

**Brunswick County Finance**

**Monthly Financial Statements  
(Unaudited)**



**For the Period Ended  
February 28, 2025**

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

**TABLE OF CONTENTS**

<u>Exhibit</u>		<u>Pages</u>
	<b>FINANCIAL SECTION</b>	
	Summary Information	1-3
	<b>Financial Statements:</b>	
C	Balance Sheet - Governmental Funds	4
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
E	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	6
<u>Schedule</u>		
	<b>MAJOR GOVERNMENTAL FUNDS:</b>	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - General Fund	7-16
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	17-18
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	19
	<b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	20
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	21
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	22
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	23
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	24
B-6	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - American Rescue Plan Act Fund	25
B-7	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - National Opioid Settlement Fund	26

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

**TABLE OF CONTENTS**

<u>Schedule</u>		<u>Pages</u>
	<b>MAJOR ENTERPRISE FUNDS:</b>	
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	27
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	28
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	29
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	30
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	31
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	32
	<b>OTHER INFORMATIONAL REPORTS:</b>	
	Summary of Cash and Investments	33-34
	Key Indicators Charts	35
	Ad Valorem and Motor Vehicle Tax Revenues	36
	Local Option Sales Tax Revenues	37
	Occupancy Tax	38
	Water Fund Revenues	39-41
	Wastewater Fund Revenues	42-43
	Water and Wastewater Number of Customers	44

## **Summary Information as of February 28, 2025:**

### **General Fund:**

- Total revenues for the General Fund are \$249.4 million, compared to \$236.6 million or 5.4% over the same period in the prior year. Significant changes included a 4.3% or \$7.2 million increase in Ad Valorem collections, a \$1.6 million increase in local option sales tax, and a \$1.4 million increase in EMS charges. Additionally, more than \$1.4 million of insurance proceeds have been received due to damages from Potential Tropical Cyclone 8. Total revenues collected are 86.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$185.9 million and are 61.4% of the current budget. Total expenditures are less than those of the same period in the prior year by \$11.1 million or 5.6%. This mainly due to the purchase of land for economic development in the prior year of \$18.4 million offset by a \$2.2 million increase in education, a \$1.7 million increase in solid waste, and a \$2.8 million increase in public safety. Additionally, more than \$0.7 million of non-personnel expenditures have been made due to Potential Tropical Cyclone 8 damages.
- There were \$25.2 million net transfers out to education and county capital projects for the current period compared to \$4.7 in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$38.3 million for the current period end compared to \$34.9 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased to \$38.4 million compared to \$34.1 million in the same period in the prior year. There are increases in retail sales of \$0.9 million, irrigation increases of \$0.8 million, base service charges of \$0.9 million, taps and connections of \$0.6 million, and system development fees increase of \$0.8 million over the same period in the prior year. This also results from the water portion of Southport's enterprise fund balance received as part of the utility system merger of \$0.8 million. Total revenues are 78.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$25.9 million and are 47.4% of the current budget. Expenditures increased 23.8% or \$5.0 million over the same period in the prior year, mainly due to increases in property & liability insurance, meter replacement supplies for Shallotte, and costs associated with an additional tapping crew and tap-on supplies for new connections.
- There were \$3.3 million net transfers out in the current period compared to no transfers out to capital projects in the same period of the prior year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$9.7 million and \$1.1 million respectively, providing an increase in fund balance of \$10.8 million. However, an offsetting payment of \$10.9 million was made by the escrow agent for the refunding of the 2015 Revenue Bonds. This refunding, including amounts in the wastewater fund, created a net present value savings to the County of more than \$1.7 million.
- Revenues are more than expenditures and net transfers by \$9.1 million compared to \$13.1 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased \$6.1 million over the same period in the prior year to \$36.2 million. There is an increase in retail sales of \$1.7 million, wholesale sales of \$0.8 million, taps and connections of \$0.3 million and system development fees of \$0.4 million. This also results from the wastewater portion of Southport's enterprise fund balance received as part of the utility system merger of \$2.7 million. Total revenues are 79.4% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$17.4 million and is 41.4% of the current budget. Expenditures increased 13.7% or \$2.1 million over the same period in the prior year mainly due to an increase in debt service payments of \$0.3 million and costs associated with an additional crew.
- There were \$13.1 million in net transfers out to capital projects in the current period compared to \$1.0 million in the same period of the prior year.
- Other financing sources (uses) show the issuance of long-term debt and premiums on bonds as \$20.1 million and \$1.8 million respectively, providing an increase in fund balance of \$21.9 million. However, an offsetting payment of \$22.1 million was made by the escrow agent for the refunding of the 2015 Revenue Bonds. This refunding, including amounts in the wastewater fund, created a net present value savings to the County of more than \$1.7 million.
- Revenues are more than expenditures and net transfers by \$5.5 million, compared to \$13.8 million in the same period of the prior year.

**American Rescue Plan Fund:**

In FY 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. The County was allocated \$27,741,111 of fiscal recovery funds to be paid in two equal installments. The first installment of \$13,870,556 was received in June 2021. The second installment of \$13,870,555 was received in June 2022.

<b>American Rescue Plan Act (ARPA) Projects</b>				
Function	Project	Approved/Appropriated	Expended	Obligated
Gen. Gov.	Premium Pay	\$ 2,369,543	\$ 2,369,543	\$ -
Public Utilities	Sewer Infrastructure Project - Trailwood	126,989	126,989	-
Gen. Gov.	Revenue Replacement/Standard Allowance	10,000,000	10,000,000	-
Gen. Gov.	ARPA Direct Administrative Costs	85,733	85,733	-
Gen. Gov.	Restoring Pre-Pandemic Employment	12,120,318	11,007,689	1,112,629
Public Utilities	Lead and Copper Program	494,729	494,729	-
Public Utilities	OIB Wastewater Treatment Plant Project	1,415,000	1,415,000	-
Public Utilities	Southeast Area Improvements Project	43,944	43,944	-
Public Safety	AED Equipment - County Buildings	93,215	93,215	-
Cult. and Rec.	Library - Public Access Computers	55,340	55,339	1
Public Safety	Ambulances	900,000	247,500	652,500
Public Utilities	Shallotte Water Meter Replacement Project	36,300	36,300	-
	<b>Total American Rescue Plan Act (ARPA) Projects</b>	<b>\$ 27,741,111</b>	<b>\$ 25,975,981</b>	<b>\$ 1,765,130</b>

The County used the "standard allowance" allowed under ARPA guidelines, redirecting General Fund dollars that were previously budgeted to new project priorities of the County (provided they are General Fund expenses). These redirected funds have currently been appropriated for the following projects:

<b>Standard Allowance (10M) ARPA Redirected Projects</b>				
Function	Project	Appropriated	Earmarked	Total
Public Safety	Emergency Operations Plan and Continuity of Operations Plan	\$ 159,500	\$ -	\$ 159,500
Public Safety	VIPER Radios	3,211,688	-	3,211,688
Public Safety	Armored Vehicle - Sheriff Office	344,800	-	344,800
Public Safety	Volunteer Fire Departments (equipment, operational needs)	700,000	-	700,000
Human Services	Non-Profit Organizations Impacted by COVID	750,000	-	750,000
Human Services	WARM (weatherization, safety, and accessibility improvements)	250,000	-	250,000
Gen. Gov.	Commissioner Chambers Technology Upgrade - Live Stream Meetings	150,000	-	150,000
Human Services	Parking Lot Improvments - COVID Vaccine Site BCC	100,000	-	100,000
Human Services	BFA	54,000	-	54,000
Human Services	Mobile Medical Outreach Unit - Health Department	-	500,000	500,000
Public Safety	Portable Shelters	-	300,000	300,000
Public Safety	Mobile Command Vehicle - Sheriff Office	-	1,200,000	1,200,000
Human Services	Community Improvement Program Funding	-	250,000	250,000
	<b>Total Appropriated/Approved Standard Allowance Projects</b>	<b>\$ 5,719,988</b>	<b>\$ 2,250,000</b>	<b>\$ 7,969,988</b>
TBD	Remaining Funds - To Be Determined	-	-	2,030,012
	<b>Total Standard Allowance (10M) ARPA Redirected</b>	<b>\$ 5,719,988</b>	<b>\$ 2,250,000</b>	<b>\$ 10,000,000</b>

The Restoring Pre-Pandemic Employment project allowed under ARPA guidelines redirected ARPA funds to General Fund dollars that were previously allocated to board approved ARPA projects. These projects are now referred to as “ARPA Enabled Projects”. Redirected funds have currently been appropriated for the following:

Restoring Pre-Pandemic Employment ARPA Enabled Projects				
Function	Project	Appropriated	Earmarked	Total
Cult. and Rec.	Parks and Recreation Repairs and Maintenance	\$ 2,000,000	\$ -	\$ 2,000,000
Cult. and Rec.	Library Services		-	-
Cult. and Rec.	Book Mobile	293,320	-	293,320
Cult. and Rec.	Circulation Desk - Southwest Library	8,674	-	8,674
Cult. and Rec.	VOIP Phones	3,983	-	3,983
Cult. and Rec.	Library Staff Computers	17,860	-	17,860
Cult. and Rec.	Bookmobile Staff Computer Workstations	5,044		
Cult. and Rec.	Furnishing Southwest Brunswick Branch	13,000		
Public Safety	AED Equipment	24,375	-	24,375
Public Safety	CPR Training	5,300	-	5,300
Public Utilities	Southeast Area Improvements Project	1,886,335	-	1,886,335
Public Utilities	OIB Wastewater Treatment Plant Project	2,227,733	-	2,227,733
Public Utilities	Town of Navassa Water System Rehabilitation Project	800,000	-	800,000
Public Utilities	Shallotte Water Meter Project	463,700		
Public Utilities	Lead and Copper Program	905,271		
Central Serv.	Air Purification System for County Buildings	9,500	640,500	650,000
Central Serv.	Cyber Security and Audio/Visual Improvements	471,089	28,911	500,000
Cult. and Rec.	Library Services Enhancements	-	102,434	102,434
Human Services	Personal Protective Equipment	-	50,000	50,000
Human Services	Health and Human Services Building	1,000,000		1,000,000
Gen. Gov.	Administrative and Reporting Expenses	-	64,267	64,267
	<b>Total Appropriated/Approved Restoring Pre-Pandemic Employment Projects</b>	<b>\$ 10,135,184</b>	<b>\$ 886,112</b>	<b>\$ 9,634,281</b>
TBD	Remaining Funds - To Be Determined	-	-	2,486,038
	<b>Total Restoring Pre-Pandemic Employment Projects</b>	<b>\$ 10,135,184</b>	<b>\$ 886,112</b>	<b>\$ 12,120,319</b>

**Opioid Fund:**

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$7,303,514 as part of this settlement to date. Per the terms of the Memorandum of Agreement (MOA), the County created a Special Revenue Fund to account for these funds. Interest earned as of February 2025 totals \$314,691.

