

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



**For the Period Ended
March 31, 2025**

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

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information	1-3
	Financial Statements:	
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>		
	MAJOR GOVERNMENTAL FUNDS:	
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
	NON MAJOR GOVERNMENTAL FUNDS:	
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>
	MAJOR ENTERPRISE FUNDS:	
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
	OTHER INFORMATIONAL REPORTS:	
	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 March 31, 2025:

General Fund:

- Total revenues for the General Fund are \$267.9 million, compared to \$253.7 million or 5.6% over the same period in the prior year. Significant changes included a 4.8% or \$8.1 million increase in Ad Valorem collections, a \$1.4 million increase in local option sales tax, and a \$1.5 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 92.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$205.9 million and are 67.8% of the current budget. Total expenditures are less than those of the same period in the prior year by \$10.4 million or 4.8%. This mainly due to the purchase of land for economic development in the prior year of \$18.4 million offset by a \$2.5 million increase in education, a \$1.7 million increase in solid waste, and a \$3.1 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 \$26.3 million net transfers out to education and county capital projects for the current period compared to \$5.7 in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$35.7 million for the current period end compared to \$31.7 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$42.6 million compared to \$37.5 million in the same period in the prior year. There are increases in retail sales of \$1.0 million, irrigation increases of \$0.8 million, base service charges of \$1.0 million, taps and connections of \$0.6 million, and system development fees increase of \$1.5 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 85.7% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$30.8 million and are 55.8% of the current budget. Expenditures increased 30.1% or \$7.1 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 \$2.8 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 \$8.9 million compared to \$13.8 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$9.7 million over the same period in the prior year to \$46.4 million. There is an increase in retail sales of \$1.9 million, wholesale sales of \$0.8 million, taps and connections of \$0.3 million and system development fees of \$1.7 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 97.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$20.4 million and is 47.4% of the current budget. Expenditures increased 17.8% or \$3.1 million over the same period in the prior year mainly due to an increase in debt service payments of \$1.0 million and costs associated with an additional crew.
- There were \$13.5 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 \$12.3 million, compared to \$18.4 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.

American Rescue Plan Act (ARPA) Projects				
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	11,868,211	252,107
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	-
	Total American Rescue Plan Act (ARPA) Projects	\$ 27,741,111	\$ 26,836,503	\$ 904,608

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:

Standard Allowance (10M) ARPA Redirected Projects				
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
	Total Appropriated/Approved Standard Allowance Projects	\$ 5,719,988	\$ 2,250,000	\$ 7,969,988
TBD	Remaining Funds - To Be Determined	-	-	2,030,012
	Total Standard Allowance (10M) ARPA Redirected	\$ 5,719,988	\$ 2,250,000	\$ 10,000,000

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	9,000	-	9,000
Cult. and Rec.	VOIP Phones	4,003	-	4,003
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	24,374	-	24,374
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
	Total Appropriated/Approved Restoring Pre-Pandemic Employment Projects	\$ 9,135,529	\$ 1,886,112	\$ 9,634,626
TBD	Remaining Funds - To Be Determined	-	-	2,485,693
	Total Restoring Pre-Pandemic Employment Projects	\$ 9,135,529	\$ 1,886,112	\$ 12,120,319

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 March 2025 totals \$333,683.

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	25,892
#3 Recovery Support Services	The Healing Place (strategy change in FY25)	-	192,720	27,654
#3 Recovery Support Services	Christian Recovery Centers Inc.	-	228,450	126,225
#3 Recovery Support Services	ARROW Program	-	256,065	41,931
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	21,912	32,627	14,165
#7 Naloxone Distribution	Naloxone Distribution	-	25,000	-
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	-	293,229	50,695
	Total National Opioid Settlement Projects	\$ 145,461	\$ 1,106,546	\$ 307,070

