

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



**For the Period Ended
April 30, 2025**

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

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Monthly Financial Statements**

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Summary Information as of April 30, 2025:

General Fund:

- Total revenues for the General Fund are \$279.5 million, compared to \$265.3 million or 5.4% over the same period in the prior year. Significant changes included a 4.8% or \$8.2 million increase in Ad Valorem collections, a \$1.4 million increase in local option sales tax, and a \$2.0 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 95.1% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$228.4 million and are 74.4% of the current budget. Total expenditures are less than those of the same period in the prior year by \$10.4 million or 4.4%. This is mainly due to the purchase of land for economic development in the prior year of \$19.3 million and property purchased for use by Emergency Medical Services and Brunswick Family Assistance in the prior year of \$1.8 million. These decreases are offset by a \$2.8 million increase in education, a \$1.8 million increase in solid waste, and a \$3.7 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 \$27.3 million net transfers out to education and county capital projects for the current period compared to \$6.5 in the same period of the prior year.
- Revenues are more than expenditures and net transfers by \$23.8 million for the current period end compared to \$20.0 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$46.4 million compared to \$41.3 million in the same period in the prior year. There are increases in retail sales of \$1.1 million, irrigation increases of \$0.8 million, base service charges of \$1.2 million, taps and connections of \$0.4 million, and system development fees increase of \$1.6 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 92.4% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$41.4 million and are 73.9% of the current budget. Expenditures increased 18.8% or \$6.6 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 \$2.2 million compared to \$6.5 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$8.4 million over the same period in the prior year to \$50.7 million. There is an increase in retail sales of \$2.1 million, wholesale sales of \$0.9 million, system development fees of \$0.9 million and partner debt reimbursements of \$1.9 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 106.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$31.9 million and are 72.2% of the current budget. Expenditures increased 8.9% or \$2.6 million over the same period in the prior year mainly due to an increase in property and liability insurance of \$0.5 million and costs associated with an additional crew.
- There were \$12.3 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 \$6.3 million, compared to \$12.1 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	3,417,000	258,532	3,675,532
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	\$ 5,925,300	\$ 2,508,532	\$ 8,433,832
TBD	Remaining Funds - To Be Determined	-	-	1,566,168
	Total Standard Allowance (10M) ARPA Redirected	\$ 5,925,300	\$ 2,508,532	\$ 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	-	-
Cult. and Rec.	NC Cardinal Update	15,000	-	15,000
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	-	87,780	87,780
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	\$ 9,150,529	\$ 1,871,458	\$ 9,634,972
TBD	Remaining Funds - To Be Determined	-	-	2,485,347
	Total Restoring Pre-Pandemic Employment Projects	\$ 9,150,529	\$ 1,871,458	\$ 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 \$7,458,880 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 April 2025 totals \$352,266.

National Opioid Settlement Projects Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative	Current	Fiscal Year
		Expenditures As of 6.30.24	Fiscal Year Funding	Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 27,506	\$ 45,828	25,514
#3 Recovery Support Services	DSS Clinician	17,569	32,627	29,875
#3 Recovery Support Services	The Healing Place (strategy change in FY25)	-	192,720	119,404
#3 Recovery Support Services	Christian Recovery Centers Inc.	-	228,450	144,450
#3 Recovery Support Services	ARROW Program	-	256,065	65,744
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	21,912	32,627	15,835
#7 Naloxone Distribution	Naloxone Distribution	-	25,000	8,204
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	-	293,229	53,830
	Total National Opioid Settlement Projects	\$ 145,461	\$ 1,106,546	\$ 462,857