National Opioid Settlement Projects Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative Expenditures As of 6.30.24	Current Fiscal Year Funding	Fiscal Year Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 27,506	\$ 45,828	20,508
#3 Recovery Support Services	DSS Clinician	17,569	32,627	23,393
#3 Recovery Support Services	The Healing Place ( strategy change in FY25)	-	192,720	27,654
#3 Recovery Support Services	Christian Recovery Centers Inc.	-	109,500	98,400
#3 Recovery Support Services	ARROW Program	-	256,065	31,450
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	21,912	32,627	10,010
#7 Naloxone Distribution	Naloxone Distribution	-	25,000	-
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	-	293,229	73
	<b>Total National Opioid Settlement Projects</b>	<b>\$ 145,461</b>	<b>\$ 987,596</b>	<b>\$ 211,488</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
FEBRUARY 28, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 189,875,926	\$ 98,644,719	\$ 34,337,906	\$ 2,019,604	\$ 324,878,155
Restricted cash and investments	1,511,195	-	11,646,801	8,045,275	21,203,271
Interest receivable	227,375	124,022	46,585	13,035	411,017
Taxes receivable - net	4,687,966	-	-	-	4,687,966
Receivables - net	3,298,687	-	-	-	3,298,687
Other governmental agencies	602,425	3,482,203	5,861,968	-	9,946,596
Due from other funds	10,213	-	-	1,091,697	1,101,910
Lease receivable	41,383	-	-	-	41,383
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 200,319,170</u>	<u>\$ 102,250,944</u>	<u>\$ 51,893,260</u>	<u>\$ 11,169,611</u>	<u>\$ 365,632,985</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 5,654,462	\$ -	\$ 1,972,225	\$ 48,630	\$ 7,675,317
Due to other funds	-	-	-	10,213	10,213
Total liabilities	<u>5,654,462</u>	<u>-</u>	<u>1,972,225</u>	<u>58,843</u>	<u>7,685,530</u>
<b>Deferred Inflows of Resources:</b>	<u>5,301,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,301,543</u>
<b>Fund Balances:</b>					
Nonspendable	105,383	-	-	-	105,383
Restricted:					
Stabilization by State Statute	16,271,244	-	-	13,035	16,284,279
Restricted - other	3,356,600	-	11,646,801	11,117,191	26,120,592
Committed	214,566	102,250,944	38,274,234	-	140,739,744
Assigned	18,748,692	-	-	-	18,748,692
Unassigned	150,666,680	-	-	(19,458)	150,647,222
Total fund balances	<u>189,363,165</u>	<u>102,250,944</u>	<u>49,921,035</u>	<u>11,110,768</u>	<u>352,645,912</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 200,319,170</u>	<u>\$ 102,250,944</u>	<u>\$ 51,893,260</u>	<u>\$ 11,169,611</u>	<u>\$ 365,632,985</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 174,704,737	\$ -	\$ -	\$ -	\$ 174,704,737
Local option sales taxes	26,373,404	-	-	-	26,373,404
Other taxes and licenses	7,971,892	-	-	-	7,971,892
Unrestricted intergovernmental revenues	73,311	-	-	-	73,311
Restricted intergovernmental revenues	11,893,292	17,711,023	-	6,865,700	36,470,015
Permits and fees	6,598,564	-	-	123,435	6,721,999
Sales and services	15,380,061	-	-	-	15,380,061
Investment earnings	3,477,597	2,118,800	1,531,527	234,910	7,362,834
Other	2,926,692	-	-	-	2,926,692
Total revenues	<u>249,399,550</u>	<u>19,829,823</u>	<u>1,531,527</u>	<u>7,224,045</u>	<u>277,984,945</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	12,100,928	-	-	307,158	12,408,086
Public safety	48,633,884	-	-	588,002	49,221,886
Central services	18,470,510	-	-	-	18,470,510
Human services	23,406,746	-	-	399,642	23,806,388
Transportation	180,750	259,178	-	-	439,928
Environmental protection	17,420,364	-	-	-	17,420,364
Culture and recreation	4,689,034	1,476,002	-	-	6,165,036
Economic and physical development	6,532,438	-	-	-	6,532,438
Education	43,009,579	-	22,023,321	-	65,032,900
<b>Debt Service:</b>					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	4,556,654	-	-	-	4,556,654
Total expenditures	<u>185,885,887</u>	<u>1,735,180</u>	<u>22,023,321</u>	<u>1,294,802</u>	<u>210,939,190</u>
<b>Revenues over (under) expenditures</b>	<u>63,513,663</u>	<u>18,094,643</u>	<u>(20,491,794)</u>	<u>5,929,243</u>	<u>67,045,755</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	750,000	21,510,797	4,474,708	-	26,735,505
Transfers to other funds	(25,985,505)	(750,000)	-	207,357	(26,528,148)
Total other financing sources (uses)	<u>(25,235,505)</u>	<u>20,760,797</u>	<u>4,474,708</u>	<u>207,357</u>	<u>207,357</u>
<b>Net change in fund balance</b>	38,278,158	38,855,440	(16,017,086)	6,136,600	67,253,112
<b>Fund balance, beginning of year</b>	<u>151,085,007</u>	<u>63,395,504</u>	<u>65,938,121</u>	<u>4,974,168</u>	<u>285,392,800</u>
<b>Fund balance, end of year</b>	<u>\$ 189,363,165</u>	<u>\$ 102,250,944</u>	<u>\$ 49,921,035</u>	<u>\$ 11,110,768</u>	<u>\$ 352,645,912</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 174,173,891	\$ 174,173,891	\$ 174,704,737	\$ 530,846
Local option sales taxes	47,796,402	47,796,402	26,373,404	(21,422,998)
Other taxes and licenses	8,455,000	8,455,000	7,971,892	(483,108)
Unrestricted intergovernmental revenues	3,590,702	3,590,702	73,311	(3,517,391)
Restricted intergovernmental revenues	18,996,931	20,220,423	11,893,292	(8,327,131)
Permits and fees	10,058,349	10,136,195	6,598,564	(3,537,631)
Sales and services	18,787,919	18,878,919	15,380,061	(3,498,858)
Investment earnings	5,002,200	5,002,200	3,477,597	(1,524,603)
Other	1,359,374	1,860,575	2,926,692	1,066,117
Total revenues	<u>288,220,768</u>	<u>290,114,307</u>	<u>249,399,550</u>	<u>(40,714,757)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	19,054,698	19,244,676	12,100,928	7,143,748
Central services	27,110,487	32,770,986	18,470,510	14,300,476
Public safety	75,709,394	80,028,156	48,633,884	31,394,272
Transportation	161,000	281,814	180,750	101,064
Environmental protection	26,382,469	26,681,330	17,420,364	9,260,966
Economic and physical development	10,808,495	11,498,303	6,532,438	4,965,865
Human services	39,032,711	40,724,968	23,406,746	17,318,222
Education	64,133,934	64,683,934	43,009,579	21,674,355
Culture and recreation	6,906,841	9,432,567	4,689,034	4,743,533
<b>Debt Service:</b>				
Principal retirement	11,080,000	11,080,000	6,885,000	4,195,000
Interest and fiscal charges	6,461,399	6,461,399	4,556,654	1,904,745
Total expenditures	<u>286,841,428</u>	<u>302,888,133</u>	<u>185,885,887</u>	<u>117,002,246</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(12,773,826)</u>	<u>63,513,663</u>	<u>76,287,489</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	750,000	750,000	750,000	-
Transfers to other funds	(10,126,097)	(31,786,196)	(25,985,505)	5,800,691
Appropriated fund balance	7,996,757	43,810,022	-	(43,810,022)
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>12,773,826</u>	<u>(25,235,505)</u>	<u>(38,009,331)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	38,278,158	<u>\$ 38,278,158</u>
<b>Fund balance, beginning of year</b>			151,085,007	
<b>Fund balance, end of year</b>			<u>\$ 189,363,165</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 172,673,891	\$ 172,673,891	\$ 173,438,109	\$ 764,218	100%	\$ 172,508,552	\$ 166,257,062
Prior year taxes	1,150,000	1,150,000	929,497	(220,503)	81%	1,164,681	887,423
Penalties and interest	350,000	350,000	337,131	(12,869)	96%	529,522	321,123
	<u>174,173,891</u>	<u>174,173,891</u>	<u>174,704,737</u>	<u>530,846</u>	100%	<u>174,202,755</u>	<u>167,465,608</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	20,848,941	20,848,941	11,663,276	(9,185,665)	56%	20,739,920	10,935,126
Article 40 (1/2%)	13,060,318	13,060,318	7,008,875	(6,051,443)	54%	13,149,372	6,612,628
Article 42 (1/2%)	13,887,143	13,887,143	7,701,253	(6,185,890)	55%	13,911,091	7,212,455
	<u>47,796,402</u>	<u>47,796,402</u>	<u>26,373,404</u>	<u>(21,422,998)</u>	55%	<u>47,800,383</u>	<u>24,760,209</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	250,000	250,000	153,342	(96,658)	61%	292,755	145,572
Deed stamp excise tax	5,575,000	5,575,000	5,503,595	(71,405)	99%	7,982,218	4,927,552
Solid waste tax	65,000	65,000	39,897	(25,103)	61%	75,088	38,704
White goods disposal tax	65,000	65,000	43,461	(21,539)	67%	88,869	51,428
1% Occupancy Tax	2,500,000	2,500,000	2,231,597	(268,403)	89%	3,401,266	2,157,949
	<u>8,455,000</u>	<u>8,455,000</u>	<u>7,971,892</u>	<u>(483,108)</u>	94%	<u>11,840,196</u>	<u>7,321,205</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	3,000,000	3,000,000	-	(3,000,000)	0%	7,162,667	-
Beer and wine tax	250,000	250,000	-	(250,000)	0%	348,043	-
Jail fees	340,702	340,702	73,311	(267,391)	22%	483,849	295,889
	<u>3,590,702</u>	<u>3,590,702</u>	<u>73,311</u>	<u>(3,517,391)</u>	2%	<u>7,994,559</u>	<u>295,889</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	18,578,119	19,676,725	11,492,400	(8,184,325)	58%	19,004,253	10,852,264
State Aid to Libraries	217,932	217,932	127,666	(90,266)	59%	189,531	116,890
State cost reimbursement	49,880	49,880	-	(49,880)	0%	34,060	-
Restricted Opioid Revenues	-	124,886	124,885	(1)	100%	-	-
Court facility fees	139,000	139,000	100,864	(38,136)	73%	166,374	96,707
Payments in lieu of taxes	-	-	-	-	na	5,108	-
ABC law enf. services	12,000	12,000	17,786	5,786	148%	16,634	-
State drug tax	-	-	29,691	29,691	na	22,199	8,891
	<u>18,996,931</u>	<u>20,220,423</u>	<u>11,893,292</u>	<u>(8,327,131)</u>	59%	<u>19,438,159</u>	<u>11,074,752</u>
<b>Permits and Fees:</b>							
Bldg insp. and permits	7,725,000	7,802,846	4,870,174	(2,932,672)	62%	7,498,085	4,906,803
Recording fees	750,000	750,000	584,718	(165,282)	78%	858,368	556,084
Fire inspection fees	500,000	500,000	343,356	(156,644)	69%	496,984	334,261
Concealed handgun permit	250,000	250,000	120,770	(129,230)	48%	267,966	157,281
Other permit and fees	833,349	833,349	679,546	(153,803)	82%	1,123,034	715,587
	<u>10,058,349</u>	<u>10,136,195</u>	<u>6,598,564</u>	<u>(3,537,631)</u>	65%	<u>10,244,437</u>	<u>6,670,016</u>
<b>Sales and Services:</b>							
Solid waste fees	4,500,000	4,500,000	3,449,730	(1,050,270)	77%	5,833,252	3,222,190
School resource off. reimb.	2,273,375	2,273,375	2,154,212	(119,163)	95%	2,191,206	2,057,123
Rents	84,000	84,000	68,809	(15,191)	82%	65,522	52,509
EMS Charges	7,400,000	7,480,000	6,277,544	(1,202,456)	84%	7,456,875	4,915,345
Public health user fees	1,096,950	1,096,950	676,268	(420,682)	62%	1,132,182	743,444
Sheriff animal prot. serv. fees	100,000	100,000	78,631	(21,369)	79%	120,647	81,524
Social services fees	48,100	48,100	6,623	(41,477)	14%	33,575	24,932
Public housing fees	4,100	15,100	10,599	(4,501)	70%	5,799	4,882