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
MARCH 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 183,926,609	\$ 98,901,332	\$ 35,985,114	\$ 2,086,514	\$ 320,899,569
Restricted cash and investments	3,298,384	-	11,202,680	7,950,138	22,451,202
Interest receivable	218,232	119,206	45,649	12,564	395,651
Taxes receivable - net	2,935,855	-	-	-	2,935,855
Receivables - net	3,266,382	-	-	-	3,266,382
Other governmental agencies	664,676	3,482,203	5,861,968	-	10,008,847
Due from other funds	8,166	-	-	252,106	260,272
Lease receivable	41,383	-	-	-	41,383
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 194,423,687</u>	<u>\$ 102,502,741</u>	<u>\$ 53,095,411</u>	<u>\$ 10,301,322</u>	<u>\$ 360,323,161</u>
Liabilities:					
Accounts payable and other liabilities	\$ 4,052,185	\$ 138,422	\$ 2,785,668	\$ 8,913	\$ 6,985,188
Due to other funds	-	-	-	8,166	8,166
Total liabilities	<u>4,052,185</u>	<u>138,422</u>	<u>2,785,668</u>	<u>17,079</u>	<u>6,993,354</u>
Deferred Inflows of Resources:	<u>3,605,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,605,406</u>
Fund Balances:					
Nonspendable	105,383	-	-	-	105,383
Restricted:					
Stabilization by State Statute	16,271,244	-	-	12,564	16,283,808
Restricted - other	3,356,600	-	11,202,680	10,283,189	24,842,469
Committed	214,566	102,364,319	39,107,063	-	141,685,948
Assigned	18,748,692	-	-	-	18,748,692
Unassigned	148,069,611	-	-	(11,510)	148,058,101
Total fund balances	<u>186,766,096</u>	<u>102,364,319</u>	<u>50,309,743</u>	<u>10,284,243</u>	<u>349,724,401</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 194,423,687</u>	<u>\$ 102,502,741</u>	<u>\$ 53,095,411</u>	<u>\$ 10,301,322</u>	<u>\$ 360,323,161</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED MARCH 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 177,401,426	\$ -	\$ -	\$ -	\$ 177,401,426
Local option sales taxes	29,899,174	-	-	-	29,899,174
Other taxes and licenses	8,815,616	-	-	-	8,815,616
Unrestricted intergovernmental revenues	6,754,240	-	-	-	6,754,240
Restricted intergovernmental revenues	13,375,279	17,721,442	-	6,985,897	38,082,618
Permits and fees	7,566,552	-	-	141,219	7,707,771
Sales and services	17,051,220	-	-	-	17,051,220
Investment earnings	3,973,627	2,386,234	1,678,836	261,275	8,299,972
Other	3,077,391	-	-	-	3,077,391
Total revenues	<u>267,914,525</u>	<u>20,107,676</u>	<u>1,678,836</u>	<u>7,388,391</u>	<u>297,089,428</u>
Expenditures:					
Current:					
General government	13,398,536	-	-	323,744	13,722,280
Public safety	53,761,344	-	-	606,181	54,367,525
Central services	20,731,135	-	-	-	20,731,135
Human services	26,184,717	-	-	495,226	26,679,943
Transportation	180,750	419,782	-	-	600,532
Environmental protection	19,555,251	-	-	-	19,555,251
Culture and recreation	5,158,026	1,479,876	-	-	6,637,902
Economic and physical development	7,136,511	-	-	-	7,136,511
Education	48,395,167	-	22,836,762	-	71,231,929
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	4,556,654	-	-	-	4,556,654
Total expenditures	<u>205,943,091</u>	<u>1,899,658</u>	<u>22,836,762</u>	<u>1,425,151</u>	<u>232,104,662</u>
Revenues over (under) expenditures	<u>61,971,434</u>	<u>18,208,018</u>	<u>(21,157,926)</u>	<u>5,963,240</u>	<u>64,984,766</u>
Other Financing Sources (Uses):					
Transfers from other funds	750,000	21,510,797	5,529,548	-	27,790,345
Transfers to other funds	(27,040,345)	(750,000)	-	(653,165)	(28,443,510)
Total other financing sources (uses)	<u>(26,290,345)</u>	<u>20,760,797</u>	<u>5,529,548</u>	<u>(653,165)</u>	<u>(653,165)</u>
Net change in fund balance	35,681,089	38,968,815	(15,628,378)	5,310,075	64,331,601
Fund balance, beginning of year	<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>
Fund balance, end of year	<u>\$ 186,766,096</u>	<u>\$ 102,364,319</u>	<u>\$ 50,309,743</u>	<u>\$ 10,284,243</u>	<u>\$ 349,724,401</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 174,173,891	\$ 174,173,891	\$ 177,401,426	\$ 3,227,535
Local option sales taxes	47,796,402	47,796,402	29,899,174	(17,897,228)
Other taxes and licenses	8,455,000	9,610,000	8,815,616	(794,384)
Unrestricted intergovernmental revenues	3,590,702	3,590,702	6,754,240	3,163,538
Restricted intergovernmental revenues	18,996,931	20,220,423	13,375,279	(6,845,144)
Permits and fees	10,058,349	10,136,195	7,566,552	(2,569,643)
Sales and services	18,787,919	18,878,919	17,051,220	(1,827,699)
Investment earnings	5,002,200	5,023,831	3,973,627	(1,050,204)
Other	1,359,374	1,860,575	3,077,391	1,216,816
Total revenues	<u>288,220,768</u>	<u>291,290,938</u>	<u>267,914,525</u>	<u>(23,376,413)</u>
Expenditures:				
Current:				
General government	19,054,698	19,266,307	13,398,536	5,867,771
Central services	27,110,487	32,770,986	20,731,135	12,039,851
Public safety	75,709,394	80,028,156	53,761,344	26,266,812
Transportation	161,000	281,814	180,750	101,064
Environmental protection	26,382,469	26,681,330	19,555,251	7,126,079
Economic and physical development	10,808,495	12,653,303	7,136,511	5,516,792
Human services	39,032,711	40,606,018	26,184,717	14,421,301
Education	64,133,934	64,683,934	48,395,167	16,288,767
Culture and recreation	6,906,841	9,432,567	5,158,026	4,274,541
Debt Service:				
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>303,945,814</u>	<u>205,943,091</u>	<u>98,002,723</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(12,654,876)</u>	<u>61,971,434</u>	<u>74,626,310</u>
Other Financing Sources (Uses):				
Transfers from other funds	750,000	750,000	750,000	-
Transfers to other funds	(10,126,097)	(31,786,196)	(27,040,345)	4,745,851
Appropriated fund balance	7,996,757	43,691,072	-	(43,691,072)
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>12,654,876</u>	<u>(26,290,345)</u>	<u>(38,945,221)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	35,681,089	<u>\$ 35,681,089</u>
Fund balance, beginning of year			151,085,007	
Fund balance, end of year			<u>\$ 186,766,096</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 172,673,891	\$ 172,673,891	\$ 175,947,201	\$ 3,273,310	102%	\$ 172,508,552	\$ 167,981,931
Prior year taxes	1,150,000	1,150,000	1,032,001	(117,999)	90%	1,164,681	951,657
Penalties and interest	350,000	350,000	422,224	72,224	121%	529,522	378,679
	<u>174,173,891</u>	<u>174,173,891</u>	<u>177,401,426</u>	<u>3,227,535</u>	102%	<u>174,202,755</u>	<u>169,312,267</u>
Local Option Sales Taxes:							
Article 39 (1%)	20,848,941	20,848,941	12,857,299	(7,991,642)	62%	20,739,920	12,325,117
Article 40 (1/2%)	13,060,318	13,060,318	8,326,131	(4,734,187)	64%	13,149,372	7,855,556
Article 42 (1/2%)	13,887,143	13,887,143	8,715,744	(5,171,399)	63%	13,911,091	8,280,337
	<u>47,796,402</u>	<u>47,796,402</u>	<u>29,899,174</u>	<u>(17,897,228)</u>	63%	<u>47,800,383</u>	<u>28,461,010</u>
Other Taxes and Licenses:							
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	6,228,071	653,071	112%	7,982,218	5,613,767
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	3,655,000	2,350,845	(1,304,155)	64%	3,401,266	2,255,919
	<u>8,455,000</u>	<u>9,610,000</u>	<u>8,815,616</u>	<u>(794,384)</u>	92%	<u>11,840,196</u>	<u>8,105,390</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	3,000,000	3,000,000	6,654,221	3,654,221	222%	7,162,667	6,117,206
Beer and wine tax	250,000	250,000	-	(250,000)	0%	348,043	-
Jail fees	340,702	340,702	100,019	(240,683)	29%	483,849	322,241
	<u>3,590,702</u>	<u>3,590,702</u>	<u>6,754,240</u>	<u>3,163,538</u>	188%	<u>7,994,559</u>	<u>6,439,447</u>
Restricted Intergovernmental:							
State and federal grant	18,578,119	19,676,725	12,940,983	(6,735,742)	66%	19,004,253	12,332,192
State Aid to Libraries	217,932	217,932	143,898	(74,034)	66%	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	113,231	(25,769)	81%	166,374	111,291
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	-	-	34,496	34,496	na	22,199	9,802
	<u>18,996,931</u>	<u>20,220,423</u>	<u>13,375,279</u>	<u>(6,845,144)</u>	66%	<u>19,438,159</u>	<u>12,570,175</u>
Permits and Fees:							
Bldg insp. and permits	7,725,000	7,802,846	5,525,961	(2,276,885)	71%	7,498,085	5,489,854
Recording fees	750,000	750,000	668,762	(81,238)	89%	858,368	628,456
Fire inspection fees	500,000	500,000	385,004	(114,996)	77%	496,984	394,100
Concealed handgun permit	250,000	250,000	146,196	(103,804)	58%	267,966	186,981
Other permit and fees	833,349	833,349	840,629	7,280	101%	1,123,034	832,363
	<u>10,058,349</u>	<u>10,136,195</u>	<u>7,566,552</u>	<u>(2,569,643)</u>	75%	<u>10,244,437</u>	<u>7,531,754</u>
Sales and Services:							
Solid waste fees	4,500,000	4,500,000	3,903,948	(596,052)	87%	5,833,252	3,749,051
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	75,970	(8,030)	90%	65,522	59,670
EMS Charges	7,400,000	7,480,000	7,097,898	(382,102)	95%	7,456,875	5,577,815
Public health user fees	1,096,950	1,096,950	789,643	(307,307)	72%	1,132,182	847,803
Sheriff animal prot. serv. fees	100,000	100,000	89,055	(10,945)	89%	120,647	91,820
Social services fees	48,100	48,100	7,505	(40,595)	16%	33,575	27,786
Public housing fees	4,100	15,100	12,945	(2,155)	86%	5,799	4,960

