

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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Summary Information as of May 31, 2025:

General Fund:

- Total revenues for the General Fund are \$291.4 million, compared to \$276.9 million or 5.2% over the same period in the prior year. Significant changes include a 4.9% or \$8.4 million increase in Ad Valorem collections, a 3.4% or \$1.2 million increase in local option sales tax, and a 28.8% or \$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 96.6% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$252.9 million, or 82.5% of the current budget. Total expenditures are less than those of the same period in the prior year by \$8.7 million or 3.3%. This is primarily due to the one-time purchase of \$19.3 million for land to support economic development and \$1.8 million for property to be used by Emergency Medical Services and Brunswick Family Assistance, both of which occurred in the prior year. These decreases from the preceding year are offset by a \$3.1 million increase in education, a \$1.8 million increase in solid waste, and a \$4.2 million increase in public safety. Additionally, more than \$0.8 million of non-personnel expenditures have been made due to Potential Tropical Cyclone 8 and Hurricane Debbie.
- There were \$28.1 million net transfers out to education and county capital projects for the current period compared to \$7.3 million in the same period of the prior year.
- Revenues are greater than expenditures and net transfers by \$10.4 million for the current period end compared to \$8.0 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$50.8 million compared to \$45.2 million in the same period in the prior year. There are increases in retail sales of \$1.2 million, irrigation increases of \$1.0 million, base service charges of \$1.3 million, taps and connections of \$0.2 million, and system development fees increase of \$1.9 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 91.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$44.1 million and are 77.9% of the current budget. Expenditures increased 18.9% or \$7.0 million over the same period in the prior year, mainly due to increases in property & liability insurance, meter replacement supplies for Shallotte, and an additional tapping crew and tap-on supplies for new connections.
- There were \$2.9 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 to refund the 2015 Revenue Bonds. This debt refunding, including amounts in the wastewater fund, created a net present value savings to the County of more than \$1.7 million. Also included was a \$0.9 million Public Water System Settlement distribution from 3M.
- Revenues are more than expenditures and net transfers by \$4.7 million compared to \$8.1 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$8.5 million over the same period in the prior year to \$54.6 million. There is an increase in retail sales of \$2.4 million, wholesale sales of \$1.0 million, system development fees of \$1.1 million and partner debt reimbursements of \$1.8 million. This also results from the \$2.7 million wastewater portion of Southport's enterprise fund balance. Total revenues are 94.2% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$34.1 million and are 75.6% of the current budget. Expenditures increased 8.6% or \$2.7 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 and tap-on supplies for new connections. Additionally, more than \$0.2 million of non-personnel expenditures have been made due to Potential Tropical Cyclone 8 and Hurricane Debbie damages. There were \$13.5 million in net transfers out to capital projects in the current period compared to \$0.7 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 \$6.8 million, compared to \$15.4 million in the same period of the prior year.

American Rescue Plan Fund:

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

American Rescue Plan Act (ARPA) Projects				
Function	Project	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	Shalotte 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	\$ 159,494	\$ -	\$ 159,494
Public Safety	VIPER Radios	3,675,532	-	3,675,532
Public Safety	Armored Vehicle - Sheriff Office	330,613	-	330,613
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
Public Safety	Mobile Command Vehicle - Sheriff Office	-	1,200,000	1,200,000
Total Appropriated/Approved Standard Allowance Projects		\$ 6,169,639	\$ 1,200,000	\$ 7,369,639
TBD	Remaining Funds - To Be Determined	-	-	2,630,361
Total Standard Allowance (10M) ARPA Redirected		\$ 6,169,639	\$ 1,200,000	\$ 10,000,000

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

Restoring Pre-Pandemic Employment ARPA Enabled Projects					
Function	Project	Appropriated	Earmarked	Total	
Cult. and Rec.	Parks and Recreation Repairs and Maintenance	\$ 2,000,000	\$ -	\$ 2,000,000	
Cult. and Rec.	Library Services		-	-	
Cult. and Rec.	Book Mobile	293,320	-	293,320	
Cult. and Rec.	Circulation Desk - Southwest Library	9,000	-	9,000	
Cult. and Rec.	VOIP Phones	4,003	-	4,003	
Cult. and Rec.	Library Staff Computers	17,860	-	17,860	
Cult. and Rec.	Bookmobile Staff Computer Workstations	5,044	-	5,044	
Cult. and Rec.	Furnishing Southwest Brunswick Branch	13,000	-	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	Shalotte Water Meter Project	463,700	-	463,700	
Public Utilities	Lead and Copper Program	905,271	-	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	\$ 10,150,529	\$ 871,458	\$ 11,021,987	
TBD	Remaining Funds - To Be Determined	-	-	1,098,332	
	Total Restoring Pre-Pandemic Employment Projects	\$ 10,150,529	\$ 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 May 2025 totals \$356,266.

National Opioid Settlement Projects					
Option A - High Impact Opioid Abatement Strategies					
Strategy	Project	Cumulative Expenditures As of 6.30.24	Current Fiscal Year Funding	Fiscal Year Expenditures To Date	
#1 Collaborative Strategic Planning	Health Educator	\$ 27,506	\$ 45,828	29,003	
#3 Recovery Support Services	DSS Clinician	17,569	32,627	33,613	
#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	76,815	
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-	
#6 Early Intervention	DSS Clinician	21,912	32,627	18,696	
#7 Naloxone Distribution	Naloxone Distribution	-	25,000	19,090	
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	-	293,229	56,032	
	Total National Opioid Settlement Projects	\$ 145,461	\$ 1,106,546	\$ 497,104	