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Sales and Services (continued):</b>							
Tax collection fees	400,000	400,000	503,615	103,615	126%	498,240	455,124
Other sales and services	2,121,416	2,121,416	1,590,042	(531,374)	75%	2,220,268	1,463,373
Register of deeds	351,018	351,018	295,477	(55,541)	84%	421,889	275,844
Marriage licenses	57,960	57,960	40,659	(17,301)	70%	60,239	36,800
Recreation services	351,000	351,000	227,852	(123,148)	65%	325,873	242,435
	<u>18,787,919</u>	<u>18,878,919</u>	<u>15,380,061</u>	<u>(3,498,858)</u>	81%	<u>20,365,567</u>	<u>13,575,525</u>
<b>Investment earnings</b>	<u>5,002,200</u>	<u>5,002,200</u>	<u>3,477,597</u>	<u>(1,524,603)</u>	70%	<u>5,838,755</u>	<u>3,787,523</u>
<b>Other:</b>							
ABC bottles taxes	45,000	45,000	56,753	11,753	126%	95,924	55,962
Cnty Brd of Alcohol Control	30,000	30,000	15,000	(15,000)	50%	30,000	15,000
Contributions	53,100	64,400	97,279	32,879	151%	116,111	83,257
Other revenues	1,231,274	1,721,175	2,757,660	1,036,485	160%	2,761,825	1,511,475
Lease and lease interest	-	-	-	-	na	14,281	-
	<u>1,359,374</u>	<u>1,860,575</u>	<u>2,926,692</u>	<u>1,066,117</u>	157%	<u>3,018,141</u>	<u>1,665,694</u>
<b>Total revenues</b>	<u>288,220,768</u>	<u>290,114,307</u>	<u>249,399,550</u>	<u>(40,714,757)</u>	86%	<u>300,742,952</u>	<u>236,616,421</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	260,740	260,740	167,943	92,797	64%	248,260	160,145
Fringe benefits	92,566	92,566	54,657	37,909	59%	80,040	52,407
Operating costs	67,350	72,650	37,112	35,538	51%	48,074	38,033
	<u>420,656</u>	<u>425,956</u>	<u>259,712</u>	<u>166,244</u>	61%	<u>376,374</u>	<u>250,585</u>
<b>County Administration:</b>							
Salaries	1,038,983	1,038,983	624,936	414,047	60%	977,712	640,405
Fringe benefits	354,778	354,778	208,070	146,708	59%	322,307	210,471
Operating costs	67,944	67,944	28,201	39,743	42%	61,593	31,932
	<u>1,461,705</u>	<u>1,461,705</u>	<u>861,207</u>	<u>600,498</u>	59%	<u>1,361,612</u>	<u>882,808</u>
<b>Human Resources:</b>							
Salaries	503,350	527,885	325,461	202,424	62%	474,161	308,501
Fringe benefits	192,181	202,719	124,228	78,491	61%	178,144	116,780
Operating costs	11,355	11,626	3,899	7,727	34%	8,277	5,601
	<u>706,886</u>	<u>742,230</u>	<u>453,588</u>	<u>288,642</u>	61%	<u>660,582</u>	<u>430,882</u>
<b>Communications:</b>							
Salaries	161,924	205,092	109,676	95,416	53%	151,594	98,476
Fringe benefits	62,465	86,286	41,995	44,291	49%	58,095	38,046
Operating costs	118,968	158,624	26,226	132,398	17%	24,507	15,907
	<u>343,357</u>	<u>450,002</u>	<u>177,897</u>	<u>272,105</u>	40%	<u>234,196</u>	<u>152,429</u>
<b>Finance:</b>							
Salaries	1,288,026	1,288,026	840,708	447,318	65%	1,118,199	716,563
Fringe benefits	488,151	488,151	317,443	170,708	65%	416,976	270,182
Operating costs	662,189	722,835	513,968	208,867	71%	400,738	475,349
Capital outlay	-	-	-	-	na	493,372	-
	<u>2,438,366</u>	<u>2,499,012</u>	<u>1,672,119</u>	<u>826,893</u>	67%	<u>2,429,285</u>	<u>1,462,094</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Tax Administration:</b>							
Salaries	3,399,627	3,231,182	1,896,204	1,334,978	59%	2,973,730	1,924,192
Fringe benefits	1,429,880	1,361,813	839,428	522,385	62%	1,214,769	798,401
Operating costs	1,139,830	1,139,830	676,804	463,026	59%	937,854	717,584
Capital outlay	-	24,995	-	24,995	0%	150,524	19,885
	<u>5,969,337</u>	<u>5,757,820</u>	<u>3,412,436</u>	<u>2,345,384</u>	59%	<u>5,276,877</u>	<u>3,460,062</u>
<b>County Attorney:</b>							
Salaries	581,570	528,162	293,822	234,340	56%	451,701	335,700
Fringe benefits	203,559	179,738	103,142	76,596	57%	147,832	108,739
Operating costs	266,750	256,600	40,658	215,942	16%	152,209	109,442
	<u>1,051,879</u>	<u>964,500</u>	<u>437,622</u>	<u>526,878</u>	45%	<u>751,742</u>	<u>553,881</u>
<b>Court Facilities:</b>							
Operating costs	320,484	320,484	130,946	189,538	41%	219,830	125,440
Capital outlay	-	214,790	-	214,790	0%	12,719	10,449
	<u>320,484</u>	<u>535,274</u>	<u>130,946</u>	<u>404,328</u>	24%	<u>232,549</u>	<u>135,889</u>
<b>Board of Elections:</b>							
Salaries	975,358	975,358	807,778	167,580	83%	917,886	449,483
Fringe benefits	230,393	230,406	144,286	86,120	63%	174,321	112,132
Operating costs	308,656	347,526	313,660	33,866	90%	351,549	159,115
Capital outlay	5,900	33,166	33,166	-	100%	-	-
	<u>1,520,307</u>	<u>1,586,456</u>	<u>1,298,890</u>	<u>287,566</u>	82%	<u>1,443,756</u>	<u>720,730</u>
<b>Register of Deeds:</b>							
Salaries	892,987	892,987	512,045	380,942	57%	809,881	523,375
Fringe benefits	408,106	408,106	232,370	175,736	57%	370,865	241,201
Operating costs	3,120,628	3,120,628	2,652,096	468,532	85%	4,187,500	2,394,406
	<u>4,421,721</u>	<u>4,421,721</u>	<u>3,396,511</u>	<u>1,025,210</u>	77%	<u>5,368,246</u>	<u>3,158,982</u>
<b>Contingency:</b>							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>19,054,698</u>	<u>19,244,676</u>	<u>12,100,928</u>	<u>7,143,748</u>	63%	<u>18,135,219</u>	<u>11,208,342</u>
<b>Central Services:</b>							
<b>Information Technology:</b>							
Salaries	1,989,532	2,157,977	1,311,021	846,956	61%	1,699,553	1,082,030
Fringe benefits	751,501	819,918	484,478	335,440	59%	617,578	393,647
Operating costs	2,337,775	2,527,329	1,324,866	1,202,463	52%	1,283,963	1,195,901
Capital outlay	851,530	1,625,319	5,245	1,620,074	0%	906,921	674,800
	<u>5,930,338</u>	<u>7,130,543</u>	<u>3,125,610</u>	<u>4,004,933</u>	44%	<u>4,508,015</u>	<u>3,346,378</u>
<b>Fleet Services:</b>							
Salaries	959,706	959,706	613,323	346,383	64%	824,243	527,175
Fringe benefits	418,878	418,878	262,127	156,751	63%	343,464	219,202
Operating costs	402,059	426,525	23,761	402,764	6%	341,493	(60,902)
Capital outlay	1,018,000	1,437,496	416,663	1,020,833	29%	1,019,690	508,342
	<u>2,798,643</u>	<u>3,242,605</u>	<u>1,315,874</u>	<u>1,926,731</u>	41%	<u>2,528,890</u>	<u>1,193,817</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Engineering:</b>							
Salaries	848,565	848,565	549,738	298,827	65%	696,032	431,055
Fringe benefits	313,230	313,230	202,659	110,571	65%	249,503	155,520
Operating costs	43,275	43,275	24,098	19,177	56%	33,524	19,885
Capital outlay	-	-	-	-	na	103,061	60,497
	<u>1,205,070</u>	<u>1,205,070</u>	<u>776,495</u>	<u>428,575</u>	64%	<u>1,082,120</u>	<u>666,957</u>
<b>Operation Services:</b>							
Salaries	3,198,808	3,198,808	2,046,128	1,152,680	64%	2,824,837	1,851,122
Fringe benefits	1,445,808	1,445,808	907,573	538,235	63%	1,253,505	827,114
Operating costs	4,708,371	7,758,429	3,848,896	3,909,533	50%	4,055,891	2,372,538
Capital outlay	467,500	1,251,963	448,809	803,154	36%	445,237	160,642
	<u>9,820,487</u>	<u>13,655,008</u>	<u>7,251,406</u>	<u>6,403,602</u>	53%	<u>8,579,470</u>	<u>5,211,416</u>
<b>Non-departmental:</b>							
Fringe benefits	6,942,474	6,936,469	5,130,583	1,805,886	74%	6,723,470	4,808,799
Operating costs	413,475	538,161	807,412	(269,251)	150%	772,147	1,145,468
Capital outlay	-	63,130	63,130	-	100%	41,023	-
	<u>7,355,949</u>	<u>7,537,760</u>	<u>6,001,125</u>	<u>1,536,635</u>	80%	<u>7,536,640</u>	<u>5,954,267</u>
Total central services	<u>27,110,487</u>	<u>32,770,986</u>	<u>18,470,510</u>	<u>14,300,476</u>	56%	<u>24,235,135</u>	<u>16,372,835</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>3,063</u>	<u>9,937</u>	24%	<u>8,634</u>	<u>6,626</u>
<b>Sheriff:</b>							
Salaries	15,250,395	15,050,301	10,291,951	4,758,350	68%	14,313,730	9,336,566
Fringe benefits	5,989,510	5,904,717	3,886,961	2,017,756	66%	5,368,853	3,528,597
Operating costs	3,968,121	5,010,278	2,714,646	2,295,632	54%	3,680,773	2,563,736
Capital outlay	1,066,989	2,022,060	1,121,035	901,025	55%	2,404,121	2,302,261
	<u>26,275,015</u>	<u>27,987,356</u>	<u>18,014,593</u>	<u>9,972,763</u>	64%	<u>25,767,477</u>	<u>17,731,160</u>
<b>Detention Center:</b>							
Salaries	7,513,177	7,513,177	4,912,107	2,601,070	65%	6,711,757	4,408,003
Fringe benefits	3,126,583	3,128,489	1,918,157	1,210,332	61%	2,626,596	1,737,967
Operating costs	4,344,958	4,357,373	2,741,341	1,616,032	63%	3,236,792	2,182,675
Capital outlay	69,162	150,162	78,670	71,492	52%	263,528	178,244
	<u>15,053,880</u>	<u>15,149,201</u>	<u>9,650,275</u>	<u>5,498,926</u>	64%	<u>12,838,673</u>	<u>8,506,889</u>
<b>Public Defenders Office:</b>							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>617</u>	<u>12,383</u>	5%	-	-
<b>Emergency Medical:</b>							
Salaries	9,821,147	9,898,473	6,089,624	3,808,849	62%	8,068,671	5,154,088
Fringe benefits	3,816,305	3,846,697	2,245,452	1,601,245	58%	2,950,270	1,898,095
Operating costs	2,890,248	3,049,929	2,096,909	953,020	69%	2,768,528	1,838,205
Capital outlay	2,080,220	3,822,916	795,658	3,027,258	21%	2,158,770	1,805,942
	<u>18,607,920</u>	<u>20,618,015</u>	<u>11,227,643</u>	<u>9,390,372</u>	54%	<u>15,946,239</u>	<u>10,696,330</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Emergency Management:</b>							
Salaries	639,120	595,704	404,552	191,152	68%	467,328	297,837
Fringe benefits	247,488	228,723	146,301	82,422	64%	171,111	109,607
Operating costs	739,968	750,766	355,390	395,376	47%	613,272	360,940
Capital outlay	91,220	239,425	221,707	17,718	93%	501,682	145,140
	<u>1,717,796</u>	<u>1,814,618</u>	<u>1,127,950</u>	<u>686,668</u>	62%	<u>1,753,393</u>	<u>913,524</u>
<b>Other Agencies:</b>							
Rescue Squads	<u>358,300</u>	<u>358,300</u>	<u>184,975</u>	<u>173,325</u>	52%	<u>410,840</u>	<u>249,944</u>
<b>Building Inspections and Central Permitting:</b>							
Salaries	4,064,136	4,154,318	2,521,763	1,632,555	61%	3,360,913	2,139,120
Fringe benefits	1,608,406	1,636,569	970,806	665,763	59%	1,240,815	791,941
Operating costs	345,900	445,900	244,966	200,934	55%	313,241	202,056
Capital outlay	264,000	264,000	264,000	-	100%	355,219	235,997
	<u>6,282,442</u>	<u>6,500,787</u>	<u>4,001,535</u>	<u>2,499,252</u>	62%	<u>5,270,188</u>	<u>3,369,114</u>
<b>Fire Inspections</b>							
Salaries	947,518	882,336	506,506	375,830	57%	704,647	416,069
Fringe benefits	362,191	336,874	171,166	165,708	51%	231,723	134,687
Operating costs	88,995	86,854	53,577	33,277	62%	109,533	89,666
Capital outlay	41,000	43,141	41,141	2,000	95%	252,223	241,962
	<u>1,439,704</u>	<u>1,349,205</u>	<u>772,390</u>	<u>576,815</u>	57%	<u>1,298,126</u>	<u>882,384</u>
<b>Central Communications:</b>							
Salaries	2,694,678	2,694,678	1,695,939	998,739	63%	2,192,976	1,420,639
Fringe benefits	1,079,562	1,080,080	661,905	418,175	61%	841,957	544,463
Operating costs	758,990	772,234	312,424	459,810	40%	408,483	385,959
Capital outlay	69,722	164,343	65,896	98,447	40%	260,692	167,541
	<u>4,602,952</u>	<u>4,711,335</u>	<u>2,736,164</u>	<u>1,975,171</u>	58%	<u>3,704,108</u>	<u>2,518,602</u>
<b>Animal Protective Services:</b>							
Salaries	697,661	697,661	505,283	192,378	72%	690,876	439,515
Fringe benefits	298,702	298,702	209,419	89,283	70%	283,786	181,342
Operating costs	349,022	516,976	199,977	316,999	39%	326,335	207,333
Capital outlay	-	-	-	-	na	110,578	89,117
	<u>1,345,385</u>	<u>1,513,339</u>	<u>914,679</u>	<u>598,660</u>	60%	<u>1,411,575</u>	<u>917,307</u>
Total public safety	<u>75,709,394</u>	<u>80,028,156</u>	<u>48,633,884</u>	<u>31,394,272</u>	61%	<u>68,409,253</u>	<u>45,791,880</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	83,250	27,750	75%	111,000	83,250
Odell Williamson Mun. Air.	50,000	50,000	37,500	12,500	75%	50,000	37,500
Brunswick Transit System	-	120,814	60,000	60,814	50%	130,581	130,581
Total transportation	<u>161,000</u>	<u>281,814</u>	<u>180,750</u>	<u>101,064</u>	64%	<u>291,581</u>	<u>251,331</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	526,833	526,833	348,627	178,206	66%	472,218	300,893
Fringe benefits	226,691	226,691	149,881	76,810	66%	198,384	127,577
Operating costs	25,228,330	25,393,313	16,659,722	8,733,591	66%	23,300,736	14,974,941
Capital outlay	53,400	187,278	146,367	40,911	78%	339,416	240,685
	<u>26,035,254</u>	<u>26,334,115</u>	<u>17,304,597</u>	<u>9,029,518</u>	66%	<u>24,310,754</u>	<u>15,644,096</u>
<b>Other:</b>							
Forestry services	347,215	347,215	115,767	231,448	33%	316,974	150,988
Total environmental prot.	<u>26,382,469</u>	<u>26,681,330</u>	<u>17,420,364</u>	<u>9,260,966</u>	65%	<u>24,627,728</u>	<u>15,795,084</u>
<b>Economic Development:</b>							
<b>Planning and Community Enforcement:</b>							
Salaries	1,078,941	1,078,941	682,597	396,344	63%	932,286	603,782
Fringe benefits	430,986	430,986	265,607	165,379	62%	352,462	230,154
Operating costs	160,885	298,248	158,511	139,737	53%	223,101	125,809
Capital outlay	-	-	-	-	na	41,280	27,974
	<u>1,670,812</u>	<u>1,808,175</u>	<u>1,106,715</u>	<u>701,460</u>	61%	<u>1,549,129</u>	<u>987,719</u>
<b>Cooperative Extension:</b>							
Salaries	348,295	448,423	240,122	208,301	54%	391,085	239,003
Fringe benefits	165,107	205,916	108,816	97,100	53%	178,172	108,141
Operating costs	192,699	196,307	78,937	117,370	40%	161,710	93,448
Capital outlay	50,489	127,846	40,522	87,324	32%	-	-
	<u>756,590</u>	<u>978,492</u>	<u>468,397</u>	<u>510,095</u>	48%	<u>730,967</u>	<u>440,592</u>
<b>Soil and Water Conservation:</b>							
Salaries	193,122	193,122	127,818	65,304	66%	184,498	120,622
Fringe benefits	80,328	80,328	52,903	27,425	66%	75,600	49,787
Operating costs	18,750	18,750	7,815	10,935	42%	349,723	273,057
	<u>292,200</u>	<u>292,200</u>	<u>188,536</u>	<u>103,664</u>	65%	<u>609,821</u>	<u>443,466</u>
<b>Public Housing Section 8:</b>							
Salaries	228,695	228,405	146,339	82,066	64%	211,871	139,011
Fringe benefits	99,548	99,470	64,261	35,209	65%	92,084	60,827
Operating costs	2,225,250	2,236,250	1,775,838	460,412	79%	2,345,516	1,519,684
Capital outlay	-	-	-	-	na	29,566	-
	<u>2,553,493</u>	<u>2,564,125</u>	<u>1,986,438</u>	<u>577,687</u>	77%	<u>2,679,037</u>	<u>1,719,522</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,231,597</u>	<u>268,403</u>	89%	<u>3,401,266</u>	<u>2,157,949</u>
<b>Other Economic Development:</b>							
Contracted Services	125,000	125,000	82,005	42,995	66%	127,025	81,979
Land for Economic Development	-	-	-	-	na	19,342,381	18,403,741
Incentives	70,000	70,000	-	70,000	0%	350,000	350,000
Boiling Spring Lakes	750,000	750,000	-	750,000	0%	750,000	750,000
Holden Beach Special Obligation Bond	1,265,400	1,265,400	-	1,265,400	0%	-	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Other Economic Development (continued):</b>							
Lockwood Folly & Shallotte	-	-	-	-	na	33,438	33,438
Dredging							
Reserve for shoreline protection	200,000	519,911	-	519,911	0%	-	-
Brunswick Busines & Industry Development	625,000	625,000	468,750	156,250	75%	575,000	431,250
	<u>3,035,400</u>	<u>3,355,311</u>	<u>550,755</u>	<u>2,804,556</u>	16%	<u>21,177,844</u>	<u>20,050,408</u>
Total economic development	<u>10,808,495</u>	<u>11,498,303</u>	<u>6,532,438</u>	<u>4,965,865</u>	57%	<u>30,148,064</u>	<u>25,799,656</u>
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	3,358,162	3,332,374	2,193,699	1,138,675	66%	2,861,719	1,922,119
Fringe benefits	1,665,628	1,656,017	1,080,225	575,792	65%	1,528,368	1,003,749
Operating costs	238,585	427,169	216,047	211,122	51%	878,519	267,016
Capital outlay	-	59,054	59,054	-	100%	64,305	-
	<u>5,262,375</u>	<u>5,474,614</u>	<u>3,549,025</u>	<u>1,925,589</u>	65%	<u>5,332,911</u>	<u>3,192,884</u>
<b>Communicable Diseases:</b>							
Operating costs	446,850	610,513	335,301	275,212	55%	653,521	442,082
<b>Community Paramedicine:</b>							
Salaries	-	-	19,453	(19,453)	na	-	-
Fringe benefits	-	-	7,471	(7,471)	na	-	-
Operating costs	8,425	8,425	5,818	2,607	69%	-	-
Capital outlay	64,500	64,500	-	64,500	0%	-	-
	<u>72,925</u>	<u>72,925</u>	<u>32,742</u>	<u>40,183</u>	45%	<u>-</u>	<u>-</u>
<b>Adult Health Maintenance:</b>							
Operating costs	676,465	871,302	319,125	552,177	37%	526,320	234,937
<b>Senior Health</b>							
Salaries	54,330	22,830	-	22,830	0%	12,750	13,739
Fringe benefits	24,086	24,086	-	24,086	0%	5,602	5,816
Operating costs	9,810	41,310	21,065	20,245	51%	17,500	7,089
	<u>88,226</u>	<u>88,226</u>	<u>21,065</u>	<u>67,161</u>	24%	<u>35,852</u>	<u>26,644</u>
<b>Maternal and Child Health:</b>							
Salaries	597,768	597,768	363,529	234,239	61%	496,537	328,393
Fringe benefits	264,956	264,956	159,200	105,756	60%	213,740	142,289
Operating costs	628,285	653,849	387,401	266,448	59%	561,924	335,264
	<u>1,491,009</u>	<u>1,516,573</u>	<u>910,130</u>	<u>606,443</u>	60%	<u>1,272,201</u>	<u>805,946</u>
<b>Environmental Health:</b>							
Salaries	1,797,584	1,797,584	1,118,713	678,871	62%	1,649,464	1,090,909
Fringe benefits	710,405	710,405	441,985	268,420	62%	633,330	419,258
Operating costs	188,940	200,115	117,495	82,620	59%	318,168	205,671
Capital outlay	60,000	404,194	346,731	57,463	86%	267,758	123,218
	<u>2,756,929</u>	<u>3,112,298</u>	<u>2,024,924</u>	<u>1,087,374</u>	65%	<u>2,868,720</u>	<u>1,839,056</u>
Total health	<u>10,794,779</u>	<u>11,746,451</u>	<u>7,192,312</u>	<u>4,554,139</u>	61%	<u>10,689,525</u>	<u>6,541,549</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Veterans' Services:</b>							
Salaries	370,263	370,263	215,573	154,690	58%	294,302	185,962
Fringe benefits	156,382	156,382	90,868	65,514	58%	119,924	76,223
Operating costs	35,468	35,468	20,340	15,128	57%	23,115	21,909
Total veterans' services	562,113	562,113	326,781	235,332	58%	437,341	284,094
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	12,503,847	12,221,480	6,969,630	5,251,850	57%	9,867,563	6,337,129
Fringe benefits	6,058,786	6,046,311	3,390,894	2,655,417	56%	4,690,942	3,076,873
Operating costs	2,694,723	3,262,063	1,306,317	1,955,746	40%	2,536,859	1,763,650
Capital outlay	302,800	389,300	29,424	359,876	8%	2,139,395	2,036,375
	21,560,156	21,919,154	11,696,265	10,222,889	53%	19,234,759	13,214,027
<b>Other Operating Costs:</b>							
Medical assistance	5,000	5,000	(560)	5,560	-11%	4,433	869
Aid to the blind	4,267	4,267	4,266	1	100%	3,702	3,702
Adoption assistance	250,000	250,000	193,864	56,136	78%	278,518	183,116
Special assistance	305,000	305,000	244,528	60,472	80%	342,100	215,728
Foster care	750,000	750,000	470,172	279,828	63%	662,337	376,582
State foster home	920,000	920,000	602,013	317,987	65%	922,625	488,579
Special assistance	25,121	25,121	12,850	12,271	51%	18,850	11,250
Day care	8,000	8,000	-	8,000	0%	11,317	11,317
Special child adopt. assistance	-	216,566	9,400	207,166	4%	16,389	11,332
	2,267,388	2,483,954	1,536,533	947,421	62%	2,260,271	1,302,475
Total social services	23,827,544	24,403,108	13,232,798	11,170,310	54%	21,495,030	14,516,502
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	313,054	187,832	125,222	60%	187,832	125,222
Brunswick Senior Resources	3,597,832	3,597,832	2,398,555	1,199,277	67%	3,302,182	3,302,182
Other human services	-	102,410	68,468	33,942	67%	98,466	64,109
	3,848,275	4,013,296	2,654,855	1,358,441	66%	3,588,480	3,491,513
Total human services	39,032,711	40,724,968	23,406,746	17,318,222	57%	36,210,376	24,833,658
<b>Education:</b>							
Public schools	56,388,200	56,388,200	37,592,136	18,796,064	67%	54,431,037	36,287,360
Public schools - cap. outlay	1,182,969	1,182,969	788,648	394,321	67%	1,141,910	761,272
Pub. sch.-fines and forf.	300,000	300,000	222,027	77,973	74%	359,149	176,512
Community college	5,672,765	5,672,765	3,703,432	1,969,333	65%	5,235,589	3,444,239
Comm. college - cap. out.	590,000	1,140,000	703,336	436,664	62%	221,300	147,536
Total education	64,133,934	64,683,934	43,009,579	21,674,355	66%	61,388,985	40,816,919