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
APRIL 30, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 175,563,551	\$ 98,929,831	\$ 34,299,265	\$ 2,160,825	\$ 310,953,472
Restricted cash and investments	1,514,523	-	10,075,927	7,986,364	19,576,814
Interest receivable	42,677	20,875	9,200	1,786	74,538
Taxes receivable - net	2,341,370	-	-	-	2,341,370
Receivables - net	3,285,367	-	-	-	3,285,367
Other governmental agencies	749,304	3,118,719	7,565,718	-	11,433,741
Due from other funds	-	-	-	252,106	252,106
Lease receivable	41,383	-	-	-	41,383
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 183,602,175</u>	<u>\$ 102,069,425</u>	<u>\$ 51,950,110</u>	<u>\$ 10,401,081</u>	<u>\$ 348,022,791</u>
Liabilities:					
Accounts payable and other liabilities	\$ 5,618,704	\$ 1,961	\$ 1,972,225	\$ 19,061	\$ 7,611,951
Deferred Inflows of Resources:					
	3,065,375	-	-	-	3,065,375
Fund Balances:					
Nonspendable	105,383	-	-	-	105,383
Restricted:					
Stabilization by State Statute	16,271,244	-	-	1,786	16,273,030
Restricted - other	3,356,600	-	10,075,927	10,380,234	23,812,761
Committed	214,566	102,067,464	39,901,958	-	142,183,988
Assigned	18,748,692	-	-	-	18,748,692
Unassigned	136,221,611	-	-	-	136,221,611
Total fund balances	<u>174,918,096</u>	<u>102,067,464</u>	<u>49,977,885</u>	<u>10,382,020</u>	<u>337,345,465</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 183,602,175</u>	<u>\$ 102,069,425</u>	<u>\$ 51,950,110</u>	<u>\$ 10,401,081</u>	<u>\$ 348,022,791</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 179,017,228	\$ -	\$ -	\$ -	\$ 179,017,228
Local option sales taxes	33,221,908	-	-	-	33,221,908
Other taxes and licenses	9,688,571	-	-	-	9,688,571
Unrestricted intergovernmental revenues	6,795,295	-	-	-	6,795,295
Restricted intergovernmental revenues	15,637,328	17,726,724	-	7,230,123	40,594,175
Permits and fees	8,444,338	-	-	158,174	8,602,512
Sales and services	18,866,772	-	-	-	18,866,772
Investment earnings	4,458,184	2,654,195	1,829,915	286,407	9,228,701
Other	3,342,967	-	-	-	3,342,967
Total revenues	<u>279,472,591</u>	<u>20,380,919</u>	<u>1,829,915</u>	<u>7,674,704</u>	<u>309,358,129</u>
Expenditures:					
Current:					
General government	14,692,632	-	-	368,427	15,061,059
Public safety	59,613,493	-	-	778,247	60,391,740
Central services	22,553,521	-	-	-	22,553,521
Human services	28,964,327	363,484	-	651,013	29,978,824
Transportation	221,000	466,501	-	-	687,501
Environmental protection	21,711,120	-	-	-	21,711,120
Culture and recreation	5,695,665	1,639,771	-	-	7,335,436
Economic and physical development	7,925,005	-	-	-	7,925,005
Education	53,760,495	-	24,118,256	-	77,878,751
Debt Service:					
Principal retirement	8,635,000	-	-	-	8,635,000
Interest	4,594,342	-	-	-	4,594,342
Total expenditures	<u>228,366,600</u>	<u>2,469,756</u>	<u>24,118,256</u>	<u>1,797,687</u>	<u>256,752,299</u>
Revenues over (under) expenditures	<u>51,105,991</u>	<u>17,911,163</u>	<u>(22,288,341)</u>	<u>5,877,017</u>	<u>52,605,830</u>
Other Financing Sources (Uses):					
Transfers from other funds	750,000	21,510,797	6,328,105	184,000	28,772,902
Transfers to other funds	(28,022,902)	(750,000)	-	(653,165)	(29,426,067)
Total other financing sources (uses)	<u>(27,272,902)</u>	<u>20,760,797</u>	<u>6,328,105</u>	<u>(469,165)</u>	<u>(653,165)</u>
Net change in fund balance	23,833,089	38,671,960	(15,960,236)	5,407,852	51,952,665
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>\$ 174,918,096</u>	<u>\$ 102,067,464</u>	<u>\$ 49,977,885</u>	<u>\$ 10,382,020</u>	<u>\$ 337,345,465</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 174,173,891	\$ 174,173,891	\$ 179,017,228	\$ 4,843,337
Local option sales taxes	47,796,402	47,796,402	33,221,908	(14,574,494)
Other taxes and licenses	8,455,000	11,110,000	9,688,571	(1,421,429)
Unrestricted intergovernmental revenues	3,590,702	3,720,264	6,795,295	3,075,031
Restricted intergovernmental revenues	18,996,931	20,857,452	15,637,328	(5,220,124)
Permits and fees	10,058,349	10,136,195	8,444,338	(1,691,857)
Sales and services	18,787,919	18,890,450	18,866,772	(23,678)
Investment earnings	5,002,200	5,023,831	4,458,184	(565,647)
Other	1,359,374	2,163,475	3,342,967	1,179,492
Total revenues	<u>288,220,768</u>	<u>293,871,960</u>	<u>279,472,591</u>	<u>(14,399,369)</u>
Expenditures:				
Current:				
General government	19,054,698	20,776,736	14,692,632	6,084,104
Central services	27,110,487	32,890,119	22,553,521	10,336,598
Public safety	75,782,319	80,817,542	59,613,493	21,204,049
Transportation	161,000	281,814	221,000	60,814
Environmental protection	26,382,469	26,682,530	21,711,120	4,971,410
Economic and physical development	10,808,495	13,213,803	7,925,005	5,288,798
Human services	38,959,786	40,648,713	28,964,327	11,684,386
Education	64,133,934	64,783,934	53,760,495	11,023,439
Culture and recreation	6,906,841	9,447,567	5,695,665	3,751,902
Debt Service:				
Principal retirement	11,080,000	11,080,000	8,635,000	2,445,000
Interest and fiscal charges	6,461,399	6,461,399	4,594,342	1,867,057
Total expenditures	<u>286,841,428</u>	<u>307,084,157</u>	<u>228,366,600</u>	<u>78,717,557</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(13,212,197)</u>	<u>51,105,991</u>	<u>64,318,188</u>
Other Financing Sources (Uses):				
Transfers from other funds	750,000	750,000	750,000	-
Transfers to other funds	(10,126,097)	(31,820,894)	(28,022,902)	3,797,992
Appropriated fund balance	<u>7,996,757</u>	<u>44,283,091</u>	<u>-</u>	<u>(44,283,091)</u>
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>13,212,197</u>	<u>(27,272,902)</u>	<u>(40,485,099)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	23,833,089	<u>\$ 23,833,089</u>
Fund balance, beginning of year			151,085,007	
Fund balance, end of year			<u>\$ 174,918,096</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 172,673,891	\$ 172,673,891	\$ 177,441,400	\$ 4,767,509	103%	\$ 172,508,552	\$ 169,322,012
Prior year taxes	1,150,000	1,150,000	1,106,218	(43,782)	96%	1,164,681	1,041,873
Penalties and interest	350,000	350,000	469,610	119,610	134%	529,522	433,655
	<u>174,173,891</u>	<u>174,173,891</u>	<u>179,017,228</u>	<u>4,843,337</u>	103%	<u>174,202,755</u>	<u>170,797,540</u>
Local Option Sales Taxes:							
Article 39 (1%)	20,848,941	20,848,941	14,190,977	(6,657,964)	68%	20,739,920	13,752,508
Article 40 (1/2%)	13,060,318	13,060,318	9,348,643	(3,711,675)	72%	13,149,372	8,834,821
Article 42 (1/2%)	13,887,143	13,887,143	9,682,288	(4,204,855)	70%	13,911,091	9,265,675
	<u>47,796,402</u>	<u>47,796,402</u>	<u>33,221,908</u>	<u>(14,574,494)</u>	70%	<u>47,800,383</u>	<u>31,853,004</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	7,075,000	6,926,457	(148,543)	98%	7,982,218	6,476,021
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	2,525,414	(1,129,586)	69%	3,401,266	2,404,328
	<u>8,455,000</u>	<u>11,110,000</u>	<u>9,688,571</u>	<u>(1,421,429)</u>	87%	<u>11,840,196</u>	<u>9,116,053</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	3,000,000	3,129,562	6,654,221	3,524,659	213%	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	141,074	(199,628)	41%	483,849	373,755
	<u>3,590,702</u>	<u>3,720,264</u>	<u>6,795,295</u>	<u>3,075,031</u>	183%	<u>7,994,559</u>	<u>6,490,961</u>
Restricted Intergovernmental:							
State and federal grant	18,578,119	20,313,754	15,170,044	(5,143,710)	75%	19,004,253	14,561,048
State Aid to Libraries	217,932	217,932	160,130	(57,802)	73%	189,531	153,210
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	125,388	(13,612)	90%	166,374	127,893
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	-	-	39,095	39,095	na	22,199	16,591
	<u>18,996,931</u>	<u>20,857,452</u>	<u>15,637,328</u>	<u>(5,220,124)</u>	75%	<u>19,438,159</u>	<u>14,858,742</u>
Permits and Fees:							
Bldg insp. and permits	7,725,000	7,802,846	6,166,060	(1,636,786)	79%	7,498,085	6,267,301
Recording fees	750,000	750,000	749,752	(248)	100%	858,368	705,755
Fire inspection fees	500,000	500,000	432,465	(67,535)	86%	496,984	433,847
Concealed handgun permit	250,000	250,000	162,891	(87,109)	65%	267,966	216,886
Other permit and fees	833,349	833,349	933,170	99,821	112%	1,123,034	910,986
	<u>10,058,349</u>	<u>10,136,195</u>	<u>8,444,338</u>	<u>(1,691,857)</u>	83%	<u>10,244,437</u>	<u>8,534,775</u>
Sales and Services:							
Solid waste fees	4,500,000	4,500,000	4,333,675	(166,325)	96%	5,833,252	4,345,658
School resource off. reimb.	2,273,375	2,273,375	2,154,212	(119,163)	95%	2,191,206	2,133,742
Rents	84,000	84,000	81,970	(2,030)	98%	65,522	66,830
EMS Charges	7,400,000	7,480,000	8,080,062	600,062	108%	7,456,875	6,111,846
Public health user fees	1,096,950	1,103,261	894,229	(209,032)	81%	1,132,182	947,082
Sheriff animal prot. serv. fees	100,000	100,000	100,520	520	101%	120,647	101,917
Social services fees	48,100	48,100	8,823	(39,277)	18%	33,575	31,889
Public housing fees	4,100	15,100	15,223	123	101%	5,799	5,098