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

May 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 161,970,168	\$ 99,163,806	\$ 34,504,513	\$ 2,157,525	\$ 297,796,012
Restricted cash and investments	2,160,318	-	9,566,516	7,963,668	19,690,502
Interest receivable	88,457	47,558	20,087	4,429	160,531
Taxes receivable - net	1,728,548	-	-	-	1,728,548
Receivables - net	3,168,280	-	-	-	3,168,280
Other governmental agencies	808,023	3,118,958	7,593,828	-	11,520,809
Due from other funds	-	-	-	252,106	252,106
Lease receivable	41,383	-	-	-	41,383
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 170,029,177</u>	<u>\$ 102,330,322</u>	<u>\$ 51,684,944</u>	<u>\$ 10,377,728</u>	<u>\$ 334,422,171</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,062,860	\$ -	\$ 1,972,222	\$ 12,006	\$ 8,047,088
Deferred Inflows of Resources:					
	2,498,477	-	-	-	2,498,477
Fund Balances:					
Nonspendable	105,383	-	-	-	105,383
Restricted:					
Stabilization by State Statute	16,271,244	-	-	4,429	16,275,673
Restricted - other	3,356,600	-	9,566,516	10,361,293	23,284,409
Committed	214,566	102,330,322	40,146,206	-	142,691,094
Assigned	18,748,692	-	-	-	18,748,692
Unassigned	122,771,355	-	-	-	122,771,355
Total fund balances	<u>161,467,840</u>	<u>102,330,322</u>	<u>49,712,722</u>	<u>10,365,722</u>	<u>323,876,606</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 170,029,177</u>	<u>\$ 102,330,322</u>	<u>\$ 51,684,944</u>	<u>\$ 10,377,728</u>	<u>\$ 334,422,171</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 180,614,636	\$ -	\$ -	\$ -	\$ 180,614,636
Local option sales taxes	36,522,094	-	-	-	36,522,094
Other taxes and licenses	10,700,558	-	-	-	10,700,558
Unrestricted intergovernmental revenues	7,120,895	-	-	-	7,120,895
Restricted intergovernmental revenues	18,018,337	17,755,862	-	7,328,829	43,103,028
Permits and fees	9,329,402	-	-	175,772	9,505,174
Sales and services	20,528,652	-	-	-	20,528,652
Investment earnings	4,936,736	2,933,217	1,979,510	314,036	10,163,499
Other	3,612,356	-	-	-	3,612,356
Total revenues	<u>291,383,666</u>	<u>20,689,079</u>	<u>1,979,510</u>	<u>7,818,637</u>	<u>321,870,892</u>
Expenditures:					
Current:					
General government	16,351,512	-	-	395,835	16,747,347
Public safety	66,760,203	-	-	876,824	67,637,027
Central services	24,936,035	-	-	-	24,936,035
Human services	32,837,286	363,484	-	685,259	33,886,029
Transportation	221,000	507,003	-	-	728,003
Environmental protection	23,986,581	-	-	-	23,986,581
Culture and recreation	6,600,627	1,644,571	-	-	8,245,198
Economic and physical development	8,843,512	-	-	-	8,843,512
Education	59,153,296	-	25,338,914	-	84,492,210
Debt Service:					
Principal retirement	8,635,000	-	-	-	8,635,000
Interest	4,596,982	-	-	-	4,596,982
Total expenditures	<u>252,922,034</u>	<u>2,515,058</u>	<u>25,338,914</u>	<u>1,957,918</u>	<u>282,733,924</u>
Revenues over (under) expenditures	<u>38,461,632</u>	<u>18,174,021</u>	<u>(23,359,404)</u>	<u>5,860,719</u>	<u>39,136,968</u>
Other Financing Sources (Uses):					
Transfers from other funds	750,000	21,510,797	7,134,003	184,000	29,578,800
Transfers to other funds	(28,828,799)	(750,000)	-	(653,165)	(30,231,964)
Total other financing sources (uses)	<u>(28,078,799)</u>	<u>20,760,797</u>	<u>7,134,003</u>	<u>(469,165)</u>	<u>(653,164)</u>
Net change in fund balance	10,382,833	38,934,818	(16,225,401)	5,391,554	38,483,804
Fund balance, beginning of year	<u>151,085,007</u>	<u>63,395,504</u>	<u>65,938,123</u>	<u>4,974,168</u>	<u>285,392,802</u>
Fund balance, end of year	<u>\$ 161,467,840</u>	<u>\$ 102,330,322</u>	<u>\$ 49,712,722</u>	<u>\$ 10,365,722</u>	<u>\$ 323,876,606</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 174,173,891	\$ 178,400,761	\$ 180,614,636	\$ 2,213,875
Local option sales taxes	47,796,402	48,366,316	36,522,094	(11,844,222)
Other taxes and licenses	8,455,000	11,353,500	10,700,558	(652,942)
Unrestricted intergovernmental revenues	3,590,702	3,720,264	7,120,895	3,400,631
Restricted intergovernmental revenues	18,996,931	22,674,122	18,018,337	(4,655,785)
Permits and fees	10,058,349	10,136,195	9,329,402	(806,793)
Sales and services	18,787,919	19,402,450	20,528,652	1,126,202
Investment earnings	5,002,200	5,023,831	4,936,736	(87,095)
Other	1,359,374	2,501,931	3,612,356	1,110,425
Total revenues	<u>288,220,768</u>	<u>301,579,370</u>	<u>291,383,666</u>	<u>(10,195,704)</u>
Expenditures:				
Current:				
General government	19,054,698	20,815,064	16,351,512	4,463,552
Central services	27,110,487	34,084,557	24,936,035	9,148,522
Public safety	75,782,319	81,908,143	66,760,203	15,147,940
Transportation	161,000	281,814	221,000	60,814
Environmental protection	26,382,469	26,996,623	23,986,581	3,010,042
Economic and physical development	10,808,495	13,310,006	8,843,512	4,466,494
Human services	38,959,786	40,707,410	32,837,286	7,870,124
Education	64,133,934	64,883,934	59,153,296	5,730,638
Culture and recreation	6,906,841	9,529,233	6,600,627	2,928,606
Debt Service:				
Principal retirement	11,080,000	9,155,000	8,635,000	520,000
Interest and fiscal charges	6,461,399	4,727,324	4,596,982	130,342
Total expenditures	<u>286,841,428</u>	<u>306,399,108</u>	<u>252,922,034</u>	<u>53,477,074</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(4,819,738)</u>	<u>38,461,632</u>	<u>43,281,370</u>
Other Financing Sources (Uses):				
Transfers from other funds	750,000	750,000	750,000	-
Transfers to other funds	(10,126,097)	(40,276,753)	(28,828,799)	11,447,954
Appropriated fund balance	7,996,757	44,346,491	-	(44,346,491)
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>4,819,738</u>	<u>(28,078,799)</u>	<u>(32,898,537)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>10,382,833</u>	<u>\$ 10,382,833</u>
Fund balance, beginning of year			<u>151,085,007</u>	
Fund balance, end of year			<u>\$ 161,467,840</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 172,673,891	\$ 176,900,761	\$ 178,907,836	\$ 2,007,075	101%	\$ 172,508,552	\$ 170,596,502
Prior year taxes	1,150,000	1,150,000	1,185,691	35,691	103%	1,164,681	1,104,073
Penalties and interest	350,000	350,000	521,109	171,109	149%	529,522	483,597
	<u>174,173,891</u>	<u>178,400,761</u>	<u>180,614,636</u>	<u>2,213,875</u>	101%	<u>174,202,755</u>	<u>172,184,172</u>
Local Option Sales Taxes:							
Article 39 (1%)	20,848,941	20,848,941	15,511,895	(5,337,046)	74%	20,739,920	15,261,370
Article 40 (1/2%)	13,060,318	13,287,032	10,368,763	(2,918,269)	78%	13,149,372	9,783,480
Article 42 (1/2%)	13,887,143	14,230,343	10,641,436	(3,588,907)	75%	13,911,091	10,275,071
	<u>47,796,402</u>	<u>48,366,316</u>	<u>36,522,094</u>	<u>(11,844,222)</u>	76%	<u>47,800,383</u>	<u>35,319,921</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	250,000	250,000	220,165	(29,835)	88%	292,755	221,957
Deed stamp excise tax	5,575,000	7,318,500	7,677,850	359,350	105%	7,982,218	7,270,878
Solid waste tax	65,000	65,000	59,859	(5,141)	92%	75,088	56,968
White goods disposal tax	65,000	65,000	61,967	(3,033)	95%	88,869	68,955
1% Occupancy Tax	2,500,000	3,655,000	2,680,717	(974,283)	73%	3,401,266	2,632,395
	<u>8,455,000</u>	<u>11,353,500</u>	<u>10,700,558</u>	<u>(652,942)</u>	94%	<u>11,840,196</u>	<u>10,251,153</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	298,224	48,224	119%	348,043	348,043
Jail fees	340,702	340,702	168,450	(172,252)	49%	483,849	396,394
	<u>3,590,702</u>	<u>3,720,264</u>	<u>7,120,895</u>	<u>3,400,631</u>	191%	<u>7,994,559</u>	<u>6,861,643</u>
Restricted Intergovernmental:							
State and federal grant	18,578,119	22,130,424	17,518,260	(4,612,164)	79%	19,004,253	16,543,901
State Aid to Libraries	217,932	217,932	176,362	(41,570)	81%	189,531	171,370
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	140,438	1,438	101%	166,374	142,836
Payments in lieu of taxes	-	-	-	-	na	5,108	63
ABC law enf. services	12,000	12,000	17,786	5,786	148%	16,634	-
State drug tax	-	-	40,606	40,606	na	22,199	16,912
	<u>18,996,931</u>	<u>22,674,122</u>	<u>18,018,337</u>	<u>(4,655,785)</u>	79%	<u>19,438,159</u>	<u>16,875,082</u>
Permits and Fees:							
Bldg insp. and permits	7,725,000	7,802,846	6,822,458	(980,388)	87%	7,498,085	6,948,672
Recording fees	750,000	750,000	832,222	82,222	111%	858,368	786,905
Fire inspection fees	500,000	500,000	478,487	(21,513)	96%	496,984	459,236
Concealed handgun permit	250,000	250,000	174,406	(75,594)	70%	267,966	237,291
Other permit and fees	833,349	833,349	1,021,829	188,480	123%	1,123,034	965,708
	<u>10,058,349</u>	<u>10,136,195</u>	<u>9,329,402</u>	<u>(806,793)</u>	92%	<u>10,244,437</u>	<u>9,397,812</u>
Sales and Services:							
Solid waste fees	4,500,000	5,000,000	4,849,996	(150,004)	97%	5,833,252	4,874,494
School resource off. reimb.	2,273,375	2,273,375	2,174,085	(99,290)	96%	2,191,206	2,133,742
Rents	84,000	84,000	84,291	291	100%	65,522	78,291
EMS Charges	7,400,000	7,480,000	8,832,137	1,352,137	118%	7,456,875	6,854,937
Public health user fees	1,096,950	1,115,261	986,860	(128,401)	88%	1,132,182	1,057,248
Sheriff animal prot. serv. fees	100,000	100,000	110,714	10,714	111%	120,647	111,458
Social services fees	48,100	48,100	9,785	(38,315)	20%	33,575	32,778
Public housing fees	4,100	15,100	16,506	1,406	109%	5,799	5,298