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	1,030,285	1,029,885	640,124	389,761	62%	913,640	601,272
Fringe benefits	315,855	315,855	206,881	108,974	65%	287,064	189,252
Operating costs	844,111	844,511	442,378	402,133	52%	875,951	509,262
Capital outlay	-	2,139,985	450,368	1,689,617	21%	122,334	85,932
	<u>2,190,251</u>	<u>4,330,236</u>	<u>1,739,751</u>	<u>2,590,485</u>	40%	<u>2,198,989</u>	<u>1,385,718</u>
<b>Maintenance:</b>							
Salaries	1,179,878	1,179,878	727,601	452,277	62%	1,045,304	667,862
Fringe benefits	471,001	471,001	292,643	178,358	62%	415,054	268,340
Operating costs	670,199	688,263	396,360	291,903	58%	696,009	456,683
Capital outlay	153,519	135,455	133,212	2,243	98%	337,190	289,233
	<u>2,474,597</u>	<u>2,474,597</u>	<u>1,549,816</u>	<u>924,781</u>	63%	<u>2,493,557</u>	<u>1,682,118</u>
Total Parks and Recreation	<u>4,664,848</u>	<u>6,804,833</u>	<u>3,289,567</u>	<u>3,515,266</u>	48%	<u>4,692,546</u>	<u>3,067,836</u>
<b>Brunswick County Library:</b>							
Salaries	1,291,332	1,291,332	792,319	499,013	61%	1,110,657	707,406
Fringe benefits	593,540	593,540	353,660	239,880	60%	473,091	301,704
Operating costs	357,121	416,842	245,367	171,475	59%	374,482	237,194
Capital outlay	-	326,020	8,121	317,899	2%	24,963	7,255
	<u>2,241,993</u>	<u>2,627,734</u>	<u>1,399,467</u>	<u>1,228,267</u>	53%	<u>1,983,193</u>	<u>1,253,559</u>
Total culture and recreation	<u>6,906,841</u>	<u>9,432,567</u>	<u>4,689,034</u>	<u>4,743,533</u>	50%	<u>6,675,739</u>	<u>4,321,395</u>
<b>Debt Service:</b>							
Principal retirement	11,080,000	11,080,000	6,885,000	4,195,000	62%	11,392,941	6,880,000
Interest and fees	6,461,399	6,461,399	4,556,654	1,904,745	71%	5,190,376	4,931,687
Total debt service	<u>17,541,399</u>	<u>17,541,399</u>	<u>11,441,654</u>	<u>6,099,745</u>	65%	<u>16,583,317</u>	<u>11,811,687</u>
Total expenditures	<u>286,841,428</u>	<u>302,888,133</u>	<u>185,885,887</u>	<u>117,002,246</u>	61%	<u>286,705,397</u>	<u>197,002,787</u>
<b>Revenues over (under) expenditures</b>	<u>1,379,340</u>	<u>(12,773,826)</u>	<u>63,513,663</u>	<u>76,287,489</u>		<u>14,037,555</u>	<u>39,613,634</u>
<b>Other Financing Sources (Uses):</b>							
Lease liabilities issued	-	-	-	-	na	171,875	-
Subscription liabilities issued	-	-	-	-	na	625,061	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>796,936</u>	<u>-</u>
<b>Transfers From Other Funds:</b>							
County cap. projects fund	750,000	750,000	750,000	-	100%	-	-
Special revenue fund	-	-	-	-	na	487,279	487,279
	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>	100%	<u>487,279</u>	<u>487,279</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Transfers To Other Funds:</b>							
County cap. projects fund	-	(21,510,797)	(21,510,797)	-	100%	(1,816,686)	(1,066,388)
Grant projects fund	-	(149,302)	-	149,302	0%	(81,490)	-
Emergency tel. sys. fund	-	-	-	-	na	(13,046)	(13,046)
School cap. projects fund	(10,126,097)	(10,126,097)	(4,474,708)	5,651,389	44%	(12,765,137)	(4,086,024)
	<u>(10,126,097)</u>	<u>(31,786,196)</u>	<u>(25,985,505)</u>	<u>5,800,691</u>	<u>82%</u>	<u>(14,676,359)</u>	<u>(5,165,458)</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	7,996,757	43,810,022	-	(43,810,022)	0%	-	-
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>12,773,826</u>	<u>(25,235,505)</u>	<u>(38,009,331)</u>		<u>(13,392,144)</u>	<u>(4,678,179)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>38,278,158</u>	<u>\$ 38,278,158</u>		<u>645,411</u>	<u>34,935,455</u>
<b>Fund balance, beginning of year</b>			<u>151,085,007</u>			<u>150,439,596</u>	<u>150,439,596</u>
<b>Fund balance, end of year</b>			<u>\$ 189,363,165</u>			<u>\$ 151,085,007</u>	<u>\$ 185,375,051</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
<b>Restricted Intergovernmental:</b>				
NC Dept. of Transportation	\$ 44,422,318	\$ 26,160,572	\$ 17,711,023	\$ 43,871,595
NC State Capital and Infrastructure Fund	300,000	300,000	-	300,000
CARES Act / American Rescue Plan	151,000	151,000	-	151,000
Investment earnings	841,170	4,988,540	2,118,800	7,107,340
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>46,005,364</u>	<u>31,890,988</u>	<u>19,829,823</u>	<u>51,720,811</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Court House Renovation	<u>15,340,270</u>	<u>15,340,270</u>	<u>-</u>	<u>15,340,270</u>
<b>Central Services:</b>				
Future Capital Projects	<u>369,769</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Public Safety:</b>				
Animal Adoption Center	10,000	9,368	-	9,368
Future Capital Projects	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>50,000</u>	<u>9,368</u>	<u>-</u>	<u>9,368</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353
Future Capital Projects	<u>11,329,653</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>17,495,006</u>	<u>6,165,353</u>	<u>-</u>	<u>6,165,353</u>
<b>Economic Development:</b>				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,774,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human services:</b>				
DHHS and EOC Building	3,451,366	6,165,353	-	6,165,353
Future Capital Projects	<u>40,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>43,451,366</u>	<u>6,165,353</u>	<u>-</u>	<u>6,165,353</u>
<b>Cultural and recreation:</b>				
Waccamaw Multiuse Building	6,126,700	4,620,930	1,212,302	5,833,232
Smithville Park Improvements Phase III	960,974	45,650	263,700	309,350
Future Capital Projects	<u>1,169,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>8,256,700</u>	<u>4,666,580</u>	<u>1,476,002</u>	<u>6,142,582</u>
<b>Transportation:</b>				
Airport Improvements	<u>45,768,620</u>	<u>27,578,852</u>	<u>259,178</u>	<u>27,838,030</u>
<b>Other:</b>				
Future Capital Projects	<u>19,505,915</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>152,012,231</u>	<u>53,760,423</u>	<u>1,735,180</u>	<u>55,495,603</u>
<b>Revenues over (under) expenditures</b>	(106,006,867)	(21,869,435)	18,094,643	(3,774,792)