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Sales and Services (continued):							
Tax collection fees	400,000	400,000	523,401	123,401	131%	498,240	468,725
Other sales and services	2,121,416	2,126,636	1,954,706	(171,930)	92%	2,220,268	1,816,308
Register of deeds	351,018	351,018	381,283	30,265	109%	421,889	347,087
Marriage licenses	57,960	57,960	50,852	(7,108)	88%	60,239	48,145
Recreation services	351,000	351,000	287,816	(63,184)	82%	325,873	283,037
	<u>18,787,919</u>	<u>18,890,450</u>	<u>18,866,772</u>	<u>(23,678)</u>	100%	<u>20,365,567</u>	<u>16,707,364</u>
Investment earnings	<u>5,002,200</u>	<u>5,023,831</u>	<u>4,458,184</u>	<u>(565,647)</u>	89%	<u>5,838,755</u>	<u>4,896,901</u>
Other:							
ABC bottles taxes	45,000	45,000	70,700	25,700	157%	95,924	69,664
Cnty Brd of Alcohol Control	30,000	30,000	15,000	(15,000)	50%	30,000	22,500
Contributions	53,100	64,900	107,870	42,970	166%	116,111	90,385
Other revenues	1,231,274	2,023,575	3,149,397	1,125,822	156%	2,761,825	1,834,489
Lease and lease interest	-	-	-	-	na	14,281	-
	<u>1,359,374</u>	<u>2,163,475</u>	<u>3,342,967</u>	<u>1,179,492</u>	155%	<u>3,018,141</u>	<u>2,017,038</u>
Total revenues	<u>288,220,768</u>	<u>293,871,960</u>	<u>279,472,591</u>	<u>(14,399,369)</u>	95%	<u>300,742,952</u>	<u>265,272,378</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	260,740	260,740	207,221	53,519	79%	248,260	197,826
Fringe benefits	92,566	92,566	67,897	24,669	73%	80,040	65,152
Operating costs	67,350	72,650	50,556	22,094	70%	48,074	40,528
	<u>420,656</u>	<u>425,956</u>	<u>325,674</u>	<u>100,282</u>	76%	<u>376,374</u>	<u>303,506</u>
County Administration:							
Salaries	1,038,983	1,008,783	764,853	243,930	76%	977,712	786,197
Fringe benefits	354,778	339,878	257,367	82,511	76%	322,307	260,502
Operating costs	67,944	67,944	35,582	32,362	52%	61,593	49,030
Capital outlay	-	45,100	-	45,100	0%	-	-
	<u>1,461,705</u>	<u>1,461,705</u>	<u>1,057,802</u>	<u>403,903</u>	72%	<u>1,361,612</u>	<u>1,095,729</u>
Human Resources:							
Salaries	503,350	514,408	401,810	112,598	78%	474,161	380,888
Fringe benefits	192,181	197,196	153,958	43,238	78%	178,144	144,770
Operating costs	11,355	30,626	5,218	25,408	17%	8,277	7,941
	<u>706,886</u>	<u>742,230</u>	<u>560,986</u>	<u>181,244</u>	76%	<u>660,582</u>	<u>533,599</u>
Communications:							
Salaries	161,924	205,092	134,090	71,002	65%	151,594	121,647
Fringe benefits	62,465	86,286	51,703	34,583	60%	58,095	47,197
Operating costs	118,968	158,624	71,637	86,987	45%	24,507	16,676
	<u>343,357</u>	<u>450,002</u>	<u>257,430</u>	<u>192,572</u>	57%	<u>234,196</u>	<u>185,520</u>
Finance:							
Salaries	1,288,026	1,288,026	1,035,138	252,888	80%	1,118,199	884,495
Fringe benefits	488,151	488,151	392,633	95,518	80%	416,976	335,121
Operating costs	662,189	722,835	548,135	174,700	76%	400,738	499,193
Capital outlay	-	-	-	-	na	493,372	-
	<u>2,438,366</u>	<u>2,499,012</u>	<u>1,975,906</u>	<u>523,106</u>	79%	<u>2,429,285</u>	<u>1,718,809</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Tax Administration:							
Salaries	3,399,627	3,231,182	2,295,180	936,002	71%	2,973,730	2,382,826
Fringe benefits	1,429,880	1,361,813	1,012,896	348,917	74%	1,214,769	989,770
Operating costs	1,139,830	1,139,830	807,445	332,385	71%	937,854	838,134
Capital outlay	-	24,995	-	24,995	0%	150,524	150,518
	<u>5,969,337</u>	<u>5,757,820</u>	<u>4,115,521</u>	<u>1,642,299</u>	71%	<u>5,276,877</u>	<u>4,361,248</u>
County Attorney:							
Salaries	581,570	528,162	361,556	166,606	68%	451,701	383,568
Fringe benefits	203,559	179,738	127,358	52,380	71%	147,832	125,672
Operating costs	266,750	256,600	48,514	208,086	19%	152,209	121,264
	<u>1,051,879</u>	<u>964,500</u>	<u>537,428</u>	<u>427,072</u>	56%	<u>751,742</u>	<u>630,504</u>
Court Facilities:							
Operating costs	320,484	320,484	166,182	154,302	52%	219,830	152,282
Capital outlay	-	214,790	-	214,790	0%	12,719	12,719
	<u>320,484</u>	<u>535,274</u>	<u>166,182</u>	<u>369,092</u>	31%	<u>232,549</u>	<u>165,001</u>
Board of Elections:							
Salaries	975,358	1,000,627	888,603	112,024	89%	917,886	774,819
Fringe benefits	230,393	237,197	176,175	61,022	74%	174,321	140,408
Operating costs	308,656	347,526	323,919	23,607	93%	351,549	319,551
Capital outlay	5,900	33,166	33,166	-	100%	-	-
	<u>1,520,307</u>	<u>1,618,516</u>	<u>1,421,863</u>	<u>196,653</u>	88%	<u>1,443,756</u>	<u>1,234,778</u>
Register of Deeds:							
Salaries	892,987	892,987	612,913	280,074	69%	809,881	643,965
Fringe benefits	408,106	408,106	283,556	124,550	69%	370,865	298,985
Operating costs	3,120,628	4,620,628	3,377,371	1,243,257	73%	4,187,500	3,060,299
	<u>4,421,721</u>	<u>5,921,721</u>	<u>4,273,840</u>	<u>1,647,881</u>	72%	<u>5,368,246</u>	<u>4,003,249</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>19,054,698</u>	<u>20,776,736</u>	<u>14,692,632</u>	<u>6,084,104</u>	71%	<u>18,135,219</u>	<u>14,231,943</u>
Central Services:							
Information Technology:							
Salaries	1,989,532	2,157,977	1,675,538	482,439	78%	1,699,553	1,349,527
Fringe benefits	751,501	819,918	623,199	196,719	76%	617,578	494,583
Operating costs	2,337,775	2,646,462	1,678,480	967,982	63%	1,283,963	1,447,713
Capital outlay	851,530	1,625,319	147,970	1,477,349	9%	906,921	722,655
	<u>5,930,338</u>	<u>7,249,676</u>	<u>4,125,187</u>	<u>3,124,489</u>	57%	<u>4,508,015</u>	<u>4,014,478</u>
Fleet Services:							
Salaries	959,706	959,706	750,001	209,705	78%	824,243	654,765
Fringe benefits	418,878	418,878	322,779	96,099	77%	343,464	275,942
Operating costs	402,059	426,525	(4,994)	431,519	-1%	341,493	(16,514)
Capital outlay	1,018,000	1,437,496	487,109	950,387	34%	1,019,690	667,461
	<u>2,798,643</u>	<u>3,242,605</u>	<u>1,554,895</u>	<u>1,687,710</u>	48%	<u>2,528,890</u>	<u>1,581,654</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Engineering:							
Salaries	848,565	848,565	676,172	172,393	80%	696,032	541,000
Fringe benefits	313,230	313,230	250,406	62,824	80%	249,503	196,340
Operating costs	43,275	43,275	27,692	15,583	64%	33,524	30,369
Capital outlay	-	-	-	-	na	103,061	91,835
	<u>1,205,070</u>	<u>1,205,070</u>	<u>954,270</u>	<u>250,800</u>	79%	<u>1,082,120</u>	<u>859,544</u>
Operation Services:							
Salaries	3,198,808	3,198,808	2,519,731	679,077	79%	2,824,837	2,282,108
Fringe benefits	1,445,808	1,445,808	1,125,244	320,564	78%	1,253,505	1,026,194
Operating costs	4,708,371	7,758,429	4,686,999	3,071,430	60%	4,055,891	3,104,177
Capital outlay	467,500	1,251,963	951,174	300,789	76%	445,237	401,009
	<u>9,820,487</u>	<u>13,655,008</u>	<u>9,283,148</u>	<u>4,371,860</u>	68%	<u>8,579,470</u>	<u>6,813,488</u>
Non-departmental:							
Fringe benefits	6,942,474	6,936,469	6,194,491	741,978	89%	6,723,470	5,789,705
Operating costs	413,475	538,161	378,400	159,761	70%	772,147	774,596
Capital outlay	-	63,130	63,130	-	100%	41,023	-
	<u>7,355,949</u>	<u>7,537,760</u>	<u>6,636,021</u>	<u>901,739</u>	88%	<u>7,536,640</u>	<u>6,564,301</u>
Total central services	<u>27,110,487</u>	<u>32,890,119</u>	<u>22,553,521</u>	<u>10,336,598</u>	69%	<u>24,235,135</u>	<u>19,833,465</u>
Public Safety:							
District Attorney:							
Operating costs	13,000	13,000	3,836	9,164	30%	8,634	7,428
Sheriff:							
Salaries	15,250,395	15,050,301	12,601,631	2,448,670	84%	14,313,730	11,525,989
Fringe benefits	5,989,510	5,904,717	4,784,007	1,120,710	81%	5,368,853	4,371,437
Operating costs	3,968,121	5,010,278	3,295,547	1,714,731	66%	3,680,773	3,210,100
Capital outlay	1,066,989	2,190,980	1,145,049	1,045,931	52%	2,404,121	2,326,027
	<u>26,275,015</u>	<u>28,156,276</u>	<u>21,826,234</u>	<u>6,330,042</u>	78%	<u>25,767,477</u>	<u>21,433,553</u>
Detention Center:							
Salaries	7,513,177	7,513,177	5,982,830	1,530,347	80%	6,711,757	5,408,944
Fringe benefits	3,126,583	3,128,489	2,346,689	781,800	75%	2,626,596	2,142,339
Operating costs	4,344,958	4,357,373	3,315,954	1,041,419	76%	3,236,792	2,777,820
Capital outlay	69,162	150,162	78,670	71,492	52%	263,528	185,141
	<u>15,053,880</u>	<u>15,149,201</u>	<u>11,724,143</u>	<u>3,425,058</u>	77%	<u>12,838,673</u>	<u>10,514,244</u>
Public Defenders Office:							
Operating costs	13,000	13,000	1,992	11,008	15%	-	-
Emergency Medical:							
Salaries	9,821,147	9,898,473	7,482,200	2,416,273	76%	8,068,671	6,440,456
Fringe benefits	3,816,305	3,846,697	2,788,445	1,058,252	72%	2,950,270	2,383,142
Operating costs	2,890,248	3,460,476	2,641,301	819,175	76%	2,768,528	2,245,041
Capital outlay	2,080,220	3,936,937	765,762	3,171,175	19%	2,158,770	1,823,370
	<u>18,607,920</u>	<u>21,142,583</u>	<u>13,677,708</u>	<u>7,464,875</u>	65%	<u>15,946,239</u>	<u>12,892,009</u>
Community Paramedicine:							
Salaries	-	-	30,873	(30,873)	na	-	-
Fringe benefits	-	-	12,044	(12,044)	na	-	-
Operating costs	8,425	8,425	5,898	2,527	70%	-	-
Capital outlay	64,500	64,500	63,787	713	99%	-	-
	<u>72,925</u>	<u>72,925</u>	<u>112,602</u>	<u>(39,677)</u>	154%	-	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Emergency Management:							
Salaries	639,120	595,704	493,262	102,442	83%	467,328	371,299
Fringe benefits	247,488	228,723	180,115	48,608	79%	171,111	137,060
Operating costs	739,968	750,766	536,444	214,322	71%	613,272	402,109
Capital outlay	91,220	239,425	234,193	5,232	98%	501,682	274,552
	<u>1,717,796</u>	<u>1,814,618</u>	<u>1,444,014</u>	<u>370,604</u>	80%	<u>1,753,393</u>	<u>1,185,020</u>
Other Agencies:							
Rescue Squads	358,300	358,300	272,300	86,000	76%	410,840	327,069
Building Inspections and Central Permitting:							
Salaries	4,064,136	4,154,318	3,146,937	1,007,381	76%	3,360,913	2,665,349
Fringe benefits	1,608,406	1,636,569	1,220,806	415,763	75%	1,240,815	993,907
Operating costs	345,900	444,754	285,809	158,945	64%	313,241	248,599
Capital outlay	264,000	265,146	265,146	-	100%	355,219	303,489
	<u>6,282,442</u>	<u>6,500,787</u>	<u>4,918,698</u>	<u>1,582,089</u>	76%	<u>5,270,188</u>	<u>4,211,344</u>
Fire Inspections							
Salaries	947,518	882,336	638,647	243,689	72%	704,647	542,969
Fringe benefits	362,191	336,874	217,742	119,132	65%	231,723	177,957
Operating costs	88,995	88,854	66,802	22,052	75%	109,533	96,348
Capital outlay	41,000	64,114	41,141	22,973	64%	252,223	252,223
	<u>1,439,704</u>	<u>1,372,178</u>	<u>964,332</u>	<u>407,846</u>	70%	<u>1,298,126</u>	<u>1,069,497</u>
Central Communications:							
Salaries	2,694,678	2,694,678	2,085,232	609,446	77%	2,192,976	1,749,924
Fringe benefits	1,079,562	1,080,080	820,539	259,541	76%	841,957	677,351
Operating costs	758,990	772,234	528,170	244,064	68%	408,483	425,457
Capital outlay	69,722	164,343	107,798	56,545	66%	260,692	246,484
	<u>4,602,952</u>	<u>4,711,335</u>	<u>3,541,739</u>	<u>1,169,596</u>	75%	<u>3,704,108</u>	<u>3,099,216</u>
Animal Protective Services:							
Salaries	697,661	697,661	619,486	78,175	89%	690,876	547,613
Fringe benefits	298,702	298,702	257,840	40,862	86%	283,786	227,575
Operating costs	349,022	516,976	248,569	268,407	48%	326,335	250,753
Capital outlay	-	-	-	-	na	110,578	110,578
	<u>1,345,385</u>	<u>1,513,339</u>	<u>1,125,895</u>	<u>387,444</u>	74%	<u>1,411,575</u>	<u>1,136,519</u>
Total public safety	<u>75,782,319</u>	<u>80,817,542</u>	<u>59,613,493</u>	<u>21,204,049</u>	74%	<u>68,409,253</u>	<u>55,875,899</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	111,000	-	100%	111,000	111,000
Odell Williamson Mun. Air.	50,000	50,000	50,000	-	100%	50,000	50,000
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>221,000</u>	<u>60,814</u>	78%	<u>291,581</u>	<u>291,581</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Environmental Protection:							
Solid Waste:							
Salaries	526,833	526,833	425,116	101,717	81%	472,218	371,517
Fringe benefits	226,691	226,691	184,562	42,129	81%	198,384	158,321
Operating costs	25,228,330	25,367,513	20,774,127	4,593,386	82%	23,300,736	18,999,211
Capital outlay	53,400	214,278	173,367	40,911	81%	339,416	274,077
	<u>26,035,254</u>	<u>26,335,315</u>	<u>21,557,172</u>	<u>4,778,143</u>	82%	<u>24,310,754</u>	<u>19,803,126</u>
Other:							
Forestry services	347,215	347,215	153,948	193,267	44%	316,974	198,587
	<u>347,215</u>	<u>347,215</u>	<u>153,948</u>	<u>193,267</u>		<u>316,974</u>	<u>198,587</u>
Total environmental prot.	<u>26,382,469</u>	<u>26,682,530</u>	<u>21,711,120</u>	<u>4,971,410</u>	81%	<u>24,627,728</u>	<u>20,001,713</u>
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,078,941	1,078,941	841,472	237,469	78%	932,286	744,598
Fringe benefits	430,986	430,986	329,781	101,205	77%	352,462	285,715
Operating costs	160,885	298,248	185,002	113,246	62%	223,101	179,420
Capital outlay	-	-	-	-	na	41,280	27,974
	<u>1,670,812</u>	<u>1,808,175</u>	<u>1,356,255</u>	<u>451,920</u>	75%	<u>1,549,129</u>	<u>1,237,707</u>
Cooperative Extension:							
Salaries	348,295	448,423	311,302	137,121	69%	391,085	296,383
Fringe benefits	165,107	205,916	140,967	64,949	68%	178,172	134,553
Operating costs	192,699	199,307	105,754	93,553	53%	161,710	122,389
Capital outlay	50,489	125,346	40,522	84,824	32%	-	-
	<u>756,590</u>	<u>978,992</u>	<u>598,545</u>	<u>380,447</u>	61%	<u>730,967</u>	<u>553,325</u>
Soil and Water Conservation:							
Salaries	193,122	193,122	157,033	36,089	81%	184,498	148,253
Fringe benefits	80,328	80,328	65,419	14,909	81%	75,600	61,587
Operating costs	18,750	28,750	10,086	18,664	35%	349,723	344,174
	<u>292,200</u>	<u>302,200</u>	<u>232,538</u>	<u>69,662</u>	77%	<u>609,821</u>	<u>554,014</u>
Public Housing Section 8:							
Salaries	228,695	228,405	180,310	48,095	79%	211,871	170,872
Fringe benefits	99,548	99,470	79,652	19,818	80%	92,084	75,283
Operating costs	2,225,250	2,786,250	2,224,819	561,431	80%	2,345,516	1,949,161
Capital outlay	-	-	-	-	na	29,566	-
	<u>2,553,493</u>	<u>3,114,125</u>	<u>2,484,781</u>	<u>629,344</u>	80%	<u>2,679,037</u>	<u>2,195,316</u>
1% Occupancy Tax:							
Operating costs	<u>2,500,000</u>	<u>3,655,000</u>	<u>2,525,414</u>	<u>1,129,586</u>	69%	<u>3,401,266</u>	<u>2,404,328</u>
Other Economic Development:							
Contracted Services	125,000	125,000	102,472	22,528	82%	127,025	102,459
Land for Economic Development	-	-	-	-	na	19,342,381	19,342,381
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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 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	625,000	-	100%	575,000	575,000
	<u>3,035,400</u>	<u>3,355,311</u>	<u>727,472</u>	<u>2,627,839</u>	22%	<u>21,177,844</u>	<u>21,153,278</u>
Total economic development	<u>10,808,495</u>	<u>13,213,803</u>	<u>7,925,005</u>	<u>5,288,798</u>	60%	<u>30,148,064</u>	<u>28,097,968</u>
Human Services:							
Health:							
Administration:							
Salaries	3,358,162	3,343,894	2,699,657	644,237	81%	2,861,719	2,396,328
Fringe benefits	1,665,628	1,661,751	1,334,957	326,794	80%	1,528,368	1,257,743
Operating costs	238,585	444,029	290,124	153,905	65%	878,519	734,724
Capital outlay	-	59,054	59,054	-	100%	64,305	-
	<u>5,262,375</u>	<u>5,508,728</u>	<u>4,383,792</u>	<u>1,124,936</u>	80%	<u>5,332,911</u>	<u>4,388,795</u>
Communicable Diseases:							
Operating costs	446,850	610,513	382,771	227,742	63%	653,521	487,230
Adult Health Maintenance:							
Operating costs	676,465	752,352	393,513	358,839	52%	526,320	269,920
Senior Health							
Salaries	54,330	22,830	-	22,830	0%	12,750	13,614
Fringe benefits	24,086	24,086	-	24,086	0%	5,602	5,816
Operating costs	9,810	41,310	27,164	14,146	66%	17,500	11,526
	<u>88,226</u>	<u>88,226</u>	<u>27,164</u>	<u>61,062</u>	31%	<u>35,852</u>	<u>30,956</u>
Maternal and Child Health:							
Salaries	597,768	597,768	453,424	144,344	76%	496,537	400,933
Fringe benefits	264,956	264,956	199,753	65,203	75%	213,740	175,045
Operating costs	628,285	660,160	474,915	185,245	72%	561,924	438,903
	<u>1,491,009</u>	<u>1,522,884</u>	<u>1,128,092</u>	<u>394,792</u>	74%	<u>1,272,201</u>	<u>1,014,881</u>
Environmental Health:							
Salaries	1,797,584	1,784,084	1,387,018	397,066	78%	1,649,464	1,334,544
Fringe benefits	710,405	710,405	550,871	159,534	78%	633,330	516,738
Operating costs	188,940	239,548	162,971	76,577	68%	318,168	269,858
Capital outlay	60,000	404,497	404,496	1	100%	267,758	123,218
	<u>2,756,929</u>	<u>3,138,534</u>	<u>2,505,356</u>	<u>633,178</u>	80%	<u>2,868,720</u>	<u>2,244,358</u>
Total health	<u>10,721,854</u>	<u>11,621,237</u>	<u>8,820,688</u>	<u>2,800,549</u>	76%	<u>10,689,525</u>	<u>8,436,140</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Veterans' Services:							
Salaries	370,263	370,263	263,919	106,344	71%	294,302	231,795
Fringe benefits	156,382	156,382	111,724	44,658	71%	119,924	95,934
Operating costs	35,468	53,757	23,716	30,041	44%	23,115	24,865
Total veterans' services	562,113	580,402	399,359	181,043	69%	437,341	352,594
Social Services:							
Administration:							
Salaries	12,503,847	12,206,480	8,569,491	3,636,989	70%	9,867,563	7,903,149
Fringe benefits	6,058,786	6,046,311	4,194,395	1,851,916	69%	4,690,942	3,836,073
Operating costs	2,694,723	3,277,063	1,631,531	1,645,532	50%	2,536,859	2,109,043
Capital outlay	302,800	419,970	28,586	391,384	7%	2,139,395	2,088,099
	21,560,156	21,949,824	14,424,003	7,525,821	66%	19,234,759	15,936,364
Other Operating Costs:							
Medical assistance	5,000	5,000	(560)	5,560	-11%	4,433	3,599
Aid to the blind	4,267	4,267	4,266	1	100%	3,702	3,702
Adoption assistance	250,000	240,963	240,948	15	100%	278,518	229,317
Special assistance	305,000	314,037	314,037	-	100%	342,100	278,498
Foster care	750,000	750,000	608,409	141,591	81%	662,337	492,662
State foster home	920,000	920,000	792,589	127,411	86%	922,625	665,826
Special assistance	25,121	25,121	16,400	8,721	65%	18,850	14,150
Day care	8,000	8,000	-	8,000	0%	11,317	11,317
Special child adopt. assistance	-	216,566	9,945	206,621	5%	16,389	14,490
	2,267,388	2,483,954	1,986,034	497,920	80%	2,260,271	1,713,561
Total social services	23,827,544	24,433,778	16,410,037	8,023,741	67%	21,495,030	17,649,925
Other Human Services:							
Trillium Health Resources	250,443	313,054	250,443	62,611	80%	187,832	187,832
Brunswick Senior Resources	3,597,832	3,597,832	2,998,195	599,637	83%	3,302,182	3,302,182
Other human services	-	102,410	85,605	16,805	84%	98,466	82,207
	3,848,275	4,013,296	3,334,243	679,053	83%	3,588,480	3,572,221
Total human services	38,959,786	40,648,713	28,964,327	11,684,386	71%	36,210,376	30,010,880
Education:							
Public schools	56,388,200	56,388,200	46,990,170	9,398,030	83%	54,431,037	45,359,200
Public schools - cap. outlay	1,182,969	1,182,969	985,810	197,159	83%	1,141,910	951,590
Pub. sch.-fines and forf.	300,000	400,000	272,287	127,713	68%	359,149	221,257
Community college	5,672,765	5,672,765	4,590,558	1,082,207	81%	5,235,589	4,268,305
Comm. college - cap. out.	590,000	1,140,000	921,670	218,330	81%	221,300	184,420
Total education	64,133,934	64,783,934	53,760,495	11,023,439	83%	61,388,985	50,984,772

