u>	<u>200,650</u>	<u>52,986</u>	<u>(147,664)</u>	26%	<u>467,170</u>	<u>23,619</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	752	-
ABC bottles taxes	45,000	45,000	-	(45,000)	0%	63,582	-
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	8,500	28,500	23,639	(4,861)	83%	50,641	3,124
Other revenues	1,161,137	1,072,137	48,920	(1,023,217)	5%	1,917,352	14,966
	<u>1,239,737</u>	<u>1,170,737</u>	<u>72,559</u>	<u>(1,098,178)</u>	6%	<u>2,056,327</u>	<u>18,090</u>
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>10,038,663</u>	<u>(179,433,475)</u>	5%	<u>192,304,742</u>	<u>7,195,062</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	170,402	170,402	13,141	157,261	8%	182,311	14,357
Fringe benefits	70,546	70,546	3,505	67,041	5%	25,298	2,488
Operating costs	59,495	59,495	15,093	44,402	25%	62,789	14,152
	<u>300,443</u>	<u>300,443</u>	<u>31,739</u>	<u>268,704</u>	11%	<u>270,398</u>	<u>30,997</u>
County Administration:							
Salaries	674,164	674,164	50,124	624,040	7%	594,573	43,075
Fringe benefits	199,673	199,673	15,136	184,537	8%	173,803	13,424
Operating costs	25,480	25,480	1,261	24,219	5%	17,274	1,124
	<u>899,317</u>	<u>899,317</u>	<u>66,521</u>	<u>832,796</u>	7%	<u>785,650</u>	<u>57,623</u>
Human Resources:							
Salaries	322,274	322,274	25,183	297,091	8%	318,818	26,623
Fringe benefits	109,551	109,551	8,687	100,864	8%	110,054	8,501
Operating costs	11,100	11,100	485	10,615	4%	4,894	527
	<u>442,925</u>	<u>442,925</u>	<u>34,355</u>	<u>408,570</u>	8%	<u>433,766</u>	<u>35,651</u>
Finance:							
Salaries	818,574	818,574	61,916	756,658	8%	767,616	58,332
Fringe benefits	272,286	272,286	21,094	251,192	8%	254,977	20,377
Operating costs	441,370	444,115	61,198	382,917	14%	411,040	7,612
	<u>1,532,230</u>	<u>1,534,975</u>	<u>144,208</u>	<u>1,390,767</u>	9%	<u>1,433,633</u>	<u>86,321</u>
Tax Administration:							
Salaries	2,463,003	2,463,003	168,197	2,294,806	7%	2,246,189	174,254
Fringe benefits	918,096	918,096	63,904	854,192	7%	880,418	71,663
Operating costs	1,113,480	1,113,480	116,296	997,184	10%	693,517	99,893
	<u>4,494,579</u>	<u>4,494,579</u>	<u>348,397</u>	<u>4,146,182</u>	8%	<u>3,820,124</u>	<u>345,810</u>
County Attorney:							
Salaries	374,603	374,603	25,653	348,950	7%	318,603	24,091
Fringe benefits	111,909	111,909	7,352	104,557	7%	91,853	7,232
Operating costs	194,700	194,700	6,132	188,568	3%	184,147	2,268
	<u>681,212</u>	<u>681,212</u>	<u>39,137</u>	<u>642,075</u>	6%	<u>594,603</u>	<u>33,591</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Court Facilities:							
Operating costs	257,044	257,044	443	256,601	0%	234,603	2,394
	257,044	257,044	443	256,601	0%	234,603	2,394
Board of Elections:							
Salaries	501,949	501,949	23,744	478,205	5%	446,261	22,714
Fringe benefits	128,953	128,953	8,910	120,043	7%	121,166	8,334
Operating costs	149,853	149,853	74,132	75,721	49%	145,150	74,764
	780,755	780,755	106,786	673,969	14%	712,577	105,812
Register of Deeds:							
Salaries	694,631	694,631	52,256	642,375	8%	646,690	50,741
Fringe benefits	297,067	297,067	21,259	275,808	7%	291,836	21,970
Operating costs	1,847,252	1,847,252	34,741	1,812,511	2%	2,395,411	25,505
	2,838,950	2,838,950	108,256	2,730,694	4%	3,333,937	98,216
Contingency:							
Operating Costs	400,000	31,278	-	31,278	0%	-	-
Total general government	12,627,455	12,261,478	879,842	11,381,636	7%	11,619,291	796,415
Central Services:							
Management Information Systems:							
Salaries	1,174,773	1,174,773	85,589	1,089,184	7%	1,058,132	82,162
Fringe benefits	388,877	388,877	28,125	360,752	7%	353,236	28,425
Operating costs	1,156,100	1,398,276	35,217	1,363,059	3%	1,002,316	32,675
Capital outlay	37,000	135,251	-	135,251	0%	249,032	-
	2,756,750	3,097,177	148,931	2,948,246	5%	2,662,716	143,262
Fleet Services:							
Salaries	605,189	605,189	45,834	559,355	8%	577,915	46,515
Fringe benefits	236,363	236,363	17,702	218,661	7%	228,869	19,574
Operating costs	302,900	306,804	(181,193)	487,997	-59%	297,039	(154,856)
Capital outlay	70,660	70,660	-	70,660	0%	46,145	-
	1,215,112	1,219,016	(117,657)	1,336,673	-10%	1,149,968	(88,767)
Engineering:							
Salaries	429,860	429,860	29,310	400,550	7%	362,464	28,512
Fringe benefits	140,421	140,421	9,451	130,970	7%	121,517	9,659
Operating costs	77,855	77,855	2,771	75,084	4%	26,363	5,814
Capital outlay	30,000	30,000	-	30,000	0%	30,589	-
	678,136	678,136	41,532	636,604	6%	540,933	43,985
Operation Services:							
Salaries	2,254,308	2,261,450	172,866	2,088,584	8%	2,087,586	165,877
Fringe benefits	935,035	935,035	69,529	865,506	7%	882,915	73,314
Operating costs	3,258,052	4,252,043	37,549	4,214,494	1%	3,357,115	42,405
Capital outlay	319,000	319,000	-	319,000	0%	298,492	-
	6,766,395	7,767,528	279,944	7,487,584	4%	6,626,108	281,596
Non-departmental:							
Fringe benefits	6,262,113	6,262,113	612,858	5,649,255	10%	2,935,411	200,200
Operating costs	539,253	519,253	(169,591)	688,844	-33%	540,655	841,545
	6,801,366	6,781,366	443,267	6,338,099	7%	3,476,066	1,041,745
Total central services	18,217,759	19,543,223	796,017	18,747,206	4%	14,455,791	1,421,821

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	59	52,941	0%	50,225	383
	<u>53,000</u>	<u>53,000</u>	<u>59</u>	<u>52,941</u>	<u>0%</u>	<u>50,225</u>	<u>383</u>
Sheriff:							
Salaries	9,885,676	10,099,910	763,300	9,336,610	8%	9,326,937	715,215
Fringe benefits	3,502,758	3,596,325	265,569	3,330,756	7%	3,566,263	268,929
Operating costs	2,357,616	3,734,301	792,726	2,941,575	21%	2,356,632	220,300
Capital outlay	858,179	1,028,798	171,893	856,905	17%	1,264,018	135,809
	<u>16,604,229</u>	<u>18,459,334</u>	<u>1,993,488</u>	<u>16,465,846</u>	<u>11%</u>	<u>16,513,850</u>	<u>1,340,253</u>
Detention Center:							
Salaries	4,285,278	4,285,278	320,164	3,965,114	7%	4,049,008	294,959
Fringe benefits	1,632,589	1,632,589	118,612	1,513,977	7%	1,509,690	116,720
Operating costs	2,475,218	2,618,068	72,090	2,545,978	3%	2,289,474	48,475
Capital outlay	396,949	731,341	-	731,341	0%	44,825	-
	<u>8,790,034</u>	<u>9,267,276</u>	<u>510,866</u>	<u>8,756,410</u>	<u>6%</u>	<u>7,892,997</u>	<u>460,154</u>
Emergency Medical:							
Salaries	5,473,641	5,473,641	388,907	5,084,734	7%	4,939,491	375,555
Fringe benefits	1,872,254	1,872,254	131,567	1,740,687	7%	1,672,581	129,376
Operating costs	1,464,211	1,464,211	182,665	1,281,546	12%	1,525,556	208,172
Capital outlay	1,020,000	1,278,952	252,938	1,026,014	20%	481,197	-
	<u>9,830,106</u>	<u>10,089,058</u>	<u>956,077</u>	<u>9,132,981</u>	<u>9%</u>	<u>8,618,825</u>	<u>713,103</u>
Emergency Management:							
Salaries	195,598	195,598	14,127	181,471	7%	276,239	13,750
Fringe benefits	57,651	57,651	4,264	53,387	7%	86,628	4,341
Operating costs	303,900	629,500	6,503	622,997	1%	289,178	11,843
Capital outlay	21,200	71,200	-	71,200	0%	58,091	3,941
	<u>578,349</u>	<u>953,949</u>	<u>24,894</u>	<u>929,055</u>	<u>3%</u>	<u>710,136</u>	<u>33,875</u>
Other Agencies:							
Fire districts	-	74,600	-	74,600	0%	640,990	190,879
Rescue Squads	332,800	332,800	3,575	329,225	1%	330,000	-
	<u>332,800</u>	<u>407,400</u>	<u>3,575</u>	<u>403,825</u>	<u>1%</u>	<u>970,990</u>	<u>190,879</u>
Building/Fire Inspections and Central Permitting							
Salaries	1,469,965	1,563,710	112,312	1,451,398	7%	1,358,514	101,636
Fringe benefits	514,695	545,150	35,150	510,000	6%	428,752	34,991
Operating costs	157,675	175,475	19,256	156,219	11%	179,826	10,301
Capital outlay	-	90,000	-	90,000	0%	207,646	-
	<u>2,142,335</u>	<u>2,374,335</u>	<u>166,718</u>	<u>2,207,617</u>	<u>7%</u>	<u>2,174,738</u>	<u>146,928</u>
Central Communications:							
Salaries	1,660,205	1,660,205	113,486	1,546,719	7%	1,425,662	98,931
Fringe benefits	627,456	627,456	42,419	585,037	7%	554,861	38,755
Operating costs	242,732	252,112	7,060	245,052	3%	161,342	7,368
Capital outlay	118,558	118,558	8,962	109,596	8%	264,505	-
	<u>2,648,951</u>	<u>2,658,331</u>	<u>171,927</u>	<u>2,486,404</u>	<u>6%</u>	<u>2,406,370</u>	<u>145,054</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Animal Protective Services:							
Salaries	562,171	562,171	42,456	519,715	8%	544,852	43,150
Fringe benefits	218,183	218,183	17,276	200,907	8%	223,842	18,249
Operating costs	294,549	332,750	22,969	309,781	7%	305,960	21,760
Capital outlay	-	-	-	-	na	89,616	-
	<u>1,074,903</u>	<u>1,113,104</u>	<u>82,701</u>	<u>1,030,403</u>	<u>7%</u>	<u>1,164,270</u>	<u>83,159</u>
Total public safety	<u>42,054,707</u>	<u>45,375,787</u>	<u>3,910,305</u>	<u>41,465,482</u>	<u>9%</u>	<u>40,502,401</u>	<u>3,113,788</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	31,138	31,138	-	31,138	0%	30,230	30,230
Brunswick Transit System	-	295,087	-	295,087	0%	230,887	-
Total transportation	<u>155,638</u>	<u>450,725</u>	<u>31,125</u>	<u>419,600</u>	<u>7%</u>	<u>385,617</u>	<u>61,355</u>
Environmental Protection:							
Solid Waste:							
Salaries	325,369	333,008	26,962	306,046	8%	312,578	21,463
Fringe benefits	127,118	127,118	10,434	116,684	8%	126,113	9,028
Operating costs	15,619,045	15,643,045	1,268,049	14,374,996	8%	14,803,245	1,102,797
Capital outlay	211,300	211,300	-	211,300	0%	533,296	-
	<u>16,282,832</u>	<u>16,314,471</u>	<u>1,305,445</u>	<u>15,009,026</u>	<u>8%</u>	<u>15,775,232</u>	<u>1,133,288</u>
Other:							
Forestry services	235,063	235,063	-	235,063	0%	199,781	-
Total environmental protection	<u>16,517,895</u>	<u>16,549,534</u>	<u>1,305,445</u>	<u>15,244,089</u>	<u>8%</u>	<u>15,975,013</u>	<u>1,133,288</u>
Economic Development:							
Zoning/Solid Waste Enforcement:							
Salaries	140,397	140,397	10,591	129,806	8%	132,464	-
Fringe benefits	54,711	54,711	4,284	50,427	8%	51,750	-
Operating costs	14,190	14,190	766	13,424	5%	13,929	-
Capital outlay	30,000	30,000	-	30,000	0%	-	-
	<u>239,298</u>	<u>239,298</u>	<u>15,641</u>	<u>223,657</u>	<u>7%</u>	<u>198,143</u>	<u>-</u>
Planning:							
Salaries	409,603	457,636	31,797	425,839	7%	392,502	30,961
Fringe benefits	144,711	163,678	11,324	152,354	7%	131,875	10,884
Operating costs	130,450	130,450	3,299	127,151	3%	112,363	13,657
Capital outlay	30,000	30,000	-	30,000	0%	-	-
	<u>714,764</u>	<u>781,764</u>	<u>46,420</u>	<u>735,344</u>	<u>6%</u>	<u>636,740</u>	<u>55,502</u>
Cooperative Extension:							
Salaries	312,416	352,454	3,187	349,267	1%	300,694	3,943
Fringe benefits	154,261	157,324	244	157,080	0%	115,770	417
Operating costs	121,983	128,522	10,501	118,021	8%	104,232	4,029
Capital outlay	35,000	35,000	-	35,000	0%	5,485	-
	<u>623,660</u>	<u>673,300</u>	<u>13,932</u>	<u>659,368</u>	<u>2%</u>	<u>526,181</u>	<u>8,389</u>
Soil and Water Conservation:							
Salaries	158,292	158,292	11,814	146,478	7%	153,759	11,463
Fringe benefits	58,429	58,429	4,539	53,890	8%	59,028	4,664
Operating costs	17,800	17,800	682	17,118	4%	17,548	1,090
	<u>234,521</u>	<u>234,521</u>	<u>17,035</u>	<u>217,486</u>	<u>7%</u>	<u>230,335</u>	<u>17,217</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Public Housing Section 8:							
Salaries	136,627	136,627	6,327	130,300	5%	122,196	10,104
Fringe benefits	55,296	55,296	2,151	53,145	4%	49,991	4,385
Operating costs	2,163,180	2,163,180	164,979	1,998,201	8%	1,987,786	168,831
	<u>2,355,103</u>	<u>2,355,103</u>	<u>173,457</u>	<u>2,181,646</u>	<u>7%</u>	<u>2,159,973</u>	<u>183,320</u>
Economic Development:							
Salaries	-	-	-	-	na	27,539	4,052
Fringe benefits	-	-	-	-	na	2,107	310
Operating costs	425,000	425,000	-	425,000	0%	395,354	30,183
	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>425,000</u>	<u>0%</u>	<u>425,000</u>	<u>34,545</u>
1% Occupancy Tax:							
Operating costs	1,500,000	1,500,000	698	1,499,302	0%	1,589,493	-
Other Economic Development:							
Boiling Spring Lakes	288,750	288,750	-	288,750	0%	-	-
Holden Beach Special					0%	-	-
Obligation Bond	1,422,360	1,422,360	-	1,422,360		-	-
Lockwood Folly & Shallotte	-	190,000	-	190,000	0%	177,868	-
Dredging	600,000	505,000	-	505,000	0%	-	-
Reserve for shoreline	2,311,110	2,406,110	-	2,406,110	0%	177,868	-
	<u>8,403,456</u>	<u>8,615,096</u>	<u>267,183</u>	<u>8,347,913</u>	<u>3%</u>	<u>5,943,733</u>	<u>298,973</u>
Total economic development							
Human Services:							
Health:							
Administration:							
Salaries	2,329,222	2,298,349	165,259	2,133,090	7%	2,042,688	167,111
Fringe benefits	1,223,311	1,208,380	71,516	1,136,864	6%	1,133,667	97,173
Operating costs	269,750	269,750	5,284	264,466	2%	450,005	5,748
Capital outlay	-	30,000	-	30,000	0%	84,387	-
	<u>3,822,283</u>	<u>3,806,479</u>	<u>242,059</u>	<u>3,564,420</u>	<u>6%</u>	<u>3,710,747</u>	<u>270,032</u>
Communicable Diseases:							
Operating costs	413,900	413,900	11,123	402,777	3%	322,702	14,152
Adult Health Maintenance:							
Operating costs	448,655	430,545	5,175	425,370	1%	148,520	5,169
	<u>448,655</u>	<u>430,545</u>	<u>5,175</u>	<u>425,370</u>	<u>1%</u>	<u>148,520</u>	<u>5,169</u>
Senior Health							
Salaries	52,468	52,468	4,329	48,139	8%	51,459	4,194
Fringe benefits	20,871	20,871	1,629	19,242	8%	21,136	1,669
Operating costs	3,835	3,835	587	3,248	15%	3,451	641
	<u>77,174</u>	<u>77,174</u>	<u>6,545</u>	<u>70,629</u>	<u>8%</u>	<u>76,046</u>	<u>6,504</u>
Maternal and Child Health:							
Salaries	385,259	385,259	26,716	358,543	7%	352,193	27,388
Fringe benefits	165,198	165,198	11,807	153,391	7%	151,228	12,574
Operating costs	594,240	619,240	34,741	584,499	6%	490,343	33,978
Capital outlay	7,100	7,100	-	7,100	0%	-	-
	<u>1,151,797</u>	<u>1,176,797</u>	<u>73,264</u>	<u>1,103,533</u>	<u>6%</u>	<u>993,764</u>	<u>73,940</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Environmental Health:							
Salaries	1,059,934	1,090,807	80,546	1,010,261	7%	1,002,967	71,926
Fringe benefits	364,996	379,927	27,680	352,247	7%	348,471	26,281
Operating costs	190,771	391,914	36,074	355,840	9%	178,253	33,958
Capital outlay	86,810	85,580	-	85,580	0%	18,134	-
	<u>1,702,511</u>	<u>1,948,228</u>	<u>144,300</u>	<u>1,803,928</u>	<u>7%</u>	<u>1,547,825</u>	<u>132,165</u>
Total health	<u>7,616,320</u>	<u>7,853,123</u>	<u>482,466</u>	<u>7,370,657</u>	<u>6%</u>	<u>6,799,604</u>	<u>501,962</u>
Veterans' Services:							
Salaries	138,941	138,941	13,219	125,722	10%	134,211	9,920
Fringe benefits	54,414	54,414	4,786	49,628	9%	55,007	4,342
Operating costs	17,655	17,655	5,506	12,149	31%	14,515	2,688
Total veterans' services	<u>211,010</u>	<u>211,010</u>	<u>23,511</u>	<u>187,499</u>	<u>11%</u>	<u>203,733</u>	<u>16,950</u>
Social Services:							
Administration:							
Salaries	7,114,785	7,114,785	509,670	6,605,115	7%	6,545,048	506,926
Fringe benefits	3,399,525	3,399,525	208,526	3,190,999	6%	3,330,513	283,646
Operating costs	2,655,458	2,748,991	113,954	2,635,037	4%	2,465,535	99,938
Capital outlay	75,000	75,000	-	75,000	0%	172,127	-
	<u>13,244,768</u>	<u>13,338,301</u>	<u>832,150</u>	<u>12,506,151</u>	<u>6%</u>	<u>12,513,223</u>	<u>890,510</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	-	20,000	0%	1,196	-
Aid to the blind	7,850	7,850	-	7,850	0%	5,361	-
Adoption assistance	280,000	280,000	18,728	261,272	7%	237,807	21,206
Special assistance	470,000	470,000	24,653	445,347	5%	388,663	31,115
Foster care	950,000	950,000	65	949,935	0%	460,113	375
State foster home	335,000	335,000	525	334,475	0%	278,604	-
Special assistance	25,121	25,121	1,463	23,658	6%	21,479	-
Day care	23,000	23,000	-	23,000	0%	397,021	-
Special child adopt. assistance	-	84,851	10,117	74,734	12%	88,894	4,375
	<u>2,110,971</u>	<u>2,195,822</u>	<u>55,551</u>	<u>2,140,271</u>	<u>3%</u>	<u>1,879,138</u>	<u>57,071</u>
Total social services	<u>15,355,739</u>	<u>15,534,123</u>	<u>887,701</u>	<u>14,646,422</u>	<u>6%</u>	<u>14,392,361</u>	<u>947,581</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,387,618	2,387,618	198,968	2,188,650	8%	2,076,705	173,059
Other human services	-	127,097	375	126,722	0%	127,883	6,369
	<u>2,638,061</u>	<u>2,765,158</u>	<u>199,343</u>	<u>2,565,815</u>	<u>7%</u>	<u>2,455,031</u>	<u>179,428</u>
Total human services	<u>25,821,130</u>	<u>26,363,414</u>	<u>1,593,021</u>	<u>24,770,393</u>	<u>6%</u>	<u>23,850,729</u>	<u>1,645,921</u>
Education:							
Public schools	39,918,820	39,918,820	3,326,569	36,592,251	8%	37,298,995	3,108,250
Public schools - capital outlay	837,458	837,458	69,789	767,669	8%	782,496	65,208
Community college	4,249,867	4,034,064	336,156	3,697,908	8%	4,193,167	352,037
Community college - cap. out.	150,000	150,000	12,500	137,500	8%	68,000	5,667
Total education	<u>45,156,145</u>	<u>44,940,342</u>	<u>3,745,014</u>	<u>41,195,328</u>	<u>8%</u>	<u>42,342,658</u>	<u>3,531,162</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	July 31, 2017
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	673,238	673,238	56,632	616,606	8%	628,820	54,562
Fringe benefits	190,448	190,448	15,389	175,059	8%	189,400	15,704
Operating costs	664,680	664,680	74,240	590,440	11%	548,234	45,626
Capital outlay	389,000	389,000	-	389,000	0%	49,283	-
	<u>1,917,366</u>	<u>1,917,366</u>	<u>146,261</u>	<u>1,771,105</u>	<u>8%</u>	<u>1,415,737</u>	<u>115,892</u>
Maintenance:							
Salaries	801,783	801,783	80,031	721,752	10%	746,088	72,295
Fringe benefits	311,875	311,875	27,416	284,459	9%	300,847	26,486
Operating costs	429,220	429,220	7,197	422,023	2%	445,966	6,556
Capital outlay	160,000	160,000	-	160,000	0%	96,663	-
	<u>1,702,878</u>	<u>1,702,878</u>	<u>114,644</u>	<u>1,588,234</u>	<u>7%</u>	<u>1,589,564</u>	<u>105,337</u>
Total Parks and Recreation	<u>3,620,244</u>	<u>3,620,244</u>	<u>260,905</u>	<u>3,359,339</u>	<u>7%</u>	<u>3,005,301</u>	<u>221,229</u>
Brunswick County Library:							
Salaries	792,551	792,551	61,232	731,319	8%	729,865	60,154
Fringe benefits	316,173	316,173	24,312	291,861	8%	299,256	24,519
Operating costs	238,900	243,900	1,510	242,390	1%	265,328	6,050
	<u>1,347,624</u>	<u>1,352,624</u>	<u>87,054</u>	<u>1,265,570</u>	<u>6%</u>	<u>1,294,449</u>	<u>90,723</u>
Total culture and recreation	<u>4,967,868</u>	<u>4,972,868</u>	<u>347,959</u>	<u>4,624,909</u>	<u>7%</u>	<u>4,299,750</u>	<u>311,952</u>
Debt Service:							
Principal retirement	11,233,462	11,233,462	-	11,233,462	0%	11,383,292	-
Interest and fees	2,227,245	2,227,245	163,200	2,064,045	7%	2,569,088	189,000
Total debt service	<u>13,460,707</u>	<u>13,460,707</u>	<u>163,200</u>	<u>13,297,507</u>	<u>1%</u>	<u>13,952,380</u>	<u>189,000</u>
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>13,039,111</u>	<u>179,494,063</u>	<u>6.8%</u>	<u>173,327,363</u>	<u>12,503,675</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(3,000,448)</u>	<u>60,588</u>	<u>98%</u>	<u>18,977,379</u>	<u>(5,308,613)</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	505,057	-
	-	-	-	-	na	505,057	-
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	10,510	-
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(750,000)	-	750,000	0%	(10,947,387)	(1,592,750)
Transfer to grant projects funds	-	-	-	-	na	(9,646)	-
Transfer to emergency telephone system fund	-	-	-	-	na	(1,132)	-
Transfer to school capital projects fund	(4,386,275)	(4,386,275)	-	4,386,275	0%	(6,239,924)	-
	<u>(5,136,275)</u>	<u>(5,136,275)</u>	<u>-</u>	<u>5,136,275</u>	<u>0%</u>	<u>(17,198,089)</u>	<u>(1,592,750)</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>4,985,611</u>	<u>8,197,311</u>	<u>-</u>	<u>(8,197,311)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>-</u>	<u>(3,061,036)</u>	0%	<u>(16,682,522)</u>	<u>(1,592,750)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(3,000,448)</u>	<u>\$ (3,000,448)</u>		<u>2,294,857</u>	<u>(6,901,363)</u>
Fund balance, beginning of year			<u>75,904,545</u>			<u>73,609,688</u>	<u>73,609,688</u>
Fund balance, end of year			<u>\$ 72,904,097</u>			<u>\$ 75,904,545</u>	<u>\$ 66,708,325</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 JULY 31, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 23,184,194	\$ 19,299,758	\$ -	\$ 19,299,758
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	311,047	12,495	323,542
Performance bonds	290,876	290,876	-	290,876
Other	629,716	573,803	11,784	585,587
Total revenues	<u>24,983,294</u>	<u>20,475,484</u>	<u>24,279</u>	<u>20,499,763</u>
Expenditures:				
General Government:				
Court House Renovation	9,650,000	71,430	-	71,430
Court House Parking Lot	207,370	103,318	-	103,318
	<u>9,857,370</u>	<u>174,748</u>	<u>-</u>	<u>174,748</u>
Environmental protection:				
Future Capital Projects	<u>9,517,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	1,148,497	-	1,148,497
Smithville Park Improvements	6,089,666	5,672,028	-	5,672,028
Brunswick Waterway Park Improvements	644,083	49,966	-	49,966
Calabash Senior Center	2,459,714	2,369,319	-	2,369,319
	<u>15,043,463</u>	<u>9,239,810</u>	<u>-</u>	<u>9,239,810</u>
Transportation:				
Airport Improvements	<u>24,564,844</u>	<u>20,489,243</u>	<u>(23,605)</u>	<u>20,465,638</u>
Education:				
Future Capital Projects	<u>2,051,905</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:				
Future Capital Projects	<u>84,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>61,393,320</u>	<u>29,903,801</u>	<u>(23,605)</u>	<u>29,880,196</u>
Revenues over (under) expenditures	<u>(36,410,026)</u>	<u>(9,428,317)</u>	<u>47,884</u>	<u>(9,380,433)</u>
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	33,593,847	33,844,651	-	33,844,651
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>36,410,026</u>	<u>31,855,212</u>	<u>-</u>	<u>31,855,212</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,426,895</u>	<u>47,884</u>	<u>\$ 22,474,779</u>
Fund balance, beginning of year			<u>27,251,373</u>	
Fund balance, end of year			<u>\$ 27,299,257</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 JULY 31, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,189,435	1,352,633	6,969	1,359,602
Investment earnings-debt proceeds	-	2,506	76,534	79,040
Total revenues	<u>8,271,474</u>	<u>8,447,936</u>	<u>83,503</u>	<u>8,531,439</u>
Expenditures:				
Brunswick County Schools	122,874,136	45,849,954	-	45,849,954
Brunswick Community College	<u>31,665,911</u>	<u>31,522,340</u>	<u>92,900</u>	<u>31,615,240</u>
Total expenditures	<u>154,540,047</u>	<u>77,372,294</u>	<u>92,900</u>	<u>77,465,194</u>
Revenues over (under) expenditures	(146,268,573)	(68,924,358)	(9,397)	(68,933,755)
Other Financing Sources (Uses):				
Transfer from general fund	56,603,514	47,677,314	-	47,677,314
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	476,476	-	476,476
Debt financing issued	79,955,000	30,000,000	-	30,000,000
Appropriated fund balance	<u>6,552,413</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>146,268,573</u>	<u>77,839,777</u>	<u>-</u>	<u>77,839,777</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 8,915,419</u>	(9,397)	<u>\$ 8,906,022</u>
Fund balance, beginning of year			<u>65,345,502</u>	
Fund balance, end of year			\$ 65,336,105	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JULY 31, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	1,026,567	-	863,357	1,889,924
Interest receivable	84	-	75	159
Receivables, net	-	2,106	-	2,106
Total assets	<u>1,026,651</u>	<u>2,106</u>	<u>863,432</u>	<u>1,892,189</u>
Liabilities:				
Accounts payable and other liabilities	3,476	913	5,117	9,506
Due to other funds	-	1,334	-	1,334
Total liabilities	<u>3,476</u>	<u>2,247</u>	<u>5,117</u>	<u>10,840</u>
Fund Balance:				
Stabilization by State Statute	84	2,106	75	2,265
Restricted - other	1,023,091	-	858,240	1,881,331
Assigned	-	(2,247)	-	(2,247)
Total fund balances	<u>1,023,175</u>	<u>(141)</u>	<u>858,315</u>	<u>1,881,349</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,026,651</u>	<u>\$ 2,106</u>	<u>\$ 863,432</u>	<u>\$ 1,892,189</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 JULY 31, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ -	\$ 1,496	\$ -	\$ 1,496
Permits and fees	-	-	13,778	13,778
Investment earnings	624	-	560	1,184
Total revenues	<u>624</u>	<u>1,496</u>	<u>14,338</u>	<u>16,458</u>
Expenditures:				
General government	-	1,637	8,177	9,814
Public safety	36,682	-	-	36,682
Total expenditures	<u>36,682</u>	<u>1,637</u>	<u>8,177</u>	<u>46,496</u>
Revenues over (under) expenditures	(36,058)	(141)	6,161	(30,038)
Fund balance, beginning of year	<u>1,059,233</u>	<u>-</u>	<u>852,154</u>	<u>1,911,387</u>
Fund balance, end of year	<u>\$ 1,023,175</u>	<u>\$ (141)</u>	<u>\$ 858,315</u>	<u>\$ 1,881,349</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	Budget	July 31, 2018	Variance Positive (Negative)	June 30, 2018	July 31, 2017
Revenues:					
Restricted intergovernmental	\$ 548,008	\$ -	\$ (548,008)	\$ 782,424	\$ -
Investment earnings	-	624	624	5,238	303
Total revenues	<u>548,008</u>	<u>624</u>	<u>(547,384)</u>	<u>787,662</u>	<u>303</u>
Expenditures:					
Operating costs	798,008	36,682	761,326	479,398	39,052
Capital outlay	<u>59,872</u>	<u>-</u>	<u>59,872</u>	<u>307,918</u>	<u>-</u>
Total expenditures	<u>857,880</u>	<u>36,682</u>	<u>821,198</u>	<u>787,316</u>	<u>39,052</u>
Revenues over (under) expenditures	(309,872)	(36,058)	273,814	346	(38,749)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	1,132	-
Appropriated fund balance	<u>309,872</u>	<u>-</u>	<u>(309,872)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>309,872</u>	<u>-</u>	<u>(309,872)</u>	<u>1,132</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(36,058)</u>	<u>\$ (36,058)</u>	1,478	(38,749)
Fund balance, beginning of year		<u>1,059,233</u>		<u>1,057,755</u>	<u>1,057,755</u>
Fund balance, end of year		<u>\$ 1,023,175</u>		<u>\$ 1,059,233</u>	<u>\$ 1,019,006</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2018**

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 1,365,358	\$ 484,667	\$ 1,496	\$ 486,163
Expenditures:				
SAMHSA Expansion Grant FY 19-24	400,000	-	-	-
SAMHSA	975,000	484,667	1,637	486,304
Total expenditures	1,375,000	484,667	1,637	486,304
Revenues over (under) expenditures	(9,642)	-	(141)	(141)
Other Financing Sources (Uses):				
Transfers from general fund	9,642	-	-	-
Net change in fund balance	\$ -	\$ -	(141)	\$ (141)
Fund balance, beginning of year			-	
Fund balance, end of year			\$ (141)	

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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 13,778	\$ (151,722)	\$ 161,663	\$ 13,234
Investment earnings	3,500	560	(2,940)	4,317	259
Total revenues	<u>169,000</u>	<u>14,338</u>	<u>(154,662)</u>	<u>165,980</u>	<u>13,493</u>
Expenditures:					
General government	<u>212,699</u>	<u>8,177</u>	<u>204,522</u>	<u>152,451</u>	<u>17,663</u>
Revenues over (under) expenditures	<u>(43,699)</u>	<u>6,161</u>	<u>49,860</u>	<u>13,529</u>	<u>(4,170)</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>43,699</u>	<u>-</u>	<u>(43,699)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>6,161</u>	<u>\$ 6,161</u>	<u>13,529</u>	<u>(4,170)</u>
Fund balance, beginning of year		<u>852,154</u>		<u>838,625</u>	<u>838,625</u>
Fund balance, end of year		<u>\$ 858,315</u>		<u>\$ 852,154</u>	<u>\$ 834,455</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JULY 31, 2018

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 26,541,225	\$ 6,425,695	\$ 32,966,920
Restricted cash	2,488,505	-	2,488,505
Interest receivable	2,501	323	2,824
Receivables and special assessments, net	2,823,967	-	2,823,967
Due from other governmental agencies	247,219	66,951	314,170
Inventories	1,783,406	-	1,783,406
Total current assets	<u>33,886,823</u>	<u>6,492,969</u>	<u>40,379,792</u>
Current Liabilities:			
Accounts payable and other liabilities	319,999	487,383	807,382
Customer deposits	1,897,311	-	1,897,311
Interest payable	263,945	-	263,945
Current portion of debt	1,366,522	-	1,366,522
Total current liabilities	<u>3,847,777</u>	<u>487,383</u>	<u>4,335,160</u>
Expendable net position	30,039,046	6,005,586	36,044,632
Noncurrent Items:			
Non-depreciable capital assets	3,988,162	-	3,988,162
Depreciable capital assets, net	152,285,036	-	152,285,036
Deferred outflow	929,607	-	929,607
Net pension liability	(830,190)	-	(830,190)
Compensated absences	(394,166)	-	(394,166)
Total other post-employment liability	(11,193,772)	-	(11,193,772)
Non-current portion of debt	(22,109,040)	-	(22,109,040)
Deferred inflow	(1,159,238)	-	(1,159,238)
Total net position	<u>\$ 151,555,445</u>	<u>\$ 6,005,586</u>	<u>\$ 157,561,031</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Revenues:							
User charges	\$ 23,072,000	\$ 23,072,000	\$ 2,510,117	\$ (20,561,883)	11%	\$ 24,141,941	\$ 2,176,651
Restricted intergovernmental	-	388,040	-	(388,040)	0%	216,000	-
Investment earnings	70,000	70,000	19,111	(50,889)	27%	142,897	7,706
Other	476,468	476,468	41,239	(435,229)	9%	601,302	25,835
Total revenues	<u>23,618,468</u>	<u>24,006,508</u>	<u>2,570,467</u>	<u>(21,436,041)</u>	11%	<u>25,102,140</u>	<u>2,210,192</u>
Expenditures:							
Salaries	4,932,754	4,932,754	363,842	4,568,912	7%	4,563,616	330,683
Fringe benefits	2,368,799	2,368,799	182,905	2,185,894	8%	1,957,864	144,181
Operating expenditures	7,177,542	8,000,025	289,876	7,710,149	4%	6,739,172	489,116
Repairs and maintenance	1,578,200	1,621,253	12,825	1,608,428	1%	1,796,403	433
Capital outlay	1,619,100	2,377,510	27,030	2,350,480	1%	1,611,908	-
Debt Service:							
Principal	1,220,861	1,220,861	11,669	1,209,192	1%	1,179,148	11,193
Interest	1,021,068	1,021,068	61,152	959,916	6%	1,068,790	63,979
Total expenditures	<u>19,918,324</u>	<u>21,542,270</u>	<u>949,299</u>	<u>20,592,971</u>	4%	<u>18,916,901</u>	<u>1,039,585</u>
Revenues over (under) expenditures	3,700,144	2,464,238	1,621,168	(843,070)	66%	6,185,239	1,170,607
Other Financing Sources (Uses):							
Transfer to water capital project fund	(4,610,144)	(3,525,214)	(790,000)	2,735,214	22%	(2,715,507)	(635,000)
Transfer from water capital project fund	910,000	-	-	-	na	173,000	-
Appropriated net position	-	1,060,976	-	(1,060,976)	0%	-	-
Total other fin. sources (uses)	<u>(3,700,144)</u>	<u>(2,464,238)</u>	<u>(790,000)</u>	<u>1,674,238</u>	32%	<u>(2,542,507)</u>	<u>(635,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,168</u>	<u>\$ 831,168</u>		<u>\$ 3,642,732</u>	<u>\$ 535,607</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 JULY 31, 2018**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	122,884	2,408	125,292
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Other	500,000	-	-	-
Total revenues	1,074,655	557,263	2,408	559,671
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	411,155	384,990	-	384,990
FY16 Water Mains Top 7 and Apollo	1,905,000	1,612,801	-	1,612,801
Middleton Road Water Main	949,178	949,178	-	949,178
US 74/76 Fire Protection	1,019,296	119,276	-	119,276
Gilbert Road Water Main	978,479	978,479	-	978,479
Bailey Road Project	139,615	8,640	-	8,640
Raw Water Mains Project	850,000	398,772	-	398,772
Sunset Harbor Water Main	564,000	73,105	-	73,105
NW Plant Treatment Expansion 12MGD	21,085,370	579,890	-	579,890
Total expenditures	27,967,093	5,155,681	-	5,155,681
Revenues over (under) expenditures	(26,892,438)	(4,598,418)	2,408	(4,596,010)
Other Financing Sources (Uses):				
Long term debt issued	20,485,770	-	-	-
Transfers from water fund	9,734,877	9,009,887	790,000	9,799,887
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(4,125,936)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	26,892,438	8,024,117	790,000	8,814,117
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,425,699	\$ 792,408	\$ 4,218,107

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JULY 31, 2018

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 21,669,130	\$ 2,314,169	\$ 23,983,299
Restricted cash	4,162,242	-	4,162,242
Interest receivable	1,772	198	1,970
Receivables and special assessments, net	6,958,403	-	6,958,403
Due from other governmental agencies	342,274	8,146	350,420
Inventories	344,146	-	344,146
Total current assets	<u>33,477,967</u>	<u>2,322,513</u>	<u>35,800,480</u>
Current Liabilities:			
Accounts payable and other liabilities	466,405	24,644	491,049
Interest payable	878,275	-	878,275
Prepaid fees	745,822	-	745,822
Current portion of debt	10,439,315	-	10,439,315
Total current liabilities	<u>12,529,817</u>	<u>24,644</u>	<u>12,554,461</u>
Expendable net position	20,948,150	2,297,869	23,246,019
Noncurrent Items:			
Non-depreciable capital assets	2,811,584	-	2,811,584
Depreciable capital assets, net	219,512,058	-	219,512,058
Deferred outflow	519,473	-	519,473
Net pension liability	(443,295)	-	(443,295)
Compensated absences	(192,232)	-	(192,232)
Total other post-employment liability	(6,109,240)	-	(6,109,240)
Non-current portion of debt	(87,980,065)	-	(87,980,065)
Deferred inflow	(664,927)	-	(664,927)
Total net position	<u>\$ 148,401,506</u>	<u>\$ 2,297,869</u>	<u>\$ 150,699,375</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Revenues:							
User charges	\$ 22,689,098	\$ 22,689,098	\$ 2,543,409	\$ (20,145,689)	11%	\$ 26,783,874	\$ 2,018,311
ARRA interest subsidy	91,833	91,833	-	(91,833)	0%	120,086	-
Special assessments	13,000	13,000	19,245	6,245	148%	2,026,174	29,378
Investment earnings	50,000	50,000	16,008	(33,992)	32%	127,646	6,345
Other	137,400	137,400	1,980	(135,420)	1%	221,124	200
Total revenues	<u>22,981,331</u>	<u>22,981,331</u>	<u>2,580,642</u>	<u>(20,400,689)</u>	11%	<u>29,278,904</u>	<u>2,054,234</u>
Expenditures:							
Salaries	2,632,844	2,632,844	204,944	2,427,900	8%	2,481,261	200,349
Fringe benefits	1,221,374	1,221,374	97,149	1,124,225	8%	989,586	79,109
Operating expenditures	4,456,393	4,716,475	143,420	4,573,055	3%	4,130,740	301,831
Repairs and maintenance	1,742,050	1,801,734	25,182	1,776,552	1%	1,986,908	19,286
Capital outlay	2,409,825	4,471,268	27,227	4,444,041	1%	1,975,825	480
Debt Service:							
Principal	10,014,492	10,014,492	27,229	9,987,263	0%	9,840,547	26,118
Interest	<u>3,688,912</u>	<u>3,688,912</u>	<u>7,997</u>	<u>3,680,915</u>	0%	<u>4,027,464</u>	<u>9,108</u>
Total expenditures	<u>26,165,890</u>	<u>28,547,099</u>	<u>533,148</u>	<u>28,013,951</u>	2%	<u>25,432,331</u>	<u>636,281</u>
Revenues over (under) expenditures	(3,184,559)	(5,565,768)	2,047,494	7,613,262	-37%	3,846,573	1,417,953
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(800,000)	(325,558)	-	325,558	0%	(634,012)	-
Transfer from wastewater capital project	1,175,000	375,000	-	(375,000)	0%	1,638,171	-
Appropriated net position	<u>2,809,559</u>	<u>5,516,326</u>	<u>-</u>	<u>(5,516,326)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>3,184,559</u>	<u>5,565,768</u>	<u>-</u>	<u>(5,565,768)</u>	0%	<u>1,004,159</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,047,494</u>	<u>\$ 2,047,494</u>		<u>\$ 4,850,732</u>	<u>\$ 1,417,953</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 JULY 31, 2018**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ -	\$ 46,276
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	97,462	124,216	1,479	125,695
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,505,234</u>	<u>830,056</u>	<u>1,479</u>	<u>831,535</u>
Expenditures:				
NCDOT Hwy 211 Expansion	121,702	105,145	-	105,145
WBRWWTF Expansion Southport	2,630,000	464,663	-	464,663
NEBRWWTP Expansion	2,392,000	99,598	-	99,598
Total expenditures	<u>5,143,702</u>	<u>669,406</u>	<u>-</u>	<u>669,406</u>
Revenues over (under) expenditures	(1,638,468)	160,650	1,479	162,129
Other Financing Sources (Uses):				
Long term debt issued	2,392,000	-	-	-
Transfer from wastewater fund	3,484,201	3,158,647	-	3,158,647
Transfer to wastewater fund	(5,549,234)	(5,549,234)	-	(5,549,234)
Future capital projects	(2,869,095)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>1,638,468</u>	<u>(2,390,587)</u>	<u>-</u>	<u>(2,390,587)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (2,229,937)</u>	<u>\$ 1,479</u>	<u>\$ (2,228,458)</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	Budget	July 31, 2018	Variance Positive (Negative)	June 30, 2018	July 31, 2017
Revenues:					
Charges for services	\$ 1,098,200	\$ 274,550	\$ (823,650)	\$ 980,000	\$ -
Investment earnings	-	1,589	1,589	13,062	799
Total revenues	<u>1,098,200</u>	<u>276,139</u>	<u>(822,061)</u>	<u>993,062</u>	<u>799</u>
Expenditures:					
Premiums	<u>1,098,200</u>	<u>254,372</u>	<u>843,828</u>	<u>1,873,749</u>	<u>184,546</u>
Increase (decrease) in net position	\$ -	21,767	\$ 21,767	(880,687)	(183,747)
Net positon, beginning of year		<u>977,924</u>		<u>1,858,611</u>	<u>1,858,611</u>
Net positon, end of year		<u>\$ 999,691</u>		<u>\$ 977,924</u>	<u>\$ 1,674,864</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 JULY 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>July 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>July 31, 2017</u>
Revenues:					
Charges for services-health premiums	\$ -	\$ -	\$ -	\$ 12,453,652	\$ 1,001,317
Investment earnings	-	2,585	2,585	19,197	960
Total revenues	-	2,585	2,585	12,472,849	1,002,277
Expenditures:					
Administration fees	-	-	-	1,461,130	223,261
Premiums	660,712	-	660,712	10,181,849	159,923
Total expenditures	660,712	-	660,712	11,642,979	383,184
Revenues over (under) expenditures	<u>\$ (660,712)</u>	2,585	<u>\$ 663,297</u>	829,870	619,093
Other financing sources (uses):					
Appropriated net position	660,712	-	(660,712)	-	-
Increase (decrease) in net position	<u>\$ -</u>	2,585	<u>\$ 2,585</u>	829,870	619,093
Net positon, beginning of year		<u>3,551,943</u>		<u>2,722,073</u>	<u>2,722,073</u>
Net positon, end of year		<u>\$ 3,554,528</u>		<u>\$ 3,551,943</u>	<u>\$ 3,341,166</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of July 31, 2018. It reports that the County had \$181.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$52.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.97%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JULY 31, 2018

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			45,529,073			0.00%
Total Checking & Petty Cash				\$ 45,535,073	20%	
Money Markets / Savings						
BB&T Money Rate Savings			54,639,418			0.30%
First Bank Preferred Savings			10,381,761			0.05%
SunTrust Money Market			5,018,226			0.04%
Total Money Markets / Savings				\$ 70,039,405	30%	
Certificates of Deposit / CDARS						
First Bank	6/28/18	9/28/18	10,080,471			1.85%
Total Certificates of Deposit / CDARS				\$ 10,080,471	4%	
NC Capital Management Trust - Government Portfolio				\$ 52,442,380	22%	1.80%
NC Capital Management Trust - Term Portfolio				\$ 3,343,827	1%	2.05%
Total Unrestricted Cash and Investments				\$ 181,441,155		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 50,156,100		21%	1.80%
PNC Bank Money Market			169,459		0%	0.90%
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				\$ 51,988,645		
Grand Total All Cash and Investments				\$ 233,429,801	100%	0.97%

Cash Balances:

General Fund	\$ 72,843,132
County Capital Reserve Fund	20,884,282
School Capital Projects Fund	12,380,316
Water Fund	28,468,669
Water Capital Reserve Fund	4,134,621
Wastewater Fund	21,680,363
Wastewater Capital Reserve Fund	2,920,800

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,256,406	758,897	546,345	305,329	377,089		414,438	10%	
Aug	501,329	471,098	438,769	324,296	420,293				
Sept	502,872	399,058	870,663	262,164	419,816				
Oct	421,702	410,936	267,307	208,607	207,830				
Nov	316,382	213,082	204,432	207,774	235,025				
Dec	338,695	300,926	391,210	46,595	203,220				
Jan	312,188	376,046	381,705	305,760	189,817				
Feb	355,871	347,468	301,199	427,181	337,199				
Mar	570,368	324,430	362,693	370,146	378,028				
Apr	283,020	247,162	278,448	296,216	307,480				
May	83,586	322,131	248,619	260,659	218,586				
June	241,223	235,646	207,251	490,189	257,695				
Total	5,183,642	4,406,880	4,406,880	3,504,916	3,552,078	2,300,000	414,438		18%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	799	91,495	102,981	141,121	5,141,356		7,655,126	49%	
Aug	8,707,554	12,444,754	12,440,150	15,853,299	14,003,220				
Sept	5,541,480	7,147,245	7,799,492	6,433,818	6,763,894				
Oct	11,630,956	9,419,597	9,641,217	9,896,672	17,631,294				
Nov	18,349,557	19,462,971	21,420,290	23,944,507	17,678,530				
Dec	31,604,019	26,197,571	33,684,730	24,416,021	20,728,131				
Jan	19,539,928	23,411,002	15,517,607	23,377,586	26,045,100				
Feb	1,983,679	1,880,768	1,937,509	2,086,134	2,100,604				
Mar	1,484,285	931,336	811,691	957,399	928,997				
Apr	707,868	633,707	496,119	466,309	533,520				
May	634,497	363,995	326,905	341,102	588,170				
June	378,750	502,170	278,132	560,206	396,426				
Total	100,563,372	102,486,610	104,456,823	108,474,174	112,539,242	115,132,801	7,655,126		7%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	250,462	1,329	327	506	-		-	N/A	
Aug	335,146	443,434	504,052	603,352	611,857				
Sept	363,619	448,554	486,317	657,269	652,753				
Oct	539,012	438,527	464,133	579,331	542,846				
Nov	631,605	427,930	543,146	507,568	544,226				
Dec	675,575	369,797	383,693	471,246	499,198				
Jan	438,622	390,589	452,656	464,226	501,030				
Feb	419,377	387,576	477,267	523,460	557,142				
Mar	445,421	348,382	465,452	485,610	572,728				
Apr	428,462	476,849	560,194	654,797	631,825				
May	440,145	472,594	575,935	550,623	624,293				
June	964,880	912,555	1,117,769	1,223,355	1,286,771				
Total	5,932,325	5,118,117	6,030,941	6,721,343	7,024,669	6,547,500	-		0%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	864,797	927,776	969,548	986,394	1,049,718		-	-100%	
Aug	978,703	1,090,562	1,093,465	1,224,865	1,289,737				
Sept	845,474	877,367	938,050	952,042	978,445				
Oct	634,429	654,852	596,241	752,088	864,937				
Nov	489,457	628,065	604,948	635,873	767,798				
Dec	493,127	549,081	561,448	626,293	698,356				
Jan	282,246	527,514	585,079	436,031	558,342				
Feb	455,363	484,029	497,550	613,865	613,581				
Mar	478,740	377,571	603,870	588,222	547,868				
Apr	650,547	668,922	742,268	815,552	800,559				
May	667,921	708,546	756,471	837,814	794,102				
June	701,324	759,421	778,076	833,600	910,785				
Total	7,542,128	8,253,706	8,727,014	9,302,639	9,874,229	10,279,739	-		0%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	481,169	539,117	564,929	594,375	631,075		-	-100%	
Aug	441,069	481,408	541,745	517,985	596,047				
Sept	433,388	496,279	502,456	577,305	597,606				
Oct	437,655	469,753	514,691	551,928	614,008				
Nov	371,215	494,179	481,606	544,444	562,350				
Dec	450,740	479,879	509,491	583,254	636,108				
Jan	503,442	583,174	619,735	667,322	699,734				
Feb	373,047	447,406	444,943	477,316	527,845				
Mar	414,833	434,593	466,949	512,277	512,954				
Apr	454,513	457,599	564,837	625,842	658,044				
May	424,744	488,986	560,378	588,735	607,640				
June	488,672	526,413	547,458	550,848	660,846				
Total	5,274,487	5,898,786	6,319,219	6,791,631	7,304,257	7,447,570	-		0%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	537,381	581,833	609,693	631,292	673,530		-	-100%	
Aug	571,290	634,883	657,139	711,398	766,949				
Sept	513,379	547,394	576,690	610,962	631,968				
Oct	419,073	441,243	430,066	514,766	588,455				
Nov	333,777	436,317	423,295	464,016	527,365				
Dec	361,268	397,148	412,136	471,285	522,056				
Jan	285,268	420,617	459,158	415,344	482,885				
Feb	319,156	356,907	363,409	430,959	448,839				
Mar	342,823	305,250	417,515	430,745	414,149				
Apr	431,872	442,236	512,728	569,042	575,072				
May	430,202	469,765	515,232	566,462	554,566				
June	464,929	504,945	519,548	551,091	622,799				
Total	5,010,418	5,538,538	5,896,609	6,367,362	6,808,632	7,026,814	-		0%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	433,653	472,746	467,682	474,405	469,373		505,818	8%	
Aug	481,540	504,895	533,018	585,205	598,346				
Sept	477,751	412,334	506,507	552,130	509,091				
Oct	407,578	384,997	419,248	455,542	436,731				
Nov	357,419	346,005	353,122	356,558	400,272				
Dec	291,933	315,884	357,715	358,875	401,470				
Jan	280,966	287,734	289,804	326,617	330,727				
Feb	305,950	295,333	318,297	322,884	424,539				
Mar	297,023	280,290	307,249	318,405	338,275				
Apr	269,782	293,877	302,211	317,943	323,228				
May	337,877	341,737	379,472	407,205	404,362				
June	446,465	396,615	448,286	481,962	458,544				
Total	4,387,937	4,332,447	4,682,610	4,957,731	5,094,958	5,250,000	505,818		10%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	197,151	266,584	242,180	274,655	303,891		272,157	-10%	
Aug	196,228	297,464	328,242	391,161	364,814				
Sept	224,623	203,919	378,978	402,057	341,474				
Oct	250,146	195,247	281,554	312,823	245,944				
Nov	186,010	160,249	159,040	170,875	230,786				
Dec	91,803	111,853	92,834	79,215	194,433				
Jan	29,503	31,659	30,866	53,423	75,964				
Feb	19,242	10,667	17,443	17,281	42,193				
Mar	13,548	8,336	10,977	23,304	26,984				
Apr	10,547	12,325	20,209	33,613	25,042				
May	43,131	47,160	91,362	111,147	80,405				
June	239,965	99,971	255,276	294,456	171,484				
Total	1,501,897	1,445,433	1,908,962	2,164,010	2,103,414	2,000,000	272,157		14%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	531,159	645,432	571,447	549,891	502,369		648,595	29%	
Aug	566,561	610,893	726,527	662,991	739,238				
Sept	511,239	597,231	571,125	593,390	580,350				
Oct	455,344	369,057	419,668	467,518	439,291				
Nov	391,254	382,248	372,683	315,869	468,542				
Dec	260,217	298,588	278,846	329,525	415,210				
Jan	242,557	308,352	271,780	271,848	461,637				
Feb	297,924	240,348	243,372	293,671	254,055				
Mar	256,865	291,032	258,696	257,119	297,083				
Apr	264,528	253,284	298,786	315,449	374,571				
May	303,736	330,963	347,571	381,741	399,036				
June	567,502	373,695	423,069	723,529	625,328				
Total	4,648,887	4,701,123	4,783,570	5,162,541	5,556,710	5,800,000	648,595		11%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	252,870	245,698	206,044	193,363	171,810		220,490	28%	
Aug	230,404	241,408	198,496	176,628	242,014				
Sept	235,556	287,677	223,590	177,912	227,218				
Oct	231,204	226,273	183,414	141,672	208,907				
Nov	233,080	225,491	153,158	153,071	213,605				
Dec	188,651	220,541	126,460	140,427	181,314				
Jan	200,044	221,210	199,431	156,917	209,780				
Feb	232,927	148,278	177,624	144,230	145,744				
Mar	193,946	192,828	194,456	163,680	162,151				
Apr	206,743	169,595	179,557	153,967	200,376				
May	216,485	172,665	173,827	125,676	182,242				
June	211,501	141,691	173,052	126,581	250,422				
Total	2,633,410	2,493,355	2,189,109	1,854,124	2,395,583	1,900,000	220,490		12%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	391,615	403,355	451,901	470,153	487,562		504,765	4%	
Aug	393,144	440,343	451,462	475,932	489,608				
Sept	391,943	440,074	453,419	476,892	490,840				
Oct	394,427	442,108	454,580	476,516	493,066				
Nov	396,791	442,353	455,559	475,832	494,282				
Dec	395,498	443,726	464,316	477,375	495,252				
Jan	395,498	445,019	463,597	480,043	496,679				
Feb	399,527	445,701	465,506	481,021	498,450				
Mar	398,697	446,642	468,084	483,538	501,888				
Apr	399,271	448,227	469,366	482,955	500,982				
May	401,832	449,771	469,402	485,236	505,223				
June	413,286	498,348	490,097	506,112	522,511				
Total	4,771,529	5,345,667	5,557,289	5,771,605	5,976,343	6,050,000	504,765		8%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	32,072	70,982	88,015	79,919	83,631		98,990	18%	
Aug	38,414	54,383	63,122	73,809	104,621				
Sept	40,036	55,302	79,297	69,412	81,193				
Oct	42,683	53,756	60,271	60,061	91,599				
Nov	29,320	42,257	57,337	77,525	99,482				
Dec	28,621	56,457	50,315	59,843	54,196				
Jan	25,201	53,973	68,391	63,308	74,470				
Feb	34,179	55,395	58,684	88,268	65,659				
Mar	38,347	62,467	61,178	89,333	143,953				
Apr	39,113	66,169	88,286	76,900	79,001				
May	41,012	87,408	62,668	86,057	97,222				
June	42,744	57,354	89,289	88,308	88,973				
Total	431,742	715,903	826,853	912,743	1,064,000	799,000	98,990		12%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	69,729	75,945	175,282	82,430	82,749		167,036	102%	
Aug	68,885	61,056	107,350	87,643	120,522				
Sept	74,043	56,609	80,372	137,586	114,051				
Oct	92,640	35,619	100,031	53,152	83,126				
Nov	35,813	90,854	80,907	89,642	128,155				
Dec	59,986	71,145	67,996	49,323	40,491				
Jan	46,944	77,802	68,194	53,168	70,156				
Feb	61,353	78,674	83,303	80,368	43,033				
Mar	83,280	75,081	55,590	83,957	142,979				
Apr	56,385	86,006	103,546	191,678	78,156				
May	116,924	106,117	72,757	110,980	93,189				
June	71,878	65,310	131,407	89,349	111,500				
Total	837,859	880,218	1,126,735	1,109,276	1,108,107	688,000	167,036		24%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	23,386	27,391	42,850	29,279	34,402		55,946	63%	
Aug	20,169	26,404	35,126	24,946	42,390				
Sept	25,030	23,378	27,267	31,882	42,063				
Oct	22,223	20,420	24,152	26,858	33,713				
Nov	14,943	36,383	26,653	37,187	52,512				
Dec	19,097	28,184	22,399	25,429	23,427				
Jan	19,156	28,812	28,002	25,978	28,493				
Feb	20,860	30,550	25,571	35,550	24,480				
Mar	26,789	23,460	21,952	36,122	53,897				
Apr	24,074	24,169	34,849	28,496	33,669				
May	31,109	35,214	21,459	30,911	35,926				
June	28,029	27,254	48,349	29,625	40,209				
Total	274,866	331,619	358,629	362,263	445,181	232,000	55,946		24%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	612,855	707,249	735,074	791,640	805,054		872,549	8%	
Aug	651,146	733,867	779,627	874,819	933,343				
Sept	644,679	693,713	772,094	837,178	835,710				
Oct	633,320	673,713	706,281	773,191	813,375				
Nov	620,631	662,220	686,159	735,391	792,739				
Dec	605,584	649,668	724,587	753,597	801,946				
Jan	600,756	648,827	700,776	739,484	778,549				
Feb	617,577	651,892	705,035	740,280	835,392				
Mar	623,293	640,679	712,260	747,301	776,766				
Apr	612,980	652,947	708,854	744,239	786,370				
May	642,475	678,940	737,235	765,249	826,002				
June	762,420	709,781	868,150	834,436	905,605				
Total	7,627,716	8,103,496	8,836,132	9,336,805	9,890,851	9,800,000	872,549		9%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	126,160	88,000	114,000	76,350	108,000		216,000	100%	
Aug	90,600	93,000	97,000	152,000	133,000				
Sept	60,000	100,000	73,000	84,450	95,750				
Oct	113,949	84,000	57,000	95,775	185,275				
Nov	100,000	101,550	104,000	136,000	210,480				
Dec	60,166	69,000	80,000	109,000	84,000				
Jan	96,000	84,000	108,400	117,775	113,840				
Feb	157,000	172,000	119,375	164,450	97,250				
Mar	84,000	80,000	100,000	103,050	276,486				
Apr	112,000	88,000	134,320	104,000	168,614				
May	132,000	126,990	69,000	110,545	140,000				
June	77,000	132,700	82,625	189,500	132,000				
Total	1,208,875	1,219,240	1,138,720	1,442,895	1,744,695	1,100,000	216,000		20%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	153,583	94,139	454,950	185,127	219,750		452,432	106%	
Aug	75,250	153,639	240,374	131,836	402,208				
Sept	94,337	130,597	132,623	183,719	337,302				
Oct	100,250	157,250	156,607	205,927	268,123				
Nov	48,306	162,973	125,525	270,061	392,249				
Dec	55,555	122,639	94,524	154,451	186,084				
Jan	105,889	153,833	172,304	196,396	218,124				
Feb	67,805	168,764	150,635	214,802	134,813				
Mar	112,512	115,639	139,552	233,802	411,900				
Apr	128,139	105,250	218,469	210,136	271,541				
May	134,384	201,306	246,595	205,427	313,000				
June	113,439	93,309	337,635	214,635	259,250				
Total	1,189,449	1,659,338	2,469,793	2,406,319	3,414,344	600,000	452,432		75%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	47,864	24,714	106,434	60,709	69,520		149,044	114%	
Aug	24,084	47,884	74,794	44,611	104,289				
Sept	31,444	42,534	50,210	59,236	107,773				
Oct	32,421	51,087	50,872	66,644	75,363				
Nov	17,104	79,326	44,845	83,049	122,632				
Dec	17,855	38,881	31,511	47,819	52,692				
Jan	25,410	51,281	54,659	67,463	68,707				
Feb	19,601	56,259	44,213	68,932	49,027				
Mar	36,729	33,217	44,521	77,931	133,296				
Apr	36,827	30,753	70,828	61,376	83,511				
May	41,109	63,105	49,882	61,474	98,665				
June	31,815	35,773	109,443	68,211	78,581				
Total	362,264	554,814	732,212	767,455	1,044,056	200,000	149,044		75%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	34,990	36,146	37,165	38,912	40,199	41,676	119
Aug	35,107	36,272	37,303	39,036	40,345	-	
Sept	35,219	36,379	37,398	39,155	40,518	-	
Oct	35,400	36,431	37,418	39,238	40,581	-	
Nov	35,455	36,524	38,133	39,338	40,758	-	
Dec	35,500	36,607	38,209	39,466	40,908	-	
Jan	35,545	36,679	38,318	39,573	40,982	-	
Feb	35,615	36,737	38,415	39,690	41,094	-	
Mar	35,663	36,828	38,448	39,736	41,248	-	
Apr	35,819	36,910	38,587	39,894	41,365	-	
May	35,902	37,046	38,704	39,998	41,402	-	
June	36,028	37,112	38,760	40,101	41,557	-	
Average	35,520	36,639	38,072	39,511	40,913	3,473	119

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	12,415	13,855	14,556	15,862	16,695	17,861	142
Aug	12,467	14,009	14,632	15,878	16,758	-	
Sept	12,677	14,036	14,682	15,940	16,908	-	
Oct	12,859	14,092	14,708	16,014	17,017	-	
Nov	13,108	14,143	15,269	16,070	17,026	-	
Dec	13,234	14,192	15,357	16,157	17,193	-	
Jan	13,364	14,237	15,382	16,235	17,241	-	
Feb	13,470	14,325	15,460	16,295	17,300	-	
Mar	13,544	14,378	15,498	16,371	17,471	-	
Apr	13,608	14,450	15,593	16,506	17,549	-	
May	13,743	14,468	15,651	16,537	17,675	-	
June	13,841	14,514	15,847	16,579	17,719	-	
Average	13,194	14,225	15,220	16,204	17,213	1,488	142

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED AUGUST 31, 2018



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of August 31, 2018:

General Fund:

- Total revenues for the General Fund are \$28.5 million for an increase of \$2.0 million or 7.7% over the same period in the prior year. The main reason for this is a \$1.7 million timing increase in Ad Valorem taxes. Ad Valorem Revenues have stabilized in the following months. Total revenues collected are 15.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$30.7 million and are 16.0% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$2.0 million or 7.0%. This is a result of a Public Safety increase of \$1.1 million including a software purchase in the amount of \$0.6 million, \$0.4 million increase in economic development, and a \$0.5 million increase in education which is driven by the increase in property tax. These increases are partially offset with human services expenditure decrease of \$0.5 million.
- Net transfers to other funds are \$0.8 million compared to \$1.6 million transfers out for the same period of the prior year. The transfers were to fund various county capital projects.
- Revenues are less than expenditures and net transfers by \$3.0 million for the current period end compared to less than by \$3.3 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 3.9% over the same period in the prior year to \$5.2 million. Wholesale and industrial water sales increased 5.3% or 0.1 million over the same period in the prior year mainly due to PPI rate change. Total revenues are 21.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$3.0 million and are 14.0% of current budget. Total expenditures as compared to the expenditures of the same period in the prior year decreased \$0.2 million or 4.9%.
- Net transfers to water capital projects of \$0.8 million increased compared to transfers of \$0.6 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 \$1.4 million compared to greater than by \$1.2 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased 15.5% over the same period in the prior year to \$4.7 million. Retail wastewater sales slightly increased to \$1.8 million in comparison with the prior year of \$1.7 million while capital recovery revenue increased by \$0.1 million or 18.9%. Total revenues are 20.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund remained consistent with the same period in the prior year at \$2.4 million. Total expenditures are 8.4% of the budget for the fiscal year.
- There are no net transfers from wastewater capital projects in the current year or the same period of the prior year of \$1.0 million increased compared to net transfers out of \$0.2 million in the same period of the prior year. Typically, the transfers were to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$2.3 million compared to greater than by \$1.7 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

AUGUST 31, 2018

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 74,365,743	\$ 26,701,655	\$ 13,239,183	\$ 1,864,598	\$ 116,171,179
Restricted cash and investments	1,664,636	-	50,402,776	-	52,067,412
Interest receivable	13,237	3,966	2,153	319	19,675
Taxes receivable - net	90,742,320	-	-	-	90,742,320
Receivables - net	1,121,995	-	-	3,485	1,125,480
Other governmental agencies	747,708	95,926	4,678	-	848,312
Due from other funds	30,397	-	-	-	30,397
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 168,750,036</u>	<u>\$ 26,801,547</u>	<u>\$ 63,648,790</u>	<u>\$ 1,868,402</u>	<u>\$ 261,068,775</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,859,129	\$ 40,600	\$ -	\$ 5,524	\$ 4,905,253
Due to other funds	-	-	-	30,397	30,397
Total liabilities	<u>4,859,129</u>	<u>40,600</u>	<u>-</u>	<u>35,921</u>	<u>4,935,650</u>
Deferred Inflows of Resources:	<u>90,972,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,972,114</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,466,506	-	-	3,804	8,470,310
Restricted - other	4,739,343	-	50,402,776	1,859,378	57,001,497
Committed	214,566	26,760,947	13,246,014	-	40,221,527
Assigned	2,522,556	-	-	(30,701)	2,491,855
Unassigned	56,911,822	-	-	-	56,911,822
Total fund balances	<u>72,918,793</u>	<u>26,760,947</u>	<u>63,648,790</u>	<u>1,832,481</u>	<u>165,161,011</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 168,750,036</u>	<u>\$ 26,801,547</u>	<u>\$ 63,648,790</u>	<u>\$ 1,868,402</u>	<u>\$ 261,068,775</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 22,462,768	\$ -	\$ -	\$ -	\$ 22,462,768
Other taxes and licenses	1,231,567	-	-	-	1,231,567
Unrestricted intergovernmental revenues	22,229	-	-	-	22,229
Restricted intergovernmental revenues	1,550,136	61,621	-	47,163	1,658,920
Permits and fees	839,335	-	-	28,441	867,776
Sales and services	2,165,171	-	-	-	2,165,171
Investment earnings	99,873	29,996	170,029	2,403	302,301
Other	125,217	11,784	-	-	137,001
Total revenues	<u>28,496,296</u>	<u>103,401</u>	<u>170,029</u>	<u>78,007</u>	<u>28,847,733</u>
Expenditures:					
Current:					
General government	2,031,602	55,404	-	61,571	2,148,577
Public safety	8,452,805	-	-	95,342	8,548,147
Central services	3,524,680	-	-	-	3,524,680
Human services	3,880,187	-	-	-	3,880,187
Transportation	62,263	249,545	-	-	311,808
Environmental protection	2,705,144	-	-	-	2,705,144
Culture and recreation	805,881	1,038,878	-	-	1,844,759
Economic and physical development	1,416,461	-	-	-	1,416,461
Education	7,515,028	-	1,866,741	-	9,381,769
Debt Service:					
Principal retirement	163,460	-	-	-	163,460
Interest and fiscal charges	174,537	-	-	-	174,537
Total expenditures	<u>30,732,048</u>	<u>1,343,827</u>	<u>1,866,741</u>	<u>156,913</u>	<u>34,099,529</u>
Revenues over (under) expenditures	<u>(2,235,752)</u>	<u>(1,240,426)</u>	<u>(1,696,712)</u>	<u>(78,906)</u>	<u>(5,251,796)</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	750,000	-	-	750,000
Transfers to other funds	<u>(750,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
Total other financing sources (uses)	<u>(750,000)</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,985,752)</u>	<u>(490,426)</u>	<u>(1,696,712)</u>	<u>(78,906)</u>	<u>(5,251,796)</u>
Fund balance, beginning of year	<u>75,904,545</u>	<u>27,251,373</u>	<u>65,345,502</u>	<u>1,911,387</u>	<u>170,412,807</u>
Fund balance, end of year	<u>\$ 72,918,793</u>	<u>\$ 26,760,947</u>	<u>\$ 63,648,790</u>	<u>\$ 1,832,481</u>	<u>\$ 165,161,011</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 124,680,301	\$ 124,680,301	\$ 22,462,768	\$ (102,217,533)
Local option sales taxes	24,754,123	24,754,123	-	(24,754,123)
Other taxes and licenses	4,653,000	4,653,000	1,231,567	(3,421,433)
Unrestricted intergovernmental revenues	2,803,000	2,803,000	22,229	(2,780,771)
Restricted intergovernmental revenues	14,946,377	16,519,093	1,550,136	(14,968,957)
Permits and fees	3,766,110	3,998,110	839,335	(3,158,775)
Sales and services	10,490,126	10,693,124	2,165,171	(8,527,953)
Investment earnings	200,650	200,650	99,873	(100,777)
Other	1,239,737	1,170,737	125,217	(1,045,520)
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>28,496,296</u>	<u>(160,975,842)</u>
Expenditures:				
Current:				
General government	12,627,455	12,261,478	2,031,602	10,229,876
Central services	18,217,759	19,543,223	3,524,680	16,018,543
Public safety	42,054,707	45,375,787	8,452,805	36,922,982
Transportation	155,638	450,725	62,263	388,462
Environmental protection	16,517,895	16,549,534	2,705,144	13,844,390
Economic and physical development	8,403,456	8,615,096	1,416,461	7,198,635
Human services	25,821,130	26,363,414	3,880,187	22,483,227
Education	45,156,145	44,940,342	7,515,028	37,425,314
Culture and recreation	4,967,868	4,972,868	805,881	4,166,987
Debt Service:				
Principal retirement	11,233,462	11,233,462	163,460	11,070,002
Interest and fiscal charges	2,227,245	2,227,245	174,537	2,052,708
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>30,732,048</u>	<u>161,801,126</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(2,235,752)</u>	<u>825,284</u>
Other Financing Sources (Uses):				
Transfers to other funds	(5,136,275)	(5,136,275)	(750,000)	4,386,275
Appropriated fund balance	4,985,611	8,197,311	-	(8,197,311)
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>(750,000)</u>	<u>(3,811,036)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(2,985,752)</u>	<u>\$ (2,985,752)</u>
Fund balance, beginning of year			75,904,545	
Fund balance, end of year			<u>\$ 72,918,793</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$121,680,301	\$121,680,301	\$ 21,540,343	\$ (100,139,958)	18%	\$ 119,563,911	\$ 19,756,433
Prior year taxes	2,300,000	2,300,000	759,540	(1,540,460)	33%	3,552,078	797,382
Penalties and interest	700,000	700,000	162,885	(537,115)	23%	1,202,750	181,946
	<u>124,680,301</u>	<u>124,680,301</u>	<u>22,462,768</u>	<u>(102,217,533)</u>	<u>18%</u>	<u>124,318,739</u>	<u>20,735,761</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,279,739	10,279,739	-	(10,279,739)	0%	9,873,781	-
Article 40 (1/2%)	7,447,570	7,447,570	-	(7,447,570)	0%	7,304,257	-
Article 42 (1/2%)	7,026,814	7,026,814	-	(7,026,814)	0%	6,808,632	-
	<u>24,754,123</u>	<u>24,754,123</u>	<u>-</u>	<u>(24,754,123)</u>	<u>0%</u>	<u>23,986,670</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	-	(160,000)	0%	182,058	-
Deed stamp excise tax	2,900,000	2,900,000	772,246	(2,127,754)	27%	4,098,218	715,435
Solid waste tax	48,000	48,000	-	(48,000)	0%	54,497	-
White goods disposal tax	45,000	45,000	-	(45,000)	0%	81,784	-
1% Occupancy Tax	1,500,000	1,500,000	459,321	(1,040,679)	31%	1,589,493	350,536
	<u>4,653,000</u>	<u>4,653,000</u>	<u>1,231,567</u>	<u>(3,421,433)</u>	<u>26%</u>	<u>6,006,050</u>	<u>1,065,971</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,500,000	2,500,000	-	(2,500,000)	0%	3,025,289	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	284,924	-
Jail fees	55,000	55,000	22,229	(32,771)	40%	457,192	15,840
	<u>2,803,000</u>	<u>2,803,000</u>	<u>22,229</u>	<u>(2,780,771)</u>	<u>1%</u>	<u>3,767,405</u>	<u>15,840</u>
Restricted Intergovernmental:							
State and federal grant	14,811,375	16,384,091	1,534,649	(14,849,442)	9%	15,746,989	2,304,531
ARRA federal grant	3,002	3,002	-	(3,002)	0%	4,565	-
Court facility fees	120,000	120,000	12,636	(107,364)	11%	142,660	10,462
Payments in lieu of taxes	-	-	-	-	na	4,078	-
ABC education requirement	-	-	-	-	na	10,205	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	7,289	-
State drug tax	10,000	10,000	2,851	(7,149)	29%	36,511	3,767
	<u>14,946,377</u>	<u>16,519,093</u>	<u>1,550,136</u>	<u>(14,968,957)</u>	<u>9%</u>	<u>15,952,297</u>	<u>2,318,760</u>
Permits and Fees:							
Bldg inspections and permits	1,960,000	2,192,000	592,582	(1,599,418)	27%	2,562,266	388,461
Recording fees	770,000	770,000	148,479	(621,521)	19%	823,478	144,507
Fire inspection fees	75,000	75,000	9,963	(65,037)	13%	100,500	3,954
Concealed handgun permit	175,000	175,000	25,800	(149,200)	15%	194,825	22,330
Other permit and fees	786,110	786,110	62,511	(723,599)	8%	1,023,205	89,270
	<u>3,766,110</u>	<u>3,998,110</u>	<u>839,335</u>	<u>(3,158,775)</u>	<u>21%</u>	<u>4,704,274</u>	<u>648,522</u>
Sales and Services:							
Solid waste fees	2,250,000	2,250,000	327,180	(1,922,820)	15%	2,563,102	303,489
School resource officer reimb.	1,355,765	1,447,763	677,887	(769,876)	47%	1,276,771	-
Rents	13,930	13,930	2,322	(11,608)	17%	15,582	2,322
EMS Charges	3,959,578	3,959,578	694,165	(3,265,413)	18%	4,061,015	764,449
Public health user fees	832,500	832,500	134,376	(698,124)	16%	871,497	144,857
Sheriff animal prot. serv. fees	125,000	125,000	14,832	(110,168)	12%	86,133	15,628
Social services fees	65,500	65,500	12,937	(52,563)	20%	67,394	10,446
Public housing fees	38,953	38,953	1,012	(37,941)	3%	4,176	443
Tax collection fees	228,000	228,000	19,421	(208,579)	9%	256,179	37,287
Other sales and services	929,050	1,040,050	137,362	(902,688)	13%	1,162,227	119,918
Register of deeds	337,500	337,500	61,818	(275,682)	18%	338,798	56,942

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Sales and Services (continued):							
Marriage licenses	55,500	55,500	11,057	(44,443)	20%	52,868	12,958
Recreation services	298,850	298,850	70,802	(228,048)	24%	290,068	85,372
	<u>10,490,126</u>	<u>10,693,124</u>	<u>2,165,171</u>	<u>(8,527,953)</u>	20%	<u>11,045,810</u>	<u>1,554,111</u>
Investment earnings	<u>200,650</u>	<u>200,650</u>	<u>99,873</u>	<u>(100,777)</u>	50%	<u>467,170</u>	<u>46,296</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	752	752
ABC bottles taxes	45,000	45,000	7,005	(37,995)	16%	63,582	6,785
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	8,500	28,500	25,666	(2,834)	90%	50,641	4,788
Other revenues	1,161,137	1,072,137	92,546	(979,591)	9%	1,917,352	67,273
	<u>1,239,737</u>	<u>1,170,737</u>	<u>125,217</u>	<u>(1,045,520)</u>	11%	<u>2,056,327</u>	<u>79,598</u>
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>28,496,296</u>	<u>(160,975,842)</u>	15%	<u>192,304,742</u>	<u>26,464,859</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	170,402	170,402	32,852	137,550	19%	182,311	36,044
Fringe benefits	70,546	70,546	7,744	62,802	11%	25,298	5,836
Operating costs	59,495	59,495	19,627	39,868	33%	62,789	22,615
	<u>300,443</u>	<u>300,443</u>	<u>60,223</u>	<u>240,220</u>	20%	<u>270,398</u>	<u>64,495</u>
County Administration:							
Salaries	674,164	674,164	128,918	545,246	19%	594,573	111,162
Fringe benefits	199,673	199,673	36,108	163,565	18%	173,803	31,869
Operating costs	25,480	25,480	2,765	22,715	11%	17,274	3,983
	<u>899,317</u>	<u>899,317</u>	<u>167,791</u>	<u>731,526</u>	19%	<u>785,650</u>	<u>147,014</u>
Human Resources:							
Salaries	322,274	322,274	70,046	252,228	22%	318,818	66,341
Fringe benefits	109,551	109,551	21,437	88,114	20%	110,054	20,408
Operating costs	11,100	11,100	769	10,331	7%	4,894	808
	<u>442,925</u>	<u>442,925</u>	<u>92,252</u>	<u>350,673</u>	21%	<u>433,766</u>	<u>87,557</u>
Finance:							
Salaries	818,574	818,574	154,826	663,748	19%	767,616	145,860
Fringe benefits	272,286	272,286	48,617	223,669	18%	254,977	46,591
Operating costs	441,370	444,115	93,160	350,955	21%	411,040	72,331
	<u>1,532,230</u>	<u>1,534,975</u>	<u>296,603</u>	<u>1,238,372</u>	19%	<u>1,433,633</u>	<u>264,782</u>
Tax Administration:							
Salaries	2,463,003	2,463,003	423,681	2,039,322	17%	2,246,189	428,891
Fringe benefits	918,096	918,096	145,751	772,345	16%	880,418	159,443
Operating costs	1,113,480	1,113,480	169,589	943,891	15%	693,517	171,988
	<u>4,494,579</u>	<u>4,494,579</u>	<u>739,021</u>	<u>3,755,558</u>	16%	<u>3,820,124</u>	<u>760,322</u>
County Attorney:							
Salaries	374,603	374,603	65,260	309,343	17%	318,603	61,146
Fringe benefits	111,909	111,909	17,583	94,326	16%	91,853	17,069
Operating costs	194,700	194,700	14,020	180,680	7%	184,147	16,205
	<u>681,212</u>	<u>681,212</u>	<u>96,863</u>	<u>584,349</u>	14%	<u>594,603</u>	<u>94,420</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Court Facilities:							
Operating costs	257,044	257,044	13,084	243,960	5%	234,603	27,462
	257,044	257,044	13,084	243,960	5%	234,603	27,462
Board of Elections:							
Salaries	501,949	501,949	60,246	441,703	12%	446,261	57,781
Fringe benefits	128,953	128,953	20,402	108,551	16%	121,166	19,855
Operating costs	149,853	149,853	81,129	68,724	54%	145,150	80,492
	780,755	780,755	161,777	618,978	21%	712,577	158,128
Register of Deeds:							
Salaries	694,631	694,631	127,490	567,141	18%	646,690	123,910
Fringe benefits	297,067	297,067	49,066	248,001	17%	291,836	50,028
Operating costs	1,847,252	1,847,252	227,432	1,619,820	12%	2,395,411	212,113
	2,838,950	2,838,950	403,988	2,434,962	14%	3,333,937	386,051
Contingency:							
Operating Costs	400,000	31,278	-	31,278	0%	-	-
Total general government	12,627,455	12,261,478	2,031,602	10,229,876	17%	11,619,291	1,990,231
Central Services:							
Management Information Systems:							
Salaries	1,174,773	1,174,773	207,147	967,626	18%	1,058,132	203,108
Fringe benefits	388,877	388,877	63,728	325,149	16%	353,236	64,248
Operating costs	1,156,100	1,398,276	156,424	1,241,852	11%	1,002,316	192,896
Capital outlay	37,000	135,251	-	135,251	0%	249,032	-
	2,756,750	3,097,177	427,299	2,669,878	14%	2,662,716	460,252
Fleet Services:							
Salaries	605,189	605,189	117,347	487,842	19%	577,915	118,718
Fringe benefits	236,363	236,363	41,465	194,898	18%	228,869	44,266
Operating costs	302,900	306,804	(123,429)	430,233	-40%	297,039	(185,986)
Capital outlay	70,660	70,660	-	70,660	0%	46,145	14,994
	1,215,112	1,219,016	35,383	1,183,633	3%	1,149,968	(8,008)
Engineering:							
Salaries	429,860	429,860	72,528	357,332	17%	362,464	70,548
Fringe benefits	140,421	140,421	21,786	118,635	16%	121,517	22,025
Operating costs	77,855	77,855	4,735	73,120	6%	26,363	8,374
Capital outlay	30,000	30,000	-	30,000	0%	30,589	-
	678,136	678,136	99,049	579,087	15%	540,933	100,947
Operation Services:							
Salaries	2,254,308	2,261,450	427,202	1,834,248	19%	2,087,586	414,598
Fringe benefits	935,035	935,035	155,190	779,845	17%	882,915	162,179
Operating costs	3,258,052	4,252,043	361,475	3,890,568	9%	3,357,115	301,442
Capital outlay	319,000	319,000	-	319,000	0%	298,492	118,900
	6,766,395	7,767,528	943,867	6,823,661	12%	6,626,108	997,119
Non-departmental:							
Fringe benefits	6,262,113	6,262,113	1,091,364	5,170,749	17%	2,935,411	370,884
Operating costs	539,253	519,253	927,718	(408,465)	179%	540,655	934,866
	6,801,366	6,781,366	2,019,082	4,762,284	30%	3,476,066	1,305,750
Total central services	18,217,759	19,543,223	3,524,680	16,018,543	18%	14,455,791	2,856,060