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	106,245,133	84,734,341	21,510,797	106,245,138
Transfer to general fund	(5,043,884)	(4,293,884)	(750,000)	(5,043,884)
Total other financing sources (uses)	<u>106,006,867</u>	<u>80,440,457</u>	<u>20,760,797</u>	<u>101,201,254</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 58,571,022</u>	38,855,440	<u>\$ 97,426,462</u>
<b>Fund balance, beginning of year</b>			<u>63,395,504</u>	
<b>Fund balance, end of year</b>			<u>\$ 102,250,944</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND  
 FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
NC Public Education Lottery	\$ 7,082,039	\$ 7,082,039	\$ -	\$ 7,082,039
State Rev Restricted	-	10,758	-	10,758
Investment earnings	-	2,297,491	762,560	3,060,051
Investment earnings-debt proceeds	5,269,528	4,217,078	768,967	4,986,045
Total revenues	<u>12,351,567</u>	<u>13,607,366</u>	<u>1,531,527</u>	<u>15,138,893</u>
<b>Expenditures:</b>				
Brunswick County Schools	<u>289,847,668</u>	<u>215,039,249</u>	<u>22,023,321</u>	<u>237,062,570</u>
<b>Revenues over (under) expenditures</b>	(277,496,101)	(201,431,883)	(20,491,794)	(221,923,677)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	119,074,053	108,947,954	4,474,708	113,422,662
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	14,618,648	14,618,648	-	14,618,648
Debt financing issued	137,565,000	137,565,000	-	137,565,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>277,496,101</u>	<u>260,817,589</u>	<u>4,474,708</u>	<u>265,292,297</u>
<b>Net change in fund balance</b>	\$ -	\$ 59,385,706	(16,017,086)	\$ 43,368,620
<b>Fund balance, beginning of year</b>			<u>65,938,121</u>	
<b>Fund balance, end of year</b>			<u>\$ 49,921,035</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 710,841	\$ -	\$ 1,308,763	\$ -	\$ -	\$ 2,019,604
Restricted cash and cash equivalents	-	-	-	791,895	7,253,380	8,045,275
Interest receivable	938	-	1,741	1,709	8,647	13,035
Due from other funds	-	-	-	1,091,697	-	1,091,697
Total assets	<u>711,779</u>	<u>-</u>	<u>1,310,504</u>	<u>1,885,301</u>	<u>7,262,027</u>	<u>11,169,611</u>
<b>Liabilities:</b>						
Accounts payable and other liabilities	40,367	3,344	4,150	-	769	48,630
Due to other funds	-	10,213	-	-	-	10,213
Total liabilities	<u>40,367</u>	<u>13,557</u>	<u>4,150</u>	<u>-</u>	<u>769</u>	<u>58,843</u>
<b>Fund Balance:</b>						
Stabilization by State Statute	938	-	1,741	1,709	8,647	13,035
Restricted - other	670,474	5,901	1,304,613	1,883,592	7,252,611	11,117,191
Unassigned	-	(19,458)	-	-	-	(19,458)
Total fund balances	<u>671,412</u>	<u>(13,557)</u>	<u>1,306,354</u>	<u>1,885,301</u>	<u>7,261,258</u>	<u>11,110,768</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 711,779</u>	<u>\$ -</u>	<u>\$ 1,310,504</u>	<u>\$ 1,885,301</u>	<u>\$ 7,262,027</u>	<u>\$ 11,169,611</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
<b>Revenues:</b>						
Restricted intergovernmental	\$ 369,588	\$ 213,271	\$ -	\$ 4,479,669	\$ 1,803,172	\$ 6,865,700
Permits and fees	-	-	123,435	-	-	123,435
Investment earnings	15,627	-	29,415	32,645	157,223	234,910
Total revenues	<u>385,215</u>	<u>213,271</u>	<u>152,850</u>	<u>4,512,314</u>	<u>1,960,395</u>	<u>7,224,045</u>
<b>Expenditures:</b>						
General government	-	204,148	103,010	-	-	307,158
Public safety	519,439	68,563	-	-	-	588,002
Human Services	-	-	-	188,156	211,486	399,642
Total expenditures	<u>519,439</u>	<u>272,711</u>	<u>103,010</u>	<u>188,156</u>	<u>211,486</u>	<u>1,294,802</u>
<b>Revenues over (under) expenditures</b>	(134,224)	(59,440)	49,840	4,324,158	1,748,909	5,929,243
<b>Other Financing Sources:</b>						
Transfer to water fund	-	-	-	(184,340)	-	(184,340)
Transfer to wastewater fund	-	-	-	391,697	-	391,697
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>207,357</u>	<u>-</u>	<u>207,357</u>
<b>Net change in fund balances</b>	(134,224)	(59,440)	49,840	4,531,515	1,748,909	6,136,600
<b>Fund balance, beginning of year</b>	<u>805,636</u>	<u>45,883</u>	<u>1,256,514</u>	<u>(2,646,214)</u>	<u>5,512,349</u>	<u>4,974,168</u>
<b>Fund balance, end of year</b>	<u>\$ 671,412</u>	<u>\$ (13,557)</u>	<u>\$ 1,306,354</u>	<u>\$ 1,885,301</u>	<u>\$ 7,261,258</u>	<u>\$ 11,110,768</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND  
 FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	February 28, 2025	Variance Positive (Negative)	June 30, 2024	February 29, 2024
<b>Revenues:</b>					
Restricted intergovernmental	\$ 632,020	\$ 369,588	\$ (262,432)	\$ 498,027	\$ 290,516
911 Center Consolidation Grant	-	-	-	238,722	238,722
Investment earnings	-	15,627	15,627	25,207	16,832
Total revenues	<u>632,020</u>	<u>385,215</u>	<u>(246,805)</u>	<u>761,956</u>	<u>546,070</u>
<b>Expenditures:</b>					
Operating costs	581,463	227,137	354,326	488,505	423,910
Capital outlay	369,077	292,302	76,775	462,317	471,723
<b>Debt Service:</b>					
Principal retirement	-	-	-	40,581	-
Interest and fees	-	-	-	2,390	-
Total expenditures	<u>950,540</u>	<u>519,439</u>	<u>431,101</u>	<u>993,793</u>	<u>895,633</u>
<b>Revenues over (under) expenditures</b>	(318,520)	(134,224)	184,296	(231,837)	(349,563)
<b>Other Financing Sources (Uses):</b>					
Transfers from general fund	-	-	-	13,046	13,046
Appropriated fund balance	318,520	-	(318,520)	-	-
Total other financing sources (uses)	<u>318,520</u>	<u>-</u>	<u>(318,520)</u>	<u>13,046</u>	<u>13,046</u>
<b>Net change in fund balance</b>	\$ <u>-</u>	(134,224)	\$ <u>(134,224)</u>	(218,791)	(336,517)
<b>Fund balance, beginning of year</b>		<u>805,636</u>		<u>1,024,427</u>	<u>1,024,427</u>
<b>Fund balance, end of year</b>		\$ <u>671,412</u>		\$ <u>805,636</u>	\$ <u>687,910</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL - GRANT PROJECT FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
<b>Restricted Intergovernmental:</b>				
SAMHSA FY 19-24	\$ 2,000,000	\$ 1,840,009	\$ -	\$ 1,840,009
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Building Reuse Program	1,000,000	700,000	(47,059)	652,941
USDA Dept. of Agriculture Watershed Grant	696,443	323,755	-	323,755
GHSP-Traffic Unit Federal Revenues	670,815	368,272	84,262	452,534
Local Assistance and Tribal Consistency Fund	100,000	100,000	-	100,000
NC Dept. of Agriculture Watershed Grant	147,344	98,294	-	98,294
SAMHSA FY 24-28	800,000	268,664	176,068	444,732
Total revenues	<u>6,795,129</u>	<u>3,958,525</u>	<u>213,271</u>	<u>4,171,796</u>
<b>Expenditures:</b>				
SAMHSA Expansion Grant FY 19-24	2,000,000	1,840,008	-	1,840,008
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000
Watershed Grant Round 1	419,109	202,926	-	202,926
Watershed Grant Round 2	381,072	188,178	-	188,178
Watershed Grant Round 3	43,606	30,945	-	30,945
GHSP-Traffic Unit	960,084	462,357	68,563	530,920
SAMHSA Expansion Grant FY 24-28	800,000	268,664	204,148	472,812
Total expenditures	<u>7,284,398</u>	<u>4,252,609</u>	<u>272,711</u>	<u>4,525,320</u>
<b>Revenues over (under) expenditures</b>	(489,269)	(294,084)	(59,440)	(353,524)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	589,269	439,967	-	439,967
Transfer to general fund	(100,000)	(100,000)	-	(100,000)
Total other financing sources (uses)	<u>489,269</u>	<u>339,967</u>	-	<u>339,967</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 45,883</u>	(59,440)	<u>\$ (13,557)</u>
<b>Fund balance, beginning of year</b>			<u>45,883</u>	
<b>Fund balance, end of year</b>			<u>\$ (13,557)</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND  
 FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>February 28, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2024</u>	<u>February 29, 2024</u>
<b>Revenues:</b>					
Permits and fees	\$ 181,000	\$ 123,435	\$ (57,565)	\$ 175,967	\$ 113,676
Investment earnings	20,000	29,415	9,415	43,790	29,107
Total revenues	<u>201,000</u>	<u>152,850</u>	<u>(48,150)</u>	<u>219,757</u>	<u>142,783</u>
<b>Expenditures:</b>					
General government	<u>228,498</u>	<u>103,010</u>	<u>125,488</u>	<u>137,358</u>	<u>84,301</u>
<b>Revenues over (under) expenditures</b>	(27,498)	49,840	77,338	82,399	58,482
<b>Other Financing Sources (Uses):</b>					
Appropriated fund balance	<u>27,498</u>	<u>-</u>	<u>(27,498)</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>49,840</u>	<u>\$ 49,840</u>	<u>82,399</u>	<u>58,482</u>
<b>Fund balance, beginning of year</b>		<u>1,256,514</u>		<u>1,174,115</u>	<u>1,174,115</u>
<b>Fund balance, end of year</b>		<u>\$ 1,306,354</u>		<u>\$ 1,256,514</u>	<u>\$ 1,232,597</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL - AMERICAN RESCUE PLAN ACT FUND  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 27,741,111	\$ 23,261,442	\$ 4,479,669	\$ 27,741,111
Investment earnings	-	87,526.00	32,645	120,171
Total revenues	<u>27,741,111</u>	<u>23,348,968</u>	<u>4,512,314</u>	<u>27,861,282</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Direct administrative costs	<u>85,733</u>	<u>85,732</u>	<u>1</u>	<u>85,733</u>
<b>Public Safety:</b>				
AEDs	93,215	93,215	-	93,215
Ambulances	900,000	247,500	-	247,500
	<u>993,215</u>	<u>340,715</u>	<u>-</u>	<u>340,715</u>
<b>Human Services:</b>				
Premium pay	2,369,543	2,369,543	-	2,369,543
Lead & Copper Program	494,729	306,574	188,155	494,729
	<u>2,864,272</u>	<u>2,676,117</u>	<u>188,155</u>	<u>2,864,272</u>
<b>Cultural and recreation:</b>				
Public access computers	<u>55,340</u>	<u>55,339</u>	<u>-</u>	<u>55,339</u>
Total expenditures	<u>3,998,560</u>	<u>3,157,903</u>	<u>188,156</u>	<u>3,346,059</u>
<b>Revenues over (under) expenditures</b>	23,742,551	20,191,065	4,324,158	24,515,223
<b>Other Financing Sources (Uses):</b>				
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)
Transfers to water fund	(4,135,550)	(3,230,279)	(184,340)	(3,414,619)
Transfers to wastewater fund	<u>(3,769,722)</u>	<u>(3,769,721)</u>	<u>391,697</u>	<u>(3,378,024)</u>
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(22,837,279)</u>	<u>207,357</u>	<u>(22,629,922)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ (2,646,214)</u>	4,531,515	<u>\$ 1,885,301</u>
<b>Fund balance, beginning of year</b>			<u>(2,646,214)</u>	
<b>Fund balance, end of year</b>			<u>\$ 1,885,301</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
 ACTUAL AND CHANGES IN FUND BALANCE -  
 OPIOID SETTLEMENT FUND  
 FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	February 28, 2025	Variance Positive (Negative)	June 30, 2024	February 29, 2024
<b>Revenues:</b>					
Restricted Opioid Revenue	\$ 987,596	\$ 1,803,172	\$ 815,576	\$ 3,735,932	\$ 4,300,807
Investment earnings	-	157,223	157,223	125,339	64,397
Total revenues	<u>987,596</u>	<u>1,960,395</u>	<u>972,799</u>	<u>3,861,271</u>	<u>4,365,204</u>
<b>Expenditures:</b>					
<b>Human Services:</b>					
Social services clinician	65,254	33,402	31,852	27,565	27,565
The Healing Place	192,720	27,654	165,066	78,474	28,842
Health Educator	45,828	20,508	25,320	27,506	16,464
Community Paramedicine	293,229	73	293,156	-	-
CRCI	109,500	98,400	11,100	-	-
ARROW	256,065	31,449	224,616	-	-
Naloxone	25,000	-	25,000	-	-
	<u>987,596</u>	<u>211,486</u>	<u>776,110</u>	<u>133,545</u>	<u>72,871</u>
Total expenditures	<u>987,596</u>	<u>211,486</u>	<u>776,110</u>	<u>133,545</u>	<u>72,871</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>1,748,909</u>	<u>\$ 1,748,909</u>	<u>3,727,726</u>	<u>4,292,333</u>
<b>Fund balance, beginning of year</b>		<u>5,512,349</u>		<u>32,129</u>	<u>32,129</u>
<b>Restated</b>		<u>-</u>		<u>1,752,494</u>	<u>-</u>
<b>Fund balance, beginning, as restated</b>		<u>5,512,349</u>		<u>1,784,623</u>	<u>32,129</u>
<b>Fund balance, end of year</b>		<u>\$ 7,261,258</u>		<u>\$ 5,512,349</u>	<u>\$ 4,324,462</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)  
FEBRUARY 28, 2025