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Sales and Services (continued):							
Tax collection fees	400,000	400,000	528,920	128,920	132%	498,240	473,943
Other sales and services	2,121,416	2,126,636	2,144,794	18,158	101%	2,220,268	1,988,204
Register of deeds	351,018	351,018	427,379	76,361	122%	421,889	388,999
Marriage licenses	57,960	57,960	56,208	(1,752)	97%	60,239	54,653
Recreation services	351,000	351,000	306,977	(44,023)	87%	325,873	309,007
	<u>18,787,919</u>	<u>19,402,450</u>	<u>20,528,652</u>	<u>1,126,202</u>	106%	<u>20,365,567</u>	<u>18,363,052</u>
Investment earnings	<u>5,002,200</u>	<u>5,023,831</u>	<u>4,936,736</u>	<u>(87,095)</u>	98%	<u>5,838,755</u>	<u>5,423,895</u>
Other:							
ABC bottles taxes	45,000	45,000	78,707	33,707	175%	95,924	77,019
Cnty Brd of Alcohol Control	30,000	30,000	22,500	(7,500)	75%	30,000	22,500
Contributions	53,100	64,900	117,749	52,849	181%	116,111	94,295
Other revenues	1,231,274	2,362,031	3,393,400	1,031,369	144%	2,761,825	2,073,680
Lease and lease interest	-	-	-	-	na	14,281	-
	<u>1,359,374</u>	<u>2,501,931</u>	<u>3,612,356</u>	<u>1,110,425</u>	144%	<u>3,018,141</u>	<u>2,267,494</u>
Total revenues	<u>288,220,768</u>	<u>301,579,370</u>	<u>291,383,666</u>	<u>(10,195,704)</u>	97%	<u>300,742,952</u>	<u>276,944,224</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	260,740	261,312	236,679	24,633	91%	248,260	226,087
Fringe benefits	92,566	92,981	75,864	17,117	82%	80,040	72,791
Operating costs	67,350	77,956	50,925	27,031	65%	48,074	43,393
	<u>420,656</u>	<u>432,249</u>	<u>363,468</u>	<u>68,781</u>	84%	<u>376,374</u>	<u>342,271</u>
County Administration:							
Salaries	1,038,983	1,016,138	870,531	145,607	86%	977,712	895,542
Fringe benefits	354,778	345,205	291,584	53,621	84%	322,307	294,828
Operating costs	67,944	73,244	39,821	33,423	54%	61,593	58,606
Capital outlay	-	45,100	-	45,100	0%	-	-
	<u>1,461,705</u>	<u>1,479,687</u>	<u>1,201,936</u>	<u>277,751</u>	81%	<u>1,361,612</u>	<u>1,248,976</u>
Human Resources:							
Salaries	503,350	514,560	458,519	56,041	89%	474,161	434,652
Fringe benefits	192,181	197,307	173,693	23,614	88%	178,144	163,252
Operating costs	11,355	30,626	10,948	19,678	36%	8,277	8,101
	<u>706,886</u>	<u>742,493</u>	<u>643,160</u>	<u>99,333</u>	87%	<u>660,582</u>	<u>606,005</u>
Communications:							
Salaries	161,924	208,005	152,400	55,605	73%	151,594	139,026
Fringe benefits	62,465	88,396	58,161	30,235	66%	58,095	53,253
Operating costs	118,968	158,624	80,401	78,223	51%	24,507	21,325
	<u>343,357</u>	<u>455,025</u>	<u>290,962</u>	<u>164,063</u>	64%	<u>234,196</u>	<u>213,604</u>
Finance:							
Salaries	1,288,026	1,290,333	1,182,974	107,359	92%	1,118,199	1,012,268
Fringe benefits	488,151	489,823	443,529	46,294	91%	416,976	378,779
Operating costs	662,189	722,835	555,562	167,273	77%	400,738	522,260
Capital outlay	-	-	-	-	na	493,372	-
	<u>2,438,366</u>	<u>2,502,991</u>	<u>2,182,065</u>	<u>320,926</u>	87%	<u>2,429,285</u>	<u>1,913,307</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Tax Administration:							
Salaries	3,399,627	3,167,620	2,606,551	561,069	82%	2,973,730	2,724,926
Fringe benefits	1,429,880	1,330,924	1,129,702	201,222	85%	1,214,769	1,113,602
Operating costs	1,139,830	1,139,830	868,322	271,508	76%	937,854	898,883
Capital outlay	-	123,995	-	123,995	0%	150,524	150,518
	<u>5,969,337</u>	<u>5,762,369</u>	<u>4,604,575</u>	<u>1,157,794</u>	80%	<u>5,276,877</u>	<u>4,887,929</u>
County Attorney:							
Salaries	581,570	528,300	412,320	115,980	78%	451,701	419,469
Fringe benefits	203,559	179,839	143,911	35,928	80%	147,832	137,196
Operating costs	266,750	256,600	54,841	201,759	21%	152,209	129,521
	<u>1,051,879</u>	<u>964,739</u>	<u>611,072</u>	<u>353,667</u>	63%	<u>751,742</u>	<u>686,186</u>
Court Facilities:							
Operating costs	320,484	320,484	189,456	131,028	59%	219,830	160,952
Capital outlay	-	214,790	-	214,790	0%	12,719	12,719
	<u>320,484</u>	<u>535,274</u>	<u>189,456</u>	<u>345,818</u>	35%	<u>232,549</u>	<u>173,671</u>
Board of Elections:							
Salaries	975,358	1,000,627	944,696	55,931	94%	917,886	831,447
Fringe benefits	230,393	237,197	196,204	40,993	83%	174,321	158,202
Operating costs	308,656	347,526	330,329	17,197	95%	351,549	333,675
Capital outlay	5,900	33,166	33,166	-	100%	-	-
	<u>1,520,307</u>	<u>1,618,516</u>	<u>1,504,395</u>	<u>114,121</u>	93%	<u>1,443,756</u>	<u>1,323,324</u>
Register of Deeds:							
Salaries	892,987	886,487	688,977	197,510	78%	809,881	734,838
Fringe benefits	408,106	414,606	315,967	98,639	76%	370,865	335,920
Operating costs	3,120,628	4,620,628	3,755,479	865,149	81%	4,187,500	3,517,762
	<u>4,421,721</u>	<u>5,921,721</u>	<u>4,760,423</u>	<u>1,161,298</u>	80%	<u>5,368,246</u>	<u>4,588,520</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>19,054,698</u>	<u>20,815,064</u>	<u>16,351,512</u>	<u>4,463,552</u>	79%	<u>18,135,219</u>	<u>15,983,793</u>
Central Services:							
Information Technology:							
Salaries	1,989,532	2,160,787	1,947,497	213,290	90%	1,699,553	1,550,150
Fringe benefits	751,501	821,953	717,212	104,741	87%	617,578	562,529
Operating costs	2,337,775	2,647,252	1,834,531	812,721	69%	1,283,963	1,503,374
Capital outlay	851,530	1,625,319	147,970	1,477,349	9%	906,921	722,655
	<u>5,930,338</u>	<u>7,255,311</u>	<u>4,647,210</u>	<u>2,608,101</u>	64%	<u>4,508,015</u>	<u>4,338,708</u>
Fleet Services:							
Salaries	959,706	959,879	853,797	106,082	89%	824,243	752,486
Fringe benefits	418,878	419,005	361,256	57,749	86%	343,464	312,582
Operating costs	402,059	426,525	43,446	383,079	10%	341,493	46,025
Capital outlay	1,018,000	1,437,496	487,109	950,387	34%	1,019,690	677,313
	<u>2,798,643</u>	<u>3,242,905</u>	<u>1,745,608</u>	<u>1,497,297</u>	54%	<u>2,528,890</u>	<u>1,788,406</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Engineering:							
Salaries	848,565	847,826	769,327	78,499	91%	696,032	626,980
Fringe benefits	313,230	313,230	282,151	31,079	90%	249,503	224,681
Operating costs	43,275	44,014	30,650	13,364	70%	33,524	35,898
Capital outlay	-	-	-	-	na	103,061	91,835
	<u>1,205,070</u>	<u>1,205,070</u>	<u>1,082,128</u>	<u>122,942</u>	90%	<u>1,082,120</u>	<u>979,394</u>
Operation Services:							
Salaries	3,198,808	3,237,278	2,864,870	372,408	88%	2,824,837	2,600,425
Fringe benefits	1,445,808	1,473,666	1,263,374	210,292	86%	1,253,505	1,151,676
Operating costs	4,708,371	8,445,943	5,061,822	3,384,121	60%	4,055,891	3,414,425
Capital outlay	467,500	1,251,963	1,071,293	180,670	86%	445,237	403,811
	<u>9,820,487</u>	<u>14,408,850</u>	<u>10,261,359</u>	<u>4,147,491</u>	71%	<u>8,579,470</u>	<u>7,570,337</u>
Non-departmental:							
Fringe benefits	6,942,474	6,936,469	6,738,687	197,782	97%	6,723,470	6,285,000
Operating costs	413,475	972,822	397,913	574,909	41%	772,147	775,427
Capital outlay	-	63,130	63,130	-	100%	41,023	-
	<u>7,355,949</u>	<u>7,972,421</u>	<u>7,199,730</u>	<u>772,691</u>	90%	<u>7,536,640</u>	<u>7,060,427</u>
Total central services	<u>27,110,487</u>	<u>34,084,557</u>	<u>24,936,035</u>	<u>9,148,522</u>	73%	<u>24,235,135</u>	<u>21,737,272</u>
Public Safety:							
District Attorney:							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>3,933</u>	<u>9,067</u>	30%	<u>8,634</u>	<u>7,428</u>
Sheriff:							
Salaries	15,250,395	15,677,351	14,364,156	1,313,195	92%	14,313,730	13,180,526
Fringe benefits	5,989,510	5,935,167	5,417,175	517,992	91%	5,368,853	4,938,103
Operating costs	3,968,121	5,012,801	3,618,179	1,394,622	72%	3,680,773	3,472,596
Capital outlay	1,066,989	2,313,771	1,232,045	1,081,726	53%	2,404,121	2,326,027
	<u>26,275,015</u>	<u>28,939,090</u>	<u>24,631,555</u>	<u>4,307,535</u>	85%	<u>25,767,477</u>	<u>23,917,252</u>
Detention Center:							
Salaries	7,513,177	7,351,884	6,775,875	576,009	92%	6,711,757	6,164,147
Fringe benefits	3,126,583	3,203,154	2,630,055	573,099	82%	2,626,596	2,411,025
Operating costs	4,344,958	4,360,595	3,443,024	917,571	79%	3,236,792	3,078,738
Capital outlay	69,162	150,162	92,591	57,571	62%	263,528	185,141
	<u>15,053,880</u>	<u>15,065,795</u>	<u>12,941,545</u>	<u>2,124,250</u>	86%	<u>12,838,673</u>	<u>11,839,051</u>
Public Defenders Office:							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>1,992</u>	<u>11,008</u>	15%	<u>-</u>	<u>-</u>
Emergency Medical:							
Salaries	9,821,147	9,881,524	8,537,545	1,343,979	86%	8,068,671	7,347,089
Fringe benefits	3,816,305	3,873,304	3,152,016	721,288	81%	2,950,270	2,688,291
Operating costs	2,890,248	3,416,689	2,822,309	594,380	83%	2,768,528	2,455,344
Capital outlay	2,080,220	4,055,724	765,762	3,289,962	19%	2,158,770	1,823,370
	<u>18,607,920</u>	<u>21,227,241</u>	<u>15,277,632</u>	<u>5,949,609</u>	72%	<u>15,946,239</u>	<u>14,314,094</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Community Paramedicine:							
Salaries	-	100,000	35,697	64,303	36%	-	-
Fringe benefits	-	45,000	13,055	31,945	29%	-	-
Operating costs	8,425	8,425	5,867	2,558	70%	-	-
Capital outlay	64,500	64,500	63,787	713	99%	-	-
	<u>72,925</u>	<u>217,925</u>	<u>118,406</u>	<u>99,519</u>	<u>54%</u>	<u>-</u>	<u>-</u>
Emergency Management:							
Salaries	639,120	610,869	555,103	55,766	91%	467,328	425,054
Fringe benefits	247,488	239,706	201,213	38,493	84%	171,111	155,531
Operating costs	739,968	756,083	559,668	196,415	74%	613,272	554,908
Capital outlay	91,220	239,425	234,193	5,232	98%	501,682	274,552
	<u>1,717,796</u>	<u>1,846,083</u>	<u>1,550,177</u>	<u>295,906</u>	<u>84%</u>	<u>1,753,393</u>	<u>1,410,045</u>
Other Agencies:							
Rescue Squads	358,300	358,300	272,300	86,000	76%	410,840	330,644
Building Inspections and Central Permitting:							
Salaries	4,064,136	4,174,945	3,616,983	557,962	87%	3,360,913	3,067,439
Fringe benefits	1,608,406	1,636,880	1,387,183	249,697	85%	1,240,815	1,130,982
Operating costs	345,900	433,554	302,635	130,919	70%	313,241	270,305
Capital outlay	264,000	265,146	265,146	-	100%	355,219	331,484
	<u>6,282,442</u>	<u>6,510,525</u>	<u>5,571,947</u>	<u>938,578</u>	<u>86%</u>	<u>5,270,188</u>	<u>4,800,210</u>
Fire Inspections							
Salaries	947,518	882,336	735,444	146,892	83%	704,647	636,754
Fringe benefits	362,191	336,874	249,438	87,436	74%	231,723	208,091
Operating costs	88,995	88,854	74,264	14,590	84%	109,533	104,042
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>1,100,287</u>	<u>271,891</u>	<u>80%</u>	<u>1,298,126</u>	<u>1,201,110</u>
Central Communications:							
Salaries	2,694,678	2,712,361	2,387,874	324,487	88%	2,192,976	1,998,911
Fringe benefits	1,079,562	1,092,741	928,850	163,891	85%	841,957	766,178
Operating costs	758,990	772,316	557,992	214,324	72%	408,483	437,026
Capital outlay	69,722	164,343	135,930	28,413	83%	260,692	248,849
	<u>4,602,952</u>	<u>4,741,761</u>	<u>4,010,646</u>	<u>731,115</u>	<u>85%</u>	<u>3,704,108</u>	<u>3,450,964</u>
Animal Protective Services:							
Salaries	697,661	779,236	707,697	71,539	91%	690,876	629,774
Fringe benefits	298,702	307,033	291,247	15,786	95%	283,786	258,471
Operating costs	349,022	516,976	280,839	236,137	54%	326,335	285,339
Capital outlay	-	-	-	-	na	110,578	110,578
	<u>1,345,385</u>	<u>1,603,245</u>	<u>1,279,783</u>	<u>323,462</u>	<u>80%</u>	<u>1,411,575</u>	<u>1,284,162</u>
Total public safety	<u>75,782,319</u>	<u>81,908,143</u>	<u>66,760,203</u>	<u>15,147,940</u>	<u>82%</u>	<u>68,409,253</u>	<u>62,554,960</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>	<u>78%</u>	<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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Environmental Protection:							
Solid Waste:							
Salaries	526,833	536,833	487,620	49,213	91%	472,218	429,939
Fringe benefits	226,691	226,691	208,266	18,425	92%	198,384	180,388
Operating costs	25,228,330	25,671,606	22,912,068	2,759,538	89%	23,300,736	21,093,269
Capital outlay	53,400	214,278	173,367	40,911	81%	339,416	274,077
	<u>26,035,254</u>	<u>26,649,408</u>	<u>23,781,321</u>	<u>2,868,087</u>	89%	<u>24,310,754</u>	<u>21,977,673</u>
Other:							
Forestry services	347,215	347,215	205,260	141,955	59%	316,974	223,771
	<u>347,215</u>	<u>347,215</u>	<u>205,260</u>	<u>141,955</u>	59%	<u>316,974</u>	<u>223,771</u>
Total environmental prot.	<u>26,382,469</u>	<u>26,996,623</u>	<u>23,986,581</u>	<u>3,010,042</u>	89%	<u>24,627,728</u>	<u>22,201,444</u>
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,078,941	1,079,486	964,728	114,758	89%	932,286	853,724
Fringe benefits	430,986	431,381	373,311	58,070	87%	352,462	322,927
Operating costs	160,885	298,248	211,995	86,253	71%	223,101	214,370
Capital outlay	-	-	-	-	na	41,280	27,974
	<u>1,670,812</u>	<u>1,809,115</u>	<u>1,550,034</u>	<u>259,081</u>	86%	<u>1,549,129</u>	<u>1,418,995</u>
Cooperative Extension:							
Salaries	348,295	448,423	348,403	100,020	78%	391,085	328,395
Fringe benefits	165,107	205,916	155,695	50,221	76%	178,172	148,177
Operating costs	192,699	199,307	122,259	77,048	61%	161,710	138,755
Capital outlay	50,489	125,346	40,522	84,824	32%	-	-
	<u>756,590</u>	<u>978,992</u>	<u>666,879</u>	<u>312,113</u>	68%	<u>730,967</u>	<u>615,327</u>
Soil and Water Conservation:							
Salaries	193,122	195,122	178,998	16,124	92%	184,498	169,018
Fringe benefits	80,328	80,528	73,601	6,927	91%	75,600	69,255
Operating costs	18,750	28,750	12,589	16,161	44%	349,723	345,729
	<u>292,200</u>	<u>304,400</u>	<u>265,188</u>	<u>39,212</u>	87%	<u>609,821</u>	<u>584,002</u>
Public Housing Section 8:							
Salaries	228,695	228,405	205,808	22,597	90%	211,871	194,693
Fringe benefits	99,548	99,470	89,586	9,884	90%	92,084	84,522
Operating costs	2,225,250	2,786,250	2,451,237	335,013	88%	2,345,516	2,164,153
Capital outlay	-	-	-	-	na	29,566	-
	<u>2,553,493</u>	<u>3,114,125</u>	<u>2,746,631</u>	<u>367,494</u>	88%	<u>2,679,037</u>	<u>2,443,368</u>
1% Occupancy Tax:							
Operating costs	<u>2,500,000</u>	<u>3,655,000</u>	<u>2,680,717</u>	<u>974,283</u>	73%	<u>3,401,266</u>	<u>2,632,395</u>
Other Economic Development:							
Contracted Services	125,000	125,000	122,938	2,062	98%	127,025	108,592
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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Other Economic Development (continued):							
Lockwood Folly & Shallotte	-	186,125	186,125	-	100%	33,438	33,438
Dredging							
Reserve for shoreline protection	200,000	426,849	-	426,849	0%	-	-
Brunswick Busines & Industry Development	625,000	625,000	625,000	-	100%	575,000	575,000
	<u>3,035,400</u>	<u>3,448,374</u>	<u>934,063</u>	<u>2,514,311</u>	27%	<u>21,177,844</u>	<u>21,159,411</u>
Total economic development	<u>10,808,495</u>	<u>13,310,006</u>	<u>8,843,512</u>	<u>4,466,494</u>	66%	<u>30,148,064</u>	<u>28,853,498</u>
Human Services:							
Health:							
Administration:							
Salaries	3,358,162	3,352,843	2,984,273	368,570	89%	2,861,719	2,681,784
Fringe benefits	1,665,628	1,668,235	1,497,734	170,501	90%	1,528,368	1,413,540
Operating costs	238,585	444,029	379,377	64,652	85%	878,519	854,062
Capital outlay	-	59,054	59,054	-	100%	64,305	-
	<u>5,262,375</u>	<u>5,524,161</u>	<u>4,920,438</u>	<u>603,723</u>	89%	<u>5,332,911</u>	<u>4,949,386</u>
Communicable Diseases:							
Operating costs	<u>446,850</u>	<u>610,513</u>	<u>449,110</u>	<u>161,403</u>	74%	<u>653,521</u>	<u>588,739</u>
Adult Health Maintenance:							
Operating costs	<u>676,465</u>	<u>752,352</u>	<u>397,882</u>	<u>354,470</u>	53%	<u>526,320</u>	<u>331,041</u>
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	29,978	11,332	73%	17,500	13,600
	<u>88,226</u>	<u>88,226</u>	<u>29,978</u>	<u>58,248</u>	34%	<u>35,852</u>	<u>33,030</u>
Maternal and Child Health:							
Salaries	597,768	597,768	517,826	79,942	87%	496,537	457,219
Fringe benefits	264,956	264,956	224,735	40,221	85%	213,740	196,533
Operating costs	628,285	672,160	516,552	155,608	77%	561,924	511,170
	<u>1,491,009</u>	<u>1,534,884</u>	<u>1,259,113</u>	<u>275,771</u>	82%	<u>1,272,201</u>	<u>1,164,922</u>
Environmental Health:							
Salaries	1,797,584	1,784,773	1,582,760	202,013	89%	1,649,464	1,515,334
Fringe benefits	710,405	710,905	621,492	89,413	87%	633,330	580,895
Operating costs	188,940	240,658	177,134	63,524	74%	318,168	314,731
Capital outlay	60,000	404,497	404,496	1	100%	267,758	267,808
	<u>2,756,929</u>	<u>3,140,833</u>	<u>2,785,882</u>	<u>354,951</u>	89%	<u>2,868,720</u>	<u>2,678,768</u>
Total health	<u>10,721,854</u>	<u>11,650,969</u>	<u>9,842,403</u>	<u>1,808,566</u>	84%	<u>10,689,525</u>	<u>9,745,886</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Veterans' Services:							
Salaries	370,263	370,277	304,680	65,597	82%	294,302	266,196
Fringe benefits	156,382	156,394	127,327	29,067	81%	119,924	108,718
Operating costs	35,468	53,757	28,264	25,493	53%	23,115	25,668
Total veterans' services	562,113	580,428	460,271	120,157	79%	437,341	400,582
Social Services:							
Administration:							
Salaries	12,503,847	12,168,263	9,843,201	2,325,062	81%	9,867,563	9,041,691
Fringe benefits	6,058,786	6,058,467	4,731,260	1,327,207	78%	4,690,942	4,312,038
Operating costs	2,694,723	3,283,063	2,042,603	1,240,460	62%	2,536,859	2,321,654
Capital outlay	302,800	419,970	58,122	361,848	14%	2,139,395	2,088,099
	21,560,156	21,929,763	16,675,186	5,254,577	76%	19,234,759	17,763,482
Other Operating Costs:							
Medical assistance	5,000	5,000	(560)	5,560	-11%	4,433	3,661
Aid to the blind	4,267	4,267	4,266	1	100%	3,702	3,702
Adoption assistance	250,000	264,378	264,378	-	100%	278,518	253,897
Special assistance	305,000	354,000	346,180	7,820	98%	342,100	313,200
Foster care	750,000	735,622	684,230	51,392	93%	662,337	546,835
State foster home	920,000	920,000	887,839	32,161	97%	922,625	755,021
Special assistance	25,121	25,121	18,550	6,571	74%	18,850	15,710
Day care	8,000	8,000	40	7,960	1%	11,317	11,317
Special child adopt. assistance	-	216,566	12,115	204,451	6%	16,389	15,360
	2,267,388	2,532,954	2,217,038	315,916	88%	2,260,271	1,918,703
Total social services	23,827,544	24,462,717	18,892,224	5,570,493	77%	21,495,030	19,682,185
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	3,298,013	299,819	92%	3,302,182	3,302,182
Other human services	-	102,410	93,932	8,478	92%	98,466	90,200
	3,848,275	4,013,296	3,642,388	370,908	91%	3,588,480	3,580,214
Total human services	38,959,786	40,707,410	32,837,286	7,870,124	81%	36,210,376	33,408,867
Education:							
Public schools	56,388,200	56,388,200	51,689,187	4,699,013	92%	54,431,037	49,895,120
Public schools - cap. outlay	1,182,969	1,182,969	1,084,391	98,578	92%	1,141,910	1,046,749
Pub. sch.-fines and forf.	300,000	500,000	314,760	185,240	63%	359,149	257,185
Community college	5,672,765	5,672,765	5,034,121	638,644	89%	5,235,589	4,680,338
Comm. college - cap. out.	590,000	1,140,000	1,030,837	109,163	90%	221,300	202,862
Total education	64,133,934	64,883,934	59,153,296	5,730,638	91%	61,388,985	56,082,254