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	808	52,192	2%	50,225	1,855
	<u>53,000</u>	<u>53,000</u>	<u>808</u>	<u>52,192</u>	<u>2%</u>	<u>50,225</u>	<u>1,855</u>
Sheriff:							
Salaries	9,885,676	10,099,910	1,889,553	8,210,357	19%	9,326,937	1,772,291
Fringe benefits	3,502,758	3,596,325	610,975	2,985,350	17%	3,566,263	612,973
Operating costs	2,357,616	3,734,301	1,076,138	2,658,163	29%	2,356,632	502,464
Capital outlay	858,179	1,028,798	213,798	815,000	21%	1,264,018	165,689
	<u>16,604,229</u>	<u>18,459,334</u>	<u>3,790,464</u>	<u>14,668,870</u>	<u>21%</u>	<u>16,513,850</u>	<u>3,053,417</u>
Detention Center:							
Salaries	4,285,278	4,285,278	797,435	3,487,843	19%	4,049,008	748,375
Fringe benefits	1,632,589	1,632,589	272,298	1,360,291	17%	1,509,690	264,060
Operating costs	2,475,218	2,618,068	251,389	2,366,679	10%	2,289,474	229,511
Capital outlay	396,949	731,341	32,910	698,431	4%	44,825	-
	<u>8,790,034</u>	<u>9,267,276</u>	<u>1,354,032</u>	<u>7,913,244</u>	<u>15%</u>	<u>7,892,997</u>	<u>1,241,946</u>
Emergency Medical:							
Salaries	5,473,641	5,473,641	962,771	4,510,870	18%	4,939,491	907,610
Fringe benefits	1,872,254	1,872,254	299,187	1,573,067	16%	1,672,581	291,200
Operating costs	1,464,211	1,464,211	316,290	1,147,921	22%	1,525,556	323,028
Capital outlay	1,020,000	1,278,952	613,668	665,284	48%	481,197	84,800
	<u>9,830,106</u>	<u>10,089,058</u>	<u>2,191,916</u>	<u>7,897,142</u>	<u>22%</u>	<u>8,618,825</u>	<u>1,606,638</u>
Emergency Management:							
Salaries	195,598	195,598	35,318	160,280	18%	276,239	34,619
Fringe benefits	57,651	57,651	9,987	47,664	17%	86,628	10,127
Operating costs	303,900	629,500	24,839	604,661	4%	289,178	25,195
Capital outlay	21,200	71,200	-	71,200	0%	58,091	34,621
	<u>578,349</u>	<u>953,949</u>	<u>70,144</u>	<u>883,805</u>	<u>7%</u>	<u>710,136</u>	<u>104,562</u>
Other Agencies:							
Fire districts	-	74,600	15,000	59,600	20%	640,990	190,879
Rescue Squads	332,800	332,800	3,575	329,225	1%	330,000	9,625
	<u>332,800</u>	<u>407,400</u>	<u>18,575</u>	<u>388,825</u>	<u>5%</u>	<u>970,990</u>	<u>200,504</u>
Building/Fire Inspections and Central Permitting							
Salaries	1,469,965	1,563,710	298,274	1,265,436	19%	1,358,514	269,258
Fringe benefits	514,695	545,150	85,368	459,782	16%	428,752	81,983
Operating costs	157,675	175,475	35,744	139,731	20%	179,826	22,041
Capital outlay	-	90,000	-	90,000	0%	207,646	144,974
	<u>2,142,335</u>	<u>2,374,335</u>	<u>419,386</u>	<u>1,954,949</u>	<u>18%</u>	<u>2,174,738</u>	<u>518,256</u>
Central Communications:							
Salaries	1,660,205	1,660,205	273,679	1,386,526	16%	1,425,662	273,429
Fringe benefits	627,456	627,456	94,248	533,208	15%	554,861	96,830
Operating costs	242,732	252,112	35,145	216,967	14%	161,342	28,956
Capital outlay	118,558	118,558	8,962	109,596	8%	264,505	-
	<u>2,648,951</u>	<u>2,658,331</u>	<u>412,034</u>	<u>2,246,297</u>	<u>15%</u>	<u>2,406,370</u>	<u>399,215</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Animal Protective Services:							
Salaries	562,171	562,171	105,412	456,759	19%	544,852	106,028
Fringe benefits	218,183	218,183	38,869	179,314	18%	223,842	40,483
Operating costs	294,549	332,750	51,165	281,585	15%	305,960	60,191
Capital outlay	-	-	-	-	na	89,616	-
	<u>1,074,903</u>	<u>1,113,104</u>	<u>195,446</u>	<u>917,658</u>	<u>18%</u>	<u>1,164,270</u>	<u>206,702</u>
Total public safety	<u>42,054,707</u>	<u>45,375,787</u>	<u>8,452,805</u>	<u>36,922,982</u>	<u>19%</u>	<u>40,502,401</u>	<u>7,333,095</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	31,138	31,138	31,138	-	100%	30,230	30,230
Brunswick Transit System	-	295,087	-	295,087	0%	230,887	-
Total transportation	<u>155,638</u>	<u>450,725</u>	<u>62,263</u>	<u>388,462</u>	<u>14%</u>	<u>385,617</u>	<u>61,355</u>
Environmental Protection:							
Solid Waste:							
Salaries	325,369	333,008	66,067	266,941	20%	312,578	59,485
Fringe benefits	127,118	127,118	23,406	103,712	18%	126,113	21,372
Operating costs	15,619,045	15,643,045	2,599,299	13,043,746	17%	14,803,245	2,368,979
Capital outlay	211,300	211,300	-	211,300	0%	533,296	505,057
	<u>16,282,832</u>	<u>16,314,471</u>	<u>2,688,772</u>	<u>13,625,699</u>	<u>16%</u>	<u>15,775,232</u>	<u>2,954,893</u>
Other:							
Forestry services	<u>235,063</u>	<u>235,063</u>	<u>16,372</u>	<u>218,691</u>	<u>7%</u>	<u>199,781</u>	<u>-</u>
	<u>235,063</u>	<u>235,063</u>	<u>16,372</u>	<u>218,691</u>	<u>7%</u>	<u>199,781</u>	<u>-</u>
Total environmental protection	<u>16,517,895</u>	<u>16,549,534</u>	<u>2,705,144</u>	<u>13,844,390</u>	<u>16%</u>	<u>15,975,013</u>	<u>2,954,893</u>
Economic Development:							
Zoning/Solid Waste Enforcement:							
Salaries	140,397	140,397	26,472	113,925	19%	132,464	-
Fringe benefits	54,711	54,711	9,675	45,036	18%	51,750	-
Operating costs	14,190	14,190	1,530	12,660	11%	13,929	1,858
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>29,705</u>	<u>295</u>	<u>99%</u>	<u>-</u>	<u>-</u>
	<u>239,298</u>	<u>239,298</u>	<u>67,382</u>	<u>171,916</u>	<u>28%</u>	<u>198,143</u>	<u>1,858</u>
Planning:							
Salaries	409,603	457,636	80,899	376,737	18%	392,502	79,213
Fringe benefits	144,711	163,678	26,260	137,418	16%	131,875	25,193
Operating costs	130,450	130,450	20,208	110,242	15%	112,363	20,067
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>23,939</u>	<u>6,061</u>	<u>80%</u>	<u>-</u>	<u>-</u>
	<u>714,764</u>	<u>781,764</u>	<u>151,306</u>	<u>630,458</u>	<u>19%</u>	<u>636,740</u>	<u>124,473</u>
Cooperative Extension:							
Salaries	312,416	352,454	27,438	325,016	8%	300,694	29,442
Fringe benefits	154,261	157,324	8,441	148,883	5%	115,770	8,812
Operating costs	121,983	128,522	21,974	106,548	17%	104,232	12,757
Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>0%</u>	<u>5,485</u>	<u>-</u>
	<u>623,660</u>	<u>673,300</u>	<u>57,853</u>	<u>615,447</u>	<u>9%</u>	<u>526,181</u>	<u>51,011</u>
Soil and Water Conservation:							
Salaries	158,292	158,292	29,534	128,758	19%	153,759	28,657
Fringe benefits	58,429	58,429	10,310	48,119	18%	59,028	10,468
Operating costs	<u>17,800</u>	<u>17,800</u>	<u>1,732</u>	<u>16,068</u>	<u>10%</u>	<u>17,548</u>	<u>3,249</u>
	<u>234,521</u>	<u>234,521</u>	<u>41,576</u>	<u>192,945</u>	<u>18%</u>	<u>230,335</u>	<u>42,374</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Public Housing Section 8:							
Salaries	136,627	136,627	15,597	121,030	11%	122,196	24,128
Fringe benefits	55,296	55,296	4,917	50,379	9%	49,991	9,542
Operating costs	2,163,180	2,163,180	322,259	1,840,921	15%	1,987,786	328,785
	<u>2,355,103</u>	<u>2,355,103</u>	<u>342,773</u>	<u>2,012,330</u>	15%	<u>2,159,973</u>	<u>362,455</u>
Economic Development:							
Salaries	-	-	-	-	na	27,539	10,514
Fringe benefits	-	-	-	-	na	2,107	804
Operating costs	425,000	425,000	106,250	318,750	25%	395,354	30,263
	<u>425,000</u>	<u>425,000</u>	<u>106,250</u>	<u>318,750</u>	25%	<u>425,000</u>	<u>41,581</u>
1% Occupancy Tax:							
Operating costs	1,500,000	1,500,000	459,321	1,040,679	31%	1,589,493	350,536
Other Economic Development:							
Boiling Spring Lakes	288,750	288,750	-	288,750	0%	-	-
Holden Beach Special							
Obligation Bond	1,422,360	1,422,360	-	1,422,360	0%	-	-
Lockwood Folly & Shallotte							
Dredging	-	190,000	190,000	-	100%	177,868	-
Reserve for shoreline	600,000	505,000	-	505,000	0%	-	-
	<u>2,311,110</u>	<u>2,406,110</u>	<u>190,000</u>	<u>2,216,110</u>	8%	<u>177,868</u>	<u>-</u>
Total economic development	<u>8,403,456</u>	<u>8,615,096</u>	<u>1,416,461</u>	<u>7,198,635</u>	16%	<u>5,943,733</u>	<u>974,288</u>
Human Services:							
Health:							
Administration:							
Salaries	2,329,222	2,298,349	424,337	1,874,012	18%	2,042,688	421,841
Fringe benefits	1,223,311	1,208,380	171,448	1,036,932	14%	1,133,667	202,927
Operating costs	269,750	269,750	9,892	259,858	4%	450,005	8,568
Capital outlay	-	30,000	-	30,000	0%	84,387	-
	<u>3,822,283</u>	<u>3,806,479</u>	<u>605,677</u>	<u>3,200,802</u>	16%	<u>3,710,747</u>	<u>633,336</u>
Communicable Diseases:							
Operating costs	413,900	413,900	50,472	363,428	12%	322,702	42,674
Adult Health Maintenance:							
Operating costs	448,655	430,545	15,846	414,699	4%	148,520	14,161
	<u>448,655</u>	<u>430,545</u>	<u>15,846</u>	<u>414,699</u>	4%	<u>148,520</u>	<u>14,161</u>
Senior Health							
Salaries	52,468	52,468	10,893	41,575	21%	51,459	10,559
Fringe benefits	20,871	20,871	3,722	17,149	18%	21,136	3,770
Operating costs	3,835	3,835	664	3,171	17%	3,451	845
	<u>77,174</u>	<u>77,174</u>	<u>15,279</u>	<u>61,895</u>	20%	<u>76,046</u>	<u>15,174</u>
Maternal and Child Health:							
Salaries	385,259	385,259	70,321	314,938	18%	352,193	69,167
Fringe benefits	165,198	165,198	26,422	138,776	16%	151,228	28,010
Operating costs	594,240	619,240	77,622	541,618	13%	490,343	66,631
Capital outlay	7,100	7,100	-	7,100	0%	-	-
	<u>1,151,797</u>	<u>1,176,797</u>	<u>174,365</u>	<u>1,002,432</u>	15%	<u>993,764</u>	<u>163,808</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Environmental Health:							
Salaries	1,059,934	1,090,807	207,704	883,103	19%	1,002,967	181,551
Fringe benefits	364,996	379,927	64,346	315,581	17%	348,471	60,104
Operating costs	190,771	391,914	41,860	350,054	11%	178,253	42,922
Capital outlay	86,810	85,580	-	85,580	0%	18,134	-
	<u>1,702,511</u>	<u>1,948,228</u>	<u>313,910</u>	<u>1,634,318</u>	<u>16%</u>	<u>1,547,825</u>	<u>284,577</u>
Total health	<u>7,616,320</u>	<u>7,853,123</u>	<u>1,175,549</u>	<u>6,677,574</u>	<u>15%</u>	<u>6,799,604</u>	<u>1,153,730</u>
Veterans' Services:							
Salaries	138,941	138,941	32,137	106,804	23%	134,211	25,228
Fringe benefits	54,414	54,414	10,753	43,661	20%	55,007	9,760
Operating costs	17,655	17,655	5,630	12,025	32%	14,515	2,901
Total veterans' services	<u>211,010</u>	<u>211,010</u>	<u>48,520</u>	<u>162,490</u>	<u>23%</u>	<u>203,733</u>	<u>37,889</u>
Social Services:							
Administration:							
Salaries	7,114,785	7,114,785	1,296,842	5,817,943	18%	6,545,048	1,270,152
Fringe benefits	3,399,525	3,399,525	488,259	2,911,266	14%	3,330,513	606,729
Operating costs	2,655,458	2,748,991	241,276	2,507,715	9%	2,465,535	368,525
Capital outlay	75,000	75,000	-	75,000	0%	172,127	-
	<u>13,244,768</u>	<u>13,338,301</u>	<u>2,026,377</u>	<u>11,311,924</u>	<u>15%</u>	<u>12,513,223</u>	<u>2,245,406</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	103	19,897	1%	1,196	(54)
Aid to the blind	7,850	7,850	-	7,850	0%	5,361	-
Adoption assistance	280,000	280,000	37,828	242,172	14%	237,807	44,098
Special assistance	470,000	470,000	55,359	414,641	12%	388,663	65,555
Foster care	950,000	950,000	55,988	894,012	6%	460,113	35,425
State foster home	335,000	335,000	40,073	294,927	12%	278,604	22,388
Special assistance	25,121	25,121	3,427	21,694	14%	21,479	-
Day care	23,000	23,000	-	23,000	0%	397,021	392,255
Special child adopt. assistance	-	84,851	18,160	66,691	21%	88,894	11,159
	<u>2,110,971</u>	<u>2,195,822</u>	<u>210,938</u>	<u>1,984,884</u>	<u>10%</u>	<u>1,879,138</u>	<u>570,826</u>
Total social services	<u>15,355,739</u>	<u>15,534,123</u>	<u>2,237,315</u>	<u>13,296,808</u>	<u>14%</u>	<u>14,392,361</u>	<u>2,816,232</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,387,618	2,387,618	397,936	1,989,682	17%	2,076,705	346,119
Other human services	-	127,097	20,867	106,230	16%	127,883	20,997
	<u>2,638,061</u>	<u>2,765,158</u>	<u>418,803</u>	<u>2,346,355</u>	<u>15%</u>	<u>2,455,031</u>	<u>367,116</u>
Total human services	<u>25,821,130</u>	<u>26,363,414</u>	<u>3,880,187</u>	<u>22,483,227</u>	<u>15%</u>	<u>23,850,729</u>	<u>4,374,967</u>
Education:							
Public schools	39,918,820	39,918,820	6,653,138	33,265,682	17%	37,298,995	6,216,500
Public schools - capital outlay	837,458	837,458	139,578	697,880	17%	782,496	130,416
Community college	4,249,867	4,034,064	697,312	3,336,752	17%	4,193,167	679,071
Community college - cap. out.	150,000	150,000	25,000	125,000	17%	68,000	11,333
Total education	<u>45,156,145</u>	<u>44,940,342</u>	<u>7,515,028</u>	<u>37,425,314</u>	<u>17%</u>	<u>42,342,658</u>	<u>7,037,320</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	August 31, 2017
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	673,238	673,238	135,843	537,395	20%	628,820	134,889
Fringe benefits	190,448	190,448	34,827	155,621	18%	189,400	35,472
Operating costs	664,680	664,680	137,151	527,529	21%	548,234	112,315
Capital outlay	389,000	389,000	-	389,000	0%	49,283	-
	<u>1,917,366</u>	<u>1,917,366</u>	<u>307,821</u>	<u>1,609,545</u>	<u>16%</u>	<u>1,415,737</u>	<u>282,676</u>
Maintenance:							
Salaries	801,783	801,783	169,696	632,087	21%	746,088	157,909
Fringe benefits	311,875	311,875	55,758	256,117	18%	300,847	55,436
Operating costs	429,220	429,220	40,159	389,061	9%	445,966	47,914
Capital outlay	160,000	160,000	-	160,000	0%	96,663	-
	<u>1,702,878</u>	<u>1,702,878</u>	<u>265,613</u>	<u>1,437,265</u>	<u>16%</u>	<u>1,589,564</u>	<u>261,259</u>
Total Parks and Recreation	<u>3,620,244</u>	<u>3,620,244</u>	<u>573,434</u>	<u>3,046,810</u>	<u>16%</u>	<u>3,005,301</u>	<u>543,935</u>
Brunswick County Library:							
Salaries	792,551	792,551	148,326	644,225	19%	729,865	143,507
Fringe benefits	316,173	316,173	53,979	262,194	17%	299,256	54,471
Operating costs	238,900	243,900	30,142	213,758	12%	265,328	33,328
	<u>1,347,624</u>	<u>1,352,624</u>	<u>232,447</u>	<u>1,120,177</u>	<u>17%</u>	<u>1,294,449</u>	<u>231,306</u>
Total culture and recreation	<u>4,967,868</u>	<u>4,972,868</u>	<u>805,881</u>	<u>4,166,987</u>	<u>16%</u>	<u>4,299,750</u>	<u>775,241</u>
Debt Service:							
Principal retirement	11,233,462	11,233,462	163,460	11,070,002	1%	11,383,292	173,292
Interest and fees	2,227,245	2,227,245	174,537	2,052,708	8%	2,569,088	190,050
Total debt service	<u>13,460,707</u>	<u>13,460,707</u>	<u>337,997</u>	<u>13,122,710</u>	<u>3%</u>	<u>13,952,380</u>	<u>363,342</u>
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>30,732,048</u>	<u>161,801,126</u>	<u>16%</u>	<u>173,327,363</u>	<u>28,720,792</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(2,235,752)</u>	<u>825,284</u>	<u>73%</u>	<u>18,977,379</u>	<u>(2,255,933)</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	505,057	505,057
	-	-	-	-	na	505,057	505,057
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	10,510	-
	-	-	-	-	na	10,510	-
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(750,000)	(750,000)	-	100%	(10,947,387)	(1,592,750)
Transfer to grant projects funds	-	-	-	-	na	(9,646)	-
Transfer to emergency telephone system fund	-	-	-	-	na	(1,132)	-
Transfer to school capital projects fund	(4,386,275)	(4,386,275)	-	4,386,275	0%	(6,239,924)	-
	<u>(5,136,275)</u>	<u>(5,136,275)</u>	<u>(750,000)</u>	<u>4,386,275</u>	<u>15%</u>	<u>(17,198,089)</u>	<u>(1,592,750)</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	4,985,611	8,197,311	-	(8,197,311)	0%	-	-
	<u>4,985,611</u>	<u>8,197,311</u>	<u>-</u>	<u>(8,197,311)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>(750,000)</u>	<u>(3,811,036)</u>	<u>-25%</u>	<u>(16,682,522)</u>	<u>(1,087,693)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,985,752)</u>	<u>\$ (2,985,752)</u>		<u>2,294,857</u>	<u>(3,343,626)</u>
Fund balance, beginning of year			<u>75,904,545</u>			<u>73,609,688</u>	<u>73,609,688</u>
Fund balance, end of year			<u>\$ 72,918,793</u>			<u>\$ 75,904,545</u>	<u>\$ 70,266,062</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 AUGUST 31, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 23,184,194	\$ 19,299,758	\$ 61,621	\$ 19,361,379
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	311,047	29,996	341,043
Performance bonds	290,876	290,876	-	290,876
Other	629,716	573,803	11,784	585,587
Total revenues	<u>24,983,294</u>	<u>20,475,484</u>	<u>103,401</u>	<u>20,578,885</u>
Expenditures:				
General Government:				
Court House Renovation	9,650,000	71,430	50,000	121,430
Court House Parking Lot	207,370	103,318	5,404	108,722
	<u>9,857,370</u>	<u>174,748</u>	<u>55,404</u>	<u>230,152</u>
Environmental protection:				
Future Capital Projects	<u>9,517,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	1,148,497	1,038,878	2,187,375
Smithville Park Improvements	6,089,666	5,672,028	-	5,672,028
Brunswick Waterway Park Improvements	644,083	49,966	-	49,966
Calabash Senior Center	2,459,714	2,369,319	-	2,369,319
	<u>15,043,463</u>	<u>9,239,810</u>	<u>1,038,878</u>	<u>10,278,688</u>
Transportation:				
Airport Improvements	<u>24,564,844</u>	<u>20,489,243</u>	<u>249,545</u>	<u>20,738,788</u>
Education:				
Future Capital Projects	<u>2,051,905</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:				
Future Capital Projects	<u>84,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>61,393,320</u>	<u>29,903,801</u>	<u>1,343,827</u>	<u>31,247,628</u>
Revenues over (under) expenditures	(36,410,026)	(9,428,317)	(1,240,426)	(10,668,743)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	33,593,847	33,844,651	750,000	34,594,651
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>36,410,026</u>	<u>31,855,212</u>	<u>750,000</u>	<u>32,605,212</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,426,895</u>	<u>(490,426)</u>	<u>\$ 21,936,469</u>
Fund balance, beginning of year			<u>27,251,373</u>	
Fund balance, end of year			<u>\$ 26,760,947</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 AUGUST 31, 2018

	<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	1,189,435	1,352,633	16,277	1,368,910
Investment earnings-debt proceeds	-	2,506	153,752	156,258
Total revenues	<u>8,271,474</u>	<u>8,447,936</u>	<u>170,029</u>	<u>8,617,965</u>
Expenditures:				
Brunswick County Schools	122,874,136	45,849,954	1,773,841	47,623,795
Brunswick Community College	31,665,911	31,522,340	92,900	31,615,240
Total expenditures	<u>154,540,047</u>	<u>77,372,294</u>	<u>1,866,741</u>	<u>79,239,035</u>
Revenues over (under) expenditures	(146,268,573)	(68,924,358)	(1,696,712)	(70,621,070)
Other Financing Sources (Uses):				
Transfer from general fund	56,603,514	47,677,314	-	47,677,314
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	476,476	-	476,476
Debt financing issued	79,955,000	30,000,000	-	30,000,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>146,268,573</u>	<u>77,839,777</u>	<u>-</u>	<u>77,839,777</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 8,915,419</u>	(1,696,712)	<u>\$ 7,218,707</u>
Fund balance, beginning of year			<u>65,345,502</u>	
Fund balance, end of year			<u>\$ 63,648,790</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,007,190	\$ -	\$ 857,408	\$ 1,864,598
Interest receivable	171	-	148	319
Receivables, net	3,485	-	-	3,485
Total assets	<u>1,010,846</u>	<u>-</u>	<u>857,556</u>	<u>1,868,402</u>
Liabilities:				
Accounts payable and other liabilities	-	304	5,220	5,524
Due to other funds	-	30,397	-	30,397
Total liabilities	<u>-</u>	<u>30,701</u>	<u>5,220</u>	<u>35,921</u>
Fund Balance:				
Stabilization by State Statute	3,656	-	148	3,804
Restricted - other	1,007,190	-	852,188	1,859,378
Assigned	-	(30,701)	-	(30,701)
Total fund balances	<u>1,010,846</u>	<u>(30,701)</u>	<u>852,336</u>	<u>1,832,481</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,010,846</u>	<u>\$ -</u>	<u>\$ 857,556</u>	<u>\$ 1,868,402</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 AUGUST 31, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 45,667	\$ 1,496	\$ -	\$ 47,163
Permits and fees	-	-	28,441	28,441
Investment earnings	1,288	-	1,115	2,403
Total revenues	<u>46,955</u>	<u>1,496</u>	<u>29,556</u>	<u>78,007</u>
Expenditures:				
General government	-	32,197	29,374	61,571
Public safety	95,342	-	-	95,342
Total expenditures	<u>95,342</u>	<u>32,197</u>	<u>29,374</u>	<u>156,913</u>
Revenues over (under) expenditures	(48,387)	(30,701)	182	(78,906)
Fund balance, beginning of year	<u>1,059,233</u>	<u>-</u>	<u>852,154</u>	<u>1,911,387</u>
Fund balance, end of year	<u>\$ 1,010,846</u>	<u>\$ (30,701)</u>	<u>\$ 852,336</u>	<u>\$ 1,832,481</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:					
Restricted intergovernmental	\$ 548,008	\$ 45,667	\$ (502,341)	\$ 782,424	\$ 65,202
Investment earnings	-	1,288	1,288	5,238	641
Total revenues	<u>548,008</u>	<u>46,955</u>	<u>(501,053)</u>	<u>787,662</u>	<u>65,843</u>
Expenditures:					
Operating costs	798,008	95,342	702,666	479,398	75,693
Capital outlay	<u>59,872</u>	-	<u>59,872</u>	<u>307,918</u>	-
Total expenditures	<u>857,880</u>	<u>95,342</u>	<u>762,538</u>	<u>787,316</u>	<u>75,693</u>
Revenues over (under) expenditures	(309,872)	(48,387)	261,485	346	(9,850)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	1,132	-
Appropriated fund balance	<u>309,872</u>	-	<u>(309,872)</u>	-	-
Total other financing sources (uses)	<u>309,872</u>	-	<u>(309,872)</u>	<u>1,132</u>	-
Net change in fund balance	<u>\$ -</u>	(48,387)	<u>\$ (48,387)</u>	1,478	(9,850)
Fund balance, beginning of year		<u>1,059,233</u>		<u>1,057,755</u>	<u>1,057,755</u>
Fund balance, end of year		<u>\$ 1,010,846</u>		<u>\$ 1,059,233</u>	<u>\$ 1,047,905</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2018**

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 1,365,358	\$ 484,667	\$ 1,496	\$ 486,163
Total revenues	<u>1,365,358</u>	<u>484,667</u>	<u>1,496</u>	<u>486,163</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	400,000	-	-	-
SAMHSA	<u>975,000</u>	<u>484,667</u>	<u>32,197</u>	<u>516,864</u>
Total expenditures	<u>1,375,000</u>	<u>484,667</u>	<u>32,197</u>	<u>516,864</u>
Revenues over (under) expenditures	(9,642)	-	(30,701)	(30,701)
Other Financing Sources (Uses):				
Transfers from general fund	<u>9,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>9,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(30,701)	<u>\$ (30,701)</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ (30,701)</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:					
Permits and fees	\$ 165,500	\$ 28,441	\$ (137,059)	\$ 161,663	\$ 28,753
Investment earnings	3,500	1,115	(2,385)	4,317	540
Total revenues	<u>169,000</u>	<u>29,556</u>	<u>(139,444)</u>	<u>165,980</u>	<u>29,293</u>
Expenditures:					
General government	<u>212,699</u>	<u>29,374</u>	<u>183,325</u>	<u>152,451</u>	<u>26,826</u>
Revenues over (under) expenditures	<u>(43,699)</u>	<u>182</u>	<u>43,881</u>	<u>13,529</u>	<u>2,467</u>
Other Financing Sources (Uses):					
Appropriated fund balance	<u>43,699</u>	<u>-</u>	<u>(43,699)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>182</u>	<u>\$ 182</u>	<u>13,529</u>	<u>2,467</u>
Fund balance, beginning of year		<u>852,154</u>		<u>838,625</u>	<u>838,625</u>
Fund balance, end of year		<u>\$ 852,336</u>		<u>\$ 852,154</u>	<u>\$ 841,092</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
AUGUST 31, 2018

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 27,031,642	\$ 5,935,180	\$ 32,966,822
Restricted cash	2,647,199	-	2,647,199
Interest receivable	4,894	864	5,758
Receivables and special assessments, net	2,726,465	-	2,726,465
Due from other governmental agencies	222,180	66,951	289,131
Inventories	1,783,406	-	1,783,406
Total current assets	<u>34,415,786</u>	<u>6,002,995</u>	<u>40,418,781</u>
Current Liabilities:			
Accounts payable and other liabilities	284,276	6,819	291,095
Customer deposits	1,908,131	-	1,908,131
Interest payable	263,945	-	263,945
Current portion of debt	1,366,522	-	1,366,522
Total current liabilities	<u>3,822,874</u>	<u>6,819</u>	<u>3,829,693</u>
Expendable net position	30,592,912	5,996,176	36,589,088
Noncurrent Items:			
Non-depreciable capital assets	3,988,162	-	3,988,162
Depreciable capital assets, net	152,285,036	-	152,285,036
Deferred outflow	929,607	-	929,607
Net pension liability	(830,190)	-	(830,190)
Compensated absences	(394,166)	-	(394,166)
Total other post-employment liability	(11,193,772)	-	(11,193,772)
Non-current portion of debt	(22,109,040)	-	(22,109,040)
Deferred inflow	(1,159,238)	-	(1,159,238)
Total net position	<u>\$ 152,109,311</u>	<u>\$ 5,996,176</u>	<u>\$ 158,105,487</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:							
User charges	\$ 23,072,000	\$ 23,072,000	\$ 5,097,044	\$ (17,974,956)	22%	\$ 24,141,941	\$ 4,918,366
Restricted intergovernmental	-	388,040	-	(388,040)	0%	216,000	-
Investment earnings	70,000	70,000	38,180	(31,820)	55%	142,897	16,151
Other	476,468	476,468	49,751	(426,717)	10%	601,302	54,533
Total revenues	<u>23,618,468</u>	<u>24,006,508</u>	<u>5,184,975</u>	<u>(18,821,533)</u>	22%	<u>25,102,140</u>	<u>4,989,050</u>
Expenditures:							
Salaries	4,932,754	4,932,754	924,359	4,008,395	19%	4,563,616	841,999
Fringe benefits	2,368,799	2,368,799	379,518	1,989,281	16%	1,957,864	321,004
Operating expenditures	7,177,542	8,000,025	1,028,305	6,971,720	13%	6,739,172	1,187,824
Repairs and maintenance	1,578,200	1,621,253	361,115	1,260,138	22%	1,796,403	486,951
Capital outlay	1,619,100	2,377,510	228,725	2,148,785	10%	1,611,908	237,690
Debt Service:							
Principal	1,220,861	1,220,861	23,267	1,197,594	2%	1,179,148	22,297
Interest	1,021,068	1,021,068	64,652	956,416	6%	1,068,790	67,972
Total expenditures	<u>19,918,324</u>	<u>21,542,270</u>	<u>3,009,941</u>	<u>18,532,329</u>	14%	<u>18,916,901</u>	<u>3,165,737</u>
Revenues over (under) expenditures	3,700,144	2,464,238	2,175,034	(289,204)	88%	6,185,239	1,823,313
Other Financing Sources (Uses):							
Transfer to water capital project fund	(4,610,144)	(3,525,214)	(790,000)	2,735,214	22%	(2,715,507)	(635,000)
Transfer from water capital project fund	910,000	-	-	-	na	173,000	-
Appropriated net position	-	1,060,976	-	(1,060,976)	0%	-	-
Total other fin. sources (uses)	<u>(3,700,144)</u>	<u>(2,464,238)</u>	<u>(790,000)</u>	<u>1,674,238</u>	32%	<u>(2,542,507)</u>	<u>(635,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,385,034</u>	<u>\$ 1,385,034</u>		<u>\$ 3,642,732</u>	<u>\$ 1,188,313</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 AUGUST 31, 2018**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	122,884	6,540	129,424
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Other	500,000	-	-	-
Total revenues	1,074,655	557,263	6,540	563,803
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	411,155	384,990	-	384,990
FY16 Water Mains Top 7 and Apollo	1,905,000	1,612,801	-	1,612,801
Middleton Road Water Main	949,178	949,178	-	949,178
US 74/76 Fire Protection	1,019,296	119,276	2,025	121,301
Gilbert Road Water Main	978,479	978,479	-	978,479
Bailey Road Project	139,615	8,640	480	9,120
Raw Water Mains Project	850,000	398,772	-	398,772
Sunset Harbor Water Main	564,000	73,105	11,037	84,142
NW Plant Treatment Expansion 12MGD	21,085,370	579,890	-	579,890
Total expenditures	27,967,093	5,155,681	13,542	5,169,223
Revenues over (under) expenditures	(26,892,438)	(4,598,418)	(7,002)	(4,605,420)
Other Financing Sources (Uses):				
Long term debt issued	20,485,770	-	-	-
Transfers from water fund	9,734,877	9,009,887	790,000	9,799,887
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(4,125,936)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	26,892,438	8,024,117	790,000	8,814,117
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,425,699	\$ 782,998	\$ 4,208,697

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
AUGUST 31, 2018

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 22,175,625	\$ 2,220,729	\$ 24,396,354
Restricted cash	4,349,750	-	4,349,750
Interest receivable	3,595	393	3,988
Receivables and special assessments, net	6,528,872	-	6,528,872
Due from other governmental agencies	355,036	8,146	363,182
Inventories	344,146	-	344,146
Total current assets	<u>33,757,024</u>	<u>2,229,268</u>	<u>35,986,292</u>
Current Liabilities:			
Accounts payable and other liabilities	446,619	-	446,619
Interest payable	878,275	-	878,275
Prepaid fees	745,822	-	745,822
Current portion of debt	10,439,315	-	10,439,315
Total current liabilities	<u>12,510,031</u>	<u>-</u>	<u>12,510,031</u>
Expendable net position	21,246,993	2,229,268	23,476,261
Noncurrent Items:			
Non-depreciable capital assets	2,811,584	-	2,811,584
Depreciable capital assets, net	219,512,058	-	219,512,058
Deferred outflow	519,473	-	519,473
Net pension liability	(443,295)	-	(443,295)
Compensated absences	(192,232)	-	(192,232)
Total other post-employment liability	(6,109,240)	-	(6,109,240)
Non-current portion of debt	(87,341,175)	-	(87,341,175)
Deferred inflow	(664,927)	-	(664,927)
Total net position	<u>\$ 149,339,239</u>	<u>\$ 2,229,268</u>	<u>\$ 151,568,507</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:							
User charges	\$ 22,689,098	\$ 22,689,098	\$ 4,622,971	\$ (18,066,127)	20%	\$ 26,783,874	\$ 4,041,627
ARRA interest subsidy	91,833	91,833	-	(91,833)	0%	120,086	-
Special assessments	13,000	13,000	26,153	13,153	201%	2,026,174	38,125
Investment earnings	50,000	50,000	34,695	(15,305)	69%	127,646	13,985
Other	137,400	137,400	57,765	(79,635)	42%	221,124	12,242
Total revenues	<u>22,981,331</u>	<u>22,981,331</u>	<u>4,741,584</u>	<u>(18,239,747)</u>	21%	<u>29,278,904</u>	<u>4,105,979</u>
Expenditures:							
Salaries	2,632,844	2,632,844	539,729	2,093,115	20%	2,481,261	486,571
Fringe benefits	1,221,374	1,221,374	212,104	1,009,270	17%	989,586	174,460
Operating expenditures	4,456,393	4,716,475	641,833	4,074,642	14%	4,130,740	649,445
Repairs and maintenance	1,742,050	1,801,734	194,507	1,607,227	11%	1,986,908	192,975
Capital outlay	2,409,825	4,471,268	64,260	4,407,008	1%	1,975,825	167,146
Debt Service:							
Principal	10,014,492	10,014,492	693,179	9,321,313	7%	9,840,547	679,396
Interest	<u>3,688,912</u>	<u>3,688,912</u>	<u>49,635</u>	<u>3,639,277</u>	1%	<u>4,027,464</u>	<u>57,669</u>
Total expenditures	<u>26,165,890</u>	<u>28,547,099</u>	<u>2,395,247</u>	<u>26,151,852</u>	8%	<u>25,432,331</u>	<u>2,407,662</u>
Revenues over (under) expenditures	(3,184,559)	(5,565,768)	2,346,337	7,912,105	-42%	3,846,573	1,698,317
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(800,000)	(325,558)	-	325,558	0%	(634,012)	-
Transfer from wastewater capital project	1,175,000	375,000	-	(375,000)	0%	1,638,171	-
Appropriated net position	<u>2,809,559</u>	<u>5,516,326</u>	<u>-</u>	<u>(5,516,326)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>3,184,559</u>	<u>5,565,768</u>	<u>-</u>	<u>(5,565,768)</u>	0%	<u>1,004,159</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,346,337</u>	<u>\$ 2,346,337</u>		<u>\$ 4,850,732</u>	<u>\$ 1,698,317</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 AUGUST 31, 2018**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ -	\$ 46,276
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	97,462	124,216	2,967	127,183
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,505,234</u>	<u>830,056</u>	<u>2,967</u>	<u>833,023</u>
Expenditures:				
NCDOT Hwy 211 Expansion	121,702	105,145	-	105,145
WBRWWTF Expansion Southport	2,630,000	464,663	41,254	505,917
NEBRWWTP Expansion	2,392,000	99,598	28,835	128,433
Total expenditures	<u>5,143,702</u>	<u>669,406</u>	<u>70,089</u>	<u>739,495</u>
Revenues over (under) expenditures	(1,638,468)	160,650	(67,122)	93,528
Other Financing Sources (Uses):				
Long term debt issued	2,392,000	-	-	-
Transfer from wastewater fund	3,484,201	3,158,647	-	3,158,647
Transfer to wastewater fund	(5,549,234)	(5,549,234)	-	(5,549,234)
Future capital projects	(2,869,095)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>1,638,468</u>	<u>(2,390,587)</u>	<u>-</u>	<u>(2,390,587)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (2,229,937)</u>	<u>\$ (67,122)</u>	<u>\$ (2,297,059)</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:					
Charges for services	\$ 1,098,200	\$ 274,550	\$ (823,650)	\$ 980,000	\$ -
Investment earnings	-	3,036	3,036	13,062	1,625
Total revenues	<u>1,098,200</u>	<u>277,586</u>	<u>(820,614)</u>	<u>993,062</u>	<u>1,625</u>
Expenditures:					
Premiums	<u>1,098,200</u>	<u>502,171</u>	<u>596,029</u>	<u>1,873,749</u>	<u>217,630</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(224,585)</u>	<u>\$ (224,585)</u>	<u>(880,687)</u>	<u>(216,005)</u>
Net positon, beginning of year		<u>977,924</u>		<u>1,858,611</u>	<u>1,858,611</u>
Net positon, end of year		<u>\$ 753,339</u>		<u>\$ 977,924</u>	<u>\$ 1,642,606</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 AUGUST 31, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>August 31, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>August 31, 2017</u>
Revenues:					
Charges for services-health premiums	\$ -	\$ -	\$ -	\$ 12,453,652	\$ 2,016,790
Investment earnings	-	4,813	4,813	19,197	2,063
Total revenues	-	4,813	4,813	12,472,849	2,018,853
Expenditures:					
Administration fees	-	5,223	(5,223)	1,461,130	341,696
Premiums	660,712	2,318	658,394	10,181,849	796,691
Total expenditures	660,712	7,541	653,171	11,642,979	1,138,387
Revenues over (under) expenditures	(660,712)	(2,728)	657,984	829,870	880,466
Other financing sources (uses):					
Appropriated net position	660,712	-	(660,712)	-	-
Increase (decrease) in net position	<u>\$ -</u>	<u>(2,728)</u>	<u>\$ (2,728)</u>	829,870	880,466
Net position, beginning of year		<u>3,551,943</u>		<u>2,722,073</u>	<u>2,722,073</u>
Net position, end of year		<u>\$ 3,549,215</u>		<u>\$ 3,551,943</u>	<u>\$ 3,602,539</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of August 31, 2018. It reports that the County had \$184.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$52.1 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 1.02%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF AUGUST 31, 2018

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			44,228,815			0.00%
Total Checking & Petty Cash				\$ 44,234,815	19%	
Money Markets / Savings						
BB&T Money Rate Savings			58,583,965			0.50%
First Bank Preferred Savings			10,382,202			0.05%
SunTrust Money Market			5,018,397			0.04%
Total Money Markets / Savings				\$ 73,984,564	31%	
Certificates of Deposit / CDARS						
First Bank	6/28/18	9/28/18	10,080,471			1.85%
Total Certificates of Deposit / CDARS				\$ 10,080,471	4%	
NC Capital Management Trust - Government Portfolio				\$ 52,723,593	22%	1.81%
NC Capital Management Trust - Term Portfolio				\$ 3,350,033	1%	2.05%
Total Unrestricted Cash and Investments				\$ 184,373,477		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 50,233,188		21%	1.81%
PNC Bank Money Market			169,588		0%	0.90%
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				\$ 52,065,862		
Grand Total All Cash and Investments				\$ 236,439,339	100%	1.02%

Cash Balances:

General Fund	\$ 74,810,345
County Capital Reserve Fund	21,649,494
School Capital Projects Fund	11,770,659
Water Fund	28,969,907
Water Capital Reserve Fund	4,138,212
Wastewater Fund	22,186,867
Wastewater Capital Reserve Fund	2,922,093

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,256,406	758,897	546,345	305,329	377,089		414,438	10%	
Aug	501,329	471,098	438,769	324,296	420,293		345,102	-18%	
Sept	502,872	399,058	870,663	262,164	419,816				
Oct	421,702	410,936	267,307	208,607	207,830				
Nov	316,382	213,082	204,432	207,774	235,025				
Dec	338,695	300,926	391,210	46,595	203,220				
Jan	312,188	376,046	381,705	305,760	189,817				
Feb	355,871	347,468	301,199	427,181	337,199				
Mar	570,368	324,430	362,693	370,146	378,028				
Apr	283,020	247,162	278,448	296,216	307,480				
May	83,586	322,131	248,619	260,659	218,586				
June	241,223	235,646	207,251	490,189	257,695				
Total	5,183,642	4,406,880	4,406,880	3,504,916	3,552,078	2,300,000	759,540		33%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	799	91,495	102,981	141,121	5,141,356		7,655,126	49%	
Aug	8,707,554	12,444,754	12,440,150	15,853,299	14,003,220		13,213,303	-6%	
Sept	5,541,480	7,147,245	7,799,492	6,433,818	6,763,894				
Oct	11,630,956	9,419,597	9,641,217	9,896,672	17,631,294				
Nov	18,349,557	19,462,971	21,420,290	23,944,507	17,678,530				
Dec	31,604,019	26,197,571	33,684,730	24,416,021	20,728,131				
Jan	19,539,928	23,411,002	15,517,607	23,377,586	26,045,100				
Feb	1,983,679	1,880,768	1,937,509	2,086,134	2,100,604				
Mar	1,484,285	931,336	811,691	957,399	928,997				
Apr	707,868	633,707	496,119	466,309	533,520				
May	634,497	363,995	326,905	341,102	588,170				
June	378,750	502,170	278,132	560,206	396,426				
Total	100,563,372	102,486,610	104,456,823	108,474,174	112,539,242	115,132,801	20,868,429		18%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	250,462	1,329	327	506	-		-	N/A	
Aug	335,146	443,434	504,052	603,352	611,857		671,914	10%	
Sept	363,619	448,554	486,317	657,269	652,753				
Oct	539,012	438,527	464,133	579,331	542,846				
Nov	631,605	427,930	543,146	507,568	544,226				
Dec	675,575	369,797	383,693	471,246	499,198				
Jan	438,622	390,589	452,656	464,226	501,030				
Feb	419,377	387,576	477,267	523,460	557,142				
Mar	445,421	348,382	465,452	485,610	572,728				
Apr	428,462	476,849	560,194	654,797	631,825				
May	440,145	472,594	575,935	550,623	624,293				
June	964,880	912,555	1,117,769	1,223,355	1,286,771				
Total	5,932,325	5,118,117	6,030,941	6,721,343	7,024,669	6,547,500	671,914		10%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	864,797	927,776	969,548	986,394	1,049,718		-	-100%	
Aug	978,703	1,090,562	1,093,465	1,224,865	1,289,737				
Sept	845,474	877,367	938,050	952,042	978,445				
Oct	634,429	654,852	596,241	752,088	864,937				
Nov	489,457	628,065	604,948	635,873	767,798				
Dec	493,127	549,081	561,448	626,293	698,356				
Jan	282,246	527,514	585,079	436,031	558,342				
Feb	455,363	484,029	497,550	613,865	613,581				
Mar	478,740	377,571	603,870	588,222	547,868				
Apr	650,547	668,922	742,268	815,552	800,559				
May	667,921	708,546	756,471	837,814	794,102				
June	701,324	759,421	778,076	833,600	910,785				
Total	7,542,128	8,253,706	8,727,014	9,302,639	9,874,229	#####	-		0%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	481,169	539,117	564,929	594,375	631,075		-	-100%	
Aug	441,069	481,408	541,745	517,985	596,047				
Sept	433,388	496,279	502,456	577,305	597,606				
Oct	437,655	469,753	514,691	551,928	614,008				
Nov	371,215	494,179	481,606	544,444	562,350				
Dec	450,740	479,879	509,491	583,254	636,108				
Jan	503,442	583,174	619,735	667,322	699,734				
Feb	373,047	447,406	444,943	477,316	527,845				
Mar	414,833	434,593	466,949	512,277	512,954				
Apr	454,513	457,599	564,837	625,842	658,044				
May	424,744	488,986	560,378	588,735	607,640				
June	488,672	526,413	547,458	550,848	660,846				
Total	5,274,487	5,898,786	6,319,219	6,791,631	7,304,257	7,447,570	-		0%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	537,381	581,833	609,693	631,292	673,530		-	-100%	
Aug	571,290	634,883	657,139	711,398	766,949				
Sept	513,379	547,394	576,690	610,962	631,968				
Oct	419,073	441,243	430,066	514,766	588,455				
Nov	333,777	436,317	423,295	464,016	527,365				
Dec	361,268	397,148	412,136	471,285	522,056				
Jan	285,268	420,617	459,158	415,344	482,885				
Feb	319,156	356,907	363,409	430,959	448,839				
Mar	342,823	305,250	417,515	430,745	414,149				
Apr	431,872	442,236	512,728	569,042	575,072				
May	430,202	469,765	515,232	566,462	554,566				
June	464,929	504,945	519,548	551,091	622,799				
Total	5,010,418	5,538,538	5,896,609	6,367,362	6,808,632	7,026,814	-		0%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	433,653	472,746	467,682	474,405	469,373		505,818	8%	
Aug	481,540	504,895	533,018	585,205	598,346		550,056	-8%	
Sept	477,751	412,334	506,507	552,130	509,091				
Oct	407,578	384,997	419,248	455,542	436,731				
Nov	357,419	346,005	353,122	356,558	400,272				
Dec	291,933	315,884	357,715	358,875	401,470				
Jan	280,966	287,734	289,804	326,617	330,727				
Feb	305,950	295,333	318,297	322,884	424,539				
Mar	297,023	280,290	307,249	318,405	338,275				
Apr	269,782	293,877	302,211	317,943	323,228				
May	337,877	341,737	379,472	407,205	404,362				
June	446,465	396,615	448,286	481,962	458,544				
Total	4,387,937	4,332,447	4,682,610	4,957,731	5,094,958	5,250,000	1,055,874		20%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	197,151	266,584	242,180	274,655	303,891		272,157	-10%	
Aug	196,228	297,464	328,242	391,161	364,814		318,911	-13%	
Sept	224,623	203,919	378,978	402,057	341,474				
Oct	250,146	195,247	281,554	312,823	245,944				
Nov	186,010	160,249	159,040	170,875	230,786				
Dec	91,803	111,853	92,834	79,215	194,433				
Jan	29,503	31,659	30,866	53,423	75,964				
Feb	19,242	10,667	17,443	17,281	42,193				
Mar	13,548	8,336	10,977	23,304	26,984				
Apr	10,547	12,325	20,209	33,613	25,042				
May	43,131	47,160	91,362	111,147	80,405				
June	239,965	99,971	255,276	294,456	171,484				
Total	1,501,897	1,445,433	1,908,962	2,164,010	2,103,414	2,000,000	591,068		30%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	531,159	645,432	571,447	549,891	502,369		648,595	29%	
Aug	566,561	610,893	726,527	662,991	739,238		657,834	-11%	
Sept	511,239	597,231	571,125	593,390	580,350				
Oct	455,344	369,057	419,668	467,518	439,291				
Nov	391,254	382,248	372,683	315,869	468,542				
Dec	260,217	298,588	278,846	329,525	415,210				
Jan	242,557	308,352	271,780	271,848	461,637				
Feb	297,924	240,348	243,372	293,671	254,055				
Mar	256,865	291,032	258,696	257,119	297,083				
Apr	264,528	253,284	298,786	315,449	374,571				
May	303,736	330,963	347,571	381,741	399,036				
June	567,502	373,695	423,069	723,529	625,328				
Total	4,648,887	4,701,123	4,783,570	5,162,541	5,556,710	5,800,000	1,306,429		23%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	252,870	245,698	206,044	193,363	171,810		220,490	28%	
Aug	230,404	241,408	198,496	176,628	242,014		216,454	-11%	
Sept	235,556	287,677	223,590	177,912	227,218				
Oct	231,204	226,273	183,414	141,672	208,907				
Nov	233,080	225,491	153,158	153,071	213,605				
Dec	188,651	220,541	126,460	140,427	181,314				
Jan	200,044	221,210	199,431	156,917	209,780				
Feb	232,927	148,278	177,624	144,230	145,744				
Mar	193,946	192,828	194,456	163,680	162,151				
Apr	206,743	169,595	179,557	153,967	200,376				
May	216,485	172,665	173,827	125,676	182,242				
June	211,501	141,691	173,052	126,581	250,422				
Total	2,633,410	2,493,355	2,189,109	1,854,124	2,395,583	1,900,000	436,944		23%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	391,615	403,355	451,901	470,153	487,562		504,765	4%	
Aug	393,144	440,343	451,462	475,932	489,608		507,711	4%	
Sept	391,943	440,074	453,419	476,892	490,840				
Oct	394,427	442,108	454,580	476,516	493,066				
Nov	396,791	442,353	455,559	475,832	494,282				
Dec	395,498	443,726	464,316	477,375	495,252				
Jan	395,498	445,019	463,597	480,043	496,679				
Feb	399,527	445,701	465,506	481,021	498,450				
Mar	398,697	446,642	468,084	483,538	501,888				
Apr	399,271	448,227	469,366	482,955	500,982				
May	401,832	449,771	469,402	485,236	505,223				
June	413,286	498,348	490,097	506,112	522,511				
Total	4,771,529	5,345,667	5,557,289	5,771,605	5,976,343	6,050,000	1,012,476		17%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	32,072	70,982	88,015	79,919	83,631		98,990	18%	
Aug	38,414	54,383	63,122	73,809	104,621		97,268	-7%	
Sept	40,036	55,302	79,297	69,412	81,193				
Oct	42,683	53,756	60,271	60,061	91,599				
Nov	29,320	42,257	57,337	77,525	99,482				
Dec	28,621	56,457	50,315	59,843	54,196				
Jan	25,201	53,973	68,391	63,308	74,470				
Feb	34,179	55,395	58,684	88,268	65,659				
Mar	38,347	62,467	61,178	89,333	143,953				
Apr	39,113	66,169	88,286	76,900	79,001				
May	41,012	87,408	62,668	86,057	97,222				
June	42,744	57,354	89,289	88,308	88,973				
Total	431,742	715,903	826,853	912,743	1,064,000	799,000	196,258		25%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	69,729	75,945	175,282	82,430	82,749		167,036	102%	
Aug	68,885	61,056	107,350	87,643	120,522		155,663	29%	
Sept	74,043	56,609	80,372	137,586	114,051				
Oct	92,640	35,619	100,031	53,152	83,126				
Nov	35,813	90,854	80,907	89,642	128,155				
Dec	59,986	71,145	67,996	49,323	40,491				
Jan	46,944	77,802	68,194	53,168	70,156				
Feb	61,353	78,674	83,303	80,368	43,033				
Mar	83,280	75,081	55,590	83,957	142,979				
Apr	56,385	86,006	103,546	191,678	78,156				
May	116,924	106,117	72,757	110,980	93,189				
June	71,878	65,310	131,407	89,349	111,500				
Total	837,859	880,218	1,126,735	1,109,276	1,108,107	688,000	322,699		47%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	23,386	27,391	42,850	29,279	34,402		55,946	63%	
Aug	20,169	26,404	35,126	24,946	42,390		39,850	-6%	
Sept	25,030	23,378	27,267	31,882	42,063				
Oct	22,223	20,420	24,152	26,858	33,713				
Nov	14,943	36,383	26,653	37,187	52,512				
Dec	19,097	28,184	22,399	25,429	23,427				
Jan	19,156	28,812	28,002	25,978	28,493				
Feb	20,860	30,550	25,571	35,550	24,480				
Mar	26,789	23,460	21,952	36,122	53,897				
Apr	24,074	24,169	34,849	28,496	33,669				
May	31,109	35,214	21,459	30,911	35,926				
June	28,029	27,254	48,349	29,625	40,209				
Total	274,866	331,619	358,629	362,263	445,181	232,000	95,796		41%

**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
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		BUDGET
July	612,855	707,249	735,074	791,640	805,054		872,549	8%	
Aug	651,146	733,867	779,627	874,819	933,343		918,675	-2%	
Sept	644,679	693,713	772,094	837,178	835,710				
Oct	633,320	673,713	706,281	773,191	813,375				
Nov	620,631	662,220	686,159	735,391	792,739				
Dec	605,584	649,668	724,587	753,597	801,946				
Jan	600,756	648,827	700,776	739,484	778,549				
Feb	617,577	651,892	705,035	740,280	835,392				
Mar	623,293	640,679	712,260	747,301	776,766				
Apr	612,980	652,947	708,854	744,239	786,370				
May	642,475	678,940	737,235	765,249	826,002				
June	762,420	709,781	868,150	834,436	905,605				
Total	7,627,716	8,103,496	8,836,132	9,336,805	9,890,851	9,800,000	1,791,224		18%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		BUDGET
July	126,160	88,000	114,000	76,350	108,000		216,000	100%	
Aug	90,600	93,000	97,000	152,000	133,000		202,100	52%	
Sept	60,000	100,000	73,000	84,450	95,750				
Oct	113,949	84,000	57,000	95,775	185,275				
Nov	100,000	101,550	104,000	136,000	210,480				
Dec	60,166	69,000	80,000	109,000	84,000				
Jan	96,000	84,000	108,400	117,775	113,840				
Feb	157,000	172,000	119,375	164,450	97,250				
Mar	84,000	80,000	100,000	103,050	276,486				
Apr	112,000	88,000	134,320	104,000	168,614				
May	132,000	126,990	69,000	110,545	140,000				
June	77,000	132,700	82,625	189,500	132,000				
Total	1,208,875	1,219,240	1,138,720	1,442,895	1,744,695	1,100,000	418,100		38%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		BUDGET
July	153,583	94,139	454,950	185,127	219,750		452,432	106%	
Aug	75,250	153,639	240,374	131,836	402,208		287,165	-29%	
Sept	94,337	130,597	132,623	183,719	337,302				
Oct	100,250	157,250	156,607	205,927	268,123				
Nov	48,306	162,973	125,525	270,061	392,249				
Dec	55,555	122,639	94,524	154,451	186,084				
Jan	105,889	153,833	172,304	196,396	218,124				
Feb	67,805	168,764	150,635	214,802	134,813				
Mar	112,512	115,639	139,552	233,802	411,900				
Apr	128,139	105,250	218,469	210,136	271,541				
May	134,384	201,306	246,595	205,427	313,000				
June	113,439	93,309	337,635	214,635	259,250				
Total	1,189,449	1,659,338	2,469,793	2,406,319	3,414,344	600,000	739,597		123%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	47,864	24,714	106,434	60,709	69,520		149,044	114%	
Aug	24,084	47,884	74,794	44,611	104,289		90,413	-13%	
Sept	31,444	42,534	50,210	59,236	107,773				
Oct	32,421	51,087	50,872	66,644	75,363				
Nov	17,104	79,326	44,845	83,049	122,632				
Dec	17,855	38,881	31,511	47,819	52,692				
Jan	25,410	51,281	54,659	67,463	68,707				
Feb	19,601	56,259	44,213	68,932	49,027				
Mar	36,729	33,217	44,521	77,931	133,296				
Apr	36,827	30,753	70,828	61,376	83,511				
May	41,109	63,105	49,882	61,474	98,665				
June	31,815	35,773	109,443	68,211	78,581				
Total	362,264	554,814	732,212	767,455	1,044,056	200,000	239,457		120%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	34,990	36,146	37,165	38,912	40,199	41,676	119
Aug	35,107	36,272	37,303	39,036	40,345	41,855	179
Sept	35,219	36,379	37,398	39,155	40,518		
Oct	35,400	36,431	37,418	39,238	40,581		
Nov	35,455	36,524	38,133	39,338	40,758		
Dec	35,500	36,607	38,209	39,466	40,908		
Jan	35,545	36,679	38,318	39,573	40,982		
Feb	35,615	36,737	38,415	39,690	41,094		
Mar	35,663	36,828	38,448	39,736	41,248		
Apr	35,819	36,910	38,587	39,894	41,365		
May	35,902	37,046	38,704	39,998	41,402		
June	36,028	37,112	38,760	40,101	41,557		
Average	35,520	36,639	38,072	39,511	40,913	41,766	298

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	12,415	13,855	14,556	15,862	16,695	17,861	142
Aug	12,467	14,009	14,632	15,878	16,758	17,925	64
Sept	12,677	14,036	14,682	15,940	16,908		
Oct	12,859	14,092	14,708	16,014	17,017		
Nov	13,108	14,143	15,269	16,070	17,026		
Dec	13,234	14,192	15,357	16,157	17,193		
Jan	13,364	14,237	15,382	16,235	17,241		
Feb	13,470	14,325	15,460	16,295	17,300		
Mar	13,544	14,378	15,498	16,371	17,471		
Apr	13,608	14,450	15,593	16,506	17,549		
May	13,743	14,468	15,651	16,537	17,675		
June	13,841	14,514	15,847	16,579	17,719		
Average	13,194	14,225	15,220	16,204	17,213	17,893	206

COUNTY OF BRUNSWICK NORTH CAROLINA

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

FOR THE PERIOD ENDED SEPTEMBER 30, 2018



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of September 30, 2018:

General Fund:

- Total revenues for the General Fund are \$39.9 million for an increase of \$0.9 million or 2.3% over the same period in the prior year. The main reason for this is a \$0.4 million increase in Sales Tax. Total revenues collected are 21.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$45.9 million and are 23.8% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$4.0 million or 9.6%. This is a result of a Public Safety increase of \$3.2 million including a software purchase in the amount of \$0.6 million and salary increase due to Hurricane Florence, and a \$0.7 million increase in education which is driven by the increase in property tax.
- Net transfers to other funds are \$0.8 million compared to \$1.6 million transfers out for the same period of the prior year. The transfers were to fund various county capital projects.
- Revenues are less than expenditures and net transfers by \$6.7 million for the current period end compared to less than by \$3.9 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased 1.6% over the same period in the prior year to \$7.6 million. Wholesale sales increased 10.9% or 0.2 million over the same period in the prior year mainly due to PPI rate change. Total revenues are 31.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$4.5 million and are 20.8% of current budget. Total expenditures as compared to the expenditures of the same period in the prior year remained consistent.
- Net transfers to water capital projects of \$0.8 million increased compared to transfers of \$0.6 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 \$2.3 million compared to greater than by \$2.3 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased 5.1% over the same period in the prior year to \$6.6 million. Retail wastewater sales slightly increased to \$2.7 million in comparison with the prior year of \$2.6 million while capital recovery revenue decreased by \$0.1 million or 10.4%. Total revenues are 28.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund increased 10.9% over the same period in the prior year at \$3.7 million. This is mainly a result of expenditure increases from Hurricane Florence. Total expenditures are 13.0% of the budget for the fiscal year.
- There are no net transfers from wastewater capital projects in the current year or the same period of the prior year. Typically, the transfers were to fund various wastewater capital projects.
- Revenues are more than expenditures and net transfers by \$2.9 million compared to greater than by \$3.6 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2018

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 70,394,745	\$ 26,620,199	\$ 10,652,929	\$ 1,849,028	\$ 109,516,901
Restricted cash and investments	2,034,337	-	50,479,447	-	52,513,784
Taxes receivable - net	85,221,561	-	-	-	85,221,561
Receivables - net	1,027,699	-	-	4,024	1,031,723
Other governmental agencies	776,337	95,926	45,751	-	918,014
Due from other funds	36,506	-	-	-	36,506
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 159,555,185</u>	<u>\$ 26,716,125</u>	<u>\$ 61,178,127</u>	<u>\$ 1,853,052</u>	<u>\$ 249,302,489</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,921,347	\$ 39,520	\$ -	\$ 5,885	\$ 4,966,752
Due to other funds	-	-	-	36,506	36,506
Due to other governmental agencies	-	-	-	-	-
Total liabilities	<u>4,921,347</u>	<u>39,520</u>	<u>-</u>	<u>42,391</u>	<u>5,003,258</u>
Deferred Inflows of Resources:	<u>85,452,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,452,641</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	8,466,506	-	-	4,024	8,470,530
Restricted - other	4,739,343	-	50,479,447	1,843,447	57,062,237
Committed	214,566	26,676,605	10,698,680	-	37,589,851
Assigned	2,522,556	-	-	-	2,522,556
Unassigned	53,174,226	-	-	(36,810)	53,137,416
Total fund balances	<u>69,181,197</u>	<u>26,676,605</u>	<u>61,178,127</u>	<u>1,810,661</u>	<u>158,846,590</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 159,555,185</u>	<u>\$ 26,716,125</u>	<u>\$ 61,178,127</u>	<u>\$ 1,853,052</u>	<u>\$ 249,302,489</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 28,785,204	\$ -	\$ -	\$ -	\$ 28,785,204
Local option sales taxes	2,745,095	-	-	-	2,745,095
Other taxes and licenses	1,461,790	-	-	-	1,461,790
Unrestricted intergovernmental revenues	44,412	-	-	-	44,412
Restricted intergovernmental revenues	2,695,019	223,958	-	47,163	2,966,140
Permits and fees	1,130,163	-	-	35,486	1,165,649
Sales and services	2,734,220	-	-	-	2,734,220
Investment earnings	150,312	48,797	255,835	3,685	458,629
Other	147,439	11,784	-	-	159,223
Total revenues	<u>39,893,654</u>	<u>284,539</u>	<u>255,835</u>	<u>86,334</u>	<u>40,520,362</u>
Expenditures:					
Current:					
General government	3,012,943	80,904	-	74,414	3,168,261
Public safety	13,478,805	-	-	112,646	13,591,451
Central services	4,726,406	-	-	-	4,726,406
Human services	6,027,550	-	-	-	6,027,550
Transportation	62,263	418,660	-	-	480,923
Environmental protection	4,020,074	-	-	-	4,020,074
Culture and recreation	1,166,073	1,109,743	-	-	2,275,816
Economic and physical development	1,796,428	-	-	-	1,796,428
Education	11,238,463	-	4,423,210	-	15,661,673
Debt Service:					
Principal retirement	163,460	-	-	-	163,460
Interest and fiscal charges	174,537	-	-	-	174,537
Total expenditures	<u>45,867,002</u>	<u>1,609,307</u>	<u>4,423,210</u>	<u>187,060</u>	<u>52,086,579</u>
Revenues over (under) expenditures	<u>(5,973,348)</u>	<u>(1,324,768)</u>	<u>(4,167,375)</u>	<u>(100,726)</u>	<u>(11,566,217)</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	750,000	-	-	750,000
Transfers to other funds	(750,000)	-	-	-	(750,000)
Total other financing sources (uses)	<u>(750,000)</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(6,723,348)</u>	<u>(574,768)</u>	<u>(4,167,375)</u>	<u>(100,726)</u>	<u>(11,566,217)</u>
Fund balance, beginning of year	<u>75,904,545</u>	<u>27,251,373</u>	<u>65,345,502</u>	<u>1,911,387</u>	<u>170,412,807</u>
Fund balance, end of year	<u>\$ 69,181,197</u>	<u>\$ 26,676,605</u>	<u>\$ 61,178,127</u>	<u>\$ 1,810,661</u>	<u>\$ 158,846,590</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 124,680,301	\$ 124,680,301	\$ 28,785,204	\$ (95,895,097)
Local option sales taxes	24,754,123	24,754,123	2,745,095	(22,009,028)
Other taxes and licenses	4,653,000	4,653,000	1,461,790	(3,191,210)
Unrestricted intergovernmental revenues	2,803,000	2,803,000	44,412	(2,758,588)
Restricted intergovernmental revenues	14,946,377	16,519,093	2,695,019	(13,824,074)
Permits and fees	3,766,110	3,998,110	1,130,163	(2,867,947)
Sales and services	10,490,126	10,693,124	2,734,220	(7,958,904)
Investment earnings	200,650	200,650	150,312	(50,338)
Other	1,239,737	1,170,737	147,439	(1,023,298)
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>39,893,654</u>	<u>(149,578,484)</u>
Expenditures:				
Current:				
General government	12,627,455	12,261,478	3,012,943	9,248,535
Central services	18,217,759	19,543,223	4,726,406	14,816,817
Public safety	42,054,707	45,375,787	13,478,805	31,896,982
Transportation	155,638	450,725	62,263	388,462
Environmental protection	16,517,895	16,549,534	4,020,074	12,529,460
Economic and physical development	8,403,456	8,615,096	1,796,428	6,818,668
Human services	25,821,130	26,363,414	6,027,550	20,335,864
Education	45,156,145	44,940,342	11,238,463	33,701,879
Culture and recreation	4,967,868	4,972,868	1,166,073	3,806,795
Debt Service:				
Principal retirement	11,233,462	11,233,462	163,460	11,070,002
Interest and fiscal charges	2,227,245	2,227,245	174,537	2,052,708
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>45,867,002</u>	<u>146,666,172</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(5,973,348)</u>	<u>(2,912,312)</u>
Other Financing Sources (Uses):				
Transfers to other funds	(5,136,275)	(5,136,275)	(750,000)	4,386,275
Appropriated fund balance	4,985,611	8,197,311	-	(8,197,311)
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>(750,000)</u>	<u>(3,811,036)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(6,723,348)</u>	<u>\$ (6,723,348)</u>
Fund balance, beginning of year			75,904,545	
Fund balance, end of year			<u>\$ 69,181,197</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 121,680,301	\$ 121,680,301	\$ 27,523,804	\$ (94,156,497)	23%	\$ 119,563,911	\$ 27,173,080
Prior year taxes	2,300,000	2,300,000	1,028,992	(1,271,008)	45%	3,552,078	1,217,198
Penalties and interest	700,000	700,000	232,408	(467,592)	33%	1,202,750	315,281
	<u>124,680,301</u>	<u>124,680,301</u>	<u>28,785,204</u>	<u>(95,895,097)</u>	23%	<u>124,318,739</u>	<u>28,705,559</u>
Local Option Sales Taxes:							
Article 39 (1%)	10,279,739	10,279,739	1,252,098	(9,027,641)	12%	9,873,781	1,049,726
Article 40 (1/2%)	7,447,570	7,447,570	703,995	(6,743,575)	9%	7,304,257	631,075
Article 42 (1/2%)	7,026,814	7,026,814	789,002	(6,237,812)	11%	6,808,632	673,530
	<u>24,754,123</u>	<u>24,754,123</u>	<u>2,745,095</u>	<u>(22,009,028)</u>	11%	<u>23,986,670</u>	<u>2,354,331</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	160,000	160,000	-	(160,000)	0%	182,058	-
Deed stamp excise tax	2,900,000	2,900,000	923,863	(1,976,137)	32%	4,098,218	1,028,491
Solid waste tax	48,000	48,000	-	(48,000)	0%	54,497	-
White goods disposal tax	45,000	45,000	-	(45,000)	0%	81,784	-
1% Occupancy Tax	1,500,000	1,500,000	537,927	(962,073)	36%	1,589,493	653,219
	<u>4,653,000</u>	<u>4,653,000</u>	<u>1,461,790</u>	<u>(3,191,210)</u>	31%	<u>6,006,050</u>	<u>1,681,710</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,500,000	2,500,000	-	(2,500,000)	0%	3,025,289	-
Beer and wine tax	248,000	248,000	-	(248,000)	0%	284,924	-
Jail fees	55,000	55,000	44,412	(10,588)	81%	457,192	29,937
	<u>2,803,000</u>	<u>2,803,000</u>	<u>44,412</u>	<u>(2,758,588)</u>	2%	<u>3,767,405</u>	<u>29,937</u>
Restricted Intergovernmental:							
State and federal grant	14,811,375	16,384,091	2,664,965	(13,719,126)	16%	15,746,989	2,873,785
ARRA federal grant	3,002	3,002	1,524	(1,478)	51%	4,565	2,279
Court facility fees	120,000	120,000	25,679	(94,321)	21%	142,660	24,207
Payments in lieu of taxes	-	-	-	-	na	4,078	-
ABC education requirement	-	-	-	-	na	10,205	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	7,289	-
State drug tax	10,000	10,000	2,851	(7,149)	29%	36,511	3,767
	<u>14,946,377</u>	<u>16,519,093</u>	<u>2,695,019</u>	<u>(13,824,074)</u>	16%	<u>15,952,297</u>	<u>2,904,038</u>
Permits and Fees:							
Blding inspections and permits	1,960,000	2,192,000	717,413	(1,474,587)	33%	2,562,266	601,949
Recording fees	770,000	770,000	181,563	(588,437)	24%	823,478	210,471
Fire inspection fees	75,000	75,000	10,163	(64,837)	14%	100,500	6,340
Concealed handgun permit	175,000	175,000	30,645	(144,355)	18%	194,825	27,480
Other permit and fees	786,110	786,110	190,379	(595,731)	24%	1,023,205	257,554
	<u>3,766,110</u>	<u>3,998,110</u>	<u>1,130,163</u>	<u>(2,867,947)</u>	28%	<u>4,704,274</u>	<u>1,103,794</u>
Sales and Services:							
Solid waste fees	2,250,000	2,250,000	513,161	(1,736,839)	23%	2,563,102	525,537
School resource officer reimb.	1,355,765	1,447,763	677,887	(769,876)	47%	1,276,771	-
Rents	13,930	13,930	3,483	(10,447)	25%	15,582	3,483
EMS Charges	3,959,578	3,959,578	916,379	(3,043,199)	23%	4,061,015	764,490
Public health user fees	832,500	832,500	162,620	(669,880)	20%	871,497	218,835
Sheriff animal prot. serv. fees	125,000	125,000	17,366	(107,634)	14%	86,133	23,612
Social services fees	65,500	65,500	16,872	(48,628)	26%	67,394	14,815
Public housing fees	38,953	38,953	1,190	(37,763)	3%	4,176	776
Tax collection fees	228,000	228,000	29,819	(198,181)	13%	256,179	46,586
Other sales and services	929,050	1,040,050	218,306	(821,744)	21%	1,162,227	201,660
Register of deeds	337,500	337,500	79,483	(258,017)	24%	338,798	82,571

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Sales and Services (continued):							
Marriage licenses	55,500	55,500	14,513	(40,987)	26%	52,868	19,062
Recreation services	298,850	298,850	83,141	(215,709)	28%	290,068	112,548
	<u>10,490,126</u>	<u>10,693,124</u>	<u>2,734,220</u>	<u>(7,958,904)</u>	26%	<u>11,045,810</u>	<u>2,013,975</u>
Investment earnings	<u>200,650</u>	<u>200,650</u>	<u>150,312</u>	<u>(50,338)</u>	75%	<u>467,170</u>	<u>70,084</u>
Other:							
Tax refunds - sales and gas tax	1,100	1,100	-	(1,100)	0%	752	752
ABC bottles taxes	45,000	45,000	12,792	(32,208)	28%	63,582	12,741
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	8,500	28,500	26,444	(2,056)	93%	50,641	7,519
Other revenues	1,161,137	1,072,137	108,203	(963,934)	10%	1,917,352	122,831
	<u>1,239,737</u>	<u>1,170,737</u>	<u>147,439</u>	<u>(1,023,298)</u>	13%	<u>2,056,327</u>	<u>143,843</u>
Total revenues	<u>187,533,424</u>	<u>189,472,138</u>	<u>39,893,654</u>	<u>(149,578,484)</u>	21%	<u>192,304,742</u>	<u>39,007,271</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	170,402	170,402	45,993	124,409	27%	182,311	50,397
Fringe benefits	70,546	70,546	11,249	59,297	16%	25,298	8,291
Operating costs	59,495	59,495	26,823	32,672	45%	62,789	24,032
	<u>300,443</u>	<u>300,443</u>	<u>84,065</u>	<u>216,378</u>	28%	<u>270,398</u>	<u>82,720</u>
County Administration:							
Salaries	674,164	674,164	216,663	457,501	32%	594,573	163,927
Fringe benefits	199,673	199,673	57,473	142,200	29%	173,803	46,527
Operating costs	25,480	25,480	3,474	22,006	14%	17,274	5,072
	<u>899,317</u>	<u>899,317</u>	<u>277,610</u>	<u>621,707</u>	31%	<u>785,650</u>	<u>215,526</u>
Human Resources:							
Salaries	322,274	322,274	96,179	226,095	30%	318,818	93,605
Fringe benefits	109,551	109,551	30,297	79,254	28%	110,054	29,762
Operating costs	11,100	11,100	1,263	9,837	11%	4,894	1,195
	<u>442,925</u>	<u>442,925</u>	<u>127,739</u>	<u>315,186</u>	29%	<u>433,766</u>	<u>124,562</u>
Finance:							
Salaries	818,574	818,574	223,060	595,514	27%	767,616	207,367
Fringe benefits	272,286	272,286	71,004	201,282	26%	254,977	67,491
Operating costs	441,370	444,115	95,063	349,052	21%	411,040	261,492
	<u>1,532,230</u>	<u>1,534,975</u>	<u>389,127</u>	<u>1,145,848</u>	25%	<u>1,433,633</u>	<u>536,350</u>
Tax Administration:							
Salaries	2,463,003	2,463,003	604,894	1,858,109	25%	2,246,189	602,333
Fringe benefits	918,096	918,096	212,563	705,533	23%	880,418	229,675
Operating costs	1,113,480	1,113,480	234,536	878,944	21%	693,517	237,582
	<u>4,494,579</u>	<u>4,494,579</u>	<u>1,051,993</u>	<u>3,442,586</u>	23%	<u>3,820,124</u>	<u>1,069,590</u>
County Attorney:							
Salaries	374,603	374,603	93,595	281,008	25%	318,603	85,087
Fringe benefits	111,909	111,909	25,484	86,425	23%	91,853	24,238
Operating costs	194,700	194,700	15,674	179,026	8%	184,147	25,925
	<u>681,212</u>	<u>681,212</u>	<u>134,753</u>	<u>546,459</u>	20%	<u>594,603</u>	<u>135,250</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Court Facilities:							
Operating costs	257,044	257,044	23,360	233,684	9%	234,603	40,345
	257,044	257,044	23,360	233,684	9%	234,603	40,345
Board of Elections:							
Salaries	501,949	501,949	84,334	417,615	17%	446,261	80,542
Fringe benefits	128,953	128,953	29,374	99,579	23%	121,166	28,934
Operating costs	149,853	149,853	87,902	61,951	59%	145,150	83,629
	780,755	780,755	201,610	579,145	26%	712,577	193,105
Register of Deeds:							
Salaries	694,631	694,631	179,725	514,906	26%	646,690	173,097
Fringe benefits	297,067	297,067	72,169	224,898	24%	291,836	73,445
Operating costs	1,847,252	1,847,252	470,792	1,376,460	25%	2,395,411	442,828
	2,838,950	2,838,950	722,686	2,116,264	25%	3,333,937	689,370
Contingency:							
Operating Costs	400,000	31,278	-	31,278	0%	-	-
Total general government	12,627,455	12,261,478	3,012,943	9,248,535	25%	11,619,291	3,086,818
Central Services:							
Management Information Systems:							
Salaries	1,174,773	1,174,773	310,472	864,301	26%	1,058,132	285,209
Fringe benefits	388,877	388,877	95,497	293,380	25%	353,236	92,226
Operating costs	1,156,100	1,398,276	180,670	1,217,606	13%	1,002,316	216,221
Capital outlay	37,000	135,251	-	135,251	0%	249,032	-
	2,756,750	3,097,177	586,639	2,510,538	19%	2,662,716	593,656
Fleet Services:							
Salaries	605,189	605,189	172,377	432,812	28%	577,915	165,950
Fringe benefits	236,363	236,363	61,756	174,607	26%	228,869	63,842
Operating costs	302,900	306,804	(138,243)	445,047	-45%	297,039	88,090
Capital outlay	70,660	70,660	-	70,660	0%	46,145	40,596
	1,215,112	1,219,016	95,890	1,123,126	8%	1,149,968	358,478
Engineering:							
Salaries	429,860	429,860	101,336	328,524	24%	362,464	98,571
Fringe benefits	140,421	140,421	31,133	109,288	22%	121,517	31,532
Operating costs	77,855	77,855	5,417	72,438	7%	26,363	11,171
Capital outlay	30,000	30,000	-	30,000	0%	30,589	-
	678,136	678,136	137,886	540,250	20%	540,933	141,274
Operation Services:							
Salaries	2,254,308	2,261,450	674,579	1,586,871	30%	2,087,586	573,272
Fringe benefits	935,035	935,035	240,541	694,494	26%	882,915	232,504
Operating costs	3,258,052	4,252,043	622,785	3,629,258	15%	3,357,115	499,019
Capital outlay	319,000	319,000	6,980	312,020	2%	298,492	145,175
	6,766,395	7,767,528	1,544,885	6,222,643	20%	6,626,108	1,449,970
Non-departmental:							
Fringe benefits	6,262,113	6,262,113	1,412,303	4,849,810	23%	2,935,411	713,110
Operating costs	539,253	519,253	948,803	(429,550)	183%	540,655	956,462
	6,801,366	6,781,366	2,361,106	4,420,260	35%	3,476,066	1,669,572
Total central services	18,217,759	19,543,223	4,726,406	14,816,817	24%	14,455,791	4,212,950

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Public Safety:							
District Attorney:							
Operating costs	53,000	53,000	2,503	50,497	5%	50,225	1,914
	53,000	53,000	2,503	50,497	5%	50,225	1,914
Sheriff:							
Salaries	9,885,676	10,099,910	3,484,682	6,615,228	35%	9,326,937	2,458,858
Fringe benefits	3,502,758	3,596,325	1,056,642	2,539,683	29%	3,566,263	885,398
Operating costs	2,357,616	3,734,301	1,230,186	2,504,115	33%	2,356,632	700,133
Capital outlay	858,179	1,028,798	213,314	815,484	21%	1,264,018	329,074
	16,604,229	18,459,334	5,984,824	12,474,510	32%	16,513,850	4,373,463
Detention Center:							
Salaries	4,285,278	4,285,278	1,338,474	2,946,804	31%	4,049,008	1,062,088
Fringe benefits	1,632,589	1,632,589	435,133	1,197,456	27%	1,509,690	380,829
Operating costs	2,475,218	2,618,068	445,754	2,172,314	17%	2,289,474	390,294
Capital outlay	396,949	731,341	32,910	698,431	4%	44,825	-
	8,790,034	9,267,276	2,252,271	7,015,005	24%	7,892,997	1,833,211
Emergency Medical:							
Salaries	5,473,641	5,473,641	1,798,510	3,675,131	33%	4,939,491	1,288,658
Fringe benefits	1,872,254	1,872,254	522,778	1,349,476	28%	1,672,581	422,855
Operating costs	1,464,211	1,464,211	363,417	1,100,794	25%	1,525,556	443,400
Capital outlay	1,020,000	1,278,952	721,157	557,795	56%	481,197	116,573
	9,830,106	10,089,058	3,405,862	6,683,196	34%	8,618,825	2,271,486
Emergency Management:							
Salaries	195,598	195,598	72,460	123,138	37%	276,239	53,775
Fringe benefits	57,651	57,651	18,960	38,691	33%	86,628	16,302
Operating costs	303,900	629,500	26,875	602,625	4%	289,178	39,935
Capital outlay	21,200	71,200	-	71,200	0%	58,091	34,720
	578,349	953,949	118,295	835,654	12%	710,136	144,732
Other Agencies:							
Fire districts	-	74,600	15,000	59,600	20%	640,990	190,879
Rescue Squads	332,800	332,800	3,575	329,225	1%	330,000	11,500
	332,800	407,400	18,575	388,825	5%	970,990	202,379
Building/Fire Inspections and Central Permitting							
Salaries	1,469,965	1,563,710	462,261	1,101,449	30%	1,358,514	344,287
Fringe benefits	514,695	545,150	134,344	410,806	25%	428,752	102,856
Operating costs	157,675	175,475	45,662	129,813	26%	179,826	26,672
Capital outlay	-	90,000	-	90,000	0%	207,646	144,974
	2,142,335	2,374,335	642,267	1,732,068	27%	2,174,738	618,789
Central Communications:							
Salaries	1,660,205	1,660,205	509,982	1,150,223	31%	1,425,662	388,432
Fringe benefits	627,456	627,456	161,312	466,144	26%	554,861	143,489
Operating costs	242,732	252,112	41,073	211,039	16%	161,342	39,059
Capital outlay	118,558	118,558	8,962	109,596	8%	264,505	-
	2,648,951	2,658,331	721,329	1,937,002	27%	2,406,370	570,980

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Animal Protective Services:							
Salaries	562,171	562,171	203,426	358,745	36%	544,852	146,908
Fringe benefits	218,183	218,183	67,593	150,590	31%	223,842	58,137
Operating costs	294,549	332,750	61,860	270,890	19%	305,960	83,898
Capital outlay	-	-	-	-	na	89,616	-
	<u>1,074,903</u>	<u>1,113,104</u>	<u>332,879</u>	<u>780,225</u>	30%	<u>1,164,270</u>	<u>288,943</u>
Total public safety	<u>42,054,707</u>	<u>45,375,787</u>	<u>13,478,805</u>	<u>31,896,982</u>	30%	<u>40,502,401</u>	<u>10,305,897</u>
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	97,000	24,250
Odell Williamson Mun. Air.	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transp. Authority	31,138	31,138	31,138	-	100%	30,230	30,230
Brunswick Transit System	-	295,087	-	295,087	0%	230,887	115,444
Total transportation	<u>155,638</u>	<u>450,725</u>	<u>62,263</u>	<u>388,462</u>	14%	<u>385,617</u>	<u>176,799</u>
Environmental Protection:							
Solid Waste:							
Salaries	325,369	333,008	103,132	229,876	31%	312,578	83,924
Fringe benefits	127,118	127,118	35,907	91,211	28%	126,113	30,938
Operating costs	15,619,045	15,643,045	3,847,546	11,795,499	25%	14,803,245	3,574,201
Capital outlay	211,300	211,300	-	211,300	0%	533,296	505,057
	<u>16,282,832</u>	<u>16,314,471</u>	<u>3,986,585</u>	<u>12,327,886</u>	24%	<u>15,775,232</u>	<u>4,194,120</u>
Other:							
Forestry services	235,063	235,063	33,489	201,574	14%	199,781	33,099
Total environmental protection	<u>16,517,895</u>	<u>16,549,534</u>	<u>4,020,074</u>	<u>12,529,460</u>	24%	<u>15,975,013</u>	<u>4,227,219</u>
Economic Development:							
Zoning/Solid Waste Enforcement:							
Salaries	140,397	140,397	37,323	103,074	27%	132,464	36,377
Fringe benefits	54,711	54,711	14,012	40,699	26%	51,750	14,366
Operating costs	14,190	14,190	2,622	11,568	18%	13,929	2,008
Capital outlay	30,000	30,000	29,705	295	99%	-	-
	<u>239,298</u>	<u>239,298</u>	<u>83,662</u>	<u>155,636</u>	35%	<u>198,143</u>	<u>52,751</u>
Planning:							
Salaries	409,603	457,636	121,123	336,513	26%	392,502	109,379
Fringe benefits	144,711	163,678	39,372	124,306	24%	131,875	35,850
Operating costs	130,450	130,450	27,798	102,652	21%	112,363	26,529
Capital outlay	30,000	30,000	23,939	6,061	80%	-	-
	<u>714,764</u>	<u>781,764</u>	<u>212,232</u>	<u>569,532</u>	27%	<u>636,740</u>	<u>171,758</u>
Cooperative Extension:							
Salaries	312,416	352,454	51,635	300,819	15%	300,694	53,507
Fringe benefits	154,261	157,324	17,236	140,088	11%	115,770	17,171
Operating costs	121,983	128,522	25,693	102,829	20%	104,232	15,736
Capital outlay	35,000	35,000	-	35,000	0%	5,485	-
	<u>623,660</u>	<u>673,300</u>	<u>94,564</u>	<u>578,736</u>	14%	<u>526,181</u>	<u>86,414</u>
Soil and Water Conservation:							
Salaries	158,292	158,292	41,348	116,944	26%	153,759	40,119
Fringe benefits	58,429	58,429	14,851	43,578	25%	59,028	15,097
Operating costs	17,800	17,800	2,131	15,669	12%	17,548	5,373
	<u>234,521</u>	<u>234,521</u>	<u>58,330</u>	<u>176,191</u>	25%	<u>230,335</u>	<u>60,589</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Public Housing Section 8:							
Salaries	136,627	136,627	24,184	112,443	18%	122,196	33,522
Fringe benefits	55,296	55,296	7,494	47,802	14%	49,991	13,740
Operating costs	2,163,180	2,163,180	478,571	1,684,609	22%	1,987,786	489,728
	<u>2,355,103</u>	<u>2,355,103</u>	<u>510,249</u>	<u>1,844,854</u>	<u>22%</u>	<u>2,159,973</u>	<u>536,990</u>
Economic Development:							
Salaries	-	-	-	-	na	27,539	14,331
Fringe benefits	-	-	-	-	na	2,107	1,096
Operating costs	425,000	425,000	106,250	318,750	25%	395,354	32,874
	<u>425,000</u>	<u>425,000</u>	<u>106,250</u>	<u>318,750</u>	<u>25%</u>	<u>425,000</u>	<u>48,301</u>
1% Occupancy Tax:							
Operating costs	1,500,000	1,500,000	537,927	962,073	36%	1,589,493	653,219
Other Economic Development:							
Boiling Spring Lakes	288,750	288,750	-	288,750	0%	-	-
Holden Beach Special					0%	-	-
Obligation Bond	1,422,360	1,422,360	-	1,422,360		-	-
Lockwood Folly & Shallotte	-	190,000	190,000	-	100%	177,868	-
Dredging							
Reserve for shoreline	600,000	505,000	3,214	501,786	1%	-	-
	<u>2,311,110</u>	<u>2,406,110</u>	<u>193,214</u>	<u>2,212,896</u>	<u>8%</u>	<u>177,868</u>	<u>-</u>
Total economic development	<u>8,403,456</u>	<u>8,615,096</u>	<u>1,796,428</u>	<u>6,818,668</u>	<u>21%</u>	<u>5,943,733</u>	<u>1,610,022</u>
Human Services:							
Health:							
Administration:							
Salaries	2,329,222	2,298,349	735,910	1,562,439	32%	2,042,688	598,579
Fringe benefits	1,223,311	1,208,380	265,159	943,221	22%	1,133,667	286,218
Operating costs	269,750	269,750	22,994	246,756	9%	450,005	11,744
Capital outlay	-	30,000	-	30,000	0%	84,387	-
	<u>3,822,283</u>	<u>3,806,479</u>	<u>1,024,063</u>	<u>2,782,416</u>	<u>27%</u>	<u>3,710,747</u>	<u>896,541</u>
Communicable Diseases:							
Operating costs	413,900	413,900	85,565	328,335	21%	322,702	117,078
Adult Health Maintenance:							
Operating costs	448,655	430,545	30,935	399,610	7%	148,520	27,217
Senior Health							
Salaries	52,468	52,468	13,969	38,499	27%	51,459	14,902
Fringe benefits	20,871	20,871	5,351	15,520	26%	21,136	5,427
Operating costs	3,835	3,835	886	2,949	23%	3,451	1,009
	<u>77,174</u>	<u>77,174</u>	<u>20,206</u>	<u>56,968</u>	<u>26%</u>	<u>76,046</u>	<u>21,338</u>
Maternal and Child Health:							
Salaries	385,259	385,259	100,383	284,876	26%	352,193	96,529
Fringe benefits	165,198	165,198	36,803	128,395	22%	151,228	40,484
Operating costs	594,240	619,240	102,939	516,301	17%	490,343	96,783
Capital outlay	7,100	7,100	6,222	878	88%	-	-
	<u>1,151,797</u>	<u>1,176,797</u>	<u>246,347</u>	<u>930,450</u>	<u>21%</u>	<u>993,764</u>	<u>233,796</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Environmental Health:							
Salaries	1,059,934	1,090,807	314,203	776,604	29%	1,002,967	260,107
Fringe benefits	364,996	379,927	96,662	283,265	25%	348,471	87,567
Operating costs	190,771	391,914	62,242	329,672	16%	178,253	46,765
Capital outlay	86,810	85,580	17,674	67,906	21%	18,134	-
	<u>1,702,511</u>	<u>1,948,228</u>	<u>490,781</u>	<u>1,457,447</u>	<u>25%</u>	<u>1,547,825</u>	<u>394,439</u>
Total health	<u>7,616,320</u>	<u>7,853,123</u>	<u>1,897,897</u>	<u>5,955,226</u>	<u>24%</u>	<u>6,799,604</u>	<u>1,690,409</u>
Veterans' Services:							
Salaries	138,941	138,941	42,676	96,265	31%	134,211	35,645
Fringe benefits	54,414	54,414	14,987	39,427	28%	55,007	14,169
Operating costs	17,655	17,655	6,132	11,523	35%	14,515	3,246
Total veterans' services	<u>211,010</u>	<u>211,010</u>	<u>63,795</u>	<u>147,215</u>	<u>30%</u>	<u>203,733</u>	<u>53,060</u>
Social Services:							
Administration:							
Salaries	7,114,785	7,114,785	2,036,421	5,078,364	29%	6,545,048	1,780,406
Fringe benefits	3,399,525	3,399,525	730,096	2,669,429	21%	3,330,513	869,620
Operating costs	2,655,458	2,748,991	315,964	2,433,027	11%	2,465,535	556,720
Capital outlay	75,000	75,000	-	75,000	0%	172,127	-
	<u>13,244,768</u>	<u>13,338,301</u>	<u>3,082,481</u>	<u>10,255,820</u>	<u>23%</u>	<u>12,513,223</u>	<u>3,206,746</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	252	19,748	1%	1,196	(607)
Aid to the blind	7,850	7,850	-	7,850	0%	5,361	-
Adoption assistance	280,000	280,000	58,576	221,424	21%	237,807	64,023
Special assistance	470,000	470,000	83,344	386,656	18%	388,663	97,683
Foster care	950,000	950,000	108,865	841,135	11%	460,113	69,363
State foster home	335,000	335,000	79,033	255,967	24%	278,604	44,001
Special assistance	25,121	25,121	4,262	20,859	17%	21,479	-
Day care	23,000	23,000	-	23,000	0%	397,021	394,373
Special child adopt. assistance	-	84,851	21,226	63,625	25%	88,894	16,664
	<u>2,110,971</u>	<u>2,195,822</u>	<u>355,558</u>	<u>1,840,264</u>	<u>16%</u>	<u>1,879,138</u>	<u>685,500</u>
Total social services	<u>15,355,739</u>	<u>15,534,123</u>	<u>3,438,039</u>	<u>12,096,084</u>	<u>22%</u>	<u>14,392,361</u>	<u>3,892,246</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	62,608
Brunswick Senior Resources	2,387,618	2,387,618	596,904	1,790,714	25%	2,076,705	519,176
Other human services	-	127,097	30,915	96,182	24%	127,883	31,486
	<u>2,638,061</u>	<u>2,765,158</u>	<u>627,819</u>	<u>2,137,339</u>	<u>23%</u>	<u>2,455,031</u>	<u>613,270</u>
Total human services	<u>25,821,130</u>	<u>26,363,414</u>	<u>6,027,550</u>	<u>20,335,864</u>	<u>23%</u>	<u>23,850,729</u>	<u>6,248,985</u>
Education:							
Public schools	39,918,820	39,918,820	9,979,707	29,939,113	25%	37,298,995	9,324,750
Public schools - capital outlay	837,458	837,458	209,367	628,091	25%	782,496	195,624
Community college	4,249,867	4,034,064	1,011,889	3,022,175	25%	4,193,167	1,006,108
Community college - cap. out.	150,000	150,000	37,500	112,500	25%	68,000	17,000
Total education	<u>45,156,145</u>	<u>44,940,342</u>	<u>11,238,463</u>	<u>33,701,879</u>	<u>25%</u>	<u>42,342,658</u>	<u>10,543,482</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	673,238	673,238	190,329	482,909	28%	628,820	183,069
Fringe benefits	190,448	190,448	51,389	139,059	27%	189,400	50,454
Operating costs	664,680	664,680	176,620	488,060	27%	548,234	150,099
Capital outlay	389,000	389,000	-	389,000	0%	49,283	-
	<u>1,917,366</u>	<u>1,917,366</u>	<u>418,338</u>	<u>1,499,028</u>	<u>22%</u>	<u>1,415,737</u>	<u>383,622</u>
Maintenance:							
Salaries	801,783	801,783	236,173	565,610	29%	746,088	212,506
Fringe benefits	311,875	311,875	80,305	231,570	26%	300,847	79,073
Operating costs	429,220	429,220	57,713	371,507	13%	445,966	77,252
Capital outlay	160,000	160,000	9,499	150,501	6%	96,663	-
	<u>1,702,878</u>	<u>1,702,878</u>	<u>383,690</u>	<u>1,319,188</u>	<u>23%</u>	<u>1,589,564</u>	<u>368,831</u>
Total Parks and Recreation	<u>3,620,244</u>	<u>3,620,244</u>	<u>802,028</u>	<u>2,818,216</u>	<u>22%</u>	<u>3,005,301</u>	<u>752,453</u>
Brunswick County Library:							
Salaries	792,551	792,551	205,775	586,776	26%	729,865	198,306
Fringe benefits	316,173	316,173	77,555	238,618	25%	299,256	78,624
Operating costs	238,900	243,900	80,715	163,185	33%	265,328	42,512
	<u>1,347,624</u>	<u>1,352,624</u>	<u>364,045</u>	<u>988,579</u>	<u>27%</u>	<u>1,294,449</u>	<u>319,442</u>
Total culture and recreation	<u>4,967,868</u>	<u>4,972,868</u>	<u>1,166,073</u>	<u>3,806,795</u>	<u>23%</u>	<u>4,299,750</u>	<u>1,071,895</u>
Debt Service:							
Principal retirement	11,233,462	11,233,462	163,460	11,070,002	1%	11,383,292	173,292
Interest and fees	2,227,245	2,227,245	174,537	2,052,708	8%	2,569,088	190,050
Total debt service	<u>13,460,707</u>	<u>13,460,707</u>	<u>337,997</u>	<u>13,122,710</u>	<u>3%</u>	<u>13,952,380</u>	<u>363,342</u>
Total expenditures	<u>187,382,760</u>	<u>192,533,174</u>	<u>45,867,002</u>	<u>146,666,172</u>	<u>23.8%</u>	<u>173,327,363</u>	<u>41,847,409</u>
Revenues over (under) expenditures	<u>150,664</u>	<u>(3,061,036)</u>	<u>(5,973,348)</u>	<u>(2,912,312)</u>	<u>195%</u>	<u>18,977,379</u>	<u>(2,840,138)</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	505,057	505,057
Transfers From Other Funds:							
Transfer from county capital project fund	-	-	-	-	na	10,510	-
Transfers To Other Funds:							
Transfer to county capital projects fund	(750,000)	(750,000)	(750,000)	-	100%	(10,947,387)	(1,592,750)
Transfer to grant projects funds	-	-	-	-	na	(9,646)	-
Transfer to emergency telephone system fund	-	-	-	-	na	(1,132)	-
Transfer to school capital projects fund	(4,386,275)	(4,386,275)	-	4,386,275	0%	(6,239,924)	-
	<u>(5,136,275)</u>	<u>(5,136,275)</u>	<u>(750,000)</u>	<u>4,386,275</u>	<u>15%</u>	<u>(17,198,089)</u>	<u>(1,592,750)</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>4,985,611</u>	<u>8,197,311</u>	<u>-</u>	<u>(8,197,311)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(150,664)</u>	<u>3,061,036</u>	<u>(750,000)</u>	<u>(3,811,036)</u>	-25%	<u>(16,682,522)</u>	<u>(1,087,693)</u>
Net change in fund balance	\$ -	\$ -	(6,723,348)	\$ (6,723,348)		2,294,857	(3,927,831)
Fund balance, beginning of year			<u>75,904,545</u>			<u>73,609,688</u>	<u>73,609,688</u>
Fund balance, end of year			<u>\$ 69,181,197</u>			<u>\$ 75,904,545</u>	<u>\$ 69,681,857</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 SEPTEMBER 30, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 23,184,194	\$ 19,299,758	\$ 223,958	\$ 19,523,716
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	-	-	-
Investment earnings	128,008	311,047	48,797	359,844
Performance bonds	290,876	290,876	-	290,876
Other	629,716	573,803	11,784	585,587
Total revenues	<u>24,983,294</u>	<u>20,475,484</u>	<u>284,539</u>	<u>20,760,023</u>
Expenditures:				
General Government:				
Court House Renovation	9,650,000	71,430	75,500	146,930
Court House Parking Lot	207,370	103,318	5,404	108,722
	<u>9,857,370</u>	<u>174,748</u>	<u>80,904</u>	<u>255,652</u>
Environmental protection:				
Future Capital Projects	<u>9,517,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,850,000	1,148,497	1,109,743	2,258,240
Smithville Park Improvements	6,089,666	5,672,028	-	5,672,028
Brunswick Waterway Park Improvements	644,083	49,966	-	49,966
Calabash Senior Center	2,459,714	2,369,319	-	2,369,319
	<u>15,043,463</u>	<u>9,239,810</u>	<u>1,109,743</u>	<u>10,349,553</u>
Transportation:				
Airport Improvements	<u>24,564,844</u>	<u>20,489,243</u>	<u>418,660</u>	<u>20,907,903</u>
Education:				
Future Capital Projects	<u>2,051,905</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:				
Future Capital Projects	<u>84,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>61,393,320</u>	<u>29,903,801</u>	<u>1,609,307</u>	<u>31,513,108</u>
Revenues over (under) expenditures	(36,410,026)	(9,428,317)	(1,324,768)	(10,753,085)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	33,593,847	33,844,651	750,000	34,594,651
Transfer to general fund	(1,989,439)	(1,989,439)	-	(1,989,439)
Total other financing sources (uses)	<u>36,410,026</u>	<u>31,855,212</u>	<u>750,000</u>	<u>32,605,212</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,426,895</u>	<u>(574,768)</u>	<u>\$ 21,852,127</u>
Fund balance, beginning of year			<u>27,251,373</u>	
Fund balance, end of year			<u>\$ 26,676,605</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 SEPTEMBER 30, 2018