	Water Fund	Water Capital Projects	Total
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 64,403,595	\$ 21,819,016	\$ 86,222,611
Restricted cash	5,449,960	36,305,008	41,754,968
Interest receivable	88,943	27,499	116,442
Receivables and special assessments, net	6,167,084	-	6,167,084
Current portion of lease receivable	209,148	-	209,148
Due from other governmental agencies	488,998	109,857	598,855
Inventories	3,351,620	-	3,351,620
Total current assets	<u>80,159,348</u>	<u>58,261,380</u>	<u>138,420,728</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	438,743	1,190,464	1,629,207
Customer deposits	3,089,287	-	3,089,287
Interest payable	1,670,210	-	1,670,210
Current portion of debt	6,246,795	-	6,246,795
Due to other funds	700,000	-	700,000
Total current liabilities	<u>12,145,035</u>	<u>1,190,464</u>	<u>13,335,499</u>
<b>Expendable net position</b>	<b>68,014,313</b>	<b>57,070,916</b>	<b>125,085,229</b>
<b>Noncurrent Items:</b>			
Lease receivable	1,642,100	-	1,642,100
Non-depreciable capital assets	139,201,007	-	139,201,007
Depreciable capital assets, net	211,756,701	-	211,756,701
Right to use leased asset, net of amortization	2,105,545	-	2,105,545
Right to use SBITA assets, net of amortization	19,609	-	19,609
Deferred outflow	4,552,415	-	4,552,415
Net pension liability	(4,226,867)	-	(4,226,867)
Compensated absences	(570,143)	-	(570,143)
Total other post-employment liability	(13,326,903)	-	(13,326,903)
Non-current portion of debt	(207,259,017)	-	(207,259,017)
Deferred inflow	(5,501,496)	-	(5,501,496)
Total net position	<u>\$ 196,407,264</u>	<u>\$ 57,070,916</u>	<u>\$ 253,478,180</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM  
 OPERATING FUND (NON-GAAP)  
 FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Revenues:</b>							
User charges	\$ 42,856,268	\$ 45,450,606	\$ 35,492,376	\$ (9,958,230)	78%	\$ 47,688,525	\$ 32,129,439
Restricted intergovernmenta	-	-	-	-	na	574	(34)
Investment earnings	1,750,000	1,750,000	1,494,867	(255,133)	85%	2,240,609	1,481,185
Other	2,019,336	2,000,123	1,418,055	(582,068)	71%	1,801,053	457,211
Total revenues	<u>46,625,604</u>	<u>49,200,729</u>	<u>38,405,298</u>	<u>(10,795,431)</u>	78%	<u>51,730,761</u>	<u>34,067,801</u>
<b>Expenditures:</b>							
Salaries	9,020,979	9,221,823	5,564,227	3,657,596	60%	7,115,032	4,548,245
Fringe benefits	4,469,711	4,480,285	2,730,433	1,749,852	61%	3,465,057	2,265,479
Operating expenditures	13,655,688	14,987,292	7,523,985	7,463,307	50%	10,001,662	6,628,658
Repairs and maintenance	3,883,845	4,199,168	2,350,871	1,848,297	56%	2,722,439	1,776,049
Capital outlay	4,981,699	10,321,387	4,212,394	6,108,993	41%	5,837,648	2,048,922
<b>Debt Service:</b>							
Principal	5,184,616	5,184,616	225,000	4,959,616	4%	5,191,639	215,000
Interest	6,603,345	6,371,268	3,337,597	3,033,671	52%	6,886,206	3,468,308
Total expenditures	<u>47,799,883</u>	<u>54,765,839</u>	<u>25,944,507</u>	<u>28,821,332</u>	47%	<u>41,219,683</u>	<u>20,950,661</u>
<b>Revenues over (under) expenditures</b>	(1,174,279)	(5,565,110)	12,460,791	18,025,901	-224%	10,511,078	13,117,140
<b>Other Financing Sources (Uses):</b>							
Lease liabilities issued	-	-	-	-	na	521,028	-
Subscription liabilities issued	-	-	-	-	na	21,726	-
Long-term debt issued	-	9,711,913	9,711,913	-	100%	-	-
Premiums on debt issued	-	1,132,012	1,132,012	-	100%	-	-
Payments to escrow agent for refunded bonds	-	(10,917,394)	(10,917,394)	-	100%	-	-
Transfer to water capital project fund	(3,700,000)	(5,041,338)	(5,041,338)	-	100%	(6,324,421)	(1,000,000)
Transfer from special revenue fund	-	1,605,271	884,340	(720,931)	55%	2,486,335	1,000,000
Transfer from water capital project fund	875,000	875,000	875,000	-	100%	-	-
Appropriated net positon	3,999,279	8,199,646	-	(8,199,646)	0%	-	-
Total other fin. sources (uses)	<u>1,174,279</u>	<u>5,565,110</u>	<u>(3,355,467)</u>	<u>(8,920,577)</u>	-60%	<u>(3,295,332)</u>	<u>-</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,105,324</u>	<u>\$ 9,105,324</u>		<u>\$ 7,215,746</u>	<u>\$ 13,117,140</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -  
 WATER CAPITAL PROJECT FUNDS (NON-GAAP)  
 FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 6,315,188	\$ 45,737	\$ 1,945,485	\$ 1,991,222
Investment earnings	15,029	962,208	487,986	1,450,194
Investment earnings-debt proceeds	72,944	3,566,679	1,273,446	4,840,125
Assessments	39,495	39,495	-	39,495
Penalties and interest assessments	13,229	13,229	-	13,229
Other	3,000,000	-	-	-
Total revenues	<u>9,455,885</u>	<u>4,627,348</u>	<u>3,706,917</u>	<u>8,334,265</u>
<b>Expenditures:</b>				
Southeast Water Tank - ARPA	3,972,050	140,230	143,550	283,780
FY16 Water Mains Top 7 and Apollo	8,666,804	8,666,805	-	8,666,805
Shallotte Transmission Main	6,036,654	6,036,653	-	6,036,653
NW Plant Treatment Expansion 12MGD	168,321,390	137,721,490	1,063,671	138,785,161
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	325,016	1,409,899	1,734,915
Utility Operations Center	1,565,100	1,565,100	-	1,565,100
NWWTP Bell Swamp Transmission Improvements	2,631,250	-	29,130	29,130
74-76 Industrial Park Tank	3,212,979	153,639	8,570	162,209
NWWTP Reservoir	1,815,000	-	-	-
Total expenditures	<u>199,389,574</u>	<u>154,709,427</u>	<u>2,654,820</u>	<u>157,364,247</u>
<b>Revenues over (under) expenditures</b>	(189,933,689)	(150,082,079)	1,052,097	(149,029,982)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	155,402,385	154,876,135	-	154,876,135
Bond premium	15,280,190	15,280,190	-	15,280,190
Transfers from water fund	35,973,907	30,932,581	5,041,338	35,973,919
Transfers from special revenue	43,944	743,944	(700,000)	43,944
Transfers to water fund	(1,860,770)	(985,770)	(875,000)	(1,860,770)
Future capital projects	(16,689,464)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>189,933,689</u>	<u>200,847,080</u>	<u>3,466,338</u>	<u>204,313,418</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 50,765,001</u>	<u>\$ 4,518,435</u>	<u>\$ 55,283,436</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)  
FEBRUARY 28, 2025

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 46,241,762	\$ 17,295,687	\$ 63,537,449
Restricted cash	3,805,365	16,743,640	20,549,005
Interest receivable	63,207	24,041	87,248
Receivables and special assessments, net	3,707,575	-	3,707,575
Due from other governmental agencies	355,202	1,035,698	1,390,900
Due from other funds	594,077	-	594,077
Inventories	350,869	-	350,869
Total current assets	<u>55,118,057</u>	<u>35,099,066</u>	<u>90,217,123</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	216,723	-	216,723
Interest payable	1,433,659	-	1,433,659
Current portion of debt	9,513,881	-	9,513,881
Due to other funds	391,697	594,077	985,774
Total current liabilities	<u>11,555,960</u>	<u>594,077</u>	<u>12,150,037</u>
<b>Expendable net position</b>	<b>43,562,097</b>	<b>34,504,989</b>	<b>78,067,086</b>
<b>Noncurrent Items:</b>			
Non-depreciable capital assets	23,079,337	-	23,079,337
Depreciable capital assets, net	305,649,391	-	305,649,391
Right to use SBITA assets, net of amortization	1,160	-	1,160
Deferred outflow	2,535,233	-	2,535,233
Net pension liability	(2,317,323)	-	(2,317,323)
Compensated absences	(271,988)	-	(271,988)
Total other post-employment liability	(7,460,172)	-	(7,460,172)
Non-current portion of debt	(122,246,598)	-	(122,246,598)
Deferred inflow	(2,143,050)	-	(2,143,050)
Total net position	<u>\$ 240,388,087</u>	<u>\$ 34,504,989</u>	<u>\$ 274,893,076</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND  
ACTUAL - WASTEWATER FUND (NON-GAAP)  
FOR THE PERIOD ENDED FEBRUARY 28, 2025 AND THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	February 28, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	February 29, 2024
<b>Revenues:</b>							
User charges	\$ 33,781,173	\$ 41,618,183	\$ 32,283,271	\$ (9,334,912)	78%	\$ 48,664,065	\$ 29,024,764
Investment earnings	1,300,000	1,300,000	1,146,009	(153,991)	88%	1,643,174	1,046,923
Other	2,546,104	2,646,104	2,766,158	120,054	105%	3,738,743	2,101
Total revenues	<u>37,627,277</u>	<u>45,564,287</u>	<u>36,195,438</u>	<u>(9,368,849)</u>	79%	<u>54,045,982</u>	<u>30,073,788</u>
<b>Expenditures:</b>							
Salaries	4,879,551	4,879,551	3,152,594	1,726,957	65%	3,954,689	2,550,269
Fringe benefits	2,337,964	2,337,964	1,464,946	873,018	63%	1,875,731	1,242,959
Operating expenditures	7,012,723	7,456,886	4,603,474	2,853,412	62%	6,139,341	3,782,370
Repairs and maintenance	2,238,200	3,069,402	1,537,892	1,531,510	50%	2,103,321	1,391,026
Capital outlay	5,744,709	9,288,762	4,266,379	5,022,383	46%	7,767,273	4,283,003
<b>Debt Service:</b>							
Principal	9,541,288	9,541,288	-	9,541,288	0%	8,753,735	323,930
Interest	5,957,504	5,455,724	2,367,678	3,088,046	43%	3,446,017	1,723,664
Total expenditures	<u>37,711,939</u>	<u>42,029,577</u>	<u>17,392,963</u>	<u>24,636,614</u>	41%	<u>34,040,107</u>	<u>15,297,221</u>
<b>Revenues over (under) expenditures</b>	(84,662)	3,534,710	18,802,475	15,267,765	532%	20,005,875	14,776,567
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	20,143,088	20,143,087	(1)	100%	-	-
Premiums on bonds issued	-	1,796,291	1,796,290	(1)	100%	-	-
Payments to escrow agent for refunded bonds	-	(22,119,895)	(22,119,894)	1	100%	-	-
Transfer to wastewater capital project	(5,094,658)	(14,215,899)	(14,123,587)	92,312	99%	(15,602,223)	(974,400)
Transfer from wastewater capital project	60,000	60,000	60,000	-	100%	1,783,553	-
Transfer from Special Revenue Fund	-	1,327,733	936,036	(391,697)	70%	900,000	-
Appropriated net position	5,119,320	9,473,972	-	(9,473,972)	0%	-	-
Total other fin. sources (uses)	<u>84,662</u>	<u>(3,534,710)</u>	<u>(13,308,068)</u>	<u>(9,773,358)</u>	376%	<u>(12,918,670)</u>	<u>(974,400)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,494,407</u>	<u>\$ 5,494,407</u>		<u>\$ 7,087,205</u>	<u>\$ 13,802,167</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)  
 FROM INCEPTION AND FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 22,952,198	\$ 594,077	\$ 395,734	\$ 989,811
Investment earnings	318,945	1,171,022	480,375	1,651,397
Investment earnings-debt proceeds	26,742	708,479	546,702	1,255,181
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Other	4,049,030	1,460,692	-	1,460,692
Total revenues	<u>28,002,985</u>	<u>4,593,834</u>	<u>1,422,811</u>	<u>6,016,645</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	52,300,543	12,893,585	16,979,264	29,872,849
Ocean Ridge Reclaimed Water Main	125,800	105,400	-	105,400
Sea Trail WWTP	896,153	896,152	-	896,152
Navassa Wastewater System Rehabilitation	2,852,818	520,673	1,800	522,473
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,261,936	206,009	1,467,945
Biosolids Processing Facility	3,253,084	581	285,389	285,970
NEBRWWTP Expansion '23	4,535,000	1,817,522	373,986	2,191,508
Bolivia By-Pass Force Main	3,999,999	357,395	197,635	555,030
Whiteville Road Force Main	1,052,500	-	505	505
NEBRWWTP Transmission South	344,790	36,326	75,123	111,449
NEBRWWTP Transmission North	1,691,010	248,649	537,316	785,965
Longwood Road Force Main Sewer	14,956,200	195,000	735,873	930,873
Southport Merger - Pump Station Rehab	2,800,000	222,611	10,118	232,729
Southport Merger - Sewer Replacement	49,031	49,031	-	49,031
Southport Merger - Find and Fix	10,005,886	371,468	58,016	429,484
Transmission Midway Rd to WBWWTP	10,000	-	7,500	7,500
MAIRP	15,000	-	-	-
Total expenditures	<u>102,002,547</u>	<u>18,976,329</u>	<u>19,468,534</u>	<u>38,444,863</u>
<b>Revenues over (under) expenditures</b>	(73,999,562)	(14,382,495)	(18,045,723)	(32,428,218)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	68,982,499	24,084,365	-	24,084,365
Bond premium	1,039,782	1,039,782	-	1,039,782
Transfer from wastewater fund	47,257,367	33,041,472	14,123,587	47,165,059
Transfer to wastewater fund	(11,297,327)	(11,237,327)	(60,000)	(11,297,327)
Transfer from special revenue fund	1,415,000	2,742,733	(1,327,733)	1,415,000
Future capital projects	(37,578,355)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>73,999,562</u>	<u>49,671,025</u>	<u>12,735,854</u>	<u>62,406,879</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ 35,288,530</u>	<u>\$ (5,309,869)</u>	<u>\$ 29,978,661</u>