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,030,285	1,029,885	781,550	248,335	76%	913,640	735,461
Fringe benefits	315,855	315,855	254,022	61,833	80%	287,064	234,216
Operating costs	844,111	844,511	554,141	290,370	66%	875,951	729,672
Capital outlay	-	2,139,985	455,631	1,684,354	21%	122,334	90,883
	<u>2,190,251</u>	<u>4,330,236</u>	<u>2,045,344</u>	<u>2,284,892</u>	47%	<u>2,198,989</u>	<u>1,790,232</u>
Maintenance:							
Salaries	1,179,878	1,179,878	896,947	282,931	76%	1,045,304	828,371
Fringe benefits	471,001	471,001	364,207	106,794	77%	415,054	334,761
Operating costs	670,199	688,263	489,988	198,275	71%	696,009	575,103
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>1,884,354</u>	<u>590,243</u>	76%	<u>2,493,557</u>	<u>2,075,425</u>
Total Parks and Recreation	<u>4,664,848</u>	<u>6,804,833</u>	<u>3,929,698</u>	<u>2,875,135</u>	58%	<u>4,692,546</u>	<u>3,865,657</u>
Brunswick County Library:							
Salaries	1,291,332	1,291,332	974,009	317,323	75%	1,110,657	878,220
Fringe benefits	593,540	593,540	437,281	156,259	74%	473,091	377,794
Operating costs	357,121	431,842	329,549	102,293	76%	374,482	311,640
Capital outlay	-	326,020	25,128	300,892	8%	24,963	7,255
	<u>2,241,993</u>	<u>2,642,734</u>	<u>1,765,967</u>	<u>876,767</u>	67%	<u>1,983,193</u>	<u>1,574,909</u>
Total culture and recreation	<u>6,906,841</u>	<u>9,447,567</u>	<u>5,695,665</u>	<u>3,751,902</u>	60%	<u>6,675,739</u>	<u>5,440,566</u>
Debt Service:							
Principal retirement	11,080,000	11,080,000	8,635,000	2,445,000	78%	11,392,941	9,060,000
Interest and fees	6,461,399	6,461,399	4,594,342	1,867,057	71%	5,190,376	4,981,583
Total debt service	<u>17,541,399</u>	<u>17,541,399</u>	<u>13,229,342</u>	<u>4,312,057</u>	75%	<u>16,583,317</u>	<u>14,041,583</u>
Total expenditures	<u>286,841,428</u>	<u>307,084,157</u>	<u>228,366,600</u>	<u>78,717,557</u>	74%	<u>286,705,397</u>	<u>238,810,370</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(13,212,197)</u>	<u>51,105,991</u>	<u>64,318,188</u>		<u>14,037,555</u>	<u>26,462,008</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 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)	-	100%	(81,490)	-
Emergency tel. sys. fund	-	(34,698)	(34,698)	-	100%	(13,046)	(13,046)
School cap. projects fund	(10,126,097)	(10,126,097)	(6,328,105)	3,797,992	62%	(12,765,137)	(5,861,751)
	<u>(10,126,097)</u>	<u>(31,820,894)</u>	<u>(28,022,902)</u>	<u>3,797,992</u>	<u>88%</u>	<u>(14,676,359)</u>	<u>(6,941,185)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,996,757	44,283,091	-	(44,283,091)	0%	-	-
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>13,212,197</u>	<u>(27,272,902)</u>	<u>(40,485,099)</u>		<u>(13,392,144)</u>	<u>(6,453,906)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	23,833,089	<u>\$ 23,833,089</u>		645,411	20,008,102
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>\$ 174,918,096</u>			<u>\$ 151,085,007</u>	<u>\$ 170,447,698</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED APRIL 30, 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	\$ 17,726,724	\$ 43,887,296
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	2,654,195	7,642,735
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>46,005,364</u>	<u>31,890,988</u>	<u>20,380,919</u>	<u>52,271,907</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	-	363,484	363,484
Future Capital Projects	40,000,000	-	-	-
	<u>43,451,366</u>	<u>-</u>	<u>363,484</u>	<u>363,484</u>
Cultural and recreation:				
Waccamaw Multiuse Building	6,126,700	4,620,930	1,367,171	5,988,101
Smithville Park Improvements Phase III	1,740,757	45,650	272,600	318,250
Future Capital Projects	389,243	-	-	-
	<u>8,256,700</u>	<u>4,666,580</u>	<u>1,639,771</u>	<u>6,306,351</u>
Transportation:				
Airport Improvements	46,059,437	27,578,852	466,501	28,045,353
Other:				
Future Capital Projects	19,215,098	-	-	-
Total expenditures	<u>152,012,231</u>	<u>53,760,423</u>	<u>2,469,756</u>	<u>56,230,179</u>
Revenues over (under) expenditures	(106,006,867)	(21,869,435)	17,911,163	(3,958,272)