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,030,285	1,040,304	892,975	147,329	86%	913,640	834,333
Fringe benefits	315,855	323,401	286,006	37,395	88%	287,064	262,703
Operating costs	844,111	844,511	599,903	244,608	71%	875,951	762,825
Capital outlay	-	2,139,985	712,626	1,427,359	33%	122,334	90,883
	<u>2,190,251</u>	<u>4,348,201</u>	<u>2,491,510</u>	<u>1,856,691</u>	57%	<u>2,198,989</u>	<u>1,950,744</u>
Maintenance:							
Salaries	1,179,878	1,180,023	1,023,663	156,360	87%	1,045,304	956,784
Fringe benefits	471,001	471,107	410,042	61,065	87%	415,054	380,023
Operating costs	670,199	688,263	541,502	146,761	79%	696,009	619,909
Capital outlay	153,519	135,455	133,212	2,243	98%	337,190	337,190
	<u>2,474,597</u>	<u>2,474,848</u>	<u>2,108,419</u>	<u>366,429</u>	85%	<u>2,493,557</u>	<u>2,293,906</u>
Total Parks and Recreation	<u>4,664,848</u>	<u>6,823,049</u>	<u>4,599,929</u>	<u>2,223,120</u>	67%	<u>4,692,546</u>	<u>4,244,650</u>
Brunswick County Library:							
Salaries	1,291,332	1,291,360	1,117,294	174,066	87%	1,110,657	1,012,000
Fringe benefits	593,540	593,562	493,637	99,925	83%	473,091	429,755
Operating costs	357,121	441,842	364,639	77,203	83%	374,482	342,086
Capital outlay	-	379,420	25,128	354,292	7%	24,963	8,674
	<u>2,241,993</u>	<u>2,706,184</u>	<u>2,000,698</u>	<u>705,486</u>	74%	<u>1,983,193</u>	<u>1,792,515</u>
Total culture and recreation	<u>6,906,841</u>	<u>9,529,233</u>	<u>6,600,627</u>	<u>2,928,606</u>	69%	<u>6,675,739</u>	<u>6,037,165</u>
Debt Service:							
Principal retirement	11,080,000	9,155,000	8,635,000	520,000	94%	11,392,941	9,440,000
Interest and fees	6,461,399	4,727,324	4,596,982	130,342	97%	5,190,376	4,989,923
Total debt service	<u>17,541,399</u>	<u>13,882,324</u>	<u>13,231,982</u>	<u>650,342</u>	95%	<u>16,583,317</u>	<u>14,429,923</u>
Total expenditures	<u>286,841,428</u>	<u>306,399,108</u>	<u>252,922,034</u>	<u>53,477,074</u>	83%	<u>286,705,397</u>	<u>261,580,757</u>
Revenues over (under) expenditures	<u>1,379,340</u>	<u>(4,819,738)</u>	<u>38,461,632</u>	<u>43,281,370</u>		<u>14,037,555</u>	<u>15,363,467</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Transfers To Other Funds:							
County cap. projects fund	-	(25,169,872)	(21,510,797)	3,659,075	85%	(1,816,686)	(1,066,388)
Grant projects fund	-	(149,302)	(149,302)	-	100%	(81,490)	(81,490)
Emergency tel. sys. fund	-	(34,698)	(34,698)	-	100%	(13,046)	(13,046)
School cap. projects fund	(10,126,097)	(14,922,881)	(7,134,002)	7,788,879	48%	(12,765,137)	(6,648,673)
	<u>(10,126,097)</u>	<u>(40,276,753)</u>	<u>(28,828,799)</u>	<u>11,447,954</u>	72%	<u>(14,676,359)</u>	<u>(7,809,597)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,996,757	44,346,491	-	(44,346,491)	0%	-	-
Total other financing sources (uses)	<u>(1,379,340)</u>	<u>4,819,738</u>	<u>(28,078,799)</u>	<u>(32,898,537)</u>		<u>(13,392,144)</u>	<u>(7,322,318)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	10,382,833	<u>\$ 10,382,833</u>		645,411	8,041,149
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>\$ 161,467,840</u>			<u>\$ 151,085,007</u>	<u>\$ 158,480,745</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted Intergovernmental:				
NC Dept. of Transportation	\$ 44,422,318	\$ 26,160,572	\$ 17,755,862	\$ 43,916,434
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	2,933,217	7,921,757
Performance bonds	290,876	290,876	-	290,876
Total revenues	46,005,364	31,890,988	20,689,079	52,580,067
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	-	-	-
	50,000	9,368	-	9,368
Environmental protection:				
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353
Future Capital Projects	11,329,653	-	-	-
	17,495,006	6,165,353	-	6,165,353
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	1,500,000	-	-	-
	1,774,585	-	-	-
Human services:				
DHHS and EOC Building	3,451,366	-	363,484	363,484
Future Capital Projects	43,659,075	-	-	-
	47,110,441	-	363,484	363,484
Cultural and recreation:				
Waccamaw Multiuse Building	6,126,700	4,620,930	1,367,171	5,988,101
Smithville Park Improvements Phase III	1,763,757	45,650	277,400	323,050
Future Capital Projects	366,243	-	-	-
	8,256,700	4,666,580	1,644,571	6,311,151
Transportation:				
Airport Improvements	46,059,437	27,578,852	507,003	28,085,855
Other:				
Future Capital Projects	19,215,098	-	-	-
Total expenditures	155,671,306	53,760,423	2,515,058	56,275,481
Revenues over (under) expenditures	(109,665,942)	(21,869,435)	18,174,021	(3,695,414)