## **Cash and Investments**

A Summary of Cash and Investments is presented below as of February 28, 2025. It reports that the County had \$507.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$73.6 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.16%

**BRUNSWICK COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
AS OF FEBRUARY 28, 2025**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 9,300			0.00%
Truist			21,948,481			0.00%
Total Checking & Petty Cash			<u>21,957,781</u>	\$ 21,957,781	4%	
Money Markets / Savings						
Truist Money Rate Savings			329,053,950			2.66%
First Bank Money Market			1,380,901			1.50%
First National Bank Money Market			30,931,872			4.37%
United Bank Money Market			539			0.64%
Total Money Markets / Savings			<u>361,367,262</u>	\$ 361,367,262	61%	
Certificates of Deposit / CDARS						
United Bank CDARS	4/4/24	4/3/25	10,253,563			4.90%
First National Bank	1/27/25	10/27/25	10,304,731			4.20%
First National Bank	6/27/24	1/28/26	10,843,879			4.80%
Total Certificates of Deposit / CDARS			<u>31,402,173</u>	\$ 31,402,173	5%	
Other Investments						
First Citizens Laddered Treasuries				\$ 15,869,259	3%	4.71%
NC Capital Management Trust - Government Portfolio				<u>77,116,581</u>	13%	4.27%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 507,713,056</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 64,695,449		11%	4.27%
Truist General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,265,400		2%	0.00%
Restricted for ARP Funds			1,869,800		0%	0.00%
Restricted for Opioid Funds			5,510,337		1%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 73,555,552</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 581,268,608</b>	<b>100%</b>	<b>3.16%</b>
<b>Cash Balances:</b>						
General Fund			\$ 189,407,828			
County Capital Reserve Fund			79,405,861			
School Capital Projects Fund			23,590,648			
Water Fund			67,492,886			
Water Capital Reserve Fund			19,913,500			
Wastewater Fund			46,241,761			
Wastewater Capital Reserve Fund			39,143,682			

## **Key Indicators of Revenues and Expenditures**

The Brunswick County Government website presents charts with actual history, current month actuals, and annual budget information for significant 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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	2019-20	2020-21	2021-22	2022-23	2023-24	BUDGET 2024-25			
July	297,635	401,391	156,196	230,398	196,335		67,428	-66%	
Aug	270,439	176,083	123,100	161,927	139,889		26,450	-81%	
Sept	205,209	197,004	76,789	104,378	74,797		13,531	-82%	
Oct	168,570	168,939	558,293	131,366	91,187		494,156	442%	
Nov	268,715	198,542	138,898	139,670	96,586		70,464	-27%	
Dec	190,359	287,344	154,099	123,351	97,684		80,633	-17%	
Jan	293,817	213,357	136,703	141,834	97,060		87,288	-10%	
Feb	317,056	263,765	171,058	134,134	93,885		89,547	-5%	
Mar	194,186	669,482	199,382	108,978	64,234				
Apr	168,582	502,933	123,949	76,124	90,216				
May	122,872	151,238	91,401	73,672	62,200				
June	155,982	136,142	14,281	80,450	60,608				
<b>Total</b>	<b>2,653,422</b>	<b>3,366,220</b>	<b>1,944,149</b>	<b>1,506,282</b>	<b>1,164,681</b>	<b>1,150,000</b>	<b>929,497</b>		<b>81%</b>

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	2019-20	2020-21	2021-22	2022-23	2023-24	BUDGET 2024-25			
July	8,464,387	11,426,822	15,056,407	12,283,674	3,909,457		9,283,019	137%	
Aug	15,145,908	14,811,590	16,051,515	17,481,697	27,743,618		23,932,967	-14%	
Sept	7,225,241	9,666,084	9,106,994	9,956,783	11,413,719		12,073,107	6%	
Oct	12,078,923	6,344,889	5,442,700	7,170,841	7,976,681		7,094,017	-11%	
Nov	30,675,338	37,436,947	41,436,883	47,095,013	48,799,378		55,724,899	14%	
Dec	28,966,741	28,595,685	27,571,885	21,753,907	27,285,511		27,696,036	2%	
Jan	23,866,807	22,854,561	22,239,840	26,810,683	30,454,892		28,448,014	-7%	
Feb	2,522,834	2,696,145	2,815,008	2,663,351	2,764,736		3,257,414	18%	
Mar	795,566	1,191,240	1,054,789	1,076,654	996,499				
Apr	440,218	643,060	427,385	373,887	574,812				
May	377,697	255,033	265,028	531,807	499,196				
June	387,011	251,167	282,257	359,407	323,991				
<b>Total</b>	<b>130,946,671</b>	<b>136,173,223</b>	<b>141,750,691</b>	<b>147,557,704</b>	<b>162,742,490</b>	<b>165,833,891</b>	<b>167,509,473</b>		<b>101%</b>

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	2019-20	2020-21	2021-22	2022-23	2023-24	BUDGET 2024-25			
July	735,512	865,948	876,340	992,974	945,035		909,648	-4%	
Aug	697,838	792,070	935,244	1,065,441	1,062,224		878,615	-17%	
Sept	540,459	837,937	862,853	893,119	922,182		777,593	-16%	
Oct	707,908	822,381	857,819	983,593	767,547		908,287	18%	
Nov	706,266	633,461	768,089	866,501	705,403		741,558	5%	
Dec	675,364	746,091	760,090	875,083	670,895		820,652	22%	
Jan	729,042	785,852	827,015	1,011,847	835,784		892,283	7%	
Feb	632,979	746,426	749,277	858,393	728,370				
Mar	668,762	895,846	918,513	1,018,659	765,269				
Apr	600,272	828,566	914,981	884,353	775,294				
May	640,499	763,799	832,647	1,031,658	790,053				
June	691,320	902,685	998,939	1,087,795	798,006				
<b>Total</b>	<b>8,026,221</b>	<b>9,621,062</b>	<b>10,301,807</b>	<b>11,569,416</b>	<b>9,766,062</b>	<b>6,840,000</b>	<b>5,928,636</b>		<b>87%</b>

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
July	1,373,725	1,553,767	1,829,967	1,999,307	2,236,707		2,398,400	7%	
Aug	1,425,459	1,612,392	2,035,059	2,240,816	2,414,715		2,462,258	2%	
Sept	1,173,168	1,328,479	1,581,054	1,874,004	1,936,292		1,966,076	2%	
Oct	734,132	1,191,688	1,133,627	1,559,784	1,705,108		1,664,772	-2%	
Nov	935,348	1,090,992	1,289,847	1,463,448	1,133,945		1,699,553	50%	
Dec	790,721	1,048,030	1,235,291	1,158,400	1,512,741		1,472,172	-3%	
Jan	820,652	778,802	1,225,236	1,363,037	1,389,193				
Feb	773,827	1,049,687	1,195,823	1,417,845	1,427,391				
Mar	759,800	963,956	1,272,097	1,361,306	1,508,862				
Apr	910,261	1,396,420	1,592,559	1,700,031	1,751,083				
May	892,802	1,414,226	1,769,702	1,726,225	1,764,664				
June	1,186,228	1,535,496	1,714,515	1,733,740	1,962,807				
<b>Total</b>	<b>11,776,122</b>	<b>14,963,935</b>	<b>17,874,777</b>	<b>19,597,943</b>	<b>20,743,508</b>	<b>20,848,941</b>	<b>11,663,231</b>		<b>56%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
July	750,371	858,173	998,072	1,058,346	1,148,067		1,233,027	7%	
Aug	712,368	808,739	974,190	1,022,862	1,085,269		1,140,842	5%	
Sept	734,652	767,789	874,251	1,065,394	1,144,776		1,187,697	4%	
Oct	704,618	813,391	872,448	1,044,065	1,056,597		1,086,104	3%	
Nov	731,594	796,614	868,219	1,006,264	1,066,463		1,149,859	8%	
Dec	725,423	832,617	933,293	987,112	1,111,456		1,211,346	9%	
Jan	769,355	948,734	1,050,288	1,160,495	1,242,928				
Feb	627,025	800,730	795,870	974,581	979,265				
Mar	636,198	668,723	774,810	797,409	948,659				
Apr	721,696	959,211	1,004,221	1,092,686	1,159,557				
May	625,357	897,180	991,148	960,989	1,051,890				
June	717,955	895,965	979,569	1,081,132	1,154,445				
<b>Total</b>	<b>8,456,612</b>	<b>10,047,866</b>	<b>11,116,379</b>	<b>12,251,335</b>	<b>13,149,372</b>	<b>13,060,318</b>	<b>7,008,875</b>		<b>54%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
July	860,370	977,927	1,152,200	1,253,113	1,395,488		1,502,401	8%	
Aug	868,474	986,372	1,234,716	1,345,682	1,450,517		1,495,885	3%	
Sept	767,824	851,555	1,004,721	1,205,530	1,269,362		1,301,251	3%	
Oct	565,888	808,230	807,127	1,061,624	1,134,466		1,133,952	0%	
Nov	662,923	757,703	875,087	1,005,860	891,012		1,171,709	32%	
Dec	597,475	750,922	872,924	867,027	1,071,610		1,096,055	2%	
Jan	625,627	674,196	910,117	1,019,058	1,067,882				
Feb	556,763	742,219	808,670	974,524	985,338				
Mar	553,242	657,337	833,200	884,164	1,009,396				
Apr	650,981	947,531	1,054,670	1,138,521	1,193,436				
May	608,865	933,024	1,102,069	1,103,900	1,159,680				
June	769,351	987,088	1,123,843	1,150,040	1,282,904				
<b>Total</b>	<b>8,087,784</b>	<b>10,074,104</b>	<b>11,779,344</b>	<b>13,009,043</b>	<b>13,911,091</b>	<b>13,887,143</b>	<b>7,701,253</b>		<b>55%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Occupancy Tax Revenues**

Occupancy Tax County and Municipal									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	431,392	294,802	361,370	913,525	772,355		624,776	-19%	
Aug	242,265	468,661	777,338	419,280	614,933		304,468	-50%	
Sept	215,488	261,168	296,598	478,564	258,381		795,681	208%	
Oct	71,643	117,150	221,412	146,801	170,053		193,004	13%	
Nov	52,189	124,681	97,620	110,781	109,391		113,021	3%	
Dec	40,899	41,634	73,178	78,926	130,060		73,433	-44%	
Jan	36,395	52,627	104,408	119,856	102,776		127,214	24%	
Feb	40,439	75,053	106,036	105,251	97,970				
Mar	24,387	108,028	129,266	117,145	148,409				
Apr	19,599	148,504	145,757	110,427	228,067				
May	74,613	266,926	245,642	290,054	161,823				
June	418,691	377,840	237,250	450,431	607,049				
<b>Total</b>	<b>1,667,999</b>	<b>2,337,074</b>	<b>2,795,875</b>	<b>3,341,041</b>	<b>3,401,267</b>	<b>2,500,000</b>	<b>2,231,597</b>		<b>89%</b>

**County of Brunswick  
Water Fund Revenues**

WATER RETAIL SALES REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	591,725	523,514	638,302	954,982	1,008,155		1,171,796	16%	
Aug	600,391	670,354	619,526	961,468	1,041,235		1,213,034	16%	
Sept	557,746	602,195	601,695	914,063	979,855		1,058,971	8%	
Oct	505,182	545,696	579,452	863,521	923,788		1,030,672	12%	
Nov	547,927	473,672	497,307	729,844	833,631		906,942	9%	
Dec	412,440	448,165	475,329	665,160	756,324		939,249	24%	
Jan	396,758	392,757	414,258	593,658	716,264		740,826	3%	
Feb	383,230	399,325	598,746	670,306	671,482		781,859	16%	
Mar	330,184	370,313	590,229	570,231	679,982				
Apr	349,132	377,533	566,832	609,569	677,588				
May	405,038	485,547	682,608	873,371	803,990				
June	457,978	672,352	1,121,727	781,352	1,226,165				
<b>Total</b>	<b>5,537,731</b>	<b>5,961,423</b>	<b>7,386,011</b>	<b>9,187,525</b>	<b>10,318,459</b>	<b>11,428,375</b>	<b>7,843,349</b>		<b>69%</b>

IRRIGATION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	499,622	377,696	594,454	861,322	773,124		988,085	28%	
Aug	553,720	382,832	509,510	861,803	777,648		1,065,076	37%	
Sept	540,455	472,949	444,272	800,632	796,788		789,949	-1%	
Oct	468,263	425,114	491,882	753,411	832,351		833,483	0%	
Nov	480,292	318,977	403,743	618,677	647,110		656,875	2%	
Dec	288,809	236,541	278,462	386,104	428,529		678,425	58%	
Jan	54,445	78,562	94,617	141,246	161,781		188,911	17%	
Feb	21,440	51,705	50,000	43,529	39,078		48,515	24%	
Mar	15,547	14,079	28,298	37,197	41,762				
Apr	25,833	25,970	65,909	107,900	72,574				
May	136,556	178,763	244,318	330,300	285,335				
June	179,548	747,018	936,973	507,777	864,509				
<b>Total</b>	<b>3,264,530</b>	<b>3,310,206</b>	<b>4,142,438</b>	<b>5,449,898</b>	<b>5,720,589</b>	<b>5,250,000</b>	<b>5,249,319</b>		<b>100%</b>