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED APRIL 30, 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>	38,671,960	<u>\$ 97,242,982</u>
Fund balance, beginning of year			<u>63,395,504</u>	
Fund balance, end of year			<u>\$ 102,067,464</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FOR THE PERIOD ENDED APRIL 30, 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	980,889	3,278,380
Investment earnings-debt proceeds	5,269,528	4,217,078	849,026	5,066,104
Total revenues	<u>12,351,567</u>	<u>13,607,366</u>	<u>1,829,915</u>	<u>15,437,281</u>
Expenditures:				
Brunswick County Schools	<u>289,847,668</u>	<u>215,039,249</u>	<u>24,118,256</u>	<u>239,157,505</u>
Revenues over (under) expenditures	(277,496,101)	(201,431,883)	(22,288,341)	(223,720,224)
Other Financing Sources (Uses):				
Transfer from general fund	119,074,053	108,947,954	6,328,105	115,276,059
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>6,328,105</u>	<u>267,145,694</u>
Net change in fund balance	\$ -	\$ 59,385,706	(15,960,236)	\$ 43,425,470
Fund balance, beginning of year			<u>65,938,121</u>	
Fund balance, end of year			<u>\$ 49,977,885</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED APRIL 30, 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	\$ 785,682	\$ 45,270	\$ 1,329,873	\$ -	\$ -	\$ 2,160,825
Restricted cash and cash equivalents	-	-	-	775,842	7,210,522	7,986,364
Interest receivable	168	-	284	129	1,205	1,786
Due from other funds	-	-	-	252,106	-	252,106
Total assets	<u>785,850</u>	<u>45,270</u>	<u>1,330,157</u>	<u>1,028,077</u>	<u>7,211,727</u>	<u>10,401,081</u>
Liabilities:						
Accounts payable and other liabilities	<u>2,674</u>	<u>3,344</u>	<u>4,144</u>	<u>-</u>	<u>8,899</u>	<u>19,061</u>
Fund Balance:						
Stabilization by State Statute	168	-	284	129	1,205	1,786
Restricted - other	783,008	41,926	1,325,729	1,027,948	7,201,623	10,380,234
Total fund balances	<u>783,176</u>	<u>41,926</u>	<u>1,326,013</u>	<u>1,028,077</u>	<u>7,202,828</u>	<u>10,382,020</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 785,850</u>	<u>\$ 45,270</u>	<u>\$ 1,330,157</u>	<u>\$ 1,028,077</u>	<u>\$ 7,211,727</u>	<u>\$ 10,401,081</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 APRIL 30, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 530,464	\$ 261,452	\$ -	\$ 4,479,669	\$ 1,958,538	\$ 7,230,123
Permits and fees	-	-	158,174	-	-	158,174
Investment earnings	19,506	-	36,160	35,943	194,798	286,407
Total revenues	<u>549,970</u>	<u>261,452</u>	<u>194,334</u>	<u>4,515,612</u>	<u>2,153,336</u>	<u>7,674,704</u>
Expenditures:						
General government	-	243,592	124,835	-	-	368,427
Public safety	607,128	171,119	-	-	-	778,247
Human Services	-	-	-	188,156	462,857	651,013
Total expenditures	<u>607,128</u>	<u>414,711</u>	<u>124,835</u>	<u>188,156</u>	<u>462,857</u>	<u>1,797,687</u>
Revenues over (under) expenditures	(57,158)	(153,259)	69,499	4,327,456	1,690,479	5,877,017
Other Financing Sources:						
Transfers from general fund	34,698	149,302	-	-	-	184,000
Transfer to water fund	-	-	-	(653,165)	-	(653,165)
Total other financing sources (uses)	<u>34,698</u>	<u>149,302</u>	<u>-</u>	<u>(653,165)</u>	<u>-</u>	<u>(469,165)</u>
Net change in fund balances	(22,460)	(3,957)	69,499	3,674,291	1,690,479	5,407,852
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>\$ 783,176</u>	<u>\$ 41,926</u>	<u>\$ 1,326,013</u>	<u>\$ 1,028,077</u>	<u>\$ 7,202,828</u>	<u>\$ 10,382,020</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	April 30, 2025	Variance Positive (Negative)	June 30, 2024	April 30, 2024
Revenues:					
Restricted intergovernmental	\$ 632,020	\$ 530,464	\$ (101,556)	\$ 498,027	\$ 373,520
911 Center Consolidation Grant	-	-	-	238,722	238,722
Investment earnings	-	19,506	19,506	25,207	21,078
Total revenues	<u>632,020</u>	<u>549,970</u>	<u>(82,050)</u>	<u>761,956</u>	<u>633,320</u>
Expenditures:					
Operating costs	581,463	305,701	275,762	488,505	485,666
Capital outlay	369,077	301,427	67,650	462,317	475,912
Debt Service:					
Principal retirement	-	-	-	40,581	-
Interest and fees	-	-	-	2,390	-
Total expenditures	<u>950,540</u>	<u>607,128</u>	<u>343,412</u>	<u>993,793</u>	<u>961,578</u>
Revenues over (under) expenditures	(318,520)	(57,158)	261,362	(231,837)	(328,258)
Other Financing Sources (Uses):					
Transfers from general fund	34,698	34,698	-	13,046	13,046
Appropriated fund balance	<u>283,822</u>	<u>-</u>	<u>(283,822)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>318,520</u>	<u>34,698</u>	<u>(283,822)</u>	<u>13,046</u>	<u>13,046</u>
Net change in fund balance	<u>\$ -</u>	<u>(22,460)</u>	<u>\$ (22,460)</u>	<u>(218,791)</u>	<u>(315,212)</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>\$ 783,176</u>		<u>\$ 805,636</u>	<u>\$ 709,215</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 APRIL 30, 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	99,974	468,246
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	208,537	477,201
Total revenues	<u>6,795,129</u>	<u>3,958,525</u>	<u>261,452</u>	<u>4,219,977</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	171,119	633,476
SAMHSA Expansion Grant FY 24-28	800,000	268,664	243,592	512,256
Total expenditures	<u>7,284,398</u>	<u>4,252,609</u>	<u>414,711</u>	<u>4,667,320</u>
Revenues over (under) expenditures	(489,269)	(294,084)	(153,259)	(447,343)
Other Financing Sources (Uses):				
Transfers from general fund	589,269	439,967	149,302	589,269
Transfer to general fund	(100,000)	(100,000)	-	(100,000)
Total other financing sources (uses)	<u>489,269</u>	<u>339,967</u>	<u>149,302</u>	<u>489,269</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 45,883</u>	<u>(3,957)</u>	<u>\$ 41,926</u>
Fund balance, beginning of year			<u>45,883</u>	
Fund balance, end of year			<u>\$ 41,926</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