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	109,904,208	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>109,665,942</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>	38,934,818	<u>\$ 97,505,840</u>
Fund balance, beginning of year			<u>63,395,504</u>	
Fund balance, end of year			<u>\$102,330,322</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,082,039	\$ -	\$ 7,082,039
State Rev Restricted	-	10,758	-	10,758
Investment earnings	-	2,297,491	1,094,728	3,392,219
Investment earnings-debt proceeds	5,269,528	4,217,078	884,782	5,101,860
Total revenues	<u>12,351,567</u>	<u>13,607,366</u>	<u>1,979,510</u>	<u>15,586,876</u>
Expenditures:				
Brunswick County Schools	<u>294,644,452</u>	<u>215,039,249</u>	<u>25,338,914</u>	<u>240,378,163</u>
Revenues over (under) expenditures	(282,292,885)	(201,431,883)	(23,359,404)	(224,791,287)
Other Financing Sources (Uses):				
Transfer from general fund	123,870,837	108,947,954	7,134,003	116,081,957
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>282,292,885</u>	<u>260,817,589</u>	<u>7,134,003</u>	<u>267,951,592</u>
Net change in fund balance	\$ -	\$ 59,385,706	(16,225,401)	\$ 43,160,305
Fund balance, beginning of year			<u>65,938,123</u>	
Fund balance, end of year			<u>\$ 49,712,722</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Assets:						
Cash and cash equivalents	\$ 736,215	\$ 84,703	\$ 1,336,607	\$ -	\$ -	\$ 2,157,525
Restricted cash and cash equivalents	-	-	-	777,761	7,185,907	7,963,668
Interest receivable	374	-	632	332	3,091	4,429
Due from other funds	-	-	-	252,106	-	252,106
Total assets	<u>736,589</u>	<u>84,703</u>	<u>1,337,239</u>	<u>1,030,199</u>	<u>7,188,998</u>	<u>10,377,728</u>
Liabilities:						
Accounts payable and other liabilities	<u>2,727</u>	<u>3,344</u>	<u>5,240</u>	<u>-</u>	<u>695</u>	<u>12,006</u>
Fund Balance:						
Stabilization by State Statute	374	-	632	332	3,091	4,429
Restricted - other	<u>733,488</u>	<u>81,359</u>	<u>1,331,367</u>	<u>1,029,867</u>	<u>7,185,212</u>	<u>10,361,293</u>
Total fund balances	<u>733,862</u>	<u>81,359</u>	<u>1,331,999</u>	<u>1,030,199</u>	<u>7,188,303</u>	<u>10,365,722</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 736,589</u>	<u>\$ 84,703</u>	<u>\$ 1,337,239</u>	<u>\$ 1,030,199</u>	<u>\$ 7,188,998</u>	<u>\$ 10,377,728</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 MAY 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 577,578	\$ 313,044	\$ -	\$ 4,479,669	\$ 1,958,538	\$ 7,328,829
Permits and fees	-	-	175,772	-	-	175,772
Investment earnings	21,655	-	39,797	38,065	214,519	314,036
Total revenues	<u>599,233</u>	<u>313,044</u>	<u>215,569</u>	<u>4,517,734</u>	<u>2,173,057</u>	<u>7,818,637</u>
Expenditures:						
General government	-	255,751	140,084	-	-	395,835
Public safety	705,705	171,119	-	-	-	876,824
Human Services	-	-	-	188,156	497,103	685,259
Total expenditures	<u>705,705</u>	<u>426,870</u>	<u>140,084</u>	<u>188,156</u>	<u>497,103</u>	<u>1,957,918</u>
Revenues over (under) expenditures	(106,472)	(113,826)	75,485	4,329,578	1,675,954	5,860,719
Other Financing Sources:						
Transfers from general fund	34,698	149,302	-	-	-	184,000
Transfers to water fund	-	-	-	(1,353,165)	-	(1,353,165)
Transfers to water capital project fund	-	-	-	700,000	-	700,000
Transfers to wastewater fund	-	-	-	(1,327,733)	-	(1,327,733)
Transfers to wastewater capital project fu	-	-	-	1,327,733	-	1,327,733
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	(71,774)	35,476	75,485	3,676,413	1,675,954	5,391,554
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>\$ 733,862</u>	<u>\$ 81,359</u>	<u>\$ 1,331,999</u>	<u>\$ 1,030,199</u>	<u>\$ 7,188,303</u>	<u>\$ 10,365,722</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	May 31, 2025	Variance Positive (Negative)	June 30, 2024	May 31, 2024
Revenues:					
Restricted intergovernmental	\$ 632,020	\$ 577,578	\$ (54,442)	\$ 498,027	\$ 449,082
911 Center Consolidation Grant	-	-	-	238,722	238,722
Investment earnings	-	21,655	21,655	25,207	23,261
Total revenues	<u>632,020</u>	<u>599,233</u>	<u>(32,787)</u>	<u>761,956</u>	<u>711,065</u>
Expenditures:					
Operating costs	581,463	363,285	218,178	488,505	505,121
Capital outlay	369,077	342,420	26,657	462,317	475,912
Debt Service:					
Principal retirement	-	-	-	40,581	-
Interest and fees	-	-	-	2,390	-
Total expenditures	<u>950,540</u>	<u>705,705</u>	<u>244,835</u>	<u>993,793</u>	<u>981,033</u>
Revenues over (under) expenditures	(318,520)	(106,472)	212,048	(231,837)	(269,968)
Other Financing Sources (Uses):					
Transfers from general fund	34,698	34,698	-	13,046	13,046
Appropriated fund balance	283,822	-	(283,822)	-	-
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	\$ -	(71,774)	\$ (71,774)	(218,791)	(256,922)
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>733,862</u>		\$ <u>805,636</u>	\$ <u>767,505</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted Intergovernmental:				
SAMHSA FY 19-24	\$ 2,000,000	\$ 1,840,009	\$ -	\$ 1,840,009
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Building Reuse Program	1,000,000	700,000	(47,059)	652,941
USDA Dept. of Agriculture Watershed Grant	696,443	323,755	-	323,755
GHSP-Traffic Unit Federal Revenues	670,815	368,272	107,926	476,198
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	252,177	520,841
Total revenues	<u>6,795,129</u>	<u>3,958,525</u>	<u>313,044</u>	<u>4,271,569</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	255,751	524,415
Total expenditures	<u>7,284,398</u>	<u>4,252,609</u>	<u>426,870</u>	<u>4,679,479</u>
Revenues over (under) expenditures	(489,269)	(294,084)	(113,826)	(407,910)
Other Financing Sources (Uses):				
Transfers from general fund	589,269	439,967	149,302	589,269
Transfer to general fund	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>
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>35,476</u>	<u>\$ 81,359</u>
Fund balance, beginning of year			<u>45,883</u>	
Fund balance, end of year			<u>\$ 81,359</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	May 31, 2025	Variance Positive (Negative)	June 30, 2024	May 31, 2024
Revenues:					
Permits and fees	\$ 181,000	\$ 175,772	\$ (5,228)	\$ 175,967	\$ 161,143
Investment earnings	20,000	39,797	19,797	43,790	40,431
Total revenues	<u>201,000</u>	<u>215,569</u>	<u>14,569</u>	<u>219,757</u>	<u>201,574</u>
Expenditures:					
General government	228,498	140,084	88,414	137,358	126,905
Revenues over (under) expenditures	(27,498)	75,485	102,983	82,399	74,669
Other Financing Sources (Uses):					
Appropriated fund balance	27,498	-	(27,498)	-	-
Net change in fund balance	<u>\$ -</u>	<u>75,485</u>	<u>\$ 75,485</u>	82,399	74,669
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>\$ 1,331,999</u>		<u>\$ 1,256,514</u>	<u>\$ 1,248,784</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Project Authorization	Prior Years	Actual	
			Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 27,741,111	\$ 23,261,442	\$ 4,479,669	\$ 27,741,111
Investment earnings	-	87,526	38,065	125,591
Total revenues	<u>27,741,111</u>	<u>23,348,968</u>	<u>4,517,734</u>	<u>27,866,702</u>
Expenditures:				
General Government:				
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	<u>-</u>	<u>85,732</u>
Public Safety:				
AEDs	93,215	93,215	-	93,215
Ambulances	<u>900,000</u>	<u>247,500</u>	<u>-</u>	<u>247,500</u>
	<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	<u>494,730</u>	<u>306,574</u>	<u>188,156</u>	<u>494,730</u>
	<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>55,340</u>	<u>55,339</u>	<u>-</u>	<u>55,339</u>
Total expenditures	<u>3,998,560</u>	<u>3,157,903</u>	<u>188,156</u>	<u>3,346,059</u>
Revenues over (under) expenditures	23,742,551	20,191,065	4,329,578	24,520,643
Other Financing Sources (Uses):				
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)
Transfers to water fund	(4,091,606)	(2,486,335)	(1,353,165)	(3,839,500)
Transfers to water capital project fund	(43,944)	(743,944)	700,000	(43,944)
Transfers to wastewater fund	(2,354,722)	(1,026,988)	(1,327,733)	(2,354,721)
Transfers to wastewater capital project fund	<u>(1,415,000)</u>	<u>(2,742,733)</u>	<u>1,327,733</u>	<u>(1,415,000)</u>
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>	3,676,413	<u>\$ 1,030,199</u>
Fund balance, beginning of year			(2,646,214)	
Fund balance, end of year			<u>\$ 1,030,199</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 MAY 31, 2025 AND THE YEAR ENDED JUNE 30, 2024