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Sales and Services (continued):							
Tax collection fees	400,000	400,000	516,223	116,223	129%	498,240	464,195
Other sales and services	2,121,416	2,121,416	1,750,985	(370,431)	83%	2,220,268	1,635,585
Register of deeds	351,018	351,018	340,613	(10,405)	97%	421,889	310,385
Marriage licenses	57,960	57,960	44,805	(13,155)	77%	60,239	41,465
Recreation services	351,000	351,000	267,418	(83,582)	76%	325,873	269,233
	<u>18,787,919</u>	<u>18,878,919</u>	<u>17,051,220</u>	<u>(1,827,699)</u>	90%	<u>20,365,567</u>	<u>15,136,891</u>
Investment earnings	<u>5,002,200</u>	<u>5,023,831</u>	<u>3,973,627</u>	<u>(1,050,204)</u>	79%	<u>5,838,755</u>	<u>4,347,852</u>
Other:							
ABC bottles taxes	45,000	45,000	62,624	17,624	139%	95,924	62,123
Cnty Brd of Alcohol Control	30,000	30,000	15,000	(15,000)	50%	30,000	15,000
Contributions	53,100	64,400	105,543	41,143	164%	116,111	87,176
Other revenues	1,231,274	1,721,175	2,894,224	1,173,049	168%	2,761,825	1,651,415
Lease and lease interest	-	-	-	-	na	14,281	-
	<u>1,359,374</u>	<u>1,860,575</u>	<u>3,077,391</u>	<u>1,216,816</u>	165%	<u>3,018,141</u>	<u>1,815,714</u>
Total revenues	<u>288,220,768</u>	<u>291,290,938</u>	<u>267,914,525</u>	<u>(23,376,413)</u>	92%	<u>300,742,952</u>	<u>253,720,500</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	260,740	260,740	187,582	73,158	72%	248,260	178,985
Fringe benefits	92,566	92,566	61,246	31,320	66%	80,040	58,779
Operating costs	67,350	72,650	49,563	23,087	68%	48,074	38,886
	<u>420,656</u>	<u>425,956</u>	<u>298,391</u>	<u>127,565</u>	70%	<u>376,374</u>	<u>276,650</u>
County Administration:							
Salaries	1,038,983	1,038,983	695,060	343,923	67%	977,712	713,301
Fringe benefits	354,778	354,778	232,478	122,300	66%	322,307	235,487
Operating costs	67,944	67,944	32,261	35,683	47%	61,593	35,424
	<u>1,461,705</u>	<u>1,461,705</u>	<u>959,799</u>	<u>501,906</u>	66%	<u>1,361,612</u>	<u>984,212</u>
Human Resources:							
Salaries	503,350	514,408	364,005	150,403	71%	474,161	345,045
Fringe benefits	192,181	197,196	139,121	58,075	71%	178,144	130,864
Operating costs	11,355	30,626	4,445	26,181	15%	8,277	6,020
	<u>706,886</u>	<u>742,230</u>	<u>507,571</u>	<u>234,659</u>	68%	<u>660,582</u>	<u>481,929</u>
Communications:							
Salaries	161,924	205,092	121,883	83,209	59%	151,594	110,062
Fringe benefits	62,465	86,286	46,825	39,461	54%	58,095	42,623
Operating costs	118,968	158,624	68,866	89,758	43%	24,507	16,193
	<u>343,357</u>	<u>450,002</u>	<u>237,574</u>	<u>212,428</u>	53%	<u>234,196</u>	<u>168,878</u>
Finance:							
Salaries	1,288,026	1,288,026	937,925	350,101	73%	1,118,199	800,614
Fringe benefits	488,151	488,151	354,879	133,272	73%	416,976	302,673
Operating costs	662,189	722,835	534,930	187,905	74%	400,738	491,931
Capital outlay	-	-	-	-	na	493,372	-
	<u>2,438,366</u>	<u>2,499,012</u>	<u>1,827,734</u>	<u>671,278</u>	73%	<u>2,429,285</u>	<u>1,595,218</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Tax Administration:							
Salaries	3,399,627	3,231,182	2,094,905	1,136,277	65%	2,973,730	2,157,454
Fringe benefits	1,429,880	1,361,813	925,655	436,158	68%	1,214,769	895,517
Operating costs	1,139,830	1,139,830	745,652	394,178	65%	937,854	777,455
Capital outlay	-	24,995	-	24,995	0%	150,524	20,864
	<u>5,969,337</u>	<u>5,757,820</u>	<u>3,766,212</u>	<u>1,991,608</u>	65%	<u>5,276,877</u>	<u>3,851,290</u>
County Attorney:							
Salaries	581,570	528,162	327,714	200,448	62%	451,701	359,634
Fringe benefits	203,559	179,738	115,196	64,542	64%	147,832	117,208
Operating costs	266,750	256,600	43,918	212,682	17%	152,209	115,963
	<u>1,051,879</u>	<u>964,500</u>	<u>486,828</u>	<u>477,672</u>	50%	<u>751,742</u>	<u>592,805</u>
Court Facilities:							
Operating costs	320,484	320,484	146,982	173,502	46%	219,830	138,921
Capital outlay	-	214,790	-	214,790	0%	12,719	10,449
	<u>320,484</u>	<u>535,274</u>	<u>146,982</u>	<u>388,292</u>	27%	<u>232,549</u>	<u>149,370</u>
Board of Elections:							
Salaries	975,358	993,652	846,952	146,700	85%	917,886	503,235
Fringe benefits	230,393	233,743	159,860	73,883	68%	174,321	127,412
Operating costs	308,656	347,526	320,023	27,503	92%	351,549	306,465
Capital outlay	5,900	33,166	33,166	-	100%	-	-
	<u>1,520,307</u>	<u>1,608,087</u>	<u>1,360,001</u>	<u>248,086</u>	85%	<u>1,443,756</u>	<u>937,112</u>
Register of Deeds:							
Salaries	892,987	892,987	562,479	330,508	63%	809,881	583,670
Fringe benefits	408,106	408,106	257,720	150,386	63%	370,865	270,013
Operating costs	3,120,628	3,120,628	2,987,245	133,383	96%	4,187,500	2,692,245
	<u>4,421,721</u>	<u>4,421,721</u>	<u>3,807,444</u>	<u>614,277</u>	86%	<u>5,368,246</u>	<u>3,545,928</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>19,054,698</u>	<u>19,266,307</u>	<u>13,398,536</u>	<u>5,867,771</u>	70%	<u>18,135,219</u>	<u>12,583,392</u>
Central Services:							
Information Technology:							
Salaries	1,989,532	2,157,977	1,495,925	662,052	69%	1,699,553	1,215,779
Fringe benefits	751,501	819,918	553,900	266,018	68%	617,578	443,716
Operating costs	2,337,775	2,527,329	1,521,344	1,005,985	60%	1,283,963	1,236,807
Capital outlay	851,530	1,625,319	61,797	1,563,522	4%	906,921	719,955
	<u>5,930,338</u>	<u>7,130,543</u>	<u>3,632,966</u>	<u>3,497,577</u>	51%	<u>4,508,015</u>	<u>3,616,257</u>
Fleet Services:							
Salaries	959,706	959,706	683,696	276,010	71%	824,243	591,998
Fringe benefits	418,878	418,878	293,246	125,632	70%	343,464	248,232
Operating costs	402,059	426,525	10,953	415,572	3%	341,493	(91,805)
Capital outlay	1,018,000	1,437,496	486,271	951,225	34%	1,019,690	582,073
	<u>2,798,643</u>	<u>3,242,605</u>	<u>1,474,166</u>	<u>1,768,439</u>	45%	<u>2,528,890</u>	<u>1,330,498</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Engineering:							
Salaries	848,565	848,565	612,955	235,610	72%	696,032	486,028
Fringe benefits	313,230	313,230	226,424	86,806	72%	249,503	175,932
Operating costs	43,275	43,275	25,969	17,306	60%	33,524	27,333
Capital outlay	-	-	-	-	na	103,061	91,835
	<u>1,205,070</u>	<u>1,205,070</u>	<u>865,348</u>	<u>339,722</u>	72%	<u>1,082,120</u>	<u>781,128</u>
Operation Services:							
Salaries	3,198,808	3,198,808	2,295,197	903,611	72%	2,824,837	2,066,900
Fringe benefits	1,445,808	1,445,808	1,020,008	425,800	71%	1,253,505	927,051
Operating costs	4,708,371	7,758,429	4,261,148	3,497,281	55%	4,055,891	2,755,174
Capital outlay	467,500	1,251,963	625,545	626,418	50%	445,237	401,009
	<u>9,820,487</u>	<u>13,655,008</u>	<u>8,201,898</u>	<u>5,453,110</u>	60%	<u>8,579,470</u>	<u>6,150,134</u>
Non-departmental:							
Fringe benefits	6,942,474	6,936,469	5,658,823	1,277,646	82%	6,723,470	5,298,874
Operating costs	413,475	538,161	834,804	(296,643)	155%	772,147	1,158,086
Capital outlay	-	63,130	63,130	-	100%	41,023	-
	<u>7,355,949</u>	<u>7,537,760</u>	<u>6,556,757</u>	<u>981,003</u>	87%	<u>7,536,640</u>	<u>6,456,960</u>
Total central services	<u>27,110,487</u>	<u>32,770,986</u>	<u>20,731,135</u>	<u>12,039,851</u>	63%	<u>24,235,135</u>	<u>18,334,977</u>
Public Safety:							
District Attorney:							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>3,223</u>	<u>9,777</u>	25%	<u>8,634</u>	<u>7,032</u>
Sheriff:							
Salaries	15,250,395	15,050,301	11,467,590	3,582,711	76%	14,313,730	10,423,802
Fringe benefits	5,989,510	5,904,717	4,343,766	1,560,951	74%	5,368,853	3,947,391
Operating costs	3,968,121	5,010,278	2,982,874	2,027,404	60%	3,680,773	2,914,290
Capital outlay	1,066,989	2,022,060	1,129,265	892,795	56%	2,404,121	2,309,061
	<u>26,275,015</u>	<u>27,987,356</u>	<u>19,923,495</u>	<u>8,063,861</u>	71%	<u>25,767,477</u>	<u>19,594,544</u>
Detention Center:							
Salaries	7,513,177	7,513,177	5,445,985	2,067,192	72%	6,711,757	4,928,755
Fringe benefits	3,126,583	3,128,489	2,133,268	995,221	68%	2,626,596	1,946,716
Operating costs	4,344,958	4,357,373	3,023,537	1,333,836	69%	3,236,792	2,365,187
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>10,681,460</u>	<u>4,467,741</u>	71%	<u>12,838,673</u>	<u>9,418,902</u>
Public Defenders Office:							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>1,992</u>	<u>11,008</u>	15%	-	-
Emergency Medical:							
Salaries	9,821,147	9,898,473	6,788,403	3,110,070	69%	8,068,671	5,795,986
Fringe benefits	3,816,305	3,846,697	2,516,234	1,330,463	65%	2,950,270	2,140,150
Operating costs	2,890,248	3,293,976	2,378,717	915,259	72%	2,768,528	2,043,003
Capital outlay	2,080,220	3,578,869	688,597	2,890,272	19%	2,158,770	1,823,370
	<u>18,607,920</u>	<u>20,618,015</u>	<u>12,371,951</u>	<u>8,246,064</u>	60%	<u>15,946,239</u>	<u>11,802,509</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Emergency Management:							
Salaries	639,120	595,704	452,434	143,270	76%	467,328	335,006
Fringe benefits	247,488	228,723	164,456	64,267	72%	171,111	123,050
Operating costs	739,968	750,766	372,784	377,982	50%	613,272	382,411
Capital outlay	91,220	239,425	220,950	18,475	92%	501,682	197,633
	<u>1,717,796</u>	<u>1,814,618</u>	<u>1,210,624</u>	<u>603,994</u>	67%	<u>1,753,393</u>	<u>1,038,100</u>
Other Agencies:							
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>
Building Inspections and Central Permitting:							
Salaries	4,064,136	4,154,318	2,839,121	1,315,197	68%	3,360,913	2,402,060
Fringe benefits	1,608,406	1,636,569	1,096,527	540,042	67%	1,240,815	893,067
Operating costs	345,900	444,754	267,113	177,641	60%	313,241	226,848
Capital outlay	264,000	265,146	265,146	-	100%	355,219	235,997
	<u>6,282,442</u>	<u>6,500,787</u>	<u>4,467,907</u>	<u>2,032,880</u>	69%	<u>5,270,188</u>	<u>3,757,972</u>
Fire Inspections							
Salaries	947,518	882,336	573,431	308,905	65%	704,647	478,015
Fringe benefits	362,191	336,874	194,166	142,708	58%	231,723	155,153
Operating costs	88,995	86,854	60,782	26,072	70%	109,533	100,469
Capital outlay	41,000	43,141	41,141	2,000	95%	252,223	242,440
	<u>1,439,704</u>	<u>1,349,205</u>	<u>869,520</u>	<u>479,685</u>	64%	<u>1,298,126</u>	<u>976,077</u>
Central Communications:							
Salaries	2,694,678	2,694,678	1,883,200	811,478	70%	2,192,976	1,579,771
Fringe benefits	1,079,562	1,080,080	738,981	341,099	68%	841,957	609,548
Operating costs	758,990	772,234	331,839	440,395	43%	408,483	401,820
Capital outlay	69,722	164,343	73,791	90,552	45%	260,692	177,598
	<u>4,602,952</u>	<u>4,711,335</u>	<u>3,027,811</u>	<u>1,683,524</u>	64%	<u>3,704,108</u>	<u>2,768,737</u>
Animal Protective Services:							
Salaries	697,661	697,661	560,778	136,883	80%	690,876	493,998
Fringe benefits	298,702	298,702	233,121	65,581	78%	283,786	204,183
Operating costs	349,022	516,976	224,487	292,489	43%	326,335	233,475
Capital outlay	-	-	-	-	na	110,578	89,117
	<u>1,345,385</u>	<u>1,513,339</u>	<u>1,018,386</u>	<u>494,953</u>	67%	<u>1,411,575</u>	<u>1,020,773</u>
Total public safety	<u>75,709,394</u>	<u>80,028,156</u>	<u>53,761,344</u>	<u>26,266,812</u>	67%	<u>68,409,253</u>	<u>50,634,590</u>
Transportation:							
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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Environmental Protection:							
Solid Waste:							
Salaries	526,833	526,833	386,932	139,901	73%	472,218	334,276
Fringe benefits	226,691	226,691	167,176	59,515	74%	198,384	142,455
Operating costs	25,228,330	25,393,313	18,720,959	6,672,354	74%	23,300,736	16,969,607
Capital outlay	53,400	187,278	146,367	40,911	78%	339,416	274,077
	<u>26,035,254</u>	<u>26,334,115</u>	<u>19,421,434</u>	<u>6,912,681</u>	74%	<u>24,310,754</u>	<u>17,720,415</u>
Other:							
Forestry services	347,215	347,215	133,817	213,398	39%	316,974	171,997
Total environmental prot.	<u>26,382,469</u>	<u>26,681,330</u>	<u>19,555,251</u>	<u>7,126,079</u>	73%	<u>24,627,728</u>	<u>17,892,412</u>
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,078,941	1,078,941	762,125	316,816	71%	932,286	673,621
Fringe benefits	430,986	430,986	297,550	133,436	69%	352,462	257,442
Operating costs	160,885	298,248	175,577	122,671	59%	223,101	156,836
Capital outlay	-	-	-	-	na	41,280	27,974
	<u>1,670,812</u>	<u>1,808,175</u>	<u>1,235,252</u>	<u>572,923</u>	68%	<u>1,549,129</u>	<u>1,115,873</u>
Cooperative Extension:							
Salaries	348,295	448,423	275,905	172,518	62%	391,085	266,412
Fringe benefits	165,107	205,916	124,847	81,069	61%	178,172	121,095
Operating costs	192,699	198,807	95,447	103,360	48%	161,710	108,179
Capital outlay	50,489	125,346	40,522	84,824	32%	-	-
	<u>756,590</u>	<u>978,492</u>	<u>536,721</u>	<u>441,771</u>	55%	<u>730,967</u>	<u>495,686</u>
Soil and Water Conservation:							
Salaries	193,122	193,122	142,416	50,706	74%	184,498	134,438
Fringe benefits	80,328	80,328	59,131	21,197	74%	75,600	55,688
Operating costs	18,750	18,750	9,364	9,386	50%	349,723	343,319
	<u>292,200</u>	<u>292,200</u>	<u>210,911</u>	<u>81,289</u>	72%	<u>609,821</u>	<u>533,445</u>
Public Housing Section 8:							
Salaries	228,695	228,405	163,304	65,101	71%	211,871	155,003
Fringe benefits	99,548	99,470	71,918	27,552	72%	92,084	68,073
Operating costs	2,225,250	2,236,250	2,006,572	229,678	90%	2,345,516	1,740,812
Capital outlay	-	-	-	-	na	29,566	-
	<u>2,553,493</u>	<u>2,564,125</u>	<u>2,241,794</u>	<u>322,331</u>	87%	<u>2,679,037</u>	<u>1,963,888</u>
1% Occupancy Tax:							
Operating costs	<u>2,500,000</u>	<u>3,655,000</u>	<u>2,350,845</u>	<u>1,304,155</u>	64%	<u>3,401,266</u>	<u>2,255,919</u>
Other Economic Development:							
Contracted Services	125,000	125,000	92,238	32,762	74%	127,025	92,225
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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Other Economic Development (continued):							
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>560,988</u>	<u>2,794,323</u>	17%	<u>21,177,844</u>	<u>20,060,654</u>
Total economic development	<u>10,808,495</u>	<u>12,653,303</u>	<u>7,136,511</u>	<u>5,516,792</u>	56%	<u>30,148,064</u>	<u>26,425,465</u>
Human Services:							
Health:							
Administration:							
Salaries	3,358,162	3,332,374	2,455,196	877,178	74%	2,861,719	2,156,826
Fringe benefits	1,665,628	1,656,017	1,210,089	445,928	73%	1,528,368	1,131,261
Operating costs	238,585	427,169	258,887	168,282	61%	878,519	611,183
Capital outlay	-	59,054	59,054	-	100%	64,305	-
	<u>5,262,375</u>	<u>5,474,614</u>	<u>3,983,226</u>	<u>1,491,388</u>	73%	<u>5,332,911</u>	<u>3,899,270</u>
Communicable Diseases:							
Operating costs	446,850	610,513	369,245	241,268	60%	653,521	477,534
Community Paramedicine:							
Salaries	-	-	25,281	(25,281)	na	-	-
Fringe benefits	-	-	9,777	(9,777)	na	-	-
Operating costs	8,425	8,425	5,818	2,607	69%	-	-
Capital outlay	64,500	64,500	17,837	46,663	28%	-	-
	<u>72,925</u>	<u>72,925</u>	<u>58,713</u>	<u>14,212</u>	81%	-	-
Adult Health Maintenance:							
Operating costs	676,465	752,352	342,705	409,647	46%	526,320	265,806
Senior Health							
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	24,131	17,179	58%	17,500	10,106
	<u>88,226</u>	<u>88,226</u>	<u>24,131</u>	<u>64,095</u>	27%	<u>35,852</u>	<u>29,661</u>
Maternal and Child Health:							
Salaries	597,768	597,768	411,810	185,958	69%	496,537	364,663
Fringe benefits	264,956	264,956	180,670	84,286	68%	213,740	158,667
Operating costs	628,285	653,849	430,346	223,503	66%	561,924	397,762
	<u>1,491,009</u>	<u>1,516,573</u>	<u>1,022,826</u>	<u>493,747</u>	67%	<u>1,272,201</u>	<u>921,092</u>
Environmental Health:							
Salaries	1,797,584	1,784,084	1,252,261	531,823	70%	1,649,464	1,210,077
Fringe benefits	710,405	710,405	496,025	214,380	70%	633,330	467,726
Operating costs	188,940	213,615	125,255	88,360	59%	318,168	229,974
Capital outlay	60,000	404,194	375,614	28,580	93%	267,758	123,218
	<u>2,756,929</u>	<u>3,112,298</u>	<u>2,249,155</u>	<u>863,143</u>	72%	<u>2,868,720</u>	<u>2,030,995</u>
Total health	<u>10,794,779</u>	<u>11,627,501</u>	<u>8,050,001</u>	<u>3,577,500</u>	69%	<u>10,689,525</u>	<u>7,624,358</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Veterans' Services:							
Salaries	370,263	370,263	238,746	131,517	64%	294,302	208,879
Fringe benefits	156,382	156,382	100,988	55,394	65%	119,924	86,078
Operating costs	35,468	35,468	23,428	12,040	66%	23,115	22,169
Total veterans' services	562,113	562,113	363,162	198,951	65%	437,341	317,126
Social Services:							
Administration:							
Salaries	12,503,847	12,221,480	7,757,986	4,463,494	63%	9,867,563	7,122,280
Fringe benefits	6,058,786	6,046,311	3,787,991	2,258,320	63%	4,690,942	3,456,835
Operating costs	2,694,723	3,262,063	1,469,940	1,792,123	45%	2,536,859	1,982,176
Capital outlay	302,800	389,300	29,424	359,876	8%	2,139,395	2,088,099
	21,560,156	21,919,154	13,045,341	8,873,813	60%	19,234,759	14,649,390
Other Operating Costs:							
Medical assistance	5,000	5,000	(560)	5,560	-11%	4,433	932
Aid to the blind	4,267	4,267	4,266	1	100%	3,702	3,702
Adoption assistance	250,000	250,000	217,682	32,318	87%	278,518	207,127
Special assistance	305,000	305,000	280,630	24,370	92%	342,100	248,160
Foster care	750,000	750,000	542,688	207,312	72%	662,337	427,932
State foster home	920,000	920,000	694,600	225,400	76%	922,625	580,177
Special assistance	25,121	25,121	14,650	10,471	58%	18,850	13,100
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	12,952
	2,267,388	2,483,954	1,763,356	720,598	71%	2,260,271	1,505,399
Total social services	23,827,544	24,403,108	14,808,697	9,594,411	61%	21,495,030	16,154,789
Other Human Services:							
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	2,698,374	899,458	75%	3,302,182	3,302,182
Other human services	-	102,410	76,651	25,759	75%	98,466	74,075
	3,848,275	4,013,296	2,962,857	1,050,439	74%	3,588,480	3,501,479
Total human services	39,032,711	40,606,018	26,184,717	14,421,301	64%	36,210,376	27,597,752
Education:							
Public schools	56,388,200	56,388,200	42,291,153	14,097,047	75%	54,431,037	40,823,280
Public schools - cap. outlay	1,182,969	1,182,969	887,229	295,740	75%	1,141,910	856,431
Pub. sch.-fines and forf.	300,000	300,000	257,287	42,713	86%	359,149	199,040
Community college	5,672,765	5,672,765	4,146,995	1,525,770	73%	5,235,589	3,856,272
Comm. college - cap. out.	590,000	1,140,000	812,503	327,497	71%	221,300	165,978
Total education	64,133,934	64,683,934	48,395,167	16,288,767	75%	61,388,985	45,901,001