WATER WHOLESALE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	706,223	680,405	700,573	1,464,537	699,612		767,647	10%	
Aug	829,608	788,526	779,585	1,346,789	800,181		713,589	-11%	
Sept	714,837	656,650	685,362	1,350,481	682,838		548,534	-20%	
Oct	624,590	614,944	636,257	1,187,199	557,247		446,106	-20%	
Nov	597,115	547,120	582,970	1,082,751	777,467		421,621	-46%	
Dec	420,180	437,859	458,037	824,442	404,512		316,800	-22%	
Jan	378,791	378,543	407,354	746,207	309,359		242,969	-21%	
Feb	346,753	352,029	693,466	708,306	287,979		274,166	-5%	
Mar	320,726	322,327	616,930	637,448	263,754				
Apr	391,888	413,198	763,631	813,848	337,091				
May	463,838	577,579	956,931	859,194	420,149				
June	582,778	862,466	2,015,597	320,379	636,438				
<b>Total</b>	<b>6,377,327</b>	<b>6,631,646</b>	<b>9,296,693</b>	<b>11,341,581</b>	<b>6,176,627</b>	<b>5,410,000</b>	<b>3,731,432</b>		<b>69%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	189,253	182,261	132,784	231,327	160,447		147,137	-8%	
Aug	206,096	203,154	139,641	220,393	180,564		203,273	13%	
Sept	206,417	175,903	144,874	159,669	187,954		236,531	26%	
Oct	184,682	196,762	141,426	236,584	204,192		210,110	3%	
Nov	215,263	196,202	137,448	164,622	197,027		177,668	-10%	
Dec	133,730	183,074	134,226	183,908	186,028		206,015	11%	
Jan	75,047	195,035	155,502	171,534	176,991		198,696	12%	
Feb	330,804	173,101	231,392	162,158	185,167		230,027	24%	
Mar	125,412	160,942	211,038	172,269	171,538				
Apr	203,438	160,584	252,553	196,945	185,285				
May	187,763	144,910	204,034	191,039	192,461				
June	187,056	89,875	311,320	92,462	159,431				
<b>Total</b>	<b>2,244,961</b>	<b>2,061,803</b>	<b>2,196,238</b>	<b>2,182,910</b>	<b>2,187,085</b>	<b>2,000,000</b>	<b>1,609,457</b>		<b>80%</b>

<b>WATER BASE SERVICE CHARGE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	525,317	546,494	575,137	807,201	882,200		937,374	6%	
Aug	524,696	459,642	575,421	809,270	884,125		1,017,661	15%	
Sept	526,261	640,453	578,955	810,660	891,351		992,847	11%	
Oct	528,995	553,211	581,069	813,530	897,131		1,002,904	12%	
Nov	526,349	554,711	583,483	816,533	891,101		1,004,215	13%	
Dec	529,100	553,984	585,704	805,695	901,445		1,004,101	11%	
Jan	529,586	557,207	588,030	827,421	906,699		1,018,587	12%	
Feb	525,462	561,584	782,609	814,748	911,822		1,020,989	12%	
Mar	540,691	563,664	788,480	825,461	921,822				
Apr	536,522	563,388	794,338	827,243	922,665				
May	541,995	568,672	796,728	831,083	925,475				
June	565,179	600,089	1,034,893	953,107	984,459				
<b>Total</b>	<b>6,400,153</b>	<b>6,723,099</b>	<b>8,264,847</b>	<b>9,941,952</b>	<b>10,920,295</b>	<b>11,800,000</b>	<b>7,998,678</b>		<b>68%</b>

<b>IRRIGATION BASE SERVICE CHARGE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	-	-	-	64,892	72,923		79,185	9%	
Aug	-	-	-	64,926	72,870		86,497	19%	
Sept	-	-	-	65,055	73,967		85,390	15%	
Oct	-	-	-	65,573	74,626		85,942	15%	
Nov	-	-	-	65,772	74,903		87,802	17%	
Dec	-	-	-	66,314	74,056		87,044	18%	
Jan	-	-	-	66,867	75,524		88,142	17%	
Feb	-	-	64,611	66,000	75,916		88,955	17%	
Mar	-	-	64,589	67,138	76,566				
Apr	-	-	64,901	67,787	77,686				
May	-	-	65,009	68,152	78,041				
June	-	-	65,147	72,311	79,196				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>324,257</b>	<b>800,787</b>	<b>906,274</b>	<b>982,000</b>	<b>688,957</b>		<b>70%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER TAPS AND CONNECTION REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	92,524	104,217	153,239	236,564	351,246		468,139	33%	
Aug	83,810	136,856	104,490	378,040	576,061		714,579	24%	
Sept	82,803	115,699	128,425	345,547	540,292		584,459	8%	
Oct	94,890	112,961	144,645	367,450	443,794		627,727	41%	
Nov	73,114	119,892	114,000	303,358	312,300		463,329	48%	
Dec	83,464	95,350	161,592	261,311	391,008		404,293	3%	
Jan	75,364	162,630	189,977	359,796	526,894		402,483	-24%	
Feb	140,452	99,798	220,811	270,466	415,621		470,700	13%	
Mar	89,886	131,460	195,026	551,813	459,507				
Apr	55,484	197,615	207,079	655,955	671,287				
May	64,074	165,457	155,292	540,948	569,806				
June	64,804	244,050	227,687	1,058,499	828,294				
<b>Total</b>	<b>1,000,669</b>	<b>1,685,985</b>	<b>2,002,263</b>	<b>5,329,747</b>	<b>6,086,110</b>	<b>4,700,000</b>	<b>4,135,709</b>		<b>88%</b>

<b>WATER CAPITAL RECOVERY REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	121,501	137,818	115,147	99,548	187,066		215,133	15%	
Aug	85,320	103,863	86,778	142,434	360,466		560,880	56%	
Sept	85,192	119,232	200,990	175,071	203,787		265,639	30%	
Oct	187,338	100,884	234,397	130,462	194,504		362,112	86%	
Nov	81,404	125,863	151,864	131,659	204,446		272,476	33%	
Dec	98,693	141,178	209,879	116,686	491,604		221,617	-55%	
Jan	212,681	195,284	285,479	181,261	321,604		472,557	47%	
Feb	126,263	152,086	269,534	135,194	253,183		586,253	132%	
Mar	144,952	315,248	316,028	353,662	250,611				
Apr	54,925	247,599	234,118	346,983	408,517				
May	53,432	198,315	192,905	265,895	253,441				
June	173,356	296,071	302,787	441,443	420,532				
<b>Total</b>	<b>1,425,057</b>	<b>2,133,441</b>	<b>2,599,906</b>	<b>2,520,298</b>	<b>3,549,761</b>	<b>2,507,430</b>	<b>2,956,667</b>		<b>118%</b>

<b>WATER TRANSMISSION LINE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	39,806	51,532	39,887	33,644	62,996		64,823	3%	
Aug	31,354	39,432	29,456	48,126	121,435		197,434	63%	
Sept	31,475	44,492	70,088	59,437	68,860		89,478	30%	
Oct	65,131	38,196	79,399	44,092	66,165		122,679	85%	
Nov	29,678	46,531	51,324	44,486	68,473		92,061	34%	
Dec	36,150	47,704	71,221	39,400	179,856		74,862	-58%	
Jan	77,458	64,031	96,438	61,403	108,686		92,004	-15%	
Feb	58,888	51,372	91,091	45,678	85,499		102,164	19%	
Mar	54,147	106,302	107,069	119,106	82,697				
Apr	23,926	83,656	79,116	117,131	137,797				
May	23,723	67,045	65,195	88,856	85,274				
June	63,536	99,226	93,605	148,686	142,477				
<b>Total</b>	<b>535,272</b>	<b>739,519</b>	<b>873,889</b>	<b>850,045</b>	<b>1,210,215</b>	<b>641,338</b>	<b>835,505</b>		

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	1,033,355	1,178,919	1,301,977	1,239,405	1,335,184		1,481,666	11%	
Aug	1,063,547	1,153,679	1,208,219	1,261,971	1,334,803		1,684,462	26%	
Sept	1,038,172	1,143,466	1,212,544	1,241,084	1,290,911		1,563,920	21%	
Oct	1,016,846	1,105,444	1,210,002	1,223,493	1,261,419		1,503,055	19%	
Nov	1,120,192	1,062,364	1,151,381	1,179,928	1,268,753		1,489,676	17%	
Dec	839,603	1,067,872	1,116,741	1,163,864	1,378,383		1,525,291	11%	
Jan	982,576	1,028,993	1,108,287	1,304,395	1,163,186		1,464,200	26%	
Feb	957,436	1,052,992	1,108,418	1,173,252	1,459,912		1,484,973	2%	
Mar	939,142	1,058,857	1,087,823	1,152,023	1,288,459				
Apr	963,854	1,046,991	1,106,713	1,191,635	1,298,190				
May	968,081	1,084,887	1,150,097	1,240,768	1,330,189				
June	1,126,957	1,302,838	1,164,261	1,242,833	1,672,685				
<b>Total</b>	<b>12,049,761</b>	<b>13,287,302</b>	<b>13,926,463</b>	<b>14,614,651</b>	<b>16,082,074</b>	<b>16,300,000</b>	<b>12,197,243</b>		<b>75%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	227,406	262,361	301,000	142,167	558,833		450,011	-19%	
Aug	158,000	199,361	200,650	248,000	825,220		762,400	-8%	
Sept	133,000	187,027	453,500	192,000	656,144		784,200	20%	
Oct	221,000	151,600	298,000	244,000	608,902		760,393	25%	
Nov	104,575	214,583	232,000	172,000	425,500		669,800	57%	
Dec	252,000	267,888	285,500	148,000	647,700		624,425	-4%	
Jan	163,712	317,301	561,000	276,000	501,000		367,174	-27%	
Feb	236,980	306,000	565,000	173,500	544,495		626,975	15%	
Mar	144,478	196,958	456,000	392,225	543,000				
Apr	195,285	409,525	363,000	384,460	1,516,000				
May	163,993	394,000	596,000	416,000	753,999				
June	109,800	283,084	494,775	707,500	794,000				
<b>Total</b>	<b>2,110,229</b>	<b>3,189,688</b>	<b>4,806,425</b>	<b>3,495,852</b>	<b>8,374,793</b>	<b>5,729,305</b>	<b>5,045,378</b>		<b>88%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	262,301	403,076	535,573	217,858	574,041		558,996	-3%	
Aug	242,580	324,206	328,016	330,864	1,063,085		1,732,622	63%	
Sept	206,331	365,057	528,580	443,018	587,551		726,580	24%	
Oct	548,140	294,779	673,369	343,000	547,574		1,071,000	96%	
Nov	226,861	398,706	372,000	319,037	598,429		852,369	42%	
Dec	261,012	363,938	510,001	266,590	1,614,678		688,006	-57%	
Jan	230,092	522,147	836,727	450,607	950,572		720,257	-24%	
Feb	405,333	372,289	793,311	341,259	645,926		1,125,552	74%	
Mar	414,943	480,805	812,218	1,072,826	693,423				
Apr	158,173	621,016	632,175	957,111	1,243,732				
May	139,759	549,395	580,145	773,598	745,145				
June	168,900	865,519	755,856	1,137,979	1,033,879				
<b>Total</b>	<b>3,264,425</b>	<b>5,560,933</b>	<b>7,357,971</b>	<b>6,653,747</b>	<b>10,298,035</b>	<b>5,629,573</b>	<b>7,475,382</b>		<b>133%</b>

**County of Brunswick  
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	86,684	130,012	184,673	71,881	191,160		140,518	-26%	
Aug	73,566	101,360	107,681	110,180	355,320		437,944	23%	
Sept	64,381	120,738	241,031	150,528	197,132		183,022	-7%	
Oct	180,566	94,263	216,268	114,219	181,106		269,478	49%	
Nov	74,453	130,869	121,212	107,574	202,607		214,948	6%	
Dec	91,528	119,197	170,830	121,685	525,726		175,621	-67%	
Jan	75,597	174,506	277,306	152,062	317,873		121,751	-62%	
Feb	199,392	124,639	265,516	116,530	216,106		192,383	-11%	
Mar	138,568	157,783	269,138	357,288	232,889				
Apr	51,437	205,472	211,515	322,085	417,113				
May	46,534	181,950	193,189	258,617	247,514				
June	60,775	274,391	252,334	380,283	345,242				
Total	1,143,481	1,815,180	2,510,693	2,262,932	3,429,788	1,421,532	1,735,665		

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23 *	ACTUAL 2023-24	ACTUAL 2024-25**	Change
July	42,979	44,682	47,397	50,285	55,348	61,836	3,189
Aug	43,169	45,244	47,622	50,398	55,673	62,307	471
Sept	43,258	45,380	47,829	50,541	55,954	62,565	258
Oct	43,338	45,517	48,033	50,760	56,155	62,979	414
Nov	43,460	45,726	48,207	50,907	56,444	63,386	407
Dec	43,632	45,914	48,387	51,070	56,754	63,610	224
Jan	43,703	46,090	48,689	51,176	57,061	63,808	198
Feb	44,122	46,277	48,994	51,407	57,369		
Mar	44,248	46,412	49,284	51,578	57,581		
Apr	44,345	46,675	49,575	51,918	57,902		
May	44,443	46,872	49,820	54,628	58,257		
June	44,583	47,127	50,095	55,037	58,647		
Average	43,773	45,993	48,661	51,642	56,929	62,927	5,161

\*As of May 1, 2023, the Town of Shallotte's water system was acquired by Brunswick County

\*\*As of July 1, 2024, the City of Southport's water system was acquired by Brunswick County

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25**	Change
July	18,822	19,904	21,611	23,828	26,033	32,094	3,203
Aug	18,930	20,383	21,721	23,902	26,342	32,382	288
Sept	19,004	20,475	21,872	24,019	26,553	32,565	183
Oct	19,040	20,569	22,150	24,240	26,761	32,936	371
Nov	19,157	20,648	22,264	24,349	27,029	33,283	347
Dec	19,215	20,758	22,373	24,477	27,295	33,480	197
Jan	19,242	20,848	22,512	24,529	27,592	33,644	164
Feb	19,551	21,009	22,709	24,694	27,821		
Mar	19,647	21,116	22,900	24,879	27,997		
Apr	19,721	21,199	23,118	25,191	28,272		
May	19,785	21,255	23,362	25,433	28,596		
June	19,825	21,474	23,624	25,765	28,891		
Average	19,328	20,803	22,518	24,609	27,432	32,912	4,753

\*\*As of July 1, 2024, the City of Southport's wastewater system was acquired by Brunswick County