	Project Budget	Prior Years	Actual Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	1,189,435	1,352,633	25,413	1,378,046
Investment earnings-debt proceeds	-	2,506	230,422	232,928
Total revenues	<u>8,271,474</u>	<u>8,447,936</u>	<u>255,835</u>	<u>8,703,771</u>
Expenditures:				
Brunswick County Schools	122,874,136	45,849,954	4,330,310	50,180,264
Brunswick Community College	31,665,911	31,522,340	92,900	31,615,240
Total expenditures	<u>154,540,047</u>	<u>77,372,294</u>	<u>4,423,210</u>	<u>81,795,504</u>
Revenues over (under) expenditures	(146,268,573)	(68,924,358)	(4,167,375)	(73,091,733)
Other Financing Sources (Uses):				
Transfer from general fund	56,603,514	47,677,314	-	47,677,314
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	476,476	-	476,476
Debt financing issued	79,955,000	30,000,000	-	30,000,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>146,268,573</u>	<u>77,839,777</u>	<u>-</u>	<u>77,839,777</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 8,915,419</u>	(4,167,375)	<u>\$ 4,748,044</u>
Fund balance, beginning of year			<u>65,345,502</u>	
Fund balance, end of year			<u>\$ 61,178,127</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 990,217	\$ -	\$ 858,811	\$ 1,849,028
Receivables, net	4,024	-	-	4,024
Total assets	<u>994,241</u>	<u>-</u>	<u>858,811</u>	<u>1,853,052</u>
Liabilities:				
Accounts payable and other liabilities	-	304	5,581	5,885
Due to other funds	-	36,506	-	36,506
Total liabilities	<u>-</u>	<u>36,810</u>	<u>5,581</u>	<u>42,391</u>
Fund Balance:				
Stabilization by State Statute	4,024	-	-	4,024
Restricted - other	990,217	-	853,230	1,843,447
Unassigned	-	(36,810)	-	(36,810)
Total fund balances	<u>994,241</u>	<u>(36,810)</u>	<u>853,230</u>	<u>1,810,661</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 994,241</u>	<u>\$ -</u>	<u>\$ 858,811</u>	<u>\$ 1,853,052</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 SEPTEMBER 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 45,667	\$ 1,496	\$ -	\$ 47,163
Permits and fees	-	-	35,486	35,486
Investment earnings	1,987	-	1,698	3,685
Total revenues	<u>47,654</u>	<u>1,496</u>	<u>37,184</u>	<u>86,334</u>
Expenditures:				
General government	-	38,306	36,108	74,414
Public safety	112,646	-	-	112,646
Total expenditures	<u>112,646</u>	<u>38,306</u>	<u>36,108</u>	<u>187,060</u>
Revenues over (under) expenditures	(64,992)	(36,810)	1,076	(100,726)
Fund balance, beginning of year	<u>1,059,233</u>	<u>-</u>	<u>852,154</u>	<u>1,911,387</u>
Fund balance, end of year	<u>\$ 994,241</u>	<u>\$ (36,810)</u>	<u>\$ 853,230</u>	<u>\$ 1,810,661</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	Budget	September 30, 2018	Variance Positive (Negative)	June 30, 2018	September 30, 2017
Revenues:					
Restricted intergovernmental	\$ 548,008	\$ 45,667	\$ (502,341)	\$ 782,424	\$ 130,404
Investment earnings	-	1,987	1,987	5,238	988
Total revenues	<u>548,008</u>	<u>47,654</u>	<u>(500,354)</u>	<u>787,662</u>	<u>131,392</u>
Expenditures:					
Operating costs	798,008	112,646	685,362	479,398	109,759
Capital outlay	<u>59,872</u>	<u>-</u>	<u>59,872</u>	<u>307,918</u>	<u>-</u>
Total expenditures	<u>857,880</u>	<u>112,646</u>	<u>745,234</u>	<u>787,316</u>	<u>109,759</u>
Revenues over (under) expenditures	(309,872)	(64,992)	244,880	346	21,633
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	1,132	-
Appropriated fund balance	<u>309,872</u>	<u>-</u>	<u>(309,872)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>309,872</u>	<u>-</u>	<u>(309,872)</u>	<u>1,132</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(64,992)	<u>\$ (64,992)</u>	1,478	21,633
Fund balance, beginning of year		<u>1,059,233</u>		<u>1,057,755</u>	<u>1,057,755</u>
Fund balance, end of year		<u>\$ 994,241</u>		<u>\$ 1,059,233</u>	<u>\$ 1,079,388</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED SEPTEMBER 30, 2018**

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 1,365,358	\$ 484,667	\$ 1,496	\$ 486,163
Total revenues	<u>1,365,358</u>	<u>484,667</u>	<u>1,496</u>	<u>486,163</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	400,000	-	-	-
SAMHSA	<u>975,000</u>	<u>484,667</u>	<u>38,306</u>	<u>522,973</u>
Total expenditures	<u>1,375,000</u>	<u>484,667</u>	<u>38,306</u>	<u>522,973</u>
Revenues over (under) expenditures	(9,642)	-	(36,810)	(36,810)
Other Financing Sources (Uses):				
Transfers from general fund	<u>9,642</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(36,810)	<u>\$ (36,810)</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ (36,810)</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018**

	Budget	September 30, 2018	Variance Positive (Negative)	June 30, 2018	September 30, 2017
Revenues:					
Permits and fees	\$ 165,500	\$ 35,486	\$ (130,014)	\$ 161,663	\$ 41,907
Investment earnings	3,500	1,698	(1,802)	4,317	817
Total revenues	<u>169,000</u>	<u>37,184</u>	<u>(131,816)</u>	<u>165,980</u>	<u>42,724</u>
Expenditures:					
General government	<u>212,699</u>	<u>36,108</u>	<u>176,591</u>	<u>152,451</u>	<u>33,190</u>
Revenues over (under) expenditures	(43,699)	1,076	44,775	13,529	9,534
Other Financing Sources (Uses):					
Appropriated fund balance	<u>43,699</u>	<u>-</u>	<u>(43,699)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	1,076	<u>\$ 1,076</u>	13,529	9,534
Fund balance, beginning of year		<u>852,154</u>		<u>838,625</u>	<u>838,625</u>
Fund balance, end of year		<u>\$ 853,230</u>		<u>\$ 852,154</u>	<u>\$ 848,159</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
SEPTEMBER 30, 2018

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 27,214,127	\$ 5,927,288	\$ 33,141,415
Restricted cash	2,803,776	-	2,803,776
Receivables and special assessments, net	3,283,774	-	3,283,774
Due from other governmental agencies	267,331	83,315	350,646
Inventories	1,783,406	-	1,783,406
Total current assets	<u>35,352,414</u>	<u>6,010,603</u>	<u>41,363,017</u>
Current Liabilities:			
Accounts payable and other liabilities	320,855	8,400	329,255
Customer deposits	1,916,630	-	1,916,630
Interest payable	263,945	-	263,945
Current portion of debt	1,366,522	-	1,366,522
Total current liabilities	<u>3,867,952</u>	<u>8,400</u>	<u>3,876,352</u>
Expendable net position	31,484,462	6,002,203	37,486,665
Noncurrent Items:			
Non-depreciable capital assets	3,988,162	-	3,988,162
Depreciable capital assets, net	152,285,036	-	152,285,036
Deferred outflow	929,607	-	929,607
Net pension liability	(830,190)	-	(830,190)
Compensated absences	(394,166)	-	(394,166)
Total other post-employment liability	(11,193,772)	-	(11,193,772)
Non-current portion of debt	(22,109,040)	-	(22,109,040)
Deferred inflow	(1,159,238)	-	(1,159,238)
Total net position	<u>\$ 153,000,861</u>	<u>\$ 6,002,203</u>	<u>\$ 159,003,064</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Revenues:							
User charges	\$ 23,072,000	\$ 23,072,000	\$ 7,404,632	\$ (15,667,368)	32%	\$ 24,141,941	\$ 7,340,944
Restricted intergovernmental	-	388,040	-	(388,040)	0%	216,000	-
Investment earnings	70,000	70,000	58,955	(11,045)	84%	142,897	24,314
Other	476,468	476,468	92,560	(383,908)	19%	601,302	73,292
Total revenues	<u>23,618,468</u>	<u>24,006,508</u>	<u>7,556,147</u>	<u>(16,450,361)</u>	31%	<u>25,102,140</u>	<u>7,438,550</u>
Expenditures:							
Salaries	4,932,754	4,932,754	1,494,115	3,438,639	30%	4,563,616	1,185,614
Fringe benefits	2,368,799	2,368,799	569,918	1,798,881	24%	1,957,864	488,778
Operating expenditures	7,177,542	8,000,025	1,589,840	6,410,185	20%	6,739,172	1,758,598
Repairs and maintenance	1,578,200	1,621,253	408,843	1,212,410	25%	1,796,403	662,403
Capital outlay	1,619,100	2,377,510	323,831	2,053,679	14%	1,611,908	264,885
Debt Service:							
Principal	1,220,861	1,220,861	34,906	1,185,955	3%	1,179,148	33,440
Interest	1,021,068	1,021,068	68,110	952,958	7%	1,068,790	71,925
Total expenditures	<u>19,918,324</u>	<u>21,542,270</u>	<u>4,489,563</u>	<u>17,052,707</u>	21%	<u>18,916,901</u>	<u>4,465,643</u>
Revenues over (under) expenditures	3,700,144	2,464,238	3,066,584	602,346	124%	6,185,239	2,972,907
Other Financing Sources (Uses):							
Transfer to water capital project fund	(4,610,144)	(3,525,214)	(790,000)	2,735,214	22%	(2,715,507)	(635,000)
Transfer from water capital project fund	910,000	-	-	-	na	173,000	-
Appropriated net position	-	1,060,976	-	(1,060,976)	0%	-	-
Total other fin. sources (uses)	<u>(3,700,144)</u>	<u>(2,464,238)</u>	<u>(790,000)</u>	<u>1,674,238</u>	32%	<u>(2,542,507)</u>	<u>(635,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,276,584</u>	<u>\$ 2,276,584</u>		<u>\$ 3,642,732</u>	<u>\$ 2,337,907</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 SEPTEMBER 30, 2018**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 401,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	122,884	10,737	133,621
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Other	500,000	-	-	-
Total revenues	1,074,655	557,263	10,737	568,000
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	411,155	384,990	-	384,990
FY16 Water Mains Top 7 and Apollo	1,905,000	1,612,801	-	1,612,801
Middleton Road Water Main	949,178	949,178	-	949,178
US 74/76 Fire Protection	1,019,296	119,276	1,183	120,459
Gilbert Road Water Main	978,479	978,479	-	978,479
Bailey Road Project	139,615	8,640	-	8,640
Raw Water Mains Project	850,000	398,772	-	398,772
Sunset Harbor Water Main	564,000	73,105	10,529	83,634
NW Plant Treatment Expansion 12MGD	21,085,370	579,890	-	579,890
Total expenditures	27,967,093	5,155,681	11,712	5,167,393
Revenues over (under) expenditures	(26,892,438)	(4,598,418)	(975)	(4,599,393)
Other Financing Sources (Uses):				
Long term debt issued	20,485,770	-	-	-
Transfers from water fund	9,734,877	9,009,887	790,000	9,799,887
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(4,125,936)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	26,892,438	8,024,117	790,000	8,814,117
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,425,699	\$ 789,025	\$ 4,214,724

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
SEPTEMBER 30, 2018

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 21,192,628	\$ 2,223,717	\$ 23,416,345
Restricted cash	5,210,506	-	5,210,506
Receivables and special assessments, net	6,868,020	-	6,868,020
Due from other governmental agencies	393,280	8,146	401,426
Inventories	344,146	-	344,146
Total current assets	<u>34,008,580</u>	<u>2,231,863</u>	<u>36,240,443</u>
Current Liabilities:			
Accounts payable and other liabilities	183,072	-	183,072
Interest payable	878,275	-	878,275
Prepaid fees	745,822	-	745,822
Current portion of debt	10,439,315	-	10,439,315
Total current liabilities	<u>12,246,484</u>	<u>-</u>	<u>12,246,484</u>
Expendable net position	21,762,096	2,231,863	23,993,959
Noncurrent Items:			
Non-depreciable capital assets	2,811,584	-	2,811,584
Depreciable capital assets, net	219,512,058	-	219,512,058
Deferred outflow	519,473	-	519,473
Net pension liability	(443,295)	-	(443,295)
Compensated absences	(192,232)	-	(192,232)
Total other post-employment liability	(6,109,240)	-	(6,109,240)
Non-current portion of debt	(87,341,175)	-	(87,341,175)
Deferred inflow	(664,927)	-	(664,927)
Total net position	<u>\$ 149,854,342</u>	<u>\$ 2,231,863</u>	<u>\$ 152,086,205</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	September 30, 2018	Variance Positive (Negative)	% of Budget	June 30, 2018	September 30, 2017
Revenues:							
User charges	\$ 22,689,098	\$ 22,689,098	\$ 6,436,897	\$ (16,252,201)	28%	\$ 26,783,874	\$ 6,769,355
ARRA interest subsidy	91,833	91,833	-	(91,833)	0%	120,086	59,946
Special assessments	13,000	13,000	29,685	16,685	228%	2,026,174	45,275
Investment earnings	50,000	50,000	53,378	3,378	107%	127,646	19,778
Other	137,400	137,400	59,230	(78,170)	43%	221,124	35,949
Total revenues	<u>22,981,331</u>	<u>22,981,331</u>	<u>6,579,190</u>	<u>(16,402,141)</u>	29%	<u>29,278,904</u>	<u>6,930,303</u>
Expenditures:							
Salaries	2,632,844	2,632,844	879,611	1,753,233	33%	2,481,261	676,441
Fringe benefits	1,221,374	1,221,374	325,553	895,821	27%	989,586	258,922
Operating expenditures	4,456,393	4,716,475	916,067	3,800,408	19%	4,130,740	865,779
Repairs and maintenance	1,742,050	1,801,734	479,045	1,322,689	27%	1,986,908	488,940
Capital outlay	2,409,825	4,471,268	339,434	4,131,834	8%	1,975,825	288,649
Debt Service:							
Principal	10,014,492	10,014,492	720,337	9,294,155	7%	9,840,547	705,398
Interest	<u>3,688,912</u>	<u>3,688,912</u>	<u>57,703</u>	<u>3,631,209</u>	2%	<u>4,027,464</u>	<u>66,893</u>
Total expenditures	<u>26,165,890</u>	<u>28,547,099</u>	<u>3,717,750</u>	<u>24,829,349</u>	13%	<u>25,432,331</u>	<u>3,351,022</u>
Revenues over (under) expenditures	(3,184,559)	(5,565,768)	2,861,440	8,427,208	-51%	3,846,573	3,579,281
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(800,000)	(325,558)	-	325,558	0%	(634,012)	-
Transfer from wastewater capital project	1,175,000	375,000	-	(375,000)	0%	1,638,171	-
Appropriated net position	<u>2,809,559</u>	<u>5,516,326</u>	<u>-</u>	<u>(5,516,326)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>3,184,559</u>	<u>5,565,768</u>	<u>-</u>	<u>(5,565,768)</u>	0%	<u>1,004,159</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,861,440</u>	<u>\$ 2,861,440</u>		<u>\$ 4,850,732</u>	<u>\$ 3,579,281</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 SEPTEMBER 30, 2018**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ 46,276	\$ -	\$ 46,276
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	97,462	124,216	6,742	130,958
West Brunswick Regional WWTP Southport Contribution	2,654,400	-	-	-
Total revenues	<u>3,505,234</u>	<u>830,056</u>	<u>6,742</u>	<u>836,798</u>
Expenditures:				
NCDOT Hwy 211 Expansion	121,702	105,145	1,180	106,325
WBRWWTF Expansion Southport	2,630,000	464,663	41,254	505,917
NEBRWWTP Expansion	2,392,000	99,598	28,835	128,433
Total expenditures	<u>5,143,702</u>	<u>669,406</u>	<u>71,269</u>	<u>740,675</u>
Revenues over (under) expenditures	(1,638,468)	160,650	(64,527)	96,123
Other Financing Sources (Uses):				
Long term debt issued	2,392,000	-	-	-
Transfer from wastewater fund	3,484,201	3,158,647	-	3,158,647
Transfer to wastewater fund	(5,549,234)	(5,549,234)	-	(5,549,234)
Future capital projects	(2,869,095)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>1,638,468</u>	<u>(2,390,587)</u>	<u>-</u>	<u>(2,390,587)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (2,229,937)</u>	<u>\$ (64,527)</u>	<u>\$ (2,294,464)</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Revenues:					
Charges for services	\$ 1,098,200	\$ 274,550	\$ (823,650)	\$ 980,000	\$ 245,000
Investment earnings	-	4,342	4,342	13,062	2,419
Total revenues	<u>1,098,200</u>	<u>278,892</u>	<u>(819,308)</u>	<u>993,062</u>	<u>247,419</u>
Expenditures:					
Premiums	<u>1,098,200</u>	<u>502,171</u>	<u>596,029</u>	<u>1,873,749</u>	<u>266,151</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(223,279)</u>	<u>\$ (223,279)</u>	<u>(880,687)</u>	<u>(18,732)</u>
Net positon, beginning of year		<u>977,924</u>		<u>1,858,611</u>	<u>1,858,611</u>
Net positon, end of year		<u>\$ 754,645</u>		<u>\$ 977,924</u>	<u>\$ 1,839,879</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 SEPTEMBER 30, 2018 AND THE YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Budget</u>	<u>September 30, 2018</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2018</u>	<u>September 30, 2017</u>
Revenues:					
Charges for services-health premiums	\$ -	\$ -	\$ -	\$ 12,453,652	\$ 3,036,794
Investment earnings	-	7,091	7,091	19,197	3,197
Total revenues	-	7,091	7,091	12,472,849	3,039,991
Expenditures:					
Administration fees	-	5,223	(5,223)	1,461,130	458,293
Premiums	660,712	13,667	647,045	10,181,849	1,581,463
Total expenditures	660,712	18,890	641,822	11,642,979	2,039,756
Revenues over (under) expenditures	(660,712)	(11,799)	648,913	829,870	1,000,235
Other financing sources (uses):					
Appropriated net position	660,712	-	(660,712)	-	-
Increase (decrease) in net position	<u>\$ -</u>	<u>(11,799)</u>	<u>\$ (11,799)</u>	829,870	1,000,235
Net position, beginning of year		<u>3,551,943</u>		<u>2,722,073</u>	<u>2,722,073</u>
Net position, end of year		<u>\$ 3,540,144</u>		<u>\$ 3,551,943</u>	<u>\$ 3,722,308</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of September 30, 2018. It reports that the County had \$179.0 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$52.1 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 1.07%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF SEPTEMBER 30, 2018

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,000			0.00%
BB&T			43,541,266			0.00%
Total Checking & Petty Cash				\$ 43,547,266	19%	
Money Markets / Savings						
BB&T Money Rate Savings			53,514,395			0.50%
First Bank Preferred Savings			10,382,629			0.05%
SunTrust Money Market			5,018,562			0.04%
Total Money Markets / Savings				\$ 68,915,585	30%	
Certificates of Deposit / CDARS						
First Bank	9/28/18	3/28/19	10,127,585			2.05%
Total Certificates of Deposit / CDARS				\$ 10,127,585	4%	
NC Capital Management Trust - Government Portfolio				\$ 53,089,622	23%	1.85%
NC Capital Management Trust - Term Portfolio				\$ 3,356,031	1%	2.05%
Total Unrestricted Cash and Investments				\$ 179,036,090		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 50,309,733		22%	1.85%
PNC Bank Money Market			169,714		0%	0.90%
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				\$ 52,142,533		
Grand Total All Cash and Investments				\$ 231,178,623	100%	1.07%

Cash Balances:

General Fund	\$ 70,425,240
County Capital Reserve Fund	21,672,261
School Capital Projects Fund	10,925,380
Water Fund	29,115,798
Water Capital Reserve Fund	4,143,273
Wastewater Fund	21,190,981
Wastewater Capital Reserve Fund	2,926,262

Key Indicators of Revenues and Expenditures

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

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,256,406	758,897	546,345	305,329	377,089		414,438	10%	
Aug	501,329	471,098	438,769	324,296	420,293		345,102	-18%	
Sept	502,872	399,058	870,663	262,164	419,816		269,452	-36%	
Oct	421,702	410,936	267,307	208,607	207,830				
Nov	316,382	213,082	204,432	207,774	235,025				
Dec	338,695	300,926	391,210	46,595	203,220				
Jan	312,188	376,046	381,705	305,760	189,817				
Feb	355,871	347,468	301,199	427,181	337,199				
Mar	570,368	324,430	362,693	370,146	378,028				
Apr	283,020	247,162	278,448	296,216	307,480				
May	83,586	322,131	248,619	260,659	218,586				
June	241,223	235,646	207,251	490,189	257,695				
Total	5,183,642	4,406,880	4,406,880	3,504,916	3,552,078	2,300,000	1,028,992		45%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	799	91,495	102,981	141,121	5,141,356		7,655,126	49%	
Aug	8,707,554	12,444,754	12,440,150	15,853,299	14,003,220		13,213,303	-6%	
Sept	5,541,480	7,147,245	7,799,492	6,433,818	6,763,894		5,259,838	-22%	
Oct	11,630,956	9,419,597	9,641,217	9,896,672	17,631,294				
Nov	18,349,557	19,462,971	21,420,290	23,944,507	17,678,530				
Dec	31,604,019	26,197,571	33,684,730	24,416,021	20,728,131				
Jan	19,539,928	23,411,002	15,517,607	23,377,586	26,045,100				
Feb	1,983,679	1,880,768	1,937,509	2,086,134	2,100,604				
Mar	1,484,285	931,336	811,691	957,399	928,997				
Apr	707,868	633,707	496,119	466,309	533,520				
May	634,497	363,995	326,905	341,102	588,170				
June	378,750	502,170	278,132	560,206	396,426				
Total	100,563,372	102,486,610	104,456,823	108,474,174	112,539,242	115,132,801	26,128,267		23%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	250,462	1,329	327	506	-		-	N/A	
Aug	335,146	443,434	504,052	603,352	611,857		671,914	10%	
Sept	363,619	448,554	486,317	657,269	652,753		723,623	11%	
Oct	539,012	438,527	464,133	579,331	542,846				
Nov	631,605	427,930	543,146	507,568	544,226				
Dec	675,575	369,797	383,693	471,246	499,198				
Jan	438,622	390,589	452,656	464,226	501,030				
Feb	419,377	387,576	477,267	523,460	557,142				
Mar	445,421	348,382	465,452	485,610	572,728				
Apr	428,462	476,849	560,194	654,797	631,825				
May	440,145	472,594	575,935	550,623	624,293				
June	964,880	912,555	1,117,769	1,223,355	1,286,771				
Total	5,932,325	5,118,117	6,030,941	6,721,343	7,024,669	6,547,500	1,395,537		21%

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	864,797	927,776	969,548	986,394	1,049,718		1,252,130	19%	
Aug	978,703	1,090,562	1,093,465	1,224,865	1,289,737				
Sept	845,474	877,367	938,050	952,042	978,445				
Oct	634,429	654,852	596,241	752,088	864,937				
Nov	489,457	628,065	604,948	635,873	767,798				
Dec	493,127	549,081	561,448	626,293	698,356				
Jan	282,246	527,514	585,079	436,031	558,342				
Feb	455,363	484,029	497,550	613,865	613,581				
Mar	478,740	377,571	603,870	588,222	547,868				
Apr	650,547	668,922	742,268	815,552	800,559				
May	667,921	708,546	756,471	837,814	794,102				
June	701,324	759,421	778,076	833,600	910,785				
Total	7,542,128	8,253,706	8,727,014	9,302,639	9,874,229	10,279,739	1,252,130		12%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	481,169	539,117	564,929	594,375	631,075		703,995	12%	
Aug	441,069	481,408	541,745	517,985	596,047				
Sept	433,388	496,279	502,456	577,305	597,606				
Oct	437,655	469,753	514,691	551,928	614,008				
Nov	371,215	494,179	481,606	544,444	562,350				
Dec	450,740	479,879	509,491	583,254	636,108				
Jan	503,442	583,174	619,735	667,322	699,734				
Feb	373,047	447,406	444,943	477,316	527,845				
Mar	414,833	434,593	466,949	512,277	512,954				
Apr	454,513	457,599	564,837	625,842	658,044				
May	424,744	488,986	560,378	588,735	607,640				
June	488,672	526,413	547,458	550,848	660,846				
Total	5,274,487	5,898,786	6,319,219	6,791,631	7,304,257	7,447,570	703,995		9%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ANNUAL BUDGET 2018-19	ACTUAL 2018-19	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	537,381	581,833	609,693	631,292	673,530		789,002	17%	
Aug	571,290	634,883	657,139	711,398	766,949				
Sept	513,379	547,394	576,690	610,962	631,968				
Oct	419,073	441,243	430,066	514,766	588,455				
Nov	333,777	436,317	423,295	464,016	527,365				
Dec	361,268	397,148	412,136	471,285	522,056				
Jan	285,268	420,617	459,158	415,344	482,885				
Feb	319,156	356,907	363,409	430,959	448,839				
Mar	342,823	305,250	417,515	430,745	414,149				
Apr	431,872	442,236	512,728	569,042	575,072				
May	430,202	469,765	515,232	566,462	554,566				
June	464,929	504,945	519,548	551,091	622,799				
Total	5,010,418	5,538,538	5,896,609	6,367,362	6,808,632	7,026,814	789,002		11%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	433,653	472,746	467,682	474,405	469,373		505,818	8%	
Aug	481,540	504,895	533,018	585,205	598,346		550,056	-8%	
Sept	477,751	412,334	506,507	552,130	509,091		483,455	-5%	
Oct	407,578	384,997	419,248	455,542	436,731				
Nov	357,419	346,005	353,122	356,558	400,272				
Dec	291,933	315,884	357,715	358,875	401,470				
Jan	280,966	287,734	289,804	326,617	330,727				
Feb	305,950	295,333	318,297	322,884	424,539				
Mar	297,023	280,290	307,249	318,405	338,275				
Apr	269,782	293,877	302,211	317,943	323,228				
May	337,877	341,737	379,472	407,205	404,362				
June	446,465	396,615	448,286	481,962	458,544				
Total	4,387,937	4,332,447	4,682,610	4,957,731	5,094,958	5,250,000	1,539,329		29%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	197,151	266,584	242,180	274,655	303,891		272,157	-10%	
Aug	196,228	297,464	328,242	391,161	364,814		318,911	-13%	
Sept	224,623	203,919	378,978	402,057	341,474		241,677	-29%	
Oct	250,146	195,247	281,554	312,823	245,944				
Nov	186,010	160,249	159,040	170,875	230,786				
Dec	91,803	111,853	92,834	79,215	194,433				
Jan	29,503	31,659	30,866	53,423	75,964				
Feb	19,242	10,667	17,443	17,281	42,193				
Mar	13,548	8,336	10,977	23,304	26,984				
Apr	10,547	12,325	20,209	33,613	25,042				
May	43,131	47,160	91,362	111,147	80,405				
June	239,965	99,971	255,276	294,456	171,484				
Total	1,501,897	1,445,433	1,908,962	2,164,010	2,103,414	2,000,000	832,745		42%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
Month	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	531,159	645,432	571,447	549,891	502,369		648,595	29%	
Aug	566,561	610,893	726,527	662,991	739,238		657,834	-11%	
Sept	511,239	597,231	571,125	593,390	580,350		714,447	23%	
Oct	455,344	369,057	419,668	467,518	439,291				
Nov	391,254	382,248	372,683	315,869	468,542				
Dec	260,217	298,588	278,846	329,525	415,210				
Jan	242,557	308,352	271,780	271,848	461,637				
Feb	297,924	240,348	243,372	293,671	254,055				
Mar	256,865	291,032	258,696	257,119	297,083				
Apr	264,528	253,284	298,786	315,449	374,571				
May	303,736	330,963	347,571	381,741	399,036				
June	567,502	373,695	423,069	723,529	625,328				
Total	4,648,887	4,701,123	4,783,570	5,162,541	5,556,710	5,800,000	2,020,876		35%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	252,870	245,698	206,044	193,363	171,810		220,490	28%	
Aug	230,404	241,408	198,496	176,628	242,014		216,454	-11%	
Sept	235,556	287,677	223,590	177,912	227,218		234,523	3%	
Oct	231,204	226,273	183,414	141,672	208,907				
Nov	233,080	225,491	153,158	153,071	213,605				
Dec	188,651	220,541	126,460	140,427	181,314				
Jan	200,044	221,210	199,431	156,917	209,780				
Feb	232,927	148,278	177,624	144,230	145,744				
Mar	193,946	192,828	194,456	163,680	162,151				
Apr	206,743	169,595	179,557	153,967	200,376				
May	216,485	172,665	173,827	125,676	182,242				
June	211,501	141,691	173,052	126,581	250,422				
Total	2,633,410	2,493,355	2,189,109	1,854,124	2,395,583	1,900,000	671,467		35%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	391,615	403,355	451,901	470,153	487,562		504,765	4%	
Aug	393,144	440,343	451,462	475,932	489,608		507,711	4%	
Sept	391,943	440,074	453,419	476,892	490,840		508,083	4%	
Oct	394,427	442,108	454,580	476,516	493,066				
Nov	396,791	442,353	455,559	475,832	494,282				
Dec	395,498	443,726	464,316	477,375	495,252				
Jan	395,498	445,019	463,597	480,043	496,679				
Feb	399,527	445,701	465,506	481,021	498,450				
Mar	398,697	446,642	468,084	483,538	501,888				
Apr	399,271	448,227	469,366	482,955	500,982				
May	401,832	449,771	469,402	485,236	505,223				
June	413,286	498,348	490,097	506,112	522,511				
Total	4,771,529	5,345,667	5,557,289	5,771,605	5,976,343	6,050,000	1,520,559		25%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	32,072	70,982	88,015	79,919	83,631		98,990	18%	
Aug	38,414	54,383	63,122	73,809	104,621		97,268	-7%	
Sept	40,036	55,302	79,297	69,412	81,193		43,844	-46%	
Oct	42,683	53,756	60,271	60,061	91,599				
Nov	29,320	42,257	57,337	77,525	99,482				
Dec	28,621	56,457	50,315	59,843	54,196				
Jan	25,201	53,973	68,391	63,308	74,470				
Feb	34,179	55,395	58,684	88,268	65,659				
Mar	38,347	62,467	61,178	89,333	143,953				
Apr	39,113	66,169	88,286	76,900	79,001				
May	41,012	87,408	62,668	86,057	97,222				
June	42,744	57,354	89,289	88,308	88,973				
Total	431,742	715,903	826,853	912,743	1,064,000	799,000	240,102		30%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	69,729	75,945	175,282	82,430	82,749		167,036	102%	
Aug	68,885	61,056	107,350	87,643	120,522		155,663	29%	
Sept	74,043	56,609	80,372	137,586	114,051		45,363	-60%	
Oct	92,640	35,619	100,031	53,152	83,126				
Nov	35,813	90,854	80,907	89,642	128,155				
Dec	59,986	71,145	67,996	49,323	40,491				
Jan	46,944	77,802	68,194	53,168	70,156				
Feb	61,353	78,674	83,303	80,368	43,033				
Mar	83,280	75,081	55,590	83,957	142,979				
Apr	56,385	86,006	103,546	191,678	78,156				
May	116,924	106,117	72,757	110,980	93,189				
June	71,878	65,310	131,407	89,349	111,500				
Total	837,859	880,218	1,126,735	1,109,276	1,108,107	688,000	368,062		53%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	23,386	27,391	42,850	29,279	34,402		55,946	63%	
Aug	20,169	26,404	35,126	24,946	42,390		39,850	-6%	
Sept	25,030	23,378	27,267	31,882	42,063		18,567	-56%	
Oct	22,223	20,420	24,152	26,858	33,713				
Nov	14,943	36,383	26,653	37,187	52,512				
Dec	19,097	28,184	22,399	25,429	23,427				
Jan	19,156	28,812	28,002	25,978	28,493				
Feb	20,860	30,550	25,571	35,550	24,480				
Mar	26,789	23,460	21,952	36,122	53,897				
Apr	24,074	24,169	34,849	28,496	33,669				
May	31,109	35,214	21,459	30,911	35,926				
June	28,029	27,254	48,349	29,625	40,209				
Total	274,866	331,619	358,629	362,263	445,181	232,000	114,363		49%

**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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	612,855	707,249	735,074	791,640	805,054		872,549	8%	
Aug	651,146	733,867	779,627	874,819	933,343		918,675	-2%	
Sept	644,679	693,713	772,094	837,178	835,710		889,327	6%	
Oct	633,320	673,713	706,281	773,191	813,375				
Nov	620,631	662,220	686,159	735,391	792,739				
Dec	605,584	649,668	724,587	753,597	801,946				
Jan	600,756	648,827	700,776	739,484	778,549				
Feb	617,577	651,892	705,035	740,280	835,392				
Mar	623,293	640,679	712,260	747,301	776,766				
Apr	612,980	652,947	708,854	744,239	786,370				
May	642,475	678,940	737,235	765,249	826,002				
June	762,420	709,781	868,150	834,436	905,605				
Total	7,627,716	8,103,496	8,836,132	9,336,805	9,890,851	9,800,000	2,680,551		27%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	126,160	88,000	114,000	76,350	108,000		216,000	100%	
Aug	90,600	93,000	97,000	152,000	133,000		202,100	52%	
Sept	60,000	100,000	73,000	84,450	95,750		80,000	-16%	
Oct	113,949	84,000	57,000	95,775	185,275				
Nov	100,000	101,550	104,000	136,000	210,480				
Dec	60,166	69,000	80,000	109,000	84,000				
Jan	96,000	84,000	108,400	117,775	113,840				
Feb	157,000	172,000	119,375	164,450	97,250				
Mar	84,000	80,000	100,000	103,050	276,486				
Apr	112,000	88,000	134,320	104,000	168,614				
May	132,000	126,990	69,000	110,545	140,000				
June	77,000	132,700	82,625	189,500	132,000				
Total	1,208,875	1,219,240	1,138,720	1,442,895	1,744,695	1,100,000	498,100		45%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	153,583	94,139	454,950	185,127	219,750		452,432	106%	
Aug	75,250	153,639	240,374	131,836	402,208		287,165	-29%	
Sept	94,337	130,597	132,623	183,719	337,302		120,331	-64%	
Oct	100,250	157,250	156,607	205,927	268,123				
Nov	48,306	162,973	125,525	270,061	392,249				
Dec	55,555	122,639	94,524	154,451	186,084				
Jan	105,889	153,833	172,304	196,396	218,124				
Feb	67,805	168,764	150,635	214,802	134,813				
Mar	112,512	115,639	139,552	233,802	411,900				
Apr	128,139	105,250	218,469	210,136	271,541				
May	134,384	201,306	246,595	205,427	313,000				
June	113,439	93,309	337,635	214,635	259,250				
Total	1,189,449	1,659,338	2,469,793	2,406,319	3,414,344	600,000	859,928		143%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19		
July	47,864	24,714	106,434	60,709	69,520		149,044	114%	
Aug	24,084	47,884	74,794	44,611	104,289		90,413	-13%	
Sept	31,444	42,534	50,210	59,236	107,773		39,518	-63%	
Oct	32,421	51,087	50,872	66,644	75,363				
Nov	17,104	79,326	44,845	83,049	122,632				
Dec	17,855	38,881	31,511	47,819	52,692				
Jan	25,410	51,281	54,659	67,463	68,707				
Feb	19,601	56,259	44,213	68,932	49,027				
Mar	36,729	33,217	44,521	77,931	133,296				
Apr	36,827	30,753	70,828	61,376	83,511				
May	41,109	63,105	49,882	61,474	98,665				
June	31,815	35,773	109,443	68,211	78,581				
Total	362,264	554,814	732,212	767,455	1,044,056	200,000	278,975		139%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	34,990	36,146	37,165	38,912	40,199	41,676	119
Aug	35,107	36,272	37,303	39,036	40,345	41,855	179
Sept	35,219	36,379	37,398	39,155	40,518		
Oct	35,400	36,431	37,418	39,238	40,581		
Nov	35,455	36,524	38,133	39,338	40,758		
Dec	35,500	36,607	38,209	39,466	40,908		
Jan	35,545	36,679	38,318	39,573	40,982		
Feb	35,615	36,737	38,415	39,690	41,094		
Mar	35,663	36,828	38,448	39,736	41,248		
Apr	35,819	36,910	38,587	39,894	41,365		
May	35,902	37,046	38,704	39,998	41,402		
June	36,028	37,112	38,760	40,101	41,557		
Average	35,520	36,639	38,072	39,511	40,913	41,766	298

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2017-18	Change
July	12,415	13,855	14,556	15,862	16,695	17,861	142
Aug	12,467	14,009	14,632	15,878	16,758	17,925	64
Sept	12,677	14,036	14,682	15,940	16,908		
Oct	12,859	14,092	14,708	16,014	17,017		
Nov	13,108	14,143	15,269	16,070	17,026		
Dec	13,234	14,192	15,357	16,157	17,193		
Jan	13,364	14,237	15,382	16,235	17,241		
Feb	13,470	14,325	15,460	16,295	17,300		
Mar	13,544	14,378	15,498	16,371	17,471		
Apr	13,608	14,450	15,593	16,506	17,549		
May	13,743	14,468	15,651	16,537	17,675		
June	13,841	14,514	15,847	16,579	17,719		
Average	13,194	14,225	15,220	16,204	17,213	17,893	206

Request Info	
Type	Budget Amendment
Description	WIFIA Application
Justification	Board Meeting 11/05/2018-Transfer funds to professional services for payment of the WIFIA application fees.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
619800	498041	Interfund Trans Water Fund	Transfer to Water Capital Proj	-100000	Decrease	Credit
617110	419900	Water - Administration	Prof Ser-Other	100000	Increase	Debit

Total	
Grand Total:	0



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

October 30, 2018

John Nichols
Director of Public Utilities
Brunswick County
P.O. Box 249
Bolivia, NC, 28422

Subject: Brunswick County

Dear Mr. Nichols,

Thank you for submitting your Water Infrastructure Finance and Innovation Act (WIFIA) letter of interest for the FY 2018 Selection Round. We have reviewed these materials and are very pleased to inform you that the project has been selected to submit an application for credit assistance for up to \$73,629,969 not to exceed 49 percent of total eligible project costs.

For the WIFIA underwriting process to commence, your organization must submit the following items:

- A signed WIFIA application form, which is available on the WIFIA program website at <https://www.epa.gov/wifia/how-apply-wifia-assistance-0#materials>. Please reference the application instructions and WIFIA Program Handbook for additional details on how to complete your WIFIA loan application.
- A non-refundable Application Fee of \$100,000 for hiring financial, legal, and/or technical advisors. Payment instructions are provided as an attachment.
- A preliminary rating letter on the senior project obligations that includes an assessment of the WIFIA debt default risk, demonstrating that the project debt described in your financing plan is expected to achieve an investment-grade rating.
- A complete financing plan along with a fully functional, Microsoft Excel based financial model. The financing plan should assume a WIFIA loan amount that does not exceed 49 percent of eligible project costs and total Federal assistance that does not exceed 80 percent of eligible project costs.

The WIFIA program should receive your application within a year of the date of this letter.

Receipt of credit assistance remains subject to negotiation of an agreement on terms and conditions satisfactory to the Agency as well as the project's compliance with Federal requirements, including the National Environmental Protection Act (NEPA), American Iron and Steel requirements, Flood Plain Management Standards, and the Davis-Bacon Wage Act.

We will soon be reaching out to you to schedule a pre-application meeting to discuss the WIFIA underwriting process in greater detail and introduce you to the WIFIA team who will be underwriting your transaction. Alex Maurant is available by e-mail at Maurant.Alex@epa.gov or by phone at 202-564-3180 to answer any immediate questions you may have.

We are excited about all the projects selected for the FY 2018 round of WIFIA assistance and are looking forward to coordinating public announcements with your organization. Therefore, the announcement of the selection of your project for WIFIA credit assistance is embargoed until EPA publicly announces the names of all selected prospective borrowers and projects on November 1, 2018. Please do not share this information externally prior to this date. If you have questions regarding communicating your selection or would like to coordinate your announcement with EPA, please contact Arielle Gerstein at gerstein.arielle@epa.gov or 202-566-1868.

We look forward to working with you on this project.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jorianne Jernberg". The signature is fluid and cursive, with the first name being more prominent.

Jorianne Jernberg
Director, WIFIA Program



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:
Julie Miller

Action Item # V. - 9.

Finance - Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018

Issue/Action Requested:

Request that the Board of Commissioners accept the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2018 with an unmodified auditor opinion and receive a letter from Paula Hodges, Partner-Martin Starnes and Associates, CPAs, P.A.

Background/Purpose of Request:

An independent audit was conducted on the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Brunswick County as of and for the fiscal year ended June 30, 2018.

A letter to the Board of Commissioner from Paula Hodges is to take the opportunity to thank the Board, the Finance Department and the Department of Social Services for their assistance with the audit process, describe the changes related to GASB 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", the impact from the State of North Carolina changes in the way certain federal and state awards were reported and express the outcome of an unmodified audit opinion.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners accept the Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2018 with an unmodified auditor opinion and receive a letter from Paula Hodges, Partner-Martin Starnes and Associates, CPAs, P.A.

ATTACHMENTS:

Description

- ❑ 2018 Brunswick County - Letter from Paula P. Hodges, Audit Partner
- ❑ Comprehensive Annual Financial Report for Fiscal Year End June 30, 2018

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

To the Board of Commissioners
Brunswick County
Bolivia, North Carolina

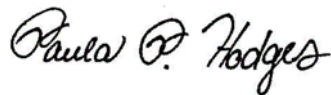
Dear Commissioners:

As we wrap up the audit of the Brunswick County June 30, 2018 financial statements, we want to take this opportunity to thank the Board, the Finance Department and the Department of Social Services for their assistance with the audit process. Our process involves onsite fieldwork and an exchange of a lot of electronic data. The County was prepared and helpful in providing all of the information needed to complete the audit.

Our audit opinion is unmodified, which is the best possible audit outcome. We found the financial records to be substantially complete and accurate. I am pleased to report we had no audit adjustments. The County implemented GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This implementation resulted in a change in accounting principle restatement for the governmental activities and enterprise funds. The accounting and reporting for the more recent accounting standard changes is complex. I would like to commend the Finance Department for the excellent job they do preparing the Comprehensive Annual Financial Report.

During 2018, the State of North Carolina changed the way certain federal and state awards were reported. This resulted in a significant increase in the number of major programs required to be audited. The Single Audit portion of our audit requires significant County employee involvement. We found the County departments to be prepared and knowledgeable. We would like to commend them for the job they do administering the County's federal and state awards.

As we look forward to next year's audit, we are not anticipating major reporting changes. We appreciate the hard work and diligence of the County employees and look forward to continuing as the County's auditors.



Paula P. Hodges
Audit Partner
Martin Starnes & Associates, CPAs, P.A.



County of Brunswick

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2018



brunswickcountync.gov

**COUNTY OF BRUNSWICK
NORTH CAROLINA**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended
June 30, 2018**

Prepared by Brunswick County Finance

COUNTY OF BRUNSWICK, NORTH CAROLINA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2018

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COUNTY OF BRUNSWICK, NORTH CAROLINA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2018

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County of Brunswick Finance Department



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Bolivia, North Carolina 28422

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Fax: (910) 253-2068

October 31, 2018

Honorable Members of the Brunswick County Board of Commissioners and Citizens of Brunswick County, North Carolina:

State law requires that all local governments publish within four months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of Brunswick County for the fiscal year ended June 30, 2018.

This report consists of management's representations concerning the finances of Brunswick County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Brunswick County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Brunswick County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Brunswick County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

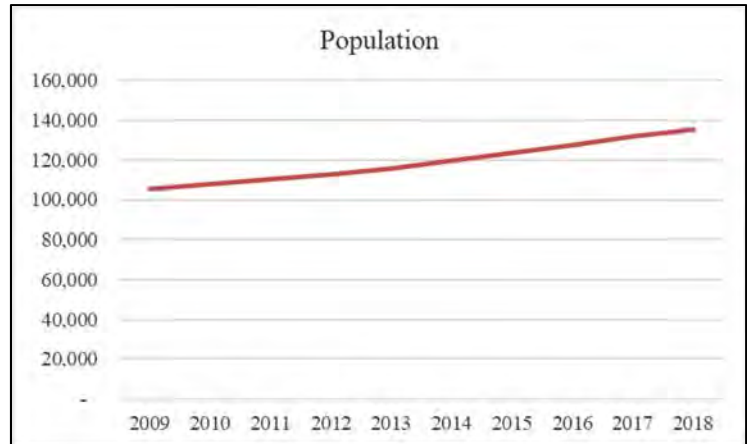
Martin Starnes & Associates, CPA's, P.A., a firm of licensed certified public accountants, has independently audited Brunswick County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Brunswick County for the fiscal year ended June 30, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Brunswick County's financial statements for the fiscal year ended June 30, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of the report.

The independent audit of the financial statements of Brunswick County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are available in the County's separately issued Compliance Letters.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Brunswick County's MD&A can be found immediately following the independent auditor's report.

Profile of the Government

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil composition of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the County approximately 47 miles of beachfront. It has an estimated population of 135,464, which is an increase of approximately 29% since 2009. It is the sixth largest county in the State, having a land area of 846 square miles.



Though historically rural in nature, the County has become increasingly more developed in recent years, largely as a tourism and retirement destination. There are 19 small municipalities and two sanitary districts. The County seat is located near the Town of Bolivia, in the approximate geographic center of the County.

The County is governed by a Board of Commissioners (the “Board”) consisting of five members elected on a partisan basis, with Commissioners running from and representing districts, but being elected at large for four-year staggered terms in November of even numbered years. The Board takes office on the first Monday in December following each election. The Board elects a chairman and vice-chairman from among its members.

The major duties of the Board include adoption of the annual budget, setting of the annual property tax rate, and appointment of various officials (County Manager, County Attorney, Clerk to the Board, and members of County boards and commissions). In addition, the Board can adopt policies concerning the operation of the County, plan for County needs and enact local ordinances. The Board also has authority to call bond referenda, enter into contracts and establish new programs and departments.

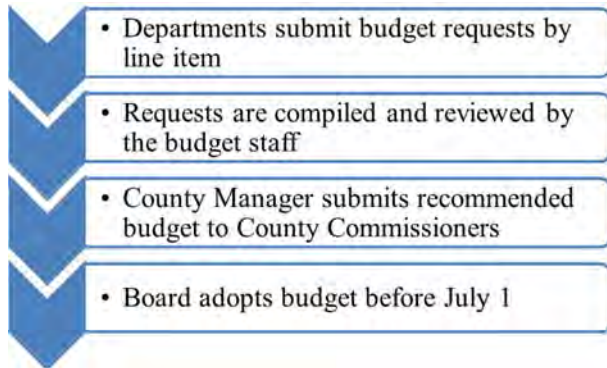
Brunswick County, like most counties in the State, has a Commissioner/Manager form of government. The manager is appointed by the Board and serves at its pleasure.

Brunswick County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. The County also operates a water and wastewater utility system. This report encompasses the County’s activities in maintaining these services and includes its financial support to certain separate agencies, boards, and commissions to assist their efforts in serving citizens. Among these are the Brunswick County Schools and Brunswick Community College.

The financial reporting entity includes all funds of the primary government (Brunswick County), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units, if applicable, are reported in a separate column in the general purpose financial statements to emphasize that they are legally separate from the primary government and to distinguish their financial positions, results of operations, and cash flows from those of the primary government. The Brunswick County Board of Alcoholic Beverage Control, the Brunswick County Tourism Development Authority and the Brunswick County Airport Commission are reported as discretely presented component units in the financial statements. The Brunswick County Industrial Facility and Pollution Control Financing Authority and Brunswick

County Leasing Corporation are also component units of Brunswick County however, both do not have financial transactions or account balances and are therefore not reported in the financial statements.

The annual budget serves as the foundation for Brunswick County's financial planning and control. Each year all County departments are required to submit requests for appropriation to the County



Manager, who then compiles a proposed budget and presents it to the Board of Commissioners for review. The board is required to hold public hearings on the proposed budget and to adopt a final budget by July 1 of the fiscal year, or the Board must adopt an interim budget that covers that time until the annual ordinance can be adopted. The annual ordinance includes appropriations for the General, the Special Revenue (excluding the grant projects) and the Enterprise funds. Note 1 provides additional information on budgetary data. Budget-to-Actual comparisons are provided in this report for each individual governmental fund for which

an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page 21 as part of the basic financial statements for the governmental funds. For annually budgeted special revenue funds, this comparison is presented in the non-major governmental fund subsection of this report, which starts on page 95. Also included in the governmental fund subsection are project-length budget-to-actual comparisons for each governmental fund for which a project-length budget has been adopted (i.e., capital project funds).

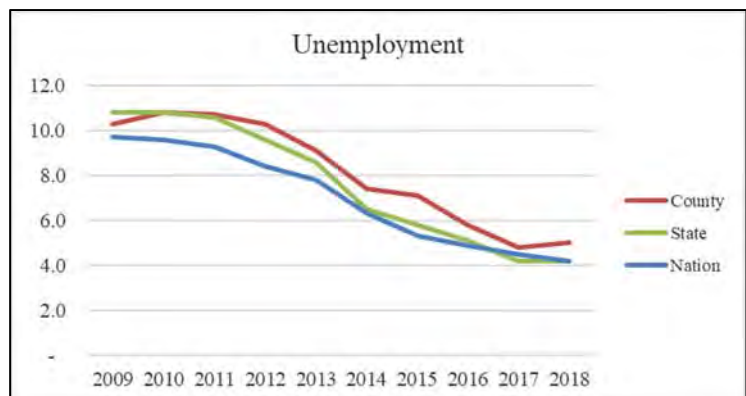
In addition, Brunswick County was given the GFOA's Distinguished Budget Presentation Award for its annual budget document for Fiscal Year 2017-2018. This is the twelfth consecutive year the County has received this award. This program was established to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Brunswick County operates.

Local economy. Brunswick County in recent years has experienced significant growth in its permanent population. Current year growth in the County of 3.6% and ranked number 1 in the state and number 23 in the country for growth in 2017. The permanent population grew at an average rate of approximately 3.3 percent annually over the last ten years.

The County and State's unemployment rates at June 2018 were 5.0 and 4.2 percent, respectively. The State's seasonally adjusted unemployment rate at June 2018 is 4.2. The County's growth rate continues to increase mainly due to many people moving to Brunswick County for its quality of life. As with other areas in the nation, the County is experiencing a moderate economic comeback. Residential and commercial development has shown growth annually over last five years.



Brunswick County continues to see strong, consistent growth with respect to economic growth and development. From 2017 to 2018, Brunswick County's Business investment increased by \$170,272,143 representing a 3% increase. There have been three (3) expansions of existing industry in the last 12 months representing \$1,410,000 in new investment and 18 additional jobs. There have also been 3 new industries to locate in Brunswick County to include eLand, Microsolv, and ITI. Collectively, these 3 new industries represent an investment in excess of \$2,646,360 and 45 new jobs.

With respect to employment growth, Brunswick County has seen continued growth in the labor force as well as total employment. Total employment in March 2016 was 45,615. Total employment in March 2017 increased by 1,003 jobs, or 2% from the 2016 benchmark. March 2018 also experienced stronger growth with total employment increasing to 48,280 representing 1,662 new jobs or a 4% increase over the previous year.

Brunswick County is currently marketing two large industrial parks. The International Logistics Park of North Carolina and the Mid Atlantic Industrial Rail Park are both located adjacent to US Highway 74/76 at the Brunswick/Columbus County line and have over 1,000 acres of land each. The ILPNC, a State Tier 1 identified site, provides services for water, wastewater and fiber optics. In December of 2012, it was recognized as a North Carolina Certified Industrial Park. The Mid Atlantic site also has sewer and water service and can provide natural gas. CSXT serves the park with rail and has recognized the Mid Atlantic Industrial Park as one of twenty three sites designated as a "CSX Select Site" in their system.

The County's diversified economy is based primarily upon tourism, manufacturing, retail, and construction. Our existing industries continue to expand as they have added many new jobs to the County. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water and wastewater collection and treatment services. Retail development has continued to pick up with new shopping centers completed and planned near St. James, Supply, and Leland and the infill of stores within centers in the southern part of the County. In the past year, residential construction has increased with hundreds of new homes now under construction.

Retail trade is the largest employment sector in Brunswick County, accounting for 16% of employment, while accommodation and food services represent 14%, health care and social assistance 13%, government 10%, educational services 8%, administrative and waste services 6%, construction 6%, arts, entertainment 5%, utilities 4%, manufacturing 4%, Professional 3%, and real estate 3%. Various other employment sectors make up the remaining 8%.



Brunswick Community Hospital is one of two hospitals in Brunswick County. On April 29, 2007, Brunswick Community Hospital, affiliated with Novant Health received conditional State approval to build a replacement hospital with all private rooms and construction began in 2008. The cost of the replacement hospital was more than \$100 million with 200,000 square feet. The new hospital facility opened in July 2011 and is located centrally in Brunswick County approximately 3 miles from the prior facility on Hwy. 17 near Brunswick Community College. The replacement hospital contains 78 private rooms, 5 operating rooms, 1 GI endoscopy room, pharmacy, lab and emergency room.

BRUNSWICK COMMUNITY COLLEGE

Brunswick Community College serves the County with a variety of unique programs suited to the needs of the area including Aquaculture, Aquaponics, and Marine Biotechnology. Other programs include Arts & Sciences, Nursing and Allied Health, High School and Academic Support, Professional and Technical, and Continuing Education. Sustainability is also a focus of the

college. It maintains a 66 plus acre site designated as a NC Birding Trail that is made of forests, wetlands, and walking trails. Through a partnership with the Golden LEAF Foundation and the U.S. Economic Development Administration, the Community College also participates in the Brunswick Business and Industry Incubator. It provides the new and growing businesses with the tools necessary for success through an array of business support resources and services.

Cape Fear Regional Jetport also known as the “Little Airport with the Big Heart” is located in Oak Island, NC drawing both business and recreation planes. The ideal location with 47 miles of beach, 36 golf courses and charming communities combined with the airport itself boasting 13 businesses including two aircraft maintenance shops, the largest flight school on the coast, helicopter flight school, bait and tackle shop, an avionics shop and an aircraft interior shop just to name a few. All of this is key in attracting the 95 aircrafts based at the airport with a 10 year waiting list for hangers. The airport is 5th in General Aviation Airport economic engines in the State of North Carolina out of 67 other airports.



Brunswick County’s economic future looks bright as the new industrial parks expand, new retail shopping centers develop, new tourist attractions are completed and new residential growth continues.

Cultural and Recreation

Golfing: Brunswick County is one of the major golf hubs in the State of North Carolina. Thirty-six state of the art golf courses with most having residential/commercial development associated with them are located within the County.



Beaches: The county stretches from historic Wilmington to Myrtle Beach, South Carolina. It is made up of 5 barrier islands; Sunset Beach, Ocean Isle Beach, Holden Beach, Oak Island and Bald Head Island along with many coastal towns along the intercostal waterway.

Parks and Community: Brunswick County provides many parks and facilities that can be used for golf, athletics, special populations programs, community events and more. The parks and recreation department maintains 12 parks and 5 community centers including an amphitheater, multiple fields and picnic shelters,

and 22 tennis courts. The Brunswick Nature Park is 911 acres of undeveloped wilderness with hiking and biking trails and a kayak/canoe launch site.

Library: There are five library branches across Brunswick County offering books, magazines, movies, audiobooks, and music CDs for loan. Branches are in Southport, Shallotte, Leland, Oak Island, and Calabash. They each offer computer access, educational and community events, and eBooks along with meeting rooms and copy/fax services.

Museums: The County is home to many landmarks and museums that provide great educational opportunities for both residents and visitors alike. Locations include one of North Carolina's state historic sites and working archeological sites at Brunswick Town Fort Anderson along with the North Carolina Maritime Museum located in Southport. The County is also home to North Carolina's oldest standing lighthouse known as Old Baldy on Bald Head Island as well as the last lighthouse to be built in North Carolina known as the Oak Island Lighthouse. There are many other museums, landmarks and historical sites throughout the County with historical and cultural significance.

Long-term Financial Planning

Brunswick County's financial strength is reflective of its careful financial planning and sound management policies. The County relies on its goals and objectives, a planning document prepared to take a five year look at a fiscally sustainable future and maintains a Five-Year Capital Improvement Plan to meet the growing needs of the County. Projects are funded based on need and meeting financial targets for fund balance and debt service along with maintaining attractive bond ratings.

General Government

The County's total operating budget for the fiscal year ending June 30, 2019 totals \$192,519,035 with no increase in the property tax rate of .4850 per \$100 of assessed value, based on a total valuation of \$25.57 billion and the estimated value of one cent is \$2.51 million.

In November 2016, voters approved a \$152 million bond referendum as requested by the Board of Education for the schools district wide deferred maintenance and improvement, technology infrastructure, the need for new and replacement schools, and the addition of an early college and career technical educational building. The County issued the first of three issues in June 2018 of \$52.95 million with additional planned debt issues in July 2020 and July 2022.



The Five-Year Capital Improvement Plan for general government in FY 2019 totals \$12.4 million. This is made up of a general government project for the courthouse addition and renovations at a cost of \$11.2 million to address courthouse space needs, a culture and recreation projects for Brunswick Waterway Park at \$0.5 million and \$0.7 million of environmental protection projects for a transfer station at the existing landfill. Planned funding sources include a \$11.0 in pay go funds, \$1.1 million in capital reserves and a \$0.4 million grant.

Water

The number of customers connected to the County's water system continues to increase at a rate of 3% to 3.5% per year to 41,557 as of June 30, 2018. Due to the growth and the increase in irrigation demand, additional transmission system improvements are planned in the next five years. Projects are planned in the southeast area of the water system to improve pressure and fire flow in the St. James area. Completion of the Highway 74/76 Water Main project is needed to supply service to the County Industrial Parks with the purpose to attract new industry and may provide an emergency interconnection with the Columbus County water system.

With the increased water demands of our retail, wholesale and industrial customers, the County is in the design phase of expanding the capacity of the Northwest Water Treatment Plant from 24 mgd to 36 mgd to include a reverse osmosis treatment process and 14 miles of 54" or 60" raw water main from the LCFWSA King's Bluff Pump Station to the ground storage tank in Northwest with plans to issue debt of \$176.6 million. The raw water main will also provide a redundant system in the event of damage to the existing raw water pipeline. The timing of the actual construction of these improvements to begin in the summer of 2019.

Wastewater

The County currently operates six wastewater treatment plants with a combined permitted wastewater treatment capacity of 10.855 mgd. County customers connected to the system grew 6.9% as of the end of the fiscal year 2018 to 17,719 customers.

The West Brunswick Regional Water Reclamation System includes capacity of a 6.0 mgd facility and



a 0.5 mgd facility that uses drip irrigation, spray irrigation, and groundwater recharge through infiltration basins for effluent disposal. The County has wastewater service agreements with the Town of Holden Beach, Town of Oak Island, and Town of Shallotte for a portion of the 6.5 mgd treatment capacity. The County currently leases a portion of the allocated capacity to the City of Southport for treatment of wastewater generated within the City's service area. Recently, the City of Southport and the County entered into a wastewater service agreement for the City to purchase 0.75 mgd capacity and the County is under design to expand the West Brunswick Regional Wastewater System from 6.5 to 7.25 mgd at an approximate cost of \$25.8 million.

The County operates the Northeast Brunswick Regional Water Reclamation Facility with a capacity of 2.475 mgd. This facility serves the Town of Leland, Town of Navassa, H2GO and the City of Northwest and is fully supported by user charges. Due to the rapid growth in the northern section of the County, the County has included funds for the engineering and design to expand the Northeast Brunswick Regional Wastewater System capacity by 2.5 mgd. The construction is scheduled to begin in December 2019.

The County plans to upsize the line with the NCDOT utility relocation project for additional permitted capacity due to NCDOT widening the NC 211 road 30 feet.

The County plans to continue expansion of its collection system through the use of Special Assessment Districts and the Enterprise Funded Sewer Main Extension Program as funds are available.

Awards and Acknowledgements

Awards. The Government Finance Officers Association ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017. This is the sixteenth (16th) consecutive year that the County has received the prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. The report also must satisfy both generally accepted accounting principles and applicable legal requirements.



A Certificate of Achievement is valid for a period of one year only. We believe that this comprehensive annual report continues to meet the Certificate of Achievement Program's requirements, and are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements. We appreciate the efforts of the entire staff of the Finance Department throughout the year, especially during the preparation of this annual financial report with the assistance of Martin Starnes & Associates, CPAs, P.A. We would like to recognize Aaron Smith, CPA, Deputy Finance Officer and the other members of the finance staff for their dedication and ongoing efforts in the preparation of the 2018 CAFR:

Yvette Glenn	Melissa Modafferi	Debra Ormand
Christina Kennedy	Bill Noland	Ventzie Penev
Tammy Miller	Ingrid Oliver	Cathy Roeder
		Tiffany Rogers

We would like to commend each County department for their cooperation and assistance in carrying out the activities comprised in this report. Recognition and appreciation is also extended to the County Manager and the Board of Commissioners for their continual support in maintaining the highest standards of professionalism in the management of the Brunswick County's finances.

Respectfully submitted,

A handwritten signature in black ink that reads 'Julie A. Miller'.

Julie A. Miller, CPA
Director of Fiscal Operations



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Brunswick
North Carolina**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

Executive Director/CEO

**Brunswick County
Board of County Commissioners**



Frank Williams
Chairman
District 5



Randy Thompson
Vice-Chairman
District 1



J. Martin Cooke
District 2



Pat Sykes
District 3



Mike Forte
District 4

County Officials

Ann B. Hardy	County Manager
Robert V. Shaver	County Attorney
Andrea White	Clerk to the Board
Julie A. Miller	Director of Fiscal Operations

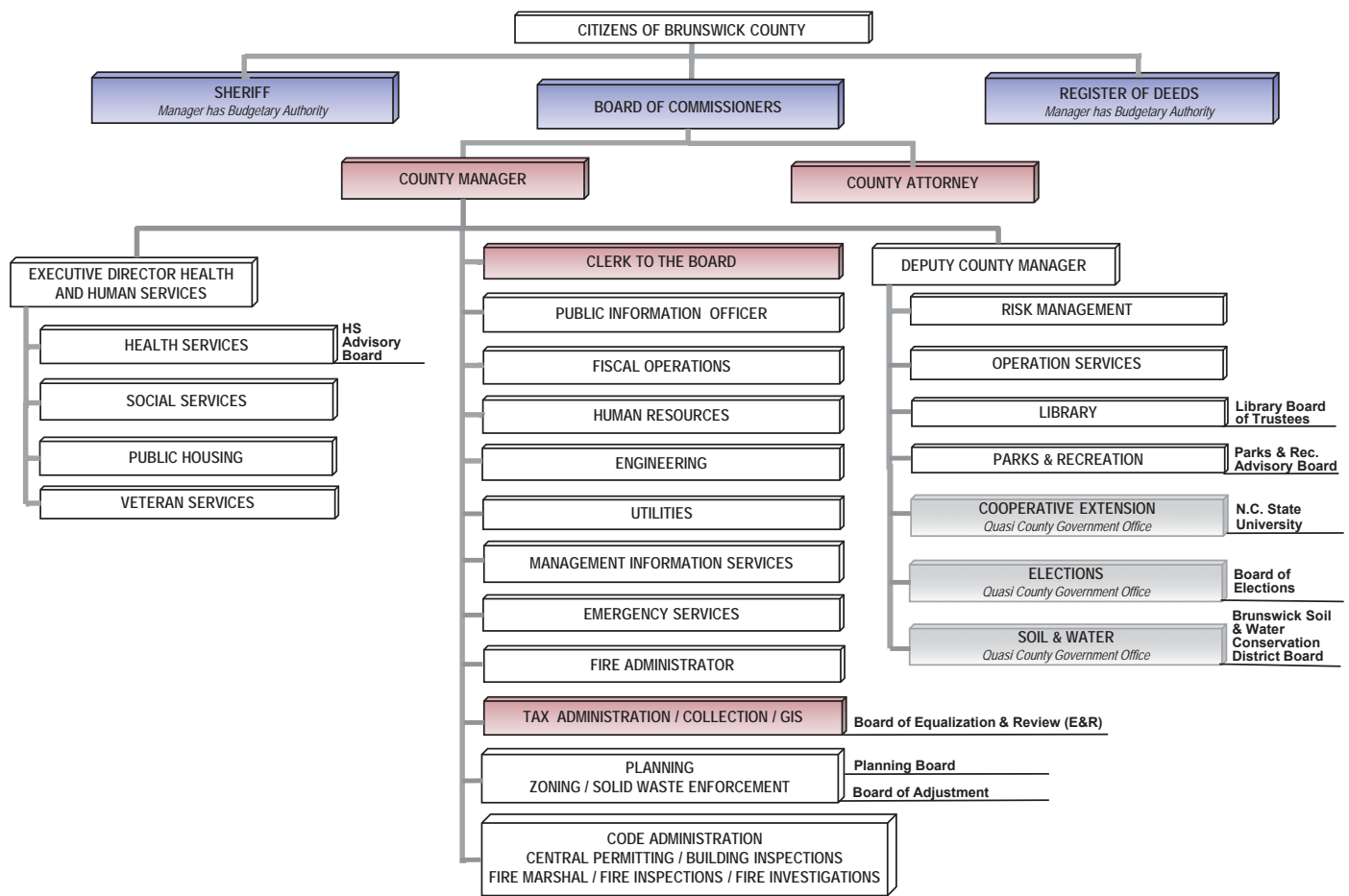
Other Elected Officials

Brenda M. Clemmons	Registrar
John W. Ingram, V	Sheriff



Brunswick County

Organizational Chart



LEGEND

Elected Officials
Appointed by the Board of Commissioners
Consultative supervision by Administration



MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Brunswick County Board of Alcoholic Beverage Control, which represents 10%, 8%, and 48%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Brunswick County Board of Alcoholic Beverage Control, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Brunswick County Board of Alcoholic Beverage Control were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based upon our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 18 to the financial statements, for the fiscal year ended June 30, 2018, Brunswick County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, the Other Post-Employment Benefits' Schedules of Changes in the Total OPEB Liability and Related Ratios, the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions and the Local Government Employees' Retirement System Schedules of the Proportionate Share of the Net Pension Liability (Asset) and Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of Brunswick County, North Carolina. The introductory section, combining and individual fund financial statements, budgetary schedules, other schedules, and statistical section, as well as the accompanying Schedule of Expenditures of Federal and State Awards, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and; accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2018, on our consideration of Brunswick County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Brunswick County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brunswick County's internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 2018



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Brunswick County, we offer readers of Brunswick County's financial statements this narrative overview and analysis of the financial activities of Brunswick County for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information furnished in the County's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

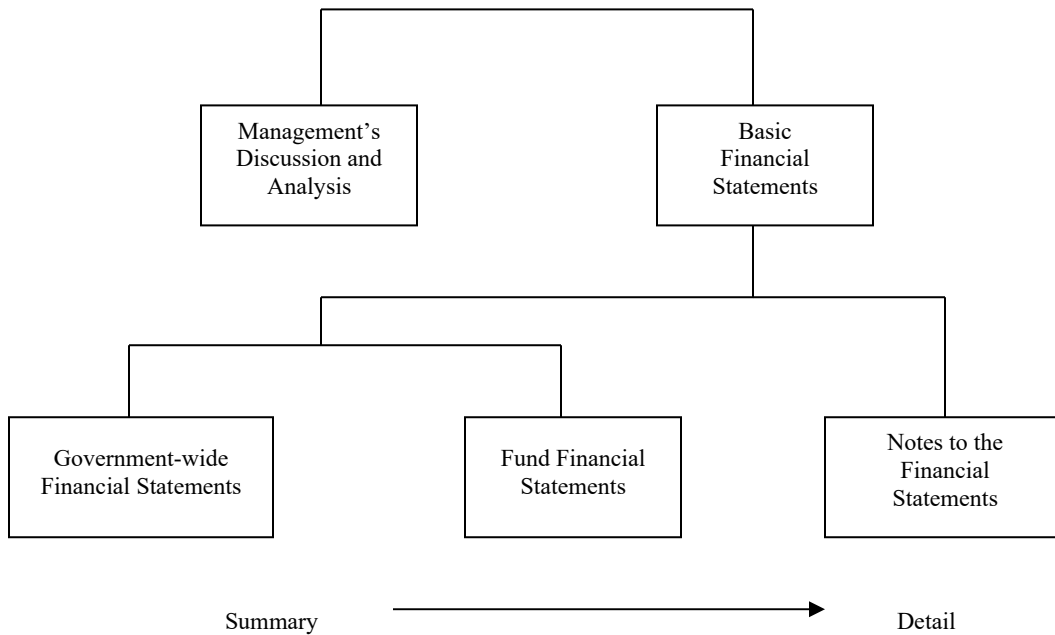
- The assets and deferred outflows of resources of Brunswick County's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$70.5 million (*net position*). The County's net position is impacted considerably by the general obligation debt the County has issued on the behalf of the school system and community college to fund capital outlay. Under North Carolina law, the County is responsible for providing capital funding for the school system and college. The County has chosen to meet its legal obligation to provide education capital funding by using a mixture of sales taxes, NC Education Lottery, general obligation debt, and installment debt. A portion of the assets funded by the County issued debt are owned, utilized, and maintained by the school system and community college, therefore, the County acquires no capital assets, and incurred a liability without a corresponding increase in assets. At the end of the fiscal year, the outstanding balance of the education general obligation debt is approximately \$79.1 million dollars. Furthermore, the entire amount of education general obligation debt is collateralized by the full faith, credit and taxing power of the County. The County is authorized and required by State law to levy ad Valorem taxes, without limit as to rate or amount, as may be necessary to pay the debt service on its general obligation bonds. Principal and interest requirements will be provided by an appropriation in the year in which they become due. Note 7G on page 51 further explains the effect of education debt on net position.
- The County's net position of governmental activities increased by \$13.1 million mainly due management's focus on monitoring spending and increased revenue collections in the General Fund.
- As of the close of the 2018 fiscal year, the County's general fund reported amounts restricted for Stabilization by State statute of \$8.5 million, restrictions for public housing section 8 beneficiaries of \$0.1 million, \$1.4 million restricted for the Interlocal Agreement with Holden Beach, and \$3.2 million restricted for health and wellness programs totaling \$4.7 million. The unrestricted fund balance totals \$62.7 million of which \$0.2 million is committed for revaluation purposes, \$0.1 million is nonspendable for prepaids, and \$2.5 million is assigned for carryover expenditures into the next fiscal year leaving \$59.9 million available for spending.
- Moody's Investor Services ratings are Aa2 for general obligation bonds, Aa3 for limited obligation bonds and revenue bonds. S & P Global Services recently improved the county's ratings to AAA for general obligation bonds and AA+ for limited obligation bonds, and the rating for revenue bonds remains AA-. The County bond rating with Fitch is AA+ for general obligation bonds, AA for limited obligation bonds, and AA- for revenue bonds.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Brunswick County's basic financial statements. Brunswick County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the fiscal condition of Brunswick County.

Required Components of Annual Financial Report

Figure 1



BASIC FINANCIAL STATEMENTS

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information concerning the County's financial status.

The next statements are the **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government, providing more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements, 2) the budgetary comparison statements, 3) the proprietary fund statements, and 4) the fiduciary and agency fund statements.

The final section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. Following the notes, **supplemental information** provides details of the County's non-major governmental funds and internal service funds, which are combined in one column on the basic financial statements. Budgetary information required by the North Carolina General Statutes can also be found in this part of the statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of Brunswick County's finances, in a manner similar to a private-sector business.

The two government-wide statements report the County's net position and how they have changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gage the County's financial condition.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Brunswick County include general government services, public safety, public education, human services, economic development, and cultural services. The business-type activities of Brunswick County are water and wastewater services offered by the County along with internal services funds for the County's self-insured workers' compensation program and the employee health fund.

The government-wide financial statements include not only Brunswick County itself (known as the primary government), but also the Brunswick County ABC Board, Airport Commission, and Tourism Development Authority. Although legally separate from the County, these boards, commissions and authorities are important to the County because the County exercises control over their members by appointing them. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14-16 of this report.

FUND FINANCIAL STATEMENTS

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and agency funds.

Governmental Funds - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the Statement of Revenues, Expenditures and Changes in Fund Balance. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds - The County maintains two types of proprietary fund. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater activities. These funds are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. The *Internal Service Funds* are used to report the activities for the financing of workers' compensation self-insurance cost incurred and the employee health insurance fund.

Agency Funds - Agency funds are used to account for assets the County holds on behalf of others. The County has five agency funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-74 of this report.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its public safety employees and other post-employment health benefits to employees. Required supplemental information can be found on pages 75-81 of this report.

Brunswick County's Net Position
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 190,478,096	\$ 128,263,208	\$ 73,921,091	\$ 69,554,729	\$ 264,399,187	\$ 197,817,937
Capital asset (net)	143,036,856	139,884,768	378,596,840	381,322,452	521,633,696	521,207,220
Total assets	333,514,952	268,147,976	452,517,931	450,877,181	786,032,883	719,025,157
Deferred Outflows of Resources:	11,084,391	13,370,341	1,449,080	3,014,363	12,533,471	16,384,704
Noncurrent liabilities	239,234,616	134,111,356	129,252,000	130,646,996	368,486,616	264,758,352
Other liabilities	23,487,076	21,113,199	18,303,000	19,031,306	41,790,076	40,144,505
Total Liabilities	262,721,692	155,224,555	147,555,000	149,678,302	410,276,692	304,902,857
Deferred Inflows of Resources:	11,410,214	791,515	1,824,165	351,832	13,234,379	1,143,347
Net position:						
Net investment in capital assets	110,230,469	103,666,583	256,733,898	249,222,001	366,964,367	352,888,584
Restricted	15,635,110	14,833,062	-	-	15,635,110	14,833,062
Unrestricted	(55,398,142)	7,002,602	47,853,948	54,639,409	(7,544,194)	61,642,011
Total net position	\$ 70,467,437	\$ 125,502,247	\$ 304,587,846	\$ 303,861,410	\$ 375,055,283	\$ 429,363,657

The assets and deferred outflows of resources of Brunswick County governmental activities exceeded its liabilities and deferred outflows of resources by \$70.5 million as of June 30, 2018. Net position is reported as follows: net investment in capital assets of \$110.2 million, restricted for stabilization by State statute \$8.6 million, restricted for other purposes \$7.0 million and unrestricted net position of \$(55.4) million.

The net investment in capital assets category is defined as the County's investments in County-owned capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets. Brunswick County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to repay these liabilities.

	Amount (in millions)
Total capital assets	\$ 143.0
Less long-term debt	(108.8)
Less current maturities of long-term debt	(11.8)
Landfill closure included in long-term debt	8.4
Current portion of compensated absences	0.3
Education general obligation debt payable	79.1
Total net investment in capital assets	<u>\$ 110.2</u>

The final category of net position is unrestricted resources. This balance may be used to meet the government's ongoing obligations to citizens and creditors. At June 30, 2018, the unrestricted resources were \$(55.4) million. Even though the debt issued has been issued to finance capital outlay, construction and renovation for the school system and the community college, the Governmental Accounting Standards Board has determined that it is not capital debt for the County since it is not financing assets owned by the County. As a result, the education debt is reportable within the unrestricted category of the net position rather than as part of the category net investment in capital assets.

The impact of the inclusion of the education debt without the corresponding assets was offset by the continued low cost of debt due to Brunswick County's excellent bond ratings.

Brunswick County Changes in Net Position
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Changes for services	\$ 20,738,440	\$ 19,264,407	\$ 54,221,777	\$ 48,974,650	\$ 74,960,217	\$ 68,239,057
Operating grants and contributions	20,211,481	25,254,855	-	-	20,211,481	25,254,855
Capital grants and contributions	2,799,107	365,097	2,875,404	4,702,315	5,674,511	5,067,412
General revenues:						
Ad valorem taxes	124,140,830	118,423,006	-	-	124,140,830	118,423,006
Local option sales taxes	23,986,670	22,464,392	-	-	23,986,670	22,464,392
Other taxes	6,006,050	5,087,399	-	-	6,006,050	5,087,399
Sale of real property	-	-	-	-	-	-
Investment earnings	702,812	265,529	326,059	132,689	1,028,871	398,218
Total revenues	<u>198,585,390</u>	<u>191,124,685</u>	<u>57,423,240</u>	<u>53,809,654</u>	<u>256,008,630</u>	<u>244,934,339</u>
Expenses:						
General government	13,687,487	12,963,358	-	-	13,687,487	12,963,358
Public safety	44,821,539	42,827,646	-	-	44,821,539	42,827,646
Central services	17,317,898	15,867,210	-	-	17,317,898	15,867,210
Human services	25,306,675	29,451,140	-	-	25,306,675	29,451,140
Transportation	2,332,476	809,229	-	-	2,332,476	809,229
Environmental protection	15,746,784	14,832,478	-	-	15,746,784	14,832,478
Cultural and recreation	4,595,063	4,461,038	-	-	4,595,063	4,461,038
Economic and physical development	7,764,610	8,653,116	-	-	7,764,610	8,653,116
Education	51,382,418	45,425,138	-	-	51,382,418	45,425,138
Interest on long-term debt	2,557,786	2,939,230	-	-	2,557,786	2,939,230
Water and wastewater	-	-	45,614,086	43,780,670	45,614,086	43,780,670
Total expenses	<u>185,512,736</u>	<u>178,229,583</u>	<u>45,614,086</u>	<u>43,780,670</u>	<u>231,126,822</u>	<u>222,010,253</u>
Increase (decrease) in net position	<u>13,072,654</u>	<u>12,895,102</u>	<u>11,809,154</u>	<u>10,028,984</u>	<u>24,881,808</u>	<u>22,924,086</u>
Net position, July 1	<u>125,502,247</u>	<u>114,218,656</u>	<u>303,861,410</u>	<u>293,832,426</u>	<u>429,363,657</u>	<u>408,051,082</u>
Net position, restated	<u>57,394,783</u>	<u>112,607,145</u>	<u>292,778,692</u>	<u>293,832,426</u>	<u>350,173,475</u>	<u>406,439,571</u>
Net position, June 30	<u>\$ 70,467,437</u>	<u>\$ 125,502,247</u>	<u>\$ 304,587,846</u>	<u>\$ 303,861,410</u>	<u>\$ 375,055,283</u>	<u>\$ 429,363,657</u>

Governmental activities. Governmental activities accounted for \$70.5 million, which is 18.8 percent of the total net position. Governmental revenues increased mainly due to increases in ad valorem tax collections and local option sales taxes. Operating grants funded \$20.2 million of the county's governmental activities a decrease from the prior year due to direct pay to daycare providers. Governmental expenses increased due to operational increases in Public Safety, Central Services, and Environment Protection. Governmental net position increased \$13.1 million mainly due to increased revenue collections, controlled spending and principal debt retirements associated with education facilities for which the county does not own the underlying assets.

Business-type activities. Business-type activities increased the County's net position by \$11.8 million. Business-type revenues increased mainly due to the addition of customers resulting in increases in user charges. Business-type expenses increased due to increase in operations. Business-type net position increased by \$11.8 million due to the completion of capital projects and the principal retirement of the associated debt on the assets with offsetting increases in the post-employment obligations.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Brunswick County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balance available for appropriation may serve as a useful measure of a County's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$170.4 million, which is an increase of \$58.9 million over the prior year. Approximately \$65.4 million of the total fund balance is restricted by state stabilization or other restrictions and approximately \$105.0 million is unrestricted. Of the unrestricted fund balance of \$105.0 million at June 30, 2018, \$0.2 million was committed for a legally budgeted tax revaluation, \$42.3 million or approximately 40.3 percent was committed for education and county capital projects, \$0.1 million was nonspendable for prepaids, and \$2.5 million was assigned for subsequent year expenditures leaving \$59.9 million of unassigned fund balance. The unassigned fund balance of \$59.9 million, which is approximately 35.1 percent of the total fund balance, is available for spending at the County's discretion.

The General Fund is the principal operating fund of the County. At the end of the current fiscal year, unassigned fund balance in the general fund was \$59.9 million, while total fund balance for the general fund increased from \$73.6 million to \$75.9 million mainly due to increased ad valorem tax collections and local option sales taxes. Amounts in the General Fund balance assigned for subsequent year's expenditures totaled \$2.5 million. The amount of restricted general fund balance was \$8.5 million for stabilization by state statute and \$4.7 million for other restrictions related to health, wellness and public housing section 8 programs and the Municipal Interlocal Agreement for Special Obligation Bonds. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures. Unassigned general fund balance represents 34.6% of total general fund expenditures before transfers for capital projects, while total general fund balance represents 43.8% of that same amount. The County Capital Project fund balance increased \$5.0 million due to transfers from the General Fund. The Education Capital Project Fund balance increased \$51.6 million mainly due to the first phase of the \$152 million bond referendum debt issued at \$52.9 million for

planned school capital projects. The Non-Major Governmental Funds balance increased less than \$0.1 million.

Enterprise Funds. The Water Fund's net position increased \$3.4 million to \$155.9 million. The Wastewater Fund's net position increased \$8.5 million to \$148.7 million. The increases in the net position of the enterprise funds are from growth in the customer base, the completion of capital projects and capital contributions.

Internal service fund. The Health Insurance Internal service fund increased net position from \$2.7 million to \$3.6 million due to user charges in excess of claims. The Workers' Compensation Internal service fund net position decreased from \$1.9 million to \$1.0 million due to user claims in excess of charges.

General Fund Budgetary Highlights. During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into three categories: 1) amendments made to adjust estimates that are used to prepare the original budget ordinance once exact information is available, 2) amendments made to recognize new funding amounts from external sources, such as federal and State grants, and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund increased revenues by \$5.6 million. The majority of the increase was comprised of \$2.0 million increase in ad valorem taxes, \$0.4 million in local option sales taxes, \$0.8 million increase in intergovernmental revenues and fees for permits and services \$0.8 million. Total actual revenues exceeded amended budgeted amounts by \$5.9 million. Total actual expenditures were \$14.5 million less than amended budgeted amounts, with the majority of that amount relating to expenditures lower than budgeted in central services, public safety, and human services.