	<u>Budget</u>	<u>April 30, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2024</u>	<u>April 30, 2024</u>
Revenues:					
Permits and fees	\$ 181,000	\$ 158,174	\$ (22,826)	\$ 175,967	\$ 144,137
Investment earnings	20,000	36,160	16,160	43,790	36,604
Total revenues	<u>201,000</u>	<u>194,334</u>	<u>(6,666)</u>	<u>219,757</u>	<u>180,741</u>
Expenditures:					
General government	<u>228,498</u>	<u>124,835</u>	<u>103,663</u>	<u>137,358</u>	<u>112,632</u>
Revenues over (under) expenditures	(27,498)	69,499	96,997	82,399	68,109
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>69,499</u>	<u>\$ 69,499</u>	<u>82,399</u>	<u>68,109</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>\$ 1,326,013</u>		<u>\$ 1,256,514</u>	<u>\$ 1,242,224</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 APRIL 30, 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	35,943	123,469
Total revenues	<u>27,741,111</u>	<u>23,348,968</u>	<u>4,515,612</u>	<u>27,864,580</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	4,327,456	24,518,521
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>	3,674,291	<u>\$ 1,028,077</u>
Fund balance, beginning of year			<u>(2,646,214)</u>	
Fund balance, end of year			<u>\$ 1,028,077</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 APRIL 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	April 30, 2025	Variance Positive (Negative)	June 30, 2024	April 30, 2024
Revenues:					
Restricted Opioid Revenue	\$ 1,106,546	\$ 1,958,538	\$ 851,992	\$ 3,735,932	\$ 5,488,426
Investment earnings	-	194,798	194,798	125,339	91,703
Total revenues	<u>1,106,546</u>	<u>2,153,336</u>	<u>1,046,790</u>	<u>3,861,271</u>	<u>5,580,129</u>
Expenditures:					
Human Services:					
Social services clinician	65,254	45,711	19,543	27,565	27,565
The Healing Place	192,720	119,404	73,316	78,474	34,122
Health Educator	45,828	25,514	20,314	27,506	18,957
Community Paramedicine	293,229	53,830	239,399	-	-
CRCI	228,450	144,450	84,000	-	-
ARROW	256,065	65,744	190,321	-	-
Naloxone	25,000	8,204	16,796	-	-
	<u>1,106,546</u>	<u>462,857</u>	<u>643,689</u>	<u>133,545</u>	<u>80,644</u>
Total expenditures	<u>1,106,546</u>	<u>462,857</u>	<u>643,689</u>	<u>133,545</u>	<u>80,644</u>
Net change in fund balance	<u>\$ -</u>	<u>1,690,479</u>	<u>\$ 1,690,479</u>	<u>3,727,726</u>	<u>5,499,485</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>\$ 7,202,828</u>		<u>\$ 5,512,349</u>	<u>\$ 5,531,614</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
APRIL 30, 2025