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,030,285	1,029,885	711,783	318,102	69%	913,640	667,498
Fringe benefits	315,855	315,855	230,299	85,556	73%	287,064	211,933
Operating costs	844,111	844,511	480,405	364,106	57%	875,951	637,555
Capital outlay	-	2,139,985	450,803	1,689,182	21%	122,334	89,414
	<u>2,190,251</u>	<u>4,330,236</u>	<u>1,873,290</u>	<u>2,456,946</u>	43%	<u>2,198,989</u>	<u>1,606,400</u>
Maintenance:							
Salaries	1,179,878	1,179,878	808,344	371,534	69%	1,045,304	744,717
Fringe benefits	471,001	471,001	327,414	143,587	70%	415,054	300,697
Operating costs	670,199	688,263	447,436	240,827	65%	696,009	504,740
Capital outlay	153,519	135,455	133,212	2,243	98%	337,190	337,190
	<u>2,474,597</u>	<u>2,474,597</u>	<u>1,716,406</u>	<u>758,191</u>	69%	<u>2,493,557</u>	<u>1,887,344</u>
Total Parks and Recreation	<u>4,664,848</u>	<u>6,804,833</u>	<u>3,589,696</u>	<u>3,215,137</u>	53%	<u>4,692,546</u>	<u>3,493,744</u>
Brunswick County Library:							
Salaries	1,291,332	1,291,332	881,351	409,981	68%	1,110,657	791,604
Fringe benefits	593,540	593,540	394,453	199,087	66%	473,091	339,790
Operating costs	357,121	416,842	279,465	137,377	67%	374,482	268,945
Capital outlay	-	326,020	13,061	312,959	4%	24,963	7,255
	<u>2,241,993</u>	<u>2,627,734</u>	<u>1,568,330</u>	<u>1,059,404</u>	60%	<u>1,983,193</u>	<u>1,407,594</u>
Total culture and recreation	<u>6,906,841</u>	<u>9,432,567</u>	<u>5,158,026</u>	<u>4,274,541</u>	55%	<u>6,675,739</u>	<u>4,901,338</u>
Debt Service:							
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>303,945,814</u>	<u>205,943,091</u>	<u>98,002,723</u>	68%	<u>286,705,397</u>	<u>216,333,945</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(12,654,876)</u>	<u>61,971,434</u>	<u>74,626,310</u>		<u>14,037,555</u>	<u>37,386,555</u>
Other Financing Sources (Uses):							
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>
Transfers From Other Funds:							
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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Transfers To Other Funds:							
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)	(5,529,548)	4,596,549	55%	(12,765,137)	(5,076,636)
	<u>(10,126,097)</u>	<u>(31,786,196)</u>	<u>(27,040,345)</u>	<u>4,745,851</u>	85%	<u>(14,676,359)</u>	<u>(6,156,070)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,996,757	43,691,072	-	(43,691,072)	0%	-	-
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>12,654,876</u>	<u>(26,290,345)</u>	<u>(38,945,221)</u>		<u>(13,392,144)</u>	<u>(5,668,791)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	35,681,089	<u>\$ 35,681,089</u>		645,411	31,717,764
Fund balance, beginning of year			<u>151,085,007</u>			<u>150,439,596</u>	<u>150,439,596</u>
Fund balance, end of year			<u>\$ 186,766,096</u>			<u>\$ 151,085,007</u>	<u>\$ 182,157,360</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted Intergovernmental:				
NC Dept. of Transportation	\$ 44,422,318	\$ 26,160,572	\$ 17,721,442	\$ 43,882,014
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	2,386,234	7,374,774
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>46,005,364</u>	<u>31,890,988</u>	<u>20,107,676</u>	<u>51,998,664</u>
Expenditures:				
General Government:				
Court House Renovation	15,340,270	15,340,270	-	15,340,270
Central Services:				
Future Capital Projects	369,769	-	-	-
Public Safety:				
Animal Adoption Center	10,000	9,368	-	9,368
Future Capital Projects	40,000	-	-	-
	<u>50,000</u>	<u>9,368</u>	<u>-</u>	<u>9,368</u>
Environmental protection:				
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353
Future Capital Projects	11,329,653	-	-	-
	<u>17,495,006</u>	<u>6,165,353</u>	<u>-</u>	<u>6,165,353</u>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	1,500,000	-	-	-
	<u>1,774,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human services:				
DHHS and EOC Building	3,451,366	6,165,353	-	6,165,353
Future Capital Projects	40,000,000	-	-	-
	<u>43,451,366</u>	<u>6,165,353</u>	<u>-</u>	<u>6,165,353</u>
Cultural and recreation:				
Waccamaw Multiuse Building	6,126,700	4,620,930	1,213,776	5,834,706
Smithville Park Improvements Phase III	1,740,757	45,650	266,100	311,750
Future Capital Projects	389,243	-	-	-
	<u>8,256,700</u>	<u>4,666,580</u>	<u>1,479,876</u>	<u>6,146,456</u>
Transportation:				
Airport Improvements	46,059,437	27,578,852	419,782	27,998,634
Other:				
Future Capital Projects	19,215,098	-	-	-
Total expenditures	<u>152,012,231</u>	<u>53,760,423</u>	<u>1,899,658</u>	<u>55,660,081</u>
Revenues over (under) expenditures	(106,006,867)	(21,869,435)	18,208,018	(3,661,417)