	Budget	May 31, 2025	Variance Positive (Negative)	June 30, 2024	May 31, 2024
Revenues:					
Restricted Opioid Revenue	\$ 1,106,546	\$ 1,958,538	\$ 851,992	\$ 3,735,932	\$ 5,488,426
Investment earnings	-	214,519	214,519	125,339	109,578
Total revenues	<u>1,106,546</u>	<u>2,173,057</u>	<u>1,066,511</u>	<u>3,861,271</u>	<u>5,598,004</u>
Expenditures:					
Human Services:					
Social services clinician	65,254	52,310	12,944	27,565	27,565
The Healing Place	192,720	119,404	73,316	78,474	38,544
Health Educator	45,828	29,002	16,826	27,506	25,498
Community Paramedicine	293,229	56,032	237,197	-	-
CRCI	228,450	144,450	84,000	-	-
ARROW	256,065	76,815	179,250	-	-
Naloxone	25,000	19,090	5,910	-	-
	<u>1,106,546</u>	<u>497,103</u>	<u>609,443</u>	<u>133,545</u>	<u>91,607</u>
Total expenditures	<u>1,106,546</u>	<u>497,103</u>	<u>609,443</u>	<u>133,545</u>	<u>91,607</u>
Net change in fund balance	<u>\$ -</u>	1,675,954	<u>\$ 1,675,954</u>	3,727,726	5,506,397
Fund balance, beginning of year		5,512,349		32,129	32,129
Restated		-		1,752,494	-
Fund balance, beginning, as restated		5,512,349		1,784,623	32,129
Fund balance, end of year		<u>\$ 7,188,303</u>		<u>\$ 5,512,349</u>	<u>\$ 5,538,526</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 61,194,422	\$ 20,838,734	\$ 82,033,156
Restricted cash	3,655,124	35,073,814	38,728,938
Interest receivable	33,235	9,697	42,932
Receivables and special assessments, net	6,361,296	-	6,361,296
Current portion of lease receivable	209,148	-	209,148
Due from other governmental agencies	632,839	112,896	745,735
Inventories	3,351,620	-	3,351,620
Total current assets	<u>75,437,684</u>	<u>56,035,141</u>	<u>131,472,825</u>
Current Liabilities:			
Accounts payable and other liabilities	539,245	1,190,464	1,729,709
Customer deposits	3,148,860	-	3,148,860
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>11,857,216</u>	<u>1,190,464</u>	<u>13,047,680</u>
Expendable net position	63,580,468	54,844,677	118,425,145
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>\$ 197,158,035</u>	<u>\$ 54,844,677</u>	<u>\$ 252,002,712</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Revenues:							
User charges	\$ 42,856,268	\$ 51,391,838	\$ 47,193,273	\$ (4,198,565)	92%	\$ 47,688,525	\$ 42,329,000
Restricted intergovernmental	-	204,990	21,823	(183,167)	11%	574	(34)
Investment earnings	1,750,000	2,200,000	2,027,981	(172,019)	92%	2,240,609	2,071,739
Other	2,019,336	2,016,890	1,586,406	(430,484)	79%	1,801,053	787,845
Total revenues	<u>46,625,604</u>	<u>55,813,718</u>	<u>50,829,483</u>	<u>(4,984,235)</u>	91%	<u>51,730,761</u>	<u>45,188,550</u>
Expenditures:							
Salaries	9,020,979	9,224,010	7,979,176	1,244,834	87%	7,115,032	6,543,500
Fringe benefits	4,469,711	4,498,221	3,871,684	626,537	86%	3,465,057	3,186,873
Operating expenditures	13,655,688	15,900,053	10,180,311	5,719,742	64%	10,001,662	8,629,769
Repairs and maintenance	3,883,845	4,208,176	2,933,105	1,275,071	70%	2,722,439	2,393,892
Capital outlay	4,981,699	11,260,956	7,595,815	3,665,141	67%	5,837,648	4,407,519
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>56,647,300</u>	<u>44,115,975</u>	<u>12,531,325</u>	78%	<u>41,219,683</u>	<u>37,116,458</u>
Revenues over (under) expenditures	(1,174,279)	(833,582)	6,713,508	7,547,090	-805%	10,511,078	8,072,092
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)	(9,975,865)	(5,084,633)	4,891,232	51%	(6,324,421)	(2,386,335)
Transfer from special revenue fund	-	1,605,271	1,353,165	(252,106)	84%	2,486,335	2,386,335
Transfer from water capital project fund	875,000	875,000	875,000	-	100%	-	-
Claims settlement	-	-	887,909	887,909	na	-	-
Appropriated net position	<u>3,999,279</u>	<u>8,402,646</u>	<u>-</u>	<u>(8,402,646)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>1,174,279</u>	<u>833,582</u>	<u>(2,042,029)</u>	<u>(2,875,611)</u>	-245%	<u>(3,295,332)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,671,479</u>	<u>\$ 4,671,479</u>		<u>\$ 7,215,746</u>	<u>\$ 8,072,092</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 MAY 31, 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	653,889	1,616,097
Investment earnings-debt proceeds	72,944	3,566,679	1,645,628	5,212,307
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>4,245,002</u>	<u>8,872,350</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
Shalotte 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)	(1,217,437)	(151,299,516)
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	40,908,434	30,932,581	5,084,633	36,017,214
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	(21,580,696)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>189,976,984</u>	<u>200,847,080</u>	<u>3,509,633</u>	<u>204,356,713</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 50,765,001	\$ 2,292,196	\$ 53,057,197