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 58,975,950	\$ 20,744,129	\$ 79,720,079
Restricted cash	3,645,382	34,950,861	38,596,243
Interest receivable	16,989	4,271	21,260
Receivables and special assessments, net	6,080,538	-	6,080,538
Current portion of lease receivable	209,148	-	209,148
Due from other governmental agencies	629,431	112,896	742,327
Inventories	3,351,620	-	3,351,620
Total current assets	<u>72,909,058</u>	<u>55,812,157</u>	<u>128,721,215</u>
Current Liabilities:			
Accounts payable and other liabilities	538,974	1,190,464	1,729,438
Customer deposits	3,134,765	-	3,134,765
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>11,842,850</u>	<u>1,190,464</u>	<u>13,033,314</u>
Expendable net position	61,066,208	54,621,693	115,687,901
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	(202,074,401)	-	(202,074,401)
Deferred inflow	(5,501,496)	-	(5,501,496)
Total net position	<u>\$ 194,643,775</u>	<u>\$ 54,621,693</u>	<u>\$ 249,265,468</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Revenues:							
User charges	\$ 42,856,268	\$ 46,450,606	\$ 43,015,326	\$ (3,435,280)	93%	\$ 47,688,525	\$ 38,666,332
Restricted intergovernmenta	-	-	-	-	na	574	(34)
Investment earnings	1,750,000	1,750,000	1,862,460	112,460	106%	2,240,609	1,886,864
Other	2,019,336	2,016,890	1,529,864	(487,026)	76%	1,801,053	740,955
Total revenues	<u>46,625,604</u>	<u>50,217,496</u>	<u>46,407,650</u>	<u>(3,809,846)</u>	92%	<u>51,730,761</u>	<u>41,294,117</u>
Expenditures:							
Salaries	9,020,979	9,247,212	6,939,581	2,307,631	75%	7,115,032	5,670,911
Fringe benefits	4,469,711	4,453,285	3,425,955	1,027,330	77%	3,465,057	2,823,810
Operating expenditures	13,655,688	15,195,803	9,355,779	5,840,024	62%	10,001,662	7,962,663
Repairs and maintenance	3,883,845	4,159,841	2,778,721	1,381,120	67%	2,722,439	2,292,562
Capital outlay	4,981,699	11,330,286	7,307,868	4,022,418	64%	5,837,648	4,105,952
Debt Service:							
Principal	5,184,616	5,184,616	5,184,616	-	100%	5,191,639	5,098,738
Interest	6,603,345	6,371,268	6,371,268	-	100%	6,886,206	6,856,167
Total expenditures	<u>47,799,883</u>	<u>55,942,311</u>	<u>41,363,788</u>	<u>14,578,523</u>	74%	<u>41,219,683</u>	<u>34,810,803</u>
Revenues over (under) expenditures	(1,174,279)	(5,724,815)	5,043,862	10,768,677	-88%	10,511,078	6,483,314
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)	(5,084,633)	(5,041,338)	43,295	99%	(6,324,421)	(1,886,335)
Transfer from special revenue fund	-	1,605,272	1,353,165	(252,107)	84%	2,486,335	1,886,335
Transfer from water capital project fund	875,000	875,000	875,000	-	100%	-	-
Appropriated net positon	3,999,279	8,402,646	-	(8,402,646)	0%	-	-
Total other fin. sources (uses)	<u>1,174,279</u>	<u>5,724,815</u>	<u>(2,886,643)</u>	<u>(8,611,458)</u>	-50%	<u>(3,295,332)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,157,219</u>	<u>\$ 2,157,219</u>		<u>\$ 7,215,746</u>	<u>\$ 6,483,314</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 APRIL 30, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 10,315,188	\$ 45,737	\$ 1,945,485	\$ 1,991,222
Investment earnings	15,029	962,208	597,154	1,559,362
Investment earnings-debt proceeds	72,944	3,566,679	1,522,674	5,089,353
Assessments	39,495	39,495	-	39,495
Penalties and interest assessments	13,229	13,229	-	13,229
Other	3,000,000	-	-	-
Total revenues	<u>13,455,885</u>	<u>4,627,348</u>	<u>4,065,313</u>	<u>8,692,661</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	1,901,461	139,622,951
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	325,016	1,514,779	1,839,795
Utility Operations Center	1,565,100	1,565,100	-	1,565,100
NWWTP Bell Swamp Transmission Improvements	2,631,250	-	79,079	79,079
74-76 Industrial Park Tank	3,212,979	153,639	8,570	162,209
NWWTP Reservoir	1,858,295	-	1,815,000	1,815,000
Southport Merger - Meter Replacement	4,000,000	-	-	-
Total expenditures	<u>203,432,869</u>	<u>154,709,427</u>	<u>5,462,439</u>	<u>160,171,866</u>
Revenues over (under) expenditures	(189,976,984)	(150,082,079)	(1,397,126)	(151,479,205)
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	36,017,202	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>189,976,984</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>\$ 2,069,212</u>	<u>\$ 52,834,213</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
APRIL 30, 2025