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 58,571,022</u>	38,968,815	<u>\$ 97,539,837</u>
Fund balance, beginning of year			<u>63,395,504</u>	
Fund balance, end of year			<u>\$ 102,364,319</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
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	868,291	3,165,782
Investment earnings-debt proceeds	5,269,528	4,217,078	810,545	5,027,623
Total revenues	<u>12,351,567</u>	<u>13,607,366</u>	<u>1,678,836</u>	<u>15,286,202</u>
Expenditures:				
Brunswick County Schools	<u>289,847,668</u>	<u>215,039,249</u>	<u>22,836,762</u>	<u>237,876,011</u>
Revenues over (under) expenditures	(277,496,101)	(201,431,883)	(21,157,926)	(222,589,809)
Other Financing Sources (Uses):				
Transfer from general fund	119,074,053	108,947,954	5,529,548	114,477,502
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>5,529,548</u>	<u>266,347,137</u>
Net change in fund balance	\$ -	\$ 59,385,706	(15,628,378)	\$ 43,757,328
Fund balance, beginning of year			<u>65,938,121</u>	
Fund balance, end of year			<u>\$ 50,309,743</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED MARCH 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Assets:						
Cash and cash equivalents	\$ 769,649	\$ -	\$ 1,316,865	\$ -	\$ -	\$ 2,086,514
Restricted cash and cash equivalents	-	-	-	773,075	7,177,063	7,950,138
Interest receivable	914	-	1,680	1,672	8,298	12,564
Due from other funds	-	-	-	252,106	-	252,106
Total assets	<u>770,563</u>	<u>-</u>	<u>1,318,545</u>	<u>1,026,853</u>	<u>7,185,361</u>	<u>10,301,322</u>
Liabilities:						
Accounts payable and other liabilities	1,697	3,344	3,177	-	695	8,913
Due to other funds	-	8,166	-	-	-	8,166
Total liabilities	<u>1,697</u>	<u>11,510</u>	<u>3,177</u>	<u>-</u>	<u>695</u>	<u>17,079</u>
Fund Balance:						
Stabilization by State Statute	914	-	1,680	1,672	8,298	12,564
Restricted - other	767,952	-	1,313,688	1,025,181	7,176,368	10,283,189
Unassigned	-	(11,510)	-	-	-	(11,510)
Total fund balances	<u>768,866</u>	<u>(11,510)</u>	<u>1,315,368</u>	<u>1,026,853</u>	<u>7,184,666</u>	<u>10,284,243</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 770,563</u>	<u>\$ -</u>	<u>\$ 1,318,545</u>	<u>\$ 1,026,853</u>	<u>\$ 7,185,361</u>	<u>\$ 10,301,322</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 MARCH 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 483,350	\$ 219,706	\$ -	\$ 4,479,669	\$ 1,803,172	\$ 6,985,897
Permits and fees	-	-	141,219	-	-	141,219
Investment earnings	17,498	-	32,843	34,719	176,215	261,275
Total revenues	<u>500,848</u>	<u>219,706</u>	<u>174,062</u>	<u>4,514,388</u>	<u>1,979,387</u>	<u>7,388,391</u>
Expenditures:						
General government	-	208,536	115,208	-	-	323,744
Public safety	537,618	68,563	-	-	-	606,181
Human Services	-	-	-	188,156	307,070	495,226
Total expenditures	<u>537,618</u>	<u>277,099</u>	<u>115,208</u>	<u>188,156</u>	<u>307,070</u>	<u>1,425,151</u>
Revenues over (under) expenditures	(36,770)	(57,393)	58,854	4,326,232	1,672,317	5,963,240
Other Financing Sources:						
Transfer to water fund	-	-	-	(653,165)	-	(653,165)
Net change in fund balances	(36,770)	(57,393)	58,854	3,673,067	1,672,317	5,310,075
Fund balance, beginning of year	<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>
Fund balance, end of year	<u>\$ 768,866</u>	<u>\$ (11,510)</u>	<u>\$ 1,315,368</u>	<u>\$ 1,026,853</u>	<u>\$ 7,184,666</u>	<u>\$ 10,284,243</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	March 31, 2025	Variance Positive (Negative)	June 30, 2024	March 31, 2024
Revenues:					
Restricted intergovernmental	\$ 632,020	\$ 483,350	\$ (148,670)	\$ 498,027	\$ 332,018
911 Center Consolidation Grant	-	-	-	238,722	238,722
Investment earnings	-	17,498	17,498	25,207	18,938
Total revenues	<u>632,020</u>	<u>500,848</u>	<u>(131,172)</u>	<u>761,956</u>	<u>589,678</u>
Expenditures:					
Operating costs	581,463	245,316	336,147	488,505	479,574
Capital outlay	369,077	292,302	76,775	462,317	475,912
Debt Service:					
Principal retirement	-	-	-	40,581	-
Interest and fees	-	-	-	2,390	-
Total expenditures	<u>950,540</u>	<u>537,618</u>	<u>412,922</u>	<u>993,793</u>	<u>955,486</u>
Revenues over (under) expenditures	(318,520)	(36,770)	281,750	(231,837)	(365,808)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	13,046	13,046
Appropriated fund balance	<u>318,520</u>	-	<u>(318,520)</u>	-	-
Total other financing sources (uses)	<u>318,520</u>	-	<u>(318,520)</u>	<u>13,046</u>	<u>13,046</u>
Net change in fund balance	<u>\$ -</u>	<u>(36,770)</u>	<u>\$ (36,770)</u>	<u>(218,791)</u>	<u>(352,762)</u>
Fund balance, beginning of year		<u>805,636</u>		<u>1,024,427</u>	<u>1,024,427</u>
Fund balance, end of year		<u>\$ 768,866</u>		<u>\$ 805,636</u>	<u>\$ 671,665</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted Intergovernmental:				
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	90,697	458,969
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>219,706</u>	<u>4,178,231</u>
Expenditures:				
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	208,536	477,200
Total expenditures	<u>7,284,398</u>	<u>4,252,609</u>	<u>277,099</u>	<u>4,529,708</u>
Revenues over (under) expenditures	(489,269)	(294,084)	(57,393)	(351,477)
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ 45,883</u>	(57,393)	<u>\$ (11,510)</u>
Fund balance, beginning of year			<u>45,883</u>	
Fund balance, end of year			<u>\$ (11,510)</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>March 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2024</u>	<u>March 31, 2024</u>
Revenues:					
Permits and fees	\$ 181,000	\$ 141,219	\$ (39,781)	\$ 175,967	\$ 128,319
Investment earnings	20,000	32,843	12,843	43,790	32,840
Total revenues	<u>201,000</u>	<u>174,062</u>	<u>(26,938)</u>	<u>219,757</u>	<u>161,159</u>
Expenditures:					
General government	<u>228,498</u>	<u>115,208</u>	<u>113,290</u>	<u>137,358</u>	<u>99,244</u>
Revenues over (under) expenditures	(27,498)	58,854	86,352	82,399	61,915
Other Financing Sources (Uses):					
Appropriated fund balance	<u>27,498</u>	<u>-</u>	<u>(27,498)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>58,854</u>	<u>\$ 58,854</u>	<u>82,399</u>	<u>61,915</u>
Fund balance, beginning of year		<u>1,256,514</u>		<u>1,174,115</u>	<u>1,174,115</u>
Fund balance, end of year		<u>\$ 1,315,368</u>		<u>\$ 1,256,514</u>	<u>\$ 1,236,030</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 27,741,111	\$ 23,261,442	\$ 4,479,669	\$ 27,741,111
Investment earnings	-	87,526	34,719	122,245
Total revenues	<u>27,741,111</u>	<u>23,348,968</u>	<u>4,514,388</u>	<u>27,863,356</u>
Expenditures:				
General Government:				
Direct administrative costs	<u>85,733</u>	<u>85,732</u>	<u>-</u>	<u>85,732</u>
Public Safety:				
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>
Human Services:				
Premium pay	2,369,543	2,369,543	-	2,369,543
Lead & Copper Program	494,730	306,574	188,156	494,730
	<u>2,864,273</u>	<u>2,676,117</u>	<u>188,156</u>	<u>2,864,273</u>
Cultural and recreation:				
Public access computers	<u>55,339</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>
Revenues over (under) expenditures	23,742,551	20,191,065	4,326,232	24,517,297
Other Financing Sources (Uses):				
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)
Transfers to water fund	(4,135,550)	(3,230,279)	(653,165)	(3,883,444)
Transfers to wastewater fund	(3,769,722)	(3,769,721)	-	(3,769,721)
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(22,837,279)</u>	<u>(653,165)</u>	<u>(23,490,444)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (2,646,214)</u>	3,673,067	<u>\$ 1,026,853</u>
Fund balance, beginning of year			<u>(2,646,214)</u>	
Fund balance, end of year			<u>\$ 1,026,853</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 MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	March 31, 2025	Variance Positive (Negative)	June 30, 2024	March 31, 2024
Revenues:					
Restricted Opioid Revenue	\$ 1,106,546	\$ 1,803,172	\$ 696,626	\$ 3,735,932	\$ 4,568,728
Investment earnings	-	176,215	176,215	125,339	77,732
Total revenues	<u>1,106,546</u>	<u>1,979,387</u>	<u>872,841</u>	<u>3,861,271</u>	<u>4,646,460</u>
Expenditures:					
Human Services:					
Social services clinician	65,254	40,057	25,197	27,565	27,565
The Healing Place	192,720	27,654	165,066	78,474	34,122
Health Educator	45,828	20,508	25,320	27,506	19,406
Community Paramedicine	293,229	50,695	242,534	-	-
CRCI	228,450	126,225	102,225	-	-
ARROW	256,065	41,931	214,134	-	-
Naloxone	25,000	-	25,000	-	-
	<u>1,106,546</u>	<u>307,070</u>	<u>799,476</u>	<u>133,545</u>	<u>81,093</u>
Total expenditures	<u>1,106,546</u>	<u>307,070</u>	<u>799,476</u>	<u>133,545</u>	<u>81,093</u>
Net change in fund balance	<u>\$ -</u>	<u>1,672,317</u>	<u>\$ 1,672,317</u>	<u>3,727,726</u>	<u>4,565,367</u>
Fund balance, beginning of year		<u>5,512,349</u>		<u>32,129</u>	<u>32,129</u>
Restated		<u>-</u>		<u>1,752,494</u>	<u>-</u>
Fund balance, beginning, as restated		<u>5,512,349</u>		<u>1,784,623</u>	<u>32,129</u>
Fund balance, end of year		<u>\$ 7,184,666</u>		<u>\$ 5,512,349</u>	<u>\$ 4,597,496</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
MARCH 31, 2025