Proprietary Funds. Brunswick County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of Water/Wastewater Funds at the end of the year totaled \$47.9 million. The primary factor affecting this amount was a net decrease of \$2.7 million in the County's capital assets.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Brunswick County's investment in capital assets for its governmental and business type activities as of June 30, 2018 amounts to \$521.6 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment.

Brunswick County has experienced significant development and population growth over the past ten years. Growth occurred due to tourism and people relocating to the County.

Major capital asset transactions for governmental activities during fiscal year 2018 include park improvements and new senior center facilities.

Major capital asset transactions for Business-type activities during fiscal year 2018 include Hwy 211 water plant improvements, special assessment districts sewer collection systems and additional water and sewer main construction.

Brunswick County's Capital Assets

Figure 4

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 16,744,904	\$ 16,744,904	\$ 2,902,315	\$ 2,902,315	\$ 19,647,219	\$ 19,647,219
Operating plants, buildings & improvements	114,734,624	114,406,215	151,628,944	157,568,256	266,363,568	271,974,471
Equipment and vehicles	7,872,166	6,222,407	10,689,592	11,127,756	18,561,758	17,350,163
Distribution and collection systems	-	-	209,478,558	202,180,522	209,478,558	202,180,522
Construction in progress	3,685,162	2,511,242	3,897,431	7,543,603	7,582,593	10,054,845
Total capital assets, net	<u>\$143,036,856</u>	<u>\$139,884,768</u>	<u>\$378,596,840</u>	<u>\$381,322,452</u>	<u>\$521,633,696</u>	<u>\$521,207,220</u>

Additional information on Brunswick County's capital assets can be found in Note 4 on pages 42 and 43 of this report.

Long-term Debt. At the end of the current fiscal year, Brunswick County had total general obligation bonded debt outstanding of \$80.4 million, which is backed by the full faith and credit of the County.

General Obligation, Capital Leases and Installment Notes Payable

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General obligation bonds	\$ 77,480,000	\$ 35,140,000	\$ 2,935,000	\$ 3,110,000	\$ 80,415,000	\$ 38,250,000
Limited obligation bonds	29,825,000	33,350,000	-	-	29,825,000	33,350,000
Bond premiums	4,121,175	1,302,222	6,700,436	7,238,924	10,821,611	8,541,146
Installment purchases & revolving loans	471,765	210,000	29,726,839	34,957,210	30,198,604	35,167,210
Revenue bonds	-	-	82,500,667	88,114,991	82,500,667	88,114,991
Other	139,178,247	146,258,667	19,194,895	20,244,934	158,373,142	166,503,601
Total long-term debt	<u>\$251,076,187</u>	<u>\$216,260,889</u>	<u>\$141,057,837</u>	<u>\$153,666,059</u>	<u>\$392,134,024</u>	<u>\$369,926,948</u>

The legal debt limit is \$1.94 billion. The legal debt margin on June 30, 2018 was \$1.89 billion. This legal debt limit is determined by the Municipal Finance Law of North Carolina, which limits the amount of net bonded debt a County may have outstanding to 8 percent of the appraised value subject to taxation. The ratio of debt service expenditures to total general governmental expenditures is 7.3% and to total general fund expenditures is 8.0%. The County's governmental general obligation debt per capita is \$572 as of June 30, 2018. The County's governmental activities gross debt per capita (excluding landfill closure/post closure, accrued compensated absences and pension benefit obligations) is \$796 made up of \$572 of general obligation debt per capita, \$220 in outstanding limited obligation bonds for construction and renovation of various county and education buildings and \$4 for county building installment purchases.

The County's debt had a net increase of \$34.8 million in governmental and a net decrease of \$12.6 million in enterprise funds, for a total increase of \$22.2 million during the current fiscal year. The key factor in this increase was first phase of the \$152 million bond referendum debt issued at \$52.9 million offset by retirement of debt through principal payments and due to the

implementation of GASB 75 and the resulting net OPEB liability. Additional information on Brunswick County's long-term debt can be found in Note 7 on pages 45-52 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate for Brunswick County is currently 4.7 percent and was 5.0 percent at June 30, 2018, compared to the state's seasonally adjusted unemployment rate of 3.9 percent currently and 4.2 percent at June 30, 2018.
- Inflationary trends in the region are similar to national indices.
- Population estimation of 135,464 has grown 28.7 percent in the last 10 years.

All of these factors were considered in preparing Brunswick County's budget for fiscal year 2018-2019.

BUDGET HIGHLIGHTS FOR FISCAL YEAR 2018-2019

Governmental activities. The county maintained the tax rate of \$0.485 cents. The last revaluation was for the 2015 levy. Budgeted operating expenditures in the General Fund are expected to increase 3.7 percent to \$192.5 million.

Budgeted expenditures for education are expected to increase 4.3 percent or approximately \$2.4 million. Education funding includes a current expense appropriation to the Brunswick County School System that represents 36.5 percent of the ad Valorem tax base excluding any amount needed for annual general government debt service. The School System funds the majority of its local capital outlay needs from sales tax allocations, bond proceeds, lottery funds and ad valorem taxes. The County also includes an appropriation to the Brunswick Community College in its educational funding for current expense and capital outlay needs.

The fiscal year 2019 budget includes a fund balance appropriation of \$3.6 million, net of the \$1.4 million in escrow funds held to pay the debt service on the Town of Holden Beach special obligation bonds issued for the sand nourishment project. The county appropriates fund balance each year to assist in meeting the capital outlay needs with the challenge to save the appropriated amount to lower the burden on property tax owners.

Business-type activities. The water and wastewater enterprise fund is anticipated to increase 7.3 percent due to the commercial and residential growth in new services and to cover increased costs associated with personnel, operation, and capital outlay.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Brunswick County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Fiscal Operations, Post Office Box 249, Bolivia, North Carolina 28422. You can also visit our website:

<http://www.brunswickcountync.gov/finance/>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government			Component
	Governmental	Business-type		Units
	Activities	Activities	Total	Total
Assets:				
Cash and cash equivalents/investments	\$ 125,838,970	\$ 55,918,126	\$ 181,757,096	\$ 1,693,851
Taxes receivable, net	2,507,766	-	2,507,766	-
Receivables and special assessments, net	1,957,147	10,190,064	12,147,211	519,083
Other governmental agencies	7,743,215	725,707	8,468,922	2,350
Inventories	-	2,127,552	2,127,552	407,210
Prepaid items	64,000	-	64,000	24,261
Restricted assets:				
Restricted cash and investments	51,993,255	4,959,642	56,952,897	13,401
Restricted net pension asset	373,743	-	373,743	-
Capital assets:				
Non-depreciable capital assets	20,430,066	6,799,746	27,229,812	-
Depreciable capital assets, net	122,606,790	371,797,094	494,403,884	23,260,469
Total capital assets	143,036,856	378,596,840	521,633,696	23,260,469
Total assets	333,514,952	452,517,931	786,032,883	25,920,625
Deferred Outflows of Resources:	11,084,391	1,449,080	12,533,471	78,480
Liabilities:				
Accounts payable and other liabilities	\$ 11,112,682	\$ 2,538,592	\$ 13,651,274	\$ 313,712
Prepaid fees	-	932,275	932,275	-
Due to other governments	-	-	-	168,956
Accrued interest payable	532,823	1,142,220	1,675,043	-
Liabilities to be paid from restricted assets	-	1,884,076	1,884,076	13,401
Long-term liabilities:				
Total pension liability - LEOSSA	4,424,953	-	4,424,953	-
Net pension liability - LGERS	11,367,962	1,273,485	12,641,447	66,150
Total OPEB liability	111,165,274	17,303,012	128,468,286	224,865
Due within one year	11,841,571	11,805,837	23,647,408	14,884
Due beyond one year	112,276,427	110,675,503	222,951,930	163,468
Total liabilities	262,721,692	147,555,000	410,276,692	965,436
Deferred Inflows of Resources:	11,410,214	1,824,165	13,234,379	22,850
Net Position:				
Net investment in capital assets	110,230,469	256,733,898	366,964,367	23,095,721
Restricted for:				
Stabilization by State Statute	8,585,744	-	8,585,744	481,816
General Government Interlocal Agreement	1,448,520	-	1,448,520	-
Public Housing	79,600	-	79,600	-
Human Services Health Program	3,209,678	-	3,209,678	-
Public Safety Emergency Telephone System	989,258	-	989,258	-
Register of Deeds Automation	852,146	-	852,146	-
Register of Deeds Pension Plan	470,164	-	470,164	-
Tourism Promotion	-	-	-	410,010
Working Capital	-	-	-	97,074
Unrestricted	(55,398,142)	47,853,948	(7,544,194)	926,198
Total net position	\$ 70,467,437	\$ 304,587,846	\$ 375,055,283	\$ 25,010,819

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Government Activities:				
General government	\$ 13,687,487	\$ 1,800,557	\$ 4,208,974	\$ -
Public safety	44,821,539	10,853,112	1,380,991	-
Central services	17,317,898	-	201,391	-
Human services	25,306,675	3,041,993	11,763,894	-
Transportation	2,332,476	-	230,887	2,799,107
Environmental protection	15,746,784	3,725,329	15,250	-
Cultural and recreation	4,595,063	290,068	154,674	-
Economic and physical development	7,764,610	1,027,381	2,255,420	-
Education	51,382,418	-	-	-
Interest on long-term debt	2,557,786	-	-	-
Total governmental activities	<u>185,512,736</u>	<u>20,738,440</u>	<u>20,211,481</u>	<u>2,799,107</u>
Business-type Activities:				
Water	23,586,326	25,024,243	-	1,740,949
Wastewater	22,027,760	29,197,534	-	1,134,455
Total business-type activities	<u>45,614,086</u>	<u>54,221,777</u>	<u>-</u>	<u>2,875,404</u>
Total primary government	<u>\$ 231,126,822</u>	<u>\$ 74,960,217</u>	<u>\$ 20,211,481</u>	<u>\$ 5,674,511</u>
Discretely presented component units	<u>\$ 5,171,085</u>	<u>\$ 3,689,076</u>	<u>\$ -</u>	<u>\$ 37,267</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
Function/Programs	Governmental Activities	Business-type Activities	Total	Total
Primary Government:				
Government Activities:				
General government	\$ (7,677,956)	\$ -	\$ (7,677,956)	
Public safety	(32,587,436)	-	(32,587,436)	
Central services	(17,116,507)	-	(17,116,507)	
Human services	(10,500,788)	-	(10,500,788)	
Transportation	697,518	-	697,518	
Environmental protection	(12,006,205)	-	(12,006,205)	
Cultural and recreation	(4,150,321)	-	(4,150,321)	
Economic and physical development	(4,481,809)	-	(4,481,809)	
Education	(51,382,418)	-	(51,382,418)	
Interest on long-term debt	(2,557,786)	-	(2,557,786)	
Total governmental activities	(141,763,708)	-	(141,763,708)	
Business-type Activities:				
Water	-	3,178,866	3,178,866	
Wastewater	-	8,304,229	8,304,229	
Total business-type activities	-	11,483,095	11,483,095	
Total primary government	(141,763,708)	11,483,095	(130,280,613)	
Discretely presented component units				\$ (1,444,742)
General Revenues:				
Ad valorem taxes	124,140,830	-	124,140,830	-
Local option sales taxes	23,986,670	-	23,986,670	-
Deed stamp excise and other taxes	6,006,050	-	6,006,050	1,546,633
Investment earnings	702,812	326,059	1,028,871	10,499
Total general revenues	154,836,362	326,059	155,162,421	1,557,132
Change in net position	13,072,654	11,809,154	24,881,808	112,390
Net position, beginning of year	125,502,247	303,861,410	429,363,657	25,088,223
Restatement	(68,107,464)	(11,082,718)	(79,190,182)	(189,794)
Net position, beginning, as restated	57,394,783	292,778,692	350,173,475	24,898,429
Net position, end of year	\$ 70,467,437	\$ 304,587,846	\$ 375,055,283	\$ 25,010,819

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 74,854,997	\$28,220,842	\$14,106,025	\$ 1,906,649	\$ 119,088,513
Restricted cash and investments	1,744,231	-	50,249,024	-	51,993,255
Taxes receivable - net	2,507,766	-	-	-	2,507,766
Receivables - net	1,749,960	-	-	6,887	1,756,847
Other governmental agencies	6,939,954	686,232	4,678	112,351	7,743,215
Due from other funds	1,626	-	1,017,740	-	1,019,366
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 87,862,534</u>	<u>\$28,907,074</u>	<u>\$65,377,467</u>	<u>\$ 2,025,887</u>	<u>\$ 184,172,962</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,891,253	\$ 1,655,701	\$ 31,964	\$ 112,874	\$ 8,691,792
Due to other funds	1,017,740	-	-	1,626	1,019,366
Total liabilities	<u>7,908,993</u>	<u>1,655,701</u>	<u>31,964</u>	<u>114,500</u>	<u>9,711,158</u>
Deferred Inflows of Resources:	<u>4,048,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,048,996</u>
Fund Balances:					
Nonspendable - prepaids	64,000	-	-	-	64,000
Restricted:					
Restricted - Stabilization by State Statute	8,466,506	-	-	119,238	8,585,744
Restricted - other	4,739,343	-	50,249,024	1,841,404	56,829,771
Committed	214,566	27,251,373	15,096,479	-	42,562,418
Assigned	2,522,556	-	-	-	2,522,556
Unassigned	59,897,574	-	-	(49,255)	59,848,319
Total fund balances	<u>75,904,545</u>	<u>27,251,373</u>	<u>65,345,503</u>	<u>1,911,387</u>	<u>170,412,808</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 87,862,534</u>	<u>\$28,907,074</u>	<u>\$65,377,467</u>	<u>\$ 2,025,887</u>	<u>184,172,962</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018**

Reconciliation of Fund Balance as Reported in the Balance Sheet -

Governmental Funds with Net Position - Governmental Activities:

Fund balance as reported in the balance sheet - governmental funds	170,412,808
Amounts reported for governmental activities in the statement of net position are different because:	
Change in internal service net position, attributed to governmental activities	(50,817)
Consolidation of internal service fund	4,580,684
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds	143,036,856
Net pension asset	373,743
LGERS and ROD deferrals are deferred outflows of resources on the Statement of Net Position	8,583,501
LEOSSA deferrals are deferred outflows of resources on the Statement of Net Position	347,902
OPEB deferrals are deferred outflows of resources on the Statement of Net Position	2,152,988
Accrual of interest payable for debt does not require the use of current financial resources and, therefore, is not reported in the funds	(532,823)
Net pension liability - LGERS	(11,367,962)
Total pension liability - LEOSSA	(4,424,953)
Net OPEB liability	(111,165,274)
Other assets are not available to pay for current period expenditures and, therefore, are deferred inflows	2,732,800
LGERS and ROD Pension related deferrals	(385,649)
LEOSSA pension related deferrals	(129,482)
OPEB related deferrals	(9,578,887)
Long-term liabilities, including interest and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds	<u>(124,117,998)</u>
Net position reported as governmental activities	<u>\$ 70,467,437</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 124,318,739	\$ -	\$ -	\$ -	\$ 124,318,739
Local option sales taxes	23,986,670	-	-	-	23,986,670
Other taxes and licenses	6,006,050	-	-	-	6,006,050
Unrestricted intergovernmental revenues	3,767,405	-	-	-	3,767,405
Restricted intergovernmental revenues	15,952,297	2,799,107	-	1,149,714	19,901,118
Permits and fees	4,704,274	-	-	161,663	4,865,937
Sales and services	11,045,810	-	-	-	11,045,810
Investment earnings	467,170	104,382	89,446	9,555	670,553
Other	2,056,327	-	-	-	2,056,327
Total revenues	<u>192,304,742</u>	<u>2,903,489</u>	<u>89,446</u>	<u>1,320,932</u>	<u>196,618,609</u>
Expenditures:					
Current:					
General government	11,619,291	117,379	-	519,741	12,256,411
Public safety	40,502,401	500	-	787,316	41,290,217
Central services	14,455,791	-	-	-	14,455,791
Human services	23,850,729	-	-	-	23,850,729
Transportation	385,617	1,946,859	-	-	2,332,476
Environmental protection	15,975,013	-	-	-	15,975,013
Culture and recreation	4,299,750	6,752,224	-	-	11,051,974
Economic and physical development	5,943,733	9,379	-	-	5,953,112
Education	42,342,658	-	7,701,883	-	50,044,541
Debt Service:					
Principal retirement	11,383,292	-	-	-	11,383,292
Interest and fiscal charges	2,569,088	-	-	-	2,569,088
Total expenditures	<u>173,327,363</u>	<u>8,826,341</u>	<u>7,701,883</u>	<u>1,307,057</u>	<u>191,162,644</u>
Revenues over (under) expenditures	<u>18,977,379</u>	<u>(5,922,852)</u>	<u>(7,612,437)</u>	<u>13,875</u>	<u>5,455,965</u>
Other Financing Sources (Uses):					
Transfers from other funds	10,510	10,947,387	6,239,924	10,778	17,208,599
Transfers to other funds	(17,198,089)	(10,510)	-	-	(17,208,599)
Premiums on bonds issued	-	-	2,995,184	-	2,995,184
Issuance of long-term debt	505,057	-	49,955,000	-	50,460,057
Total other financing sources (uses)	<u>(16,682,522)</u>	<u>10,936,877</u>	<u>59,190,108</u>	<u>10,778</u>	<u>53,455,241</u>
Net change in fund balance	2,294,857	5,014,025	51,577,671	24,653	58,911,206
Fund balance, beginning of year	<u>73,609,688</u>	<u>22,237,348</u>	<u>13,767,832</u>	<u>1,886,734</u>	<u>111,501,602</u>
Fund balance, end of year	<u>\$ 75,904,545</u>	<u>\$27,251,373</u>	<u>\$65,345,503</u>	<u>\$ 1,911,387</u>	<u>\$ 170,412,808</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds (Exhibit D)	\$ 58,911,206
Exhibit D reports revenues using a current financial resources basis, which generally means revenue is recognized when collected or is expected to be collected within 60 days of year end. Exhibit B reports revenues when the earning process is complete, regardless of when it is collected. This measurement difference causes timing of revenue recognition differences for the following revenue types:	
Property taxes	(177,909)
Emergency services revenues	28,101
Public Health revenues	(18,772)
Expenses related to other post-employment benefits, compensated absences, law enforcement officers separation allowance, and pension expense that do not require current financial resources are not reported as expenditures in the governmental fund statement.	(17,996,314)
Capital outlays are reported as expenditures in the governmental fund statement. However, in the statement of activities, capital outlay is not an expense, rather it is an increase in capital assets.	11,185,550
Contributions to the pension plan in the current fiscal year are not included on the statement of activities.	8,583,501
Benefit payments and pension administration costs for LEOSA are deferred outflows of resources on the statement of net position	347,902
Contributions and pension administration costs for OPEB are deferred outflows of resources on the statement of net position	2,152,988
The sale of capital assets is reported as a revenue in the governmental fund statements without subtracting the net book value of the capital assets sold.	(102,311)
Depreciation expense allocates the costs of capital assets over their useful lives. It is not reported as an expenditure in the governmental fund statements.	(7,931,151)
Amortization of bond premium.	176,231
Principal repayments are reported as expenditures in the governmental fund statement. However, in the statement of activities, these transactions are not an expense, rather they are a decrease in liabilities.	11,383,292
Change in closure/post closure liability estimate. Expenses are reported as incurred in the funds.	25,096
Change in interest payable for governmental activity long-term debt. Interest expense is recorded as incurred in the fund statements.	11,302
Change in internal service net position, attributed to governmental activities	(50,817)
Proceeds from issuance of debt are reported as revenues in the governmental fund statement. However, in the statement of activities, it is not a revenue, rather it is an increase in liabilities.	(53,455,241)
Change in net position of governmental activities per Exhibit B	<u>\$ 13,072,654</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 117,785,618	\$ 119,773,771	\$ 124,318,739	\$ 4,544,968
Local option sales taxes	22,948,324	23,368,430	23,986,670	618,240
Other taxes and licenses	4,448,000	5,727,543	6,006,050	278,507
Unrestricted intergovernmental revenues	1,813,000	2,066,530	3,767,405	1,700,875
Restricted intergovernmental revenues	18,831,896	19,367,831	15,952,297	(3,415,534)
Permits and fees	3,727,654	4,171,341	4,704,274	532,933
Sales and services	10,022,889	10,356,971	11,045,810	688,839
Investment earnings	100,000	120,000	467,170	347,170
Other	1,171,265	1,494,919	2,056,327	561,408
Total revenues	<u>180,848,646</u>	<u>186,447,336</u>	<u>192,304,742</u>	<u>5,857,406</u>
Expenditures:				
Current:				
General government	12,252,362	12,560,992	11,619,291	941,701
Central services	14,792,753	16,153,745	14,455,791	1,697,954
Public safety	40,287,133	43,355,553	40,502,401	2,853,152
Transportation	154,730	386,068	385,617	451
Environmental protection	15,391,281	16,174,837	15,975,013	199,824
Economic and physical development	7,542,060	8,125,240	5,943,733	2,181,507
Human services	29,356,850	29,991,108	23,850,729	6,140,379
Education	42,273,921	42,572,162	42,342,658	229,504
Culture and recreation	4,434,525	4,473,608	4,299,750	173,858
Debt Service:				
Principal retirement	11,210,001	11,384,001	11,383,292	709
Interest and fiscal charges	<u>2,608,448</u>	<u>2,608,448</u>	<u>2,569,088</u>	<u>39,360</u>
Total expenditures	<u>180,304,064</u>	<u>187,785,762</u>	<u>173,327,363</u>	<u>14,458,399</u>
Revenues over (under) expenditures	<u>544,582</u>	<u>(1,338,426)</u>	<u>18,977,379</u>	<u>20,315,805</u>
Other Financing Sources (Uses):				
Refunding bonds issued	-	505,057	505,057	-
Transfers from other funds	-	10,510	10,510	-
Transfers to other funds	(5,424,415)	(17,198,158)	(17,198,089)	69
Appropriated fund balance	<u>4,879,833</u>	<u>18,021,017</u>	<u>-</u>	<u>(18,021,017)</u>
Total other financing sources (uses)	<u>(544,582)</u>	<u>1,338,426</u>	<u>(16,682,522)</u>	<u>(18,020,948)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>2,294,857</u>	<u>\$ 2,294,857</u>
Fund balance, beginning of year			<u>73,609,688</u>	
Fund balance, end of year			<u>\$ 75,904,545</u>	

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF FUND NET POSITION- PROPRIETARY FUNDS
JUNE 30, 2018

	Business-type Activities			
	Enterprise Funds			Internal Services
	Water	Wastewater	Total	
Assets:				
Current Assets:				
Cash and cash equivalents/investments	\$ 32,164,061	\$ 23,754,065	\$ 55,918,126	\$ 6,750,457
Restricted cash and investments	2,327,679	2,631,963	4,959,642	-
Receivables and special assessments, net	2,906,130	7,283,934	10,190,064	200,300
Other governmental agencies	337,331	388,376	725,707	-
Inventories	1,783,406	344,146	2,127,552	-
Total current assets	39,518,607	34,402,484	73,921,091	6,950,757
Non-Current Assets:				
Non-depreciable capital assets	3,988,162	2,811,584	6,799,746	-
Depreciable capital assets, net	152,285,036	219,512,058	371,797,094	-
Total capital assets	156,273,198	222,323,642	378,596,840	-
Total assets	195,791,805	256,726,126	452,517,931	6,950,757
Deferred Outflows of Resources:	929,607	519,473	1,449,080	-
Liabilities:				
Current Liabilities:				
Accounts payable and accrued liabilities	1,583,008	955,584	2,538,592	2,420,890
Prepaid fees	-	932,275	932,275	-
Accrued interest payable	263,945	878,275	1,142,220	-
Current portion of debt	1,366,522	10,439,315	11,805,837	-
Payable From Restricted Assets:				
Customer Deposits	1,884,076	-	1,884,076	-
Total current liabilities	5,097,551	13,205,449	18,303,000	2,420,890
Noncurrent Liabilities:				
Net pension liability	830,190	443,295	1,273,485	-
Compensated absences	394,166	192,232	586,398	-
Total other post employment liability	11,193,772	6,109,240	17,303,012	-
Long-term debt	22,109,040	87,980,065	110,089,105	-
Total noncurrent liabilities	34,527,168	94,724,832	129,252,000	-
Total liabilities	39,624,719	107,930,281	147,555,000	2,420,890
Deferred Inflows of Resources:	1,159,238	664,927	1,824,165	-
Net Position:				
Net investment in capital assets	132,822,368	123,911,530	256,733,898	-
Unrestricted	23,115,087	24,738,861	47,853,948	4,529,867
Total net position	\$ 155,937,455	\$ 148,650,391	\$ 304,587,846	\$ 4,529,867

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Business-type Activities			
	Enterprise Funds			Internal Services
	Water	Wastewater	Total	
Operating Revenues:				
User charges	\$ 24,141,941	\$ 26,783,874	\$ 50,925,815	\$ 13,433,652
Assessments	-	2,026,174	2,026,174	-
Intergovernmental revenue	216,000	166,362	382,362	-
Other	666,302	221,124	887,426	-
Total operating revenues	<u>25,024,243</u>	<u>29,197,534</u>	<u>54,221,777</u>	<u>13,433,652</u>
Operating Expenses:				
Salaries and employee benefits	7,182,827	3,822,565	11,005,392	-
Operating expenses	7,617,360	4,115,271	11,732,631	13,516,728
Repairs and maintenance	1,796,403	1,986,908	3,783,311	-
Depreciation and amortization	5,930,143	6,818,913	12,749,056	-
Total operating expenses	<u>22,526,733</u>	<u>16,743,657</u>	<u>39,270,390</u>	<u>13,516,728</u>
Operating income (loss)	<u>2,497,510</u>	<u>12,453,877</u>	<u>14,951,387</u>	<u>(83,076)</u>
Non-operating Revenues (Expenses):				
Investment earnings	173,406	152,653	326,059	32,259
Interest expense	(1,059,593)	(5,284,103)	(6,343,696)	-
Total nonoperating revenues (expenses)	<u>(886,187)</u>	<u>(5,131,450)</u>	<u>(6,017,637)</u>	<u>32,259</u>
Income before capital contributions	1,611,323	7,322,427	8,933,750	(50,817)
Dedicated service lines	<u>1,740,949</u>	<u>1,134,455</u>	<u>2,875,404</u>	<u>-</u>
Increase (decrease) in net position	3,352,272	8,456,882	11,809,154	(50,817)
Net position, beginning of year	<u>159,571,715</u>	<u>144,289,695</u>	<u>303,861,410</u>	<u>4,580,684</u>
Restatement	<u>(6,986,532)</u>	<u>(4,096,186)</u>	<u>(11,082,718)</u>	<u>-</u>
Net position, beginning of year, restated	<u>152,585,183</u>	<u>140,193,509</u>	<u>292,778,692</u>	<u>4,580,684</u>
Net position, end of year	<u>\$ 155,937,455</u>	<u>\$ 148,650,391</u>	<u>\$ 304,587,846</u>	<u>\$ 4,529,867</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2018

	Business-type Activities			
	Enterprise Funds			Internal Services
	Water	Wastewater	Total	
Cash Flows From Operating Activities:				
Receipts from customers	\$25,073,062	\$ 28,374,884	\$ 53,447,946	\$ 13,433,652
Payments to suppliers for goods and services	(10,202,164)	(6,321,120)	(16,523,284)	(12,534,690)
Payments to or on behalf of employees	(6,521,480)	(3,470,847)	(9,992,327)	-
Net cash provided by (used in) operating activities	8,349,418	18,582,917	26,932,335	898,962
Net Cash From Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(4,033,378)	(3,653,150)	(7,686,528)	-
Interest paid	(1,071,115)	(4,042,699)	(5,113,814)	-
Principal payments on long-term debt	(1,179,148)	(9,840,547)	(11,019,695)	-
Net cash provided (used) in capital and related financing activities	(6,283,641)	(17,536,396)	(23,820,037)	-
Cash Flows From Investing Activities:				
Interest on investments	173,406	152,653	326,059	32,259
Net increase (decrease) in cash and cash equivalents	2,239,183	1,199,174	3,438,357	931,221
Cash and cash equivalents, beginning of year	32,252,557	25,186,854	57,439,411	5,819,236
Cash and cash equivalents, end of year	\$34,491,740	\$ 26,386,028	\$ 60,877,768	\$ 6,750,457
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 2,497,510	\$ 12,453,877	\$ 14,951,387	\$ (83,076)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	5,930,143	6,818,913	12,749,056	-
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	(41,129)	(636,197)	(677,326)	-
(Increase) decrease in sales tax refund receivable	178,316	(51,319)	126,997	-
(Increase) decrease in inventories	(377,442)	(234)	(377,676)	-
Increase (decrease) in accounts payable/accrued expense:	(557,199)	(159,263)	(716,462)	982,038
(Increase) decrease in deferred outflows of resources for pensions	373,600	206,124	579,724	-
(Increase) decrease in pension liability	(335,577)	(185,146)	(520,723)	-
(Increase) decrease in deferred inflows of resources for pensions	(12,008)	(6,625)	(18,633)	-
(Increase) decrease in deferred outflows of resources - OPEB	(216,795)	(118,320)	(335,115)	-
(Increase) decrease in net OPEB liability	(144,494)	(78,861)	(223,355)	-
(Increase) decrease in deferred inflows of resources - OPEB	964,545	526,421	1,490,966	-
Increase (decrease) in unearned revenue	-	(186,453)	(186,453)	-
Increase (decrease) in customer deposits	89,948	-	89,948	-
Net cash provided by (used in) operating activities	\$ 8,349,418	\$ 18,582,917	\$ 26,932,335	\$ 898,962
Supplemental Disclosures of Noncash Transactions				
Dedicated service lines	1,740,949	1,134,455	2,875,404	-

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION - AGENCY FUNDS
JUNE 30, 2018

	Agency Funds
Assets:	
Cash and cash equivalents/investments	\$ 1,675,959
Taxes receivable	23,058
Due from other governments	<u>147,811</u>
Total assets	<u><u>\$ 1,846,828</u></u>
Liabilities:	
Due to other governmental agencies	\$ 1,456,141
Other	<u>390,687</u>
Total liabilities	<u><u>\$ 1,846,828</u></u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2018

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COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

1. Description of the Unit

A. Reporting Entity

Brunswick County is one of 21 coastal counties in North Carolina. A political subdivision of the State, it is one of 100 counties established under General Statute 153A-10. The County, which has a population of approximately 135,464, operates under a Commissioner-Manager form of government.

The County is responsible for and maintains services inherent to the operation of a County government including general government, public safety, human services, education, environmental protection, cultural and recreational, economic and physical development and debt service. The County also operates a water and wastewater utility system.

B. Component Units

As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable. Discretely presented component units are reported in a separate column in the County's government-wide financial statements in order to emphasize that they are legally separate from the County.

Discretely Presented Component Units

Brunswick County Board of Alcoholic Control

The County appoints all of the members of the governing board of the Brunswick County Board of Alcoholic Control ("ABC Board"). In addition, the ABC Board is required by State statute to distribute its surpluses to the General Fund of the County. The ABC Board, which has a June 30 year-end, is presented as a proprietary fund.

Complete financial statements for the Brunswick County ABC Board may be obtained at their administrative offices at 2567 Holden Beach Road, SW, Supply, North Carolina 28462.

Brunswick County Tourism Development Authority

The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The County appoints five members of the TDA's ten member governing board. The other five members are nominated jointly by the two chamber of commerce organizations and then appointed by the County. The TDA, which provides a financial benefit to the County, was established to receive the proceeds of the room occupancy tax levied pursuant to Session Law 1997-364. The TDA is authorized to spend these proceeds to promote travel, tourism and conventions within the County. The TDA, which has a June 30 year-end, is presented as a governmental type fund.

Complete financial statements for the Brunswick County Tourism Development Authority may be obtained at their administrative offices at 712 Village Rd SW, Shallotte, North Carolina 28470.

Brunswick County Airport Commission

The County participates in the Brunswick County Airport Commission ("Airport") in conjunction with the municipalities adjoining the airport. The County appoints four members of the seven-member board. Appropriations to the Airport totaled \$97,000 for the fiscal year

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

ended June 30, 2018. The Airport, which also has a June 30 year-end, is presented as a governmental type fund.

Complete financial statements for the Brunswick County Airport Commission may be obtained at their administrative offices at 380 Long Beach Road, Southport, North Carolina 28461.

Other Component Unit

Brunswick County Economic Development Commission

On July 20, 2015, the Economic Development Commission ceased operations to create efficiencies and avoid the duplication of services provided by the County's Economic Development Department and transferred all assets and liabilities to the County. In the fiscal year ended June 30, 2018, there were no appropriations for the Economic Development Commission.

Brunswick County Industrial Facility and Pollution Control Financing Authority

Brunswick County Industrial Facility and Pollution Control Financing Authority exist to issue revenue bond debt of private businesses for economic development purposes. A seven-member board, all of whom are appointed by the County, governs the Authority. The County can remove any commissioner of the Authority with or without cause. The Authority has no financial transactions or account balances and does not issue financial statements; therefore, it is not presented in the government-wide financial statements.

Brunswick County Leasing Corporation

The members of the Brunswick County Leasing Corporation's ("Corporation") governing board are appointed by the County and includes the County Manager. The Corporation exists to issue and service certificates of participation to finance the acquisition and construction of general government facilities, education facilities, and proprietary fund construction. The certificates of participation are accounted for in the applicable governmental activities, business type activities, or proprietary fund type statement of net position in the County's financial statements. The Corporation has no financial transactions or account balances and does not issue financial statements; therefore, is not presented in the government-wide financial statements.

C. Summary of Significant Account Policies

Basis of Reporting

The accounting policies of Brunswick County and its component units, as reflected in the financial statements for the year ended June 30, 2018, conform to generally accepted accounting principles applicable to governments.

Basis of Presentation – Government-wide and Fund Financial Statements

Government-wide Statements - The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include all of the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities except for interfund services provided and used which are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program or (c) capital grants and contributions which are program specific. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues including multipurpose grants that do not provide for specific identification of a program.

Fund Financial Statements - The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - *governmental, proprietary, and fiduciary* - are presented even though the fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund – This is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad Valorem taxes, sales taxes, and federal and State grants. The primary expenditures are for general government services, public safety, human services, central services, environmental protection and education.

Education Capital Project Fund – This fund is used to account for the additions and improvements to Brunswick County Public Schools and Brunswick Community College which are financed by transfers from the general fund, bond proceeds, and financing agreements.

County Capital Project Fund – This fund is used to account for the additions and improvements of major County facilities which are financed by transfers from the general fund, bond proceeds, and financing agreements.

The County reports the following major enterprise funds:

Water Fund – This fund is used to account for the County's water operations. The Water Fund includes activity from the Water Capital Project Fund. The Water Capital Project Fund is used to account for additions and improvements of major water enterprise facilities which are financed by transfers from the water fund, bond proceeds, and financing agreements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Wastewater Fund – This fund is used to account for the County’s wastewater operations. The Wastewater Fund includes activity from the Wastewater Capital Project Fund. The Wastewater Capital Project fund is used to account for additions and improvements of major wastewater facilities which are financed by transfers from the wastewater fund, bond proceeds, and financing agreements.

The County reports the following internal service funds:

Workers’ Compensation Internal Service Fund – This fund is used to account for risk management operations of the County for the financing of workers’ compensation self-insurance costs incurred.

Health Insurance Internal Service Fund – This fund is used to account for health operations of the County for the financing of employees’ medical and dental costs incurred.

Agency Funds - These funds are custodial in nature (assets equal liabilities) and do not involve measurement of operating results. Agency funds are used to account for assets the County holds on behalf of others.

The County maintains six Agency Funds: the Social Services Fund which accounts for monies deposited with the Social Services Department for the benefit of certain individuals; the Smithville Township Fund which accounts for the Township hospital district ad Valorem taxes collected, payment of bond debt service and payments to Doshier Hospital; the Intergovernmental Collections Fund which accounts for the proceeds of the motor vehicle and other ad Valorem taxes that are collected by the County on behalf of the municipalities within the County, fire fee collections remitted to district fire departments to furnish fire protection services in their district, and fines and forfeitures collected and remitted to Brunswick County Schools, but are not revenues to the County; the Sheriff Department Trust Fund which accounts for the proceeds of court ordered property sales necessary to satisfy a debt; the Sheriff Department Seizure Fund accounts for seized funds held by the Sheriff and the Inmate Trust Fund which accounts for personal funds of the inmates in the detention center.

Non-Major Funds – The County maintains three legally budgeted funds. The Emergency Telephone System Fund, the Grant Project Fund, and the Register of Deeds-Technology Enhancement Fund are reported as non-major special revenue funds.

Measurement Focus and Basis of Accounting – In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus, except for the agency funds which have no measurement focus, and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. Property tax revenue is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, donations and similar items is recognized in the fiscal year in which all eligibility requirements have been satisfied.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, special assessments or privileges provided 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are generally recorded when the related fund liability is incurred, except for principal and interest on general long-term debt; accrued compensated absences; pension benefit obligations; and accrued landfill closures and post closure costs which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County recognizes assets of non-exchange transactions in the period when the underlying transactions occur, when enforceable legal claim has arisen, or when all eligibility requirements are met. Revenues are recognized on the modified accrual basis of accounting when they are measurable and available. Non-exchange transactions occur when one government provides (or receives) value to (from) another party without receiving (or giving) equal or nearly equal value in return. State shared revenues, sales tax, property taxes, federal grants funding federal mandates, and most donations are examples of non-exchange transactions.

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad Valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with the change in the law, the State of North Carolina is responsible for billing and collection the property taxes on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes collected and held by the State at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes including those dedicated for specific purposes are reported as general revenues rather than program revenues.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Expenditure driven grants are recognized as revenue if cash is received within 60 days of year-end. Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, they are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

Budgetary Data

The County's budgets are adopted as required by North Carolina General Statutes. An annual budget is adopted for the General, the Special Revenue (excluding the grant projects) and the Enterprise funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for all capital project funds. All budgets are prepared using the modified accrual basis of accounting which is consistent with the accounting system used to record transactions. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Expenditures may not legally exceed appropriations at the departmental level for the General Fund, Special Revenue, Enterprise Funds, and Capital Projects Funds. The County budget officer is authorized by the budget ordinance to transfer appropriations between departmental areas within a fund up to \$5,000; however, any revisions that alter total expenditures of any fund or that change departmental appropriations by more than \$5,000 must be approved by the governing board. During the year, several amendments to the original budget were necessary. As a result, appropriated fund balance increased in the General Fund by \$13,141,184 which was largely the result of prior year commitments to the current fiscal year, a software solution for public safety operations and the transfer of funds to the County Capital Reserve designated for the courthouse facility expansion project and parking lot.

Deposits and Investments

All deposits of the County, and each of its discretely presented component units, are made in board-designated official depositories and are secured as required by G.S. 159-31. Any bank or savings association whose principal office is located in North Carolina may be designated as an official depository. Also, the County and its discretely presented component units may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the County, and each of its discretely presented component units, to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust ("NCCMT"), an SEC-registered (2a-7) external investment pool.

The investments of the County and its discretely presented component units that have a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices. The NC Capital Management Trust Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at amortized cost, which is the NCCMT's share price. The NCCMT Term Portfolio's securities are valued at fair value. Money market investments that have a remaining maturity at the time

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

of purchase of one year or less and non-participating interest earnings and investment contracts are reported at amortized costs.

Cash and Cash Equivalents

The County pools money from several funds to facilitate disbursement and investment and to maximize investment income. Cash and investments are essentially demand deposits and are considered cash and cash equivalents by the County.

Restricted Assets

The unexpended proceeds of general obligation bonds, revenue bonds and certificates of participation issued by the County are classified as restricted assets because their use is restricted to that purpose for which the bonds and certificates were originally issued. Funds in debt service accounts are classified as restricted assets because their use is restricted to future payments of principal and interest as designated by the trustee in the General Trust and Series Indentures. A reserve for debt service amount is held as a restricted asset to meet the requirements of the Interlocal Agreement with Holden Beach and is to be used for the sole purpose of making an appropriation and any actual payment for the Holden Beach Special Obligation Bonds. Housing Assistance Payments Net Restricted Assets held by the County are restricted by the U.S. Department of Housing and Urban Development. Customer deposits held by the County before any services are supplied are restricted to the service for which the deposit was collected. The amount budgeted by the Board of Commissioners for revaluation included in the General Fund Balance-Committed is restricted assets per North Carolina General Statute 153A-150.

Brunswick County Restricted Cash

Governmental Activities			
General Fund	Tax Revaluation	\$	214,566
	Section 8 Expenditures		79,600
	Reserve for Debt Service		1,450,065
Education Capital Project Fund	Unexpended Debt Proceeds		50,249,024
	Total Governmental Activities	\$	51,993,255
Business-Type Activities			
Water Fund	Reserve for Debt Service		443,603
	Customer Deposits		1,884,076
Sewer Fund	Reserve for Debt Service		2,631,963
	Total Business-type Activities	\$	4,959,642
Total Restricted Cash		\$	56,952,897

Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad Valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1; however, penalties and interest do not accrue until the following January 6. The taxes are based on the assessed values as of January 1.

Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Due To/From Other Funds and Internal Balances

Amounts reported at June 30, 2018 as due to/from other funds, generally represent short-term advances between funds. Such amounts reported at year-end are not available for appropriation and are not an expendable available financial resource

Inventory

The inventories of the County, the ABC Board and the Airport Commission are valued at cost (first-in, first-out), which approximates market. The inventory of the County's Enterprise Funds as well as those of the ABC Board and Airport Commission consists of materials and supplies held for consumption. The cost of the inventory carried in the County's Enterprise Funds and that of the ABC Board and the Airport Commission is recorded as an expense as it is consumed.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government wide and fund financial statements.

Capital Assets

Capital assets, which include land, buildings, operating plants, land improvements, water tanks, water and wastewater lines, wells, taps, pumping stations, equipment and vehicles, are reported in the County's government-wide and proprietary financial statements. The County's capitalization threshold for capital outlay items is \$5,000.

Capital assets of the County are recorded at original cost at the time of acquisition. Certain items acquired before July 1, 1970 are recorded at an estimated original cost. Donated assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets, donated works of art and similar assets, and capital assets received in a service concession arrangement after June 30, 2015 should be reported at acquisition value rather than fair value.

The County has elected not to capitalize interest costs which are incurred during the construction period of capital assets used in governmental funds. Any interest incurred during the construction phase of business type assets is reflected in the capitalized value of the asset constructed.

Capital assets are depreciated using the straight-line method over the assets' estimated useful lives. These assets are reported in the County's basic financial statements net of accumulated depreciation.

The estimated useful lives for the County's capital assets are as follows:

Building, Operating Plants and improvements	20-40 years
Enterprise Distribution and Collection Systems	40-60 years
Equipment and vehicles	4-15 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has deferred costs from the advanced refunding of debt, pension related deferrals, and contributions made to the

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

OPEB or pension plan in the current fiscal year. In addition to liabilities the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has prepaid taxes, receivables and other pension related deferrals in the governmental funds and other OPEB or pension related deferrals in the water and wastewater fund.

Long-Term Debt

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bond issuance cost, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

For governmental fund types, bond issuance costs, bond premiums and discounts, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The County's long-term debt for water and wastewater purposes is carried in the Water and Wastewater Funds. The debt service requirements for the water and wastewater debt are being met by water and wastewater revenues. However, the taxing power was pledged to make general obligation payments in the water fund if water revenues were not sufficient. At the end of the fiscal year, there was \$2,935,000 water general obligation debt outstanding.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Non-spendable Fund Balance-This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
Nonspendable - Prepaids - portion of fund balance that is not an available resource because it represents the year-end balance of ending prepaids, which are not spendable resources.	<u>\$ 64,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,000</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Restricted Fund Balance-This classification includes amounts from sources that are restricted to specific purposes externally imposed by creditors or imposed by law. Restricted fund balance is summarized as follows:

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
Restricted for Stabilization of State Statute-portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].	\$ 8,466,506	\$ -	\$ 119,238	\$ 8,585,744
Restricted for General Government-portion of fund balance that is restricted for the Municipal Interlocal Agreement for Special Obligation Bonds	\$ 1,448,520	\$ -	\$ -	\$ 1,448,520
Restricted for Public Housing-portion of fund balance that is restricted by revenue source for section 8 expenditures.	79,600	-	-	79,600
Restricted for Human Services Health Program-portion of fund balance that is restricted by revenue source for health expenditures.	3,209,678	-	-	3,209,678
Restricted for Public Safety-portion of fund balance that is restricted by revenue source for E911 expenditures.	-	-	989,258	989,258
Restricted for Register of Deeds-portion of fund balance that is restricted by revenue source for technology for the Register of Deeds office.	-	-	852,146	852,146
Restricted for Education-portion of fund balance that is restricted by revenue source or unspent debt proceeds for Public School and Community College Capital needs.*	1,545	50,249,024	-	50,250,569
Total restricted fund balance (Exhibit C)	<u>\$ 4,739,343</u>	<u>\$ 50,249,024</u>	<u>\$ 1,841,404</u>	<u>\$ 56,829,771</u>

*Unspent debt proceeds are not included in net position for full accrual accounting and therefore will not be restricted on the Statement of Net Position (Exhibit A)

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Committed Fund Balance-portion of fund balance that can only be used for a specific purpose determined by a formal action of the governments highest level of decision making authority. The Brunswick County governing body is the highest level of decision making authority for the government that can by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation. Committed fund balance is summarized as follows:

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
Committed for General Government-portion of fund balance that can only be used for general government	\$ -	\$ 11,052,126	\$ -	\$ 11,052,126
Committed for General Government-portion of fund balance that is restricted for a legally budgeted Tax Revaluation	214,566	-	-	214,566
Committed for Environmental Protection-portion of fund balance that can only be used for environmental protection	-	8,767,000	-	8,767,000
Committed for Economic Development-portion of fund balance that can only be used for economic development	-	274,585	-	274,585
Committed for Culture & Recreation-portion of fund balance that can only be used for culture and recreation	-	4,980,345	-	4,980,345
Committed for Transportation-portion of fund balance that can only be used for transportation	-	125,412	-	125,412
Committed for Education-portion of fund balance that can only be used for education	-	17,148,384	-	17,148,384
Total committed fund balance	<u>\$ 214,566</u>	<u>\$ 42,347,852</u>	<u>\$ -</u>	<u>\$ 42,562,418</u>

Assigned Fund Balance is the portion of fund balance that the Brunswick County intends to use for specific purposes. The County's governing body has the authority to assign fund balance. The Manager and Director of Fiscal Operations, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance. Assigned Fund Balance-portion of fund balance that the Brunswick County management has budgeted or earmarked is summarized as follows:

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
Subsequent year's expenditures-portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed.	<u>\$ 2,522,556</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,522,556</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Unassigned Fund Balance-portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The general fund should be the only fund to report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative fund balance. The general fund is the only fund that reports a positive unassigned fund balance.

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	<u>Total</u>
Unassigned portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds	<u>\$59,897,574</u>	<u>\$ -</u>	<u>\$ (49,255)</u>	<u>\$ 59,848,319</u>

Fund Balance Remaining for Appropriation-The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation:

Total fund balance-General Fund	\$75,904,545
Less:	
Nonspendable	(64,000)
Stabilization by State Statute	(8,466,506)
Restricted	(4,739,343)
Committed	(214,566)
Assigned	<u>(2,522,556)</u>
Fund balance remaining	<u>\$59,897,574</u>

Brunswick County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-County funds and County funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it's in the best interest of the County. The County has not adopted a formal fund balance policy.

Defined Benefit Cost-Sharing Plans

The County participates in two cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State; the Local Governmental Employees' Retirement System (LGERS) and the Registers of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the state-administered defined benefit pension plans and additions to/deductions from the state-administered defined benefit pension plans' fiduciary net positions have been determined on the same basis as they are reported by the state administered defined benefit pension plans. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The County's employer contributions are recognized when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Inter-fund Transfers

The principal purpose for inter-fund transfers is to distribute local resources between funds. Typically, the General Fund provides the basis of local resources for other funds. These transactions are recorded as "Transfers - out" in the paying fund and "Transfers - in" in the receiving fund.

Other Resources

The County's General Fund also provides funds to the Airport Commission to fund their annual budget. In addition, when profits are available, the ABC Board will make quarterly payments to the County's General Fund. These payments represent the County's portion of the ABC Board's surpluses which the ABC Board is required by State statute to distribute to the County.

Compensated Absences

The vacation policy of the County provides for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. In the event of termination, an employee shall be paid for the annual leave balance to the date of separation. All vacation pay is accrued when earned in the government-wide and proprietary fund financial statements. Compensated absences are reported in governmental funds only if matured.

The sick leave policy of the County provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the County has no obligation for accumulated sick leave until it is actually taken, no accrual for sick leave has been made by the County.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates are made are: allowance for doubtful accounts and depreciation lives.

2. Cash, Cash Equivalents and Investments

Cash, cash equivalents and investments of the County as of June 30, 2018 include the following:

	Reported at Fair Value
Cash on Hand	\$ 6,000
Deposits - NOW, SuperNOW, MMDA and Certificates of Deposit	184,574,192
Investments: North Carolina Capital Management Trust	<u>55,805,760</u>
Total	<u>\$ 240,385,952</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

A. Deposits

All of the deposits of the County are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the depositor in the depositor's names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer.

Since the State Treasurer is acting in a fiduciary capacity for the depositor, these deposits are considered to be held by their agents in each of the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County and its component units or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County and its component units under the Pooling Method, the potential exists for under collateralization and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County does not have a policy regarding custodial credit risk for deposits.

At June 30, 2018 the deposits of the County had a reported value of \$184,574,192 and bank balances of \$185,406,482. Of the bank balances, \$1,250,000 was covered by federal depository insurance and \$184,156,482 was covered by collateral held under the Pooling Method. Cash on hand at June 30, 2018 was \$6,000.

B. Investments

As of June 30, 2018 the County had the following investments and maturities:

Investment Type	Valuation Measurement		Less Than		
	Method	Fair Value	6 Months	6 - 12 Months	1 - 3 Years
North Carolina Capital Management Trust:					
Government Portfolio	Amortized Cost	\$ 52,340,030	n/a	n/a	n/a
Term Portfolio*	Fair Value-Level 1	3,465,730	3,465,730	n/a	n/a
Total		<u>\$ 55,805,760</u>	<u>\$ 3,465,730</u>	<u>\$ -</u>	<u>\$ -</u>

*Because the NC Capital Management Trust Term Portfolio had a duration of 0.09 years, it was presented as an investment with a maturity of less than 6 months.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level 1: Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least 75% of the County's investment portfolio to maturities of less than 12 months. Also, the County's investment policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than three years.

Credit Risk. The County's investment policy limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's as of June 30, 2018. The County's investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the US government and agencies, and in high grade money market instruments as permitted under North Carolina General Statutes 159-30 as amended.

Custodial Credit Risk. The County's formal policy indicates that the County shall utilize a third party custodial agent for book entry transactions, all of which shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the Director of Finance.

Concentration of Credit Risk. The County places a limit of \$5 million on the amount that the County may invest in any one issue of commercial paper with a maximum of 25% of the portfolio allowable to be invested in commercial paper. County policy limits the initial investment in the NCCMT Term Portfolio to \$3 million.

The County allocates investment earnings to funds based on the balances outstanding at the end of the prior month.

3. Accounts Receivable

Disaggregate Information

Type of Receivable	Amount (Net of Allowance)		
	Governmental Activities	Business-Type Activities	Total
Customer Billings	\$ 1,054,977	\$ 4,846,332	\$ 5,901,309
Assessments	-	5,343,732	5,343,732
Deposits receivable	200,300	-	200,300
Miscellaneous	701,870	-	701,870
	<u>\$ 1,957,147</u>	<u>\$ 10,190,064</u>	<u>\$ 12,147,211</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

The County's accounts receivable as of June 30, 2018 are presented net of allowance for doubtful accounts as follows:

	Allowance for Doubtful Accounts		
	General Fund	Water Fund	Wastewater Fund
Taxes Receivable	\$ 5,452,048	\$ -	\$ -
EMS Fees	444,613	-	-
Health Fees	228,828	-	-
Assessments	-	-	112,109
User Charges	-	112,000	26,000
	<u>\$ 6,125,489</u>	<u>\$ 112,000</u>	<u>\$ 138,109</u>

Due from other governments owed to the County consists of the following:

	Governmental Activities	Business-Type Activities	Total
Local option sales tax	\$ 4,150,790	\$ -	\$ 4,150,790
Sales tax refunds	710,605	486,446	1,197,051
Due from federal government for grant assistance	693,378	-	693,378
Due from State of North Carolina for grant assistance	2,123,240	40,126	2,163,366
Emergency telephone system	65,202	-	65,202
Lower Cape Fear Water & Sewer Authority reimbursement	-	83,493	83,493
Town of Navassa reimbursement	-	115,642	115,642
Total	<u>\$ 7,743,215</u>	<u>\$ 725,707</u>	<u>\$ 8,468,922</u>

Property Tax – Use Value Assessment on Certain Lands

In accordance with the general statutes, agriculture, horticulture, and forestland may be taxed by the County at the present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years, along with the accrued interest from the original due date. This tax is immediately due and payable. The following are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2014	\$ 3,375,172	\$ 1,105,369	\$ 4,480,541
2015	2,316,005	550,051	2,866,056
2016	2,321,155	342,370	2,663,525
2017	2,337,740	134,420	2,472,160
Total	<u>\$ 10,350,072</u>	<u>\$ 2,132,210</u>	<u>\$ 12,482,282</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

4. Capital Assets

Governmental capital assets at June 30, 2018 are summarized as follows:

Depreciation was charged to functional expenses on the Statement of Activities as follow:

	<u>June 30, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2018</u>
Non-Depreciable Assets:				
Land	\$ 16,744,904	\$ -	\$ -	\$ 16,744,904
Construction in Progress	<u>2,511,242</u>	<u>6,870,103</u>	<u>5,696,183</u>	<u>3,685,162</u>
Total non-depreciable assets	<u>19,256,146</u>	<u>6,870,103</u>	<u>5,696,183</u>	<u>20,430,066</u>
 Depreciable Assets				
Buildings and improvements	166,735,379	5,772,614	46,899	172,461,094
Equipment and vehicles	<u>37,045,614</u>	<u>4,239,016</u>	<u>1,616,870</u>	<u>39,667,760</u>
Total depreciable assets	<u>203,780,993</u>	<u>10,011,630</u>	<u>1,663,769</u>	<u>212,128,854</u>
Less accumulated depreciation				
Buildings and improvements	52,329,164	5,444,205	46,899	57,726,470
Equipment and vehicles	<u>30,823,207</u>	<u>2,486,946</u>	<u>1,514,559</u>	<u>31,795,594</u>
Total accumulated depreciation	<u>83,152,371</u>	<u>7,931,151</u>	<u>1,561,458</u>	<u>89,522,064</u>
 Total depreciable assets, net	<u>120,628,622</u>	<u>2,080,479</u>	<u>102,311</u>	<u>122,606,790</u>
 Total Capital Assets	<u>\$ 139,884,768</u>	<u>\$ 8,950,582</u>	<u>\$ 5,798,494</u>	<u>\$ 143,036,856</u>

Depreciation was charged to functional expenses on the Statement of Activities as follows:

<u>Function</u>	<u>Depreciation Expense</u>
General government	\$ 679,054
Public safety	2,728,057
Central services	707,007
Human services	208,240
Environmental protection	265,470
Economic and physical development	114,017
Cultural and recreation	1,746,625
Education	<u>1,482,681</u>
Total	<u>\$ 7,931,151</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Enterprise fund capital assets at June 30, 2018 are summarized as follows:

Water Fund	June 30, 2017	Increases	Decreases	June 30, 2018
Non-Depreciable Assets:				
Land	\$ 760,138	\$ -	\$ -	\$ 760,138
Construction in Progress	5,751,806	3,679,425	6,203,207	3,228,024
Total non-depreciable assets	6,511,944	3,679,425	6,203,207	3,988,162
Depreciable Assets				
Operating Plants, buildings and improvements	55,270,053	213,062	-	55,483,115
Distribution system	147,488,197	7,508,693	-	154,996,890
Equipment and vehicles	18,767,859	576,354	18,069	19,326,144
Total depreciable assets	221,526,109	8,298,109	18,069	229,806,149
Less accumulated depreciation				
Operating Plants, buildings and improvements	20,759,253	1,874,190	-	22,633,443
Distribution system	41,898,410	2,987,721	-	44,886,131
Equipment and vehicles	8,830,446	1,189,162	18,069	10,001,539
Total accumulated depreciation	71,488,109	6,051,073	18,069	77,521,113
Total depreciable assets, net	150,038,000	2,247,036	-	152,285,036
Total capital Assets	\$ 156,549,944	\$ 5,926,461	\$ 6,203,207	\$ 156,273,198
Wastewater Fund	June 30, 2017	Increases	Decreases	June 30, 2018
Non-Depreciable Assets:				
Land	\$ 2,142,177	\$ -	\$ -	\$ 2,142,177
Construction in Progress	1,791,797	1,677,325	2,799,715	669,407
Total non-depreciable assets	3,933,974	1,677,325	2,799,715	2,811,584
Depreciable Assets				
Operating Plants, buildings and improvements	158,364,868	263,438	-	158,628,306
Collection system	112,020,967	5,080,546	-	117,101,513
Equipment and vehicles	3,435,402	566,011	56,660	3,944,753
Total depreciable assets	273,821,237	5,909,995	56,660	279,674,572
Less accumulated depreciation				
Operating Plants, buildings and improvements	35,307,412	4,541,622	-	39,849,034
Collection system	15,430,232	2,303,482	-	17,733,714
Equipment and vehicles	2,245,059	391,367	56,660	2,579,766
Total accumulated depreciation	52,982,703	7,236,471	56,660	60,162,514
Total depreciable assets, net	220,838,534	(1,326,476)	-	219,512,058
Total capital Assets	\$ 224,772,508	\$ 350,849	\$ 2,799,715	\$ 222,323,642
Total Enterprise Fund Assets, Net	\$ 381,322,452			\$ 378,596,840

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

5. Accounts Payable and Inter-fund Balances

Accounts Payable Disaggregate Information

Type of Payable	Government al Activities	Business- Type Activities	Total
Trade Payables	\$ 3,495,643	\$ 1,422,575	\$ 4,918,218
Construction Costs Payable	1,687,665	803,923	2,491,588
Accrued Salaries Fringe Benefits	1,977,508	312,094	2,289,602
Future claims for workers' compensation and employee health benefits	2,420,890	-	2,420,890
Other Payables	1,530,976	-	1,530,976
Total	<u>\$11,112,682</u>	<u>\$ 2,538,592</u>	<u>\$13,651,274</u>

Inter-fund Receivables / Payables

The County's Interfund balances as of June 30, 2018 are \$1,019,366. \$1,017,740 represents amounts due to the Education Capital Project Fund from the General Fund for local option sales tax receivable at fiscal year-end. \$1,626 represents amounts advanced by the General Fund to Special Revenue funds for grant project expenditures made in advance of grantor reimbursements.

Inter-fund Transfers

The County's General Fund transferred funds during fiscal year 2018 to fund County and education capital improvements and reimbursement of expenditures in the Emergency Telephone System Fund. The transfer to the General Fund was the result of a capital improvements project.

			Education	Non Major	Total
	General	County Capital	Capital Project	Governmental	Governmental
To:	Fund	Project Fund	Fund	Fund	Funds
From:					
General Fund	\$ -	\$ 10,947,387	\$ 6,239,924	\$ 10,778	\$ 17,198,089
County Capital Projects Fund	10,510	-	-	-	10,510
Totals	<u>\$ 10,510</u>	<u>\$ 10,947,387</u>	<u>\$ 6,239,924</u>	<u>\$ 10,778</u>	<u>\$ 17,208,599</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

6. Deferred Outflows and Inflows of Resources

The balance in deferred outflows and inflows of resources at June 30, 2018 is composed of the following elements:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		
LGERS	\$ 728,263	\$ 357,839
Register of Deeds	6,416	1,204
LEOSSA	-	48,128
OPEB	-	20,504
Pensions - net difference between projected and actual investment earnings	3,101,130	-
Pensions - Change in proportion and difference between employer contributions and proportionate share of contributions	97,587	359,805
Change in assumptions		
LGERS/ROD	1,868,434	-
LEOSSA	287,158	81,354
OPEB	-	11,049,349
County contributions subsequent to the measurement date	3,895,636	-
Benefit payments/administration costs paid subsequent to the measurement date (LEOSSA)	60,744	-
Benefit payments/administration costs paid subsequent to the measurement date (OPEB)	2,488,103	
Prepaid Taxes, not yet earned (General Fund)	-	1,316,196
Taxes Receivable (General Fund)	-	2,507,766
EMS Receivable (General Fund)	-	207,486
Health Department Receivable (General Fund)	-	17,548
	<u>\$ 12,533,471</u>	<u>\$ 15,967,179</u>

7. Long-Term Obligations

A. General Obligation Bonds

General obligation bonds issued to finance the construction of facilities utilized in the operations of the water system are reported as long-term debt in the Water Fund. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are appropriated when due.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
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The County's General Obligation Bonds consisted of the following at June 30, 2018:

Original Issue		Payment Information		Outstanding Balance	
Date	Rate	Period	Amount	Governmental	Business-Type
				Activities	Activities
2009	3.00% - 5.00%	Annual	\$60,000 - \$2,465,000	\$ 6,525,000	\$ -
2012	3.00%	Annual	\$1,660,000 - \$2,750,000	7,915,000	-
2012	2.00% - 4.00%	Annual	\$30,000 - \$285,000	-	2,935,000
2013	0.33% - 4.00%	Annual	\$80,000 - \$3,475,000	13,085,000	-
2018	2.85% - 5.00%	Annual	\$2,455,000 - \$2,500,000	49,955,000	-
Total General Obligation Bonds				<u>\$ 77,480,000</u>	<u>\$ 2,935,000</u>

The County issued General Obligation Bonds for which the County does not hold title to the capital assets. The bonds were issued for public school and community college construction and renovation projects. The amount of outstanding debt at June 30, 2018 for which the County held no collateral totaled \$76,171,249 and was comprised of the following issues: Series 2009 (2001) school refunding \$6,525,000, series 2012 school refunding of 2003 and 2004 \$7,915,000, series 2013A school and community college refunding \$11,776,249 and school series 2018 \$49,955,000 which is the first of three phases of the approved \$152 million bond referendum.

B. Revenue Bonds

Revenue bonds are collateralized by the rate setting authority of the Water and Wastewater Funds. Principal and interest requirements are appropriated when due.

The County's Revenue Bonds consisted of the following at June 30, 2018:

Original Issue		Payment Information		Outstanding Balance	
Date	Rate	Period	Amount	Business-Type	Activities
2004	4.25%	Monthly	\$19,188 - \$50,143	\$	3,270,667
2012	2.00% - 5.00%	Annual	\$80,000 - \$2,050,000		18,135,000
2015	2.00% - 5.00%	Annual	\$735,000 - \$4,575,000		61,095,000
Total Revenue Bonds				<u>\$</u>	<u>82,500,667</u>

The County has pledged future water and wastewater customer revenues, net of specified operating expenses, to repay \$39.7 million in water and wastewater system revenue bonds issued in 2004, \$52.8 million in wastewater system revenue bonds issued in 2008, \$14.75 million in wastewater Build America revenue bonds issued in 2009, \$23.15 million in wastewater 2004A refunding revenue bonds in 2012 and \$9.68 million series 2012B wastewater revenue bonds in 2012, and \$6.33 million in 2012C revenue bonds in 2012, and \$50.55 million in water and wastewater refunding revenue bonds series 2008A and 2010 RZEDB and \$15.93 million in water and wastewater revenue bonds in 2015. Proceeds from the bonds provided financing for the West Brunswick Regional Water Reclamation Plant Phases 1 and 2 and associated transmission lines, the Sea Trail Wastewater Treatment Plant, Northwest Water Plant expansion, Water Transmission Main, Ocean Isle Beach Wastewater Treatment Plant improvements, Sunset Beach Wastewater Collection System and utility

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

service lines. The bonds are payable solely from water and wastewater customer net revenues and are payable through 2040. Annual principal and interest payments on the bonds are expected to require less than 10 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$126,001,849. Principal and interest paid for the current year and total operating revenues were \$13,406,090 and \$54,221,777, respectively.

The County issued combined system enterprise revenue bonds for water and wastewater system improvements pursuant to a General Trust Indenture dated May 1, 2004, as amended effective August 20, 2013, and a series indenture, Number 3, dated January 1, 2008 between the County and First-Citizens Bank & Trust Company, as trustee. The indentures authorize and secure all outstanding revenue bonds of the County's water and wastewater system and contain several financial and operating covenants governing such matters as rates, additional bonds, reserve funds, annual budgets, maintenance of the system and insurance. The County was in compliance with all such covenants during the fiscal year ended June 30, 2018.

The County has covenanted that it will maintain various debt service coverage ratios. The calculation for the various debt service coverage ratios for the year ended June 30, 2018 is as follows:

Operating revenues and investment earnings	\$ 57,292,698
Operating expense excluding OPEB (net of depreciation)	<u>25,588,838</u>
Net revenue available for debt service *	31,703,860
Add: 20% surplus account (expendable net positon)	<u>10,824,107</u>
Adjusted net revenues	<u><u>\$ 42,527,967</u></u>
Senior debt service	\$ 13,406,090
Subordinate debt service	<u>2,709,859</u>
Total debt service	16,115,949
Add: 20% senior debt service	<u>2,681,218</u>
Adjusted debt service	<u><u>\$ 18,797,167</u></u>
Coverage Test 1	
Adjusted net revenues/adjusted debt service	<u><u>2.26</u></u>
Coverage Test 2	
Net revenues/total debt service	<u><u>1.97</u></u>

* In accordance with the rate covenants, assessment revenues of \$2,744,862 are used to offset the associated debt service. Certain agreements have allowed for the collection of these assessment revenues over a period of 10 years. Therefore, the amortized annual portion of these certain assessments are included in the calculation of net revenues and not the gross assessment in the year assessed.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

C. Limited Obligation Bonds

The County's Limited Obligation Bonds consisted of the following at June 30, 2018:

<u>Issued</u>	<u>Period</u>	<u>Payment Information</u>		<u>Balance</u>		<u>Purpose and Collateral</u>
		<u>Amount</u>	<u>Rate</u>	<u>Governmental</u> <u>Activities</u>		
		\$1,680,000 -				Law Enforcement
2012	Annual	\$2,110,000	2.00% - 5.00%	\$ 19,145,000		Center Refund 2008 IP Schools
		\$520,000-				School Projects; Refund
2015	Annual	\$1,485,000	2.00% - 5.00%	<u>10,680,000</u>		2005B Schools
				<u>\$ 29,825,000</u>		

D. Installment Purchases and State Revolving Fund Loans

The County's Installment Purchase notes payable consisted of the following at June 30, 2018:

<u>Issued</u>	<u>Rate</u>	<u>Payment Information</u>		<u>Outstanding Balance</u>		<u>Collateral</u>
		<u>Period</u>	<u>Amount</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	
2009	5.38%	Annual	\$1,152,000 - \$1,846,000	\$ -	\$ 5,261,000	Wastewater System
2010	5.18%	Annual	\$70,000 - \$75,000	140,000	-	Library
2010	0.00%	Annual	\$100,000	-	1,300,000	Wastewater System
2012	2.18%	Annual	\$875,988 - \$1,065,008	-	4,126,032	Wastewater System
2012	1.84%	Annual	\$247,250 - \$687,250	-	3,638,220	Wastewater System
2018	2.96%	Annual	\$163,460 - \$173,292	331,765	-	
				<u>\$ 471,765</u>	<u>\$ 14,325,252</u>	

The County's State Revolving Fund Loans payable consisted of the following at June 30, 2018:

Issued	Rate	Payment Information		Outstanding Balance		Collateral
		Period	Amount	Business-Type Activities		
2003	2.55%	Annual	\$375,000	\$	1,368,513	Wastewater System
2006	2.21%	Annual	\$511,525 - \$790,275		4,000,000	Wastewater System
2005	2.21%	Annual	\$806,645 - \$1,220,552		9,058,074	Wastewater System
2011	0.00%	Annual	\$75,000		975,000	Wastewater System
				\$	15,401,587	

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

E. Changes in Long-Term Debt

The following is a summary of changes in governmental long-term debt for the year ended June 30, 2018 for the County:

Governmental Activities	June 30, 2017	Additions	Retirements	June 30, 2018	Current Maturities
General obligation bonds	\$ 35,140,000	\$ 49,955,000	\$ 7,615,000	\$ 77,480,000	\$ 7,515,000
Limited obligation bonds	33,350,000	-	3,525,000	29,825,000	3,485,000
Bond premiums	1,302,222	2,995,184	176,231	4,121,175	101,350
Installment purchases	210,000	505,057	243,292	471,765	233,461
Compensated absences	3,584,563	4,003,099	3,788,545	3,799,117	275,000
Net pension liability (LGERS)	15,596,413	-	4,228,451	11,367,962	-
Total pension liability (LEOSSA)	3,807,449	617,504	-	4,424,953	-
Total OPEB liability	114,824,205	-	3,658,931	111,165,274	-
Landfill closure & post-closure	8,446,037	-	25,096	8,420,941	231,760
Total	\$ 216,260,889	\$ 58,075,844	\$ 23,260,546	\$ 251,076,187	\$ 11,841,571

Note: The general fund is typically used to liquidate other long-term liabilities including OPEB liability, landfill closure and post closure liability, and the compensated absences and pension liabilities recorded in the governmental funds. The total of other debt not issued for capital is \$139,178,232 which is comprised of compensated absences of \$3,799,117, pension benefit obligation of \$15,792,915, other post-employment benefits of \$111,165,259 and landfill closure and post-closure of \$8,420,941.

The following is a summary of changes in business-type long-term debt for the year ended June 30, 2018 for the County:

Business-Type Activities	June 30, 2017	Additions	Retirements	June 30, 2018	Current Maturities
Revenue bonds	\$ 88,114,991	\$ -	\$ 5,614,324	\$ 82,500,667	\$ 5,759,014
Bond premiums	7,238,924	-	538,488	6,700,436	538,488
General obligation bonds	3,110,000	-	175,000	2,935,000	180,000
Installment purchases	17,606,630	-	3,281,378	14,325,252	3,399,898
State Revolving Fund Loans	17,350,580	-	1,948,993	15,401,587	1,896,437
Compensated absences	578,197	705,762	665,561	618,398	32,000
Net pension obligation (LGERS)	1,794,208	-	520,723	1,273,485	-
Total OPEB liability	17,872,529	-	569,517	17,303,012	-
Total	\$ 153,666,059	\$ 705,762	\$ 13,313,984	\$ 141,057,837	\$ 11,805,837

Note: The total of other debt not issued for capital is \$19,194,910 which is comprised of compensated absences of \$618,398, pension benefit obligation of \$1,273,485 and other post-employment benefits of \$17,303,027.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

F. Maturities of Long-Term Debt

The annual requirements to retire all debt outstanding, other than compensated absences, pension benefit obligation, and landfill closure costs, at June 30, 2018, including interest, are as follows:

Governmental Activities

	General Obligation Bonds		Limited Obligation Bonds	
	Principal	Interest	Principal	Interest
2019	\$ 7,515,000	\$ 1,008,365	\$ 3,485,000	\$ 1,191,794
2020	9,945,000	3,893,297	3,445,000	1,064,994
2021	9,740,000	2,284,510	2,560,000	951,394
2022	6,320,000	1,857,610	2,570,000	826,894
2023	3,625,000	1,596,210	2,600,000	698,394
2024-2028	12,880,000	5,854,200	11,485,000	1,996,213
2029-2033	12,500,000	3,358,425	2,640,000	475,811
2034-2038	12,500,000	1,414,675	1,040,000	50,700
2039-2043	2,455,000	39,280	-	-
Totals	<u>\$ 77,480,000</u>	<u>\$ 21,306,572</u>	<u>\$ 29,825,000</u>	<u>\$ 7,256,194</u>

Installment Purchases

	Principal	Interest
2019	\$ 233,461	\$ 1,708
2020	238,304	8,614
Totals	<u>\$ 471,765</u>	<u>\$ 10,322</u>

Business-Type Activities

	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2019	\$ 180,000	\$ 115,450	\$ 5,759,014	\$ 3,837,517
2020	185,000	108,650	6,019,359	3,578,622
2021	190,000	102,550	6,301,153	3,294,328
2022	200,000	95,550	6,598,349	3,002,757
2023	205,000	88,150	5,726,680	2,694,151
2024-2028	1,160,000	312,200	30,196,112	9,159,690
2029-2033	815,000	68,100	15,590,000	2,855,575
2034-2038	-	-	4,330,000	942,674
2039-2043	-	-	1,980,000	119,600
Totals	<u>\$ 2,935,000</u>	<u>\$ 890,650</u>	<u>\$ 82,500,667</u>	<u>\$ 29,484,914</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
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	State Revolving Loans		Installment Purchases	
	Principal	Interest	Principal	Interest
2019	\$ 1,896,437	\$ 322,828	\$ 3,399,898	\$ 434,179
2020	1,919,540	281,721	3,522,668	311,059
2021	1,943,152	240,104	3,651,658	182,452
2022	1,967,284	197,967	1,839,848	48,063
2023	1,991,949	155,298	787,250	12,283
2024-2028	5,458,225	225,319	823,930	2,980
2029-2033	225,000	-	300,000	-
Totals	<u>\$ 15,401,587</u>	<u>\$ 1,423,237</u>	<u>\$ 14,325,252</u>	<u>\$ 991,016</u>

G. Net Investment in Capital Assets

The total Net Investment in Capital Assets at June 30, 2018 is composed of the following elements:

	Governmental	Business-type	Total
Total capital assets (net of depreciation)	<u>\$ 143,036,856</u>	<u>\$ 378,596,840</u>	<u>\$ 521,633,696</u>
Total debt, gross	251,076,187	141,057,837	392,134,024
Less:			
Education debt for which the			
County does not hold title	79,091,553	-	79,091,553
Other debt not issued for capital	139,178,247	19,194,895	158,373,142
Total capital debt	<u>32,806,387</u>	<u>121,862,942</u>	<u>154,669,329</u>
Net Investment in Capital Assets	<u>\$ 110,230,469</u>	<u>\$ 256,733,898</u>	<u>\$ 366,964,367</u>

*Unexpended debt proceeds related to education debt in the amount of \$50,249,024 is not included in the calculation of governmental Net Investment in Capital Assets

H. Other Debt Disclosures

At June 30, 2018, the County had a legal debt margin of \$1.89 billion.

Current Refundings

On April 29, 2015, the County issued \$4,620,000 series 2015B limited obligation refunding bonds to refund current debt service payments of \$4,765,697 of certificates of participation. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by \$50,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is same as the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next two years by \$120,800 in a net economic gain of \$108,108.

On May 27, 2015, the County issued \$15,500,000 series 2015 enterprise revenue refunding bonds to refund current debt service payments of \$20,026,847 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by \$4,325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is two years more than the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next ten years by \$737,419 in a net economic gain of \$579,269.

Debt Related to Capital Activities

Of the total Governmental Activities debt listed only \$32,806,387 relates to assets the County hold title. There is no unspent restricted cash related to this debt.

8. Conduit Debt Obligations

Brunswick County Industrial Facility and Pollution Control Authority issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2018, there are no industrial revenue bonds outstanding.

9. Pension Plan and Other Postemployment Obligations

A. Local Governmental Employees' Retirement System

Plan Description

The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided

LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions.

Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2018, was 8.25% of compensation for law enforcement officers, 7.56% for general employees and firefighters and 7.54 for Department of Social Services employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were \$3,875,769 for the year ended June 30, 2018.

Refunds of Contributions

County employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the County reported a liability of \$12,641,447 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2017 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers,

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

actuarially determined. At June 30, 2017, the County's proportion was .827%, which was an increase of .225% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the County recognized pension expense of \$4,268,749. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 728,263	\$ 357,839
Change of assumptions	1,805,374	-
Net difference between projected and actual investment earnings	3,069,359	-
Change in proportion and difference between employer contributions and proportionate share of contributions	81,765	320,494
County contributions subsequent to the measurement date	<u>3,875,769</u>	<u>-</u>
	<u>\$ 9,560,530</u>	<u>\$ 678,333</u>

\$3,875,769 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	632,481
2019	3,579,248
2020	1,766,495
2021	(971,796)
2022	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increase	3.50 to 7.75 percent, including inflation and productivity factor
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	<u>100.0%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2017 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate

The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
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Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease	Discount Rate	1% Increase
	(6.20%)	(7.20%)	(8.20%)
County's proportionate share of the net pension liability (asset)	\$ 37,949,917	\$ 12,641,449	\$ (8,483,131)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

B. Law Enforcement Officers' Special Separation Allowance

Plan Description

The County administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. A separate report was not issued for the plan.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2016, the Separation Allowance's membership consisted of:

Retirees receiving benefits	6
Active plan member	<u>163</u>
Total	<u><u>169</u></u>

Summary of Significant Accounting Policies

Basis of Accounting. The County has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statement 73.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Actuarial Assumptions

The entry age normal actuarial cost method was used in the December 31, 2016 valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary Increases	3.50 to 7.35 percent, including inflation and productivity factor
Discount Rate	3.16 percent

The discount rate used to measure the TPL is the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2017.

Deaths After Retirement (Healthy): RP-2014 Healthy Annuitant base rates projected to the valuation date using MP-2015, projected forward generationally from the valuation date using MP-2015. Rates are adjusted by 104% for males and 100% for females.

Deaths Before Retirement: RP-2014 Employee base rates projected to the valuation date using MP-2015, projected forward generationally from the valuation date using MP-2015.

Deaths After Retirement (Beneficiary): RP-2014 Healthy Annuitant base rates projected to the valuation date using MP-2015, projected forward generationally from the valuation date using MP-2015. Rates are adjusted by 123% for males and females.

Deaths After Retirement (Disabled): RP-2014 Disabled Retiree base rates projected to the valuation date using MP-2015, projected forward generationally from the valuation date using MP-2015. Rates are adjusted by 103% for males and 99% for females.

Contributions

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The County paid \$57,091 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the County reported a total pension liability of \$4,424,953. The total pension liability was measured as of December 31, 2017 based on a December 31, 2016 actuarial valuation. The total pension liability was rolled forward to December 31, 2017 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2018, the County recognized pension expense of \$419,870.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 48,128
Changes of assumptions	287,158	81,354
County benefit payments and plan administrative expense made subsequent to the measurement date	60,744	-
	<u>347,902</u>	<u>129,482</u>

The County paid \$60,744 in benefit payments and \$0 in admin expenditures subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows or deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 27,050
2019	27,050
2020	27,050
2021	27,050
2022	29,736
Thereafter	19,740

Sensitivity of the County's total pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 3.16 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.16 percent) or 1-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Discount Rate (3.16%)	1% Decrease (4.16%)
Total pension liability	\$ 4,896,719	\$ 4,424,953	\$ 3,999,225

**Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance**

	<u>2018</u>
Beginning balance	\$ 3,807,449
Service Cost	245,841
Interest on the total pension liability	145,866
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	(56,959)
Changes of assumptions or other inputs	339,847
Benefit payments	(57,091)
Other changes	-
Ending balance of the total pension liability	<u>\$ 4,424,953</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 3.86 percent at June 30, 2016 to 3.16 percent at June 30, 2017.

Changes in Benefit Terms. Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

C. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description

The County contributes to the Supplemental Retirement Income Plan ("Plan"), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy

Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan.

The County contributed \$494,267 for the reporting year. No amounts were forfeited.

D. Deferred Compensation Plans

The County also offers, to employees not engaged in law enforcement, a deferred compensation plan created in accordance with Internal Revenue Code Section 401(k). Employee participation is discretionary and is limited to the amount allowable under the Internal Revenue Code. For each qualified employee, the County contributes 5% of the employee's pretax annual compensation to the plan. Contributions for the year ended June 30, 2018 were \$2,916,531 which consisted of \$2,022,541 from the County and \$893,990 from the employees.

E. Registers of Deeds' Supplemental Pension Fund

Plan Description

Brunswick County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, defined benefit plan administered by the North Carolina

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided

An individual's benefits for the year are calculated as a share of accumulated contributions available for benefits for that year, subject to certain statutory limits. An individual's eligibility is based on at least 10 years of service as a register of deeds with the individual's share increasing with years of service. Because of the statutory limits noted above, not all contributions available for benefits are distributed.

Contributions

Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were \$19,867 for the year ended June 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the County reported an asset of \$373,743 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2017. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016. The total pension liability was then rolled forward to the measurement date of June 30, 2017 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2017, the County's proportion was 2.190%, which was an increase of 0.251% from its proportion measured as of June 30, 2016.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

For the year ended June 30, 2018, the County recognized pension expense of \$50,007. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,416	\$ 1,204
Changes of assumptions	63,060	-
Net difference between projected and actual investment earnings	31,771	-
Change in proportion and difference between employer contributions and proportionate share of contributions	15,822	39,311
County contributions subsequent to the measurement date	19,867	-
	<u>\$ 136,936</u>	<u>\$ 40,515</u>

\$19,867 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2019. Other amounts reported as deferred inflows or outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	49,782
2019	15,036
2020	3,635
2021	8,101
2022	-
Thereafter	-

Actuarial Assumptions

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increase	3.50 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.75 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2017 is 1.4%:

The information above is based on 30 year expectations developed with the consulting actuary for the 2017 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. All rates of return and inflation are annualized.

Discount rate

The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension asset to changes in the discount rate

The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.75 percent, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate:

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
County's proportionate share of the net pension liability (asset)	\$ 293,757	\$ (373,743)	\$ (441,007)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for LGERS and ROD was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability for LEOSSA was measured as of June 30,

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

2017, with an actuarial valuation date of December 31, 2016. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS	ROD	LEOSSA	Total
Proportionate share of the net pension liability (asset)	\$12,641,447	\$ (373,743)	\$ -	\$12,267,704
Proportion of the net pension liability (asset)	0.82747%	2.18960%	n/a	n/a
Total pension liability	-	-	4,424,953	4,424,953
Pension Expense	4,268,749	50,007	419,870	4,738,626

At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
Deferred Outflows of Resources				
Differences between expected an actual experience	\$ 728,263	\$ 6,416	\$ -	\$ 734,679
Changes of Assumptions	1,805,374	63,060	287,158	2,155,592
Net difference between projected and actual earnings on plan investments	3,069,359	31,771	-	3,101,130
Changes in proportion and differences between contributions and proportionate share of contributions	81,765	15,822	-	97,587
County contributions (LGERS, ROD)/benefit payments and administrative costs (LEOSSA) subsequent to the measurement date	3,875,769	19,867	60,744	3,956,380
				-
Deferred Inflows of Resources				-
Differences between expected and actual experience	357,839	1,204	48,128	407,171
Changes of assumptions	-	-	81,354	81,354
Changes in proportion and differences between contributions and proportionate share of contributions	320,494	39,311	-	359,805

G. Other Employment Benefits

The County has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System ("Death Benefit Plan"), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

to beneficiaries are equal to the employee's 12 highest month's salary in a row during the 24 months prior to his/her death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. All death benefit payments are made from the Death Benefit Plan. The County has no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payrolls, based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants.

For the fiscal year ended June 30, 2018, the County made contributions to the State for death benefits of \$38,232. The County's required contributions for employees not engaged in law enforcement and for law enforcement officers represented 0.06% and 0.14% of covered payroll, respectively.

H. Other Post-Employment Benefits – Health Care Benefits

Plan Description

In addition to providing pension benefits, the County administers a single-employer defined benefit Healthcare Benefits Plan (the HCB Plan). As of July 1, 2015, this plan provides post-employment healthcare benefits to retirees of the County, provided they retire from active service from the North Carolina Local Governmental Employees' Retirement System (System), the North Carolina Law Enforcement Officers' Retirement System or are in disability retirement with five years of creditable service. Retirees hired prior to January 1, 2012 receive the same benefits as active employees after a minimum of ten years of creditable service with the retirement system through disability retirement with five years of service. The HCB Plan is available to qualified retirees until the age of 65 or until Medicare eligible, whichever is sooner. The County pays the full cost of coverage for these benefits. Employees hired on or after January 1, 2012 with a minimum of 10 years of continuous service with the County or fifteen years of total creditable service with the County or who through disability retirement has at least five years of continuous creditable service with the County also have the option of purchasing, net of a County contribution, coverage for themselves at the cost consistent with active employee premiums. The Board of County Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Hire Date	Service Requirement	Benefits
Hired on or before 12/31/2011	10 years creditable service with retirement system or, If disability retirement, 5 years creditable service with retirement system	Own health insurance at no cost to age 65. Dependent coverage offered at cost consistent with active employee premiums. Medicare Supplement at age 65+
Hired/Rehired on or after 1/1/2012 but before 7/1/2015	At least 10 years continuous creditable service with Brunswick County or 15 years of total creditable service with Brunswick County or, If disability retirement, 5 years continuous creditable service with Brunswick County	Continue own health insurance at cost consistent with active employee premiums. Dependent coverage available and No cost share. Medicare Supplement at age 65+, cost share based on years of service with Brunswick County: 25+ years – 100% paid by County 15 – 24 years – 75% paid by County 10 – 14 years – 50% paid by County
Hired/Rehired on or after 7/1/2015	At least 10 years continuous creditable service with Brunswick County or 15 years of total creditable service with Brunswick County or, If disability retirement, 5 years continuous creditable service with Brunswick County	Continue own health insurance to age 65 at cost consistent with active employee premiums. No dependent coverage available. Health insurance for pre-65 retirees and Medicare Supplement at age 65+, cost share based on total years of service with NC Retirement System. 25+ years – 100% paid by County 15 – 24 years – 75% paid by County 10 – 14 years – 50% paid by County 5 years of service (disability retirement only) - 50% paid by County

Membership of the plan consisted of the following at June 30, 2016, the date of the latest actuarial valuation:

	General Employees
Inactive employees or beneficiaries currently receiving benefits	270
Inactive members entitled to but not yet receiving benefits	-
Active employees	908
Total	<u>1,178</u>

Total OPEB Liability

The County's total OPEB liability of \$128,468,286 was measured as of June 30, 2017 and was determined by an actuarial valuation as of that date.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Real wage growth	1.00 percent
Wage inflation	3.50 percent
Salary increases	
General employees	3.50 - 7.75 percent, including inflation
Law enforcement officer	3.50 - 7.35 percent, including inflation
Municipal bond index rate	
Prior measurement date	3.01 percent
Measurement date	3.56 percent
Healthcare cost trend rates	
Pre-medicare	7.75 percent for 2016 decreasing to an ultimate rate of 5.00% by 2022
Medicare	5.75 percent for 2016 decreasing to an ultimate rate of 5.00% by 2029

The discount rate used to measure the TOL was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

Changes to the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2017	\$ 132,696,734
Change for the Year	
Service cost	7,138,096
Interest	3,955,778
Changes of benefit terms	-
Differences between expected and actual experience	(23,620)
Changes in assumptions or other inputs	(12,728,581)
Benefit payments	(2,570,121)
Net changes	(4,228,448)
Balance at June 30, 2018	\$ 128,468,286

The discount rate used to measure the TOL was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period January 1, 2010 - December 31, 2014, adopted by the LGERS.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2016 valuation were based on a review of recent plan experience done concurrently with the June 30, 2016 valuation.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56 percent) or 1-percentage-point higher (4.56 percent) than the current discount rate:

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
Total OPEB liability	\$153,007,546	\$ 128,468,286	\$109,259,591

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	\$105,654,194	\$ 128,468,286	\$158,582,960

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the County recognized OPEB expense of \$9,411,526. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 20,504
Changes of assumptions	-	11,049,349
Benefit payments and administrative costs made subsequent to the measurement date	2,488,103	-
	2,488,103	11,069,853

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

\$2,488,103 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$	(1,682,348)
2019		(1,682,348)
2020		(1,682,348)
2021		(1,682,348)
2022		(1,682,348)
Thereafter		(2,658,113)

10. Landfill Closure and Post-Closure Costs

Federal and State laws and regulations provide the closure and post closure care requirements of the County's landfills. Although closure and post-closure care costs will be paid only near or after the date that the C&D debris landfill stops accepting waste or certain portions obtain the final height, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of the balance sheet date.