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 50,567,206	\$ 24,975,106	\$ 75,542,312
Restricted cash	922,440	16,725,952	17,648,392
Interest receivable	24,245	6,660	30,905
Receivables and special assessments, net	3,509,403	-	3,509,403
Due from other governmental agencies	535,649	1,097,406	1,633,055
Due from other funds	594,077	-	594,077
Inventories	350,869	-	350,869
Total current assets	<u>56,503,889</u>	<u>42,805,124</u>	<u>99,309,013</u>
Current Liabilities:			
Accounts payable and other liabilities	642,948	170,205	813,153
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>11,590,488</u>	<u>764,282</u>	<u>12,354,770</u>
Expendable net position	44,913,401	42,040,842	86,954,243
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	(127,256,093)	-	(127,256,093)
Deferred inflow	(2,143,050)	-	(2,143,050)
Total net position	<u>\$ 236,729,896</u>	<u>\$ 42,040,842</u>	<u>\$ 278,770,738</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	May 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2024	May 31, 2024
Revenues:							
User charges	\$ 33,781,173	\$ 52,622,230	\$ 50,146,717	\$ (2,475,513)	95%	\$ 48,664,065	\$ 44,501,978
Investment earnings	1,300,000	2,014,920	1,557,516	(457,404)	77%	1,643,174	1,495,140
Restricted intergovernmental	-	304,762	39,143	(265,619)	13%	-	-
Other	2,546,104	2,996,331	2,832,734	(163,597)	95%	3,738,743	53,324
Total revenues	<u>37,627,277</u>	<u>57,938,243</u>	<u>54,576,110</u>	<u>(3,362,133)</u>	94%	<u>54,045,982</u>	<u>46,050,442</u>
Expenditures:							
Salaries	4,879,551	4,916,206	4,415,395	500,811	90%	3,954,689	3,653,325
Fringe benefits	2,337,964	2,372,537	2,029,204	343,333	86%	1,875,731	1,731,742
Operating expenditures	7,012,723	8,474,772	6,117,620	2,357,152	72%	6,139,341	5,133,467
Repairs and maintenance	2,238,200	3,053,468	2,036,227	1,017,241	67%	2,103,321	1,851,929
Capital outlay	5,744,709	11,242,562	6,938,736	4,303,826	62%	7,767,273	6,804,525
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	3,953,572	1,502,152	72%	3,446,017	3,444,349
Total expenditures	<u>37,711,939</u>	<u>45,056,557</u>	<u>34,056,795</u>	<u>10,999,762</u>	76%	<u>34,040,107</u>	<u>31,364,422</u>
Revenues over (under) expenditures	(84,662)	12,881,686	20,519,315	7,637,629	159%	20,005,875	14,686,020
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)	(25,654,714)	(16,080,819)	9,573,895	63%	(15,602,223)	(974,400)
Transfer from wastewater capital project	60,000	1,260,000	1,260,000	-	100%	1,783,553	1,702,000
Transfer from Special Revenue Fund	-	1,327,733	1,327,733	-	100%	900,000	-
Appropriated net position	<u>5,119,320</u>	<u>10,365,811</u>	<u>-</u>	<u>(10,365,811)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>84,662</u>	<u>(12,881,686)</u>	<u>(13,673,604)</u>	<u>(791,918)</u>	106%	<u>(12,918,670)</u>	<u>727,600</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,845,711</u>	<u>\$ 6,845,711</u>		<u>\$ 7,087,205</u>	<u>\$ 15,413,620</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 MAY 31, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 51,818,580	\$ 594,077	\$ 395,734	\$ 989,811
Investment earnings	318,945	1,171,022	571,338	1,742,360
Investment earnings-debt proceeds	81,742	708,479	550,098	1,258,577
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>56,924,367</u>	<u>4,593,834</u>	<u>1,517,170</u>	<u>6,111,004</u>
Expenditures:				
WBRWWTF Expansion Southport	52,300,543	12,893,585	21,528,913	34,422,498
Ocean Ridge Reclaimed Water Main	172,600	105,400	4,250	109,650
Sea Trail WWTP	896,153	896,152	-	896,152
Navassa Wastewater System Rehabilitation	4,002,818	520,673	8,000	528,673
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,261,936	206,009	1,467,945
Biosolids Processing Facility	3,308,084	581	360,473	361,054
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	78,392	114,718
NEBRWWTP Transmission North	1,691,010	248,649	585,376	834,025
Longwood Road Force Main Sewer	14,956,200	195,000	771,140	966,140
Southport Merger - Pump Station Rehab	2,800,000	222,611	50,894	273,505
Southport Merger - Sewer Replacement	12,125,822	49,031	-	49,031
Southport Merger - Find and Fix	10,005,886	371,468	136,628	508,096
Transmission Midway Rd to Clemmons	15,608,600	-	37,500	37,500
MAIRP	67,500	-	-	-
Southport Merger - Low Pressure Conversion	1,220,991	-	-	-
West Bruns. WRF Expansion	2,300,800	-	-	-
West Bruns. Transmission Clemmons to WRF	114,300	-	-	-
West Bruns. Reclaimed Water Line	229,300	-	-	-
Total expenditures	<u>134,847,629</u>	<u>18,976,329</u>	<u>24,414,151</u>	<u>43,390,480</u>
Revenues over (under) expenditures	(77,923,262)	(14,382,495)	(22,896,981)	(37,279,476)
Other Financing Sources (Uses):				
Long term debt issued	68,982,499	24,084,365	11,629,879	35,714,244
Bond premium	1,039,782	1,039,782	-	1,039,782
Transfer from wastewater fund	58,696,182	33,041,472	16,080,819	49,122,291
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	(45,093,470)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>77,923,262</u>	<u>49,671,025</u>	<u>25,122,965</u>	<u>74,793,990</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 35,288,530	\$ 2,225,984	\$ 37,514,514