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 57,572,023	\$ 20,737,253	\$ 78,309,276
Restricted cash	11,581,973	35,408,830	46,990,803
Interest receivable	86,075	26,442	112,517
Receivables and special assessments, net	6,030,208	-	6,030,208
Current portion of lease receivable	209,148	-	209,148
Due from other governmental agencies	599,590	109,857	709,447
Inventories	3,351,620	-	3,351,620
Total current assets	<u>79,430,637</u>	<u>56,282,382</u>	<u>135,713,019</u>
Current Liabilities:			
Accounts payable and other liabilities	377,578	1,190,464	1,568,042
Customer deposits	3,113,440	-	3,113,440
Interest payable	1,670,210	-	1,670,210
Current portion of debt	6,246,795	-	6,246,795
Due to other funds	252,106	-	252,106
Total current liabilities	<u>11,660,129</u>	<u>1,190,464</u>	<u>12,850,593</u>
Expendable net position	67,770,508	55,091,918	122,862,426
Noncurrent Items:			
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	(207,034,017)	-	(207,034,017)
Deferred inflow	(5,501,496)	-	(5,501,496)
Total net position	<u>\$ 196,388,459</u>	<u>\$ 55,091,918</u>	<u>\$ 251,480,377</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Revenues:							
User charges	\$ 42,856,268	\$ 45,950,606	\$ 39,439,772	\$ (6,510,834)	86%	\$ 47,688,525	\$ 35,117,816
Restricted intergovernmenta	-	-	-	-	na	574	(34)
Investment earnings	1,750,000	1,750,000	1,679,014	(70,986)	96%	2,240,609	1,686,752
Other	2,019,336	2,000,123	1,464,239	(535,884)	73%	1,801,053	689,921
Total revenues	<u>46,625,604</u>	<u>49,700,729</u>	<u>42,583,025</u>	<u>(7,117,704)</u>	86%	<u>51,730,761</u>	<u>37,494,455</u>
Expenditures:							
Salaries	9,020,979	9,247,212	6,279,067	2,968,145	68%	7,115,032	5,108,937
Fringe benefits	4,469,711	4,453,285	3,083,581	1,369,704	69%	3,465,057	2,543,441
Operating expenditures	13,655,688	15,003,422	8,261,186	6,742,236	55%	10,001,662	7,177,655
Repairs and maintenance	3,883,845	4,184,556	2,684,816	1,499,740	64%	2,722,439	2,185,201
Capital outlay	4,981,699	10,821,480	6,963,616	3,857,864	64%	5,837,648	3,008,667
Debt Service:							
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>55,265,839</u>	<u>30,834,863</u>	<u>24,430,976</u>	56%	<u>41,219,683</u>	<u>23,707,209</u>
Revenues over (under) expenditures	(1,174,279)	(5,565,110)	11,748,162	17,313,272	-211%	10,511,078	13,787,246
Other Financing Sources (Uses):							
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	-	(10,917,395)	(10,917,395)	-	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	-	1,605,272	1,353,165	(252,107)	84%	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>(2,886,643)</u>	<u>(8,451,753)</u>	-52%	<u>(3,295,332)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,861,519</u>	<u>\$ 8,861,519</u>		<u>\$ 7,215,746</u>	<u>\$ 13,787,246</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 MARCH 31, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 6,315,188	\$ 45,737	\$ 1,945,485	\$ 1,991,222
Investment earnings	15,029	962,208	545,111	1,507,319
Investment earnings-debt proceeds	72,944	3,566,679	1,392,340	4,959,019
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>3,882,936</u>	<u>8,510,284</u>
Expenditures:				
Southeast Water Tank - ARPA	3,972,050	140,230	143,550	283,780
FY16 Water Mains Top 7 and Apollo	8,666,804	8,666,804	-	8,666,804
Shallotte Transmission Main	6,036,654	6,036,654	-	6,036,654
NW Plant Treatment Expansion 12MGD	168,321,390	137,721,490	1,267,427	138,988,917
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	325,016	1,509,276	1,834,292
Utility Operations Center	1,565,100	1,565,100	-	1,565,100
NWWTP Bell Swamp Transmission Improvements	2,631,250	-	66,014	66,014
74-76 Industrial Park Tank	3,212,979	153,639	8,570	162,209
NWWTP Reservoir	1,815,000	-	1,815,000	1,815,000
Total expenditures	<u>199,389,574</u>	<u>154,709,427</u>	<u>4,809,837</u>	<u>159,519,264</u>
Revenues over (under) expenditures	(189,933,689)	(150,082,079)	(926,901)	(151,008,980)
Other Financing Sources (Uses):				
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>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 50,765,001</u>	<u>\$ 2,539,437</u>	<u>\$ 53,304,438</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
MARCH 31, 2025