Municipal Solid Waste Landfill

The County operated a municipal solid waste landfill until December 1997 when it stopped accepting waste at the site. As required by federal and State laws and regulations, the County placed a final cover on this landfill in 1998 and is performing certain maintenance and monitoring functions at the site for thirty years after closure.

Construction and Demolition Debris Landfill

The County operates a multi-phase construction and demolition debris landfill. The North Carolina Department of Environmental Quality ("NCDEQ") has issued permits for 6 separate phases with a permit that extends to March 28, 2019. Brunswick County plans to apply for an extension to this permit which will result in a life of site permit for the C&D debris landfill. The final phases of the landfill, Phases 6A, 6B, and 6C, were permitted for 588,000 CY. It is estimated that approximately 84% of Phase 6 has been used. The total permitted capacity of the C&D debris landfill is 1,146,000 cubic yards (CY). As of June 30, 2018, the volume utilized has not exceeded the permitted capacity.

Using the results of the annual survey it is estimated that approximately 126,000 cubic yards of useable airspace remain in the C&D debris landfill. The tonnage of C&D debris received at the landfill during FY 2017-2018 decreased approximately 1% from FY 2016-2017. The tonnage of C&D debris disposed in the landfill during FY 2017-2018 decreased approximately 26% from FY 2016-2017. The C&D debris received represents a minimal decrease, although the County continues to divert a portion of the C&D debris waste stream through the MSW Transfer Station. The County diverted approximately 28% more C&D debris during FY 2017-2018 than in FY 2016-2017. It is anticipated that the life of the C&D debris landfill will extend to at least FY 2019-2020 based on a tonnage equal to that received in FY 2017-2018, 10% annual growth, and no diversion of C&D debris. On July 16, 2007 the County entered into an agreement for temporary hauling and disposal of C&D debris outside the County and began a sorting and recycling program as means to extend the life of the existing landfill.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Closure and Post-Closure Care Cost

The C&D debris landfill closure and post closure costs have been prepared as each phase of the C&D debris landfill developed. The post closure costs for the MSW landfill were developed at the time the MSW landfill was closed. It is important to note the MSW landfill post closure costs carry forward until the C&D debris landfill closure occurs. After the C&D debris landfill closure occurs, the 30-year post closure period will start anew for the MSW and C&D debris landfill. If the C&D debris landfill closure occurs prior to the MSW landfill post closure period ending, the County may not be required to expend the total MSW post closure costs remaining. This will continue to be monitored as the C&D debris landfill reaches ultimate capacity. The current remaining MSW landfill post closure costs are documented in Attachment B.

The closure and post-closure care liability is computed based on the cumulative, estimated capacity of the landfill utilized as of June 30, 2018 which is 84%. It is estimated that closure of the C&D debris landfill will not occur until sometime during FY 2019-2020. The MSW landfill was closed in 1997. At June 30, 2018, the post-closure care cost for the MSW landfill is expected to be approximately \$113,500 annually. The post-closure care cost for the C&D debris landfill is expected to be approximately \$168,000 annually after closure. At June 30, 2018, the combined closure and post-closure care costs for both landfills are expected to total \$8,420,941 based on an escalation factor of 2%. Of that amount, \$8,420,941 has been accrued at June 30, 2018 and is included in the Long-Term Debt reported on the statement of net position.

Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has elected to establish a reserve fund to accumulate resources for the payment of closure and post-closure care costs. A reserve for landfill closure and post-closure care costs is included in the County Capital Project Fund in the amount of \$8,767,000. The County expects to budget annual transfers from the General Fund to the County Capital Reserve Fund based on the projected cost of closure and post-closure care costs. Future inflation costs are expected to be paid from the interest earnings on these annual contributions. However, if interest earnings are inadequate, additional costs may be covered by future user charges or tax revenues.

The last addition of closure costs occurred during the 2007 permitting action for the C&D debris landfill permit amendment. During this permitting action, a modified Phase 6C area was added to the C&D debris landfill closure costs. The modified Phase 6 area was associated with the final grades of Area 6C being permitted to gain additional airspace. The modified Phase 6 area has a higher closure cost per acre than the other phases. This is due to geotechnical considerations where Area 6C will tie back to existing grades of the existing C&D debris landfill.

11. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in a self-funded risk-financing pool administered by the North Carolina Association of County Commissioners. Through the pool, the County obtains property coverage equal to replacement cost of owned property subject to total insured values, with sub-limits on coverage for specified perils; general, auto, professional, employment practices and law enforcement liability coverage of \$2 million per occurrence, auto physical damage for owned autos at actual cash value, and crime coverage of \$250,000 per occurrence. All property coverage and some liability coverages are subject to per occurrence deductibles, as selected by the County.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

The Pool is audited annually by certified public accountants, and audited financial statements are available to the County upon request. The Pool is reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000. Up to \$2 million limit for liability coverage. Through the captive, the Liability and Property Pool is reinsured for \$2 million of annual aggregate losses in excess of \$250,000 per occurrence for property, auto physical damage and crime coverage, with additional limits of \$750 million purchased through a group of commercial carriers through the multi-state public entity captive.

The County has chosen not to purchase flood insurance based on a determination that the assets located in flood prone areas consist mainly of underground utility piping and pump stations designed for the environment. There were no significant changes to the insurance coverage from the previous year and settled claims have not exceeded limits in any line of coverage with the Pool during the past five fiscal years.

Commercial coverage for risks associated with emergency services provided by the County is carried by VFIS of North Carolina, Inc. Brokered with Coastal Insurance, there have been no significant changes in coverage and settled claims have not exceeded limits during the past five fiscal years.

Worker's compensation insurance is self-funded by the County with retention of \$600,000 per occurrence for law enforcement and \$500,000 per occurrence for all other employees. Specific excess and aggregate coverage up to the statutory limits is brokered through Wells Fargo Insurance Services with Safety National Casualty Corporation. The County contracts with a third-party administrator to adjudicate claims and manage cost containment of medical billing.

The County was self-funded for employee health insurance for the period ending June 30, 2018 and contracted with Blue Cross and Blue Shield as a third-party administrator to adjudicate claims and manage cost containment. To safeguard against catastrophic claims, the County has specific stop-loss coverage that occurs after \$150,000 in claims per member. The specific stop loss is brokered through Blue Cross and Blue Shield.

The County became a member of the North Carolina Health Insurance Pool (NCHIP) beginning July 1, 2018, which is a local government risk pool for employee health benefits of cities and counties. Under NCHIP, a portion of the County's claims for employee health benefits is self-funded and a portion of the claims is pooled with other NCHIP members. NCHIP has contracted with Blue Cross and Blue Shield as a third-party administrator to adjudicate claims and manage cost containment. To safeguard against catastrophic claims, NCHIP has specific stop-loss coverage that occurs after \$200,000 in claims per member. The specific stop loss is brokered through Blue Cross and Blue Shield.

The Director of Fiscal Operations, Tax administrator, Sheriff and Register of Deeds are each individually bonded for \$250,000, \$500,000, \$25,000 and \$10,000 respectively. In accordance with G.S. 159-29, the County adopted a system of \$250,000 blanket faithful performance bonding as an alternative to individual bonds for all other employees that have access to funds.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's.)

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Changes in the balances in claims for workers' compensation insurance during the last fiscal year are as follows:

	Workers' Compensation	
	2017	2018
Unpaid claims, beginning	\$ 496,689	\$ 787,196
Incurred claims	1,505,549	2,611,827
Claim payments	(1,215,042)	(1,873,749)
Unpaid claims, ending	<u>\$ 787,196</u>	<u>\$ 1,525,274</u>

Changes in the balances in claims for employee and dependent health insurance during the last fiscal year are as follows:

	Employee Health	
	2017	2018
Unpaid claims, beginning	\$ 813,887	\$ 606,700
Incurred claims	9,079,243	10,402,696
Claim payments	(9,286,430)	(10,181,849)
Unpaid claims, ending	<u>\$ 606,700</u>	<u>\$ 827,547</u>

The County carries commercial coverage for all other risks of loss, including property and liability for emergency service vehicles. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

12. Claims and Judgments

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of management, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

13. Joint Ventures

Brunswick County Community College

The County in conjunction with the State of North Carolina and the Brunswick County Board of Education participates in a joint venture to operate the Brunswick County Community College ("Community College"). Each of the three participants appoints four members of the thirteen-member board of trustees of the Community College. The president of the Community College's student government serves as an ex officio nonvoting member of the Community College's board of trustees. The Community College is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the Community College and also provides some financial support for the Community College's operations. In addition to providing annual appropriations for the facilities, the County periodically issues general obligation bonds to provide financing for new and restructured facilities. As of June 30, 2018, the amount of general obligation bonds issued for this purpose that was still outstanding was \$10,611,249. The County made total debt service payments related to the bonds of \$3,086,321 during the fiscal year. Of that total, \$2,637,788 was for principal and \$448,533 was for interest. In addition, the County has an ongoing financial responsibility for the Community College because of the statutory responsibilities to provide funding

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

for the Community College's facilities. The County contributed \$4,261,167 to the Community College for operating purposes during the fiscal year ended June 30, 2018.

The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2018. Complete financial statements for the Brunswick County Community College may be obtained from the Community College's administrative offices at U.S. Hwy. 17 N., Supply, North Carolina.

Trillium Health Resources

The County participates with 24 other counties in Eastern North Carolina in a joint venture to operate the Trillium Health Resources ("Center"), which is located in New Hanover County. The Trillium Health Resources Board is a political subdivision of the State of North Carolina. Brunswick County contributed \$250,443 for operating purposes during the year ended June 30, 2018. The participating counties do not have any equity interest in the joint venture. Complete financial statements for Trillium Health Resources may be obtained from the Center's administrative offices at Wilmington, North Carolina.

14. Jointly Governed Organizations

Cape Fear Council of Governments

The County, in conjunction with three other counties and forty-one municipalities, established the Cape Fear Council of Governments ("Council"). The participating governments established the Council to coordinate certain funding received from federal and State agencies. Each participating government appoints one member to the Council's governing board. The County paid membership fees of \$34,096 to the Council during the fiscal year ended June 30, 2018.

Lower Cape Fear Water and Sewer Authority

The County, in conjunction with four other counties and one municipality, established the Lower Cape Fear Water and Sewer Authority ("Authority"). The Authority operates a 45 mgd raw water system, consisting of a raw water intake located above Lock & Dam #1, Cape Fear River, a 45 mgd pump station and 13 miles of operating raw water main. The County appoints 4 members of the Authority's 13 member Board. The Authority supplies raw water under contracts at a rate that is periodically reset to reflect the Authority's cost of production. The Authority also receives an availability charge from a municipality until the municipality needs the raw water supply. The cost of the raw water acquired by Brunswick County from the Authority for the year ended June 30, 2018 was \$1,309,901. In addition, the Authority made payments to the County during the fiscal year totaling \$348,339 pursuant to a maintenance contract.

Northeast Brunswick Water Reclamation Facility

The Facility is owned, operated and maintained by the County. The Town of Leland, Town of Navassa, H2GO, City of Northwest, and the County have entered into wastewater service agreements for a portion of the treatment capacity in the plant. The Facility has a permitted treatment capacity of 2.475 mgd. The County is currently under design of a 2.5 mgd plant expansion for additional treatment capacity due to the increased needs of the participants. Each participant is charged capacity service fees based on their share of the capacity in the plant. The County's share of capacity and related debt service is funded by the retail revenue of the County's customers. The participant capacity service fees are combined with the County's retail revenue to service the debt associated with the plant. Participants are also charged treatment service fees based on the metered flow they send to the plant. The participant fees and the costs allocation to the County for their customer flow are

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

combined so that the operating and maintenance costs of the plant are recovered by County retail revenues and participant service fees on a proportional and break-even basis. The agreement and policies and regulations provide for an oversight committee to make budget and operating recommendations to the County Commissioners.

West Brunswick Regional Water Reclamation Facility

The Facility is owned, operated and maintained by the County. The Town of Holden Beach, Town of Oak Island, Town of Shallotte and the County have entered into wastewater service agreements for a portion of the 6.0 mgd treatment capacity in the plant. As part of the West Brunswick Regional Area, the Shallotte Water Reclamation Facility was acquired from the Town of Shallotte through a Sewer Service Agreement. The Shallotte Facility has a permitted treatment capacity of 0.5 mgd and effluent from the facility is sprayed on a 200 acre site adjacent to the plant. The County currently leases a portion of the allocated capacity to the City of Southport for treatment of wastewater generated within the City of Southport Service area. The City of Southport and the County have entered into a wastewater service agreement for the City of Southport to purchase 0.75 mgd capacity and the County will expand the West Brunswick Regional Wastewater System from 6.5 to 7.25 mgd. Each participant is charged capacity service fees based on their share of the capacity in the plant. The County's share of capacity and related debt service is funded by the retail revenue of the County's customers. The participant capacity service fees are combined with the County's retail revenue to service the debt associated with the plant. Participants are also charged treatment service fees based on the metered flow they send to the plant. The participant fees and the costs allocation to the County for their customer flow are combined so that the operating and maintenance costs of the plant are recovered by County retail revenues and participant service fees on a proportional and breakeven basis. The wastewater service agreement and policies and regulations provide for an oversight committee to make budget and operating recommendations to the County Commissioners.

Ocean Isle Beach Water Reclamation Facility

The Facility was acquired from the Town of Ocean Isle Beach in 2012 through a Sewer Service Agreement. The Facility has a permitted treatment capacity of 1.05 mgd and effluent from the facility is sprayed on a 320 acre site adjacent to the plant. The Facility serves the Town of Ocean Isle Beach and the nearby portion of the County Sewer Service Area including Ocean Isle Palms and Ocean Ridge. The County has the transmission ability to transfer wastewater from the Ocean Isle Beach WWTP to the West Brunswick Water Reclamation Facility.

15. Benefit Payments issued by the State

Certain amounts were paid directly to individual recipients by the State from Federal and State monies. County personnel are involved with certain functions, primarily eligibility determination, that cause benefit payments to be issued by the State. This additional aid to County recipients does not appear in the basic financial statements because it does not represent revenues and expenditures of the County.

16. Commitments and Contingencies

Unemployment Benefits

The County has elected to pay the direct cost of employment security benefits in lieu of employment security taxes on the payroll. A liability for benefit payments could accrue in the year following discharge of employees.

COUNTY OF BRUNSWICK, NORTH CAROLINA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Construction Commitments

The County had commitments, as shown below, for construction contracts outstanding at June 30, 2018. The projects are accounted for in the Government Capital Projects fund and Enterprise Capital Project Funds and are mainly funded by debt proceeds:

Project	Balance of Contracts
FY16 Water System Improvements	\$ 164,456
Airports	272,037
Smithville Park	224,365
Calabash Senior Center	190,392
Ocean Isle Beach Park Phase 2	815,023
Total	<u>\$ 1,666,273</u>

Grants

The County has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. At June 30, 2018, the County believes that any required refunds would be immaterial and therefore no provision has been made in the accompanying financial statements for the refund of grant money received.

17. Significant Effects of Subsequent Events

Damage in certain areas of the State of North Carolina resulting from Hurricane Florence beginning on September 10, 2018, and continuing, was of sufficient severity and magnitude to warrant a major disaster declaration by the President. Hurricane Florence struck North Carolina and caused serious flooding in several counties including areas of Brunswick County. While there has been damage to buildings and other assets, as of the date of this report, it is unknown as to the extent of that damage.

18. Change in Accounting Principles/Restatement

The County implemented Governmental Accounting Standards Board (GASB) No. Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, in the fiscal year ending June 30, 2018. The implementation of the statement required the County to record beginning total OPEB liability and the effects on net position of benefit payments and administrative expenses paid by the County related to OPEB during the measurement period (fiscal year ending June 30, 2017). Beginning deferred outflows and inflows of resources associated with the implementation were excluded from the restatement. As a result, net position for the governmental activities decreased \$70,331,408 and \$11,428,895 for the business-type activities.



REQUIRED SUPPLEMENTAL FINANCIAL DATA

This section contains additional information required by the Governmental Accounting Standards Board

- Schedule of Changes in the Total Other Post Employment Benefits Liability and Related Ratios
- Notes to the Required Schedules for the Other Post Employment Benefits
- Schedule of Proportionate Share of Net Pension Liability (Asset) for the Local Government Employee's Retirement System
- Schedule of County Contributions for the Local Government Employee's Retirement System
- Schedule of Proportionate Share of Net Pension Liability (Asset) for the Register of Deeds Supplemental Pension Fund
- Schedule of County Contributions for the Register of Deeds Supplemental Pension Fund
- Schedule of Changes in Total Pension Liability for the Law Enforcement Officers' Special Separation Allowance
- Schedule of Total Pension Liability as A Percentage of Covered Payroll for the Law Enforcement Officers' Special Separation Allowance



COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS JUNE 30, 2018

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 7,138,096
Interest	3,955,778
Changes in benefit terms	-
Differences between expected and actual experience	(23,620)
Changes of assumptions	(12,728,581)
Benefit payments	<u>(2,570,121)</u>
Net change in total OPEB liability	(4,228,448)
Total OPEB liability - beginning	<u>132,696,734</u>
Total OPEB liability - ending	<u>\$128,468,286</u>
 Cover payroll	 42,403,530
Total OPEB liability as a percentage of covered payroll	302.97%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

<u>Fiscal Year</u>	<u>Rate</u>
2018	3.56%

Information is not available for years prior to 2018. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

COUNTY OF BRUNSWICK'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) LOCAL GOVERNMENT EMPLOYEE'S RETIREMENT SYSTEM LAST FIVE FISCAL YEARS*

	2018	2017	2016	2015	2014
County of Brunswick's proportion of the net pension liability (asset) (%)	0.82747%	0.60212%	0.80306%	0.81261%	0.79000%
County of Brunswick's proportion of the net pension liability (asset) (\$)	\$12,641,447	\$17,390,621	\$ 3,691,281	\$ (4,792,336)	\$ 9,522,534
County of Brunswick's covered-employee payroll	\$48,814,016	\$46,196,679	\$46,166,707	\$44,833,198	\$40,073,387
County of Brunswick's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	25.90%	37.64%	8.00%	(10.69%)	23.76%
Plan fiduciary net position as a percentage of the total pension liability**	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Information is not available for years prior to 2014. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

COUNTY OF BRUNSWICK'S CONTRIBUTIONS LOCAL GOVERNMENT EMPLOYEE'S RETIREMENT SYSTEM LAST FIVE FISCAL YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,875,769	\$ 3,630,728	\$ 3,147,279	\$ 3,283,782	\$ 3,175,088
Contributions in relation to the contractually required contribution	<u>3,875,769</u>	<u>3,630,728</u>	<u>3,147,279</u>	<u>3,283,782</u>	<u>3,175,088</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County of Brunswick's covered-employee payroll	\$50,538,682	\$48,814,016	\$46,196,679	\$46,166,707	\$44,833,198
Contributions as a percentage of covered- employee payroll	7.67%	7.44%	6.81%	7.11%	7.08%

Information is not available for years prior to 2014. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

COUNTY OF BRUNSWICK'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) REGISTER OF DEEDS SUPPLEMENTAL PENSION FUND LAST FIVE FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County of Brunswick's proportion of the net pension liability (asset) (%)	2.18960%	1.93860%	2.10041%	2.09977%	1.99812%
County of Brunswick's proportion of the net pension liability (asset) (\$)	\$ (373,743)	\$ (362,452)	\$ (486,760)	\$ (475,927)	\$ (426,798)
County of Brunswick's covered-employee payroll	\$ 88,835	\$ 85,010	\$ 83,940	\$ 81,101	\$ 79,254
County of Brunswick's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(4 20.72%)	(4 26.36%)	(5 79.89%)	(5 86.83%)	(5 38.52%)
Plan fiduciary net position as a percentage of the total pension liability	153.77%	160.17%	197.29%	193.88%	190.50%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Information is not available for years prior to 2014. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

COUNTY OF BRUNSWICK'S CONTRIBUTIONS REGISTER OF DEEDS SUPPLEMENTAL PENSION FUND LAST FIVE FISCAL YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 19,867	\$ 19,024	\$ 17,468	\$ 16,807	\$ 17,144
Contributions in relation to the contractually required contribution	<u>19,867</u>	<u>19,024</u>	<u>17,468</u>	<u>16,807</u>	<u>17,144</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County of Brunswick's covered-employee payroll	\$ 91,812	\$ 88,835	\$ 85,010	\$ 83,940	\$ 81,101
Contributions as a percentage of covered- employee payroll	21.64%	21.41%	20.55%	20.02%	21.14%

Information is not available for years prior to 2014. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE JUNE 30, 2018

	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 3,807,449	\$ 3,583,212
Service Cost	245,841	265,075
Interest on the total pension liability	145,866	126,977
Changes of benefit terms	-	-
Differences between expected and actual experience in the measurement of the total pension liability	(56,959)	-
Changes of assumptions or other inputs	339,847	(114,970)
Benefit payments	(57,091)	(52,845)
Other changes	-	-
Ending balance of the total pension liability	<u>\$ 4,424,953</u>	<u>\$ 3,807,449</u>

The amounts presented for each fiscal year were determined as of the prior December 31.

Information is not available for years prior to 2017. It is intended to be shown for ten years and will be displayed as it becomes available.

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED PAYROLL LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE JUNE 30, 2018

	<u>2018</u>	<u>2017</u>
Total pension liability	\$ 4,424,953	\$ 3,807,449
Covered payroll	9,559,174	9,791,266
Total pension liability as a percentage of covered payroll	46.29%	38.89%

Note to the schedules:

Brunswick County has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

Information is not available for years prior to 2017. It is intended to be shown for ten years and will be displayed as it becomes available.



MAJOR GOVERNMENTAL FUNDS

GENERAL FUND - This fund is the principal fund of the County and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in other funds.

COUNTY CAPITAL PROJECTS FUND - This fund is used to account for additions and improvements of major county facilities which are financed by transfers from the general fund and capital reserve funds, bond proceeds, and financing agreements.

EDUCATION CAPITAL PROJECTS FUND - This fund is used to account for the additions and improvements to Brunswick County Public Schools and Brunswick Community College which are financed by transfers from the general fund and capital reserve funds, bond proceeds, and financing agreements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Revenues:				
Ad Valorem Taxes:				
Current year taxes		\$ 119,563,911		\$ 115,195,517
Prior year taxes		3,552,078		3,504,916
Penalties and interest		1,202,750		1,119,593
	<u>\$ 119,773,771</u>	<u>124,318,739</u>	<u>\$ 4,544,968</u>	<u>119,820,026</u>
Local Option Sales Taxes:				
Article 39 and 44 (1%)		9,873,781		9,305,399
Article 40 (1/2%)		7,304,257		6,791,631
Article 42 (1/2%)		6,808,632		6,367,362
	<u>23,368,430</u>	<u>23,986,670</u>	<u>618,240</u>	<u>22,464,392</u>
Other Taxes and Licenses:				
Scrap tire disposal fee		182,058		214,717
Deed stamp excise tax		4,098,218		3,263,574
Solid waste tax		54,497		65,295
White goods disposal tax		81,784		71,573
1% Occupancy Tax		1,589,493		1,472,240
	<u>5,727,543</u>	<u>6,006,050</u>	<u>278,507</u>	<u>5,087,399</u>
Unrestricted Intergovernmental:				
Medicaid hold harmless		3,025,289		3,034,559
Beer and wine tax		284,924		288,854
Jail fees		457,192		175,518
	<u>2,066,530</u>	<u>3,767,405</u>	<u>1,700,875</u>	<u>3,498,931</u>
Restricted Intergovernmental:				
State and federal grant		15,746,989		20,789,689
ARRA federal grant		4,565		6,080
Court facility fees		142,660		158,607
Payments in lieu of taxes		4,078		-
ABC education requirement		10,205		6,746
ABC law enforcement services		7,289		4,885
State drug tax		36,511		48,345
	<u>19,367,831</u>	<u>15,952,297</u>	<u>(3,415,534)</u>	<u>21,014,352</u>
Permits and Fees:				
Building inspections and permits		2,562,266		2,219,578
Recording fees		823,478		785,011
Fire inspection fees		100,500		941
Concealed handgun permit		194,825		203,675
Other permit and fees		1,023,205		884,133
	<u>4,171,341</u>	<u>4,704,274</u>	<u>532,933</u>	<u>4,093,338</u>
Sales and Services:				
Solid waste fees		2,563,102		2,582,625
School resource officer reimbursement		1,276,771		1,237,950
Rents		15,582		15,582

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Sales and Services (continued):				
EMS Charges		4,061,015		3,691,722
Public health user fees		871,497		984,154
Sheriff animal protective services fees		86,133		91,241
Social services fees		67,394		64,753
Public housing fees		4,176		6,787
Tax collection fees		256,179		239,938
Other sales and services		1,162,227		1,168,941
Register of deeds		338,798		324,631
Marriage licenses		52,868		50,218
Recreation services		290,068		264,574
	<u>10,356,971</u>	<u>11,045,810</u>	<u>688,839</u>	<u>10,723,116</u>
Investment earnings	<u>120,000</u>	<u>467,170</u>	<u>347,170</u>	<u>181,510</u>
Other:				
Tax refunds - sales and gas tax		752		2,232
ABC bottles taxes		63,582		59,338
County Board of Alcohol Control		24,000		24,000
Contributions		50,641		58,429
Other revenues		1,917,352		1,956,401
	<u>1,494,919</u>	<u>2,056,327</u>	<u>561,408</u>	<u>2,100,400</u>
Total revenues	<u>186,447,336</u>	<u>192,304,742</u>	<u>5,857,406</u>	<u>188,983,464</u>
Expenditures:				
General Government:				
Governing Body:				
Salaries		182,311		178,984
Fringe benefits		25,298		30,241
Operating costs		62,789		63,352
	<u>276,512</u>	<u>270,398</u>	<u>6,114</u>	<u>272,577</u>
County Administration:				
Salaries		594,573		529,553
Fringe benefits		173,803		156,224
Operating costs		17,274		16,920
	<u>796,796</u>	<u>785,650</u>	<u>11,146</u>	<u>702,697</u>
Human Resources:				
Salaries		318,818		308,965
Fringe benefits		110,054		115,775
Operating costs		4,894		5,743
	<u>480,484</u>	<u>433,766</u>	<u>46,718</u>	<u>430,483</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Finance:				
Salaries		767,616		748,812
Fringe benefits		254,977		248,694
Operating costs		411,040		367,763
	<u>1,461,743</u>	<u>1,433,633</u>	<u>28,110</u>	<u>1,365,269</u>
Tax Administration:				
Salaries		2,246,189		2,087,379
Fringe benefits		880,418		840,057
Operating costs		693,517		728,601
	<u>4,495,796</u>	<u>3,820,124</u>	<u>675,672</u>	<u>3,656,037</u>
County Attorney:				
Salaries		318,603		296,842
Fringe benefits		91,853		86,830
Operating costs		184,147		87,135
	<u>600,175</u>	<u>594,603</u>	<u>5,572</u>	<u>470,807</u>
Court Facilities:				
Operating costs		234,603		264,787
	<u>256,955</u>	<u>234,603</u>	<u>22,352</u>	<u>264,787</u>
Board of Elections:				
Salaries		446,261		496,073
Fringe benefits		121,166		117,061
Operating costs		145,150		241,255
Capital outlay		-		23,160
	<u>766,054</u>	<u>712,577</u>	<u>53,477</u>	<u>877,549</u>
Register of Deeds:				
Salaries		646,690		629,385
Fringe benefits		291,836		288,869
Operating costs		2,395,411		1,977,531
	<u>3,422,211</u>	<u>3,333,937</u>	<u>88,274</u>	<u>2,895,785</u>
Contingency:				
Operating costs	<u>4,266</u>	<u>-</u>	<u>4,266</u>	<u>-</u>
Total general government	<u>12,560,992</u>	<u>11,619,291</u>	<u>941,701</u>	<u>10,935,991</u>
Central Services:				
Management Information Systems:				
Salaries		1,058,132		1,002,954
Fringe benefits		353,236		335,781
Operating costs		1,002,316		1,066,021
Capital outlay		249,032		200,172
	<u>3,098,729</u>	<u>2,662,716</u>	<u>436,013</u>	<u>2,604,928</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Fleet Services:				
Salaries		577,915		572,397
Fringe benefits		228,869		231,737
Operating costs		297,039		247,747
Capital outlay		46,145		143,060
	<u>1,254,895</u>	<u>1,149,968</u>	<u>104,927</u>	<u>1,194,941</u>
Engineering:				
Salaries		362,464		344,187
Fringe benefits		121,517		114,010
Operating costs		26,363		56,321
Capital outlay		30,589		26,224
	<u>598,443</u>	<u>540,933</u>	<u>57,510</u>	<u>540,742</u>
Operation Services:				
Salaries		2,087,586		2,032,231
Fringe benefits		882,915		886,150
Operating costs		3,357,115		3,532,135
Capital outlay		298,492		368,050
	<u>7,096,887</u>	<u>6,626,108</u>	<u>470,779</u>	<u>6,818,566</u>
Non-departmental:				
Fringe benefits		2,935,411		2,877,082
Operating costs		540,655		735,390
	<u>4,104,791</u>	<u>3,476,066</u>	<u>628,725</u>	<u>3,612,472</u>
Total central services	<u>16,153,745</u>	<u>14,455,791</u>	<u>1,697,954</u>	<u>14,771,649</u>
Public Safety:				
District Attorney:				
Operating costs		50,225		35,397
	<u>53,000</u>	<u>50,225</u>	<u>2,775</u>	<u>35,397</u>
Sheriff:				
Salaries		9,326,937		8,513,308
Fringe benefits		3,566,263		3,179,479
Operating costs		2,356,632		2,274,778
Capital outlay		1,264,018		771,445
	<u>17,866,809</u>	<u>16,513,850</u>	<u>1,352,959</u>	<u>14,739,010</u>
Detention Center:				
Salaries		4,049,008		4,007,924
Fringe benefits		1,509,690		1,524,686
Operating costs		2,289,474		2,209,408
Capital outlay		44,825		24,342
	<u>8,471,112</u>	<u>7,892,997</u>	<u>578,115</u>	<u>7,766,360</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Emergency Medical:				
Salaries		4,939,491		4,826,140
Fringe benefits		1,672,581		1,643,511
Operating costs		1,525,556		1,255,782
Capital outlay		481,197		213,959
	<u>9,056,492</u>	<u>8,618,825</u>	<u>437,667</u>	<u>7,939,392</u>
Emergency Management:				
Salaries		276,239		312,106
Fringe benefits		86,628		104,100
Operating costs		289,178		321,750
Capital outlay		58,091		23,915
	<u>939,314</u>	<u>710,136</u>	<u>229,178</u>	<u>761,871</u>
Other Agencies:				
Fire districts		640,990		783,663
Rescue Squads		330,000		472,530
	<u>970,990</u>	<u>970,990</u>	<u>-</u>	<u>1,256,193</u>
Building/Fire Inspections and Central Permitting				
Salaries		1,358,514		1,236,670
Fringe benefits		428,752		425,688
Operating costs		179,826		114,469
Capital outlay		207,646		102,992
	<u>2,232,853</u>	<u>2,174,738</u>	<u>58,115</u>	<u>1,879,819</u>
Central Communications:				
Salaries		1,425,662		1,386,432
Fringe benefits		554,861		576,871
Operating costs		161,342		130,672
Capital outlay		264,505		48,570
	<u>2,576,134</u>	<u>2,406,370</u>	<u>169,764</u>	<u>2,142,545</u>
Animal Protective Services:				
Salaries		544,852		560,467
Fringe benefits		223,842		222,176
Operating costs		305,960		275,844
Capital outlay		89,616		112,706
	<u>1,188,849</u>	<u>1,164,270</u>	<u>24,579</u>	<u>1,171,193</u>
Total public safety	<u>43,355,553</u>	<u>40,502,401</u>	<u>2,853,152</u>	<u>37,691,780</u>
Transportation:				
Cape Fear Regional Jetport		97,000		97,000
Odell Williamson Municipal Airport		27,500		27,500
Cape Fear Transportation Authority		30,230		29,350
Brunswick Transit System		230,887		225,953
Total transportation	<u>386,068</u>	<u>385,617</u>	<u>451</u>	<u>379,803</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Environmental Protection:				
Solid Waste:				
Salaries		312,578		284,499
Fringe benefits		126,113		119,897
Operating costs		14,803,245		14,003,259
Capital outlay		533,296		74,885
	<u>15,947,868</u>	<u>15,775,232</u>	<u>172,636</u>	<u>14,482,540</u>
Other:				
Forestry services	<u>226,969</u>	<u>199,781</u>	<u>27,188</u>	<u>188,513</u>
Total environmental protection	<u>16,174,837</u>	<u>15,975,013</u>	<u>199,824</u>	<u>14,671,053</u>
Economic Development:				
Zoning/Solid Waste Enforcement				
Salaries		132,464		-
Fringe benefits		51,750		-
Operating costs		13,929		-
	<u>209,311</u>	<u>198,143</u>	<u>11,168</u>	<u>-</u>
Planning				
Salaries		392,502		502,386
Fringe benefits		131,875		171,287
Operating costs		112,363		167,115
	<u>792,627</u>	<u>636,740</u>	<u>155,887</u>	<u>840,788</u>
Cooperative Extension:				
Salaries		300,694		291,813
Fringe benefits		115,770		109,042
Operating costs		104,232		116,061
Capital outlay		5,485		-
	<u>615,357</u>	<u>526,181</u>	<u>89,176</u>	<u>516,916</u>
Soil and Water Conservation:				
Salaries		153,759		149,222
Fringe benefits		59,028		57,091
Operating costs		17,548		16,071
	<u>232,679</u>	<u>230,335</u>	<u>2,344</u>	<u>222,384</u>
Public Housing Section 8:				
Salaries		122,196		136,979
Fringe benefits		49,991		52,900
Operating costs		1,987,786		1,916,791
	<u>2,384,666</u>	<u>2,159,973</u>	<u>224,693</u>	<u>2,106,670</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Economic Development:				
Salaries		27,539		-
Fringe benefits		2,107		-
Operating costs		395,354		-
	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>-</u>
1% Occupancy Tax:				
Operating costs	<u>1,600,000</u>	<u>1,589,493</u>	<u>10,507</u>	<u>1,472,240</u>
Other Economic Development:				
Oak Island Beach abatement and renourishment		-		166,666
Lockwood Folly & Shallotte Dredging		177,868		140,000
Reserve for shoreline protection		-		76,000
	<u>1,865,600</u>	<u>177,868</u>	<u>1,687,732</u>	<u>382,666</u>
Total economic development	<u>8,125,240</u>	<u>5,943,733</u>	<u>2,181,507</u>	<u>5,541,664</u>
Human Services:				
Health:				
Administration:				
Salaries		2,042,688		2,341,582
Fringe benefits		1,133,667		1,132,253
Operating costs		450,005		197,874
Capital outlay		84,387		-
	<u>4,256,693</u>	<u>3,710,747</u>	<u>545,946</u>	<u>3,671,709</u>
Communicable Diseases:				
Operating costs	<u>416,885</u>	<u>322,702</u>	<u>94,183</u>	<u>336,799</u>
Adult Health Maintenance:				
Operating costs		148,520		134,493
	<u>254,504</u>	<u>148,520</u>	<u>105,984</u>	<u>134,493</u>
Senior Health				
Salaries		51,459		49,462
Fringe benefits		21,136		20,400
Operating costs		3,451		3,515
	<u>76,438</u>	<u>76,046</u>	<u>392</u>	<u>73,377</u>
Maternal and Child Health:				
Salaries		352,193		353,136
Fringe benefits		151,228		151,671
Operating costs		490,343		565,663
	<u>1,136,685</u>	<u>993,764</u>	<u>142,921</u>	<u>1,070,470</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Environmental Health:				
Salaries		1,002,967		907,276
Fringe benefits		348,471		317,092
Operating costs		178,253		187,867
Capital outlay		18,134		66,080
	<u>1,577,305</u>	<u>1,547,825</u>	<u>29,480</u>	<u>1,478,315</u>
Total health	<u>7,718,510</u>	<u>6,799,604</u>	<u>918,906</u>	<u>6,765,163</u>
Veterans' Services:				
Salaries		134,211		128,024
Fringe benefits		55,007		52,601
Operating costs		14,515		14,041
Total veterans' services	<u>218,258</u>	<u>203,733</u>	<u>14,525</u>	<u>194,666</u>
Social Services:				
Administration:				
Salaries		6,545,048		6,420,809
Fringe benefits		3,330,513		3,330,892
Operating costs		2,465,535		3,168,650
Capital outlay		172,127		164,968
	<u>13,791,675</u>	<u>12,513,223</u>	<u>1,278,452</u>	<u>13,085,319</u>
Other Operating Costs:				
Medical assistance		1,196		7,455
Aid to the blind		5,361		5,043
Adoption assistance		237,807		238,273
Foster care		460,113		606,233
State foster home		278,604		272,178
Special assistance		410,142		427,626
Day care		397,021		4,062,307
Special child adoption assistance		88,894		34,205
	<u>5,807,630</u>	<u>1,879,138</u>	<u>3,928,492</u>	<u>5,653,320</u>
Total social services	<u>19,599,305</u>	<u>14,392,361</u>	<u>5,206,944</u>	<u>18,738,639</u>
Other Human Services:				
Trillium Health Resources		250,443		250,443
Brunswick Senior Resources, Inc.		2,076,705		1,650,000
Other human services		127,883		130,089
	<u>2,455,035</u>	<u>2,455,031</u>	<u>4</u>	<u>2,030,532</u>
Total human services	<u>29,991,108</u>	<u>23,850,729</u>	<u>6,140,379</u>	<u>27,729,000</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Education:				
Public schools		37,298,995		35,410,920
Public schools - capital outlay		782,496		742,886
Community college		4,193,167		3,868,761
Community college - capital outlay		68,000		-
Total education	<u>42,572,162</u>	<u>42,342,658</u>	<u>229,504</u>	<u>40,022,567</u>
Culture and Recreation:				
Parks and Recreation:				
Administration:				
Salaries		628,820		587,275
Fringe benefits		189,400		181,643
Operating costs		548,234		520,625
Capital outlay		49,283		706,301
	<u>1,506,254</u>	<u>1,415,737</u>	<u>90,517</u>	<u>1,995,844</u>
Maintenance:				
Salaries		746,088		715,644
Fringe benefits		300,847		289,076
Operating costs		445,966		451,780
Capital outlay		96,663		72,085
	<u>1,616,056</u>	<u>1,589,564</u>	<u>26,492</u>	<u>1,528,585</u>
Total Parks and Recreation	<u>3,122,310</u>	<u>3,005,301</u>	<u>117,009</u>	<u>3,524,429</u>
Brunswick County Library:				
Salaries		729,865		696,608
Fringe benefits		299,256		291,509
Operating costs		265,328		260,037
Capital outlay		-		19,513
	<u>1,351,298</u>	<u>1,294,449</u>	<u>56,849</u>	<u>1,267,667</u>
Total culture and recreation	<u>4,473,608</u>	<u>4,299,750</u>	<u>173,858</u>	<u>4,792,096</u>
Debt Service:				
Principal retirement	11,384,001	11,383,292	709	11,295,000
Interest and fees	2,608,448	2,569,088	39,360	3,024,355
Total debt service	<u>13,992,449</u>	<u>13,952,380</u>	<u>40,069</u>	<u>14,319,355</u>
Total expenditures	<u>187,785,762</u>	<u>173,327,363</u>	<u>14,458,399</u>	<u>170,854,958</u>
Revenues over (under) expenditures	<u>(1,338,426)</u>	<u>18,977,379</u>	<u>20,315,805</u>	<u>18,128,506</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Other Financing Sources (Uses):				
Issuance of long-term debt	505,057	505,057	-	-
Transfers From Other Funds:				
Transfer from county capital project fund	10,510	10,510	-	-
Transfers To Other Funds:				
Transfer to county capital project fund	(10,947,388)	(10,947,387)	1	(10,925,406)
Transfer to grant project funds	(9,646)	(9,646)	-	-
Transfer to emergency telephone system fund	(1,200)	(1,132)	68	-
Transfer to school capital project funds	(6,239,924)	(6,239,924)	-	(5,958,284)
	<u>(17,198,158)</u>	<u>(17,198,089)</u>	<u>69</u>	<u>(16,883,690)</u>
Budgetary Financing Sources (Uses):				
Appropriated fund balance	<u>18,021,017</u>	<u>-</u>	<u>(18,021,017)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,338,426</u>	<u>(16,682,522)</u>	<u>(18,020,948)</u>	<u>(16,883,690)</u>
Net change in fund balance	<u>\$ -</u>	<u>2,294,857</u>	<u>2,294,857</u>	<u>1,244,816</u>
Fund balance, beginning of year		<u>73,609,688</u>		<u>72,364,872</u>
Fund balance, end of year		<u>\$ 75,904,545</u>		<u>\$ 73,609,688</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted Intergovernmental:				
NC Department of Transportation	\$ 23,094,058	\$ 16,500,651	\$ 2,799,107	\$ 19,299,758
NC Parks & Recreation Trust Fund	1,250,500	859,354	-	859,354
	<u>24,344,558</u>	<u>17,360,005</u>	<u>2,799,107</u>	<u>20,159,112</u>
Investment earnings	<u>144,268</u>	<u>222,925</u>	<u>104,382</u>	<u>327,307</u>
Other:				
Performance bonds	4,213,721	4,213,721	-	4,213,721
Other revenues	694,962	639,049	-	639,049
	<u>4,908,683</u>	<u>4,852,770</u>	<u>-</u>	<u>4,852,770</u>
Total revenues	<u>29,397,509</u>	<u>22,435,700</u>	<u>2,903,489</u>	<u>25,339,189</u>
Expenditures:				
Capital Improvements:				
General Government:				
Court House Renovation	1,000,800	-	71,430	71,430
Court House Parking Lot	150,000	-	45,949	45,949
Future capital projects	8,850,000	-	-	-
	<u>10,000,800</u>	<u>-</u>	<u>117,379</u>	<u>117,379</u>
Public Safety:				
Sheriff's Firing Range	2,551,865	2,551,364	500	2,551,864
Environmental protection:				
Future capital projects	<u>8,767,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development:				
Avalon	3,912,335	3,902,957	9,379	3,912,336
Springlake at Maritime Shores	274,585	-	-	-
	<u>4,186,920</u>	<u>3,902,957</u>	<u>9,379</u>	<u>3,912,336</u>
Cultural and recreation:				
Ocean Isle Beach Park improvements	5,850,000	159,085	989,412	1,148,497
Waccamaw Park improvements	3,700,150	3,676,498	23,654	3,700,152
Smithville Park improvements	6,089,666	1,519,825	4,152,203	5,672,028
Holden Beach Park improvements	525,583	-	49,966	49,966
Leland Senior Center	2,839,996	2,839,995	-	2,839,995

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Cultural and recreation (continued):				
Calabash Senior Center	2,459,714	832,332	1,536,989	2,369,321
Future capital projects	46,453	-	-	-
	<u>21,511,562</u>	<u>9,027,735</u>	<u>6,752,224</u>	<u>15,779,959</u>
Transportation:				
Airport improvements	24,464,108	18,542,384	1,946,859	20,489,243
Education:				
Future capital projects	2,051,905	-	-	-
Other:				
Future capital projects	966,800	-	-	-
Total expenditures	<u>74,500,960</u>	<u>34,024,440</u>	<u>8,826,341</u>	<u>42,850,781</u>
Revenues over (under) expenditures	(45,103,451)	(11,588,740)	(5,922,852)	(17,511,592)
Other Financing Sources (Uses):				
Appropriated fund balance	4,930,618	-	-	-
Transfer from general fund	42,172,782	32,520,750	10,947,387	43,468,137
Transfer to general fund	(1,999,949)	(1,989,439)	(10,510)	(1,999,949)
Total other financing sources (uses)	<u>45,103,451</u>	<u>30,531,311</u>	<u>10,936,877</u>	<u>41,468,188</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 18,942,571</u>	5,014,025	<u>\$ 23,956,596</u>
Fund balance, beginning of year			<u>22,237,348</u>	
Fund balance, end of year			<u>\$ 27,251,373</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES

AND CHANGES IN FUND BALANCE

BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND

FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2018

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,796	\$ -	\$ 7,092,796
Investment earnings	1,199,342	1,352,631	57,982	1,410,613
Investment earnings-debt proceeds	-	2,506	31,464	33,970
Total revenues	<u>8,281,381</u>	<u>8,447,933</u>	<u>89,446</u>	<u>8,537,379</u>
Expenditures:				
Brunswick County Schools	118,487,861	45,849,954	7,700,733	53,550,687
Brunswick Community College	31,665,911	31,522,340	1,150	31,523,490
Total expenditures	<u>150,153,772</u>	<u>77,372,294</u>	<u>7,701,883</u>	<u>85,074,177</u>
Revenues over (under) expenditures	(141,872,391)	(68,924,361)	(7,612,437)	(76,536,798)
Other Financing Sources (Uses):				
Transfer from general fund	52,217,239	45,977,314	6,239,924	52,217,238
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	3,471,659	476,476	2,995,184	3,471,660
Debt financing issued	79,955,000	30,000,000	49,955,000	79,955,000
Appropriated fund balance	6,542,506	-	-	-
Total other financing sources (uses)	<u>141,872,391</u>	<u>76,139,777</u>	<u>59,190,108</u>	<u>135,329,885</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,215,416</u>	51,577,671	<u>\$ 58,793,087</u>
Fund balance, beginning of year			<u>13,767,832</u>	
Fund balance, end of year			<u>\$ 65,345,503</u>	

NON MAJOR GOVERNMENTAL FUNDS

EMERGENCY TELEPHONE SYSTEM FUND - This fund accounts for the 911 revenues received by the State 911 Board to enhance the State's 911 system.

GRANT PROJECT FUND - This fund accounts for Grant funds received for certain economic development and public safety projects.

REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND - This fund accounts for the fees collected by the Register of Deeds that North Carolina law requires be set aside and placed in a non-reverting automation enhancement and preservation fund.



COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
JUNE 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,000,586	\$ -	\$ 906,063	\$ 1,906,649
Receivables, net	4,773	2,106	8	6,887
Other governmental agencies	65,202	47,149	-	112,351
Total assets	<u>\$ 1,070,561</u>	<u>\$ 49,255</u>	<u>\$ 906,071</u>	<u>\$ 2,025,887</u>
Liabilities:				
Accounts payable and other liabilities	11,328	47,629	53,917	112,874
Due to other funds	-	1,626	-	1,626
Total liabilities	<u>11,328</u>	<u>49,255</u>	<u>53,917</u>	<u>114,500</u>
Fund Balance:				
Stabilization by State Statute	69,975	49,255	8	119,238
Restricted - other	989,258	-	852,146	1,841,404
Unassigned	-	(49,255)	-	(49,255)
Total fund balances	<u>1,059,233</u>	<u>-</u>	<u>852,154</u>	<u>1,911,387</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,070,561</u>	<u>\$ 49,255</u>	<u>\$ 906,071</u>	<u>\$ 2,025,887</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ 782,424	\$ 367,290	\$ -	\$ 1,149,714
Permits and fees	-	-	161,663	161,663
Investment earnings	5,238	-	4,317	9,555
Total revenues	<u>787,662</u>	<u>367,290</u>	<u>165,980</u>	<u>1,320,932</u>
Expenditures:				
General government	-	367,290	152,451	519,741
Public safety	787,316	-	-	787,316
Total expenditures	<u>787,316</u>	<u>367,290</u>	<u>152,451</u>	<u>1,307,057</u>
Revenues over (under) expenditures	346	-	13,529	13,875
Other Financing Sources:				
Transfers from general fund	<u>1,132</u>	<u>9,646</u>	<u>-</u>	<u>10,778</u>
Net change in fund balances	1,478	9,646	13,529	24,653
Fund balance, beginning of year	<u>1,057,755</u>	<u>(9,646)</u>	<u>838,625</u>	<u>1,886,734</u>
Fund balance, end of year	<u>\$ 1,059,233</u>	<u>\$ -</u>	<u>\$ 852,154</u>	<u>\$ 1,911,387</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 YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017**

	Budget	Actual	Variance Positive (Negative)	2017
Revenues:				
Restricted intergovernmental	\$ 782,423	\$ 782,424	\$ 1	\$ 710,611
911 Center Consolidation Grant	250,000	-	(250,000)	-
Investment earnings	-	5,238	5,238	1,695
Total revenues	<u>1,032,423</u>	<u>787,662</u>	<u>(244,761)</u>	<u>712,306</u>
Expenditures:				
Telephone and furniture	442,065	163,765	278,300	253,244
Computer software	368,754	66,838	301,916	54,211
Computer hardware	608,722	449,032	159,690	127,781
Staff training	12,000	8,549	3,451	5,375
Implemental functions	99,132	99,132	-	-
Capital Outlay	<u>51,750</u>	<u>-</u>	<u>51,750</u>	<u>-</u>
Total expenditures	<u>1,582,423</u>	<u>787,316</u>	<u>795,107</u>	<u>440,611</u>
Revenues over (under) expenditures	(550,000)	346	550,346	271,695
Other Financing Sources (Uses):				
Transfers from general fund	1,200	1,132	(68)	-
Appropriated fund balance	<u>548,800</u>	<u>-</u>	<u>(548,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>550,000</u>	<u>1,132</u>	<u>(548,868)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	1,478	<u>\$ 1,478</u>	271,695
Fund balance, beginning of year		<u>1,057,755</u>		<u>786,060</u>
Fund balance, end of year		<u>\$ 1,059,233</u>		<u>\$ 1,057,755</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2018

	Actual			
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted Intergovernmental:				
SAMHSA	<u>965,354</u>	<u>484,667</u>	<u>367,290</u>	<u>851,957</u>
Expenditures:				
SAMHSA	<u>975,000</u>	<u>484,667</u>	<u>367,290</u>	<u>851,957</u>
Revenues over (under) expenditures	(9,646)	-	-	-
Other Financing Sources (Uses):				
Transfers from general fund	<u>9,646</u>	<u>-</u>	<u>9,646</u>	<u>9,646</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	9,646	<u>\$ 9,646</u>
Fund balance, beginning of year			<u>(9,646)</u>	
Fund balance, end of year			<u>\$ -</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 YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017**

	Budget	Actual	Variance Positive (Negative)	2017
Revenues:				
Permits and fees	\$ 159,000	\$ 161,663	\$ 2,663	\$ 156,779
Investment earnings	1,300	4,317	3,017	1,756
Total revenues	<u>160,300</u>	<u>165,980</u>	<u>5,680</u>	<u>158,535</u>
Expenditures:				
General government	189,791	138,451	51,340	131,310
Capital outlay	<u>20,000</u>	<u>14,000</u>	<u>6,000</u>	<u>-</u>
Total expenditures	<u>209,791</u>	<u>152,451</u>	<u>57,340</u>	<u>131,310</u>
Revenues over (under) expenditures	(49,491)	13,529	63,020	27,225
Other Financing Sources (Uses):				
Appropriated fund balance	<u>49,491</u>	<u>-</u>	<u>(49,491)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	13,529	<u>\$ 13,529</u>	27,225
Fund balance, beginning of year		<u>838,625</u>		<u>811,400</u>
Fund balance, end of year		<u>\$ 852,154</u>		<u>\$ 838,625</u>



ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

MAJOR ENTERPRISE FUNDS:

WATER FUND - This fund is used to account for the County's water operations.

WATER CAPITAL PROJECTS FUND - This fund is used to account for additions and improvements of major water enterprise facilities which are financed by transfers from the water capital reserve funds, bond proceeds, and financing agreements.

WASTEWATER FUND - This fund is used to account for the County's wastewater operations.

WASTEWATER CAPITAL PROJECTS FUND - This fund is used to account for additions and improvements of major wastewater enterprise facilities which are financed by transfers from the wastewater capital reserve funds, bond proceeds, and financing agreements.



COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JUNE 30, 2018

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 26,358,927	\$ 5,805,134	\$ 32,164,061
Restricted cash	2,327,679	-	2,327,679
Receivables and special assessments, net	2,906,130	-	2,906,130
Due from other governmental agencies	270,380	66,951	337,331
Inventories	1,783,406	-	1,783,406
Total current assets	<u>33,646,522</u>	<u>5,872,085</u>	<u>39,518,607</u>
Current Liabilities:			
Accounts payable and other liabilities	924,104	658,904	1,583,008
Customer deposits	1,884,076	-	1,884,076
Interest payable	263,945	-	263,945
Current portion of debt	1,366,522	-	1,366,522
Total current liabilities	<u>4,438,647</u>	<u>658,904</u>	<u>5,097,551</u>
Expendable net position	29,207,875	5,213,181	34,421,056
Noncurrent Items:			
Non-depreciable capital assets	3,988,162	-	3,988,162
Depreciable capital assets, net	152,285,036	-	152,285,036
Deferred outflow	929,607	-	929,607
Net pension liability	(830,190)	-	(830,190)
Compensated absences	(394,166)	-	(394,166)
Total other post-employment liability	(11,193,772)	-	(11,193,772)
Non-current portion of debt	(22,109,040)	-	(22,109,040)
Deferred inflow	(1,159,238)	-	(1,159,238)
Total net position	<u>\$ 150,724,274</u>	<u>\$ 5,213,181</u>	<u>\$ 155,937,455</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Revenues:				
User charges	\$ 22,163,600	\$ 24,141,941	\$ 1,978,341	\$ 22,676,369
Restricted intergovernmental revenue	216,000	216,000	-	52,684
Investment earnings	30,000	142,897	112,897	48,375
Other	530,257	601,302	71,045	903,742
Total revenues	<u>22,939,857</u>	<u>25,102,140</u>	<u>2,162,283</u>	<u>23,681,170</u>
Expenditures:				
Salaries	4,692,675	4,563,616	129,059	4,377,828
Fringe benefits	2,051,308	1,957,864	93,444	1,839,538
Operating expenditures	7,645,479	6,736,847	908,632	6,507,737
Repairs and maintenance	1,947,157	1,796,403	150,754	1,514,528
Capital outlay	2,326,586	1,611,908	714,678	1,542,206
Debt Service:				
Principal	1,179,150	1,179,148	2	1,146,444
Interest	1,072,793	1,071,115	1,678	1,106,861
Total expenditures	<u>20,915,148</u>	<u>18,916,901</u>	<u>1,998,247</u>	<u>18,035,142</u>
Revenues over (under) expenditures	2,024,709	6,185,239	4,160,530	5,646,028
Other Financing Sources (Uses):				
Transfer to water capital project fund	(2,715,507)	(2,715,507)	-	(5,715,725)
Transfer from water capital project fund	173,000	173,000	-	-
Appropriated net position	517,798	-	(517,798)	-
Total other financing sources (uses)	<u>(2,024,709)</u>	<u>(2,542,507)</u>	<u>(517,798)</u>	<u>(5,715,725)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>3,642,732</u>	<u>\$ 3,642,732</u>	<u>\$ (69,697)</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Reconciliation From Budgetary Basis				
To Full Accrual Basis:				
Capital Project Related Items:				
Revenues from water capital projects		95,509		
Transfer from water fund to water capital project fund		2,715,507		
Transfer to water fund from water capital project fund		(173,000)		
Capital project expenditures		(3,679,425)		
Other Reconciling Items:				
CIP additions from capital projects		3,679,425		
Capitalized capital outlay and CIP adjustment		353,953		
Change in interest accrued		11,522		
Change in vacation accrual		(32,076)		
Change in net OPEB liability		144,494		
Change in deferred outflows of resources - pensions		(373,600)		
Change in deferred outflows of resources - OPEB		216,795		
Change in net pension liability		335,577		
Change in deferred inflows of resources - pensions		12,008		
Change in deferred inflows of resources - OPEB		(964,545)		
Change in inventory		377,442		
Retirement of long-term debt		1,179,148		
Amortization of bond premium		120,930		
Contributed capital assets-Deeds of Dedication		1,740,949		
Depreciation		(6,051,073)		
Change in net position - GAAP basis		<u>\$ 3,352,272</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 YEAR ENDED JUNE 30, 2018**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 381,655	\$ 381,655	\$ -	\$ 381,655
Investment earnings	120,276	92,376	30,509	122,885
Assessments	52,724	52,724	-	52,724
Other	500,000	-	65,000	65,000
Total revenues	<u>1,054,655</u>	<u>526,755</u>	<u>95,509</u>	<u>622,264</u>
Expenditures:				
Southeast Water Tank	65,000	50,550	-	50,550
NCDOT Hwy 211 Expansion	391,155	383,055	1,935	384,990
Aquifer storage recovery project	495,079	483,853	11,223	495,076
FY16 Water Mains Top 7 and Apollo	1,905,000	342,093	1,270,707	1,612,800
211 Water Plant Expansion	3,718,867	3,384,421	334,445	3,718,866
Middleton Road Water Main	1,132,700	943,921	5,258	949,179
US 74/76 Fire Protection	1,149,311	86,373	32,902	119,275
Gilbert Road Water Main	1,045,000	61,885	916,594	978,479
Bailey Road Project	9,600	7,200	1,440	8,640
Carolina Shores North	61,610	8,455	53,154	61,609
Raw Water Mains Project	850,000	-	398,772	398,772
Sunset Harbor Water Main	564,000	-	73,105	73,105
Northwest Water Plant Treatment Expansion	1,499,600	-	579,890	579,890
Total expenditures	<u>12,886,922</u>	<u>5,751,806</u>	<u>3,679,425</u>	<u>9,431,231</u>
Revenues over (under) expenditures	(11,832,267)	(5,225,051)	(3,583,916)	(8,808,967)
Other Financing Sources (Uses):				
Long term debt issued	900,000	-	-	-
Transfers from water fund	11,312,926	10,504,933	2,715,507	13,220,440
Transfers to water fund	(985,770)	(812,770)	(173,000)	(985,770)
Contingency for future projects	(1,178,386)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>11,832,267</u>	<u>9,692,163</u>	<u>2,542,507</u>	<u>12,234,670</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 4,467,112</u>	<u>\$ (1,041,409)</u>	<u>\$ 3,425,703</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JUNE 30, 2018

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 21,360,928	\$ 2,393,137	\$ 23,754,065
Restricted cash	2,631,963	-	2,631,963
Receivables and special assessments, net	7,283,934	-	7,283,934
Due from other governmental agencies	340,104	48,272	388,376
Inventories	344,146	-	344,146
Total current assets	<u>31,961,075</u>	<u>2,441,409</u>	<u>34,402,484</u>
Current Liabilities:			
Accounts payable and other liabilities	810,565	145,019	955,584
Interest payable	878,275	-	878,275
Prepaid fees	932,275	-	932,275
Current portion of debt	10,439,315	-	10,439,315
Total current liabilities	<u>13,060,430</u>	<u>145,019</u>	<u>13,205,449</u>
Expendable net position	18,900,645	2,296,390	21,197,035
Noncurrent Items:			
Non-depreciable capital assets	2,811,584	-	2,811,584
Depreciable capital assets, net	219,512,058	-	219,512,058
Deferred outflow	519,473	-	519,473
Net pension liability	(443,295)	-	(443,295)
Compensated absences	(192,232)	-	(192,232)
Total other post-employment liability	(6,109,240)	-	(6,109,240)
Non-current portion of debt	(87,980,065)	-	(87,980,065)
Deferred inflow	(664,927)	-	(664,927)
Total net position	<u>\$ 146,354,001</u>	<u>\$ 2,296,390</u>	<u>\$ 148,650,391</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Revenues:				
User charges	\$ 22,167,828	\$ 26,783,874	\$ 4,616,046	\$ 24,403,102
ARRA interest subsidy	119,378	120,086	708	146,215
Special assessments	20,000	2,026,174	2,006,174	498,079
Investment earnings	25,000	127,646	102,646	41,918
Restricted intergovernmental revenues	-	-	-	117,264
Other	214,158	221,124	6,966	131,309
Total revenues	<u>22,546,364</u>	<u>29,278,904</u>	<u>6,732,540</u>	<u>25,337,887</u>
Expenditures:				
Salaries	2,550,634	2,481,261	69,373	2,394,170
Fringe benefits	1,108,065	989,586	118,479	978,834
Operating expenditures	4,801,950	4,115,505	686,445	3,902,121
Repairs and maintenance	2,134,707	1,986,908	147,799	1,960,702
Capital outlay	4,021,129	1,975,825	2,045,304	1,792,245
Debt Service:				
Principal	9,840,550	9,840,547	3	9,564,223
Interest	4,045,972	4,042,699	3,273	4,348,595
Total expenditures	<u>28,503,007</u>	<u>25,432,331</u>	<u>3,070,676</u>	<u>24,940,890</u>
Revenues over (under) expenditures	(5,956,643)	3,846,573	9,803,216	396,997
Other Financing Sources (Uses):				
Transfer to wastewater capital project fund	(634,012)	(634,012)	-	(1,104,946)
Transfer from wastewater capital project fund	1,638,171	1,638,171	-	922,405
Appropriated net position	4,952,484	-	(4,952,484)	-
Total other financing sources (uses)	<u>5,956,643</u>	<u>1,004,159</u>	<u>(4,952,484)</u>	<u>(182,541)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	4,850,732	\$ 4,850,732	\$ 214,456

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	<u>2017</u>
Reconciliation From Budgetary Basis				
To Full Accrual Basis:				
Capital Project Activities:				
Revenues from wastewater capital projects		71,283		
Transfer from wastewater fund to wastewater capital projects		634,012		
Transfer from wastewater capital projects to wastewater fund		(1,638,171)		
Capital project expenditures		(1,677,325)		
Other Reconciling Items:				
CIP additions from capital projects		1,677,325		
Capitalized capital outlay and CIP adjustment		1,975,825		
Change in interest accrued		79,270		
Change in vacation accrual		(8,125)		
Change in net OPEB liability		78,861		
Change in deferred outflows of resources - pensions		(206,124)		
Change in deferred outflows of resources - OPEB		118,320		
Change in net pension liability		185,146		
Change in deferred inflows of resources - pensions		6,625		
Change in deferred inflows of resources - OPEB		(526,421)		
Contributed assets-Deeds of Dedication		1,134,455		
Change in inventory		234		
Retirement of long-term debt		9,840,547		
Amortization of bond premium		417,558		
Unamortized outflow of resources related to refunding of debt		(1,320,674)		
Depreciation		(7,236,471)		
Change in net position - GAAP basis		<u>\$ 8,456,882</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 YEAR ENDED JUNE 30, 2018**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 97,302	\$ -	\$ 46,276	\$ 46,276
Assessments	656,070	659,565	-	659,565
Investment earnings	90,716	99,209	25,007	124,216
West Bruns. Regional WWTP Southport Contribution	<u>2,654,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>3,498,488</u>	<u>758,774</u>	<u>71,283</u>	<u>830,057</u>
Expenditures:				
Carolina Shores N. Sewer SAD	2,051,000	1,197,529	710,899	1,908,428
2016 Enterprise Funded Main Extension	891,288	594,268	297,020	891,288
NCDOT Hwy 211 Expansion	121,702	-	105,145	105,145
West Brunswick Wastewater Treatment Facility	2,630,000	-	464,663	464,663
Northeast Brunswick Wastewater Treatment Plant	<u>2,392,000</u>	<u>-</u>	<u>99,598</u>	<u>99,598</u>
Total expenditures	<u>8,085,990</u>	<u>1,791,797</u>	<u>1,677,325</u>	<u>3,469,122</u>
Revenues over (under) expenditures	(4,587,502)	(1,033,023)	(1,606,042)	(2,639,065)
Other Financing Sources (Uses):				
Long term debt issued	2,392,000	-	-	-
Transfer from wastewater fund	5,958,360	5,324,351	634,012	5,958,363
Transfer to wastewater fund	(5,549,234)	(3,911,063)	(1,638,171)	(5,549,234)
Contingency for future projects	(2,394,220)	-	-	-
Appropriated fund balance	<u>4,180,596</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>4,587,502</u>	<u>1,413,288</u>	<u>(1,004,159)</u>	<u>409,129</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 380,265</u>	<u>\$ (2,610,201)</u>	<u>\$ (2,229,936)</u>

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the County's activities which are similar to those often found in the private sector. The measurement focus is on the flow of economic resources.

WORKERS' COMPENSATION INTERNAL SERVICE FUND - This fund is used to account for risk management operations of the County and for the financing of workers' compensation self-insurance costs incurred.

HEALTH INSURANCE INTERNAL SERVICE FUND - This fund is used to account for health operations of the County and for the financing of employees' medical and dental costs incurred.



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 YEAR ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017**

	Financial Plan	Actual	Variance Positive (Negative)	2017
Revenues:				
Charges for services	\$ 980,000	\$ 980,000	\$ -	\$ 958,893
Investment earnings	-	13,062	13,062	5,354
Total revenues	<u>980,000</u>	<u>993,062</u>	<u>13,062</u>	<u>964,247</u>
Expenditures:				
Premiums	<u>1,880,000</u>	<u>1,873,749</u>	<u>6,251</u>	<u>1,215,042</u>
Revenues over (under) expenditures	<u>(900,000)</u>	<u>(880,687)</u>	<u>19,313</u>	<u>(250,795)</u>
Other financing sources (uses):				
Appropriated net position	<u>900,000</u>	<u>-</u>	<u>(900,000)</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ -</u>	<u>(880,687)</u>	<u>\$ (880,687)</u>	<u>(250,795)</u>
Net position, beginning of year		<u>1,858,611</u>		<u>2,109,406</u>
Net position, end of year		<u>\$ 977,924</u>		<u>\$ 1,858,611</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 YEAR ENDED JUNE 30, 2018
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017**

	Financial Plan	Actual	Variance Positive (Negative)	2017
Revenues:				
Charges for services	\$ 12,204,568	\$ 12,453,652	\$ 249,084	\$ 12,220,775
Investment earnings	-	19,197	19,197	4,670
Total revenues	<u>12,204,568</u>	<u>12,472,849</u>	<u>268,281</u>	<u>12,225,445</u>
Expenditures:				
Premiums	10,825,512	10,181,849	643,663	9,286,430
Administration fees	<u>1,379,056</u>	<u>1,461,130</u>	<u>(82,074)</u>	<u>1,347,021</u>
Total expenditures	<u>12,204,568</u>	<u>11,642,979</u>	<u>561,589</u>	<u>10,633,451</u>
Increase (decrease) in net position	<u>\$ -</u>	829,870	<u>\$ 829,870</u>	1,591,994
Net position, beginning of year		<u>2,722,073</u>		<u>1,130,079</u>
Net position, end of year		<u>\$ 3,551,943</u>		<u>\$ 2,722,073</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
JUNE 30, 2018

	Workers' Compensation	Health Insurance	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 2,571,266	\$ 4,179,191	\$ 6,750,457
Deposit receivable	-	200,300	200,300
Total current assets	<u>2,571,266</u>	<u>4,379,491</u>	<u>6,950,757</u>
Current Liabilities:			
Accounts payable and other liabilities	<u>1,593,342</u>	<u>827,548</u>	<u>2,420,890</u>
Net position:			
Unrestricted	<u>977,924</u>	<u>3,551,943</u>	<u>4,529,867</u>
Total net position	<u>\$ 977,924</u>	<u>\$ 3,551,943</u>	<u>\$ 4,529,867</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Workers' Compensation	Health Insurance	Total
Operating Revenues:			
User charges	\$ 980,000	\$ 12,453,652	\$ 13,433,652
Operating Expenses:			
Premiums	1,873,749	10,181,849	12,055,598
Administration fees	-	1,461,130	1,461,130
Total operating expenses	1,873,749	11,642,979	13,516,728
Operating income (loss)	(893,749)	810,673	(83,076)
Non-operating Revenues:			
Investment earnings	13,062	19,197	32,259
Increase (decrease) in net position	(880,687)	829,870	(50,817)
Net position, beginning of year	1,858,611	2,722,073	4,580,684
Net position, end of year	\$ 977,924	\$ 3,551,943	\$ 4,529,867

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Workers'</u> <u>Compensation</u>	<u>Health</u> <u>Insurance</u>	<u>Total</u>
Cash Flows From Operating Activities:			
Receipts from chargers to users	\$ 980,000	\$ 12,453,652	\$ 13,433,652
Premiums	<u>(1,112,559)</u>	<u>(11,422,131)</u>	<u>(12,534,690)</u>
Net cash provided by (used in) operating activities	<u>(132,559)</u>	<u>1,031,521</u>	<u>898,962</u>
Cash Flows From Investing Activities:			
Interest on investments	<u>13,062</u>	<u>19,197</u>	<u>32,259</u>
Net increase (decrease) in cash and cash equivalents	(119,497)	1,050,718	931,221
Cash and cash equivalents, beginning of year	<u>2,690,763</u>	<u>3,128,473</u>	<u>5,819,236</u>
Cash and cash equivalents, end of year	<u>\$ 2,571,266</u>	<u>\$ 4,179,191</u>	<u>\$ 6,750,457</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (893,749)	\$ 810,673	\$ (83,076)
Changes in Assets and Liabilities:			
Increase (decrease) in accounts payable/accrued expenses	<u>761,190</u>	<u>220,848</u>	<u>982,038</u>
Net cash provided by (used in) operating activities	<u>\$ (132,559)</u>	<u>\$ 1,031,521</u>	<u>\$ 898,962</u>



AGENCY FUNDS

Agency funds are used to account for short-term custodial collections of resources on behalf of another individual, entity or government.

Social Services Fund - This fund accounts for monies held by the Social Services Department for the benefit of certain individuals in the County.

Smithville Township Fund - This fund accounts for the proceeds of the special hospital tax collected by the County on behalf of the citizens of Smithville Township.

Intergovernmental Collections Fund - This fund accounts for the proceeds of the motor vehicle taxes and other ad Valorem taxes that are collected by the County on behalf of the municipalities within the County and for fines and forfeitures collected by the Clerk of Court which are remitted to the Brunswick County Schools.

Sheriff Department Trust Fund - This fund accounts for the proceeds of court ordered property sales necessary to satisfy a debt.

Sheriff Department Seizure Fund - This fund accounts for seized funds held by the Sheriff

Inmate Trust Fund - This fund accounts for monies held by Brunswick County on the behalf of inmates in the Brunswick County Detention Center.

COUNTY OF BRUNSWICK, NORTH CAROLINA

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Balance 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 2018</u>
SOCIAL SERVICES FUND				
Assets:				
Cash, cash equivalents and investments	\$ 27,613	\$ 102,407	\$ 103,145	\$ 26,875
Liabilities:				
Other	\$ 27,613	\$ 206,890	\$ 207,628	\$ 26,875
SMITHVILLE TOWNSHIP FUND				
Assets:				
Cash, cash equivalents and investments	\$ 1,055,108	\$ 2,837,833	\$ 2,834,436	\$ 1,058,505
Interest receivable	-	671	671	-
Due from other governmental agencies	7,226	7,752	7,226	7,752
Total assets	<u>\$ 1,062,334</u>	<u>\$ 2,846,256</u>	<u>\$ 2,842,333</u>	<u>\$ 1,066,257</u>
Liabilities:				
Due to other governmental agencies	<u>1,062,334</u>	<u>2,093,221</u>	<u>2,089,298</u>	<u>1,066,257</u>
INTERGOVERNMENTAL COLLECTIONS FUND				
Assets:				
Cash, cash equivalents and investments	39,644	\$ 39,747,396	\$ 39,560,273	\$ 226,767
Taxes receivable, net	19,392	23,058	19,392	23,058
Due from other governmental agencies	122,603	140,059	122,603	140,059
Total assets	<u>\$ 181,639</u>	<u>\$ 39,910,513</u>	<u>\$ 39,702,268</u>	<u>\$ 389,884</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 181,639</u>	<u>\$ 39,639,239</u>	<u>\$ 39,430,994</u>	<u>\$ 389,884</u>
SHERIFF DEPARTMENT TRUST FUND				
Assets:				
Cash, cash equivalents and investments	\$ 19,010	\$ 175,110	\$ 187,571	\$ 6,549
Liabilities:				
Other	<u>\$ 19,010</u>	<u>\$ 175,110</u>	<u>\$ 187,571</u>	<u>\$ 6,549</u>
SHERIFF DEPARTMENT SEIZURE FUND				
Assets:				
Cash, cash equivalents and investments	\$ -	\$ 361,727	\$ 22,860	\$ 338,867
Liabilities:				
Other	<u>\$ -</u>	<u>\$ 361,727</u>	<u>\$ 22,860</u>	<u>\$ 338,867</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Balance 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 2018</u>
INMATE TRUST FUND				
Assets:				
Cash, cash equivalents and investments	\$ 19,224	\$ 439,545	\$ 440,373	\$ 18,396
Liabilities:				
Other	\$ 19,224	\$ 439,545	\$ 440,373	\$ 18,396
COMBINING TOTALS				
Assets:				
Cash, cash equivalents and investments	\$ 1,160,599	\$ 43,664,018	\$ 43,148,658	\$ 1,675,959
Interest receivable	-	671	671	-
Taxes receivable, net	19,392	23,058	19,392	23,058
Due from other governmental agencies	129,829	147,811	129,829	147,811
Total assets	<u>\$ 1,309,820</u>	<u>\$ 43,835,558</u>	<u>\$ 43,298,550</u>	<u>\$ 1,846,828</u>
Liabilities:				
Due to other governmental agencies	\$ 1,243,973	\$ 41,732,460	\$ 41,520,292	\$ 1,456,141
Other	65,847	1,183,272	858,432	390,687
Total liabilities	<u>\$ 1,309,820</u>	<u>\$ 42,915,732</u>	<u>\$ 42,378,724</u>	<u>\$ 1,846,828</u>



SUPPLEMENTAL FINANCIAL DATA

This section includes additional information on property taxes.

Schedule of Ad Valorem Taxes Receivable - General Fund

Analysis of Current Tax Levy - County-Wide Levy

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF AD VALOREM TAXES RECEIVABLE - GENERAL FUND
JUNE 30, 2018

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2017</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2018</u>
2017-18	\$ -	\$ 121,658,790	\$ 119,535,583	\$ 2,123,207
2016-17	2,701,478	-	1,392,212	1,309,266
2015-16	1,766,063	-	723,149	1,042,914
2014-15	1,482,397	-	579,785	902,612
2013-14	952,957	-	346,693	606,264
2012-13	737,533	-	210,347	527,186
2011-12	597,641	-	153,420	444,221
2010-11	555,530	-	99,580	455,950
2009-10	426,784	-	44,311	382,473
2008-09	219,095	-	53,374	165,721
2007-08	148,503	-	148,503	-
	<u>\$ 9,587,981</u>	<u>\$ 121,658,790</u>	<u>\$ 123,286,957</u>	7,959,814
Less: Allowance for uncollected taxes receivable General Fund				<u>5,452,048</u>
Ad valorem taxes receivable (net)				<u>\$ 2,507,766</u>
Reconciliation with Revenues:				
Ad valorem taxes - General Fund				\$ 124,318,739
Reconciling Items:				
Interest collected and penalties				(1,202,750)
Releases on prior year tax				169,542
Reimbursement of prior year's taxes collected				2,073
Collection of taxes previously written off				<u>(647)</u>
Total collections and credits				<u>\$ 123,286,957</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

ANALYSIS OF CURRENT TAX LEVY - COUNTY-WIDE LEVY
FOR THE YEAR ENDED JUNE 30, 2018

	County-Wide			Property Excluding Registered Vehicles	Registered Motor Vehicles
	Property Valuation	Rate	Amount of Levy		
Original levy:					
Property taxed at current year's rate	\$ 25,035,802,291	0.4850	\$ 121,423,641	\$ 114,400,174	\$ 7,023,467
Penalties	-		23,780	23,780	-
Total	<u>25,035,802,291</u>		<u>121,447,421</u>	<u>114,423,954</u>	<u>7,023,467</u>
Discoveries:					
Current and prior years' taxes	28,749,736		237,632	236,054	1,578
Penalties	-		14,818	14,818	-
Total	<u>28,749,736</u>		<u>252,450</u>	<u>250,872</u>	<u>1,578</u>
Abatements	<u>(8,470,406)</u>		<u>(41,081)</u>	<u>(41,081)</u>	<u>-</u>
Total property valuation	<u>\$ 25,056,081,621</u>				
Net levy			121,658,790	114,633,745	7,025,045
Less uncollected taxes at June 30, 2018			<u>2,123,207</u>	<u>2,123,143</u>	<u>64</u>
Current year's taxes collected			<u>\$ 119,535,583</u>	<u>\$ 112,510,602</u>	<u>\$ 7,024,981</u>
Current levy collection percentage			<u>98.25%</u>	<u>98.15%</u>	<u>100.00%</u>
Prior year levy collection percentage			<u>97.71%</u>	<u>97.57%</u>	<u>99.99%</u>



NON-MAJOR COMPONENT UNIT FINANCIAL DATA

Brunswick County Board of Alcoholic Control, a component unit of Brunswick County, is a legally separate entity for which the County is financially accountable. The Board issues separate financial statements.

Brunswick County Airport Commission, a component unit of Brunswick County, is a legally separate entity for which the County is financially accountable. The Board issues separate financial statements.

Brunswick County Tourism Development Authority, a component unit of Brunswick County, is a legally separate entity for which the County is financially accountable. The Board issues separate financial statements.

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON-MAJOR COMPONENT UNITS

JUNE 30, 2018

	Brunswick County Board of Alcoholic Control	Brunswick County Airport Commission	Brunswick County Tourism Development Authority	Totals
Assets:				
Current Assets:				
Cash, cash equivalents and investments	\$ 662,288	\$ 557,494	\$ 474,069	\$ 1,693,851
Restricted cash and investments	-	13,401	-	13,401
Receivables, net	-	37,267	481,816	519,083
Due from other governments	-	2,350	-	2,350
Inventory	353,804	53,406	-	407,210
Prepaid items	19,895	-	4,366	24,261
Total current assets	<u>1,035,987</u>	<u>663,918</u>	<u>960,251</u>	<u>2,660,156</u>
Non-Current Assets:				
Capital assets, net	<u>1,661,336</u>	<u>21,597,625</u>	<u>1,508</u>	<u>23,260,469</u>
Total assets	<u>2,697,323</u>	<u>22,261,543</u>	<u>961,759</u>	<u>25,920,625</u>
Deferred Outflows of Resources:				
Pension deferrals	47,034	-	28,395	75,429
OPEB deferrals	3,051	-	-	3,051
Total deferred outflows	<u>50,085</u>	<u>-</u>	<u>28,395</u>	<u>78,480</u>
Liabilities:				
Current Liabilities:				
Debt obligation - current portion	\$ 14,748	\$ -	\$ 136	\$ 14,884
Accounts payable and accrued expenses	237,733	22,713	53,266	313,712
Due to other governments	113,803	55,153	-	168,956
Liabilities to be paid from restricted assets	-	13,401	-	13,401
Total current liabilities	<u>366,284</u>	<u>91,267</u>	<u>53,402</u>	<u>510,953</u>
Noncurrent Liabilities:				
Net pension liability	39,415	-	26,735	66,150
Total OPEB liability	224,865	-	-	224,865
Compensated absences	-	-	13,468	13,468
Debt obligation - long-term portion	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Total noncurrent liabilities	<u>414,280</u>	<u>-</u>	<u>40,203</u>	<u>454,483</u>
Total liabilities	<u>780,564</u>	<u>91,267</u>	<u>93,605</u>	<u>965,436</u>
Deferred Inflows of Resources:				
Pension deferrals	1,224	-	3,215	4,439
OPEB deferral	<u>18,411</u>	<u>-</u>	<u>-</u>	<u>18,411</u>
Total deferred inflows	<u>19,635</u>	<u>-</u>	<u>3,215</u>	<u>22,850</u>
Net position:				
Net investment in capital assets	1,496,588	21,597,625	1,508	23,095,721
Restricted:				
Stabilization by State Statute	-	-	481,816	481,816
For Tourism Promotion	-	-	410,010	410,010
For Working Capital	97,074	-	-	97,074
Unrestricted	<u>353,547</u>	<u>572,651</u>	<u>-</u>	<u>926,198</u>
Total net position	<u>\$ 1,947,209</u>	<u>\$ 22,170,276</u>	<u>\$ 893,334</u>	<u>\$ 25,010,819</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
 NON-MAJOR COMPONENT UNITS
 FOR THE YEAR ENDED JUNE 30, 2018

	Brunswick County Board of Alcoholic Control	Brunswick County Airport Commission	Brunswick County Tourism Development Authority	Totals
Revenues:				
Sales and services	\$ 2,531,786	\$ 978,158	\$ 15,375	\$ 3,525,319
Room occupancy taxes	-	-	1,546,633	1,546,633
Unrestricted intergovernmental	-	112,000	-	112,000
Other revenue	-	36,450	15,307	51,757
Investment earnings	1,954	3,022	5,523	10,499
Total revenues	<u>2,533,740</u>	<u>1,129,630</u>	<u>1,582,838</u>	<u>5,246,208</u>
Expenses				
Operating expenses	<u>2,334,466</u>	<u>1,346,950</u>	<u>1,489,669</u>	<u>5,171,085</u>
Capital contributions	<u>-</u>	<u>37,267</u>	<u>-</u>	<u>37,267</u>
Change in net position	199,274	(180,053)	93,169	112,390
Net position, beginning of year	<u>1,937,729</u>	<u>22,350,329</u>	<u>800,165</u>	<u>25,088,223</u>
Prior period adjustment	<u>(189,794)</u>	<u>-</u>	<u>-</u>	<u>(189,794)</u>
Net position, as restated	<u>1,747,935</u>	<u>22,350,329</u>	<u>800,165</u>	<u>24,898,429</u>
Net position, end of year	<u>\$ 1,947,209</u>	<u>\$ 22,170,276</u>	<u>\$ 893,334</u>	<u>\$ 25,010,819</u>



STATISTICAL SECTION

This section includes detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Financial Trends – These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time:

- Net Position by Components (unaudited)
- Changes in Net Position (unaudited)
- Governmental Activities Tax Revenues by Source (unaudited)
- Fund Balance, Governmental Funds (unaudited)
- Changes in Fund Balance, Governmental Funds (unaudited)

Revenue Capacity – These tables contain information to help the reader assess the factors affecting the County's ability to generate its property taxes:

- Assessed Value and Estimated Actual Value of Taxable Property (unaudited)
- Property Tax Rates-Direct and All Overlapping Governments (unaudited)
- Principal Property Taxpayers (unaudited)
- Property Tax Levies and Collections – General Fund (unaudited)

Debt Capacity – These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future:

- Ratio of Outstanding Debt by Type (unaudited)
- Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita (unaudited)
- Direct and Underlying Governmental Activities Debt (unaudited)
- Legal Debt Margin Information (unaudited)
- Pledged-Revenue Coverage (unaudited)

Demographic and Economic Information – These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments:

- Demographic Statistics (unaudited)
- Principal Employers (unaudited)
- Full-time Equivalent County Government Employees by Function (unaudited)

Operating Information – These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs:

- Operating Indicators by Function/Program (unaudited)
- Capital Asset Statistics by Function/Program (unaudited)

COUNTY OF BRUNSWICK, NORTH CAROLINA

Net Position by Component (accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Governmental activities				
Net investment in capital assets	\$ 80,832,411	\$ 84,644,800	\$ 87,280,988	\$ 83,875,530
Restricted	-	-	8,043,571	14,349,327
Unrestricted	(19,213,539)	(21,304,189)	(14,326,518)	(18,195,225)
Total governmental activities net position	<u>\$ 61,618,872</u>	<u>\$ 63,340,611</u>	<u>\$ 80,998,041</u>	<u>\$ 80,029,632</u>
Business-type activities				
Net investment in capital assets	\$ 161,945,932	\$ 187,205,988	\$ 195,778,306	\$ 207,222,012
Restricted	-	-	-	-
Unrestricted	34,144,461	24,907,050	32,047,202	32,388,427
Total business-type activities net position	<u>\$ 196,090,393</u>	<u>\$ 212,113,038</u>	<u>\$ 227,825,508</u>	<u>\$ 239,610,439</u>
Primary Government				
Net investment in capital assets	\$ 242,778,343	\$ 271,850,788	\$ 283,059,294	\$ 291,097,542
Restricted	-	-	8,043,571	14,349,327
Unrestricted	14,930,922	3,602,861	17,720,684	14,193,202
Total primary government net position	<u>\$ 257,709,265</u>	<u>\$ 275,453,649</u>	<u>\$ 308,823,549</u>	<u>\$ 319,640,071</u>

Table 1

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 82,982,620	\$ 85,033,340	\$ 94,573,843	\$ 98,533,551	\$ 103,666,583	\$ 110,230,469
12,788,396	13,683,095	13,757,595	11,393,121	14,833,062	15,635,110
(7,358,632)	(7,117,818)	(11,489,319)	4,291,984	7,002,602	(55,398,142)
<u>\$ 88,412,384</u>	<u>\$ 91,598,617</u>	<u>\$ 96,842,119</u>	<u>\$ 114,218,656</u>	<u>\$ 125,502,247</u>	<u>\$ 70,467,437</u>
\$ 215,460,422	\$ 220,347,412	\$ 229,251,045	\$ 237,499,403	\$ 249,222,001	\$ 256,733,898
-	-	-	-	-	-
55,390,170	57,003,023	55,051,652	56,333,023	54,639,409	47,853,948
<u>\$ 270,850,592</u>	<u>\$ 277,350,435</u>	<u>\$ 284,302,697</u>	<u>\$ 293,832,426</u>	<u>\$ 303,861,410</u>	<u>\$ 304,587,846</u>
\$ 298,443,042	\$ 305,380,752	\$ 323,824,888	\$ 336,032,954	\$ 352,888,584	\$ 366,964,367
12,788,396	13,683,095	13,757,595	11,393,121	14,833,062	15,635,110
48,031,538	49,885,205	43,562,333	60,625,007	61,642,011	(7,544,194)
<u>\$ 359,262,976</u>	<u>\$ 368,949,052</u>	<u>\$ 381,144,816</u>	<u>\$ 408,051,082</u>	<u>\$ 429,363,657</u>	<u>\$ 375,055,283</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

Changes in Net Position (accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
Governmental activities:				
General government	\$ 10,824,875	\$ 10,891,485	\$ 10,525,533	\$ 10,998,376
Public safety	32,475,041	32,431,363	33,465,622	34,715,586
Central services	12,874,270	12,032,434	4,316,359	13,455,405
Human services	29,448,343	31,201,132	26,128,245	26,325,541
Transportation	2,315,776	4,292,392	3,742,434	3,736,588
Environmental protection	14,390,242	7,362,499	13,812,863	13,876,612
Cultural and recreation	4,578,694	1,908,173	4,214,605	4,169,218
Economic and physical development	6,844,987	7,614,811	6,913,420	7,653,903
Education	50,907,860	42,391,583	39,853,517	39,852,618
Interest on long-term debt	6,439,614	6,372,620	28,264	1,894,630
Total governmental activities	<u>171,099,702</u>	<u>156,498,492</u>	<u>143,000,862</u>	<u>156,678,477</u>
Business-type activities:				
Water	14,967,806	15,977,572	16,289,895	15,995,637
Wastewater	<u>9,775,273</u>	<u>11,656,776</u>	<u>4,145,162</u>	<u>14,741,649</u>
Total business-type activities	<u>24,743,079</u>	<u>27,634,348</u>	<u>20,435,057</u>	<u>30,737,286</u>
Total primary government expenses	<u>\$ 195,842,781</u>	<u>\$ 184,132,840</u>	<u>\$ 163,435,919</u>	<u>\$ 187,415,763</u>
Program Revenues				
Governmental activities				
Charges for services:				
General government	\$ 1,832,978	\$ 1,387,017	\$ 1,475,142	\$ 1,481,028
Public safety	5,228,230	5,635,307	6,702,142	6,707,376
Central services	2,139,967	1,535,716	444,294	444,294
Human services	918,087	1,335,443	1,060,041	2,670,338
Environmental protection	1,546,722	1,275,381	2,044,307	2,044,804
Cultural and recreation	194,681	188,117	220,402	220,402
Economic and physical development	1,147,627	1,254,385	1,108,423	1,108,903
Operating grants and contributions:				
General government	-	775,551	937,273	1,077,537
Public safety	1,405,174	1,088,201	365,583	743,632
Central services	-	-	-	-
Human services	18,693,712	19,082,231	17,471,434	18,392,791
Transportation	-	217,571	-	-
Environmental protection	-	17,721	-	-
Cultural and recreation	-	131,243	-	51,829
Economic and physical development	1,530,140	946,912	-	-
Education	4,833	3,610	3,716	3,716

Table 2

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 10,934,466	\$ 12,254,383	\$ 11,457,688	\$ 12,394,690	\$ 12,963,358	\$ 13,687,487
35,303,805	39,375,729	38,962,019	38,664,204	42,827,646	44,821,539
12,644,064	14,123,067	15,525,612	13,337,319	15,867,210	17,317,898
26,348,700	28,293,768	28,935,510	27,603,012	29,451,140	25,306,675
2,616,195	2,006,314	471,838	1,359,490	809,229	2,332,476
13,394,236	16,242,909	14,029,464	14,346,834	14,832,478	15,746,784
3,951,742	4,084,737	3,937,844	4,019,127	4,461,038	4,595,063
7,616,623	7,270,311	9,799,191	7,367,883	8,653,116	7,764,610
42,982,116	44,441,846	44,955,498	43,174,118	45,425,138	51,382,418
4,616,769	4,510,795	3,487,733	3,293,032	2,939,230	2,557,786
<u>160,408,716</u>	<u>172,603,859</u>	<u>171,562,397</u>	<u>165,559,709</u>	<u>178,229,583</u>	<u>185,512,736</u>
17,581,607	18,819,605	17,679,797	19,859,927	21,929,069	23,586,326
<u>16,822,230</u>	<u>19,863,644</u>	<u>19,163,000</u>	<u>21,036,877</u>	<u>21,851,601</u>	<u>22,027,760</u>
<u>34,403,837</u>	<u>38,683,249</u>	<u>36,842,797</u>	<u>40,896,804</u>	<u>43,780,670</u>	<u>45,614,086</u>
<u>\$ 194,812,553</u>	<u>\$ 211,287,108</u>	<u>\$ 208,405,194</u>	<u>\$ 206,456,513</u>	<u>\$ 222,010,253</u>	<u>\$ 231,126,822</u>
\$ 1,771,496	\$ 1,912,777	\$ 1,532,631	\$ 1,456,894	\$ 1,666,619	\$ 1,800,557
8,077,465	9,155,944	9,956,633	10,157,712	9,792,703	10,853,112
-	-	-	-	-	-
2,351,986	2,386,613	2,467,380	735,106	2,898,025	3,041,993
2,682,035	2,655,010	2,869,355	3,672,124	3,751,566	3,725,329
200,813	230,952	279,147	292,772	264,574	290,068
1,058,732	1,066,665	1,036,255	1,045,124	890,920	1,027,381
713,544	775,551	2,383,738	3,224,530	4,124,111	4,208,974
1,579,854	2,403,013	4,522,352	1,589,862	1,683,576	1,380,991
-	225,469	221,081	140,213	198,863	201,391
14,187,069	15,115,863	16,639,756	15,605,953	16,460,187	11,763,894
235,060	217,571	169,157	186,354	225,953	230,887
6,961	17,721	7,212	14,696	15,281	15,250
147,278	131,243	131,776	149,460	149,232	154,674
2,428,282	2,365,158	2,212,062	2,691,449	2,397,652	2,255,420
-	-	-	-	-	-

Continued on next page

COUNTY OF BRUNSWICK, NORTH CAROLINA

Changes in Net Position (accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Capital grants and contributions:				
Public safety	-	-	-	-
Transportation	2,362,035	3,400,594	2,881,715	3,127,909
Cultural and recreation	713,193	-	-	-
Economic and physical development	416,223	-	-	-
Education	-	189,138	727,475	727,475
Total governmental activities program revenues	<u>38,133,602</u>	<u>38,464,138</u>	<u>35,441,947</u>	<u>38,802,034</u>
Business-type activities:				
Charges for services:				
Water	18,692,965	17,591,342	20,233,912	20,024,998
Wastewater	10,914,375	12,044,395	17,332,864	18,192,801
Capital grants and contributions:				
Water	4,890,763	3,448,505	2,026,810	1,135,642
Wastewater	13,980,711	10,217,775	1,995,448	3,066,745
Total business-type activities program revenues	<u>48,478,814</u>	<u>43,302,017</u>	<u>41,589,034</u>	<u>42,420,186</u>
Total primary government program revenues	<u>\$ 86,612,416</u>	<u>\$ 81,766,155</u>	<u>\$ 77,030,981</u>	<u>\$ 81,222,220</u>
Net (expense)/revenue				
Governmental activities	\$(132,966,100)	\$(118,034,354)	\$(107,558,915)	\$(117,876,443)
Business-type activities	<u>23,735,735</u>	<u>15,667,669</u>	<u>21,153,977</u>	<u>11,682,900</u>
Total primary government net (expense)/revenue	<u>\$(109,230,365)</u>	<u>\$(102,366,685)</u>	<u>\$ (86,404,938)</u>	<u>\$(106,193,543)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Ad Valorem taxes	\$ 101,088,129	\$ 101,876,707	\$ 106,878,322	\$ 106,878,322
Local option taxes	19,741,137	15,061,747	14,871,122	15,996,708
Other taxes	3,054,525	3,249,224	3,161,359	3,163,720
Investment earnings	2,210,940	713,501	305,543	305,536
Disposal of capital assets	-	-	-	-
Transfers	-	(1)	(1)	-
Total governmental activities	<u>126,094,731</u>	<u>120,901,178</u>	<u>125,216,345</u>	<u>126,344,286</u>
Business-type activities:				
Investment earnings	<u>1,405,789</u>	<u>354,975</u>	<u>128,414</u>	<u>127,494</u>
Total primary government	<u>\$ 127,500,520</u>	<u>\$ 121,256,153</u>	<u>\$ 125,344,759</u>	<u>\$ 126,471,780</u>
Change in Net Position				
Governmental activities	\$ (6,871,369)	\$ 2,866,824	\$ 17,657,430	\$ 8,467,843
Business-type activities	<u>25,141,524</u>	<u>16,022,644</u>	<u>21,282,391</u>	<u>11,810,394</u>
Total primary government	<u>\$ 18,270,155</u>	<u>\$ 18,889,468</u>	<u>\$ 38,939,821</u>	<u>\$ 20,278,237</u>

Table 2 (Continued)

Fiscal Year					
2013	2014	2015	2016	2017	2018
28,309	-	28,309	189,187	-	-
1,998,505	1,870,448	619,861	1,454,556	365,097	2,799,107
-	-	-	-	-	-
-	-	-	-	-	-
1,386,898	1,440,936	1,043,025	-	-	-
38,854,287	41,970,934	46,119,730	42,605,992	44,884,359	43,749,028
20,622,239	20,418,106	21,246,815	22,526,148	23,676,875	25,024,243
41,665,426	23,488,533	21,887,017	24,758,778	25,297,775	29,197,534
1,339,740	512,097	888,007	1,495,593	1,740,949	1,740,949
1,181,493	691,966	554,683	1,552,767	2,961,366	1,134,455
64,808,898	45,110,702	44,576,522	50,333,286	53,676,965	57,097,181
<u>\$ 103,663,185</u>	<u>\$ 87,081,636</u>	<u>\$ 90,696,252</u>	<u>\$ 92,939,278</u>	<u>\$ 98,561,324</u>	<u>\$ 100,846,209</u>
<u>\$(121,554,429)</u>	<u>\$(130,632,925)</u>	<u>\$(125,442,667)</u>	<u>\$(122,953,717)</u>	<u>\$(133,345,224)</u>	<u>\$(141,763,708)</u>
<u>30,405,061</u>	<u>6,427,453</u>	<u>7,733,725</u>	<u>9,436,482</u>	<u>9,896,295</u>	<u>11,483,095</u>
<u>\$ (91,149,368)</u>	<u>\$(124,205,472)</u>	<u>\$(117,708,942)</u>	<u>\$(113,517,235)</u>	<u>\$(123,448,929)</u>	<u>\$(130,280,613)</u>
\$ 109,152,892	\$ 112,080,219	\$ 111,847,084	\$ 114,258,168	\$ 118,423,006	\$ 124,140,830
16,941,795	17,832,031	19,698,311	20,944,326	22,464,392	23,986,670
3,484,388	3,766,292	4,088,743	4,956,253	5,087,399	6,006,050
168,330	140,616	120,072	159,867	265,529	702,812
-	-	-	11,640	-	-
-	-	-	-	-	-
129,747,405	133,819,158	135,754,210	140,330,254	146,240,326	154,836,362
83,874	72,390	53,888	93,247	132,689	326,059
<u>\$ 129,831,279</u>	<u>\$ 133,891,548</u>	<u>\$ 135,808,098</u>	<u>\$ 140,423,501</u>	<u>\$ 146,373,015</u>	<u>\$ 155,162,421</u>
\$ 8,192,976	\$ 3,186,233	\$ 10,311,543	\$ 17,376,537	\$ 12,895,102	\$ 13,072,654
30,488,935	6,499,843	7,787,613	9,529,729	10,028,984	11,809,154
<u>\$ 38,681,911</u>	<u>\$ 9,686,076</u>	<u>\$ 18,099,156</u>	<u>\$ 26,906,266</u>	<u>\$ 22,924,086</u>	<u>\$ 24,881,808</u>



COUNTY OF BRUNSWICK, NORTH CAROLINA**Table 3****Governmental Activities Tax Revenues By Source**
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Video Programming Tax	Alcoholic Beverage Tax	Total
2009	98,948,961	19,741,137	6,768	451,989	244,224	119,393,079
2010	100,529,188	15,061,747	73,409	445,398	77,229	116,186,971
2011	100,346,765	14,291,687	-	436,749	248,907	115,324,108
2012	105,460,118	15,996,708	-	438,980	248,109	122,143,915
2013	108,945,817	16,941,795	-	426,533	234,872	126,549,017
2014	112,999,386	17,832,031	-	421,718	258,749	131,511,884
2015	113,180,642	19,698,311	-	429,720	287,908	133,596,581
2016	116,180,734	20,944,326	-	416,674	269,014	137,810,748
2017	119,820,026	22,464,392	-	431,684	288,854	143,004,956
2018	124,318,739	23,986,670	-	432,744	284,924	149,023,077

Note: During FY 07-08, Franchise Fees were eliminated by the State and replaced by the Video Programming Tax.