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 49,647,191	\$ 14,056,300	\$ 63,703,491
Restricted cash	929,982	16,667,565	17,597,547
Interest receivable	11,259	2,921	14,180
Receivables and special assessments, net	3,576,434	-	3,576,434
Due from other governmental agencies	476,686	1,116,412	1,593,098
Due from other funds	594,077	-	594,077
Inventories	350,869	-	350,869
Total current assets	<u>55,586,498</u>	<u>31,843,198</u>	<u>87,429,696</u>
Current Liabilities:			
Accounts payable and other liabilities	281,260	-	281,260
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>11,228,800</u>	<u>594,077</u>	<u>11,822,877</u>
Expendable net position	44,357,698	31,249,121	75,606,819
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	(115,626,214)	-	(115,626,214)
Deferred inflow	(2,143,050)	-	(2,143,050)
Total net position	<u>\$ 247,804,072</u>	<u>\$ 31,249,121</u>	<u>\$ 279,053,193</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	April 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	April 30, 2024
Revenues:							
User charges	\$ 33,781,173	\$ 42,868,183	\$ 46,456,586	\$ 3,588,403	108%	\$ 48,664,065	\$ 41,004,733
Investment earnings	1,300,000	2,014,920	1,429,271	(585,649)	71%	1,643,174	1,337,328
Other	2,546,104	2,646,104	2,825,657	179,553	107%	3,738,743	19,437
Total revenues	<u>37,627,277</u>	<u>47,529,207</u>	<u>50,711,514</u>	<u>3,182,307</u>	107%	<u>54,045,982</u>	<u>42,361,498</u>
Expenditures:							
Salaries	4,879,551	4,832,096	3,888,082	944,014	80%	3,954,689	3,171,659
Fringe benefits	2,337,964	2,297,819	1,810,050	487,769	79%	1,875,731	1,536,199
Operating expenditures	7,012,723	7,465,846	5,714,094	1,751,752	77%	6,139,341	4,782,756
Repairs and maintenance	2,238,200	3,148,042	1,956,543	1,191,499	62%	2,103,321	1,668,144
Capital outlay	5,744,709	11,418,242	6,010,020	5,408,222	53%	7,767,273	5,941,491
Debt Service:							
Principal	9,541,288	9,541,288	8,566,041	975,247	90%	8,753,735	8,745,085
Interest	5,957,504	5,455,724	3,953,072	1,502,652	72%	3,446,017	3,444,349
Total expenditures	<u>37,711,939</u>	<u>44,159,057</u>	<u>31,897,902</u>	<u>12,261,155</u>	72%	<u>34,040,107</u>	<u>29,289,683</u>
Revenues over (under) expenditures	(84,662)	3,370,150	18,813,612	15,443,462	558%	20,005,875	13,071,815
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)	(16,080,819)	(14,930,819)	1,150,000	93%	(15,602,223)	(974,400)
Transfer from wastewater capital project	60,000	1,260,000	1,260,000	-	100%	1,783,553	-
Transfer from Special Revenue Fund	-	1,327,733	1,327,733	-	100%	900,000	-
Appropriated net position	5,119,320	10,303,452	-	(10,303,452)	0%	-	-
Total other fin. sources (uses)	<u>84,662</u>	<u>(3,370,150)</u>	<u>(12,523,604)</u>	<u>(9,153,454)</u>	372%	<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>\$ 6,290,008</u>	<u>\$ 6,290,008</u>		<u>\$ 7,087,205</u>	<u>\$ 12,097,415</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 APRIL 30, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 38,520,798	\$ 594,077	\$ 395,734	\$ 989,811
Investment earnings	318,945	1,171,022	567,486	1,738,508
Investment earnings-debt proceeds	26,742	708,479	661,916	1,370,395
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>43,571,585</u>	<u>4,593,834</u>	<u>1,625,136</u>	<u>6,218,970</u>
Expenditures:				
WBRWWTF Expansion Southport	52,300,543	12,893,585	19,822,017	32,715,602
Ocean Ridge Reclaimed Water Main	172,600	105,400	-	105,400
Sea Trail WWTP	896,153	896,152	-	896,152
Navassa Wastewater System Rehabilitation	4,002,818	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	339,705	340,286
NEBRWWTP Expansion '23	4,535,000	1,817,522	423,356	2,240,878
Bolivia By-Pass Force Main	3,999,999	357,395	222,715	580,110
Whiteville Road Force Main	1,052,500	-	505	505
NEBRWWTP Transmission South	344,790	36,326	76,041	112,367
NEBRWWTP Transmission North	1,691,010	248,649	577,410	826,059
Longwood Road Force Main Sewer	14,956,200	195,000	756,967	951,967
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	15,608,600	-	37,500	37,500
MAIRP	67,500	-	-	-
Total expenditures	<u>118,850,447</u>	<u>18,976,329</u>	<u>22,533,959</u>	<u>41,510,288</u>
Revenues over (under) expenditures	(75,278,862)	(14,382,495)	(20,908,823)	(35,291,318)
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	49,122,287	33,041,472	14,930,819	47,972,291
Transfer to wastewater fund	(11,297,327)	(11,237,327)	(1,260,000)	(12,497,327)
Transfer from special revenue fund	1,415,000	2,742,733	(1,327,733)	1,415,000
Future capital projects	(38,163,975)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>75,278,862</u>	<u>49,671,025</u>	<u>12,343,086</u>	<u>62,014,111</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 35,288,530	\$ (8,565,737)	\$ 26,722,793

Cash and Investments

A Summary of Cash and Investments is presented below as of April 30, 2025. It reports that the County had \$478.1 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$70.5 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.27%

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF APRIL 30, 2025**

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 9,350			0.00%
Truist			24,720,349			0.00%
Total Checking & Petty Cash				\$ 24,729,699	5%	
Money Markets / Savings						
Truist Money Rate Savings			264,270,840			2.66%
First Bank Money Market			1,384,367			1.50%
First National Bank Money Market			61,352,659			4.37%
United Bank Money Market			539			0.64%
Total Money Markets / Savings				\$ 327,008,406	58%	
Certificates of Deposit / CDARS						
United Bank CDARS	4/3/25	10/2/25	10,754,579			4.15%
First National Bank	1/27/25	10/27/25	10,409,807			4.20%
First National Bank	6/27/24	1/28/26	10,969,974			4.80%
Total Certificates of Deposit / CDARS				\$ 32,134,360	6%	
Other Investments						
First Citizens Laddered Treasuries				\$ 15,985,519	3%	5.73%
NC Capital Management Trust - Government Portfolio				\$ 78,234,671	14%	4.22%
Total Unrestricted Cash and Investments				\$ 478,092,654		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 61,674,353		11%	4.22%
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				\$ 70,534,456		
Grand Total All Cash and Investments				\$ 548,627,110	100%	3.27%
Cash Balances:						
General Fund			\$ 175,028,702			
County Capital Reserve Fund			79,184,601			
School Capital Projects Fund			24,039,258			
Water Fund			62,110,712			
Water Capital Reserve Fund			18,230,896			
Wastewater Fund			49,647,194			
Wastewater Capital Reserve Fund			38,729,845			

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		74,217	-18%	
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	1,106,218		96%

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		523,385	-9%	
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	169,717,131		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		970,814	27%	
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	7,724,269		113%

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		1,333,696	-7%	
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	14,191,001		68%

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		1,022,512	4%	
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	9,348,643		72%

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		966,544	-2%	
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	9,682,288		70%

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		174,569	18%	
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	2,525,414		69%

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 BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	591,725	523,514	638,302	954,982	1,008,155		1,171,796	16%	
Aug	600,391	670,354	619,526	961,468	1,041,235		1,213,034	16%	
Sept	557,746	602,195	601,695	914,063	979,855		1,058,971	8%	
Oct	505,182	545,696	579,452	863,521	923,788		1,030,672	12%	
Nov	547,927	473,672	497,307	729,844	833,631		906,942	9%	
Dec	412,440	448,165	475,329	665,160	756,324		939,249	24%	
Jan	396,758	392,757	414,258	593,658	716,264		740,826	3%	
Feb	383,230	399,325	598,746	670,306	671,482		781,859	16%	
Mar	330,184	370,313	590,229	570,231	679,982		810,744	19%	
Apr	349,132	377,533	566,832	609,569	677,588		735,729	9%	
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	9,389,822		82%

IRRIGATION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	499,622	377,696	594,454	861,322	773,124		988,085	28%	
Aug	553,720	382,832	509,510	861,803	777,648		1,065,076	37%	
Sept	540,455	472,949	444,272	800,632	796,788		789,949	-1%	
Oct	468,263	425,114	491,882	753,411	832,351		833,483	0%	
Nov	480,292	318,977	403,743	618,677	647,110		656,875	2%	
Dec	288,809	236,541	278,462	386,104	428,529		678,425	58%	
Jan	54,445	78,562	94,617	141,246	161,781		188,911	17%	
Feb	21,440	51,705	50,000	43,529	39,078		48,515	24%	
Mar	15,547	14,079	28,298	37,197	41,762		37,644	-10%	
Apr	25,833	25,970	65,909	107,900	72,574		89,879	24%	
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	5,376,842		102%

WATER WHOLESALE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		
July	706,223	680,405	700,573	1,464,537	699,612		767,647	10%	
Aug	829,608	788,526	779,585	1,346,789	800,181		713,589	-11%	
Sept	714,837	656,650	685,362	1,350,481	682,838		548,534	-20%	
Oct	624,590	614,944	636,257	1,187,199	557,247		446,106	-20%	
Nov	597,115	547,120	582,970	1,082,751	777,467		421,621	-46%	
Dec	420,180	437,859	458,037	824,442	404,512		316,800	-22%	
Jan	378,791	378,543	407,354	746,207	309,359		242,969	-21%	
Feb	346,753	352,029	693,466	708,306	287,979		274,166	-5%	
Mar	320,726	322,327	616,930	637,448	263,754		168,837	-36%	
Apr	391,888	413,198	763,631	813,848	337,091		238,047	-29%	
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	4,138,316		76%

**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		203,725	10%	
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	2,010,346		101%

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		1,030,085	12%	
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	10,054,594		85%

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		90,488	16%	
May	-	-	65,009	68,152	78,041				
June	-	-	65,147	72,311	79,196				
Total	-	-	324,257	800,787	906,274	982,000	869,035		88%

**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		454,024	-32%	
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	5,700,000	5,090,989		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		511,648	25%	
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	4,372,655		174%

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		88,919	-35%	
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	1,084,081		169%

**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		1,495,050	15%	
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	15,191,312		93%

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		672,896	-56%	
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	6,268,474		90%

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		763,604	-39%	
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	10,062,710		179%

**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		132,552	-68%	
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	2,184,665		154%

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	64,325	242
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	63,211	5,678

*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	34,075	199
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	33,148	5,184

**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