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 48,403,020	\$ 17,056,461	\$ 65,459,481
Restricted cash	8,339,219	16,798,473	25,137,692
Interest receivable	60,282	23,990	84,272
Receivables and special assessments, net	3,610,490	-	3,610,490
Due from other governmental agencies	429,369	1,033,912	1,463,281
Due from other funds	594,077	-	594,077
Inventories	350,869	-	350,869
Total current assets	<u>61,787,326</u>	<u>34,912,836</u>	<u>96,700,162</u>
Current Liabilities:			
Accounts payable and other liabilities	457,639	-	457,639
Interest payable	1,433,659	-	1,433,659
Current portion of debt	9,513,881	-	9,513,881
Due to other funds	-	594,077	594,077
Total current liabilities	<u>11,405,179</u>	<u>594,077</u>	<u>11,999,256</u>
Expendable net position	50,382,147	34,318,759	84,700,906
Noncurrent Items:			
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	(122,041,598)	-	(122,041,598)
Deferred inflow	(2,143,050)	-	(2,143,050)
Total net position	<u>\$ 247,413,137</u>	<u>\$ 34,318,759</u>	<u>\$ 281,731,896</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL - WASTEWATER FUND (NON-GAAP)
 FOR THE PERIOD ENDED MARCH 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	March 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	March 31, 2024
Revenues:							
User charges	\$ 33,781,173	\$ 42,868,183	\$ 42,295,514	\$ (572,669)	99%	\$ 48,664,065	\$ 35,480,400
Investment earnings	1,300,000	2,014,920	1,276,857	(738,063)	63%	1,643,174	1,209,248
Other	2,546,104	2,646,104	2,815,456	169,352	106%	3,738,743	2,935
Total revenues	<u>37,627,277</u>	<u>47,529,207</u>	<u>46,387,827</u>	<u>(1,141,380)</u>	98%	<u>54,045,982</u>	<u>36,692,583</u>
Expenditures:							
Salaries	4,879,551	4,879,551	3,520,197	1,359,354	72%	3,954,689	2,861,027
Fringe benefits	2,337,964	2,337,964	1,637,052	700,912	70%	1,875,731	1,390,544
Operating expenditures	7,012,723	7,453,386	5,010,002	2,443,384	67%	6,139,341	4,211,705
Repairs and maintenance	2,238,200	3,072,902	1,747,016	1,325,886	57%	2,103,321	1,570,233
Capital outlay	5,744,709	10,368,242	5,433,127	4,935,115	52%	7,767,273	5,273,223
Debt Service:							
Principal	9,541,288	9,541,288	205,000	9,336,288	2%	8,753,735	323,930
Interest	5,957,504	5,455,724	2,889,684	2,566,040	53%	3,446,017	1,723,664
Total expenditures	<u>37,711,939</u>	<u>43,109,057</u>	<u>20,442,078</u>	<u>22,666,979</u>	47%	<u>34,040,107</u>	<u>17,354,326</u>
Revenues over (under) expenditures	(84,662)	4,420,150	25,945,749	21,525,599	587%	20,005,875	19,338,257
Other Financing Sources (Uses):							
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)	(22,119,895)	-	100%	-	-
Transfer to wastewater capital project	(5,094,658)	(14,930,819)	(14,838,507)	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	1,327,733	-	100%	900,000	-
Appropriated net position	5,119,320	9,303,452	-	(9,303,452)	0%	-	-
Total other fin. sources (uses)	<u>84,662</u>	<u>(4,420,150)</u>	<u>(13,631,292)</u>	<u>(9,211,142)</u>	308%	<u>(12,918,670)</u>	<u>(974,400)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,314,457</u>	<u>\$ 12,314,457</u>		<u>\$ 7,087,205</u>	<u>\$ 18,363,857</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 MARCH 31, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 22,952,198	\$ 594,077	\$ 395,734	\$ 989,811
Investment earnings	318,945	1,171,022	526,947	1,697,969
Investment earnings-debt proceeds	26,742	708,479	601,535	1,310,014
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>1,524,216</u>	<u>6,118,050</u>
Expenditures:				
WBRWWTF Expansion Southport	52,300,543	12,893,585	17,860,661	30,754,246
Ocean Ridge Reclaimed Water Main	172,600	105,400	-	105,400
Sea Trail WWTP	896,153	896,152	-	896,152
Navassa Wastewater System Rehabilitation	2,852,818	520,673	3,600	524,273
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	402,901	2,220,423
Bolivia By-Pass Force Main	3,999,999	357,395	218,535	575,930
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	562,459	811,108
Longwood Road Force Main Sewer	14,956,200	195,000	750,273	945,273
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	-	37,500	37,500
MAIRP	15,000	-	-	-
Total expenditures	<u>102,049,347</u>	<u>18,976,329</u>	<u>20,471,089</u>	<u>39,447,418</u>
Revenues over (under) expenditures	(74,046,362)	(14,382,495)	(18,946,873)	(33,329,368)
Other Financing Sources (Uses):				
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	47,972,287	33,041,472	14,838,507	47,879,979
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	(38,246,475)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>74,046,362</u>	<u>49,671,025</u>	<u>13,450,774</u>	<u>63,121,799</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 35,288,530</u>	<u>\$ (5,496,099)</u>	<u>\$ 29,792,431</u>