COUNTY OF BRUNSWICK, NORTH CAROLINA

Fund Balance, Governmental Funds (modified accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
General Fund				
Reserved	\$ 7,460,930	\$ 7,125,195	\$ -	\$ -
Unreserved	47,868,262	47,021,290	-	-
Non-spendable	-	-	-	-
Restricted	-	-	4,365,639	10,533,677
Assigned	-	-	2,440,362	897,261
Committed	-	-	-	214,566
Unassigned	-	-	51,160,940	48,066,823
Total General fund	<u>\$ 55,329,192</u>	<u>\$ 54,146,485</u>	<u>\$ 57,966,941</u>	<u>\$ 59,712,327</u>
All Other Governmental Funds				
Reserved	\$ 7,742,400	\$ 97,309	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	19,527,193	16,571,212	-	-
Capital projects, Designated for Subsequent years	14,170,398	10,277,992	-	-
Restricted in Special Revenue Funds	-	-	1,401,061	2,168,093
Restricted in Capital Project Funds	-	-	2,276,871	1,647,557
Committed in Capital Project Funds	-	-	23,513,880	22,678,928
Assigned in Special Revenue Funds	-	-	43,183	-
Unassigned in Special Revenue Funds	-	-	(783,568)	(1,102,442)
Total all other governmental funds	<u>\$ 41,439,991</u>	<u>\$ 26,946,513</u>	<u>\$ 26,451,427</u>	<u>\$ 25,392,136</u>

Note: The County implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" in fiscal year 2011.

Four Years are presented in the format prior to the implementation of GASB 54.

Six Years after the implementation are presented on the following page.

Table 4

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	64,000	64,000	64,000
10,707,390	11,500,851	11,840,454	9,707,172	12,327,583	13,205,849
649,053	1,080,269	1,900,526	1,444,986	1,704,369	2,522,556
214,566	214,566	214,566	214,566	214,566	214,566
55,107,448	53,503,393	54,420,202	60,934,148	59,299,170	59,897,574
<u>\$ 66,678,457</u>	<u>\$ 66,299,079</u>	<u>\$ 68,375,748</u>	<u>\$ 72,364,872</u>	<u>\$ 73,609,688</u>	<u>\$ 75,904,545</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,703,515	2,182,244	1,917,141	1,685,949	2,005,166	1,960,642
377,491	297,795	10,987,621	1,921,723	168,580	50,249,024
21,750,674	25,778,509	22,349,948	29,611,963	35,836,600	42,347,852
-	-	16,339	-	-	-
(350,670)	(48,106)	-	(81,924)	(118,432)	(49,255)
<u>\$ 23,481,010</u>	<u>\$ 28,210,442</u>	<u>\$ 35,271,049</u>	<u>\$ 33,137,711</u>	<u>\$ 37,891,914</u>	<u>\$ 94,508,263</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

Changes in Fund Balance, Governmental Funds (modified accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Revenues				
Ad Valorem taxes	\$ 98,948,961	\$ 100,529,188	\$ 100,346,765	\$ 105,460,118
Local option sales taxes	19,741,137	15,061,747	14,291,687	15,996,708
Other taxes and licenses	3,054,525	3,249,224	3,130,245	3,163,720
Unrestricted intergovernmental	735,680	549,711	1,536,541	1,658,455
Restricted intergovernmental	24,167,893	24,368,907	22,912,749	23,406,593
Permits and fees	3,389,913	3,261,887	2,940,408	3,231,061
Sales and services	8,133,848	7,559,876	7,263,926	7,416,017
Investment earnings	2,210,940	712,175	403,061	295,910
Other revenue	1,750,675	972,567	5,602,806	1,407,154
Total revenues	<u>162,133,572</u>	<u>156,265,282</u>	<u>158,428,188</u>	<u>162,035,736</u>
Expenditures				
General government	9,826,801	9,613,675	9,302,160	9,676,687
Public safety	30,369,412	29,332,960	30,056,729	32,251,931
Central services	12,100,908	11,699,222	10,697,137	12,371,883
Human services	28,070,006	26,668,707	25,077,211	25,924,881
Transportation	256,739	280,466	261,930	344,699
Environmental protection	13,326,293	12,455,131	13,087,467	13,519,057
Culture and recreation	4,033,904	3,831,067	3,860,796	3,882,693
Economic and physical development	6,479,048	6,699,963	6,827,513	6,305,436
Education	35,390,424	34,451,976	32,951,548	35,488,626
Capital Outlay	14,918,421	10,416,650	4,453,015	3,980,519
Intergovernmental expenditures	38,863,518	11,495,398	2,371,301	4,016,191
Debt Service:				
Principal retirement	9,616,456	10,041,528	10,099,775	9,949,167
Interest and fiscal charges	6,439,614	8,162,795	5,367,812	6,487,455
Total expenditures	<u>209,691,544</u>	<u>175,149,538</u>	<u>154,414,394</u>	<u>164,199,225</u>
Revenues over (under) expenditures	<u>(47,557,972)</u>	<u>(18,884,256)</u>	<u>4,013,794</u>	<u>(2,163,489)</u>
Other Financing Sources (Uses)				
Issuance of long-term debt	-	24,715,000	-	45,795,000
Premium on Bonds Issued	-	1,790,175	-	4,789,688
Discounts on Bonds Issued	-	-	-	(196,863)
Payment to escrow agent-refunded debt	-	(23,500,000)	-	(48,226,667)
Sale of capital assets	-	202,895	-	-
Transfer from other funds	17,059,900	9,653,933	5,437,904	2,491,595
Transfer to other funds	<u>(17,059,900)</u>	<u>(9,653,933)</u>	<u>(5,437,904)</u>	<u>(2,491,595)</u>
Total other financing sources (uses)	<u>-</u>	<u>3,208,070</u>	<u>-</u>	<u>2,161,158</u>
Net change in fund balances	<u>\$ (47,557,972)</u>	<u>\$ (15,676,186)</u>	<u>\$ 4,013,794</u>	<u>\$ (2,331)</u>
Debt service as a percentage of noncapital expenditure:	8.2%	11.1%	10.3%	10.3%

Table 5

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 108,945,817	\$ 112,999,386	\$ 113,180,642	\$ 116,180,734	\$ 119,820,026	\$ 124,318,739
16,941,795	17,832,031	19,698,311	20,944,326	22,464,392	23,986,670
3,484,388	3,766,292	4,088,743	4,956,253	5,087,399	6,006,050
1,133,188	1,229,149	2,944,878	2,409,442	3,498,931	3,767,405
22,164,613	23,434,166	25,211,479	23,264,655	22,515,122	19,901,118
3,316,555	3,440,498	3,758,831	4,005,174	4,250,117	4,865,937
9,275,461	10,129,821	9,953,877	10,380,809	10,723,116	11,045,810
159,171	134,017	115,374	154,756	255,505	670,553
1,627,789	1,876,791	2,684,426	2,677,309	2,112,102	2,056,327
<u>167,048,777</u>	<u>174,842,151</u>	<u>181,636,561</u>	<u>184,973,458</u>	<u>190,726,710</u>	<u>196,618,609</u>
10,215,740	9,947,052	10,462,255	11,094,536	11,338,308	12,139,032
32,451,639	36,154,948	39,131,213	36,077,101	38,267,043	41,289,717
11,664,103	11,846,684	12,534,486	14,019,519	14,771,649	14,455,791
25,051,483	27,045,142	28,229,950	26,531,689	27,729,000	23,850,729
373,450	371,421	327,320	340,204	379,803	385,617
13,420,533	13,687,085	13,839,188	14,162,219	14,671,053	15,975,013
3,654,807	3,841,553	7,456,999	3,842,141	4,792,096	4,299,750
6,419,770	6,098,694	6,349,571	5,978,964	5,577,280	5,943,733
36,675,154	37,920,810	37,784,270	38,148,499	40,022,567	42,342,658
4,998,600	5,858,111	29,024	2,443,977	2,838,329	5,342,674
2,886,725	4,742,686	14,446,478	15,610,192	10,021,208	11,185,550
9,910,000	9,215,000	10,440,000	11,470,000	11,295,000	11,383,292
6,492,027	3,762,911	3,489,128	3,410,271	3,024,355	2,569,088
<u>164,214,031</u>	<u>170,492,097</u>	<u>184,519,882</u>	<u>183,129,312</u>	<u>184,727,691</u>	<u>191,162,644</u>
<u>2,834,746</u>	<u>4,350,054</u>	<u>(2,883,321)</u>	<u>1,844,146</u>	<u>5,999,019</u>	<u>5,455,965</u>
16,620,000	-	15,135,000	-	-	50,460,057
1,875,258	-	1,555,597	-	-	2,995,184
-	-	-	-	-	-
(16,275,000)	-	(4,670,000)	-	-	-
-	-	-	11,640	-	-
4,003,845	11,176,286	8,350,111	14,404,200	16,883,690	17,208,599
<u>(4,003,845)</u>	<u>(11,176,286)</u>	<u>(8,350,111)</u>	<u>(14,404,200)</u>	<u>(16,883,690)</u>	<u>(17,208,599)</u>
<u>2,220,258</u>	<u>-</u>	<u>12,020,597</u>	<u>11,640</u>	<u>-</u>	<u>53,455,241</u>
<u>\$ 5,055,004</u>	<u>\$ 4,350,054</u>	<u>\$ 9,137,276</u>	<u>\$ 1,855,786</u>	<u>\$ 5,999,019</u>	<u>\$ 58,911,206</u>
10.3%	7.9%	7.6%	8.2%	7.9%	7.5%

COUNTY OF BRUNSWICK, NORTH CAROLINA

Assessed Value and Estimated Actual Value of Taxable Property

(amounts expressed in thousands)

Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property		Personal Property	
	Residential Property	Commercial Property	Motor Vehicles	Other
2009	25,171,023	6,030,188	933,239	1,958,369
2010	25,611,680	6,135,756	872,773	1,982,727
2011	25,956,004	6,088,445	877,835	1,813,228
2012	18,204,062	4,270,088	933,011	2,005,369
2013	18,317,595	4,296,720	989,099	1,885,322
2014	18,506,731	4,341,085	1,403,046	1,908,353
2015	18,773,228	4,403,597	1,164,656	1,888,653
2016	16,775,139	3,934,909	1,275,999	2,075,894
2017	17,294,479	4,056,730	1,396,251	2,166,088
2018	17,794,986	4,174,133	1,459,086	2,302,919

Source: Annual County Report of Valuation and Property Tax Levies

Note:

A revaluation of real property is required by the North Carolina General Statutes at least every eight years. Real property in Brunswick County is reassessed once every four years. The last revaluation was completed January 2015. The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the State Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year.

Table 6

Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
1,007,602	33,085,217	0.003050	33,736,328	98.07%
1,056,335	33,546,601	0.003050	32,911,411	101.93%
1,127,037	33,608,475	0.003050	29,587,530	113.59%
883,952	24,528,578	0.004425	25,217,002	97.27%
889,727	24,599,009	0.004425	23,857,055	103.11%
900,170	25,259,045	0.004425	23,422,705	107.84%
903,918	25,326,216	0.004425	23,574,622	107.43%
603,427	23,458,514	0.004850	23,681,116	99.06%
639,991	24,273,557	0.004850	24,890,850	97.52%
666,572	25,064,552	0.004850	26,218,151	95.60%

COUNTY OF BRUNSWICK, NORTH CAROLINA

Property Tax Rates-Direct and All Overlapping Governments (Per \$100 of Assessed Value)

Last Ten Fiscal Years

	2009	2010	2011	2012
County:				
Brunswick County-wide rate	\$ 0.3050	\$ 0.3050	\$ 0.3050	\$ 0.4425
Municipality Rates:				
Village of Bald Head Island	0.2600	0.2700	0.3275	0.5910
Village of Bald Head Island MSD Zone A (4)	*	0.3100	0.3825	0.6718
Village of Bald Head Island MSD Zone B (4)	*	0.2900	0.3625	0.6416
Town of Belville	0.0911	0.0911	0.0683	0.0683
City of Boiling Spring Lakes	0.1200	0.1200	0.1200	0.1700
Town of Bolivia	0.0500	0.0500	0.0500	0.0500
Town of Calabash	0.0700	0.0700	0.0700	0.0875
Town of Carolina Shores	0.0800	0.0800	0.0800	0.1016
Town of Caswell Beach	0.1500	0.1300	0.1300	0.1700
Town of Holden Beach	0.0690	0.0690	0.0690	0.1270
Town of Leland	0.1166	0.1166	0.1166	0.1515
Town of Navassa	0.2000	0.2000	0.2000	0.2000
City of Northwest	0.1700	0.1700	0.1900	0.2100
Town of Oak Island	0.1400	0.1400	0.1550	0.2750
Town of Ocean Isle Beach	0.0900	0.0900	0.0900	0.1300
Town of Sandy Creek	0.3000	0.3000	0.3000	0.3000
Town of Shallotte	0.2700	0.2700	0.2700	0.3500
Town of St. James Plantation	0.0500	0.0500	0.0500	0.0500
City of Southport	0.1800	0.1800	0.1800	0.2456
Town of Sunset Beach	0.0900	0.0900	0.0900	0.1050
Town of Varnamtown	0.0500	0.0500	0.0500	0.0500
Other Districts: (3)				
North Brunswick Sanitary District	na	na	na	na
Southeastern Brunswick Sanitary District	-	-	-	-
Smithville Township	0.0225	0.0225	0.0225	0.0400

Notes:

- (1) Property was revalued in January 2007, January 2011 and January 2015
- (2) The property tax rates for each of the governments listed above are based on unit-wide tax rates. For each government, certain motor vehicles were taxed at the preceding year's rate.
- (3) The North Brunswick Sanitary District has not enacted property taxes as of June 30, 2018.
The Smithville Township is a hospital district. The levy collected is specific for debt retirement and capital improvements.
- (4) Municipal Service Districts created to fund beach re-nourishment.

Source : Brunswick County Tax Department.

Table 7

2013		2014		2015		2016		2017		2018	
\$	0.4425	\$	0.4425	\$	0.4425	\$	0.4850	\$	0.4850	\$	0.4850
	0.5910		0.5910		0.5900		0.6663		0.6663		0.6663
	0.6718		0.6708		0.6708		0.7471		0.7471		0.7471
	0.6416		0.6406		0.6406		0.7169		0.7169		0.7169
	0.0683		0.0683		0.0683		0.0683		0.0900		0.0900
	0.1700		0.1400		0.1700		0.2100		0.2100		0.2100
	0.0500		0.0500		0.0500		0.0500		0.0500		0.0500
	0.0875		0.0875		0.0875		0.0875		0.0875		0.0875
	0.1016		0.1016		0.1016		0.1016		0.1016		0.1016
	0.1700		0.1700		0.1700		0.2200		0.2200		0.2400
	0.1270		0.1270		0.1270		0.1500		0.2200		0.2200
	0.1515		0.1515		0.1515		0.1515		0.1833		0.2100
	0.2000		0.2000		0.2000		0.2000		0.2000		0.2000
	0.2100		0.2200		0.2200		0.2400		0.2400		0.2400
	0.2750		0.2750		0.2750		0.2750		0.2900		0.3100
	0.1300		0.1550		0.1550		0.1875		0.1875		0.1875
	0.3000		0.3000		0.3000		0.3000		0.2500		0.2500
	0.3500		0.3500		0.3500		0.3500		0.3500		0.3500
	0.0500		0.0500		0.0500		0.0500		0.0500		0.0500
	0.2456		0.2456		0.2456		0.2456		0.2456		0.2956
	0.1050		0.1050		0.1050		0.1600		0.1600		0.1600
	0.0500		0.0500		0.0500		0.0500		0.0500		0.0500
	na		na		na		na		na		na
	-		-		-		-		-		-
	0.0400		0.0400		0.0400		0.0400		0.0400		0.0400

COUNTY OF BRUNSWICK, NORTH CAROLINA

Table 8

Principal Property Taxpayers

Current Year and Nine Years Ago

Taxpayer	Type of Business	Fiscal Year 2018			Fiscal Year 2009		
		2017 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2008 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (1)	Utility	\$1,383,829,146	1	5.53%	\$ 792,927,931	1	2.40%
Bruns. Electric Membership Corp.	Utility	193,237,988	2	0.77%	135,076,522	4	0.41%
Archer Daniels Midland Company	Industry	124,058,573	3	0.50%	81,327,413	8	0.25%
Bald Head Island Ltd	Developer	73,782,487	4	0.29%	117,133,691	5	0.35%
Funston Land and Timber LLC	Timber	72,927,266	5	0.29%	n/a	n/a	n/a
Red Mountain Timberco LLC	Timber	70,405,336	6	0.28%	90,207,993	7	0.27%
Wal-Mart Real Estate Business Trust	Retail	41,273,111	7	0.16%	n/a	n/a	n/a
Piedmont Natural Gas Co. Inc.	Utility	33,645,480	8	0.13%	n/a	n/a	n/a
CPI USA North Carolina, LLC	Utility	30,726,518	9	0.12%	n/a	n/a	n/a
CP Brunswick LLC	Developer	29,458,915	10	0.12%	n/a	n/a	n/a
N.C. Eastern Municipal Power Ag.	Utility	n/a	n/a	n/a	309,630,006	2	0.94%
DAK Americas	Industry	n/a	n/a	n/a	176,139,150	3	0.53%
MAS Properties LLC	Developer	n/a	n/a	n/a	109,911,731	6	0.33%
Odell Williamson	Developer	n/a	n/a	n/a	81,037,311	9	0.25%
Seawatch at Sunset Harbor Inc.	Developer	n/a	n/a	n/a	67,420,121	10	0.20%
Totals		<u>\$2,053,344,820</u>		8.20%	<u>\$1,960,811,869</u>		5.94%

Notes:

(1) Formerly Progress Energy Carolinas, Inc.

Source: Brunswick County Tax Department

COUNTY OF BRUNSWICK, NORTH CAROLINA

Table 9

Property Tax Levies and Collections - General Fund
Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Net Tax Levy	Collection Within Fiscal Year of Levy	Percent of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Ratio of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
2009	100,905,188	96,284,992	95.42%	4,237,723	100,522,715	99.6%	165,721	0.2%
2010	101,769,536	96,713,452	95.03%	4,600,134	101,313,586	99.6%	382,473	0.4%
2011	102,495,067	96,734,004	94.38%	5,316,842	102,050,846	99.6%	455,950	0.4%
2012	107,167,357	101,521,399	94.73%	5,118,772	106,640,171	99.5%	444,221	0.4%
2013	109,045,695	103,031,401	94.48%	5,408,030	108,439,431	99.4%	527,186	0.5%
2014	112,022,102	106,499,446	95.07%	4,620,044	111,119,490	99.2%	606,264	0.5%
2015	111,987,421	107,298,668	95.81%	3,645,839	110,944,507	99.1%	902,612	0.8%
2016	113,979,053	110,454,040	96.91%	2,215,747	112,669,787	98.9%	1,042,914	0.9%
2017	117,803,110	115,101,632	97.71%	578,271	115,679,903	98.2%	1,309,266	1.1%
2018	121,658,790	119,535,583	98.25%	-	119,535,583	98.3%	2,123,207	1.7%

Note: This schedule includes data from only the General Fund countywide property tax levy.

COUNTY OF BRUNSWICK, NORTH CAROLINA

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities			
	General Obligation Bonded	Limited Obligation Bonded	Unamortized Bond Premiums	Installment Loans
2009	91,020,000	16,355,000	-	34,152,136
2010	84,560,000	15,080,000	-	33,060,608
2011	77,850,000	13,685,000	-	31,065,833
2012	70,240,000	39,405,000	-	575,000
2013	63,915,000	36,240,000	-	500,000
2014	57,895,000	33,120,000	-	425,000
2015	50,615,000	40,500,000	1,504,922	350,000
2016	42,815,000	36,900,000	1,403,572	280,000
2017	35,140,000	33,350,000	1,302,222	210,000
2018	77,480,000	29,825,000	4,121,175	471,765

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

- (1) State Data Center; projection as of June 30, 2018; annual estimates previous nine years
- (2) Bureau of Economic Analysis; amounts are for prior calendar year

Table 10

Business-Type Activities				Total Primary Government	(2) Ratio Debt to Personal Income	(1) Per Capita
General Obligation Bonded	Revenue Bonds	Unamortized Bond Premiums	SRF Debt & Installment Loans			
-	87,192,068	-	30,693,306	259,412,510	7.6%	2,465
4,342,000	84,523,497	-	44,131,981	265,698,086	7.9%	2,459
4,285,000	107,100,902	-	43,925,518	277,912,253	8.2%	2,518
3,790,000	102,529,141	-	50,565,728	267,104,869	7.5%	2,370
3,760,000	97,936,222	-	52,895,869	255,247,091	6.8%	2,207
3,605,000	93,122,808	-	48,586,282	236,754,090	6.0%	1,980
3,445,000	98,667,778	8,315,899	43,819,260	247,217,859	5.9%	2,003
3,280,000	93,560,754	7,777,411	40,052,114	226,068,851	5.1%	1,770
3,110,000	88,114,991	7,238,924	34,957,210	203,423,347	4.2%	1,544
2,935,000	82,500,667	6,700,436	29,726,839	233,760,882	n/a	1,726

**Ratio of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt per Capita**

Last Ten Fiscal Years

Fiscal Year Ended June 30	Assessed Value (000 omitted)	General Obligation Bonded Debt	Ratio General Obligation Bonded Debt to Assessed Value	(1) Population	General Obligation Bonded Debt per Capita
2009	33,085,217	91,020,000	0.3%	105,226	865.00
2010	33,546,600	88,902,000	0.3%	108,064	822.68
2011	33,608,476	82,135,000	0.2%	110,366	744.21
2012	24,279,583	74,030,000	0.3%	112,681	656.99
2013	24,598,580	67,675,000	0.3%	115,677	585.03
2014	25,259,280	61,500,000	0.2%	119,572	514.33
2015	25,326,216	54,060,000	0.2%	123,404	438.07
2016	23,440,904	46,095,000	0.2%	127,750	360.82
2017	24,253,680	38,250,000	0.2%	131,726	290.38
2018	25,056,082	80,415,000	0.3%	135,464	593.63

Notes:

(1) State Data Center; projection as of June 30, 2018; annual estimates previous nine years

COUNTY OF BRUNSWICK, NORTH CAROLINA

Table 12

Direct and Underlying Governmental Activities Debt
June 30, 2018

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Direct:			
Brunswick County	\$ 111,897,940	100%	\$ 111,897,940
Underlying Debt:			
Village of Bald Head Island	12,129,106	100%	12,129,106
City of Boiling Spring Lakes	860,000	100%	860,000
Town of Caswell Beach	573,547	100%	573,547
Town of Holden Beach	14,464,004	100%	14,464,004
Town of Leland	15,500,167	100%	15,500,167
City of Northwest	543,000	100%	543,000
Town of Oak Island	4,990,883	100%	4,990,883
Town of Ocean Isle Beach	2,210,000	100%	2,210,000
Town of Saint James	2,839,497	100%	2,839,497
Town of Shallotte	1,400,000	100%	1,400,000
City of Southport	2,270,400	100%	2,270,400
Southeast Brunswick Sanitary District	830,500	100%	830,500
Smithville Township	4,975,000	100%	4,975,000
Total Underlying Debt	<u>63,586,104</u>		<u>63,586,104</u>
Total Direct and Underlying Debt	<u>\$ 175,484,044</u>		<u>\$ 175,484,044</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Brunswick County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

COUNTY OF BRUNSWICK, NORTH CAROLINA

Legal Debt Margin Information

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Debt limit	\$ 2,646,817,341	\$ 2,683,728,040	\$ 2,688,678,046	\$ 1,942,366,601
Total net debt applicable to limit	<u>141,527,136</u>	<u>137,042,608</u>	<u>126,885,833</u>	<u>114,010,000</u>
Legal margin	<u>\$ 2,505,290,205</u>	<u>\$ 2,546,685,432</u>	<u>\$ 2,561,792,213</u>	<u>\$ 1,828,356,601</u>
Total net debt applicable to the limit as a percentage of debt limit	5.3%	5.1%	4.7%	5.9%

Table 13

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 1,967,886,412	\$ 2,020,742,425	\$ 2,026,097,249	\$ 1,875,272,335	\$ 1,940,294,365	\$ 2,004,486,530
<u>104,415,000</u>	<u>95,045,000</u>	<u>94,910,000</u>	<u>83,275,000</u>	<u>71,810,000</u>	<u>110,711,765</u>
<u>\$ 1,863,471,412</u>	<u>\$ 1,925,697,425</u>	<u>\$ 1,931,187,249</u>	<u>\$ 1,791,997,335</u>	<u>\$ 1,868,484,365</u>	<u>\$ 1,893,774,765</u>
5.3%	4.7%	4.7%	4.4%	3.7%	5.5%

Calculation of Legal Debt Margin for Fiscal Year 2018:

Assessed value of taxable property	\$ 25,056,081,621
	<u>x 0.08</u>
Debt limit- 8 percent of assessed value	2,004,486,530
Gross debt:	
Total bonded debt	162,915,667
Total limited obligation bonds	29,825,000
Total installment purchases	<u>30,198,604</u>
Gross debt	222,939,271
Less: Water and wastewater revenue bonds & installment purchases	<u>112,227,506</u>
Total amount of debt applicable to debt limit (net debt)	<u>110,711,765</u>
Legal debt margin	<u>\$ 1,893,774,765</u>

Note: Under State finance law, Brunswick County's outstanding general obligation debt should not exceed 8 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

COUNTY OF BRUNSWICK, NORTH CAROLINA

Pledged-Revenue Coverage

Last Ten Fiscal Years

Net Coverage:

Fiscal Year End June 30	Enterprise Funds			All Enterprise Fund Debt Service		
	Operating Revenue Plus Interest	Operating Expenses Excluding OPEB (Net of Depreciation)	Net Available Revenue	Principal	Interest	Total
2009	31,013,129	15,775,304	15,237,825	4,635,963	2,530,870	7,166,833
2010	29,990,712	17,063,506	12,927,206	4,644,997	4,017,764	8,662,761
2011	41,543,785	16,909,934	24,633,851	5,057,980	5,459,336	10,517,316
2012	38,345,293	17,030,681	21,314,612	6,571,550	8,601,653	15,173,203
2013	62,371,539	18,210,821	44,160,718	8,620,528	6,148,351	14,768,879
2014	43,879,271	20,009,476	23,869,795	9,278,001	6,059,305	15,337,306
2015	45,932,582	19,068,756	26,863,826	9,897,052	6,244,414	16,141,466
2016	50,123,035	22,122,056	28,000,979	10,239,170	5,327,540	15,566,710
2017	51,852,201	24,237,704	27,614,497	10,710,667	5,455,456	16,166,123
2018	57,292,698	25,588,838	31,703,860	11,019,695	5,113,813	16,133,508

Required Coverage:

Fiscal Year Ended June 30	Net Available Revenue	20% Unrestricted Net Position	Total Debt Service	Parity Debt Service	20% Parity Debt Service
2009	15,237,825	5,427,576	7,166,833	4,348,551	869,710
2010	12,927,206	4,452,242	8,662,761	5,974,687	1,194,937
2011	24,633,851	6,347,304	10,517,316	7,851,032	1,570,206
2012	21,314,612	7,062,297	15,173,203	12,536,689	2,507,338
2013	44,160,718	10,767,443	14,768,879	12,127,116	2,425,423
2014	23,869,795	9,833,780	15,337,306	12,623,679	2,524,736
2015	26,863,826	9,800,603	16,141,466	13,446,225	2,689,245
2016	28,000,979	10,054,493	15,566,710	12,787,267	2,557,453
2017	27,614,497	9,699,772	16,166,123	13,415,468	2,683,094
2018	31,703,860	10,824,107	16,133,508	13,406,090	2,681,218

Notes:

- (1) Water and Wastewater Revenues include investment earnings.
- (2) Operating expenses are exclusive of OPEB and net of depreciation and interest expense.
- (3) All water and wastewater debt service includes interest and principal of General Obligation Bonds, Revenue Bonds, State loans and other installment debt.

Table 14

Enterprise Fund Parity Debt Service

Principal	Interest	Total	Net Coverage
2,565,666	1,782,885	4,348,551	2.13
2,668,571	3,306,116	5,974,687	1.49
3,232,594	4,618,438	7,851,032	2.34
4,683,761	7,852,928	12,536,689	1.40
6,255,074	5,444,209	11,699,283	2.99
7,234,652	5,389,027	12,623,679	1.56
7,827,988	5,618,237	13,446,225	1.66
8,068,932	4,718,335	12,787,267	1.80
8,513,791	4,901,677	13,415,468	1.71
8,795,702	4,610,388	13,406,090	1.97

Coverage	
100% Parity	120% Parity
2.13	2.57
1.49	1.76
2.34	2.56
1.40	1.60
2.99	3.19
1.56	1.89
1.66	1.95
1.80	2.10
1.71	1.98
1.97	2.26

Demographic Statistics
Last Ten Fiscal Years

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2009	105,226	3,394,034	32,255	47.7	11,841	11.0%
2010	108,064	3,347,269	30,975	47.7	11,739	10.2%
2011	110,366	3,405,071	30,853	48.0	11,969	10.3%
2012	112,681	3,574,233	31,720	48.4	12,026	10.3%
2013	115,677	3,756,974	32,478	48.8	12,201	9.1%
2014	119,572	3,924,028	32,817	49.3	12,416	6.9%
2015	123,404	4,204,982	34,075	49.6	12,240	7.1%
2016	127,750	4,457,288	34,891	49.9	12,290	5.8%
2017	131,726	4,820,537	36,595	50.4	12,401	4.8%
2018	135,464	not available	not available	50.9	12,425	5.0%

Notes:

- (1) State Data Center; projection as of June 30, 2018; annual estimates previous nine years
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System (20th day ADM)
- (4) North Carolina Employment Security Commission

COUNTY OF BRUNSWICK, NORTH CAROLINA

Table 16

Principal Employers

Current Year and Nine Years Ago

Name of Employer	Type of Business	Fiscal Year 2018			Fiscal Year 2009		
		Employees	Rank	% Total County Employment	Employees	Rank	% Total County Employment
Brunswick County Board of Education	Education	1,983	1	3.76%	1,951	1	4.25%
County of Brunswick	Local Government	1,006	2	1.91%	994	3	2.17%
Wal-Mart Associates Inc.	Retail Chain	893	3	1.69%	750	4	1.63%
Duke Energy (Formerly Progress Energy)	Utility	867	4	1.65%	1,050	2	2.29%
Brunswick Novant Medical	Medical Care Facility	730	5	1.39%	708	5	1.54%
Food Lion LLC	Grocery Chain	614	6	1.17%	372	9	0.81%
Brunswick Community College	Education	482	7	0.91%	464	6	1.01%
Lowe's Food	Grocery Chain	409	8	0.78%	n/a	n/a	n/a
Lowe's Home Centers	Retail Chain	309	9	0.59%	n/a	n/a	n/a
Dosher Memorial Hospital	Medical Care Facility	301	10	0.57%	n/a	n/a	n/a
Bald Head Island LP	Developer	n/a	n/a	n/a	400	7	0.87%
DAK Americas	Dacron Poly. Fiber	n/a	n/a	n/a	397	8	0.87%
Troon Gulf	Leisure & Hospitality	n/a	n/a	n/a	250	10	0.54%
Totals		<u>7,594</u>		14.41%	<u>7,336</u>		15.99%

Source: NC Employment Security Commission; total county employment



COUNTY OF BRUNSWICK, NORTH CAROLINA

Table 17

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Function:										
General government	110.5	106.5	104.5	100.5	95.5	95	95	94	97	98
Public safety	340	340	336	338	339	362	361	364	379	397
Central services	94	93	91	90	78	79	84	85	86	87
Human services	244	232	230	220	218	220	213	216	217	218
Environmental protection	9	9	8	8	8	7	7	7	7	7
Cultural and recreation	46	46	42	39	39	39	39	39	43	43
Economic and physical development	41	37	34	32	32	27	27	25	22	25
Utilities	<u>109.5</u>	<u>116.5</u>	<u>115.5</u>	<u>117.5</u>	<u>118.5</u>	<u>118</u>	<u>120</u>	<u>123</u>	<u>127</u>	<u>131</u>
Total	<u>994</u>	<u>980</u>	<u>961</u>	<u>945</u>	<u>928</u>	<u>947</u>	<u>946</u>	<u>953</u>	<u>978</u>	<u>1,006</u>

Source: County Finance Department

Note: This schedule represents the number of approved permanent FTE's as of June 30, 2018.

COUNTY OF BRUNSWICK, NORTH CAROLINA

Operating Indicators by Function/Program

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
General Government				
Number of registered voters	74,096	75,815	77,204	79,635
Number of marriage licenses issued	824	875	927	1,014
Number of tax bills issued excluding motor vehicles	143,323	143,456	144,614	142,666
Law enforcement:				
Civil papers issued	9,921	17,570	11,552	9,040
Offenses reported	10,663	15,054	21,630	15,315
Uniform mileage	2,526,651	2,295,431	2,227,127	2,411,854
Emergency Services:				
Fire Protection:				
Number of calls answered	9,742	10,168	10,879	10,761
Number of inspections conducted	1,482	1,024	951	854
Emergency Medical Services:				
Number of calls answered	13,367	13,503	13,595	14,489
Number of transports	7,859	8,049	8,068	8,678
Code enforcement/building permits:				
Number of code violations	414	418	423	421
Number of building permits:				
Single-family	974	1,050	916	1,038
Commercial	365	260	340	438
Culture and Recreation:				
Number of athletic fields rented	30	34	115	85
Youth recreation:				
Certified coaches	161	242	245	199
Sports teams	69	81	98	100
Participants	2,119	2,225	2,466	3,306
Adult recreation:				
Sports teams	86	48	63	57
Participants	1,700	1,886	1,744	3,678
Fitness program participants	4,153	1,165	1,500	2,141
Library system total circulation	549,929	555,614	537,085	541,305
Solid waste:				
Waste received (tons per 1,000 population)	1,147	1,200	1,106	980
Ratio of recyclable to total waste received	4.8%	4.6%	5.9%	6.8%
Public Utilities:				
Water customers	30,675	33,215	33,770	34,394
Water average daily treatment (in gallons)	13,572,000	12,821,890	13,487,920	13,545,000
Wastewater customers	8,622	9,125	9,647	10,475
Wastewater average daily treatment (in gallons)	2,584,000	2,644,752	3,146,983	3,504,000
Education:				
Number of teachers	788	812	742	758
Number of students	11,841	11,739	11,969	12,026
Number of charter students	483	563	636	688

Sources: Various government departments.

Table 18

Fiscal Year					
2013	2014	2015	2016	2017	2018
81,954	85,047	84,823	91,413	95,047	99,099
864	903	946	916	872	918
152,792	152,075	153,744	155,864	154,982	161,248
8,863	7,646	8,380	11,301	11,823	12,522
5,476	5,122	4,686	5,390	5,414	4,812
2,131,207	1,818,162	1,948,884	2,133,688	22,248,160	2,380,425
12,364	15,107	15,131	15,428	18,508	19,029
1,009	1,336	1,715	1,643	1,512	2,211
17,214	19,520	20,361	17,338	17,889	18,242
11,269	12,952	14,093	10,689	11,047	11,069
540	440	583	613	524	531
1,517	1,967	1,918	2,077	2,336	2,584
226	226	208	318	321	450
61	63	134	63	75	83
205	238	275	525	248	198
103	119	126	182	195	177
3,330	6,922	3,730	3,938	3,145	3,029
55	48	50	36	46	40
3,700	3,136	2,700	720	1,748	1,520
2,201	1,536	n/a	n/a	n/a	n/a
547,559	539,487	544,822	542,239	545,216	544,130
864	898	899	966	966	957
8.0%	21.7%	22.1%	24.3%	22.0%	20.4%
34,984	36,028	37,112	38,760	40,101	41,557
13,385,000	13,628,000	13,558,885	14,138,190	15,024,000	15,277,210
12,142	13,841	14,514	15,847	16,579	17,719
4,250,000	5,202,500	5,764,442	5,995,560	5,645,539	6,162,226
779	795	791	784	803	824
12,201	12,416	12,240	12,290	12,401	12,425
725	769	880	1,002	1,093	1,199

COUNTY OF BRUNSWICK, NORTH CAROLINA

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

	Fiscal Year			
	2009	2010	2011	2012
Law enforcement:				
Sheriff stations	14	15	15	15
Deputy patrol units	51	51	51	51
Detention center capacity	440	440	440	440
Emergency services:				
Rescue stations	9	9	9	9
EMS vehicles	13	13	13	13
Culture and recreational:				
Community centers	7	7	7	7
Parks	13	13	13	13
Libraries (branches)	5	5	5	5
Public Utilities:				
Miles of water mains	839	919	949	969
Maximum daily water capacity (in gallons)	30,000,000	30,000,000	30,000,000	30,000,000
Miles of wastewater mains	403	435	462	501
Maximum daily wastewater capacity (in gallons)	6,115,000	9,080,000	9,180,000	9,080,000
(1) Education:				
Number of schools	17	19	19	19
Number of charter schools	1	1	1	1
Community colleges	1	1	1	1

Sources: Various government departments.

Table 19

Fiscal Year					
2013	2014	2015	2016	2017	2018
15	15	13	10	5	5
51	50	50	50	57	57
440	440	440	440	440	440
9	9	9	9	9	9
15	16	21	21	21	22
7	7	5	5	5	4
13	13	13	13	13	13
5	5	5	5	5	5
980	999	1,013	1,029	1,044	1,053
30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
521	547	550	569	581	593
10,130,000	10,955,000	10,855,555	10,855,555	10,855,555	10,855,555
19	19	19	19	19	19
1	1	2	2	2	2
1	1	1	1	1	1



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Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2018, and the related Notes to the Financial Statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 31, 2018. Our report includes a reference to other auditors who audited the financial statements of the Brunswick County Board of Alcoholic Beverage Control, as described in our report on Brunswick County's financial statements. The financial statements of the Brunswick County Board of Alcoholic Beverage Control were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Brunswick County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Brunswick County's internal control. Accordingly, we do not express an opinion on the effectiveness of Brunswick County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brunswick County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and; accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P. A.
Hickory, North Carolina
October 31, 2018

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; Required by the Uniform Guidance And The State Single Audit Implementation Act

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major Federal Program

We have audited Brunswick County, North Carolina's compliance with the types of compliance requirements described in the OMB Compliance Supplement and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Brunswick County's major federal programs for the year ended June 30, 2018. Brunswick County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brunswick County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brunswick County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Brunswick County's compliance.

Opinion on Each Major Federal Program

In our opinion, Brunswick County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report On Internal Control Over Compliance

Management of Brunswick County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brunswick County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 2018

MARTIN STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report On Compliance For Each Major State Program; Report On Internal Control Over Compliance; Required by Uniform Guidance And The State Single Audit Implementation Act

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major State Program

We have audited Brunswick County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Brunswick County's major state programs for the year ended June 30, 2018. Brunswick County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Brunswick County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; applicable sections of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Brunswick County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Brunswick County's compliance.

Opinion on Each Major State Program

In our opinion, Brunswick County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

Report On Internal Control Over Compliance

Management of Brunswick County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brunswick County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 31, 2018

BRUNSWICK COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

1. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial
Statements audited were prepared in accordance to GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Non-compliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Type of auditor's report issued on compliance
for major federal programs Unmodified

Any audit findings disclosed that are required to
be reported in accordance with 2 CRF 200.516(a)? No

Identification of major federal programs:

<u>Federal Program</u>	<u>CFDA Number</u>
Medicaid Cluster	93.778
Low Income Home Energy Assistance Program	93.568
Supplemental Nutrition Assistance Program Cluster	10.561
Child Support Enforcement	93.563
Housing Voucher Cluster	14.871
Foster Care Title IV-E	93.658
Adoption Assistance	93.659

Dollar threshold used to distinguish between
Type A and Type B Programs \$750,000

Auditee qualified as low-risk auditee? Yes

BRUNSWICK COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

State Awards

Internal control over major state programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Type of auditor's report issued on compliance
for major state programs Unmodified

Any audit findings disclosed that are required to
to be reported in accordance with the State Single
Audit Implementation Act? No

Identification of major state programs:

State Aid to Airports
Public School Building Capital Fund
Foster Care and Adoption Cluster

2. Financial Statements Findings

None reported

3. Federal Award Findings, Responses, and Questioned Costs

None reported

4. State Award Findings, Responses, and Questioned Costs

None reported

BRUNSWICK COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018

None.

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Pass-through to Subrecipients
Federal Awards:					
<u>U.S. Department of Agriculture</u>					
Passed-through N.C. Department of Health and Human Services:					
Division of Social Services:					
<u>SNAP Cluster</u>					
State Administrative Matcing Grant for the Supplemental					
Nutrition Assistance Program - Administration	10.561	175NC406S2514	1,089,035	-	-
State Administrative Matcing Grant for the Supplemental					
Nutrition Assistance Program Fraud - Administration	10.561	175NC406S2514	59,078	-	-
Total SNAP Cluster:			1,148,113	-	-
Division of Public Health					
Administration:					
Special Supplement Nutrition Program for Women,					
		13A2 5403 GF, 13A2 5403			
		GG, 13A2 5404 GF, 13A2			
		5404 GG, 13A2 5405 GF,			
Infants and Children	10.557	13A2 5405 GG, 13A2 5409	494,564	-	-
		GF, 13A2 5409 GG, 13A2			
		5416 GG, 13A2 570H JG,			
		13A2 570K JQ			
Total U.S. Department of Agriculture			1,642,677	-	-
<u>Department of Interior</u>					
Payment in Lieu of Taxes (PILT)	15.226		4,078	-	-
<u>U.S. Department of Health and Human Services</u>					
<u>Adminsitration for Children and Families</u>					
Passed-through the N.C. Department of Health and Human Services					
Division of Social Services					
Refugee and Entrant Cluster (Note 3)					
Refugee and Entrant Assistance State/Replacement					
Designee Administered Program	93.566	1801NCRCMA	703	-	-
Total Refugee and Entrant Assistance Cluster			703	-	-
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>					
Temporary Assistance for Needy Families (TANF)	93.558	G1702NCTANF & G1802NCTANF	10,687	-	-
Temporary Assistance for Needy Families - Work First					
Administration	93.558	G1702NCTANF & G1802NCTANF	145,257	-	-
Temporary Assistance for Needy Families - Work First Service	93.558	G1702NCTANF & G1802NCTANF	411,765	-	-
Temporary Assistance for Needy Families - Tanf TEA Foster Care					
Max	93.558	G1702NCTANF & G1802NCTANF	1,910	-	-
Temporary Assistance for Needy Families - Tanf Tea Foster Care	93.558	G1702NCTANF & G1802NCTANF	1,041	-	-
Total TANF Cluster			570,660	-	-
Division of Social Services					
Promoting Safe and Stable Families	93.556	G1601NCFPSS & G1701NCFPSS, G1711NCFPCV	56,917	-	-
Child Support Enforcement - IV-D Administration	93.563	1804NC4005	963,885	-	-
Child Support Enforcement - IV-D Offset Fees - Federal	93.563	1804NC4005	2,692	-	-
Child Support Enforcement - IV-D Offset Fees - ESC	93.563	1804NC4005	54	-	-
Low Income Home Energy Assistance	93.568	G17B1NCLIEA & G18B1NCLIEA	410,400	-	-
Low Income Energy Assistance - Administration	93.568	G17B1NCLIEA & G18B1NCLIEA	64,779	-	-
Low Income Energy Assistance - Crisis Intervention Payments	93.568	G17B1NCLIEA & G18B1NCLIEA	388,818	-	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G1601NCCWSS & G1701NCCWSS	44,802	-	-
Social Services Block Grant - Other Services and Training	93.667	G1701NCSOSR & G1801NCSOSR	213,922	-	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Pass-through to Subrecipients
Federal Awards:					
Social Services Block Grant -In-Home Services	93.667	G1701NCSOSR & G1801NCSOSR	1,450	-	-
Social Services Block Grant - In-Home Services	93.667	G1701NCSOSR & G1801NCSOSR	6,018	-	-
Social Services Block Grant - Adult Day Care	93.667	G1701NCSOSR & G1801NCSOSR	576	578	-
Social Services Block Grant - Adult Day Care over 60	93.667	G1701NCSOSR & G1801NCSOSR	10,766	6,356	-
Chafee Foster Care Independence Program	93.674	G1601NC1420 & G1701NC1420	16,595	4,149	-
<u>Foster Care and Adoption Cluster: (Note 3)</u>					
Adoption Assistance - Administration					
Adoption Assistance - IV-E Adoption Training	93.659	1801NCADPT	9,345	-	-
Adoption Assistance - IV-E Adoption/Off Training	93.659	1801NCADPT	11,089	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	1801NCADPT	17,895	-	-
Adoption Assistance - IV-E Adoption	93.659	1801NCADPT	8,555	-	-
Foster Care Title IV-E - Child Protective Services	93.658	1801NCFOST	82,874	59,510	-
Foster Care Title IV-E - Foster Care Training	93.658	1801NCFOST	6,880	-	-
Foster Care Title IV-E - Foster Care/Off Training	93.658	1801NCFOST	357,573	-	-
Foster Care Title IV-E - Foster Care	93.658	1801NCFOST	59,045	10,433	-
Direct Benefit Payments					
Foster Care Title IV-E - IV-E Administration County Paid to CCI	93.658	1801NCFOST	95,048	47,524	-
Foster Care Title IV-E - Family Foster Care Max	93.658	1801NCFOST	-	108	-
Foster Care Title IV-E - IV-E Foster Care	93.658	1801NCFOST	158,671	39,243	-
IV-E Max Level III	93.658		5,457	-	-
Total Foster Care and Adoption Cluster			812,432	156,818	-
<u>Direct Benefit Payments</u>					
Chafee Foster Care Independence Program	93.674	G1801NC1420	16,063	-	-
<u>Subsidized Child Care (Note 3)</u>					
<u>Child Care Development Fund Cluster</u>					
Division of Social Services					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Administration	93.596	G1801NCCCDF	155,529	-	-
Division of Child Development					
Child Care and Development Block Grant -- Discretionary	93.575	536147, 536151	285,608	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund -- Mandatory	93.596	536145	38,102	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund -- Match	93.596	536148, 536149	9	-	-
Child Care Development Fund Cluster			479,248	-	-
Temporary Assistance for Needy Families	93.558	536150	30,794	-	-
State Appropriations		536142	-	42,139	-
TANF-MOE		536142, 536146	-	342	-
Total Subsidized Child Care Cluster			510,042	42,481	-
<u>Centers for Medicare and Medicaid Services</u>					
Passed-through the N.C. Department of Health and Human Services					
Division of Medical Assistance					
<u>Medicaid Cluster:</u>					
Administration:					
Medical Assistance Program - Adult Care Home Case Management Special	93.778	XIX-MAP 18	40,065	1,991	-
Medical Assistance Program - Medical Assistance Claim	93.778	XIX-MAP 18	38,613	-	-
Medical Assistance Program - Medical Assistance Administration	93.778	XIX-MAP 18	2,473,269	-	-
Medical Assistance Program - Medical Transportation Administration	93.778	XIX-MAP 18	175,081	-	-
Medical Assistance Program - State County Special Assistance	93.778	XIX-MAP 18	73,613	-	-
Total Medicaid Cluster			2,800,641	1,991	-
Children's Health Insurance Program-N.C. Health Choice	93.767	CHIP 18	10,968	5	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Pass-through to Subrecipients
Federal Awards:					
<u>Centers for Disease Control and Prevention</u>					
Passed-through the N.C. Department of Health and Human Services Division of Public Health					
Hospital Preparedness Program(HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1264 2680 M8	39,296	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1460 272A NF, 1460 272B NF	50	-	-
Injury Prevention and Control Research and State Community Based Programs	93.136	1175 837A, 1175 837B	5,000	-	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization, Infrastructure and Performance Financed in part by Prevention and Public Health Funds	93.539	1331 625C VL, 1331 625D VL	17,314	-	-
Preventative Health and Human Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	1261 5503 PF	39,984	-	-
Cancer Prevention & Control Programs for State, Territorial and Tribal Organizations	93.898	1320 310A D7	22,440	-	-
Cancer Prevention & Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752	1320 310D JS, 1320 310E JS	1,530	-	-
HIV Cluster (Note 3) Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	1311 462B NB, 1311 462C NB	692	-	-
Total HIV Cluster			692	-	-
<u>Health Resources and Service Administration</u>					
Passed-through N.C. Department of Health and Human Services Division of Public Health					
Maternal and Child Health Services Block Grant	93.994	1271 5318 AP, 1271 5351 AP, 1271 5745 AP, 13A1 5735 AP, 13A1 5740 AP	43,615	32,715	-
<u>Office of Population Affairs</u>					
Passed-through N.C. Department of Health and Human Services					
Family Planning Services	93.217	13A1 592D FP, 13A1 592A FP	39,365	-	-
<u>Substance Abuse and Mental Health Services Administration</u>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI026129-02, 03	367,290	-	-
Total U.S. Department of Health and Human Services			7,479,759	245,093	-
<u>U.S. Department of Housing and Urban Development</u>					
<u>Housing Voucher Cluster</u>					
Administration					
Section 8 Housing Choice Voucher Program	14.871		200,973	-	-
Direct Benefits					
Section 8 Housing Choice Voucher Program	14.871		1,891,447	-	-
Total Housing Voucher Cluster			2,092,420	-	-
Total U.S. Department of Housing and Urban Development			2,092,420	-	-
<u>U.S. Department of Justice</u>					
Equitable Sharing Program	16.922		42,164	-	-
<u>Office of Justice Programs</u>					
Bulletproof Vest Partnership Program	16.607		23	-	-
Total U.S. Department of Justice			42,187	-	-
<u>U.S. Department of Treasury</u>					
Equitable Sharing Program	21.016		8,549	-	-
<u>U.S. Department of Homeland Security</u>					
Passed-through N.C. Department of Public Safety:					
Division of Emergency Management					
Emergency Management Performance Grant	97.042	EMA-2017-EP-00002-S01	53,017	-	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Pass-through to Subrecipients
Federal Awards:					
Homeland Security Grant Program	97.067	EMW-2015-SS-00062-S01, MOA 1528	13,898	-	-
Homeland Security Grant Program	97.067	EMW-2015-SS-00062-S01, MOA 1504-1	3,914	-	-
Total U.S. Department of Homeland Security			70,829	-	-
<u>Department of Transportation</u>					
Passed-through N.C. Department of Transportation					
<u>Highway Safety Cluster</u>					
GHSP-National Priority Safety Programs	20.616	22017.15.13	33,504	-	-
Total Highway Safety Cluster			33,504	-	-
Passed-through N.C. Department of Transportation					
Airport Improvement Program	20.106	36237.45.15.1	44,212	-	44,212
Total U.S. Department of Transportation			77,716	-	44,212
<u>Institute of Museum and Library Services</u>					
Passed through NC State Library to eligible NC Libraries					
Grants to States - Library Services and Technology Act ((LSTA) Grants	45.310	LS-00-17-0034-17	500	-	-
<u>U.S. Department of Defense-Army Corps of Engineers</u>					
Navigation Projects - Mosquito Control Project (AIWW Contract)	12.107	W912PM-16-P-0022	60,565	-	-
Navigation Projects - Mosquito Control Project (AIWW Contract)	12.107	W912PM-16-P-0023	140,825	-	-
Total U.S. Department of Defense			201,390	-	-
Total Federal Assistance			11,620,105	245,093	44,212
State Grants:					
<u>N.C. Department of Administration</u>					
Veterans Service		NCDMVA2018	-	2,175	-
Total N.C. Department of Administration			-	2,175	-
<u>N.C. Department of Health and Human Services</u>					
Division of Social Services					
Administration					
Energy Assist Private Grants			-	8,900	-
St. Child Welfare/CPS/CS LD			-	124,851	-
AFDC Incent/Prog-Integrit			-	2,889	-
Direct Benefit Payments					
SFHF Maximization			-	64,798	-
State Foster Home			-	75,236	-
Division of Public Health					
Food and Lodging Fees		1153 4752 SZ	-	21,683	-
General Aid to Counties		1161 4110 00	-	90,261	-
General Communicable Disease Control		1175 4510 00	-	13,292	-
Breast and Cervical Cancer Programs		1320 5599 00	-	24,480	-
Child Health		1270 5745 00	-	1,764	-
HMHC-Family Planning		13A1 5735 00	-	13,950	-
Maternal Health (HMHC)		13A1 5740 00	-	12,672	-
Women's Health Service Fund		13A1 6016 FR	-	9,947	-
HIV/STD State		1311 4356 BN	-	500	-
STD Drugs		1311 4536 RQ	-	11	-
Gonorrhea Partner Services		1311 4601 BN	-	357	-
Tuberculosis		1460 4551 00	-	4,595	-
School Nurse Funding Initiative		1332 5358 00	-	150,000	-
Office of Rural Health					
Community Health Medical Access Program Grants (CHMAP)		Contract #00036462	-	16,000	-
Total N.C. Department of Health and Human Services			-	636,186	-
<u>N.C. Arts Council</u>					
Passed-through Brunswick County Arts Council					

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Pass-through to Subrecipients
State Grants:					
Grassroots Grant		FY 2018	-	5,000	-
Total N.C. Arts Council			-	5,000	-
<u>N.C. Department of Commerce</u>					
Repair to 48" Raw Water Main - LCFWSA Reimbursable		2017-125-3214-2593	-	216,000	-
Total N.C. Department of Commerce			-	216,000	-
<u>N.C. Department of Environmental Quality</u>					
Soil and Water Technical Assistance			-	26,550	-
Soil and Water - State Aid			-	3,600	-
Scrap Tire Disposal			-	11,429	-
Scrap Tire Tax Distribution			-	124,727	-
White Goods Disposal			-	69,452	-
Electronics Recycling			-	10,197	-
Community Waste Reduction and Recycling Grant 2017		7196	-	4,110	-
Brunswick Waterway Park Improvements - Holden Beach Phase I & II		7156	-	49,966	-
2015 Mercury Products Recycling Grant		6565	-	943	-
Total N.C. Department of Environmental Quality			-	300,974	-
<u>N.C. Department of Public Safety</u>					
NC Tier II Grant			-	495	-
Juvenile Crime Prevention Council Programs			-	176,717	176,717
Total N.C. Department of Public Safety			-	177,212	176,717
<u>N.C. Dept. of Public Instruction</u>					
Public School Building Capital Fund (Lottery)			-	800,000	800,000
Total N.C. Department of Public Instruction			-	800,000	800,000
<u>N.C. Department of Transportation</u>					
Approach Clearing Runway 5 & 23	DOT-8	46333.1.1	-	33,268	33,268
Improvements West Terminal Bldg Parking lot Water Sewer	DOT-8	36244.58.8.3	-	88,943	88,943
Airport Expansion	DOT-8	36244.58.9.1	-	756,625	756,625
Terminal Area Water/Sewer Construction	DOT-8	36244.58.10.1	-	1,131,838	1,131,838
New West Terminal Building	DOT-8	36244.58.10.3	-	484,365	484,365
DOT Cluster					
ROAP Elderly and Disabled Transportation Assistance Program	DOT-CL	36220.10.7.1	-	104,143	-
ROAP Work First Transitional Employment Transportation Assistance Program	DOT-CL	36236.11.6.1	-	29,229	-
ROAP Rural Operating Assistance Program (RGP)	DOT-CL	36228.22.7.1	-	97,515	-
Total DOT Cluster			-	230,887	-
Total N.C. Department of Transportation			-	2,725,926	2,495,039
<u>N.C. Department of Cultural and Natural Resources</u>					
Division of State Library					
Aid to Public Libraries		FY 2018	-	149,174	-
Total N.C. Department of Cultural and Natural Resources			-	149,174	-
Total State Assistance			-	5,012,647	3,471,756
Total Assistance			\$ 11,620,105	\$ 5,257,740	\$ 3,515,968

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (SEFSA) includes the federal and state grant activity of Brunswick County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2018. The information in this SEFSA is presented in accordance with the requirements of Title II US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Award and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Brunswick County, it is not intended to and does not present the financial position, changes in net assets or cash flows of Brunswick County.

2. Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Brunswick County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes:
Subsidized Child Care, Foster Care and Adoption, Refugee and Entrant Cluster, HIV Cluster.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:

Jan Clemmons

Action Item # V. - 10.

GIS - Street Adoption

Issue/Action Requested:

Request that the Board of Commissioners approve the first reading of the street names and set the date for the Public Hearing for December 3, 2018.

Background/Purpose of Request:

The attached street names were named by property owners, the GIS Department or by recorded surveys.

TO	FROM	TOWNSHIP
ADELINA CT SW	NONE	SHALLOTTE
ALDER GROVE DR NE	NONE	NORTHWEST
BARBON BECK LN SE	NONE	TOWN CREEK
CAMPBELLS RIDGE DR SE	NONE	TOWN CREEK
CAROLINE JONES RD NE	NONE	TOWN CREEK
GRACIES WAY NE	NONE	NORTHWEST
MURPHY WAY SW	NONE	SHALLOTTE
REDFORD DR SW	NONE	SHALLOTTE
SPRUCE GROVE CT NE	NONE	NORTHWEST
WEeping BIRCH RD NE	NONE	NORTHWEST
WILD PERSIMMON TRL NW	NONE	WACCAMAW
WINE BERRY CT NE	NONE	NORTHWEST

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the first reading of the street names and set the date for the Public Hearing for December 3, 2018.

ATTACHMENTS:

Description

- List of streets to be adopted

TO	FROM	TOWNSHIP
ADELINA CT SW	NONE	SHALLOTTE
ALDER GROVE DR NE	NONE	NORTHWEST
BARBON BECK LN SE	NONE	TOWN CREEK
CAMPBELLS RIDGE DR SE	NONE	TOWN CREEK
CAROLINE JONES RD NE	NONE	TOWN CREEK
GRACIES WAY NE	NONE	NORTHWEST
MURPHY WAY SW	NONE	SHALLOTTE
REDFORD DR SW	NONE	SHALLOTTE
SPRUCE GROVE CT NE	NONE	NORTHWEST
WEeping BIRCH RD NE	NONE	NORTHWEST
WILD PERSIMMON TRL NW	NONE	WACCAMAW
WINE BERRY CT NE	NONE	NORTHWEST



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 11.

From: Health and Human Services - Social Services - Brunswick Family Assistance Low Income Energy Assistance Program (LIEAP) Contract
David Stanley, HHS Executive Director

Issue/Action Requested:

Request that the Board of Commissioners approve the contract with Brunswick Family Assistance (BFA) to assist with processing applications for the Low Income Energy Assistance Program (LIEAP).

* Total value of this contract for FY 18-19 is \$30,000.00

Background/Purpose of Request:

Social Services is responsible for administering the Low Income Energy Assistance Program (LIEAP) annually. The LIEAP program provides assistance to low income households to help offset winter heating costs. The funding is available December 1, 2018 - March 31, 2019, or until the funds have been exhausted. Brunswick County is estimated to receive \$386,872 in LIEAP funding this year, as well as \$78,898 for administration costs.

A household may receive a one time LIEAP payment, which is paid directly to the heating vendor, if they meet the eligibility requirements. Household income must be at or below 130% of poverty level. The program opens up to individuals who are age 60 or older, or those who are disabled and receiving services through the Division of Aging and Adult Services, beginning December 1st. All other households may apply for assistance starting January 2nd.

Brunswick Family Assistance (BFA) has assisted Social Service employees with the accepting and processing of LIEAP applications for the past several years. The collaboration has allowed Brunswick County to process LIEAP applications while continuing to process and recertify Medicaid and Food and Nutrition applications according to state and federal timelines. The partnership has proven to be successful and allow Social Services to work in a more efficient manner, without utilizing any additional local funds. Staff recommends approval of the contract with BFA to help assist with LIEAP applications.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Funds available in the current budget

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the contract with Brunswick Family Assistance (BFA) to assist with processing applications for the Low Income Energy Assistance Program (LIEAP).

ATTACHMENTS:

Description

Fiscal Year Begins 7/1/18 Ends 6/30/19

This contract is hereby entered into by and between the Brunswick County Department of Social Services (the "County") and Brunswick Family Assistance (the "Contractor") (referred to collectively as the "Parties"). The Contractor's federal tax identification number is 56-1309961, and its DUNS Number (required if funding from a federal funding source) is #165218020.

1. Contract Documents: This Contract consists of the following documents:

- (1) This contract
- (2) The General Terms and Conditions (Attachment A)
- (3) The Scope of Work, description of services, and rate (Attachment B)
- (4) Federal Certification Regarding Drug-Free Workplace & Certification Regarding Nondiscrimination (Attachment C)
- (5) Conflict of Interest (Attachment D)
- (6) No Overdue Taxes (Attachment E)
- (7) Federal Certification Regarding Environmental Tobacco Smoke (Attachment F)
- (8) Federal Certification Regarding Lobbying (Attachment G)
- (9) Federal Certification Regarding Debarment (Attachment H)
- (10) HIPAA Business Associate Addendum (checklist and forms)
- (11) IRS federal tax exempt letter or 501(c) (Attachment K) <http://www.irs.gov/pub/irs-fill/k1023.pdf>
- (12) Certain Reporting and Auditing Requirements (Attachment L)
- (13) State Certification (Attachment M)
- (14) Contract Determination Questionnaire (required)

These documents constitute the entire agreement between the Parties and supersede all prior oral or written statements or agreements.

2. Precedence among Contract Documents: In the event of a conflict between or among the terms of the Contract Documents, the terms in the Contract Document with the highest relative precedence shall prevail. The order of precedence shall be the order of documents as listed in Paragraph 1, above, with the first-listed document having the highest precedence and the last-listed document having the lowest precedence. If there are multiple Contract Amendments, the most recent amendment shall have the highest precedence and the oldest amendment shall have the lowest precedence.

3. Effective Period: This contract shall be effective on 12/1/18 and shall terminate on 3/31/19. This contract must be twelve months or less.

4. Contractor's Duties: The Contractor shall provide the services and in accordance with the approved rate as described in Attachment B, Scope of Work.

5. County's Duties: The County shall pay the Contractor in the manner and in the amounts specified in the Contract Documents. The total amount paid by the County to the Contractor under this contract shall not exceed \$30,000. This amount consists of \$ 30,000 in Federal funds (CFDA #), \$ in State Funds, \$ in County funds

XX a. There are no matching requirements from the Contractor.

- ☐ b. The Contractor's matching requirement is \$, which shall consist of:
- | | |
|---|--|
| <input type="checkbox"/> In-kind | <input type="checkbox"/> Cash |
| <input type="checkbox"/> Cash and In-kind | <input type="checkbox"/> Cash and/or In-kind |

The contributions from the Contractor shall be sourced from non-federal funds.
The total contract amount including any Contractor match shall not exceed \$30,000.00.

6. Reversion of Funds:

Any unexpended grant funds shall revert to the County Department of Social Services/Human Services upon termination of this contract.

7. Reporting Requirements:

Contractor shall comply with audit requirements as described in N.C.G.S. § 143C-6-22 & 23 and OMB Circular- CFR Title 2 Grants and Agreements, Part 200, and shall disclose all information required by 42 USC 455.104, or 42 USC 455.105, or 42 USC 455.106.

8. Payment Provisions:

Payment shall be made in accordance with the Contract Documents as described in the Scope of Work, Attachment B.

- 9. Contract Administrators:** All notices permitted or required to be given by one Party to the other and all questions about the contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Contract Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Contract Administrator by giving timely written notice to the other Party.

For the County:

IF DELIVERED BY US POSTAL SERVICE		IF DELIVERED BY ANY OTHER MEANS	
Name & Title	Laurie A. Britt, Business Officer	Name & Title	Laurie A. Britt, Business Officer
County	Brunswick County	County	Brunswick County
Mailing Address	PO Box 219	Street Address	60 Government Center Drive
City, State, Zip	Bolivia, NC 28422	City, State, Zip	Bolivia, NC 28422
Telephone	910-253-2092		
Fax	910-253-2071		
Email	laurie.britt@brunswickcountync.gov		

For the Contractor:

IF DELIVERED BY US POSTAL SERVICE		IF DELIVERED BY ANY OTHER MEANS	
Name & Title	Stephanie Bowen, Executive Director	Name & Title	Stephanie Bowen, Executive Director
Company Name	Brunswick Family Assistance	Company Name	Brunswick Family Assistance
Mailing Address	PO Box 1551	Street Address	4600-8 Main Street
City State Zip	Shallotte, NC 28459	City State Zip	Shallotte, NC 28470
Telephone	910-754-4766		
Fax	910-755-3313		
Email	Stephaniebowen.bfa@gmail.com		

9. Supplementation of Expenditure of Public Funds:

The Contractor assures that funds received pursuant to this contract shall be used only to supplement, not to supplant, the total amount of federal, state and local public funds that the Contractor otherwise expends for contract services and related programs. Funds received under this contract shall be used to provide additional public funding for such services; the funds shall not be used to reduce the Contractor's total expenditure of other public funds for such services.

10. Disbursements:

As a condition of this contract, the Contractor acknowledges and agrees to make disbursements in accordance with the following requirements:

- (a) Implement adequate internal controls over disbursements;
- (b) Pre-audit all vouchers presented for payment to determine:
 - Validity and accuracy of payment
 - Payment due date
 - Adequacy of documentation supporting payment
 - Legality of disbursement
- (c) Assure adequate control of signature stamps/plates;
- (d) Assure adequate control of negotiable instruments; and
- (e) Implement procedures to insure that account balance is solvent and reconcile the account monthly.

11. Outsourcing to Other Countries:

The Contractor certifies that it has identified to the County all jobs related to the contract that have been outsourced to other countries, if any. The Contractor further agrees that it will not outsource any such jobs during the term of this contract without providing notice to the County.

12. Federal Certifications:

Individuals and Organizations receiving federal funds must ensure compliance with certain certifications required by federal laws and regulations. The contractor is hereby complying with Certifications regarding Nondiscrimination, Drug-Free Workplace Requirements, Environmental Tobacco Smoke, Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions, and Lobbying, which are attached hereto and incorporated herein by reference.

13. Specific Language Not Previously Addressed:

(can be delted if not needed)

14. **Signature Warranty:** The undersigned represent and warrant that they are authorized to bind their principals to the terms of this contract.

BRUNSWICK FAMILY ASSISTANCE – LIEAP ADMINISTRATION

The Contractor and the County have executed this contract in duplicate originals, with one original being retained by each party.

APPROVED AS TO FORM

County Attorney/Assist. County Attorney

Date

FINANCE

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.
Line #: 145310 - 419900 – Professional Services.

Signature of County Finance Officer

Date

COUNTY

Signature

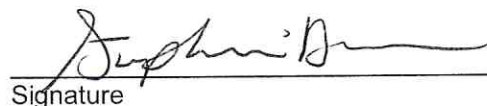
Date

Printed Name:

Title

CONTRACTOR

By signing this contract, vendors, contractors, and /or subcontractors affirm they are not listed and will not utilize a subcontractor listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S 143-6A-4, Iran Divestment Act Certification.



Signature

10/22/18

Date

Stephanie Bowen

Printed Name**

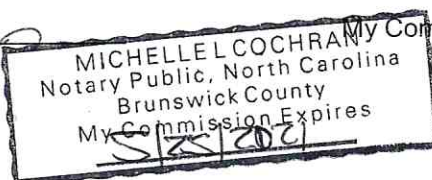
Executive Director

Title

****Please note Contractor signature MUST be notarized.**

Sworn to and subscribed before me on the day of the date of said certification.


(Notary Signature and Seal)



My Commission Expires: 5/25/2021

ATTACHMENT B – Scope of Work Federal Tax Id. 56-1309961

A. CONTRACTOR INFORMATION

1. Contractor Agency Name: Brunswick Family Assistance (“BFA” or “Contractor”)
2. *If different* from Contract Administrator Information in General Contract:
Address SAME
Telephone Number: Fax Number: Email:
3. Name of Program (s): LIEAP Program Administration
4. Status: ☐ Public XX - Private, Not for Profit ☐ Private, For Profit
5. Contractor's Financial Reporting Year 1/1 through 12/31

- B. Explanation of Services to be provided and to whom (include SIS Service Code):
LIEAP program administration for the Brunswick County Department of Social Services

C. Rate per unit of Service (define the unit):

1. If Standard Fixed Rate, Maximum Allowable, (See Rates for Services Chart)
2. Negotiated County Rate.

\$15 per hour per BFA staff member for taking and processing LIEAP applications

- D. Number of units to be provided: Contract Maximum is \$30,000 for administration of LIEAP funds.

E. Details of Billing process and Time Frames; BFA will invoice county once at the end of the project. Invoice to include a time card for each BFA staff person including clock in and clock out times that substantiate the hours being billed to county. County will pay BFA within two weeks from receiving BFA’s invoice.

- F. Area to be served/Delivery site(s): Brunswick County

G. DSS will provide the following:

- Training to the Contractor’s employees prior to the start of LIEAP. Training dates will be agreed upon by DSS and Contractor.
- DSS will provide onsite supervision to the Contractor employees.
- DSS will identify the location and site to administer the program.
- DSS will assign work duties to contract employees.

- DSS will provide computers, printers, and other necessary supplies.

BFA agrees to provide the following:

- BFA will identify and have four (4) contract employees scheduled to work up to 40 hours per week in the month of December to assist with taking and processing LIEAP applications. The names of these contract employees shall be provided by BFA to DSS by November 12, 2018. Training for these employees will be held the week of November 26, 2018 through November 30, 2018.
- BFA will schedule twelve (12) contract employees per day to report to DSS to take or process LIEAP applications January 1, 2019 – March 29, 2019 or until LIEAP funding has been exhausted.
- BFA will submit to DSS Management staff names, social security numbers, and dates of birth for all BFA contract employees assisting with LIEAP by December 17, 2018.
 - Training for these contract employees will be held on December 27 and 28.
- BFA will provide DSS management with a staffing schedule by Friday for the following work week. The schedule shall include weekly the names of contract staff members, hours and days for which everyone will work.
- BFA contract employee's responsibilities will include checking in clients, assisting with applications, making copies, running OLV's, processing applications, and any other tasks related to LIEAP as assigned by DSS management.
- BFA contract employees will take a 30-minute lunch each day.
 - A thirty-minute lunch deduction will be taken daily for all BFA contract employees from their timesheet.
- BFA will provide DSS management with contract information for a point of contact for the LIEAP project.

H. LIEAP packets: BCDSS will process the payments and send checks to the vendors.

Each completed packet shall include: OLV verifications, application, approval letter, and copy of client's bill or power stat printout (if bill is not in client name, then written documentation that the client is responsible for that bill). All forms must be signed and dated by the client and the worker.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 12.

From:
Stephanie Lewis, Operation Services
Director

Operation Services - Ratify Manager's Decision to Repair
Emergency Access for Impassable Private Roads

Issue/Action Requested:

Request that the Board of Commissioners ratify the decision of the Manager to repair one additional private road and make a more substantial repair to a previously approved road where emergency access was not available.

Background/Purpose of Request:

The impacts of Hurricane Florence have resulted in road issues. Operation Services received information about private roads that were impassable. Brunswick County considers repairs in cases where emergency access is not available. Once a complaint was received staff visited the site and evaluated to determine if the road was accessible by emergency vehicles. If the road was impassable an estimated cost to repair the road was determined. Since the last board meeting, information was received regarding an additional impassable road (Monroe Rd.), with an estimated repair cost of \$1,000.00.

One of the roads approved for repair at the previous board meeting was unable to be repaired within FEMA's guidelines of only temporary repairs for emergency access. After several repair attempts and waiting weeks for the road to drain and dry, it was still not accessible by emergency vehicles. A more substantial repair utilizing rock and dirt was needed. The estimated repair cost for the rock is \$6,000 and staff will apply for FEMA reimbursement based on the failure of the temporary repair. No additional funds are needed, work is being completed using the \$20,000 approved at the previous board meeting.

Fiscal Impact:

Reviewed By Director of Fiscal Operations
Funds available in the current budget

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners ratify the decision of the Manager to repair one additional private road and make a more substantial repair to a previously approved road where emergency access was not available.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 13.

From:
Elizabeth Bynum

Sheriff's Office - Motorola Solutions Inc. Services Agreement
Renewal

Issue/Action Requested:

Request that the Board of Commissioners accept and approve a renewal service agreement in the amount of \$26,464.68 from Motorola Solutions Inc.

Background/Purpose of Request:

Request that the Board of Commissioners accept and approve a renewal service agreement in the amount of \$26,464.68 from Motorola Solutions Inc. The service agreement will be paid for with state funds provided to the Sheriff's Office 911 Center.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Funds available in the current 911 budget.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners accept and approve a renewal service agreement in the amount of \$24,464.68 from Motorola Solutions Inc.

ATTACHMENTS:

Description

- ☐ Motorola Solutions Inc. Service Agreement
- ☐ Email -- Showing state funds approval for service agreement



SERVICES AGREEMENT

Attn: National Service Support/4th fl
1301 East Algonquin Road
(800) 247-2346

Contract Number: S00001028112
Contract Modifier:

Date: 12/11/2017

Company Name:	Brunswick, County Of
Attn:	
Billing Address:	Po Box 249
City, State, Zip:	Bolivia, NC, 28422
Customer Contact:	Joe Quarino
Phone:	910-253-5383

Required P.O.: No
Customer #: 1036470996
Bill to Tag #: 0006
Contract Start Date: 07/01/2018
Contract End Date: 06/30/2019
Anniversary Day: Jun 30th
Payment Cycle: ANNUAL
PO #:

QTY	MODEL/OPTION	SERVICES DESCRIPTION	MONTHLY EXT	EXTENDED AMT	
		***** Recurring Services *****			
1	LSV01Q00394A	ESSENTIAL PLUS TECH SUPPORT			
	SVC938AH	DISPATCH SITE	\$53.57	\$642.84	
10	SVC941AH	OPS POSITION	\$367.50	\$4,410.00	
	LSV01Q00395A	ESSENTIAL PLUS DISPATCH			
1	SVC026AJ	DISPATCH SITE	\$26.79	\$321.48	
	LSV01Q00396A	ESSENTIAL PLUS ONSITE INF RESP STD			
1	SVC049AJ	DISPATCH SITE	\$423.50	\$5,082.00	
10	SVC050AJ	OPS POSITION	\$35.00	\$420.00	
	LSV01Q00397A	ESSENTIAL PLUS NETWK PREV MAINT 1			
1	SVC103AJ	DISPATCH SITE	\$31.82	\$381.84	
10	SVC104AJ	OPS POSITION	\$198.30	\$2,379.60	
	LSV01Q00398A	ESSENTIAL PLUS INFRASTRUCTURE REPAIR			
1	SVC964AH	DISPATCH SITE	\$176.40	\$2,116.80	
	LSV01Q00399A	ESSENTIAL PLUS SECURITY UPDATE SERVICE			
1	SVC008AJ	DISPATCH SITE	\$0.01	\$0.12	
10	SVC009AJ	OPS POSITION	\$892.50	\$10,710.00	
SPECIAL INSTRUCTIONS - ATTACH STATEMENT OF WORK FOR PERFORMANCE DESCRIPTIONS			Subtotal - Recurring Services	\$2,205.39	\$26,464.68
			Subtotal - One-Time Event Services	\$.00	\$.00
			Total	\$2,205.39	\$26,464.68
			Taxes	-	-
			Grand Total	\$2,205.39	\$26,464.68
			THIS SERVICE AMOUNT IS SUBJECT TO STATE AND LOCAL TAXING JURISDICTIONS WHERE APPLICABLE, TO BE VERIFIED BY MOTOROLA.		
			Subcontractor(s)	City	State
			MOTOROLA SYSTEM SUPPORT CENTER	ELGIN	IL
			MOTOROLA - SECURITY SERVICES - KL725	SCHAUMBUR G	IL

MOTOROLA SYSTEM SUPPORT CTR-CALL CENTER DO066	SCHAUMBU RG	IL
MOTOROLA SYSTEM SUPPORT-TECHNICAL SUPPORT DO068	SCHAUMBU RG	IL
MOBILE COMMUNICATIONS OF THE CAROLINAS, LLC.	WILMINGTO N	NC

I received Statements of Work that describe the services provided on this Agreement. Motorola's Service Terms and Conditions, a copy of which is attached to this Service Agreement, is incorporated herein by this reference.

AUTHORIZED CUSTOMER SIGNATURE	TITLE	DATE
-------------------------------	-------	------

CUSTOMER (PRINT NAME)

MOTOROLA REPRESENTATIVE(SIGNATURE)	TITLE	DATE
------------------------------------	-------	------

CARRIE LA BASCO

MOTOROLA REPRESENTATIVE(PRINT NAME)	704-302-5412	PHONE
-------------------------------------	--------------	-------

Company Name: Brunswick, County Of

Contract Number: S00001028112

Contract Modifier:

Contract Start Date: 07/01/2018

Contract End Date: 06/30/2019

SunGard -- New Item

Action Bar:

Accept

Clear

BRUNPOPR Purchase Request

New Record

Add Attachments

Vendor ID V01254

Vendor Name MOTOROLA SOLUTIONS INC

Address Code A1

Address Line 1 8757 RED OAK BLVD. # 220

Address Line 2

City St Zip CHARLOTTE NC 28337-3577

Contact CARRIE LA BASCO

Phone OF_ 7846630004

Email E0_A1 carrie.labasco@motorola

Note Service Agreement Renewal

July 1 2018 -June 30 2019

911 State fund Eligible

State/GSA Contract #

Ship To Addr Cd

PO PO BOX 9

☐ Includes computer equipment☐ Three quotes or bids required

Description	No Split % Split \$ Split Dept	Obj	Quantity	Unit Price	Unit	Extended	Quote 2	Quote 3
✖ Essential Plus Dispatch Si •	224376	444000	1.00	26464.68		26464.68		
Add Line Item						Total	26464.68	

SunGard -- New Item

Action Bar:

Accept

Clear

BRUNPOPR Purchase Request

New Record

Add Attachments

Vendor ID V01254 ...