Cash and Investments

A Summary of Cash and Investments is presented below as of May 31, 2025. It reports that the County had \$476.4 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$70.2 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.34%

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF MAY 31, 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			7,953,192			0.00%
Total Checking & Petty Cash				\$ 7,962,542	1%	
Money Markets / Savings						
Truist Money Rate Savings			278,547,963			2.66%
First Bank Money Market			1,386,132			1.50%
First National Bank Money Market			5,000			4.37%
First National Bank ICS Sweep			61,567,614			4.45%
United Bank Money Market			540			0.64%
Total Money Markets / Savings				\$ 341,507,249	61%	
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				\$ 16,031,460	3%	4.96%
NC Capital Management Trust - Government Portfolio				\$ 78,771,401	14%	4.20%
Total Unrestricted Cash and Investments				\$ 476,407,012		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 61,366,282		11%	4.20%
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				\$ 70,226,385		
Grand Total All Cash and Investments				\$ 546,633,397	100%	3.34%
Cash Balances:						
General Fund			\$ 161,436,207			
County Capital Reserve Fund			79,396,901			
School Capital Projects Fund			24,948,108			
Water Fund			64,343,280			
Water Capital Reserve Fund			18,282,206			
Wastewater Fund			50,567,202			
Wastewater Capital Reserve Fund			38,729,958			

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 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ANNUAL BUDGET 2024-25	ACTUAL 2024-25	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
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		79,473	28%	
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	1,185,691		103%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ANNUAL BUDGET 2024-25	ACTUAL 2024-25	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
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		536,057	7%	
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	170,060,761	170,253,188		100%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ANNUAL BUDGET 2024-25	ACTUAL 2024-25	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
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		930,379	20%	
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	8,654,648		127%

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		1,320,920	-12%	
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	15,511,921		74%

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		1,020,120	8%	
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	13,287,032	10,368,763		78%

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		959,148	-5%	
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	14,230,343	10,641,436		75%

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		155,303	-32%	
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	2,680,717		73%

Note: Occupancy Tax is 1 month behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	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		896,483	12%	
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	11,538,375	10,286,305		89%

IRRIGATION REVENUE									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	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		433,251	52%	
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	6,250,000	5,810,093		93%

WATER WHOLESALE REVENUE									
Month	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
	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		437,428	4%	
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	5,000,000	4,575,744		92%

**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		180,711	-6%	
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	2,300,000	2,191,057		95%

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		1,037,837	12%	
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	12,100,000	11,092,431		92%

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		91,035	17%	
June	-	-	65,147	72,311	79,196				
Total	-	-	324,257	800,787	906,274	982,000	960,070		98%

**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		377,425	-34%	
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	5,468,414		96%

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		535,521	111%	
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	5,400,000	4,908,176		91%

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		96,372	13%	
June	63,536	99,226	93,605	148,686	142,477				
Total	535,272	739,519	873,889	850,045	1,210,215	1,340,000	1,180,453		88%

**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
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
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		1,577,520	19%	
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	18,250,000	16,768,832		92%

WASTEWATER TAPS & CONNECTIONS REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
July	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		408,592	-46%	
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	7,009,457	6,677,066		95%

WASTEWATER CAPITAL RECOVERY REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25		BUDGET
July	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		1,008,219	35%	
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	12,175,000	11,070,929		91%

**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		183,739	-26%	
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	2,650,000	2,368,404		89%

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	64,686	361
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	63,359	6,039

*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	34,353	278
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	33,269	5,462

**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