Cash and Investments

A Summary of Cash and Investments is presented below as of March 31, 2025. It reports that the County had \$493.1 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$72.3 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.26%

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF MARCH 31, 2025**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 9,300			0.00%
Truist			22,370,926			0.00%
Total Checking & Petty Cash				\$ 22,380,226	4%	
Money Markets / Savings						
Truist Money Rate Savings			283,061,325			2.66%
First Bank Money Market			1,382,661			1.50%
First National Bank Money Market			61,133,493			4.37%
United Bank Money Market			539			0.64%
Total Money Markets / Savings				\$ 345,578,019	60%	
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	10,969,974			4.80%
Total Certificates of Deposit / CDARS				\$ 31,528,268	6%	
Other Investments						
First Citizens Laddered Treasuries				\$ 15,939,948	3%	4.78%
NC Capital Management Trust - Government Portfolio				\$ 77,651,983	14%	4.23%
Total Unrestricted Cash and Investments				\$ 493,078,445		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 63,409,982		11%	4.23%
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%
Total Restricted Cash and Investments				\$ 72,270,085		
Grand Total All Cash and Investments				\$ 565,348,530	100%	3.26%
Cash Balances:						
General Fund			\$ 184,427,096			
County Capital Reserve Fund			78,818,309			
School Capital Projects Fund			25,037,081			
Water Fund			60,811,797			
Water Capital Reserve Fund			18,156,683			
Wastewater Fund			48,464,790			
Wastewater Capital Reserve Fund			39,858,425			

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		102,504	60%	
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				
Total	2,653,422	3,366,220	1,944,149	1,506,282	1,164,681	1,150,000	1,032,001		90%

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		1,684,273	69%	
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				
Total	130,946,671	136,173,223	141,750,691	147,557,704	162,742,490	165,833,891	169,193,746		102%

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		824,819	13%	
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				
Total	8,026,221	9,621,062	10,301,807	11,569,416	9,766,062	6,840,000	6,753,455		99%

Note: Motor Vehicle Tax (NCMVT) is 1 month behind in reporting.

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY)									
	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		1,194,074	-14%	
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				
Total	11,776,122	14,963,935	17,874,777	19,597,943	20,743,508	20,848,941	12,857,305		62%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE									
	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		1,317,256	6%	
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				
Total	8,456,612	10,047,866	11,116,379	12,251,335	13,149,372	13,060,318	8,326,131		64%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE)									
	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		1,014,491	-5%	
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				
Total	8,087,784	10,074,104	11,779,344	13,009,043	13,911,091	13,887,143	8,715,744		63%

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		119,248	22%	
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				
Total	1,667,999	2,337,074	2,795,875	3,341,041	3,401,267	3,655,000	2,350,845		64%

Note: Occupancy Tax is 1 month behind in reporting.

**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
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
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		810,744	19%	
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				
Total	5,537,731	5,961,423	7,386,011	9,187,525	10,318,459	11,428,375	8,654,093		76%

IRRIGATION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL 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	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		37,644	-10%	
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				
Total	3,264,530	3,310,206	4,142,438	5,449,898	5,720,589	5,250,000	5,286,963		101%

WATER WHOLESALE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL 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	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		168,837	-36%	
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				
Total	6,377,327	6,631,646	9,296,693	11,341,581	6,176,627	5,410,000	3,900,269		72%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL 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	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		197,164	15%	
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				
Total	2,244,961	2,061,803	2,196,238	2,182,910	2,187,085	2,000,000	1,806,621		90%

WATER BASE SERVICE CHARGE 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	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		1,025,831	11%	
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				
Total	6,400,153	6,723,099	8,264,847	9,941,952	10,920,295	11,800,000	9,024,509		76%

IRRIGATION BASE SERVICE CHARGE 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	-	-	-	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		89,590	17%	
Apr	-	-	64,901	67,787	77,686				
May	-	-	65,009	68,152	78,041				
June	-	-	65,147	72,311	79,196				
Total	-	-	324,257	800,787	906,274	982,000	778,547		79%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION 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	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		501,256	9%	
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				
Total	1,000,669	1,685,985	2,002,263	5,329,747	6,086,110	5,200,000	4,636,965		89%

WATER CAPITAL RECOVERY 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	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		904,340	261%	
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				
Total	1,425,057	2,133,441	2,599,906	2,520,298	3,549,761	2,507,430	3,861,007		154%

WATER TRANSMISSION LINE 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	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		159,657	93%	
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				
Total	535,272	739,519	873,889	850,045	1,210,215	641,338	995,162		

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER 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	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		1,499,019	16%	
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				
Total	12,049,761	13,287,302	13,926,463	14,614,651	16,082,074	16,300,000	13,696,262		84%

WASTEWATER TAPS & CONNECTIONS 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	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		550,200	1%	
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				
Total	2,110,229	3,189,688	4,806,425	3,495,852	8,374,793	6,979,305	5,595,578		80%

WASTEWATER CAPITAL RECOVERY 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	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		1,823,724	163%	
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				
Total	3,264,425	5,560,933	7,357,971	6,653,747	10,298,035	5,629,573	9,299,106		165%

**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		316,448	36%	
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	2,052,113		

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
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	64,083	275
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	63,072	5,436

*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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
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	33,876	232
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	33,033	4,985

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

Note: Customers are billed for the prior month's usage