Vendor Name MOTOROLA SOLUTIONS INC

Address Code A1

Address Line 1 8757 RED OAK BLVD. # 220

Address Line 2

City St Zip CHARLOTTE NC 28317-3977

Contact CARRIE LA BASCO

Phone OF -- 7046650004

Email E0_A1 carrie.labasco@motero

Note *Service Agreement Renewal
July 1 2018-June 30, 2019

State/GSA Contract #

Ship To Addr Cd

PO PO BOX 9

☐ Includes computer equipment☐ Three quotes or bids required

Description	No Split	% Split	\$ Split	Dept	Obj	Quantity	Unit Price	Unit	Extended	Quote 2	Quote 3
Essential Plus-Dispatch SI •				224376	444000	1.00	26464.68		26464.68		
Add Line Item									Total	26464.68	

Service Terms and Conditions

Motorola Solutions Inc. ("Motorola") and the customer named in this Agreement ("Customer") hereby agree as follows:

Section 1. APPLICABILITY

These Maintenance Service Terms and Conditions apply to service contracts whereby Motorola will provide to Customer either (1) maintenance, support, or other services under a Motorola Service Agreement, or (2) installation services under a Motorola Installation Agreement.

Section 2. DEFINITIONS AND INTERPRETATION

2.1. "Agreement" means these Maintenance Service Terms and Conditions; the cover page for the Service Agreement or the Installation Agreement, as applicable; and any other attachments, all of which are incorporated herein by this reference. In interpreting this Agreement and resolving any ambiguities, these Maintenance Service Terms and Conditions take precedence over any cover page, and the cover page takes precedence over any attachments, unless the cover page or attachment states otherwise.

2.2. "Equipment" means the equipment that is specified in the attachments or is subsequently added to this Agreement.

2.3. "Services" means those installation, maintenance, support, training, and other services described in this Agreement.

Section 3. ACCEPTANCE

Customer accepts these Maintenance Service Terms and Conditions and agrees to pay the prices set forth in the Agreement. This Agreement becomes binding only when accepted in writing by Motorola. The term of this Agreement begins on the "Start Date" indicated in this Agreement.

Section 4. SCOPE OF SERVICES

4.1. Motorola will provide the Services described in this Agreement or in a more detailed statement of work or other document attached to this Agreement. At Customer's request, Motorola may also provide additional services at Motorola's then-applicable rates for the services.

4.2. If Motorola is providing Services for Equipment, Motorola parts or parts of equal quality will be used; the Equipment will be serviced at levels set forth in the manufacturer's product manuals; and routine service procedures that are prescribed by Motorola will be followed.

4.3. If Customer purchases from Motorola additional equipment that becomes part of the same system as the initial Equipment, the additional equipment may be added to this Agreement and will be billed at the applicable rates after the warranty for that additional equipment expires.

4.4. All Equipment must be in good working order on the Start Date or when additional equipment is added to the Agreement. Upon reasonable request by Motorola, Customer will provide a complete serial and model number list of the Equipment. Customer must promptly notify Motorola in writing when any Equipment is lost, damaged, stolen or taken out of service. Customer's obligation to pay Service fees for this Equipment will terminate at the end of the month in which Motorola receives the written notice.

4.5. Customer must specifically identify any Equipment that is labeled intrinsically safe for use in hazardous environments.

4.6. If Equipment cannot, in Motorola's reasonable opinion, be properly or economically serviced for any reason, Motorola may modify the scope of Services related to that Equipment; remove that Equipment from the Agreement; or increase the price to Service that Equipment.

4.7. Customer must promptly notify Motorola of any Equipment failure. Motorola will respond to Customer's notification in a manner consistent with the level of Service purchased as indicated in this Agreement.

Section 5. EXCLUDED SERVICES

5.1. Service excludes the repair or replacement of Equipment that has become defective or damaged from use in other than the normal, customary, intended, and authorized manner; use not in compliance with applicable industry

standards; excessive wear and tear; or accident, liquids, power surges, neglect, acts of God or other force majeure events.

5.2. Unless specifically included in this Agreement, Service excludes items that are consumed in the normal operation of the Equipment, such as batteries or magnetic tapes.; upgrading or reprogramming Equipment; accessories, belt clips, battery chargers, custom or special products, modified units, or software; and repair or maintenance of any transmission line, antenna, microwave equipment, tower or tower lighting, duplexer, combiner, or multicoupler. Motorola has no obligations for any transmission medium, such as telephone lines, computer networks, the internet or the worldwide web, or for Equipment malfunction caused by the transmission medium.

Section 6. TIME AND PLACE OF SERVICE

Service will be provided at the location specified in this Agreement. When Motorola performs service at Customers location, Customer will provide Motorola, at no charge, a non-hazardous work environment with adequate shelter, heat, light, and power and with full and free access to the Equipment. Waivers of liability from Motorola or its subcontractors will not be imposed as a site access requirement. Customer will provide all information pertaining to the hardware and software elements of any system with which the Equipment is interfacing so that Motorola may perform its Services. Unless otherwise stated in this Agreement, the hours of Service will be 8:30 a.m. to 4:30 p.m., local time, excluding weekends and holidays. Unless otherwise stated in this Agreement, the price for the Services exclude any charges or expenses associated with helicopter or other unusual access requirements; if these charges or expenses are reasonably incurred by Motorola in rendering the Services, Customer agrees to reimburse Motorola for those charges and expenses.

Section 7. CUSTOMER CONTACT

Customer will provide Motorola with designated points of contact (list of names and phone numbers) that will be available twenty-four (24) hours per day, seven (7) days per week, and an escalation procedure to enable Customer's personnel to maintain contact, as needed, with Motorola.

Section 8. PAYMENT

Unless alternative payment terms are stated in this Agreement, Motorola will invoice Customer in advance for each payment period. All other charges will be billed monthly, and Customer must pay each invoice in U.S. dollars within twenty (20) days of the invoice date. Customer will reimburse Motorola for all property taxes, sales and use taxes, excise taxes, and other taxes or assessments that are levied as a result of Services rendered under this Agreement (except income, profit, and franchise taxes of Motorola) by any governmental entity.

Section 9. WARRANTY

Motorola warrants that its Services under this Agreement will be free of defects in materials and workmanship for a period of ninety (90) days from the date the performance of the Services are completed. In the event of a breach of this warranty, Customers sole remedy is to require Motorola to re-perform the non-conforming Service or to refund, on a pro-rata basis, the fees paid for the non-conforming Service. MOTOROLA DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

Section 10. DEFAULT/TERMINATION

10.1. If either party defaults in the performance of this Agreement, the other party will give to the non-performing party a written and detailed notice of the default. The non-performing party will have thirty (30) days thereafter to provide a written plan to cure the default that is acceptable to the other party and begin implementing the cure plan immediately after plan approval. If the non-performing party fails to provide or implement the cure plan, then the injured party, in addition to any other rights available to it under law, may immediately terminate this Agreement effective upon giving a written notice of termination to the defaulting party.

10.2. Any termination of this Agreement will not relieve either party of obligations previously incurred pursuant to this Agreement, including payments which may be due and owing at the time of termination. All sums owed by Customer to Motorola will become due and payable immediately upon termination of this Agreement. Upon the effective date of termination, Motorola will have no further obligation to provide Services.

Section 11. LIMITATION OF LIABILITY

Except for personal injury or death, Motorola's total liability, whether for breach of contract, warranty, negligence, strict liability in tort, or otherwise, will be limited to the direct damages recoverable under law, but not to exceed the price of twelve (12) months of Service provided under this Agreement. ALTHOUGH THE PARTIES ACKNOWLEDGE THE POSSIBILITY OF SUCH LOSSES OR DAMAGES, THEY AGREE THAT MOTOROLA WILL NOT BE LIABLE FOR ANY COMMERCIAL LOSS; INCONVENIENCE; LOSS OF USE, TIME, DATA, GOOD WILL, REVENUES, PROFITS OR SAVINGS; OR OTHER SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED

TO OR ARISING FROM THIS AGREEMENT OR THE PERFORMANCE OF SERVICES BY MOTOROLA PURSUANT TO THIS AGREEMENT. No action for contract breach or otherwise relating to the transactions contemplated by this Agreement may be brought more than one (1) year after the accrual of the cause of action, except for money due upon an open account. This limitation of liability will survive the expiration or termination of this Agreement and applies notwithstanding any contrary provision.

Section 12. EXCLUSIVE TERMS AND CONDITIONS

12.1. This Agreement supersedes all prior and concurrent agreements and understandings between the parties, whether written or oral, related to the Services, and there are no agreements or representations concerning the subject matter of this Agreement except for those expressed herein. The Agreement may not be amended or modified except by a written agreement signed by authorized representatives of both parties.

12.2. Customer agrees to reference this Agreement on any purchase order issued in furtherance of this Agreement, however, an omission of the reference to this Agreement will not affect its applicability. In no event will either party be bound by any terms contained in a Customer purchase order, acknowledgement, or other writings unless: the purchase order, acknowledgement, or other writing specifically refers to this Agreement; clearly indicate the intention of both parties to override and modify this Agreement; and the purchase order, acknowledgement, or other writing is signed by authorized representatives of both parties.

Section 13. PROPRIETARY INFORMATION; CONFIDENTIALITY; INTELLECTUAL PROPERTY RIGHTS

13.1. Any information or data in the form of specifications, drawings, reprints, technical information or otherwise furnished to Customer under this Agreement will remain Motorolas property, will be deemed proprietary, will be kept confidential, and will be promptly returned at Motorola's request. Customer may not disclose, without Motorola's written permission or as required by law, any confidential information or data to any person, or use confidential information or data for any purpose other than performing its obligations under this Agreement. The obligations set forth in this Section survive the expiration or termination of this Agreement.

13.2. Unless otherwise agreed in writing, no commercial or technical information disclosed in any manner or at any time by Customer to Motorola will be deemed secret or confidential. Motorola will have no obligation to provide Customer with access to its confidential and proprietary information, including cost and pricing data.

13.3. This Agreement does not grant directly or by implication, estoppel, or otherwise, any ownership right or license under any Motorola patent, copyright, trade secret, or other intellectual property, including any intellectual property created as a result of or related to the Equipment sold or Services performed under this Agreement.

Section 14. FCC LICENSES AND OTHER AUTHORIZATIONS

Customer is solely responsible for obtaining licenses or other authorizations required by the Federal Communications Commission or any other federal, state, or local government agency and for complying with all rules and regulations required by governmental agencies. Neither Motorola nor any of its employees is an agent or representative of Customer in any governmental matters.

Section 15. COVENANT NOT TO EMPLOY

During the term of this Agreement and continuing for a period of two (2) years thereafter, Customer will not hire, engage on contract, solicit the employment of, or recommend employment to any third party of any employee of Motorola or its subcontractors without the prior written authorization of Motorola. This provision applies only to those employees of Motorola or its subcontractors who are responsible for rendering services under this Agreement. If this provision is found to be overly broad under applicable law, it will be modified as necessary to conform to applicable law.

Section 16. MATERIALS, TOOLS AND EQUIPMENT

All tools, equipment, dies, gauges, models, drawings or other materials paid for or furnished by Motorola for the purpose of this Agreement will be and remain the sole property of Motorola. Customer will safeguard all such property while it is in Customers custody or control, be liable for any loss or damage to this property, and return it to Motorola upon request. This property will be held by Customer for Motorola's use without charge and may be removed from Customers premises by Motorola at any time without restriction.

Section 17. GENERAL TERMS

17.1. If any court renders any portion of this Agreement unenforceable, the remaining terms will continue in full force and effect.

17.2. This Agreement and the rights and duties of the parties will be interpreted in accordance with the laws of the State

in which the Services are performed.

17.3. Failure to exercise any right will not operate as a waiver of that right, power, or privilege.

17.4. Neither party is liable for delays or lack of performance resulting from any causes that are beyond that party's reasonable control, such as strikes, material shortages, or acts of God.

17.5. Motorola may subcontract any of the work, but subcontracting will not relieve Motorola of its duties under this Agreement.

17.6. Except as provided herein, neither Party may assign this Agreement or any of its rights or obligations hereunder without the prior written consent of the other Party, which consent will not be unreasonably withheld. Any attempted assignment, delegation, or transfer without the necessary consent will be void. Notwithstanding the foregoing, Motorola may assign this Agreement to any of its affiliates or its right to receive payment without the prior consent of Customer. In addition, in the event Motorola separates one or more of its businesses (each a "Separated Business"), whether by way of a sale, establishment of a joint venture, spin-off or otherwise (each a "Separation Event"), Motorola may, without the prior written consent of the other Party and at no additional cost to Motorola, assign this Agreement such that it will continue to benefit the Separated Business and its affiliates (and Motorola and its affiliates, to the extent applicable) following the Separation Event.

17.7. THIS AGREEMENT WILL RENEW, FOR AN ADDITIONAL ONE (1) YEAR TERM, ON EVERY ANNIVERSARY OF THE START DATE UNLESS EITHER THE COVER PAGE SPECIFICALLY STATES A TERMINATION DATE OR ONE PARTY NOTIFIES THE OTHER IN WRITING OF ITS INTENTION TO DISCONTINUE THE AGREEMENT NOT LESS THAN THIRTY (30) DAYS OF THAT ANNIVERSARY DATE. At the anniversary date, Motorola may adjust the price of the Services to reflect its current rates.

17.8. If Motorola provides Services after the termination or expiration of this Agreement, the terms and conditions in effect at the time of the termination or expiration will apply to those Services and Customer agrees to pay for those services on a time and materials basis at Motorolas then effective hourly rates.

17.9 This Agreement may be executed in one or more counterparts, all of which shall be considered part of the Agreement. The parties may execute this Agreement in writing, or by electronic signature, and any such electronic signature shall have the same legal effect as a handwritten signature for the purposes of validity, enforceability and admissibility. In addition, an electronic signature, a true and correct facsimile copy or computer image of this Agreement shall be treated as and shall have the same effect as an original signed copy of this document.

Revised Oct 15, 2015

Cynthia Hilz

From: Tom Rogers <bcsotomrogers@gmail.com>
Sent: Monday, October 08, 2018 4:08 PM
To: Cynthia Hilz
Cc: 'Mark Trull'; bcsojquarino@gmail.com
Subject: FW: Brunswick County 911 Eligibility - Motorola
Attachments: essential_plus_services_astro_infrastructure_sow_na.pdf; SA_S00001028112_Brunswick County_7 1 2017 - 6 30 2018.pdf

*Motorola Solutions
Service Agreement*

Importance: High

CAUTION: This email originated from outside of Brunswick County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Cindy,
This is the updated approval for the Motorola contract.
Thanks, Tom

From: Jernigan, Danette <danette.jernigan@nc.gov>
Sent: Monday, October 8, 2018 3:34 PM
To: Tom Rogers <tom.rogers@brunswicksheriff.com>
Subject: Brunswick County 911 Eligibility - Motorola
Importance: High

CAUTION: This email originated from outside of Brunswick County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hey Tom,

The attached is eligible since nothing has changed from prior years.

Thanks .

Danette Jernigan
911 Financial Review Specialist
NC 911 Board
NC Department of Information Technology
919-754-6534
<https://it.nc.gov/nc911board>

NC DIT NORTH CAROLINA
911 Board DEPARTMENT OF
INFORMATION
TECHNOLOGY





Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:
Elizabeth Bynum

Action Item # V. - 14.

Sheriff's Office - Office of State Budget & Management Opioid
Treatment Grant Award

Issue/Action Requested:

Request that the Board of Commissioners accept and approve a grant award in the amount of \$10,000 from the Office of State Budget and Management to fight Opioid Abuse.

Background/Purpose of Request:

Request Board of Commissioners accept and approve a grant award in the amount of \$10,000 from the Office of State Budget and Management to fight Opioid Abuse in Brunswick County. The scope of work that will be covered by grant funding includes support of the Sheriff's Office's Anchor Initiative Program: entry fees to treatment facilities and/or lodging; food, clothing and/or personal items for persons seeking treatment; and finally, associated advertising or marketing materials.

Fiscal Impact:

Budget Amendment Required, Reviewed By Director of Fiscal Operations
Budget amendment appropriates \$10,000 in State revenues - restricted for grant award.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners accept and approve a grant award in the amount of \$10,000 from the Office of State Budget and Management to fight Opioid Abuse.

ATTACHMENTS:

Description

- ☐ Cover Letter -- Opioid Grant Award
- ☐ Contract with North Carolina Office of State Budget and Management
- ☐ Scope of Work and Annual Budget Document
- ☐ 20181105 Budget Amendment - NC State Grant In Aid - Fighting Opioids



Elizabeth Bynum <ebynum.bcs@gmail.com>

Fwd: FW: Local - NC GRANTS In Aid - Contract # 5867-E - Brunswick County Sheriff - to fight Opioid Abuse

Mark Trull <ltmarktrull@gmail.com>
To: Elizabeth Bynum <ebynum.bcs@gmail.com>

Tue, Oct 9, 2018 at 5:03 PM

----- Forwarded message -----

From: **Christina Kennedy** <christina.kennedy@brunswickcountync.gov>
Date: Wed, Oct 3, 2018 at 3:10 PM
Subject: FW: Local - NC GRANTS In Aid - Contract # 5867-E - Brunswick County Sheriff - to fight Opioid Abuse
To: Mark Trull <ltmarktrull@gmail.com>
Cc: Julie Miller <Julie.Miller@brunswickcountync.gov>

Mark,

Below and attached is the information we received for a contract to fight Opioid Abuse from the Office of State Budget and Management. Julie asked that I forward this to you for completion and to prepare an agenda item for the board meeting. Our understanding is that these funds were approved by the senate/general assembly and the OSBM contact in the email was tasked with the responsibility to distribute the award/documents to the awarded counties.

Let me know if you have any questions.

Thanks,
Christina

From: Dsouza, Agatha B <bessie.dsouza@osbm.nc.gov>
Sent: Wednesday, October 3, 2018 11:58 AM
To: Ann Hardy <Ann.Hardy@brunswickcountync.gov>
Cc: accounting <accounting@osbm.nc.gov>
Subject: Local - NC GRANTS In Aid - Contract # 5867-E - Brunswick County Sheriff - to fight Opioid Abuse

CAUTION: This email originated from outside of Brunswick County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Day Ms. Hardy,

We are contacting you regarding the \$10,000 state grant-in-aid designated to the Brunswick County Sheriff to be used to fight opioid abuse. Attached is a draft state grant agreement that can support the distribution of these funds.

Please review the agreement and fill in the Recipient's agreement administrator details in the document. If there are any provisions in the draft agreement that present a concern for your team, we would be happy to work with you to resolve any concerns.

Items attached in the email include information that should be submitted to OSBM prior to the execution of the agreement.

1. W-9 IRS tax id verification & electronic payment forms for our vendor payment files.
2. Attachment A of the agreement – this document will need to be completed by Robeson County and submitted to OSBM as this will be a part of the final agreement.

Attachment B of the agreement – This document will be used to request funds after the execution of the agreement. Please submit the filled document to the Business Office (contact information included in agreement).

Attachment C of the agreement – This document will be used to certify that State financial assistance received, or held, was used for the purposes for which it was awarded.

If you agree with the agreement, please sign and mail two copies (originals) of the agreement for the signature of the State Budget Director. One signed final document will be retained by OSBM and the other one will be returned to you.

Please acknowledge receipt of the email and attached documents and contact the Business Office by e-mail or at 919-807-4735 if you have any questions.

Thank you

Bessie

Bessie (Agatha) D'Souza

Special Funds & Grants Business Officer

NC Office of State Budget & Management (OSBM)

4th Floor Dobbs Building

430 N. Salisbury Street

Raleigh, NC 27603

MSC 20320, Raleigh, NC 27699-0320

Phone: (919) 807-4735

Email: bessie.dsouza@osbm.nc.gov



Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties by an authorized state official.

--

Capt Mark Trull
Brunswick County Sheriff's Office
PO Box 9
Bolivia NC 28422
910-253-2756
ltmarktrull@gmail.com

6 attachments



State_of_North_Carolina_Sub_W-9.pdf
212K



Vendor_Electronic_Payment_Form_with_Instructions_05172018.pdf
192K



Attachment A - LGU.DOCX
30K



Attachment B - FY19-LGU.xlsx
17K



Attachment C - Local- Grant Certification and Sworn Statement.docx
21K



9 - Local - Draft Contract - Brunswick County - \$10,000.00.docx
39K

Agreement # 5867-E

This Agreement is hereby entered into by and between the Office of State Budget and Management (the "AGENCY") and Brunswick County Sheriff's Department (the "RECIPIENT") (referred to collectively as the "Parties"). The RECIPIENT's federal tax identification number is provided in Attachment A.

1. EFFECTIVE TERM:

This agreement shall be effective starting July 1, 2018 and this agreement shall terminate on August 31, 2019.

2. RECIPIENT'S DUTIES:

The RECIPIENT shall provide the services as described below:

The RECIPIENT is authorized to use funds by this agreement for goods or services and referenced in the Joint Conference Committee Report on the Base, Capital and Expansion Budgets, Session Law 2018-5.

The RECIPIENT's scope of work is a complete and concise scope of goods or services supported by this agreement and consistent with language in Session Law 2018-5. See Attachment A.

The RECIPIENT agrees to use the funds in the amounts allocated for the budget cost items set forth in the RECIPIENT's Budget. RECIPIENT may reallocate and/or redistribute among budgeted items up to 10% in overall budget costs without the express written permission of the AGENCY.

The RECIPIENT understands and acknowledges that total funding level available under this agreement will not exceed \$10,000.00. The RECIPIENT shall submit an invoice for the full amount of the grant award in the form of Attachment B after the execution of the agreement.

Pursuant to N.C.G.S 143C-6-8, the RECIPIENT understands and agrees that agreement funding shall be subject to the availability of appropriated funds. However, in the event of agreement termination due to lack of adequate appropriated funds, the AGENCY will ensure that it will pay for services and goods acquired and obligated on or before the notice of agreement termination.

The RECIPIENT understands and acknowledges required compliance with all statutory provisions outlined in N.C.G.S. 143C-6-22 Use of State funds by non-State entities.

3. AGENCY'S DUTIES & PAYMENT PROVISIONS:

The AGENCY shall ensure that funds allocated and disbursed pursuant to Session Law 2018-5, comply with the intent and guidance found in this Session Law and ensure compliance with related state statutes and financial management standards.

The AGENCY shall separately pay the RECIPIENT a total not to exceed \$10,000.00. Attachment A provides scope of work and payment amounts to be paid to RECIPIENT. After the execution of the agreement, the RECIPIENT shall be paid the total grant amount upon submission of an invoice in the form of Attachment B.

4. FUNDS MANAGEMENT:

The RECIPIENT agrees that funds paid through this contract shall be accounted for in a separate fund and accounting structure within the RECIPIENT's central accounting and grant management system. The RECIPIENT agrees to manage all accounts payable disbursements, check register disbursements and related transactions in a detailed manner that supports fully transparent accounting of all financial transactions associated with this funding allocations described in Section 3 above. Expenditures for travel mileage, meals, lodging and other travel expenses incurred in the performance of this Contract shall be reasonable and supported by documentation. State rates should be used as guidelines. International travel shall not be eligible under this Contract. If eligible, the Recipient and all subrecipients shall: (a) ask the North Carolina Department of Revenue for a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to N.C.G.S.

105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their quarterly project status reports.

5. POST-GRANT AWARD DOCUMENTATION REQUIREMENTS:

The RECIPIENT agrees that it will file and submit the following documentation to the North Carolina Office of State Budget and Management accounting@osbm.nc.gov and OSBMreporting@osbm.nc.gov no later than thirty (30) days after the contract expiration date:

- a. Provide a letter certifying that State financial assistance received, or held, was used for the purposes for which it was awarded (Attachment C).
- b. Provide an accounting of all State financial assistance received, held, used, or expended.
- c. Report on activities and accomplishments undertaken by the recipient, including reporting on any performance measures established in the contract.

The above noted reports shall include RECIPIENT and SUB-RECIPIENT reporting information related to the above noted quantitative results and accomplishments. RECIPIENT and any SUB-RECIPIENTS agree that all program activity results information reported shall be subject to review and authentication as described in Paragraph 7 and RECIPIENT will provide access to work papers, receipts, invoices and reporting records, if requested by the AGENCY, as the AGENCY executes any audit internal audit responsibilities.

6. AGREEMENT ADMINISTRATORS:

All notices permitted or required to be given by one Party to the other and all questions about the Agreement from one Party to the other shall be addressed and delivered to the other Party's Agreement Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Agreement Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Agreement Administrator by giving timely written notice to the other Party.

For the AGENCY	
IF DELIVERED BY US POSTAL SERVICE	IF DELIVERED BY ANY OTHER MEANS
Providence Hakizimana, Business Officer Office of State Budget and Management MSC 20320 Raleigh, NC 27699-0320 Direct: 919-807-4748 Email: accounting@osbm.nc.gov	Providence Hakizimana, Business Officer Office of State Budget and Management 430 N. Salisbury Street Raleigh, NC 27699-0320 Direct: 919-807-4748 Email: accounting@osbm.nc.gov

For the RECIPIENT	
IF DELIVERED BY US POSTAL SERVICE	IF DELIVERED BY US POSTAL SERVICE
 Direct: Email:	 Direct: Email:

7. MONITORING AND AUDITING:

The RECIPIENT acknowledges and agrees that, from and after the date of execution of this Agreement and for five (5) years following its termination, the books, records, documents and facilities of the RECIPIENT are subject to being audited, inspected and monitored at any time by the AGENCY upon its request (whether in writing or otherwise). The RECIPIENT further agrees to provide AGENCY staff and staff of the Office of State Auditor with access to financial and accounting records to support internal audit, financial reporting and related requirements.

The RECIPIENT acknowledges and agrees that, regarding the grant funds, it will be subject to the audit and reporting requirements prescribed in N.C.G.S. 159-34, Local Government Finance Act – Annual Independent Audit, rules and regulations. Such audit and reporting requirements may vary depending upon the amount and source of grant funding received by the RECIPIENT and are subject to change.

8. TAXES:

The RECIPIENT shall be considered to be an independent RECIPIENT and as such shall be responsible for all taxes. The RECIPIENT agrees to provide the AGENCY with the RECIPIENT'S correct taxpayer identification number upon the execution of this Agreement. The RECIPIENT agrees that failure to provide the AGENCY with a correct taxpayer identification number authorizes the AGENCY to withhold any amount due and payable under this Agreement.

9. SITUS

This Agreement shall be governed by the laws of North Carolina and any claim for breach or enforcement of this Agreement shall be filed in State court in Wake County, North Carolina.

10. COMPLIANCE WITH LAW:

The RECIPIENT shall remain an independent RECIPIENT and as such shall be wholly responsible for the scope of work to be performed under this Agreement and for the supervision of his employees and assistants. The RECIPIENT represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with the AGENCY. The RECIPIENT shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of his business and work performance under this Agreement, including those of Federal, State, and local agencies having appropriate jurisdiction.

The Recipient acknowledges and agrees that, in its conduct under this Contract and in connection with any and all expenditures of grant funds made by it, it shall comply with the cost principles enunciated in the Code of Federal Regulations, 2 CFR, Part 200. The Recipient further acknowledges and agrees that, if it grants any of the grant funds awarded hereunder to one or more sub-recipients or sub-sub-recipients, the Recipient shall, by contract, ensure that said cost principles are made applicable to and binding upon any and all such sub-recipients, sub-sub-recipients, etc. in their handling, use and expenditure of the funds awarded to the Recipient hereunder.

11. TERMINATION OF AGREEMENT:

This agreement may be terminated by mutual consent upon sixty (60) days written notice to the other party, or as otherwise provided by law. As soon as reasonably possible following termination of this agreement, the amount of any residual unexpended funds shall be transferred to the AGENCY.

12. AMENDMENTS:

This Agreement may be amended in writing which documents approval of changes by both the AGENCY and the RECIPIENT.

13. AGREEMENT CLOSE-OUT PROCESS:

The RECIPIENT agrees to submit to the AGENCY a complete performance and expenditure status report (final report) within thirty (30) days after expiration of the agreement term.

RECIPIENT will be deemed noncompliant if its final report is not submitted within the 30-day period stated above. Once the complete final performance and financial status report package has been received and evaluated by the AGENCY, the RECIPIENT will receive official notification of agreement close-out. The letter will inform the RECIPIENT that the AGENCY is officially closing the agreement and retaining all agreement files and related material for a period of five (5) years or until all audit exceptions have been resolved, whichever is longer.

14. AUTHORIZED SIGNATURE WARRANTY:

The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement.

In Witness Whereof, the RECIPIENT and the AGENCY have executed this Agreement in duplicate originals, with one original being retained by each party.

BURNSWICK COUNTY SHERIFF'S DEPARTMENT

Signature

Date

Printed Name

Title

OFFICE OF STATE BUDGET AND MANAGEMENT

Signature

Date

Printed Name

Title

Attachment A

Scope of Work and Annual Budget

Before it will be possible to finalize this award and make any disbursement, you are required to provide to the Agency a description for how the organization will spend the amount of funding allocated for the specific purpose as stated in the grant contract. This will include a scope of work, information related to any potential sub-grants and an annual budget for the grant funds. Please attach additional sheets as necessary.

1. Organization:	
Organization Name:	Brunswick County (Sheriff's Office)
Tax Identification #:	56-6000278
Organization Fiscal Year End:	6/30/19

2. Scope of Work:
<p>Recipient shall detail below how the organization will spend the amount of funding allocated for the specific purpose as stated in the grant contract. The description should include services to be provided, objectives to be achieved, and expected results. The description should also include anticipated timing of those services, objectives and expected results.</p> <p>The funding will go toward the Sheriff's Office's fight on the Opioid Epidemic in Brunswick County. The Sheriff's Office "Anchor Initiative" was established in 2017 to assist persons who are fighting with an addiction to seek help in an affordable manner. Deputies specifically chosen to work on this project help transport individuals to treatment, and this grant will help cover the following costs: food, clothing, personal items for persons seeking treatment, entry fees to treatment facilities, lodging, and associated advertising or marketing materials.</p>

3. Subgrants:				
a. Does the Recipient anticipate that it will sub-grant or pass down any funds to another organization?		Yes	X	No
If yes, answer the following: N/A				
b. Name of Sub-recipient	c. Program Name	d. Amount to Sub-recipient		
N/A	N/A	N/A		

Below are general expenditure descriptions that can serve as a **guide** for preparing the organization's annual budget related to the grant award. Please add or delete expenditure captions for clarity if needed. The annual budget must be signed by an authorizing official.

The following annual budget is for the time period beginning July 1, 2018 and ending August 31, 2019.

EXPENDITURE DESCRIPTION

AMOUNT

Employee Expenses (e.g. program related staffing).

Services and Contract Expenses (e.g. utilities, telephone, data, lease related expenses) \$

Goods (e.g. supplies and equipment) **Expenses** \$5,000

Administration Expenses (e.g. overhead & project management) \$

Other Expenses (e.g. related charges not assigned above and described by recipient) \$5,000

Total Beginning Balance of the Project Fund \$10,000

With regard to the information contained herein, I certify that the annual budget has been approved by the Recipient's Chief Fiscal Officer, CEO or Board Chair.

Signature

Date

10/15/18

John W. Ingram, V

Sheriff

Printed Name

Title

Request Info	
Type	Budget Amendment
Description	State Aid Grant-Fight Opioids
Justification	11/5/2018 Board Meeting - Appropriate State Revenues Restricted in the amount of \$10,000 awarded by the NC Office of State Budget and Management to Fight Opioid Abuse. The agreement will be effective from July 1, 2018 through August 31, 2019.
Originator	CHRISTINA KENNEDY

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
104310	332000	Sheriff's Office	State Revenues - Restricted	10000	Increase	Credit
104310	465500	Sheriff's Office	Grant Subsidy	10000	Increase	Debit

Total	
Grand Total:	20000



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 15.

From:
Charles W. Miller, Chief Deputy

Sheriff's Office - Reclassification of Comptroller/Accreditation
Position and Addition of Administrative Assistant

Issue/Action Requested:

Request that the Board of Commissioners approve the reclassification of the comptroller/accreditation manager and the addition of an administrative assistant position.

Background/Purpose of Request:

With the retirement of Capt. Trull we would like to reclassify his position to a non-sworn position which is a savings for the County. This position will be our Comptroller/Accreditation Manager. With the reclassification of this position we would start it at entry level pay rate for grade 73. With the savings and lapsed salary funds Sheriff Ingram would like to create a new Admin Assistant I position at grade 63 entry level. This position will be used to open a new substation in the Leland area of Brunswick County which is truly needed in an area that is growing daily.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the reclassification of the comptroller/accreditation manager and the addition of an administrative assistant position.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 16.

From: Tax Administration - November 2018 Releases
Jeffery P Niebauer

Issue/Action Requested:

Request that the Board of Commissioners approve the November 2018 tax releases.

Background/Purpose of Request:

Approval of the tax releases for November 2018. A summary of the releases is listed below.

County real property release value \$4,536,985 (14 releases)

Smithville real property release value \$4,045,785 (4 releases)

Leland real property release value \$80,080 (1 release)

County personal property release value \$62,185 (5 releases)

Smithville personal property release value \$33,153 (3 releases)

Leland personal property release value \$25,000 (1 release)

St James personal property release value \$1,457 (1 release)

Southport personal property release value \$31,696 (2 releases)

For information purposes only

Grissettown/Longwood fire district \$375 (1 release)

Leland fire district \$112.50 (1 release)

Shallotte Point fire district \$237.50 (5 releases)

Southport fire district \$27.50 (2 releases)

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the November 2018 tax releases.

ATTACHMENTS:

Description

- ☐ November 2018 Releases
- ☐ Fire Fee Releases for November 2018 (For information purposes only)

TAX RELEASES FOR NOVEMBER 2018

Appraisal RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047073	10/25/2018	DEPARTMENT OF TRANSPORTATION	37456 (2018)	50195440	Brunswick County	2210000102		\$2551.25-C \$210.41-SM	\$526,030.00	Exempt
047075	10/25/2018	DEPARTMENT OF TRANSPORTATION	37442 (2018)	10088700	Brunswick County	221AA00101		\$61.11-C \$5.04-SM	\$12,600.00	Exempt
047077	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	109406 (2018)	64448070	Brunswick County	229MA02101		\$226.30-C	\$46,660.00	Clerical error/DE error
047079	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	110810 (2017)	64448070	Brunswick County	229MA02101		\$226.30-C	\$46,660.00	Clerical error/DE error
047081	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	108036 (2016)	64448070	Brunswick County	229MA02101		\$226.30-C	\$46,660.00	Clerical error/DE error
047083	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	106729 (2015)	64448070	Brunswick County	229MA02101		\$226.30-C	\$46,660.00	Clerical error/DE error
047085	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	105367 (2014)	64448070	Brunswick County	229MA02101		\$130.94-C	\$29,590.00	Clerical error/DE error
047087	10/25/2018	COLEMAN RONALD G TRUSTEE MILDRED HEWETT TRUST	29221 (2018)	33349760	Brunswick County	221MC026		\$200.57-C \$16.54-SM	\$41,355.00	Elderly Exemption
047088	10/25/2018	DLOUHY JUSTIN L ETUX DLOUHY CINDY E	38769 (2018)	80057454	Brunswick County	02700064		\$218.25-C	\$45,000.00	Military Exemption
047089	10/25/2018	EWELL JOHN DENNIS ETUX SALY EMILY JULIA	44527 (2018)	80055346	Brunswick County	225FA058		\$218.25-C	\$45,000.00	Military Exemption
047090	10/25/2018	S & J PROPERTIES OF LELAND NC LLC	120462 (2018)	80032033	Leland	029NF00101		\$388.39-C \$168.17-LEL	\$80,080.00	Clerical error/DE error
047092	10/25/2018	HERNDON CAROLYN A	62277 (2018)	62719930	Brunswick County	214PA028		\$290.47-C	\$59,890.00	Elderly Exemption
047093	10/25/2018	SMITH ISLAND LAND TRUST	128239 (2018)	31042815	BHI MSD Zone A	2654B009		\$16809.13-C \$1386.32-SM	\$3,465,800.00	Exempt
047094	10/25/2018	JACK L JR & BARBARA A SEELEY REV TR	69796 (2018)	80049916	Brunswick County	213FA006		\$218.25-C	\$45,000.00	Military Exemption

TAX RELEASES FOR NOVEMBER 2018

PERSONAL RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047096	10/25/2018	DEMATTIA PATRICIA	037142 (2018)	80008956		NULL	SHALLOTTE	\$19.56-C	\$4,032.00	Did Not Own January 1
047097	10/25/2018	SEDIVY THOMAS C	123782 (2018)	80044752	SOUTHPORT	NULL	SMITHVILLE	\$121.25-C \$12.12-LL \$10.00-SM \$1.00-LSM \$73.90-SP \$7.39-SPLL	\$25,000.00	APPEALED THE BOAT VLAUE WITHIN 30 DAY PERIOD
047100	10/25/2018	RUSSELL JEAN LAND	120009 (2018)	80066849	LELAND	037DC004	TOWN CREEK	\$121.25-C \$52.50-LEL	\$25,000.00	Elderly Exemption

TAX RELEASES FOR NOVEMBER 2018

BUSINESS PERSONAL RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047098	10/25/2018	SAPIA PSYCHOLOGICAL ASSOCIATES	301475 (2018)	30978430	ST JAMES	204NB002	SMITHVILLE	\$7.07-C \$0.71-LL \$0.58-SM \$0.06-LSM \$0.73-SJ \$0.07-SJLL	\$1,457.00	Clerical Error/DE Error
047099	10/25/2018	GAWAIN ENTERPRISES INC	301582 (2018)	80046238	SOUTHPORT	22100031	SMITHVILLE	\$32.48-C \$9.74-LL \$2.68-SM \$0.80-LSM \$19.79-SP \$5.94-SPLL	\$6,696.00	Clerical Error/DE Error

Release Category Codes

Release Code Release Type

BHI	BALD HEAD ISLAND
BEL	BELVILLE
BSL	BOILING SPRING LAKES
BOL	BOLIVIA
CAL	CALABASH
CS	CAROLINA SHORES
CAS	CASWELL BEACH
C	COUNTY
HB	HOLDEN BEACH
INT	INTEREST
LSM	LATE LIST SMITHVILLE
LELLL	LELAND LATE LIST
LBLL	LONG BEACH LATE LIST
NAVLL	NAVASSA LATE LIST
NWLL	NORTHWEST LATE LIST
OILL	OAK ISLAND LATE LIST
OIBLL	OCEAN ISLE BEACH LATE LIST
PL04	OFF PREMISES WINE

Release Code Release Type

BHILL	BALH HEAD ISLAND LATE LIST
BELLL	BELVILLE LATE LIST
BSLLL	BOILING SPRING LAKES LATE LIST
BOLLL	BOLIVIA LATE LIST
CALLL	CALABASH LATE LIST
CSLL	CAROLINA SHORES LATE LIST
CASLL	CASWELL BEACH LATE LIST
FF	FIRE FEE
HBLL	HOLDEN BEACH LATE LIST
LL	LATE LIST PENALTY
LEL	LELAND
LB	LONG BEACH
NAV	NAVASSA
NW	NORTHWEST
OI	OAK ISLAND
OIB	OCEAN ISLE BEACH
PL02	OFF PREMISES MALT
PL01	ON PREMISES MALT

Release Category Codes

Release Code	Release Type
--------------	--------------

PL03	ON PREMISES WINE
SAD25	SAD 25
SAD28	SAD 28
SCLL	SANDY CREEK LATE LIST
SHA	SHALLOTTE
SM	SMITHVILLE HOSPITAL
SPLL	SOUTHPORT LATE LIST
SJ	ST JAMES
SB	SUNSET BEACH
T	TOTAL TAX
VARLL	VARNAMTOWN LATE LIST
YPLLL	YAUPON BEACH LAST LIST

Release Code	Release Type
--------------	--------------

SAD24	SAD 24
SAD27	SAD 27
SC	SANDY CREEK
SBSD	SE BRUNSWICK SAN DIST
SHALL	SHALLOTTE LATE LIST
SP	SOUTHPORT
SAD	SPECIAL ASSESSMENT DISTRICT
SJLL	ST JAMES LATE LIST
SBLL	SUNSET BEACH LATE LIST
VAR	VARNAMTOWN
YP	YAUPON BEACH

NOVEMBER 2018 Fire Fee RELEASES

Release Number	Release Date	Tax Payer Name	Bill Number (Year)	Account Number	City	Parcel Number	Township	Amount Released	Value Released	Release Reason
047074	10/25/2018	DEPARTMENT OF TRANSPORTATION	37456 (2018)	50195440	Brunswick County	2210000102		\$13.75-SPF	\$526,030.00	Exempt
047076	10/25/2018	DEPARTMENT OF TRANSPORTATION	37442 (2018)	10088700	Brunswick County	221AA00101		\$13.75-SPF	\$12,600.00	Exempt
047078	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	109406 (2018)	64448070	Brunswick County	229MA02101		\$67.50-SHPF	\$46,660.00	Clerical error/DE error
047080	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	110810 (2017)	64448070	Brunswick County	229MA02101		\$50.00-SHPF	\$46,660.00	Clerical error/DE error
047082	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	108036 (2016)	64448070	Brunswick County	229MA02101		\$40.00-SHPF	\$46,660.00	Clerical error/DE error
047084	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	106729 (2015)	64448070	Brunswick County	229MA02101		\$40.00-SHPF	\$46,660.00	Clerical error/DE error
047086	10/25/2018	PISCITELLE PAT J ETUX CYNDI W	105367 (2014)	64448070	Brunswick County	229MA02101		\$40.00-SHPF	\$29,590.00	Clerical error/DE error
047091	10/25/2018	S & J PROPERTIES OF LELAND NC LLC	120462 (2018)	80032033	Leland	029NF00101		\$112.50-LELF	\$80,080.00	Clerical error/DE error
047095	10/25/2018	MCLAMB SCOTT A	92581 (2018)	63751610		2120002303		\$375.00-GRIF	\$0.00	Clerical error/DE error

Release Category Codes

Release Code	Release Type
--------------	--------------

BHI	BALD HEAD ISLAND
BEL	BELVILLE
BSL	BOILING SPRING LAKES
BOL	BOLIVIA
CAL	CALABASH
CS	CAROLINA SHORES
CAS	CASWELL BEACH
C	COUNTY
HB	HOLDEN BEACH
INT	INTEREST
LSM	LATE LIST SMITHVILLE
LELL	LELAND LATE LIST
LBLL	LONG BEACH LATE LIST
NAVLL	NAVASSA LATE LIST
NWLL	NORTHWEST LATE LIST
OILL	OAK ISLAND LATE LIST
OIBLL	OCEAN ISLE BEACH LATE LIST
PL04	OFF PREMISES WINE

Release Code	Release Type
--------------	--------------

BHILL	BALH HEAD ISLAND LATE LIST
BELL	BELVILLE LATE LIST
BSLL	BOILING SPRING LAKES LATE LIST
BOLL	BOLIVIA LATE LIST
CALL	CALABASH LATE LIST
CSLL	CAROLINA SHORES LATE LIST
CASLL	CASWELL BEACH LATE LIST
FF	FIRE FEE
HBLL	HOLDEN BEACH LATE LIST
LL	LATE LIST PENALTY
LEL	LELAND
LB	LONG BEACH
NAV	NAVASSA
NW	NORTHWEST
OI	OAK ISLAND
OIB	OCEAN ISLE BEACH
PL02	OFF PREMISES MALT
PL01	ON PREMISES MALT

Release Category Codes

Release Code	Release Type
--------------	--------------

PL03	ON PREMISES WINE
SAD25	SAD 25
SAD28	SAD 28
SCLL	SANDY CREEK LATE LIST
SHA	SHALLOTTE
SM	SMITHVILLE HOSPITAL
SPLL	SOUTHPORT LATE LIST
SJ	ST JAMES
SB	SUNSET BEACH
T	TOTAL TAX
VARLL	VARNAMTOWN LATE LIST
YPLLL	YAUPON BEACH LAST LIST

Release Code	Release Type
--------------	--------------

SAD24	SAD 24
SAD27	SAD 27
SC	SANDY CREEK
SBSD	SE BRUNSWICK SAN DIST
SHALL	SHALLOTTE LATE LIST
SP	SOUTHPORT
SAD	SPECIAL ASSESSMENT DISTRICT
SJLL	ST JAMES LATE LIST
SBLL	SUNSET BEACH LATE LIST
VAR	VARNAMTOWN
YP	YAUPON BEACH



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 17.

From:
John Nichols, P.E.

Utilities - Memorandum of Understanding with the Town of Leland and Change Order No. 1 Burnette Enterprises

Issue/Action Requested:

Request that the Board of Commissioners approve a Memorandum of Understanding (MOU) with the Town of Leland to include work at the Magnolia Greens Pump Station No. 3 as part of the Timber Lane/Pickett Road Force Main Replacement Project; approve Change Order No. 1 with the contractor for this additional work; and authorize the Chairman and Clerk to the Board to execute the MOU and change order contingent on the County Attorney's review.

Background/Purpose of Request:

During its October 1, 2018, meeting, the County Board of Commissioners approved award of the construction contract for the Timber Lane/Pickett Road Force Main Replacement Project. The purpose of the project is to replace an existing force main that conveys flow from the Magnolia Greens development.

During the engineering design of the project it was noted that portions of the existing facilities on the Magnolia Greens Pump Station No. 3 (belonging to the Town of Leland) needed to be repaired, replaced, or removed altogether. This was brought to the attention of the town. In cooperation with the town, an Add Alternate to the project was developed and included as part of the bid.

A Memorandum of Understanding has been developed that will allow the town and county to work cooperatively for the purpose of improving the performance and reliability of wastewater service to Magnolia Greens. The Town of Leland has approved the MOU and agreed to reimburse the cost (\$45,000) of the Add Alternate. To modify the contractor's contract, it is requested that Change Order No. 1 be approved as well.

It is recommended that the Board approve the Memorandum of Understanding with the Town of Leland, Change Order No. 1 with the contractor, Burnette Enterprises, and authorize the Chairman and the Clerk to the Board to execute agreement on behalf of the county.

Fiscal Impact:

Budget Amendment Required, Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Budget amendment appropriates \$45,000 in reimbursement revenue from the Town of Leland for project change order.

Approved By County Attorney:

Yes

Advisory Board Recommendation:

Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners approve a Memorandum of Understanding (MOU) with the Town of Leland to include work at the Magnolia Greens Pump Station No. 3 as part of the Timber

Lane/Pickett Road Force Main Replacement Project; approve Change Order No. 1 with the contractor for this additional work; and authorize the Chairman and Clerk to the Board to execute the MOU and change order contingent on the County Attorney's review.

ATTACHMENTS:

Description

- ▣ Utilities - Memorandum of Understanding - Attach 1
- ▣ Utilities - Change Order No. 1 - Attach 2
- ▣ 20181105 Budget Amendment Magnolia Greens Pump Station 3

MEMORANDUM OF UNDERSTANDING

REPLACEMENT OF TIMBER LANE FORCE MAIN AT TOWN OF LELAND PUMP STATION

WHEREAS, Brunswick County has approved plans and specifications for the abandonment of approximately 3,600 lf of existing 10" force main along Timber Lane and Pickett Road in Leland and replacement with approximately 3,550 lf of 10" and 12" force main, known as Timber Lane and Pickett Road Force Main Replacement BASE BID, and

WHEREAS, these plans include an ADD ALTERNATE BID for work performed within the Leland Pump Station #3 Site, including, but not limited to: provision of all material, components, and labor; connection to existing piping downstream of valve vault; installation of 10" DIP piping, fittings, and retainer glands; connection of 10" piping to new (base bid) 10" plug valve just outside the pump station fence; installation of 10" x 8" tee and connection of the existing 8" pump station bypass components to branch of tee; removal of existing metering vault, metering manhole, and air valve; dismantling and reinstalling chain link fence as required; and all other work necessary to make the force main system within the Leland Pump Station #3 site fully operational and compatible with base bid project system components,

WHEREAS, the BASE BID and the ADD ALTERNATE BID together will be known as the "Project"

IT SHALL BE THE MUTUAL UNDERSTANDING OF THE TOWN OF LELAND AND BRUNSWICK COUNTY THAT:

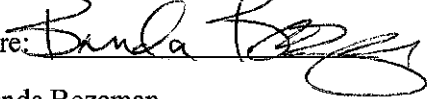
1. Whereas Brunswick County has procured the services of a qualified contractor, Brunswick County shall be responsible for the oversight of the BASE BID work and the ADD ALTERNATE WORK. Brunswick County shall assign a project representative who shall provide direction to the Contractor as needed, and shall act as the liaison between the Town and the Contractor.
2. The Town of Leland shall assign a project representative to act on the Town's behalf during execution of the ADD ALTERNATE BID work. In order to maintain continuity, it is agreed that communication and directives between the Town's project representative and the Contractor shall pass through the County's project representative.
3. The Town of Leland will provide qualified personnel to operate the sewage collection system in coordination with the Contractor during execution of the work contained in the ADD ALTERNATE BID.
4. The Town of Leland has contracted with and directed McGill Associates in regards to professional engineering and construction administration services directly related to the ADD ALTERNATE BID.
5. McGill Associates, with the assistance of both Brunswick County and the Town of Leland, will provide construction observation as necessary to certify and close out the Project.
6. The Town of Leland will reimburse, on a monthly basis, Brunswick County for payments made to the Contractor, for the work performed under the ADD ALTERNATE BID, including any change orders that may evolve related to the successful completion of the ADD ALTERNATE BID work.

SIGNATURES

IN WITNESS WHEREOF, the parties hereto have signed this Agreement effective as of this

18 day of October, 2018.

TOWN OF LELAND, NC

Signature: 

By: Brenda Bozeman

Title: Mayor, Town of Leland

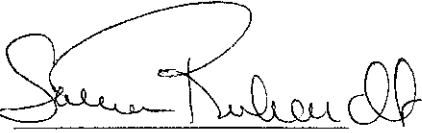
BRUNSWICK COUNTY, NC

Signature: _____

By: Frank Williams

Title: Chairman, Brunswick County Board
Of Commissioners

ATTEST:

Signature: 

By: Sabrena Reinhardt

Title: Town Clerk

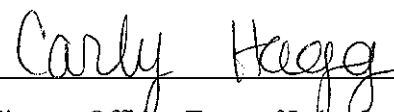
ATTEST:

Signature: _____

By: Andrea White

Title: Clerk to Brunswick County Board
Of Commissioner

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act, this the 18th day of October, 2018.


Finance Officer, Town of Leland

BRUNSWICK COUNTY PUBLIC UTILITIES

OPERATIONS CENTER

250 GREY WATER ROAD NE
SUPPLY, NORTH CAROLINA 28462

MAILING ADDRESS
P. O. BOX 249
BOLIVIA, NORTH CAROLINA 28422
TELEPHONE (910) 253-2657
FAX (910) 253-4305



BRUNSWICK COUNTY CHANGE ORDER NO. 1

PROJECT: Sewer Force Main Replacement for Timber Lane & Pickett Rd

ORIG. TIME OF COMP.
120 days

ORIG. DATE OF COMP.
02/01/2019

FOR BC USE ONLY

- ☐ OR Owner Request
- ☐ CR Contractor Request
- ☐ DR Designer Request
- ☐ CC Concealed Condition
- ☐ DE Design Error
- ☐ DO Design Omission
- ☐ SC Schedule Change
- ☒ OT Other

Under the terms of the Contract and without invalidating the original provisions thereof, the following change(s) in work is(are) authorized for the change in Contract amount herein set forth:

Perform all work included in Add Alternate Bid #1: All work to be performed within the Leland Pump Station #3 Site including, but not limited to: provision of all material, components and labor; connection to existing piping downstream of valve vault; installation of 10" DIP piping, fittings, and retainer glands; connection of 10" piping to new (base bid) 10" plug valve just outside the pump station fence; installation of 10" x 8" tee and connection of the existing 8" pump station bypass components to branch of tee; removal of existing metering vault, metering manhole, and air valve; dismantling and reinstalling of chain link fence as required; and all other work necessary to make the force main system within the Leland Pump Station #3 site fully operational and compatible with the base bid project system components.

The Time of Completion including previous orders is 120 calendar days and shall be ~~(increased)~~ ~~(decreased)~~ **unchanged** by calendar days by this change order for a revised Contract date of completion of .N/A. (Detailed analysis supporting the requirements for a change in duration is attached)

CONTRACT COST SUMMARY

TOTALS

1. Original Contract Amount		\$449,000.00		
2. Amount of Previous Orders	ADD	\$0	Deduct	\$0
3. Amount of This Order:	ADD	\$45,000.00	Deduct	\$0
4. Total additions lines 2 & 3			Minus Total Deducts:	\$0

(Line 4 shall show the net amount to be **added** or [deducted] from the **original** Contract amount.)

5. Revised Contract Total Amount **\$494,000.00**

I certify that my Bonding Company will be notified forthwith that my Contract has been changed by the amount of this change order, and that a copy of the approved change order will be mailed upon receipt by me to my surety.

_____	By: _____	_____
(Contractor)		(Date)
_____	By: _____	_____
(Designer)		(Date)
_____	By: _____	_____
(Owner)		(Date)
_____	By: _____	_____
(County Commissioners)	Frank Williams, Chairman	(Date)

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Approved as to Form

Brunswick County Finance Officer

Brunswick County Attorney

DISTRIBUTION: 1 original to Owner

1 original to Contractor

DESIGNER'S REQUEST FOR AUTHORIZATION TO CHANGE

DATE: 10/25/2018

REQUEST NO.: 1

PROJECT NAME: **Sewer Force Main
Replacement for Timber
Lane & Pcikett Rd**

OWNER:
Brunswick County
Public Utilities

CONTRACTOR: **Burnette Enterprises Inc**

DESIGNER:
McGill Associates

CONTRACT FOR:

REASON FOR CHANGE:

Acceptance of Add Alternate Bid #1

SUMMARY REVIEW OF CONTRACTOR'S ESTIMATE FOR TIME AND COST: (Attach Contractor's detailed cost breakdown of labor and materials)

DESIGNER SUMMARY:

1. Schedule items affected by this change:

BURN-100418

2. Can Contractor mitigate the change without requiring a Contract time extension?
3. Will the change require a Contract time extension for other Contractors? Which?
4. Are additional costs indicated by reason of the time extension If so they must be included in 5 & 6 Below.

	CONTRACTOR'S ESTIMATE	DESIGNER'S ESTIMATE
5. Estimated cost of change:		
6. Estimated time extension field cost (if any):		

DESIGNER RECOMMENDATION AND CERTIFICATION:

I certify that I have reviewed all aspects of this change order and have determined that it is in the best interest of the Owner to have the work accomplished. I have also determined that the cost and time allotment are fair and equitable, and I recommend acceptance by the Owner.

Approved by: _____ Date: _____

Title: _____

Request Info	
Type	Budget Amendment
Description	Magnolia Greens Pump Station 3
Justification	Board Meeting 11/05/2018-Appropriate \$45,000 of miscellaneous revenue reimbursement from the Town of Leland for change order 1 to the Timber Lane/Pickett Road Force Main Replacement project.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
627250	383935	Northeast Regional Wastewater	Misc Rev-Refund	45000	Increase	Credit
627250	459040	Northeast Regional Wastewater	Cap Outlay-COL Wastewater Proj	45000	Increase	Debit

Total	
Grand Total:	90000



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:
John Nichols, P.E.

Action Item # V. - 18.

Utilities - McKim & Creed Contract Services Amendment No. 1
for System Emergency Repairs

Issue/Action Requested:

Request that the Board of Commissioners approve an amendment to the Engineering Services Agreement with McKim & Creed in an amount not to exceed \$35,000 associated with emergency repairs to the utility system.

Background/Purpose of Request:

An initial agreement was approved with McKim & Creed Engineers to assist with engineering design for repair damage due to Hurricane Florence to repair critical water and sewer facilities as soon as possible. The initial contract amount was \$10,000. After the storm, additional repair locations were identified that will require engineered drawings for the work. This amendment in the amount of \$25,000 for a total not to exceed amount of \$35,000 will facilitate the necessary engineering work for the seven repair areas so far identified.

After the flood waters from Hurricane Florence receded, additional damaged areas were found that would require repair by horizontal directional drill (HDD) method due to roads being washed out, debris damaging existing lines, etc. Several areas weren't accessible to assess damage until very recently.

The following damaged areas require engineered drawings and certified as-builts:

1. Boiling Spring Lakes Zone 1 (East Boiling Spring Lakes Road and Pine Lake Drive)
2. Boiling Spring Lakes Zone 2 (East Boiling Spring Lakes Road and Crystal Road)
3. Boiling Spring Lakes Zone 3 (East Boiling Spring Lakes Road and Cherry Street)
4. Boiling Spring Lakes (South Shore Road and Forest Lake Drive)
5. Boiling Spring Lakes (South Shore Road and Buckbee Road)
6. Boiling Spring Lakes (Alton Lennon Road at Big Lake Dam)
7. Bethel Road Southport

Staff recommends approval of the proposed amendment with McKim & Creed.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Funds appropriated with budget amendment for storm damage

Approved By County Attorney:

Yes

County Attorney's Recommendation:

Note that original agreement was approved with an exemption of this contract from procurement requirements under G.S. 143-64.3.1 based on the amount being less than \$50,000.00, and the amended amount remains under this threshold.

Advisory Board Recommendation:

Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners approve an amendment to the Engineering Services Agreement with McKim & Creed in an amount not to exceed \$35,000 associated with emergency repairs to the utility system.

ATTACHMENTS:

Description

- ▣ Utilities - Amendment No. 1 McKim & Creed - Attach 1
- ▣ Original Agreement with McKim and Creed

(for use with E-520)

This is **EXHIBIT C**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated October 1, 2018.

AMENDMENT TO OWNER-ENGINEER AGREEMENT
Amendment No. 1 (One)

1. *Background Data:*

- a. Effective Date of Owner-Engineer Agreement: October 1, 2018
- b. Owner: Brunswick County
- c. Engineer: McKim & Creed, Inc.
- d. Project: Emergency On-Call Engineering Services

2. *Description of Modifications:*

- a. Engineer shall perform or furnish the following Additional Services: **See Attachment A**
- b. The Scope of Services currently authorized to be performed by Engineer in accordance with the Agreement and previous amendments, if any, is modified as follows: **N/A**
- c. The responsibilities of Owner are modified as follows: **N/A**
- d. For the Additional Services or the modifications to services set forth above, Owner shall pay Engineer the following additional or modified compensation: **N/A**
- e. Other portions of the Agreement (including previous amendments, if any) are modified as follows:

5. Agreement Summary (Reference only)

a. Original Agreement amount:	<u>\$10,000.00</u>
b. Net change for prior amendments:	<u>\$0.00</u>
c. This amendment amount:	<u>\$25,000.00</u>
d. Adjusted Agreement amount:	<u>\$35,000.00</u>

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit B.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER: Brunswick County

ENGINEER: McKim & Creed, Inc.



By: _____

By: Anthony W. Boahn

Title: Chairman
Board of Commissioners

Title: Vice-President

Date
Signed: _____

Date Signed: 10-25-18

Clerk to the Board

“This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.”

Finance Director – Brunswick County

This Agreement has been prepared for use with the Brunswick County, North Carolina General Conditions of the Contract (for construction contracts). Their provisions are interrelated and a change in one may necessitate a change in the other.

**SHORT FORM OF AGREEMENT
BETWEEN OWNER AND ENGINEER
FOR
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of 10/01/2018 ("Effective Date") between

Brunswick County ("Owner")

and

McKim & Creed, Inc. ("Engineer").

Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as follows:

Emergency On-Call Engineering Services ("Project").

Engineer's Services under this Agreement are identified in the attached Exhibit A.

Owner and Engineer further agree as follows:

1.01 Basic Agreement and Period of Service

- A. Engineer shall provide, or cause to be provided, the services set forth in this Agreement. If authorized by Owner, or if required because of changes in the Project, Engineer shall furnish services in addition to those set forth above. Owner shall pay Engineer for its services as set forth in Paragraphs 7.01.
- B. Engineer shall complete its services in accordance with the schedule outlined in Exhibit B.
- C. If the Project includes construction-related professional services, then Engineer's time for completion of services is conditioned on the time for Owner and its contractors to complete construction. If the actual time to complete construction exceeds the number of days indicated in Exhibit B through no fault of the Engineer, then Engineer's period of service and its total compensation shall be appropriately adjusted.

2.01 *Payment Procedures*

- A. *Invoices:* Engineer shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 60 days of receipt. If Owner fails to make any payment due Engineer for undisputed services and expenses within 60 days after receipt of Engineer's invoice, then the amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, after giving fourteen days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all undisputed amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension. Payments will be credited first to interest and then to principal.

3.01 *Termination*

- A. The obligation to continue performance under this Agreement may be terminated:

I. For cause,

- a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay Engineer for its undisputed services is a substantial failure to perform and a basis for termination.
- b. By Engineer:
- 1) upon fourteen days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or
 - 2) upon fourteen days written notice if the Engineer's services for the Project are delayed for more than 90 days for reasons beyond Engineer's control.

Engineer shall have no liability to Owner on account of a termination by Engineer under Paragraph 3.01.A.1.b.

- c. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 3.01.A.1.a if the party receiving such notice begins, within fourteen days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.
2. For convenience, by Owner effective upon Engineer's receipt of written notice from Owner.

- B. The terminating party under Paragraph 3.01.A may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.

4.01 *Successors, Assigns, and Beneficiaries*

- A. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 4.01.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.
- C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any contractor, subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

5.01 *General Considerations*

- A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Subject to the foregoing standard of care, Engineer and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- B. Engineer shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.
- C. This Agreement is to be governed by the law of the State of North Carolina.
- D. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between Owner and such contractor. Engineer is not responsible for variations between actual construction bids or costs and Engineer's opinions or estimates regarding construction costs.

- E. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or of any other persons (except Engineer's own employees) at the Project site or otherwise furnishing or performing any construction work; or for any decision made regarding the construction contract requirements, or any application, interpretation, or clarification of the construction contract other than those made by Engineer.
- F. The general conditions for any construction contract documents prepared hereunder are to be the Brunswick County, North Carolina General Conditions of the Contract (for construction contracts) unless the parties agree otherwise.
- G. All documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest in such documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to the following limitations: (1) any use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and consultants and (2) such limited license to Owner shall not create any rights in third parties.
- H. To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to \$50,000, the total amount of compensation received by Engineer, or the total insurance benefit of Engineer's insurance policy(s), whichever is greater.
- I. The parties acknowledge that Engineer's scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste as defined by the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq., or radioactive materials). If Engineer or any other party encounters a Hazardous Environmental Condition, Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner retains appropriate specialist consultants or contractors to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition.
- J. Owner and Engineer agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute shall be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.

6.01 *Total Agreement*

- A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7.01 *Basis of Payment - Hourly Not to Exceed*

- A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer in accordance with the hourly rate schedule provided as Exhibit B for a total **Hourly Not to Exceed fee of \$10,000.**
- B. The portion of the compensation amount billed monthly for Engineer's services will be based upon the actual man-hours and expenses completed during the billing period.

8.01 *Exhibits Included*

- A. Engineer's Services
- B. Schedule of Hourly Rates and Expenses

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

OWNER: **Brunswick County**

ENGINEER: **McKim & Creed, Inc.**

By: 

Title: Chairman


Date Signed: 10/1/2018

By: Anthony W. Boehn 

Title: Vice-President

Date Signed: 9-25-18

"This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act."


Finance Director – Brunswick County

10/01/2018

Date



"Approved as to Form"


County Attorney

10-1-2018

Date

EXHIBIT “A”

SCOPE OF SERVICES

I. PROJECT DESCRIPTION

As a result of Hurricane Florence, Brunswick County has experienced impacts to its water and wastewater infrastructure. This scope of work will entail providing emergency engineering and construction related services to assist the County in corrective actions necessary to address the impacts to its public utility systems.

Our scope of services is provided as follows:

II. SCOPE OF SERVICES

McKim & Creed will provide engineering and construction related services to Brunswick County to address utility impacts resulting from Hurricane Florence. Services will be provided on an “On-Call” basis as requested by the County. General services may include, but not be limited to, the following:

- Water and wastewater infrastructure design, details, and permitting (if required)
- Survey and Subsurface Utility Engineering (SUE)
- Structural engineering
- Electrical engineering
- Instrumentation & Control engineering (SCADA)
- Assistance with acquiring bids and/or quotes from contractors to perform repairs or services
- Construction related services, construction administration, and construction observation.
- Record drawing preparation of improvements or repairs (if required)

Services will be billed at the appropriate hourly rate plus expenses as per Exhibit B of this Agreement. If necessary to complete the scope of work required, McKim & Creed will engage sub-consultants as required. Note that sub-consultant availability may also be impacted by Hurricane Florence conditions.

III. SCHEDULE

Upon executed Authorization to Proceed, we will make all efforts possible to provide staff and expertise to Brunswick County to complete the work in an expedited manner. It is noted that safety of personnel is a priority for McKim & Creed and our ability to provide these services may be limited by accessibility and the current conditions created by Hurricane Florence as well as its aftermath.

IV. PROJECT ASSUMPTIONS AND RESPONSIBILITIES

The following represents assumptions for the project and Owner responsibilities which shall be incorporated as part of this proposed scope of work:

1. All communication and correspondence for this project will be through the Brunswick

County, who may be referred to in this proposal as "Owner."

2. Owner shall provide full, unconditional and unlimited access to property without additional permit or access agreements, for the purposes of site investigations.
3. The Owner will provide copies of all documents, tests, reports, modeling, or other miscellaneous information as required to facilitate completion of the project scope.
4. McKim & Creed will utilize Brunswick County specifications and will supply additional technical specifications as required to fit the project scope.
5. McKim & Creed will utilize Brunswick County standard details (as available) and will supplement those details with McKim & Creed generated details as required for the project scope as outline in this proposal.

END OF EXHIBIT "A"

EXHIBIT "B"

SCHEDULE OF HOURLY RATES AND EXPENSES

Employee Classification	(Rate/Hour)
Principal.....	\$290.00
Engineering Manager	\$254.00
Project Manager III	\$216.00
Project Manager II	\$195.00
Project Manager I	\$182.00
Technical Specialist.....	\$265.00
Project Engineer IV	\$211.00
Project Engineer III.....	\$195.00
Project Engineer II.....	\$157.00
Project Engineer I	\$142.00
Engineer Intern.....	\$130.00
Land Planner/Landscape Architect	\$129.00
Designer IV	\$152.00
Designer III.....	\$133.00
Designer II.....	\$123.00
Designer I	\$96.00
Sr. CAD Technician.....	\$86.00
CAD Technician	\$72.00
Sr. Project Administrator	\$100.00
Project Administrator	\$86.00
Administrative Assistant	\$70.00
Construction Administrator III	\$152.00
Construction Administrator II.....	\$142.00
Construction Administrator I.....	\$120.00
Project Representative III	\$142.00
Project Representative II	\$120.00
Project Representative I	\$99.00
Field Technician I.....	\$83.00
Field Technician II	\$111.00
Field Services Manager	\$133.00

Expenses

Rates are Valid Through December 31, 2018

In addition to labor, McKim & Creed bills for the following project related costs at a contractually agreed markup: printing; conference calling charges; document review, permit or recording fees paid on behalf of the client; shipping; bid advertisement; specialty materials, software or equipment rental; sub-consultant fees; costs of project related employee travel including meals, lodging, airfare and miscellaneous travel costs such as tolls, parking etc.; mileage for all company-owned vehicles (trucks) will be billed at \$0.85/mile; employee owned vehicles used for transportation related to the project will be charged at the prevailing federal mileage rate allowed by the IRS at the time the travel occurs.

McKim & Creed also bills for the cost of internal reproduction and the use of specialized equipment related to subsurface utility vacuum excavation, mobile scanning (LIDAR), and hydrographic surveying.

END OF EXHIBIT "B"



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # V. - 19.

From:
John Nichols, P.E.

Utilities - Ratify Manager's Award of Bids and Contracts for
Emergency Water Line Repairs

Issue/Action Requested:

Request that the Board of Commissioners ratify the Manager's emergency award of bids and contracts with Carmichael Construction Company for the repair of two separate water line breaks in the Boiling Spring Lakes System.

Background/Purpose of Request:

Due to the damage to the water system from Hurricane Florence, there are numerous locations within the water system that will need repair. There are currently seven major water line breaks in need of permanent repair. The following two contracts are for work associated with tying in directional drills at two separate locations. Bids were solicited and received from five different contractor's (State Utilities, Civil Works Construction, T&H Construction, J. P. Russ, and Carmichael Construction) for the work and Carmichael Construction was the low bidder on both projects. Below is a breakdown of cost per location:

Boiling Spring Lakes (South Shore Road and Forest Lake Drive) \$28,300 Not to Exceed \$32,000

Boiling Spring Lakes (South Shore Road and Buckbee Road) \$30,625 Not to Exceed \$35,000

This contract will facilitate the necessary work for the repairs in order to make the water system whole in these locations. Separate contracts were executed with the contractor in order to proceed with the work as soon as possible.

Staff requests that the contracts with Carmichael Construction Company be ratified by the Board. Each contract will have a not-to-exceed amount. The aggregate not-to-exceed amount for both contracts is \$67,000.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Funds appropriated with budget amendment for storm damages

Approved By County Attorney:
Yes

Advisory Board Recommendation:
Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners ratify the Manager's emergency award of bids and contracts with Carmichael Construction Company for the repair of two separate water line breaks in the Boiling Spring Lakes System.

ATTACHMENTS:

Description

- ▣ Utilities - Bid Tabulation - Attach 1
- ▣ Utilities - Construction Bid Forms - Attach 2
- ▣ Utilities - Contracts - Attach 3

BCPU HDD Tie In Bid Tabulation

South Shore/Buckbee

South Shore/Forest Lake

	Carmichael Construction	Civil Works Construction	State Utilities	T&H Construction	JP Russ
HDD Tie In Location	Total Bid Amount	Total Bid Amount	Total Bid Amount	Total Bid Amount	Total Bid Amount
BSL S.Shore/Buckbee	\$30,625.00	\$70,971.00	\$63,675.00	\$36,875.00	\$50,390.00
BSL Zone 2 S.Shore/Forest Lake	\$28,300.00	\$62,250.00	\$58,200.00	\$34,000.00	\$33,065.00

Identifies low bidder

Brunswick County

Carmichael Construction Company Inc.

10/8/2018

Brunswick County Emergency HDD Tie-In Forest Lake Road Plan Sheet C2

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	6" DIP CL. 50 Pipe or 6" PVC DR 18 Pipe	LF	40	\$ 100.00	\$ 4,000.00
2	6" Gate Valve	EA	2	\$ 1,800.00	\$ 3,600.00
3	Remove Exist Fire Hydrant	LS	1	\$ 2,500.00	\$ 2,500.00
4	Abandon Existing Waterline	LS	1	\$ 2,500.00	\$ 2,500.00
5	D. I. MJ Fittings	LBS	400	\$ 8.00	\$ 3,200.00
6	Installation of New Fire Hydrant	LS	1	\$ 5,000.00	\$ 5,000.00
7	Testing, Chlorination and Bac-T Samples	LS	1	\$ 2,500.00	\$ 2,500.00
8	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 28,300.00

CCC Notes: Add 2% if bond is needed

Permits, impact and tap fees by others

CCC is available immediately once electronic submittals are approved

Materials can ship in 2-3 days once submittals are approved

Abandonment will be done by capping only. No flowable fill

All CCC bids are with FPVC

Brunswick County

Carmichael Construction Company Inc.

10/8/2018

Brunswick County Emergency HDD Tie-In Buckbee Road Plan Sheet C1

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	12" DIP CL. 50 Pipe or 12" PVC DR 18 Pipe	LF	40	\$ 100.00	\$ 4,000.00
2	12" Gate Valve	EA	2	\$ 3,500.00	\$ 7,000.00
3	Abandon Existing Waterline	LS	1	\$ 2,500.00	\$ 2,500.00
4	D. I. MJ Fittings	LBS	1,375	\$ 7.00	\$ 9,625.00
5	Testing, Chlorination and Bac-T Samples	LS	1	\$ 2,500.00	\$ 2,500.00
6	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 30,625.00

CCC Notes: Add 2% if bond is needed

Permits, impact and tap fees by others

CCC is available immediately once electronic submittals are approved

Materials can ship in 2-3 days once submittals are approved

Abandonment will be done by capping only. No flowable fill

All CCC bids are with FPVC

Brunswick County

Brunswick County Emergency HDD Tie-In Forest Lake Road Plan Sheet C2

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	6" DIP CL. 50 Pipe or 6" PVC DR 18 Pipe	LF	40	\$ 226.00	\$ 9,040.00
2	6" Gate Valve	EA	2	\$ 5,117.00	\$ 10,234.00
3	Remove Exist Fire Hydrant	LS	1	\$ 3,094.00	\$ 3,094.00
4	Abandon Existing Waterline	LS	1	\$ 4,231.00	\$ 4,231.00
5	D. I. MJ Fittings	LBS	400	\$ 34.00	\$ 13,600.00
6	Installation of New Fire Hydrant	LS	1	\$ 9,055.00	\$ 9,055.00
7	Testing, Chlorination and Bac-T Samples	LS	1	\$ 7,996.00	\$ 7,996.00
8	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 62,250.00

Civil Works

Brunswick County

Brunswick County Emergency HDD Tie-In Buckbee Road Plan Sheet C1
Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	12" DIP CL. 50 Pipe or 12" PVC DR 18 Pipe	LF	40	\$ 315.00	\$ 12,600.00
2	12" Gate Valve	EA	2	\$ 7,264.00	\$ 14,528.00
3	Abandon Existing Waterline	LS	1	\$ 3,926.00	\$ 3,926.00
4	D. I. MJ Fittings	LBS	1,375	\$ 20.00	\$ 27,500.00
5	Testing, Chlorination and Bac-T Samples	LS	1	\$ 7,417.00	\$ 7,417.00
6	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 70,971.00

Civil Works

Brunswick County

Brunswick County Emergency HDD Tie-In Forest Lake Road Plan Sheet C2

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	6" DIP CL. 50 Pipe or 6" PVC DR 18 Pipe	LF	40	\$ 190.00	\$ 7,600.00
2	6" Gate Valve	EA	2	\$ 3,500.00	\$ 7,000.00
3	Remove Exist Fire Hydrant	LS	1	\$ 6,600.00	\$ 6,600.00
4	Abandon Existing Waterline	LS	1	\$ 5,500.00	\$ 5,500.00
5	D. I. MJ Fittings	LBS	400	\$ 20.00	\$ 8,000.00
6	Installation of New Fire Hydrant	LS	1	\$ 13,000.00	\$ 13,000.00
7	Testing, Chlorination and Bac-T Samples	LS	1	\$ 5,500.00	\$ 5,500.00
8	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT				\$	58,200.00

STATE UTILITIES

Brunswick County

Brunswick County Emergency HDD Tie-In Buckbee Road Plan Sheet C1

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	12" DIP CL. 50 Pipe or 12" PVC DR 18 Pipe	LF	40	\$ 300.00	\$ 12,000.00
2	12" Gate Valve	EA	2	\$ 3,400.00	\$ 6,800.00
3	Abandon Existing Waterline	LS	1	\$ 5,500.00	\$ 5,500.00
4	D. I. MJ Fittings	LBS	1,375	\$ 21.00	\$ 28,875.00
5	Testing, Chlorination and Bac-T Samples	LS	1	\$ 5,500.00	\$ 5,500.00
6	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 63,675.00

STATE UTILITIES

Brunswick County

Brunswick County Emergency HDD Tie-In Forest Lake Road Plan Sheet C2
Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	6" DIP CL. 50 Pipe or 6" PVC DR 18 Pipe	LF	40	100.00	4,000.00
2	6" Gate Valve	EA	2	3000.00	6,000.00
3	Remove Exst Fire Hydrant	LS	1	2000.00	2,000.00
4	Abandon Existing Waterline	LS	1	4000.00	4,000.00
5	D. I. MJ Fittings	LBS	400	5.00	2,000.00
6	Installation of New Fire Hydrant	LS	1	5000.00	5,000.00
7	Testing, Chlorination and Bac-T Samples	LS	1	6000.00	6,000.00
8	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					34,000.00

TJH CONSTRUCTION

Brunswick County

Brunswick County Emergency HDD Tie-In Buckbee Road Plan Sheet C1

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	12" DIP CL. 50 Pipe or 12" PVC DR 18 Pipe	LF	40	100.00	4000.00
2	12" Gate Valve	EA	2	4000.00	8000.00
3	Abandon Existing Waterline	LS	1	3000.00	3000.00
4	D. I. MJ Fittings	LBS	1,375	5.00	6875.00
5	Testing, Chlorination and Bac-T Samples	LS	1	10,000.00	10,000.00
6	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					36,875.00

T3 H CONSTRUCTION

Brunswick County

Brunswick County Emergency HDD Tie-In Forest Lake Road Plan Sheet C2

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	6" DIP CL. 50 Pipe or 6" PVC DR 18 Pipe	LF	40	\$ 175.00	\$ 7,000.00
2	6" Gate Valve	EA	2	\$ 1,410.00	\$ 2,820.00
3	Remove Exist Fire Hydrant	LS	1	\$ 1,125.00	\$ 1,125.00
4	Abandon Existing Waterline	LS	1	\$ 6,570.00	\$ 6,570.00
5	D. I. MJ Fittings	LBS	400	\$ 12.00	\$ 4,800.00
6	Installation of New Fire Hydrant	LS	1	\$ 4,250.00	\$ 4,250.00
7	Testing, Chlorination and Bac-T Samples	LS	1	\$ 1,500.00	\$ 1,500.00
8	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 33,065.00

J.P. RUSS & SONS, INC
 5621 BEACH DRIVE
 OCEAN ISLE BEACH, NC 28467
 NC LICENSE #43804

BRAD STANLEY 10/8/2018
Paul

Brunswick County

Brunswick County Emergency HDD Tie-In Buckbee Road Plan Sheet C1

Bid Form

Item	Description	Unit	Total Quantity	Unit Price	Total Cost
1	12" DIP CL. 50 Pipe or 12" PVC DR 18 Pipe	LF	40	\$ 225.00	\$ 9,000.00
2	12" Gate Valve	EA	2	\$ 3,800.00	\$ 7,600.00
3	Abandon Existing Waterline	LS	1	\$ 11,040.00	\$ 11,040.00
4	D. I. MJ Fittings	LBS	1,375	\$ 10.00	\$ 13,750.00
5	Testing, Chlorination and Bac-T Samples	LS	1	\$ 4,000.00	\$ 4,000.00
6	General Conditions	LS	1	\$5,000	\$5,000
TOTAL BID AMOUNT					\$ 50,390.00

J.P. Russ & Son, Inc.

5621 Beach Drive

Ocean Isle Beach, NC 28469

NC License #43804

BRAND STANLEY


10/8/2018

NORTH CAROLINA
BRUNSWICK COUNTY

CONSTRUCTION OR REPAIR AGREEMENT
UNDER \$250,000
[with FEMA clauses]

THIS CONSTRUCTION OR REPAIR AGREEMENT (hereinafter referred to as the “**AGREEMENT**”) is made and entered into this the 12th day of October, 2018, by and between **BRUNSWICK COUNTY**, a body politic and corporate of the State of North Carolina, (hereinafter referred to as “**COUNTY**”), party of the first part, and **CARMICHAEL CONSTRUCTION CO. INC.**, (hereinafter referred to as “**CONTRACTOR**”), party of the second part.

WHEREAS, multiple water mains in Brunswick County were damaged or destroyed due to dam breaches and other roadway damage as a result of Hurricane Florence, including water mains in the City of Boiling Spring Lakes;

WHEREAS, a critical water main which was damaged involves a section of a six (6) inch water main located along South Shore Drive and Forest Lake Road;

WHEREAS, the subject water main is essential to providing clean drinking water to customers as well as sufficient pressure for fire suppression;

WHEREAS, an emergency exists in that other water mains within Boiling Spring Lakes are either insufficient to provide pressure for fire suppression or their current condition is unknown due to their location under the main lake dam breach site;

WHEREAS, based on the length and depth of the damage, the broken areas of piping were replaced by the Horizontal Directional Drill (HDD) method; and

WHEREAS, it is now necessary for the piping that has been replaced to be tied into existing lines.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and promises contained herein, **COUNTY** and **CONTRACTOR** do hereby agree as follows:

WITNESSETH:

1. PROJECT; FEES

The work to be performed under this **AGREEMENT** (hereinafter referred to collectively as the “**PROJECT**”) and the agreed upon fees and costs for said **PROJECT** are set forth on Exhibit “A.”

Any exhibits or attachments referenced above are hereby incorporated by reference and made a part of this **AGREEMENT**. Any conflict between the language in an exhibit or attachment and the main body of this **AGREEMENT** shall be resolved in favor of the main body of this **AGREEMENT**.

2. TERM OF AGREEMENT AND TERMINATION

The term of this **AGREEMENT** begins upon execution of the **AGREEMENT** and continues in effect until December 31, 2018, unless sooner terminated as provided herein. The **COUNTY** may terminate this **AGREEMENT** at any time without cause by giving thirty (30) days' written notice to **CONTRACTOR**. As soon as practicable after receipt of a written notice of termination without cause, **CONTRACTOR** shall submit a statement to **COUNTY** showing in detail the work performed under this **AGREEMENT** through the effective date of termination. **COUNTY** may terminate this **AGREEMENT** for cause by giving written notice of a breach of the **AGREEMENT**. **CONTRACTOR** shall have fifteen (15) days to cure the breach following receipt of the notification. Failure to cure the breach within the fifteen (15) days shall result in the immediate termination of the **AGREEMENT**. Notwithstanding the foregoing, **COUNTY** may terminate this **AGREEMENT** immediately and without notice to **CONTRACTOR** if **CONTRACTOR** becomes insolvent, makes or has made an assignment for the benefit of creditors, is the subject of proceedings in voluntary or involuntary bankruptcy instituted on behalf of or against **CONTRACTOR**, or has a receiver or trustee appointed for substantially of its property, or if **CONTRACTOR** allows any final judgment to stand against it unsatisfied for a period of forty-eight (48) hours.

3. NONAPPROPRIATION

If the Board of County Commissioners does not appropriate the funding needed by the **COUNTY** to make payments under this **AGREEMENT** for a given fiscal year, the **COUNTY** will not be obligated to pay amounts due beyond the end of the last fiscal year for which funds were appropriated. In such event, the **COUNTY** will promptly notify the **CONTRACTOR** of the non-appropriation and this **AGREEMENT** will be terminated at the end of the last fiscal year for which funds were appropriated. No act or omission by the **COUNTY** which is attributable to non-appropriation of funds shall constitute a breach of or default under this **AGREEMENT**.

4. COMPENSATION

The **COUNTY** agrees to pay fees as specified in Exhibit "A" or as set out above for the **PROJECT** satisfactorily completed in accordance with this **AGREEMENT**. Unless otherwise specified, **CONTRACTOR** shall submit monthly invoices to **COUNTY** and include detail of all work delivered or performed under the terms of this **AGREEMENT**. **COUNTY** shall pay all undisputed and properly completed invoices within thirty (30) days of receipt. Notwithstanding the foregoing, **COUNTY** will not pay late fees on any charges under this **AGREEMENT**. If **COUNTY** disputes any portion of the charges on any invoice received from **CONTRACTOR**, the **COUNTY** shall inform **CONTRACTOR** in writing of the disputed charges. Once the dispute has been resolved, **CONTRACTOR** shall re-invoice **COUNTY** for the previously disputed charges, and, per any resolution between **COUNTY** and **CONTRACTOR**, the **COUNTY** shall pay those charges in full at that time. No advance payment shall be made for the work to be performed by **CONTRACTOR** under this **AGREEMENT**.

5. INDEPENDENT CONTRACTOR

Both **COUNTY** and **CONTRACTOR** agree that **CONTRACTOR** shall act as an independent contractor and shall not represent itself as an agent or employee of the **COUNTY** for any purpose in the performance of its duties under this **AGREEMENT**. **CONTRACTOR** represents that it has or will secure, at its own expense, all personnel required in performing the work under this **AGREEMENT**. Accordingly, **CONTRACTOR** shall be responsible for payment of all federal, state and local taxes arising out of its activities in accordance with this **AGREEMENT**, including, without limitation, federal and state income tax, social security tax, unemployment insurance taxes and any other taxes or business license fees as required. **CONTRACTOR** shall not be entitled to participate in any plans, arrangements or distributions by the **COUNTY** pertaining to or in connection with any pension, stock, bonus, profit sharing or other benefit extended to **COUNTY** employees.

In the event the Internal Revenue Service should determine that **CONTRACTOR** is, according to Internal Revenue Service guidelines, an employee subject to withholding and social security contributions, then **CONTRACTOR** hereby acknowledges that all payments hereunder are gross payments, and the **CONTRACTOR** is responsible for all income taxes and social security payments thereon.

6. CONTRACTOR REPRESENTATIONS

- (1) **CONTRACTOR** is a duly organized entity or corporation qualified to do business and in good standing under the laws of the State of North Carolina;
- (2) **CONTRACTOR** has all requisite corporate power and authority to execute, deliver and perform its obligations under this **AGREEMENT**;
- (3) No approval, authorization or consent of any governmental or regulatory authority is required to be obtained or made by it in order for **CONTRACTOR** to enter into and perform its obligations under this **AGREEMENT**;
- (4) **CONTRACTOR** shall not violate any agreement with any third party by entering into or performing the work under this **AGREEMENT**;
- (5) **CONTRACTOR** will perform all work in conformity with the specifications and requirements of this **AGREEMENT**;
- (6) Unless otherwise agreed by the parties, **CONTRACTOR** agrees that all materials will be new and of good quality;
- (7) The work provided by **CONTRACTOR** under this **AGREEMENT** will not violate, infringe or misappropriate any patent, copyright, trademark or trade secret rights of any third party, or any other third-party rights (including without limitation non-compete agreements);

- (8) **CONTRACTOR** will perform the work in a professional and workmanlike manner exercising reasonable care and diligence and will ensure that it adheres to the highest generally accepted standards in the industry when performing said work;
- (9) **CONTRACTOR** acknowledges that if any specific licenses, certifications or related credentials are required in its performance of the work, it will ensure that such credentials remain current and active and not in a state of suspension or revocation; and
- (10) **CONTRACTOR** shall ensure that whenever its employees or agents are on **COUNTY** property, they will strictly abide by all instructions and directions issued by the **COUNTY** with respect to rules, regulations, policies and security procedures applicable to work on the **COUNTY'S** premises. Such rules, regulations, policies and security procedures shall include, but not be limited to: (i) not possessing any controlled substances; (ii) smoking only in designated smoking areas, if any; and (iii) not possessing weapons, except for weapons possessed by law enforcement officials.

7. COMPLIANCE WITH FEDERAL LAWS, REGULATIONS, AND EXECUTIVE ORDERS

The parties acknowledge that FEMA financial assistance will be used to fund the **AGREEMENT** only. **CONTRACTOR** will comply with all applicable federal laws, regulations, executive orders, FEMA policies, procedures, and directives;

8. DAMAGE TO EQUIPMENT, FACILITIES, PROPERTY OR DATA

CONTRACTOR shall be solely responsible for any damage to or loss of the **COUNTY'S** equipment, facilities, property and/or data arising out of the negligent or willful act or omission of **CONTRACTOR** or its subcontractors. In the event that **CONTRACTOR** causes damage to the **COUNTY'S** equipment or facilities, **CONTRACTOR** shall, at its own expense, promptly repair or replace such damaged items to restore them to the same level of functionality that they possessed prior to such damage.

9. NON-ENDORSEMENT AND PUBLICITY

COUNTY is not endorsing **CONTRACTOR** or its work, and **CONTRACTOR** is not permitted to reference this **AGREEMENT** or **COUNTY** in any manner without the prior written consent of **COUNTY**. Notwithstanding the foregoing, the parties agree that **CONTRACTOR** may list the **COUNTY** as a reference in response to requests for proposals and may identify **COUNTY** as a customer in presentations to potential customers.

10. NON-EXCLUSIVITY

CONTRACTOR acknowledges that **COUNTY** is not obligated to contract solely with **CONTRACTOR** for the work covered under this **AGREEMENT**.

11. DIVESTMENT FROM COMPANIES THAT BOYCOTT ISRAEL

CONTRACTOR hereby certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. § 147-86.81.

12. BYRD ANTI-LOBBYING AMENDMENT, 31 U.S.C. § 1352 (AS AMENDED)

Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the recipient.

13. PROCUREMENT OF RECOVERED MATERIALS

- (1) In the performance of this **AGREEMENT**, **CONTRACTOR** shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired –
 - i. Competitively within a timeframe providing for compliance with the **AGREEMENT** performance schedule;
 - ii. Meeting **AGREEMENT** performance requirements; or
 - iii. At a reasonable price.
- (2) Information about this requirement is available at EPA's Comprehensive Procurement Guidelines web site, <http://www.epa.gov/cpg/>. The list of EPA-designate items is available at <http://www.epa.gov/cpg/products.htm>.

14. ACCESS TO RECORDS

The following access to records requirements apply to this **AGREEMENT**:

- (1) **CONTRACTOR** agrees to provide **COUNTY**, the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of **CONTRACTOR** which are directly pertinent to this **AGREEMENT** for the purposes of making audits, examinations, excerpts, and transcriptions.
- (2) **CONTRACTOR** agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

- (3) **CONTRACTOR** agrees to provide the FEMA Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the **AGREEMENT**.

15. DHS SEAL, LOGO, AND FLAGS

CONTRACTOR shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific FEMA pre-approval.

16. SUSPENSION AND DEBARMENT

- (1) This **AGREEMENT** is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such **CONTRACTOR** is required to verify that none of the **CONTRACTOR**, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- (2) **CONTRACTOR** must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- (3) This certification is a material representation of fact relied upon by **COUNTY**. If it is later determined that **CONTRACTOR** did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to FEMA and **COUNTY**, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- (4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

17. INDEMNIFICATION

CONTRACTOR shall defend, indemnify and hold harmless **COUNTY**, its officers, officials, agents and employees from and against all actions, liability, claims, suits, damages, costs or expenses of any kind which may be brought or made against **COUNTY** or which **COUNTY** must pay and incur arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings or causes of action of every kind in connection with or arising out of this **AGREEMENT** and/or the performance hereof that are due in part or in the entirety of **CONTRACTOR**, its employees or agents. **CONTRACTOR** further agrees to investigate, handle, respond to, defend and dispose of same at its sole cost and expense. **CONTRACTOR** shall be fully responsible to **COUNTY** for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by it. This Section shall survive any expiration or termination of this **AGREEMENT**.

18. FRAUD AND FALSE OR FRAUDULENT OR RELATED ACTS

CONTRACTOR acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to **CONTRACTOR'S** actions pertaining to this **AGREEMENT**.

19. NO OBLIGATION BY FEDERAL GOVERNMENT

The Federal Government is not a party to this **AGREEMENT** and is not subject to any obligations or liabilities to the non-federal entity, **CONTRACTOR**, or any other party pertaining to any matter resulting from the **AGREEMENT**.

20. MINORITY BUSINESS ENTERPRISES

CONTRACTOR will make a good faith effort to utilize Minority Business Enterprises (MBEs) per N.C. Gen. Stat. 143-128 as subcontractors in the performance of this **AGREEMENT**.

21. INSURANCE

CONTRACTOR shall procure and maintain in full force and effect at all times and at its sole cost and expense Commercial General Liability, Commercial Automobile Liability, Professional Liability and Workers' Compensation insurance, if applicable, and any additional insurance as may be required by **COUNTY** with limits acceptable to **COUNTY**. All insurance policies (with the exception of Workers' Compensation, if applicable, and Professional Liability) shall be endorsed, specifically or generally, to include **COUNTY** as an additional insured and as a certificate holder. **CONTRACTOR** shall furnish a Certificate of Insurance from a licensed insurance agent in North Carolina with a rating of A-VII or better by A.M. Best verifying the existence of any insurance coverage required by **COUNTY**. The Certificate will provide for thirty (30) days' advance notice in the event of termination or cancellation of coverage. **CONTRACTOR** shall have no right of recovery or subrogation against **COUNTY** (including its officers, agents and employees), it being the intention of the parties that the insurance policies so affected shall protect both parties and be primary coverage for any and all losses covered by the aforementioned insurance.

22. WORKERS' COMPENSATION

To the extent required by law, **CONTRACTOR** shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act. In the event **CONTRACTOR** is excluded from the requirements of such Act and does not voluntarily carry workers' compensation coverage, **CONTRACTOR** shall carry or cause its employees to carry adequate medical/accident insurance to cover any injuries sustained by its employees or agents while fulfilling **CONTRACTOR'S** obligations under this **AGREEMENT**.

CONTRACTOR agrees to furnish **COUNTY** proof of compliance with said Act or adequate medical/ accident insurance coverage upon request.

23. PERFORMANCE BONDS

If required by **COUNTY**, **CONTRACTOR** shall furnish bonds covering the faithful performance of the **AGREEMENT** and payment of all obligations arising under or related in any way to the **PROJECT**. **CONTRACTOR** shall immediately furnish a copy of such bonds to **COUNTY** upon request

24. REMEDIES

- (1) **RIGHT TO COVER.** If **CONTRACTOR** fails to meet any completion date or resolution time set forth, due to no fault of **COUNTY**, the **COUNTY** may take any of the following actions with or without terminating this **AGREEMENT**, and in addition to, and without limiting, any other remedies it may have:
 - i. Employ such means as it may deem advisable and appropriate to perform itself or obtain the work from a third party until the matter is resolved and **CONTRACTOR** is again able to resume performance under this **AGREEMENT**; and
 - ii. Deduct any and all expenses incurred by **COUNTY** in obtaining or performing the work from any money then due or to become due **CONTRACTOR** and, should the **COUNTY'S** cost of obtaining or performing the work exceed the amount due **CONTRACTOR**, collect the amount due from **CONTRACTOR**.
- (2) **RIGHT TO WITHHOLD PAYMENT.** **COUNTY** reserves the right to withhold any portion, or all, of a scheduled payment if **CONTRACTOR** fails to perform under this **AGREEMENT** until such breach has been fully cured.
- (3) **SETOFF.** Each party shall be entitled to set off and deduct from any amounts owed to the other party pursuant to this **AGREEMENT** all damages and expenses incurred or reasonably anticipated as a result of the other party's breach of this **AGREEMENT**.
- (4) **OTHER REMEDIES.** Upon breach of this **AGREEMENT**, each party may seek all legal and equitable remedies to which it is entitled. The remedies set forth herein shall be deemed cumulative and not exclusive and may be exercised successively or concurrently in addition to any other available remedy.
- (5) **NO SUSPENSION.** In the event that **COUNTY** disputes in good faith an allegation of breach by **CONTRACTOR**, notwithstanding anything to the contrary in this **AGREEMENT**, **CONTRACTOR** agrees that it will not terminate this **AGREEMENT** or suspend or limit any work or warranties, unless: (i) the parties agree in writing; or (ii) an order of a court of competent jurisdiction determines otherwise; provided, however, this dispute period shall be limited to ninety (90) days.

25. TAXES

CONTRACTOR shall be responsible for paying all taxes, fees, assessments and premiums of any kind payable on its employees and operations. **CONTRACTOR** shall substantiate, on demand by the **COUNTY**, that all taxes and other charges are being properly paid.

26. HEALTH AND SAFETY

CONTRACTOR shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with performing the work. **CONTRACTOR** shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury or loss to all employees in connection with performing the work and other persons who may be affected thereby.

27. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this **AGREEMENT**, **CONTRACTOR** agrees as follows:

- (1) **CONTRACTOR** will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. **CONTRACTOR** will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. **CONTRACTOR** agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) **CONTRACTOR** will, in all solicitations or advertisements for employees placed by or on behalf of **CONTRACTOR**, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, or national origin.
- (3) **CONTRACTOR** will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the **CONTRACTOR'S** commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (4) **CONTRACTOR** will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (5) **CONTRACTOR** will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts

by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

- (6) In the event of **CONTRACTOR'S** noncompliance with the nondiscrimination clauses of this **AGREEMENT** or with any of the said rules, regulations, or orders, this **AGREEMENT** may be canceled, terminated, or suspended in whole or in part and **CONTRACTOR** may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions as may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (7) **CONTRACTOR** will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. **CONTRACTOR** will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, That in the event **CONTRACTOR** becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency **CONTRACTOR** may request the United States to enter into such litigation to protect the interests of the United States.

28. COMPLIANCE WITH THE COPELAND "ANTI-KICKBACK" ACT

- (1) Contractor. **CONTRACTOR** shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this **AGREEMENT**.
- (2) Subcontracts. **CONTRACTOR** or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
- (3) Breach. A breach of the **AGREEMENT** clauses above may be grounds for termination of the **AGREEMENT**, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

29. CLEAN AIR ACT

- (1) **CONTRACTOR** agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

- (2) **CONTRACTOR** agrees to report each violation to **COUNTY** and understands and agrees that **COUNTY** will, in turn, report each violation as required to assure notification to **COUNTY**, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) **CONTRACTOR** agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.

30. FEDERAL WATER POLLUTION CONTROL ACT

- (1) **CONTRACTOR** agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
- (2) **CONTRACTOR** agrees to report each violation to **COUNTY** and understands and agrees that **COUNTY** will, in turn, report each violation as required to assure notification to **COUNTY**, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) **CONTRACTOR** agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.

31. COMPLIANCE WITH THE CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

- (1) Overtime requirements. No contractor or subcontractor contracting for any part of the **PROJECT** which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
- (2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (1) of this section **CONTRACTOR** and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, **CONTRACTOR** and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.
- (3) Withholding for unpaid wages and liquidated damages. **COUNTY** shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work

performed by **CONTRACTOR** or subcontractor under any such contract or any other federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.

- (4) Subcontracts. **CONTRACTOR** or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this section.

32. COMPLIANCE WITH E-VERIFY PROGRAM

Pursuant to N.C.G.S. § 153A-449, **CONTRACTOR** understands that it is a requirement of this **AGREEMENT** that **CONTRACTOR** and its subcontractors must comply with the provisions of Article 2 of Chapter 64 of the North Carolina General Statutes. In doing so, **CONTRACTOR** agrees that, unless it is exempt by law, it shall verify the work authorization of its employees utilizing the federal E-Verify program and standards as promulgated and operated by the United States Department of Homeland Security, and **CONTRACTOR** shall require its subcontractors to do the same. Upon request, **CONTRACTOR** agrees to provide **COUNTY** with an affidavit of compliance or exemption.

33. CONFIDENTIAL INFORMATION

For purposes of this **AGREEMENT**, the party disclosing Confidential Information is the "Discloser," and the party receiving Confidential Information is the "Recipient." "Confidential Information" shall mean any nonpublic information concerning the parties' respective businesses including, but not limited to, all tangible, intangible, visual, electronic, present or future information such as: (a) trade secrets; (b) financial information, including pricing; (c) technical information, including research, development, procedures, algorithms, data, designs and know-how; (d) business information, including operations, planning, marketing interests and products; and (e) the terms of any agreement between the parties and the discussions, negotiations and proposals related thereto. Confidential Information disclosed to the other party must be clearly identified. Written Confidential Information must be clearly marked in a conspicuous place with an appropriate legend identifying the information as "Confidential." Confidential Information that is not written must be identified as confidential at the time of disclosure and confirmed in writing delivered to Recipient within fifteen (15) days of disclosure.

The restrictions regarding the use and disclosure of Confidential Information do not apply to information that is:

- (1) in the public domain through no fault of the Recipient;
- (2) within the legitimate possession of the Recipient, with no confidentiality obligations to a third party;

- (3) lawfully received from a third party having rights in the information without restriction, and without notice of any restriction against its further disclosure;
- (4) independently developed by the Recipient without breaching this **AGREEMENT** or by parties who have not had, either directly or indirectly, access to or knowledge of the Confidential Information;
- (5) disclosed with the prior written consent of the Discloser; or
- (6) required to be disclosed by law, regulation or court or governmental order, specifically including requests pursuant to the Public Records Laws of North Carolina contained in Chapter 132 of the North Carolina General Statutes. In the event Recipient receives such a request, it shall notify Discloser and Discloser shall have the opportunity to defend against production of such records at Discloser's sole expense.

34. OWNERSHIP OF WORK PRODUCT

Should **CONTRACTOR'S** performance under this **AGREEMENT** generate documents or other work product that are specific to the **PROJECT** hereunder, such documents or work product shall become the property of **COUNTY** and may be used by **COUNTY** on other projects without additional compensation to **CONTRACTOR**.

35. NO ASSIGNMENT WITHOUT CONSENT

Neither party shall assign this **AGREEMENT** (or assign any right or delegate any obligation contained herein whether such assignment is of service, of payment or otherwise) without the prior written consent of the other party hereto. Any such assignment without the prior written consent of the other party hereto shall be void. An assignee shall acquire no rights, and **COUNTY** shall not recognize any assignment in violation of this provision.

36. GOVERNING LAW AND VENUE

This **AGREEMENT** shall be governed by applicable federal law and by the laws of the State of North Carolina without regard for its choice of law provisions. All actions relating in any way to this **AGREEMENT** shall be brought in the General Court of Justice of the State of North Carolina in Brunswick County or in the Federal District Court for the Eastern District of North Carolina, Wilmington division.

37. DISPUTE RESOLUTION

Should a dispute arise as to the terms of this **AGREEMENT**, both parties agree that neither may initiate binding arbitration. The parties may agree to non-binding mediation of any dispute prior to the bringing of any suit or action.

38. GOVERNMENTAL IMMUNITY

COUNTY, to the extent applicable, does not waive its governmental immunity by entering into this **AGREEMENT** and fully retains all immunities and defenses provided by law with regard to any action based on this **AGREEMENT**.

39. NON-WAIVER

Failure by **COUNTY** at any time to require the performance by **CONTRACTOR** of any of the provisions of this **AGREEMENT** shall in no way affect **COUNTY'S** right hereunder to enforce the same, nor shall any waiver by **COUNTY** of any breach be held to be a waiver of any succeeding breach or a waiver of this Section.

40. ENTIRE AGREEMENT

This **AGREEMENT** constitutes the entire agreement between the parties with respect to the subject matter herein. There are no other representations, understandings or agreements between the parties with respect to such subject matter. This **AGREEMENT** supersedes all prior agreements, negotiations, representations and proposals, written or oral, related specifically to the **PROJECT** herein. Notwithstanding the foregoing, all documents included in the initial bid packet submitted by **CONTRACTOR**, if applicable, including, but not necessarily limited to: the Invitation to Bid; Notice to Bidders; Instructions to Bidders; General Conditions; Supplementary General Conditions; Specifications; Addenda; Accepted Proposal; Notice to Proceed; Performance Bond; Payment Bond; MBE forms; Power of Attorney; Insurance Certificates; Approval by County Commissioners; Tax Statement and Certification; Notice of Substantial Completion; Notice of Final Completion and Acceptance; and Drawings are incorporated herein by reference and made an integral part of this **AGREEMENT**. To the extent the terms of such documents conflict with the terms of this **AGREEMENT**, the terms of this **AGREEMENT** shall prevail.

41. HEADINGS

The headings in this **AGREEMENT** are for convenience of reference only and shall not define or limit any of the terms or provisions hereof.

42. SEVERABILITY

The invalidity of one or more of the phrases, sentences, clauses or sections contained in this **AGREEMENT** shall not affect the validity of the remaining portion of the **AGREEMENT** so long as the material purposes of this **AGREEMENT** can be determined and effectuated. If a provision of this **AGREEMENT** is held to be unenforceable, then both parties shall be relieved of all obligations arising under such provision, but only to the extent that such provision is unenforceable, and this **AGREEMENT** shall be deemed amended by modifying such provision to the extent necessary to make it enforceable while preserving its intent.

43. AMENDMENTS

Amendments or changes to this **AGREEMENT**, or additional Proposals or Statements of Work, shall not be valid unless in writing and signed by authorized agents of both **CONTRACTOR** and **COUNTY**.

44. NOTICES

- (1) **DELIVERY OF NOTICES.** Any notice, consent or other communication required or contemplated by this **AGREEMENT** shall be in writing, and shall be delivered in person, by U.S. mail, by overnight courier, by electronic mail or by facsimile to the intended recipient at the address set forth below.
- (2) **EFFECTIVE DATE OF NOTICES.** Any notice shall be effective upon the date of receipt by the intended recipient; provided that any notice which is sent by facsimile or electronic mail shall also be simultaneously sent by mail deposited with the U.S. Postal Service or by overnight courier.
- (3) **NOTICE ADDRESS.** Communications that relate to any breach, default, termination, delay in performance, prevention of performance, modification, extension, amendment or waiver of any provision of this **AGREEMENT** shall be sent to:

- i. For the County: Brunswick County Manager
P.O. Box 249
Bolivia, NC 28422
Fax: 910-253-2022
- ii. For the Contractor: Walter J. Carmichael
Carmichael Construction Co. Inc.
7297 River Road SE
P.O. Box 11029
Southport, NC 28461

[SIGNATURES APPEAR ON FOLLOWING PAGE]

45. SIGNATURES

This **AGREEMENT**, together with any amendments or modifications, may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall be considered one and the same agreement. This **AGREEMENT** may also be executed electronically. By signing electronically, the parties indicate their intent to comply with the Electronic Commerce in Government Act (N.C.G.S § 66-358.1 et seq.) and the Uniform Electronic Transactions Act (N.C.G.S § 66-311 et seq.). Delivery of an executed counterpart of this **AGREEMENT** by either electronic means or by facsimile shall be as effective as a manually executed counterpart.

BRUNSWICK COUNTY

By: _____

Date: _____

CARMICHAEL CONSTRUCTION CO. INC.

By: Walter J. Carmichael

Date: 10-12-18

"This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act."

Julie A. Miller
Julie A. Miller, Finance Director
Brunswick County, North Carolina

APPROVED AS TO FORM

[Signature]
Brunswick County Attorney/Asst Attorney

EXHIBIT "A"
SCOPE OF PROJECT/FEES AND COSTS

Tie in a section of a six (6) inch water main in Boiling Spring Lakes along South Shore Drive and Forest Lake Road to existing lines, including, but not limited to: piping, valve installation, fittings, bends restraints, pipe abandonment, fire hydrant relocation, pressure testing and chlorination to make the system whole.

The estimated cost of the **PROJECT** is Twenty-Eight Thousand Three Hundred and no/100 Dollars (\$28,300.00), based on a unit price, but in no event shall the total fees and costs associated with the **PROJECT** exceed Thirty-Two Thousand and no/100 Dollars (\$32,000.00).

NORTH CAROLINA
BRUNSWICK COUNTY

CONSTRUCTION OR REPAIR AGREEMENT
UNDER \$250,000
[with FEMA clauses]

THIS CONSTRUCTION OR REPAIR AGREEMENT (hereinafter referred to as the “**AGREEMENT**”) is made and entered into this the 12th day of October, 2018, by and between **BRUNSWICK COUNTY**, a body politic and corporate of the State of North Carolina, (hereinafter referred to as “**COUNTY**”), party of the first part, and **CARMICHAEL CONSTRUCTION CO. INC.**, (hereinafter referred to as “**CONTRACTOR**”), party of the second part.

WHEREAS, multiple water mains in Brunswick County were damaged or destroyed due to dam breaches and other roadway damage as a result of Hurricane Florence, including water mains in the City of Boiling Spring Lakes;

WHEREAS, a critical water main which was damaged involves a section of a twelve (12) inch water main located along South Shore Drive and Buckbee Road;

WHEREAS, the subject water main is essential to providing clean drinking water to customers as well as sufficient pressure for fire suppression;

WHEREAS, an emergency exists in that other water mains within Boiling Spring Lakes are either insufficient to provide pressure for fire suppression or their current condition is unknown due to their location under the main lake dam breach site;

WHEREAS, based on the length and depth of the damage, the broken areas of piping were replaced by the Horizontal Directional Drill (HDD) method; and

WHEREAS, it is now necessary for the piping that has been replaced to be tied into existing lines.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and promises contained herein, **COUNTY** and **CONTRACTOR** do hereby agree as follows:

WITNESSETH:

1. PROJECT; FEES

The work to be performed under this **AGREEMENT** (hereinafter referred to collectively as the “**PROJECT**”) and the agreed upon fees and costs for said **PROJECT** are set forth on Exhibit “A.”

Any exhibits or attachments referenced above are hereby incorporated by reference and made a part of this **AGREEMENT**. Any conflict between the language in an exhibit or attachment and the main body of this **AGREEMENT** shall be resolved in favor of the main body of this **AGREEMENT**.

2. TERM OF AGREEMENT AND TERMINATION

The term of this **AGREEMENT** begins upon execution of the **AGREEMENT** and continues in effect until December 31, 2018, unless sooner terminated as provided herein. The **COUNTY** may terminate this **AGREEMENT** at any time without cause by giving thirty (30) days' written notice to **CONTRACTOR**. As soon as practicable after receipt of a written notice of termination without cause, **CONTRACTOR** shall submit a statement to **COUNTY** showing in detail the work performed under this **AGREEMENT** through the effective date of termination. **COUNTY** may terminate this **AGREEMENT** for cause by giving written notice of a breach of the **AGREEMENT**. **CONTRACTOR** shall have fifteen (15) days to cure the breach following receipt of the notification. Failure to cure the breach within the fifteen (15) days shall result in the immediate termination of the **AGREEMENT**. Notwithstanding the foregoing, **COUNTY** may terminate this **AGREEMENT** immediately and without notice to **CONTRACTOR** if **CONTRACTOR** becomes insolvent, makes or has made an assignment for the benefit of creditors, is the subject of proceedings in voluntary or involuntary bankruptcy instituted on behalf of or against **CONTRACTOR**, or has a receiver or trustee appointed for substantially of its property, or if **CONTRACTOR** allows any final judgment to stand against it unsatisfied for a period of forty-eight (48) hours.

3. NONAPPROPRIATION

If the Board of County Commissioners does not appropriate the funding needed by the **COUNTY** to make payments under this **AGREEMENT** for a given fiscal year, the **COUNTY** will not be obligated to pay amounts due beyond the end of the last fiscal year for which funds were appropriated. In such event, the **COUNTY** will promptly notify the **CONTRACTOR** of the non-appropriation and this **AGREEMENT** will be terminated at the end of the last fiscal year for which funds were appropriated. No act or omission by the **COUNTY** which is attributable to non-appropriation of funds shall constitute a breach of or default under this **AGREEMENT**.

4. COMPENSATION

The **COUNTY** agrees to pay fees as specified in Exhibit "A" or as set out above for the **PROJECT** satisfactorily completed in accordance with this **AGREEMENT**. Unless otherwise specified, **CONTRACTOR** shall submit monthly invoices to **COUNTY** and include detail of all work delivered or performed under the terms of this **AGREEMENT**. **COUNTY** shall pay all undisputed and properly completed invoices within thirty (30) days of receipt. Notwithstanding the foregoing, **COUNTY** will not pay late fees on any charges under this **AGREEMENT**. If **COUNTY** disputes any portion of the charges on any invoice received from **CONTRACTOR**, the **COUNTY** shall inform **CONTRACTOR** in writing of the disputed charges. Once the dispute has been resolved, **CONTRACTOR** shall re-invoice **COUNTY** for the previously disputed charges, and, per any resolution between **COUNTY** and **CONTRACTOR**, the **COUNTY** shall pay those charges in full at that time. No advance payment shall be made for the work to be performed by **CONTRACTOR** under this **AGREEMENT**.

5. INDEPENDENT CONTRACTOR

Both **COUNTY** and **CONTRACTOR** agree that **CONTRACTOR** shall act as an independent contractor and shall not represent itself as an agent or employee of the **COUNTY** for any purpose in the performance of its duties under this **AGREEMENT**. **CONTRACTOR** represents that it has or will secure, at its own expense, all personnel required in performing the work under this **AGREEMENT**. Accordingly, **CONTRACTOR** shall be responsible for payment of all federal, state and local taxes arising out of its activities in accordance with this **AGREEMENT**, including, without limitation, federal and state income tax, social security tax, unemployment insurance taxes and any other taxes or business license fees as required. **CONTRACTOR** shall not be entitled to participate in any plans, arrangements or distributions by the **COUNTY** pertaining to or in connection with any pension, stock, bonus, profit sharing or other benefit extended to **COUNTY** employees.

In the event the Internal Revenue Service should determine that **CONTRACTOR** is, according to Internal Revenue Service guidelines, an employee subject to withholding and social security contributions, then **CONTRACTOR** hereby acknowledges that all payments hereunder are gross payments, and the **CONTRACTOR** is responsible for all income taxes and social security payments thereon.

6. CONTRACTOR REPRESENTATIONS

- (1) **CONTRACTOR** is a duly organized entity or corporation qualified to do business and in good standing under the laws of the State of North Carolina;
- (2) **CONTRACTOR** has all requisite corporate power and authority to execute, deliver and perform its obligations under this **AGREEMENT**;
- (3) No approval, authorization or consent of any governmental or regulatory authority is required to be obtained or made by it in order for **CONTRACTOR** to enter into and perform its obligations under this **AGREEMENT**;
- (4) **CONTRACTOR** shall not violate any agreement with any third party by entering into or performing the work under this **AGREEMENT**;
- (5) **CONTRACTOR** will perform all work in conformity with the specifications and requirements of this **AGREEMENT**;
- (6) Unless otherwise agreed by the parties, **CONTRACTOR** agrees that all materials will be new and of good quality;
- (7) The work provided by **CONTRACTOR** under this **AGREEMENT** will not violate, infringe or misappropriate any patent, copyright, trademark or trade secret rights of any third party, or any other third-party rights (including without limitation non-compete agreements);

- (8) **CONTRACTOR** will perform the work in a professional and workmanlike manner exercising reasonable care and diligence and will ensure that it adheres to the highest generally accepted standards in the industry when performing said work;
- (9) **CONTRACTOR** acknowledges that if any specific licenses, certifications or related credentials are required in its performance of the work, it will ensure that such credentials remain current and active and not in a state of suspension or revocation; and
- (10) **CONTRACTOR** shall ensure that whenever its employees or agents are on **COUNTY** property, they will strictly abide by all instructions and directions issued by the **COUNTY** with respect to rules, regulations, policies and security procedures applicable to work on the **COUNTY'S** premises. Such rules, regulations, policies and security procedures shall include, but not be limited to: (i) not possessing any controlled substances; (ii) smoking only in designated smoking areas, if any; and (iii) not possessing weapons, except for weapons possessed by law enforcement officials.

7. COMPLIANCE WITH FEDERAL LAWS, REGULATIONS, AND EXECUTIVE ORDERS

The parties acknowledge that FEMA financial assistance will be used to fund the **AGREEMENT** only. **CONTRACTOR** will comply with all applicable federal laws, regulations, executive orders, FEMA policies, procedures, and directives;

8. DAMAGE TO EQUIPMENT, FACILITIES, PROPERTY OR DATA

CONTRACTOR shall be solely responsible for any damage to or loss of the **COUNTY'S** equipment, facilities, property and/or data arising out of the negligent or willful act or omission of **CONTRACTOR** or its subcontractors. In the event that **CONTRACTOR** causes damage to the **COUNTY'S** equipment or facilities, **CONTRACTOR** shall, at its own expense, promptly repair or replace such damaged items to restore them to the same level of functionality that they possessed prior to such damage.

9. NON-ENDORSEMENT AND PUBLICITY

COUNTY is not endorsing **CONTRACTOR** or its work, and **CONTRACTOR** is not permitted to reference this **AGREEMENT** or **COUNTY** in any manner without the prior written consent of **COUNTY**. Notwithstanding the foregoing, the parties agree that **CONTRACTOR** may list the **COUNTY** as a reference in response to requests for proposals and may identify **COUNTY** as a customer in presentations to potential customers.

10. NON-EXCLUSIVITY

CONTRACTOR acknowledges that **COUNTY** is not obligated to contract solely with **CONTRACTOR** for the work covered under this **AGREEMENT**.

11. DIVESTMENT FROM COMPANIES THAT BOYCOTT ISRAEL

CONTRACTOR hereby certifies that it has not been designated by the North Carolina State Treasurer as a company engaged in the boycott of Israel pursuant to N.C.G.S. § 147-86.81.

12. BYRD ANTI-LOBBYING AMENDMENT, 31 U.S.C. § 1352 (AS AMENDED)

Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the recipient.

13. PROCUREMENT OF RECOVERED MATERIALS

- (1) In the performance of this **AGREEMENT**, **CONTRACTOR** shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired –
 - i. Competitively within a timeframe providing for compliance with the **AGREEMENT** performance schedule;
 - ii. Meeting **AGREEMENT** performance requirements; or
 - iii. At a reasonable price.
- (2) Information about this requirement is available at EPA's Comprehensive Procurement Guidelines web site, <http://www.epa.gov/cpg/>. The list of EPA-designate items is available at <http://www.epa.gov/cpg/products.htm>.

14. ACCESS TO RECORDS

The following access to records requirements apply to this **AGREEMENT**:

- (1) **CONTRACTOR** agrees to provide **COUNTY**, the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of **CONTRACTOR** which are directly pertinent to this **AGREEMENT** for the purposes of making audits, examinations, excerpts, and transcriptions.
- (2) **CONTRACTOR** agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

- (3) **CONTRACTOR** agrees to provide the FEMA Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the **AGREEMENT**.

15. DHS SEAL, LOGO, AND FLAGS

CONTRACTOR shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific FEMA pre-approval.

16. SUSPENSION AND DEBARMENT

- (1) This **AGREEMENT** is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such **CONTRACTOR** is required to verify that none of the **CONTRACTOR**, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- (2) **CONTRACTOR** must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- (3) This certification is a material representation of fact relied upon by **COUNTY**. If it is later determined that **CONTRACTOR** did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to FEMA and **COUNTY**, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- (4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

17. INDEMNIFICATION

CONTRACTOR shall defend, indemnify and hold harmless **COUNTY**, its officers, officials, agents and employees from and against all actions, liability, claims, suits, damages, costs or expenses of any kind which may be brought or made against **COUNTY** or which **COUNTY** must pay and incur arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings or causes of action of every kind in connection with or arising out of this **AGREEMENT** and/or the performance hereof that are due in part or in the entirety of **CONTRACTOR**, its employees or agents. **CONTRACTOR** further agrees to investigate, handle, respond to, defend and dispose of same at its sole cost and expense. **CONTRACTOR** shall be fully responsible to **COUNTY** for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by it. This Section shall survive any expiration or termination of this **AGREEMENT**.

18. FRAUD AND FALSE OR FRAUDULENT OR RELATED ACTS

CONTRACTOR acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to **CONTRACTOR'S** actions pertaining to this **AGREEMENT**.

19. NO OBLIGATION BY FEDERAL GOVERNMENT

The Federal Government is not a party to this **AGREEMENT** and is not subject to any obligations or liabilities to the non-federal entity, **CONTRACTOR**, or any other party pertaining to any matter resulting from the **AGREEMENT**.

20. MINORITY BUSINESS ENTERPRISES

CONTRACTOR will make a good faith effort to utilize Minority Business Enterprises (MBEs) per N.C. Gen. Stat. 143-128 as subcontractors in the performance of this **AGREEMENT**.

21. INSURANCE

CONTRACTOR shall procure and maintain in full force and effect at all times and at its sole cost and expense Commercial General Liability, Commercial Automobile Liability, Professional Liability and Workers' Compensation insurance, if applicable, and any additional insurance as may be required by **COUNTY** with limits acceptable to **COUNTY**. All insurance policies (with the exception of Workers' Compensation, if applicable, and Professional Liability) shall be endorsed, specifically or generally, to include **COUNTY** as an additional insured and as a certificate holder. **CONTRACTOR** shall furnish a Certificate of Insurance from a licensed insurance agent in North Carolina with a rating of A-VII or better by A.M. Best verifying the existence of any insurance coverage required by **COUNTY**. The Certificate will provide for thirty (30) days' advance notice in the event of termination or cancellation of coverage. **CONTRACTOR** shall have no right of recovery or subrogation against **COUNTY** (including its officers, agents and employees), it being the intention of the parties that the insurance policies so affected shall protect both parties and be primary coverage for any and all losses covered by the aforementioned insurance.

22. WORKERS' COMPENSATION

To the extent required by law, **CONTRACTOR** shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act. In the event **CONTRACTOR** is excluded from the requirements of such Act and does not voluntarily carry workers' compensation coverage, **CONTRACTOR** shall carry or cause its employees to carry adequate medical/accident insurance to cover any injuries sustained by its employees or agents while fulfilling **CONTRACTOR'S** obligations under this **AGREEMENT**.

CONTRACTOR agrees to furnish **COUNTY** proof of compliance with said Act or adequate medical/ accident insurance coverage upon request.

23. PERFORMANCE BONDS

If required by **COUNTY**, **CONTRACTOR** shall furnish bonds covering the faithful performance of the **AGREEMENT** and payment of all obligations arising under or related in any way to the **PROJECT**. **CONTRACTOR** shall immediately furnish a copy of such bonds to **COUNTY** upon request

24. REMEDIES

- (1) **RIGHT TO COVER.** If **CONTRACTOR** fails to meet any completion date or resolution time set forth, due to no fault of **COUNTY**, the **COUNTY** may take any of the following actions with or without terminating this **AGREEMENT**, and in addition to, and without limiting, any other remedies it may have:
 - i. Employ such means as it may deem advisable and appropriate to perform itself or obtain the work from a third party until the matter is resolved and **CONTRACTOR** is again able to resume performance under this **AGREEMENT**; and
 - ii. Deduct any and all expenses incurred by **COUNTY** in obtaining or performing the work from any money then due or to become due **CONTRACTOR** and, should the **COUNTY'S** cost of obtaining or performing the work exceed the amount due **CONTRACTOR**, collect the amount due from **CONTRACTOR**.
- (2) **RIGHT TO WITHHOLD PAYMENT.** **COUNTY** reserves the right to withhold any portion, or all, of a scheduled payment if **CONTRACTOR** fails to perform under this **AGREEMENT** until such breach has been fully cured.
- (3) **SETOFF.** Each party shall be entitled to set off and deduct from any amounts owed to the other party pursuant to this **AGREEMENT** all damages and expenses incurred or reasonably anticipated as a result of the other party's breach of this **AGREEMENT**.
- (4) **OTHER REMEDIES.** Upon breach of this **AGREEMENT**, each party may seek all legal and equitable remedies to which it is entitled. The remedies set forth herein shall be deemed cumulative and not exclusive and may be exercised successively or concurrently in addition to any other available remedy.
- (5) **NO SUSPENSION.** In the event that **COUNTY** disputes in good faith an allegation of breach by **CONTRACTOR**, notwithstanding anything to the contrary in this **AGREEMENT**, **CONTRACTOR** agrees that it will not terminate this **AGREEMENT** or suspend or limit any work or warranties, unless: (i) the parties agree in writing; or (ii) an order of a court of competent jurisdiction determines otherwise; provided, however, this dispute period shall be limited to ninety (90) days.

25. TAXES

CONTRACTOR shall be responsible for paying all taxes, fees, assessments and premiums of any kind payable on its employees and operations. **CONTRACTOR** shall substantiate, on demand by the **COUNTY**, that all taxes and other charges are being properly paid.

26. HEALTH AND SAFETY

CONTRACTOR shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with performing the work. **CONTRACTOR** shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury or loss to all employees in connection with performing the work and other persons who may be affected thereby.

27. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this **AGREEMENT**, **CONTRACTOR** agrees as follows:

- (1) **CONTRACTOR** will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. **CONTRACTOR** will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. **CONTRACTOR** agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) **CONTRACTOR** will, in all solicitations or advertisements for employees placed by or on behalf of **CONTRACTOR**, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, or national origin.
- (3) **CONTRACTOR** will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the **CONTRACTOR'S** commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (4) **CONTRACTOR** will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (5) **CONTRACTOR** will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts

by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

- (6) In the event of **CONTRACTOR'S** noncompliance with the nondiscrimination clauses of this **AGREEMENT** or with any of the said rules, regulations, or orders, this **AGREEMENT** may be canceled, terminated, or suspended in whole or in part and **CONTRACTOR** may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions as may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (7) **CONTRACTOR** will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. **CONTRACTOR** will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, That in the event **CONTRACTOR** becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency **CONTRACTOR** may request the United States to enter into such litigation to protect the interests of the United States.

28. COMPLIANCE WITH THE COPELAND "ANTI-KICKBACK" ACT

- (1) Contractor. **CONTRACTOR** shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this **AGREEMENT**.
- (2) Subcontracts. **CONTRACTOR** or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
- (3) Breach. A breach of the **AGREEMENT** clauses above may be grounds for termination of the **AGREEMENT**, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

29. CLEAN AIR ACT

- (1) **CONTRACTOR** agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

- (2) **CONTRACTOR** agrees to report each violation to **COUNTY** and understands and agrees that **COUNTY** will, in turn, report each violation as required to assure notification to **COUNTY**, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) **CONTRACTOR** agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.

30. FEDERAL WATER POLLUTION CONTROL ACT

- (1) **CONTRACTOR** agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
- (2) **CONTRACTOR** agrees to report each violation to **COUNTY** and understands and agrees that **COUNTY** will, in turn, report each violation as required to assure notification to **COUNTY**, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) **CONTRACTOR** agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.

31. COMPLIANCE WITH THE CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

- (1) Overtime requirements. No contractor or subcontractor contracting for any part of the **PROJECT** which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
- (2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (1) of this section **CONTRACTOR** and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, **CONTRACTOR** and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.
- (3) Withholding for unpaid wages and liquidated damages. **COUNTY** shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work

performed by **CONTRACTOR** or subcontractor under any such contract or any other federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.

- (4) Subcontracts. **CONTRACTOR** or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this section.

32. COMPLIANCE WITH E-VERIFY PROGRAM

Pursuant to N.C.G.S. § 153A-449, **CONTRACTOR** understands that it is a requirement of this **AGREEMENT** that **CONTRACTOR** and its subcontractors must comply with the provisions of Article 2 of Chapter 64 of the North Carolina General Statutes. In doing so, **CONTRACTOR** agrees that, unless it is exempt by law, it shall verify the work authorization of its employees utilizing the federal E-Verify program and standards as promulgated and operated by the United States Department of Homeland Security, and **CONTRACTOR** shall require its subcontractors to do the same. Upon request, **CONTRACTOR** agrees to provide **COUNTY** with an affidavit of compliance or exemption.

33. CONFIDENTIAL INFORMATION

For purposes of this **AGREEMENT**, the party disclosing Confidential Information is the "Discloser," and the party receiving Confidential Information is the "Recipient." "Confidential Information" shall mean any nonpublic information concerning the parties' respective businesses including, but not limited to, all tangible, intangible, visual, electronic, present or future information such as: (a) trade secrets; (b) financial information, including pricing; (c) technical information, including research, development, procedures, algorithms, data, designs and know-how; (d) business information, including operations, planning, marketing interests and products; and (e) the terms of any agreement between the parties and the discussions, negotiations and proposals related thereto. Confidential Information disclosed to the other party must be clearly identified. Written Confidential Information must be clearly marked in a conspicuous place with an appropriate legend identifying the information as "Confidential." Confidential Information that is not written must be identified as confidential at the time of disclosure and confirmed in writing delivered to Recipient within fifteen (15) days of disclosure.

The restrictions regarding the use and disclosure of Confidential Information do not apply to information that is:

- (1) in the public domain through no fault of the Recipient;
- (2) within the legitimate possession of the Recipient, with no confidentiality obligations to a third party;

- (3) lawfully received from a third party having rights in the information without restriction, and without notice of any restriction against its further disclosure;
- (4) independently developed by the Recipient without breaching this **AGREEMENT** or by parties who have not had, either directly or indirectly, access to or knowledge of the Confidential Information;
- (5) disclosed with the prior written consent of the Discloser; or
- (6) required to be disclosed by law, regulation or court or governmental order, specifically including requests pursuant to the Public Records Laws of North Carolina contained in Chapter 132 of the North Carolina General Statutes. In the event Recipient receives such a request, it shall notify Discloser and Discloser shall have the opportunity to defend against production of such records at Discloser's sole expense.

34. OWNERSHIP OF WORK PRODUCT

Should **CONTRACTOR'S** performance under this **AGREEMENT** generate documents or other work product that are specific to the **PROJECT** hereunder, such documents or work product shall become the property of **COUNTY** and may be used by **COUNTY** on other projects without additional compensation to **CONTRACTOR**.

35. NO ASSIGNMENT WITHOUT CONSENT

Neither party shall assign this **AGREEMENT** (or assign any right or delegate any obligation contained herein whether such assignment is of service, of payment or otherwise) without the prior written consent of the other party hereto. Any such assignment without the prior written consent of the other party hereto shall be void. An assignee shall acquire no rights, and **COUNTY** shall not recognize any assignment in violation of this provision.

36. GOVERNING LAW AND VENUE

This **AGREEMENT** shall be governed by applicable federal law and by the laws of the State of North Carolina without regard for its choice of law provisions. All actions relating in any way to this **AGREEMENT** shall be brought in the General Court of Justice of the State of North Carolina in Brunswick County or in the Federal District Court for the Eastern District of North Carolina, Wilmington division.

37. DISPUTE RESOLUTION

Should a dispute arise as to the terms of this **AGREEMENT**, both parties agree that neither may initiate binding arbitration. The parties may agree to non-binding mediation of any dispute prior to the bringing of any suit or action.

38. GOVERNMENTAL IMMUNITY

COUNTY, to the extent applicable, does not waive its governmental immunity by entering into this **AGREEMENT** and fully retains all immunities and defenses provided by law with regard to any action based on this **AGREEMENT**.

39. NON-WAIVER

Failure by **COUNTY** at any time to require the performance by **CONTRACTOR** of any of the provisions of this **AGREEMENT** shall in no way affect **COUNTY'S** right hereunder to enforce the same, nor shall any waiver by **COUNTY** of any breach be held to be a waiver of any succeeding breach or a waiver of this Section.

40. ENTIRE AGREEMENT

This **AGREEMENT** constitutes the entire agreement between the parties with respect to the subject matter herein. There are no other representations, understandings or agreements between the parties with respect to such subject matter. This **AGREEMENT** supersedes all prior agreements, negotiations, representations and proposals, written or oral, related specifically to the **PROJECT** herein. Notwithstanding the foregoing, all documents included in the initial bid packet submitted by **CONTRACTOR**, if applicable, including, but not necessarily limited to: the Invitation to Bid; Notice to Bidders; Instructions to Bidders; General Conditions; Supplementary General Conditions; Specifications; Addenda; Accepted Proposal; Notice to Proceed; Performance Bond; Payment Bond; MBE forms; Power of Attorney; Insurance Certificates; Approval by County Commissioners; Tax Statement and Certification; Notice of Substantial Completion; Notice of Final Completion and Acceptance; and Drawings are incorporated herein by reference and made an integral part of this **AGREEMENT**. To the extent the terms of such documents conflict with the terms of this **AGREEMENT**, the terms of this **AGREEMENT** shall prevail.

41. HEADINGS

The headings in this **AGREEMENT** are for convenience of reference only and shall not define or limit any of the terms or provisions hereof.

42. SEVERABILITY

The invalidity of one or more of the phrases, sentences, clauses or sections contained in this **AGREEMENT** shall not affect the validity of the remaining portion of the **AGREEMENT** so long as the material purposes of this **AGREEMENT** can be determined and effectuated. If a provision of this **AGREEMENT** is held to be unenforceable, then both parties shall be relieved of all obligations arising under such provision, but only to the extent that such provision is unenforceable, and this **AGREEMENT** shall be deemed amended by modifying such provision to the extent necessary to make it enforceable while preserving its intent.

43. AMENDMENTS

Amendments or changes to this **AGREEMENT**, or additional Proposals or Statements of Work, shall not be valid unless in writing and signed by authorized agents of both **CONTRACTOR** and **COUNTY**.

44. NOTICES

- (1) **DELIVERY OF NOTICES.** Any notice, consent or other communication required or contemplated by this **AGREEMENT** shall be in writing, and shall be delivered in person, by U.S. mail, by overnight courier, by electronic mail or by facsimile to the intended recipient at the address set forth below.
- (2) **EFFECTIVE DATE OF NOTICES.** Any notice shall be effective upon the date of receipt by the intended recipient; provided that any notice which is sent by facsimile or electronic mail shall also be simultaneously sent by mail deposited with the U.S. Postal Service or by overnight courier.
- (3) **NOTICE ADDRESS.** Communications that relate to any breach, default, termination, delay in performance, prevention of performance, modification, extension, amendment or waiver of any provision of this **AGREEMENT** shall be sent to:

- i. For the County: Brunswick County Manager
P.O. Box 249
Bolivia, NC 28422
Fax: 910-253-2022
- ii. For the Contractor: Walter J. Carmichael
Carmichael Construction Co. Inc.
7297 River Road SE
P.O. Box 11029
Southport, NC 28461

[SIGNATURES APPEAR ON FOLLOWING PAGE]

45. SIGNATURES

This **AGREEMENT**, together with any amendments or modifications, may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall be considered one and the same agreement. This **AGREEMENT** may also be executed electronically. By signing electronically, the parties indicate their intent to comply with the Electronic Commerce in Government Act (N.C.G.S § 66-358.1 et seq.) and the Uniform Electronic Transactions Act (N.C.G.S § 66-311 et seq.). Delivery of an executed counterpart of this **AGREEMENT** by either electronic means or by facsimile shall be as effective as a manually executed counterpart.

BRUNSWICK COUNTY

By: _____

Date: _____

CARMICHAEL CONSTRUCTION CO. INC.

By: Walter J. Carmichael

Date: 10-12-18

"This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act."

Julie A. Miller
Julie A. Miller, Finance Director
Brunswick County, North Carolina

APPROVED AS TO FORM

Mark A. [Signature]
Brunswick County Attorney/Asst Attorney

EXHIBIT "A"
SCOPE OF PROJECT/FEES AND COSTS

Tie in a section of a twelve (12) inch water main in Boiling Spring Lakes along South Shore Drive and Buckbee Road to existing lines, including, but not limited to: piping, valve installation, fittings, bends restraints, pipe abandonment, fire hydrant relocation, pressure testing and chlorination to make the system whole.

The estimated cost of the **PROJECT** is Thirty Thousand Six Hundred Twenty-Five and no/100 Dollars (\$30,625.00), based on a unit price, but in no event shall the total fees and costs associated with the **PROJECT** exceed Thirty-Five Thousand and no/100 Dollars (\$35,000.00).



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # VI. - 1.

From:
Ann Hardy

Administration - Hurricane Florence Disaster Funding
Appropriation (Ann Hardy, County Manager)

Issue/Action Requested:

Request that the Board of Commissioners approve the budget amendment for Hurricane Florence disaster funding and authorize future transfer of amounts set aside for disaster funding when actual amounts are known.

Background/Purpose of Request:

The County estimates expenditures associated with personnel, repairs, debris pickup related to Hurricane Florence to be between \$15 to \$17 million with \$4.5 to \$5 million related to water and sewer services.

The timing for any FEMA and State reimbursements can take one to two years to receive payments. A conservative estimate of reimbursements are \$10 million for the general fund and \$4 million for water and sewer services.

The current estimated fund balance appropriation in the general fund is \$2.3 million for amount that may not be reimbursed. Other consideration is the timing of reimbursements of approximately \$10 million which may impact the timing of the Courthouse capital project.

Fiscal Impact:

Budget Amendment Required, Reviewed By Director of Fiscal Operations

Hurricane Florence disaster budget amendment is to appropriate in the general fund \$9,742,295 in reimbursement revenue and \$2,307,668 in fund balance and in the enterprise funds \$ 3,886,972 in reimbursement revenue and \$528,989 in expendable net assets.

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners approve the budget amendment for Hurricane Florence disaster funding.

ATTACHMENTS:

Description

- ☐ 20181105 Budget Amendment Water Hurricane Disaster
- ☐ 20181105 Budget Amendment Wastewater Hurricane Disaster
- ☐ 20181105 Budget Amendment GF Hurricane Disaster
- ☐ 20181105 Budget Amendment Health Services Hurricane Disaster
- ☐ 20181105 Budget Amendment DSS Hurricane Disaster

Request Info	
Type	Budget Amendment
Description	GF Hurricane Disaster BA
Justification	Board Meeting 11/5/2018-Hurricane Florence disaster amendment is to appropriate \$9,742,295 in reimbursement revenues estimated and \$2,307,668 in fund balance for amounts that may not be reimbursable to cover estimated expenditures associated with personnel, repairs, debris pickup and give the general administration authority to transfer amounts between departments where storm related costs are incurred and set aside for amounts that may not be reimbursed.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
617110	412200	Water - Administration	Salary and Wages-Overtime	36995	Increase	Debit
617110	418100	Water - Administration	FICA	2870	Increase	Debit
617110	418200	Water - Administration	Retirement	4803	Increase	Debit
617120	412200	NW Water Treatment Plant	Salary and Wages-Overtime	38027	Increase	Debit
617120	418100	NW Water Treatment Plant	FICA	2877	Increase	Debit
617120	418200	NW Water Treatment Plant	Retirement	4817	Increase	Debit
617130	412200	211 Water Treatment Plant	Salary and Wages-Overtime	15931	Increase	Debit
617130	418100	211 Water Treatment Plant	FICA	1219	Increase	Debit
617130	418200	211 Water Treatment Plant	Retirement	2041	Increase	Debit

617140	412100	Water - Distribution Division	Salary and Wages-Regular	1705	Increase	Debit		
617140	412200	Water - Distribution Division	Salary and Wages-Overtime	33046	Increase	Debit		
617140	418100	Water - Distribution Division	FICA	2522	Increase	Debit		
617140	418200	Water - Distribution Division	Retirement	4222	Increase	Debit		
617110	412200	Water - Administration	Salary and Wages-Overtime	10279	Increase	Debit		
617110	418100	Water - Administration	FICA	786	Increase	Debit		
617110	418200	Water - Administration	Retirement	1317	Increase	Debit		
617160	412100	Utility Billing	Salary and Wages-Regular	9	Increase	Debit		
617160	412200	Utility Billing	Salary and Wages-Overtime	5794	Increase	Debit		
617160	418100	Utility Billing	FICA	444	Increase	Debit		
617160	418200	Utility Billing	Retirement	761	Increase	Debit		
617170	412100	Instrumentation/Electrical Div	Salary and Wages-Regular	110	Increase	Debit		
617170	412200	Instrumentation/Electrical Div	Salary and Wages-Overtime	36383	Increase	Debit		
617170	418100	Instrumentation/Electrical Div	FICA	2792	Increase	Debit		
617170	418200	Instrumentation/Electrical Div	Retirement	4675	Increase	Debit		
617180	412100	Water - Construction Division	Salary and Wages-Regular	1590	Increase	Debit		
617180	412200	Water - Construction Division	Salary and Wages-Overtime	30325	Increase	Debit		
617180	418100	Water - Construction Division	FICA	2261	Increase	Debit		
617180	418200	Water - Construction Division	Retirement	3786	Increase	Debit		
619800	399200	Interfund Trans Water Fund	Expendable Net Assets Appopr	63096	Increase	Credit		

617110	331015	Water - Administration	Fema Disaster Assistance	33501	Increase	Credit		
617120	331015	NW Water Treatment Plant	Fema Disaster Assistance	34291	Increase	Credit		
617130	331015	211 Water Treatment Plant	Fema Disaster Assistance	14393	Increase	Credit		
617140	331015	Water - Distribution Division	Fema Disaster Assistance	31121	Increase	Credit		
617110	331015	Water - Administration	Fema Disaster Assistance	9287	Increase	Credit		
617160	331015	Utility Billing	Fema Disaster Assistance	5256	Increase	Credit		
617170	331015	Instrumentation/Electrical Div	Fema Disaster Assistance	32970	Increase	Credit		
617180	331015	Water - Construction Division	Fema Disaster Assistance	28472	Increase	Credit		
617110	449912	Water - Administration	FEMA Event 1	3500000	Increase	Debit		
617110	331015	Water - Administration	Fema Disaster Assistance	3200000	Increase	Credit		
619800	399200	Interfund Trans Water Fund	Expendable Net Assets Appopr	300000	Increase	Credit		

Total								
Grand Total:						7504774		

Request Info						
Type		Budget Amendment				
Description		Wastewater Hurricane Disaster BA				
Justification		Board Meeting 11/5/2018-Hurricane Florence disaster amendment is to appropriate \$497,681 in reimbursement revenues estimated and \$165,893 in fund balance for amounts that may not be reimbursable to cover estimated expenditures associated with personnel, repairs, debris pickup and give the general administration authority to transfer amounts between departments where storm related costs are incurred and set aside for amounts that may not be reimbursed.				
Originator		Tiffany Rogers				
Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
627210	412100	Wastewater - Administration	Salary and Wages-Regular	153	Increase	Debit
627210	412200	Wastewater - Administration	Salary and Wages-Overtime	12031	Increase	Debit
627210	418100	Wastewater - Administration	FICA	969	Increase	Debit
627210	418200	Wastewater - Administration	Retirement	1625	Increase	Debit
627220	412200	Collection Division	Salary and Wages-Overtime	74931	Increase	Debit
627220	418100	Collection Division	FICA	5660	Increase	Debit
627220	418200	Collection Division	Retirement	9476	Increase	Debit
627250	412200	Northeast Regional Wastewater	Salary and Wages-Overtime	9300	Increase	Debit
627250	418100	Northeast Regional Wastewater	FICA	771	Increase	Debit
627250	418200	Northeast Regional Wastewater	Retirement	1291	Increase	Debit
627290	412200	Southwest Regional Wastewater	Salary and Wages-Overtime	9898	Increase	Debit

627290	418100	Southwest Regional Wastewater	FICA	787	Increase	Debit
627290	418200	Southwest Regional Wastewater	Retirement	1318	Increase	Debit
627320	412200	West Regional Wastewater	Salary and Wages-Overtime	25110	Increase	Debit
627320	418100	West Regional Wastewater	FICA	1968	Increase	Debit
627320	418200	West Regional Wastewater	Retirement	3295	Increase	Debit
627340	412100	Ocean Isle Beach WWTP	Salary and Wages-Regular	70	Increase	Debit
627340	412200	Ocean Isle Beach WWTP	Salary and Wages-Overtime	4007	Increase	Debit
627340	418100	Ocean Isle Beach WWTP	FICA	342	Increase	Debit
627340	418200	Ocean Isle Beach WWTP	Retirement	572	Increase	Debit
629800	399200	Interfund Trans Wastewater Fnd	Expendable Net Assets Appopr	165893	Increase	Credit
627210	331015	Wastewater - Administration	Fema Disaster Assistance	386084	Increase	Credit
627220	331015	Collection Division	Fema Disaster Assistance	67550	Increase	Credit
627250	331015	Northeast Regional Wastewater	Fema Disaster Assistance	8522	Increase	Credit
627290	331015	Southwest Regional Wastewater	Fema Disaster Assistance	9002	Increase	Credit
627320	331015	West Regional Wastewater	Fema Disaster Assistance	22780	Increase	Credit
627340	331015	Ocean Isle Beach WWTP	Fema Disaster Assistance	3743	Increase	Credit
627210	449912	Wastewater - Administration	FEMA Event 1	500000	Increase	Debit
Total						
Grand Total:				1327148		

Request Info						
Type		Budget Amendment				
Description		GF Hurricane Disaster BA				
Justification		Board Meeting 11/5/2018-Hurricane Florence disaster amendment is to appropriate \$9,742,295 in reimbursement revenues estimated and \$2,307,668 in fund balance for amounts that may not be reimbursable to cover estimated expenditures associated with personnel, repairs, debris pickup and give the general administration authority to transfer amounts between departments where storm related costs are incurred and set aside for amounts that may not be reimbursed.				
Originator		Tiffany Rogers				
Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
104310	412200	Sheriff's Office	Salary and Wages-Overtime	757665	Increase	Debit
104310	412600	Sheriff's Office	Salary and Wages-Temp/Part	13144	Increase	Debit
104310	418100	Sheriff's Office	FICA	59170	Increase	Debit
104310	418200	Sheriff's Office	Retirement	102442	Increase	Debit
104320	412200	Detention Center	Salary and Wages-Overtime	214798	Increase	Debit
104320	412600	Detention Center	Salary and Wages-Temp/Part	2833	Increase	Debit
104320	418100	Detention Center	FICA	16759	Increase	Debit
104320	418200	Detention Center	Retirement	28259	Increase	Debit
104375	412200	Central Communications Center	Salary and Wages-Overtime	122343	Increase	Debit
104375	418100	Central Communications Center	FICA	9316	Increase	Debit
104375	418200	Central Communications Center	Retirement	15599	Increase	Debit

104380	412100	Sheriff Animal Protective Svc	Salary and Wages-Regular	1288	Increase	Debit
104380	412200	Sheriff Animal Protective Svc	Salary and Wages-Overtime	51331	Increase	Debit
104380	412600	Sheriff Animal Protective Svc	Salary and Wages-Temp/Part	390	Increase	Debit
104380	418100	Sheriff Animal Protective Svc	FICA	4023	Increase	Debit
106130	418200	Parks	Retirement	6890	Increase	Debit
106130	412100	Parks	Salary and Wages-Regular	2347	Increase	Debit
106130	412200	Parks	Salary and Wages-Overtime	9206	Increase	Debit
106130	418100	Parks	FICA	593	Increase	Debit
106130	418200	Parks	Retirement	1480	Increase	Debit
104350	412100	Bldg/Fire Inspections and CP	Salary and Wages-Regular	3549	Increase	Debit
104350	412200	Bldg/Fire Inspections and CP	Salary and Wages-Overtime	34857	Increase	Debit
104350	418100	Bldg/Fire Inspections and CP	FICA	2701	Increase	Debit
104350	418200	Bldg/Fire Inspections and CP	Retirement	4718	Increase	Debit
104330	412100	Emergency Services	Salary and Wages-Regular	5651	Increase	Debit
104330	412200	Emergency Services	Salary and Wages-Overtime	17363	Increase	Debit
104330	418100	Emergency Services	FICA	1761	Increase	Debit
104330	418200	Emergency Services	Retirement	2948	Increase	Debit
104332	412200	Emergency Medical Services	Salary and Wages-Overtime	396318	Increase	Debit
104332	412600	Emergency Medical Services	Salary and Wages-Temp/Part	9276	Increase	Debit
104332	418100	Emergency Medical Services	FICA	30858	Increase	Debit

104332	418200	Emergency Medical Services	Retirement	50484	Increase	Debit
104120	412200	County Administration	Salary and Wages-Overtime	27641	Increase	Debit
104120	418100	County Administration	FICA	1225	Increase	Debit
104120	418200	County Administration	Retirement	3089	Increase	Debit
104130	412200	Finance	Salary and Wages-Overtime	4221	Increase	Debit
104130	418100	Finance	FICA	483	Increase	Debit
104130	418200	Finance	Retirement	809	Increase	Debit
104280	412100	Operation Services	Salary and Wages-Regular	4188	Increase	Debit
104280	412200	Operation Services	Salary and Wages-Overtime	79905	Increase	Debit
104280	418100	Operation Services	FICA	6409	Increase	Debit
104280	418200	Operation Services	Retirement	10729	Increase	Debit
100000	399100	General Revenues	Fund Balance Appropriated	529764	Increase	Credit
104310	331015	Sheriff's Office	Fema Disaster Assistance	699316	Increase	Credit
104320	331015	Detention Center	Fema Disaster Assistance	196987	Increase	Credit
104375	331015	Central Communications Center	Fema Disaster Assistance	110444	Increase	Credit
104380	331015	Sheriff Animal Protective Svc	Fema Disaster Assistance	42774	Increase	Credit
106130	331015	Parks	Fema Disaster Assistance	15387	Increase	Credit
104350	331015	Bldg/Fire Inspections and CP	Fema Disaster Assistance	34369	Increase	Credit
104330	331015	Emergency Services	Fema Disaster Assistance	20792	Increase	Credit
104332	331015	Emergency Medical Services	Fema Disaster Assistance	365202	Increase	Credit

104120	331015	County Administration	Fema Disaster Assistance	23966	Increase	Credit
104130	331015	Finance	Fema Disaster Assistance	4135	Increase	Credit
104280	331015	Operation Services	Fema Disaster Assistance	75923	Increase	Credit
104280	449912	Operation Services	FEMA Event 1	8100000	Increase	Debit
104280	331015	Operation Services	Fema Disaster Assistance	6875000	Increase	Credit
104290	449912	Non-Departmental	FEMA Event 1	1700000	Increase	Debit
104290	331015	Non-Departmental	Fema Disaster Assistance	1275000	Increase	Credit
104350	449912	Bldg/Fire Inspections and CP	FEMA Event 1	2500	Increase	Debit
104350	331015	Bldg/Fire Inspections and CP	Fema Disaster Assistance	1875	Increase	Credit
106130	449912	Parks	FEMA Event 1	1500	Increase	Debit
106130	331015	Parks	Fema Disaster Assistance	1125	Increase	Credit
100000	399100	General Revenues	Fund Balance Appropriated	1651000	Increase	Credit
100000	399100	General Revenues	Fund Balance Appropriated	55301	Increase	Credit
109800	498013	Interfund Trans General Fund	Trans To Health	55301	Increase	Debit
100000	399100	General Revenues	Fund Balance Appropriated	71603	Increase	Credit
109800	498014	Interfund Trans General Fund	Trans To Social Services	71603	Increase	Debit
Total						
Grand Total:				24099926		

Request Info	
Type	Budget Amendment
Description	Health Hurricane Disaster BA
Justification	Board Meeting 11/5/2018-Hurricane Florence disaster amendment is to appropriate \$221,205 in reimbursement revenues estimated and \$55,301 in fund balance for amounts that may not be reimbursable to cover estimated expenditures associated with personnel, repairs, debris pickup and give the general administration authority to transfer amounts between departments where storm related costs are incurred and set aside for amounts that may not be reimbursed.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
135110	412100	General Health-Administration	Salary and Wages-Regular	1435	Increase	Debit
135110	412200	General Health-Administration	Salary and Wages-Overtime	138986	Increase	Debit
135110	418100	General Health-Administration	FICA	10636	Increase	Debit
135110	418200	General Health-Administration	Retirement	17847	Increase	Debit
135169	412100	WIC-Client Services	Salary and Wages-Regular	5276	Increase	Debit
135169	418100	WIC-Client Services	FICA	449	Increase	Debit
135169	418200	WIC-Client Services	Retirement	752	Increase	Debit
135181	412100	Environmental Health	Salary and Wages-Regular	2659	Increase	Debit
135181	412200	Environmental Health	Salary and Wages-Overtime	29258	Increase	Debit
135181	418100	Environmental Health	FICA	2212	Increase	Debit

135181	418200	Environmental Health	Retirement	3695	Increase	Debit		
135110	331015	General Health-Administration	Fema Disaster Assistance	128178	Increase	Credit		
135169	331015	WIC-Client Services	Fema Disaster Assistance	4858	Increase	Credit		
135181	331015	Environmental Health	Fema Disaster Assistance	32868	Increase	Credit		
139800	398110	Interfund Transfer Health	Trans Frm General Fund	55301	Increase	Credit		
135110	449912	General Health-Administration	FEMA Event 1	2000	Increase	Debit		
135181	449912	Environmental Health	FEMA Event 1	6000	Increase	Debit		

Total								
Grand Total:						442410		

Request Info	
Type	Budget Amendment
Description	Hurricane Disaster DSS BA
Justification	Board Meeting 11/5/2018-Hurricane Florence disaster amendment is to appropriate \$214,807 in reimbursement revenues estimated and \$71,603 in fund balance for amounts that may not be reimbursable to cover estimated expenditures associated with personnel, repairs, debris pickup and give the general administration authority to transfer amounts between departments where storm related costs are incurred and set aside for amounts that may not be reimbursed.
Originator	Tiffany Rogers

Items						
Department	Object	Dept Desc	Object Desc	Amount	Incr/Decr	Dr/Cr
145310	412200	DSS-Administration	Salary and Wages-Overtime	236998	Increase	Debit
145310	418100	DSS-Administration	FICA	17860	Increase	Debit
145310	418200	DSS-Administration	Retirement	30052	Increase	Debit
145310	449912	DSS-Administration	FEMA Event 1	1500	Increase	Debit
149800	398110	Interfund Trans Social Service	Trans Frm General Fund	71603	Increase	Credit
145310	331015	DSS-Administration	Fema Disaster Assistance	214807	Increase	Credit

Total	
Grand Total:	572820



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # VI. - 2.

From:
Ann Hardy

Administration - Debris Collection Reimbursement Response to
Winding River Plantation POA (Ann Hardy, County Manager)

Issue/Action Requested:

Request that the Board of Commissioners consider the request from Winding River Plantation POA for reimbursement of \$175,000 related to Hurricane Florence Debris Removal.

Background/Purpose of Request:

Winding River Plantation is a restricted/gated community in the unincorporated area of Brunswick County. The community was impacted by Hurricane Florence. The POA arranged for debris collection prior to the county's decision of October 15, 2018 to collect debris in restricted/gated communities within the unincorporated area of Brunswick County.

Attached is a letter from the POA seeking assistance with reimbursement of debris collection costs of \$175,000.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners direct staff as to a response to the Winding River Plantation POA.

ATTACHMENTS:

Description

- ☐ Winding River Plantation Request
- ☐ Debris Removal Invoices - Florence 2018



October 22, 2018

Brunswick County Commissioners
Frank Williams, Chairman
PO Box 249
Bolivia, NC 28422

Re: Gated Community Storm Debris

Dear Chairman Williams,

The citizens and taxpayers of Winding River Plantation in Bolivia applaud your decision to pay for the debris pickup in gated communities following Hurricane Florence. Unfortunately, your decision did not cover those communities who worked hard to protect our residents and to quickly get back to some state of normalcy. We realized that Brunswick County had many areas of concern, and we are very proud that we had the contracts in place to assist the county with storm cleanup for some of its citizens. As a rural community with surrounding wetlands, Winding River took immediate steps to clear the debris from our streets, lots, and storm water protection areas for health, safety, and sanitary reasons. Like you, we realize that it is going to take months, if not years, for our homeowners and our community to recover from this storm.

Hurricane Florence was the most devastating storm to hit our community since it was first built in 1998. Not only did we have a significant amount of landscape debris, like other communities in the county, we had over 20 of our neighbors sustain damage to their homes as a result of severe flooding, fallen trees, and wind. All of these folks are Brunswick County taxpayers who sustained losses that are not necessarily covered or only partially covered by insurance.

Our streets in Winding River were littered with debris. A section of roadway was destroyed by the storm and remains partially closed. We have sink holes in the middle of streets caused by cave-ins of the storm water drainage system.

In addition, we sustained damage to our Property Owners' Clubhouse, River House and Marina, and walking trails. While our Clubhouse served as a storm shelter for Brunswick County emergency staffers and the Zion Hill/Sunset Harbor Fire Department during the storm, we sustained significant wind and water damage to the facility which remains closed as the restoration and repair process are underway. The Association's total cost for our residents – taxpayers of Brunswick County - to recover from this storm is quickly approaching \$500K. Our community

could sure use some help covering some or all of our estimated \$175K for the removal of over 6,024 cubic yards of landscape debris.

While we live in a semi-gated community as the gates are only down in the evenings and on Sundays, we have sustained heavy losses as a community. We took immediate steps to provide for the health and welfare of our neighbors, and many of us have spent countless hours volunteering to help others in our larger Brunswick County community deal with this tragedy because in Winding River, that's what we do – we volunteer and share our gifts and talents with others in our area.

Please reconsider your decision to not cover the debris cleanup in gated communities if those communities can document their expenses and the amount of debris removed. In Winding River, we are taxpayers who need the assistance of our elected officials to recover from this devastating storm.

On behalf of the Board of Directors;

Sincerely,

A handwritten signature in black ink, appearing to read 'C. Lee Burton', is positioned above the printed name.

C. Lee Burton, President
Winding River Plantation Community Association, Inc.

cc: Randy Thompson, Vice Chair
Marty Cooke
Pat Sykes
Mike Forte
Ann Hardy, County Manager



September 11, 2018

WORK ORDER #3601

PROPOSAL FOR

LISA MARIE ROCKWOOD
COMMUNITY ASSOCIATION MANAGEMENT
WINDING RIVER PLANTATION
1640 GOLEY HEWITT ROAD SE
BOLIVIA, NC 28422

DESCRIPTION OF WORK TO BE PERFORMED

Hurricane Florence Recovery and Clean-Up Operations

Phoenix Landscape crews will do our best to restore the property's landscaping to pre-storm conditions. Immediately following the storm and assuming conditions are not life threatening, an assessment of the site shall be performed and a report issued to the Landscape Chair and Community Manager. The report shall include findings as well as the planned level of response.

All parts, labor, equipment, and material necessary for the crew shall be an additional cost to this agreement. Phoenix Landscape will charge the labor and equipment rates based on the contractual hourly rates as specified in the landscape maintenance contract.

— Work Completed —

Just prior to the storm, Phoenix Landscape mowed and line trimmed all swales to a lower grass height, to include the long ditches along Zion Hill Rd. Additionally, all concrete embankments at the head of swales or drains were edged and cleared of sand, soil, or overgrown grass. All gutters were blown free of debris and pine straw.

After the storm, all debris piles were collected and piled up using manual labor and small equipment. These piles were collected using excavators and removed from the property by dump trucks. This required 135 dump truck loads (as of 3 OCT 2018). Debris piles included storm debris, tree removal debris, residential debris, and debris located within common areas and at amenity centers. Storm drains and gutters were cleared of debris throughout the property after the storm. All streets, sidewalks, curbs, bridges, and drains were blown free of debris using high-output blowers. All unsafe hanging limbs near amenity centers were removed or reported to be handled by an arborist. Any broken, damaged, or leaning trees or branches were cut and removed (those that were approved). Any residential or other tree leaning into or encroaching a street, sidewalk, or common area was cut back to allow freedom of movement and a safe environment. Any fallen trees had their stumps cut flush to the ground. All trees were collected in piles and later removed using heavy equipment and dump trucks. All debris in common and amenity areas were blown, mulched, or removed from the property. Any damaged plant material or flowers were pruned or removed. Where possible, trees or hedges were straightened and staked in place to preserve plant material. Streets and common areas were cleared of any blown trash and construction debris. Any damages to the property (from the storm) were reported to the property management office. A manager responded to any calls referencing flooding, storm debris, or storm damage before, during and after the storm.

Credited unused maintenance hours: \$5,197.50

Regular Labor Hrs. 612.73, \$21,445.55
Overtime Labor Hrs. 469.44, \$21124.80
Debris loads (dump truck): 135 loads, \$27,000
Equipment fees: \$11,375.00
Tree-cutting and removal: \$1650

Total: \$82,595.35

SALE:	\$82,595.35
SALES TAX:	\$0.00

TOTAL:

\$82,595.35

The watering of plant material is the responsibility of the customer, failure to properly water will result in the warranty being void. Phoenix Landscape Management is not responsible for damage to underground wires, pipes, lines, utilities or any other assets that cannot be located by a locating service. Phoenix Landscape Management proposes to furnish labor and material to complete work as outlined in this proposal. Phoenix Landscape Management will guarantee the workmanship and the materials outlined in this proposal, but does not guarantee that the work in this proposal will prevent the flooding of buildings or landscapes.

All material is guaranteed to be as specified. All work is to be completed in a workmanship like manner in accordance to accepted industry standards and practices. Any alteration or deviations from the work as specified in this proposal that involves additional cost will be executed only upon written orders, and will become an extra charge over and above the estimate of this proposal. All agreements are contingent upon strikes, accidents or delays beyond our control. Owners to carry fire, flood, tornado, hurricane and other necessary insurances. Phoenix Landscape Management employees are fully covered by Worker's Compensation Insurance.

Payment to be made upon completion of work.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. Phoenix Landscape Management is authorized to perform the work as specified in this proposal. Payment will be made upon completion of work. Customer will be responsible for any collection or attorney's fees associated with past due payment.

By _____
Shawn Fitzgerald

Date _____
October 05, 2018

**PHOENIX LANDSCAPE OF COASTAL,
CAROLINA INC.**

By  _____

Date 10/8/2018

**COMMUNITY ASSOCIATION
MANAGEMENT**



October 08, 2018

WORK ORDER #3855

PROPOSAL FOR

WINDING RIVER PLANTATION
1640 GOLEY HEWITT ROAD SE
BOLIVIA, NC 28422
COMMUNITY ASSOCIATION MANAGEMENT
ATTN: LISA MARIE ROCKWOOD

DESCRIPTION OF WORK TO BE PERFORMED

Winding River Storm Debris Removal - Part 2

Hurricane Florence Recovery and Clean-Up Operations

This proposal reflects a continuation of the storm debris removal and clean up operations on-going in Winding River.

— Work Completed —

All debris piles were collected and piled up using manual labor and small equipment. These piles were collected using excavators and removed from the property by dump trucks. This required 116 dump truck loads (as of 15 OCT 2018). Debris piles included storm debris, tree removal debris, residential debris, and debris located within common areas and at amenity centers. Storm drains and gutters were cleared of debris throughout the property after the storm. All streets, sidewalks, curbs, bridges, and drains were blown free of debris using high-output blowers. All unsafe hanging limbs near amenity centers were removed or reported to be handled by an arborist. Any broken, damaged, or leaning trees or branches were cut and removed (those that were approved). Any residential or other tree leaning into or encroaching a street, sidewalk, or common area was cut back to allow freedom of movement and a safe environment. Any fallen trees had their stumps cut flush to the ground. All trees were collected in piles and later removed using heavy equipment and dump trucks. All debris in common and amenity areas were blown, mulched, or removed from the property. Any damaged plant material or flowers were pruned or removed. Where possible, trees or hedges were straightened and staked in place to preserve plant material. Streets and common areas were cleared of any blown trash and construction debris. Any damages to the property (from the storm) were reported to the property management office. A manager responded to any calls referencing flooding, storm debris, or storm damage before, during and after the storm.

Maintenance, pruning, chemical spraying, and fall flower installations ran concurrently with storm debris operations.

Regular Labor Hrs. 232.35, \$8132.25
Overtime Labor Hrs. 136.82, \$6156.90
Debris loads (dump truck): 116 loads, \$23,200
Equipment fees: \$8250

Total: \$45,739.15

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL COST
Labor			
485.1700	Labor Hours		\$37489.15
		SALE:	\$45,739.15
		SALES TAX:	\$0.00
		TOTAL:	\$45,739.15



October 18, 2018

WORK ORDER #3986

PROPOSAL FOR

LISA MARIE ROCKWOOD
COMMUNITY ASSOCIATION MANAGEMENT
WINDING RIVER PLANTATION
1640 GOLEY HEWITT ROAD SE
BOLIVIA, NC 28422

DESCRIPTION OF WORK TO BE PERFORMED

Winding River Storm Debris Removal - Part 3 (16OCT - UTC)

Hurricane Florence Recovery and Clean-Up Operations

This proposal reflects a continuation of the storm debris removal and clean up operations on-going in Winding River consisting of the areas along Weatherly Lane and Riverhouse Road. These operations occurred 16-19 OCT.

--- Work Completed ---

All debris piles were collected and piled up using manual labor and small equipment. These piles were collected using excavators and removed from the property by dump trucks. This required 62 dump truck loads. Debris piles included storm debris, tree removal debris, residential debris, and debris located within common areas and at amenity centers. Storm drains and gutters were cleared of debris throughout the property after the storm. All streets, sidewalks, curbs, bridges, and drains were blown free of debris using high-output blowers. All unsafe hanging limbs near amenity centers were removed or reported to be handled by an arborist. Any broken, damaged, or leaning trees or branches were cut and removed (those that were approved). Any residential or other tree leaning into or encroaching a street, sidewalk, or common area was cut back to allow freedom of movement and a safe environment. Any fallen trees had their stumps cut flush to the ground. All trees were collected in piles and later removed using heavy equipment and dump trucks. All debris in common and amenity areas were blown, mulched, or removed from the property. Any damaged plant material or flowers were pruned or removed. Where possible, trees or hedges were straightened and staked in place to preserve plant material. Streets and common areas were cleared of any blown trash and construction debris. Any damages to the property (from the storm) were reported to the property management office. A manager responded to any calls referencing flooding, storm debris, or storm damage before, during and after the storm.

Maintenance, pruning, chemical spraying, and fall pinestraw installation ran concurrently with storm debris operations.

Regular Labor Hrs.: 142.54, \$4,988.90
Overtime Labor Hrs. 0
Debris loads (dump truck): 62 loads @ \$9,300
Equipment fees: \$2,750

Total: \$17,038.90

SALE:	\$17,038.90
SALES TAX:	\$0.00
TOTAL:	\$17,038.90

The watering of plant material is the responsibility of the customer, failure to properly water will result in the warranty being void. Phoenix Landscape Management is not responsible for damage to underground wires, pipes, lines, utilities or any other assets that cannot be located by a locating service. Phoenix Landscape Management proposes to furnish labor and material to complete work as outlined in



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # VI. - 3.

From:
Bob Shaver, County Attorney

County Attorney - Approve Federal Legislative Goals (Bob Shaver, County Attorney)

Issue/Action Requested:

Request that the Board of Commissioners consider adopting a Resolution Approving Federal Legislative Goals for 2018-2019.

Background/Purpose of Request:

Every two years, the North Carolina Association of County Commissioners (NCACC) solicits federal legislative goals from counties in order to develop a slate of goals of statewide impact to recommend to the National Association of Counties (NACo).

The goals proposed for adoption in Brunswick County are influenced primarily by the recent impact of hurricanes and experiences with federal response, by the national opioid crisis, and by the federal regulation, or lack thereof, on emerging contaminants in the drinking water supply.

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

County Manager's Recommendation:

Recommend that the Board of Commissioners consider adopting a Resolution Approving Federal Legislative Goals for 2018-2019.

ATTACHMENTS:

Description

- Resolution Approving Legislative Goals for 2018-19

County of Brunswick
Office of the County Commissioners



**RESOLUTION APPROVING
FEDERAL LEGISLATIVE GOALS FOR 2018-19**

WHEREAS, every two years the North Carolina Association of County Commissioners (NCACC) provides the National Association of Counties (NACo) with goal priorities concerning federal issues that impact North Carolina counties; and

WHEREAS, the NCACC seeks goals from all 100 counties regarding federal issues of importance in order to recommend a slate of federal goal priorities of statewide impact to NACo.

NOW THEREFORE, BE IT RESOLVED that the Brunswick County Board of Commissioners does hereby adopt the following federal legislative goals and directs staff to submit them for consideration to the NCACC:

- 1) Support study and refinement of FEMA Individual Assistance programs to simplify and expedite the process.
- 2) Support study and refinement of FEMA debris removal reimbursement guidelines to simplify and expedite the process by making it presumptively in the public interest to remove debris from private roadways and within gated communities.
- 3) Encourage FEMA to include consultation with the National Association of Counties, the National League of Cities, and storm victims within its methodology for its annual after-action report.
- 4) Support increased funding and program support for shoreline protection measures, including dredging and beach renourishment.
- 5) Support programs to assist counties in addressing the costs of the opioid epidemic.
- 6) Support a coordinated federal agency effort to regulate the discharge of perfluorinated compounds and other emerging contaminants into sources of drinking water.
- 7) Oppose unfunded mandates and shifts of federal responsibilities to counties.

This the 5th day of November, 2018.

Frank L. Williams, Chair
Brunswick County Board of Commissioners

ATTEST:

Andrea White, NCCCC
Clerk to the Board



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

From:
John Nichols, P.E.

Action Item # VI. - 4.

Utilities - Request for Approval of 24" Water Main Relocation at Dutchman's Creek Project Construction Contract with Carmichael Construction Co. and Associated Budget Amendment (John Nichols, Director of Public Utilities)

Issue/Action Requested:

Request that the Board of Commissioners approve and authorize the Chairman and Clerk to the Board to execute the construction contract with Carmichael Construction Company, Inc., in the amount of \$832,238.88 for the construction of the 24" Water Main Relocation at Dutchman's Creek Project contingent on the County Attorney's review and approval of the construction contract, performance bond, payment bond, NC E-Verify Affidavit of Compliance, and insurance certificates.

Background/Purpose of Request:

A 24" ductile iron pipe water line, the system main means of transmission in the Southport area, was broken under Dutchman's Creek during Hurricane Florence. This has separated the Northwest Water Treatment Plant service area from the 211 Water Treatment Plant service area. The repair will require a horizontal directional drill of 24" pipe along with some additional open cut pipe installation. This section of pipe was slated to be relocated as part of North Carolina Department of Transportation's (NCDOT) Highway 211 Road Widening Project and the cost to construct this project will be reimbursed by NCDOT.

The project was advertised and a total of three bids were received on November 1, 2018. These are detailed in the attached certified bid tabulation. The engineer, AECOM, has reviewed the bid proposals and recommends the project be awarded to the lowest, responsive bidder, Carmichael Construction Company, Inc.

Staff recommends that the Board approve and authorize the Chairman and Clerk to the Board to execute the construction contract with Carmichael Construction Company, Inc., in the amount of \$832,238.88.

Fiscal Impact:

Pre-Audit Certification Required, Reviewed By Director of Fiscal Operations
Funds Available upon approval of the Hurricane Florence Disaster budget amendment

Approved By County Attorney:

Yes

Advisory Board Recommendation:

Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners approve and authorize the Chairman and Clerk to the Board to execute the construction contract with Carmichael Construction Company, Inc., in the amount of \$832,238.88 for the construction of the 24" Water Main Relocation at Dutchman's Creek Project contingent on the County Attorney's review and approval of the construction contract, performance bond, payment bond, NC E-Verify Affidavit of Compliance, and insurance certificates.

ATTACHMENTS:

Description

- ▣ Utilities - Engineer's Recommendation of Award and Certified Bid Tabulation - Attach 1
- ▣ Utilities - Affidavit D - Attach 2



AECOM
1600 Perimeter Park Drive
Suite 400
Morrisville, North Carolina 27560
www.aecom.com

919-461-1100 tel
919-461-1415 fax

November 2, 2018

Mr. John Nichols, P.E.
Director of Public Utilities
Brunswick County Public Utilities
Operations Center
250 Grey Water Road NE
Supply, NC 28462

Re: Recommendation of Award
24" Water Main Relocation at Dutchman Creek
AECOM Project No. 60428203

Dear Mr. Nichols:

Formal bids for the project titled "24" Water Main Relocation at Dutchman Creek" were received on November 1, 2018. Three (3) bids were received. A copy of the certified bid tabulation is enclosed. Carmichael Construction Company, Inc. was the low bidder. Presented below is information on their bid:

Carmichael Construction Company, Inc.
7297 River Road, SE
Southport, NC 28461
Base Bid Item No. 1 Amount: \$832,238.88

AECOM recommends that Brunswick County make an award to Carmichael Construction Company, Inc. in the amount of \$832,238.88 for work included in Base Bid Item No. 1.

If there are any questions, or if additional information is needed, please do not hesitate to contact us.

Sincerely,

AECOM Technical Services of North Carolina, Inc.

Steve Scruggs, PE
Project Manager

enclosure



BID TABULATIONS								I certify this to be a true and accurate tabulation of bids as received. BY: <i>P. Stephen Schuler</i>			
Client: Brunswick County Project: 24" Water Main Relocation at Dutchman Creek Bid: Thursday, November 1, 2018, 3:00 PM Place: Public Utilities Operations Center in Supply, NC, AECOM TECHNICAL SERVICES of NORTH CAROLINA, Inc. MORRISVILLE, NORTH CAROLINA		Carmichael Construction Company, Inc. P.O. Box 11029 Southport, NC 28461		Carolina Civilworks, Inc. P.O. Box 80337 Raleigh, NC 27623		State Utility Contractors, Inc. 4417 Old Charlotte Highway P.O. Box 5019 Monroe, NC 28111-5019					
ITEM-DESCRIPTION-MEASURE UNIT	QT'Y	BID	TOTAL	BID	TOTAL	BID	TOTAL	BID	TOTAL	BID	TOTAL
1. Base Bid - 24-inch Water Main (LS)	1	832,238.88	\$ 832,238.88	\$ 1,103,365.00	\$ 1,103,365.00	\$ 1,188,772.00	\$ 1,188,772.00		\$ -		\$ -
UNIT PRICES (INCLUDED IN BASE BID)											
Change Order Allowance (EA)	1	20,000.00	\$ 20,000.00	20,000.00	\$ 20,000.00	20,000.00	\$ 20,000.00				
Testing Allowance (EA)	1	5,000.00	\$ 5,000.00	5,000.00	\$ 5,000.00	5,000.00	\$ 5,000.00				
Repair Asphalt Drive Ways, Roads and Parking Lots (SqYds)	180	210.00	\$ 37,800.00	\$ 229.00	\$ 41,220.00	\$ 265.00	\$ 47,700.00				
Stone Stabalization for Pipe Bedding (TNS)	50	90.00	\$ 4,500.00	\$ 67.00	\$ 3,350.00	\$ 87.00	\$ 4,350.00				
Select Backfill (CuYds)	160	25.00	\$ 4,000.00	\$ 49.00	\$ 7,840.00	\$ 70.00	\$ 11,200.00				
General Contractor License		10584		74658		17793					
Contract time: 90 Calendar Days											

AFFIDAVIT D - Good Faith Efforts

(Note this form is to be submitted only by the apparent lowest responsible, responsive bidder.)

If the percentage goal of participation by minority business listed in the Notice to Bidders is not achieved, the Bidder shall provide the following documentation to the Owner of his good faith efforts:

Affidavit of Carmichael Construction Company Inc. **I do hereby certify that on the**
(Name of Bidder)
24" WATER MAIN RELOCATION AT DUTCHMAN CREEK
(Project Name)
Amount of Bid \$ \$832,238.88

I will expend a minimum of 3% of the total dollar amount of the Contract with Minority Business Enterprises. Minority businesses will be employed as construction Subcontractors, vendors, suppliers or providers of professional services. Such work will be subcontracted to the following firms listed below. (Attach additional sheets if required)

Name and Phone #	*Minority Category	Work Description	Dollar Value
Tripp's Trucking LLC - 910-287-3234	WBE (F)	Trucking/Hauling	\$30,370.00

*Minority categories: Black, African American (B), Hispanic (H), Asian American (A) American Indian (I), Female (F), Socially and Economically Disadvantaged (D)

Examples of documentation that may be required to demonstrate the Bidder's good faith efforts to meet the goals set forth in these provisions include, but are not necessarily limited to, the following:

- A. Copies of solicitations for quotes to at least three (3) minority business firms from the source list provided by the State for each subcontract to be let under this Contract (if 3 or more firms are shown on the source list). Each solicitation shall contain a specific description of the work to be subcontracted, location where bid documents can be reviewed, representative of the Prime Bidder to contact, and location, date, and time when quotes must be received.
- B. Copies of quotes or responses received from each firm responding to the solicitation.
- C. A telephone log of follow-up calls to each firm sent a solicitation.
- D. For subcontracts where a minority business firm is not considered the lowest responsible Sub-Bidder, copies of quotes received from all firms submitting quotes for that particular subcontract.
- E. Documentation of any Contacts or correspondence to minority business, community, or contractor organizations in an attempt to meet the goal.
- F. Copy of pre-bid roster.
- G. Letter documenting efforts to provide assistance in obtaining required bonding or insurance for minority business.
- H. Letter detailing reasons for rejection of minority business due to lack of qualification.
- I. Letter documenting proposed assistance offered to minority business in need of equipment, loan capital, lines of credit, or joint pay agreements to secure loans, supplies, or letter of credit, including waiving credit that is ordinarily required.

Failure to provide the documentation as listed in these provisions may result in rejection of the bid and award to the next lowest responsible and responsive Bidder.

Pursuant to NCGS143-128.2(d), the undersigned will enter into a formal agreement with Minority Firms for work listed in this schedule conditional upon execution of a Contract with the Owner. Failure to fulfill this commitment may constitute a breach of the Contract.



Brunswick County Board of Commissioners
ACTION AGENDA ITEM
November 5, 2018

Action Item # VIII. - 1.

From:

Andrea White

Closed Session - Approve Closed Session Minutes and Discuss Matters Relating to the Location or Expansion of Industries or Other Businesses

Issue/Action Requested:

Request that the Board of Commissioners enter into Closed Session pursuant to N.C.G.S. 143-318.11(a)(1) to approve Closed Session Minutes and 143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses.

Background/Purpose of Request:

Fiscal Impact:

Reviewed By Director of Fiscal Operations

Approved By County Attorney:

Yes

Advisory Board Recommendation:

Not Applicable

County Manager's Recommendation:

Recommend that the Board of Commissioners enter into Closed Session pursuant to N.C.G.S. 143-318.11(a)(1) to approve Closed Session Minutes and 143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses.