

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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

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Summary Information as of June 30, 2025:

General Fund:

- Total revenues for the General Fund are \$316.1 million, compared to \$300.7 million or 5.1% over the same period in the prior year. Significant changes include a 5.0% or \$8.7 million increase in Ad Valorem collections, a 3.5% or \$1.7 million increase in local option sales tax, and a 27.1% 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 104.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$280.6 million, or 91.1% of the current budget. Total expenditures are less than those of the same period in the prior year by \$6.1 million or 2.1%. 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 \$3.4 million increase in education, a \$1.8 million increase in solid waste, and a \$5.1 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 \$39.6 million net transfers out for the current period compared to \$14.2 million in the same period of the prior year.
- Expenditures are greater than revenues and net transfers by \$2.8 million for the current period end compared to revenues over expenditures of \$0.6 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$56.7 million compared to \$51.7 million in the same period in the prior year. There are increases in retail sales of \$0.9 million, irrigation increases of \$1.0 million, base service charges of \$1.6 million, and system development fees increase of \$2.5 million over the same period in the prior year. This also results from the water portion of Southport's enterprise fund balance received as part of the utility system merger of \$0.8 million. Total revenues are 100.7% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$49.5 million and are 87.1% of the current budget. Expenditures increased 20.0% or \$8.3 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 \$8.0 million net transfers out in the current period compared to \$3.8 net 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 \$10.8 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.
- Revenues are more than expenditures and net transfers by \$171k compared to \$7.2 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$6.5 million over the same period in the prior year to \$60.5 million. There is an increase in retail sales of \$2.4 million, wholesale sales of \$1.2 million, system development fees of \$2.1 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 102.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$37.4 million and are 82.6% of the current budget. Expenditures increased 10.0% or \$3.4 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 \$24.1 million in net transfers out to capital projects in the current period compared to \$12.9 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 \$21.8 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.
- Expenditures are greater than revenues and net transfers by \$0.9 million for the current period end compared to revenues greater than expenditures of \$7.1 million at the end of the same period of the prior year.

American Rescue Plan Fund:

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

| American Rescue Plan Act (ARPA) Projects | | | | |
|---|---|---------------------------|----------------------|-------------------|
| Function | Project | Approved/ Appropriated | Expended | Obligated |
| Gen. Gov. | Premium Pay | \$ 2,369,543 | \$ 2,369,543 | \$ - |
| Public Utilities | Sewer Infrastructure Project - Trailwood | 126,989 | 126,989 | - |
| Gen. Gov. | Revenue Replacement/Standard Allowance | 10,000,000 | 10,000,000 | - |
| Gen. Gov. | ARPA Direct Administrative Costs | 85,733 | 85,733 | - |
| Gen. Gov. | Restoring Pre-Pandemic Employment | 12,120,318 | 11,803,228 | 317,090 |
| Public Utilities | Lead and Copper Program | 494,729 | 494,729 | - |
| Public Utilities | OIB Wastewater Treatment Plant Project | 1,415,000 | 1,415,000 | - |
| Public Utilities | Southeast Area Improvements Project | 43,944 | 43,944 | - |
| Public Safety | AED Equipment - County Buildings | 93,215 | 93,215 | - |
| Cult. and Rec. | Library - Public Access Computers | 55,340 | 55,339 | 1 |
| Public Safety | Ambulances | 900,000 | 247,500 | 652,500 |
| Public Utilities | Shallotte Water Meter Replacement Project | 36,300 | 36,300 | - |
| | Total American Rescue Plan Act (ARPA) Projects | \$ 27,741,111 | \$ 26,771,520 | \$ 969,591 |

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 | 3,417,000 | 258,532 | 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 | 697,045 | - | 697,045 |
| 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 |
| Public Safety | Emergency Management LifePak Monitor Replacements | - | 2,400,000 | 2,400,000 |
| Public Safety | Fire Department Air Compressor | - | 185,000 | 185,000 |
| | Total Appropriated/Approved Standard Allowance Projects | \$ 5,858,152 | \$ 4,043,532 | \$ 9,901,684 |
| TBD | Remaining Funds - To Be Determined | - | - | 98,316 |
| | Total Standard Allowance (10M) ARPA Redirected | \$ 5,858,152 | \$ 4,043,532 | \$ 10,000,000 |

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

| Restoring Pre-Pandemic Employment ARPA Enabled Projects | | | | |
|---|---|---------------------|---------------------|----------------------|
| Function | Project | Appropriated | Earmarked | Total |
| Cult. and Rec. | Parks and Recreation Repairs and Maintenance | \$ 2,000,000 | \$ - | \$ 2,000,000 |
| Cult. and Rec. | Library Services | | - | - |
| Cult. and Rec. | Book Mobile | 293,320 | - | 293,320 |
| Cult. and Rec. | Circulation Desk - Southwest Library | 9,000 | - | 9,000 |
| Cult. and Rec. | VOIP Phones | 4,003 | - | 4,003 |
| Cult. and Rec. | Library Staff Computers | 17,860 | - | 17,860 |
| Cult. and Rec. | Bookmobile Staff Computer Workstations | 5,044 | | |
| Cult. and Rec. | Furnishing Southwest Brunswick Branch | 13,000 | | |
| Cult. and Rec. | NC Cardinal Update | 15,000 | | 15,000 |
| Public Safety | AED Equipment | 24,374 | - | 24,374 |
| Public Safety | CPR Training | 5,300 | - | 5,300 |
| Public Utilities | Southeast Area Improvements Project | 1,886,335 | - | 1,886,335 |
| Public Utilities | OIB Wastewater Treatment Plant Project | 2,227,733 | - | 2,227,733 |
| Public Utilities | Town of Navassa Water System Rehabilitation Project | 800,000 | - | 800,000 |
| Public Utilities | Shallotte Water Meter Project | 463,700 | | |
| Public Utilities | Lead and Copper Program | 905,271 | | |
| Central Serv. | Air Purification System for County Buildings | 9,500 | 640,500 | 650,000 |
| Central Serv. | Cyber Security and Audio/Visual Improvements | 471,089 | 28,911 | 500,000 |
| Cult. and Rec. | Library Services Enhancements | - | 87,780 | 87,780 |
| Human Services | Personal Protective Equipment | - | 50,000 | 50,000 |
| Human Services | Health and Human Services Building | - | 1,000,000 | 1,000,000 |
| Gen. Gov. | Administrative and Reporting Expenses | - | 64,267 | 64,267 |
| | Total Appropriated/Approved Restoring Pre-Pandemic Employment Projects | \$ 9,150,529 | \$ 1,871,458 | \$ 9,634,972 |
| TBD | Remaining Funds - To Be Determined | - | - | 2,485,347 |
| | Total Restoring Pre-Pandemic Employment Projects | \$ 9,150,529 | \$ 1,871,458 | \$ 12,120,319 |

Opioid Fund:

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$7,589,075 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 June 2025 totals \$391,826.

| 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 | 31,137 |
| #3 Recovery Support Services | DSS Clinician | 17,569 | 32,627 | 39,484 |
| #3 Recovery Support Services | The Healing Place (strategy change in FY25) | - | 192,720 | 177,200 |
| #3 Recovery Support Services | Christian Recovery Centers Inc. | - | 228,450 | 176,400 |
| #3 Recovery Support Services | ARROW Program | - | 256,065 | 95,645 |
| #4 Recovery Hosing Support | The Healing Place (initial stragety in FY24) | 78,474 | - | - |
| #6 Early Intervention | DSS Clinician | 21,912 | 32,627 | 22,507 |
| #7 Naloxone Distribution | Naloxone Distribution | - | 25,000 | 24,978 |
| #8 Post Overdose Response Team | PORT - Community Paramedicine Program | - | 293,229 | 60,150 |
| | Total National Opioid Settlement Projects | \$ 145,461 | \$ 1,106,546 | \$ 627,501 |

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

| | Major Funds | | | | Total Governmental Funds |
|---|-----------------------|------------------------------|---------------------------------|------------------------------------|--------------------------------|
| | General | County Capital Project | Education Capital Project | Non Major Governmental Funds | |
| Assets: | | | | | |
| Cash and cash equivalents/investments | \$ 142,171,398 | \$ 105,310,784 | \$ 47,068,748 | \$ 2,139,116 | \$ 296,690,046 |
| Restricted cash and investments | 1,538,209 | - | 6,407,856 | 7,985,798 | 15,931,863 |
| Interest receivable | 76,504 | 41,082 | 17,473 | 3,797 | 138,856 |
| Taxes receivable - net | 1,278,689 | - | - | - | 1,278,689 |
| Receivables - net | 4,561,890 | - | - | 2,341 | 4,564,231 |
| Other governmental agencies | 13,043,048 | 85,399 | 327,673 | 12,870,236 | 26,326,356 |
| Due from other funds | 39,414 | - | 2,002,615 | - | 2,042,029 |
| Lease receivable | 28,290 | - | - | - | 28,290 |
| Prepaid expenditures | 240,000 | - | - | - | 240,000 |
| Total assets | <u>\$ 162,977,442</u> | <u>\$ 105,437,265</u> | <u>\$ 55,824,365</u> | <u>\$ 23,001,288</u> | <u>\$ 347,240,360</u> |
| Liabilities: | | | | | |
| Accounts payable and other liabilities | \$ 10,449,080 | \$ 1,465,682 | \$ 2,029,409 | \$ 147,302 | \$ 14,091,473 |
| Due to other funds | 2,002,615 | 39,414 | - | - | 2,042,029 |
| Liabilities to be paid from restrict assets | - | 15,985,961 | - | 969,589 | 16,955,550 |
| Total liabilities | <u>12,451,695</u> | <u>17,491,057</u> | <u>2,029,409</u> | <u>1,116,891</u> | <u>33,089,052</u> |
| Deferred Inflows of Resources: | <u>2,244,164</u> | <u>-</u> | <u>-</u> | <u>12,751,656</u> | <u>14,995,820</u> |
| Fund Balances: | | | | | |
| Nonspendable | 268,290 | - | - | - | 268,290 |
| Restricted: | | | | | |
| Stabilization by State Statute | 17,147,400 | - | - | 124,718 | 17,272,118 |
| Restricted - other | 4,634,512 | - | 6,407,856 | 9,220,947 | 20,263,315 |
| Committed | 214,566 | 87,946,208 | 47,387,100 | - | 135,547,874 |
| Assigned | 14,303,135 | - | - | - | 14,303,135 |
| Unassigned | 111,713,680 | - | - | (212,924) | 111,500,756 |
| Total fund balances | <u>148,281,583</u> | <u>87,946,208</u> | <u>53,794,956</u> | <u>9,132,741</u> | <u>299,155,488</u> |
| Total liabilities, deferred inflow of resources and fund balances | <u>\$ 162,977,442</u> | <u>\$ 105,437,265</u> | <u>\$ 55,824,365</u> | <u>\$ 23,001,288</u> | <u>\$ 347,240,360</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Major Funds | | | | Total Governmental Funds |
|---|-----------------------|------------------------------|---------------------------------|------------------------------------|--------------------------------|
| | General | County Capital Project | Education Capital Project | Non Major Governmental Funds | |
| Revenues: | | | | | |
| Ad valorem taxes | \$ 182,924,569 | \$ - | \$ - | \$ - | \$ 182,924,569 |
| Local option sales taxes | 49,484,098 | - | - | - | 49,484,098 |
| Other taxes and licenses | 12,372,526 | - | - | - | 12,372,526 |
| Unrestricted intergovernmental revenues | 8,312,633 | - | - | - | 8,312,633 |
| Restricted intergovernmental revenues | 20,597,677 | 1,927,091 | - | 6,744,516 | 29,269,284 |
| Permits and fees | 10,321,828 | - | - | 192,968 | 10,514,796 |
| Sales and services | 22,357,000 | - | - | - | 22,357,000 |
| Investment earnings | 5,376,141 | 3,215,519 | 2,070,520 | 341,742 | 11,003,922 |
| Other | 4,330,469 | - | - | 940 | 4,331,409 |
| Total revenues | <u>316,076,941</u> | <u>5,142,610</u> | <u>2,070,520</u> | <u>7,280,166</u> | <u>330,570,237</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 18,254,723 | - | - | 547,647 | 18,802,370 |
| Public safety | 73,513,435 | - | - | 1,047,304 | 74,560,739 |
| Central services | 28,189,175 | - | - | - | 28,189,175 |
| Human services | 36,119,005 | 972,520 | - | 815,657 | 37,907,182 |
| Transportation | 222,200 | 1,853,384 | - | - | 2,075,584 |
| Environmental protection | 26,350,826 | - | - | - | 26,350,826 |
| Culture and recreation | 7,315,221 | 2,185,874 | - | - | 9,501,095 |
| Economic and physical development | 10,177,928 | - | - | - | 10,177,928 |
| Education | 64,805,929 | - | 29,197,926 | - | 94,003,855 |
| Debt Service: | | | | | |
| Principal retirement | 10,843,323 | - | - | 32,722 | 10,876,045 |
| Interest | 4,772,146 | - | - | 850 | 4,772,996 |
| Total expenditures | <u>280,563,911</u> | <u>5,011,778</u> | <u>29,197,926</u> | <u>2,444,180</u> | <u>317,217,795</u> |
| Revenues over (under) expenditures | <u>35,513,030</u> | <u>130,832</u> | <u>(27,127,406)</u> | <u>4,835,986</u> | <u>13,352,442</u> |
| Other Financing Sources (Uses): | | | | | |
| Lease liabilities issued | 604,129 | - | - | - | 604,129 |
| Subscription liabilities issued | 667,530 | - | - | 43,858 | 711,388 |
| Transfers from other funds | 750,000 | 25,169,872 | 14,984,241 | 184,000 | 41,088,113 |
| Transfers to other funds | (40,338,113) | (750,000) | - | (905,271) | (41,993,384) |
| Total other financing sources (uses) | <u>(38,316,454)</u> | <u>24,419,872</u> | <u>14,984,241</u> | <u>(677,413)</u> | <u>410,246</u> |
| Net change in fund balance | (2,803,424) | 24,550,704 | (12,143,165) | 4,158,573 | 13,762,688 |
| Fund balance, beginning of year | <u>151,085,007</u> | <u>63,395,504</u> | <u>65,938,121</u> | <u>4,974,168</u> | <u>285,392,800</u> |
| Fund balance, end of year | <u>\$ 148,281,583</u> | <u>\$ 87,946,208</u> | <u>\$ 53,794,956</u> | <u>\$ 9,132,741</u> | <u>\$ 299,155,488</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------|--------------------|-----------------------|------------------------------------|
| Revenues: | | | | |
| Ad valorem taxes | \$ 174,173,891 | \$ 178,589,716 | \$ 182,924,569 | \$ 4,334,853 |
| Local option sales taxes | 47,796,402 | 48,238,720 | 49,484,098 | 1,245,378 |
| Other taxes and licenses | 8,455,000 | 11,353,500 | 12,372,526 | 1,019,026 |
| Unrestricted intergovernmental revenues | 3,590,702 | 3,720,264 | 8,312,633 | 4,592,369 |
| Restricted intergovernmental revenues | 18,996,931 | 22,674,122 | 20,597,677 | (2,076,445) |
| Permits and fees | 10,058,349 | 10,136,195 | 10,321,828 | 185,633 |
| Sales and services | 18,787,919 | 19,402,450 | 22,357,000 | 2,954,550 |
| Investment earnings | 5,002,200 | 5,023,831 | 5,376,141 | 352,310 |
| Other | 1,359,374 | 2,799,985 | 4,330,469 | 1,530,484 |
| Total revenues | <u>288,220,768</u> | <u>301,938,783</u> | <u>316,076,941</u> | <u>14,138,158</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 19,054,698 | 20,794,221 | 18,254,723 | 2,539,498 |
| Central services | 27,110,487 | 33,547,609 | 28,189,175 | 5,358,434 |
| Public safety | 75,782,319 | 82,083,154 | 73,513,435 | 8,569,719 |
| Transportation | 161,000 | 283,014 | 222,200 | 60,814 |
| Environmental protection | 26,382,469 | 26,995,423 | 26,350,826 | 644,597 |
| Economic and physical development | 10,808,495 | 13,298,835 | 10,177,928 | 3,120,907 |
| Human services | 38,959,786 | 40,964,367 | 36,119,005 | 4,845,362 |
| Education | 64,133,934 | 64,893,455 | 64,805,929 | 87,526 |
| Culture and recreation | 6,906,841 | 9,552,970 | 7,315,221 | 2,237,749 |
| Debt Service: | | | | |
| Principal retirement | 11,080,000 | 10,843,352 | 10,843,323 | 29 |
| Interest and fiscal charges | 6,461,399 | 4,776,819 | 4,772,146 | 4,673 |
| Total expenditures | <u>286,841,428</u> | <u>308,033,219</u> | <u>280,563,911</u> | <u>27,469,308</u> |
| Revenues over (under) expenditures | <u>1,379,340</u> | <u>(6,094,436)</u> | <u>35,513,030</u> | <u>41,607,466</u> |
| Other Financing Sources (Uses): | | | | |
| Lease liabilities issued | - | 604,142 | 604,129 | (13) |
| Subscription liabilities issued | - | 731,916 | 667,530 | (64,386) |
| Transfers from other funds | 750,000 | 750,000 | 750,000 | - |
| Transfers to other funds | (10,126,097) | (40,338,113) | (40,338,113) | - |
| Appropriated fund balance | <u>7,996,757</u> | <u>44,346,491</u> | <u>-</u> | <u>(44,346,491)</u> |
| Total other financing sources (uses) | <u>(1,379,340)</u> | <u>6,094,436</u> | <u>(38,316,454)</u> | <u>(44,410,890)</u> |
| Net change in fund balances | <u>\$ -</u> | <u>\$ -</u> | <u>(2,803,424)</u> | <u>\$ (2,803,424)</u> |
| Fund balance, beginning of year | | | <u>151,085,007</u> | |
| Fund balance, end of year | | | <u>\$ 148,281,583</u> | |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|--------------------|--------------------|------------------------------------|----------------|--------------------|
| Revenues: | | | | | | |
| Ad Valorem Taxes: | | | | | | |
| Current year taxes | \$ 172,673,891 | \$ 177,089,716 | \$ 181,099,618 | \$ 4,009,902 | 102% | \$ 172,508,552 |
| Prior year taxes | 1,150,000 | 1,150,000 | 1,253,989 | 103,989 | 109% | 1,164,681 |
| Penalties and interest | 350,000 | 350,000 | 570,962 | 220,962 | 163% | 529,522 |
| | <u>174,173,891</u> | <u>178,589,716</u> | <u>182,924,569</u> | <u>4,334,853</u> | 102% | <u>174,202,755</u> |
| Local Option Sales Taxes: | | | | | | |
| Article 39 (1%) | 20,848,941 | 20,848,941 | 20,984,716 | 135,775 | 101% | 20,739,920 |
| Article 40 (1/2%) | 13,060,318 | 13,272,113 | 14,083,971 | 811,858 | 106% | 13,149,372 |
| Article 42 (1/2%) | 13,887,143 | 14,117,666 | 14,415,411 | 297,745 | 102% | 13,911,091 |
| | <u>47,796,402</u> | <u>48,238,720</u> | <u>49,484,098</u> | <u>1,245,378</u> | 103% | <u>47,800,383</u> |
| Other Taxes and Licenses: | | | | | | |
| Scrap tire disposal fee | 250,000 | 250,000 | 299,336 | 49,336 | 120% | 292,755 |
| Deed stamp excise tax | 5,575,000 | 7,318,500 | 8,504,545 | 1,186,045 | 116% | 7,982,218 |
| Solid waste tax | 65,000 | 65,000 | 78,639 | 13,639 | 121% | 75,088 |
| White goods disposal tax | 65,000 | 65,000 | 82,734 | 17,734 | 127% | 88,869 |
| 1% Occupancy Tax | 2,500,000 | 3,655,000 | 3,407,272 | (247,728) | 93% | 3,401,266 |
| | <u>8,455,000</u> | <u>11,353,500</u> | <u>12,372,526</u> | <u>1,019,026</u> | 109% | <u>11,840,196</u> |
| Unrestricted Intergovernmental: | | | | | | |
| Medicaid hold harmless | 3,000,000 | 3,129,562 | 7,774,308 | 4,644,746 | 248% | 7,162,667 |
| Beer and wine tax | 250,000 | 250,000 | 298,224 | 48,224 | 119% | 348,043 |
| Jail fees | 340,702 | 340,702 | 240,101 | (100,601) | 70% | 483,849 |
| | <u>3,590,702</u> | <u>3,720,264</u> | <u>8,312,633</u> | <u>4,592,369</u> | 223% | <u>7,994,559</u> |
| Restricted Intergovernmental: | | | | | | |
| State and federal grant | 18,578,119 | 22,130,424 | 20,007,281 | (2,123,143) | 90% | 19,004,253 |
| State Aid to Libraries | 217,932 | 217,932 | 192,594 | (25,338) | 88% | 189,531 |
| State cost reimbursement | 49,880 | 49,880 | 32,179 | (17,701) | 65% | 34,060 |
| Restricted Opioid Revenues | - | 124,886 | 124,885 | (1) | 100% | - |
| Court facility fees | 139,000 | 139,000 | 172,809 | 33,809 | 124% | 166,374 |
| Payments in lieu of taxes | - | - | 5,211 | 5,211 | na | 5,108 |
| ABC law enf. services | 12,000 | 12,000 | 17,786 | 5,786 | 148% | 16,634 |
| State drug tax | - | - | 44,932 | 44,932 | na | 22,199 |
| | <u>18,996,931</u> | <u>22,674,122</u> | <u>20,597,677</u> | <u>(2,076,445)</u> | 91% | <u>19,438,159</u> |
| Permits and Fees: | | | | | | |
| Blding insp. and permits | 7,725,000 | 7,802,846 | 7,477,773 | (325,073) | 96% | 7,498,085 |
| Recording fees | 750,000 | 750,000 | 915,155 | 165,155 | 122% | 858,368 |
| Fire inspection fees | 500,000 | 500,000 | 534,287 | 34,287 | 107% | 496,984 |
| Concealed handgun permit | 250,000 | 250,000 | 193,136 | (56,864) | 77% | 267,966 |
| Other permit and fees | 833,349 | 833,349 | 1,201,477 | 368,128 | 144% | 1,123,034 |
| | <u>10,058,349</u> | <u>10,136,195</u> | <u>10,321,828</u> | <u>185,633</u> | 102% | <u>10,244,437</u> |
| Sales and Services: | | | | | | |
| Solid waste fees | 4,500,000 | 5,000,000 | 5,517,532 | 517,532 | 110% | 5,833,252 |
| School resource off. reimb. | 2,273,375 | 2,273,375 | 2,273,450 | 75 | 100% | 2,191,206 |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|--------------------|--------------------|------------------------------------|----------------|--------------------|
| Sales and Services (continued): | | | | | | |
| Rents | 84,000 | 84,000 | 83,522 | (478) | 99% | 65,522 |
| EMS Charges | 7,400,000 | 7,480,000 | 9,476,957 | 1,996,957 | 127% | 7,456,875 |
| Public health user fees | 1,096,950 | 1,115,261 | 1,057,221 | (58,040) | 95% | 1,132,182 |
| Sheriff animal prot. serv. fees | 100,000 | 100,000 | 121,409 | 21,409 | 121% | 120,647 |
| Social services fees | 48,100 | 48,100 | 10,503 | (37,597) | 22% | 33,575 |
| Public housing fees | 4,100 | 15,100 | 21,809 | 6,709 | 144% | 5,799 |
| Tax collection fees | 400,000 | 400,000 | 552,098 | 152,098 | 138% | 498,240 |
| Other sales and services | 2,121,416 | 2,126,636 | 2,390,345 | 263,709 | 112% | 2,220,268 |
| Register of deeds | 351,018 | 351,018 | 466,397 | 115,379 | 133% | 421,889 |
| Marriage licenses | 57,960 | 57,960 | 61,506 | 3,546 | 106% | 60,239 |
| Recreation services | 351,000 | 351,000 | 324,251 | (26,749) | 92% | 325,873 |
| | <u>18,787,919</u> | <u>19,402,450</u> | <u>22,357,000</u> | <u>2,954,550</u> | 115% | <u>20,365,567</u> |
| Investment earnings | <u>5,002,200</u> | <u>5,023,831</u> | <u>5,376,141</u> | <u>352,310</u> | 107% | <u>5,838,755</u> |
| Other: | | | | | | |
| ABC bottles taxes | 45,000 | 45,000 | 97,713 | 52,713 | 217% | 95,924 |
| Cnty Brd of Alcohol Control | 30,000 | 30,000 | 30,000 | - | 100% | 30,000 |
| Contributions | 53,100 | 69,900 | 122,323 | 52,423 | 175% | 116,111 |
| Other revenues | 1,231,274 | 2,655,085 | 4,066,458 | 1,411,373 | 153% | 2,761,825 |
| Lease and lease interest | - | - | 13,975 | 13,975 | na | 14,281 |
| | <u>1,359,374</u> | <u>2,799,985</u> | <u>4,330,469</u> | <u>1,530,484</u> | 155% | <u>3,018,141</u> |
| Total revenues | <u>288,220,768</u> | <u>301,938,783</u> | <u>316,076,941</u> | <u>14,138,158</u> | 105% | <u>300,742,952</u> |
| Expenditures: | | | | | | |
| General Government: | | | | | | |
| Governing Body: | | | | | | |
| Salaries | 260,740 | 261,312 | 258,491 | 2,821 | 99% | 248,260 |
| Fringe benefits | 92,566 | 92,981 | 83,093 | 9,888 | 89% | 80,040 |
| Operating costs | 67,350 | 76,311 | 56,283 | 20,028 | 74% | 48,074 |
| | <u>420,656</u> | <u>430,604</u> | <u>397,867</u> | <u>32,737</u> | 92% | <u>376,374</u> |
| County Administration: | | | | | | |
| Salaries | 1,038,983 | 1,016,138 | 943,601 | 72,537 | 93% | 977,712 |
| Fringe benefits | 354,778 | 345,205 | 317,378 | 27,827 | 92% | 322,307 |
| Operating costs | 67,944 | 69,483 | 40,567 | 28,916 | 58% | 61,593 |
| Capital outlay | - | 51,640 | 6,539 | 45,101 | 13% | - |
| | <u>1,461,705</u> | <u>1,482,466</u> | <u>1,308,085</u> | <u>174,381</u> | 88% | <u>1,361,612</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|----------------------------|--------------------|-------------------|------------------|------------------------------------|----------------|------------------|
| Human Resources: | | | | | | |
| Salaries | 503,350 | 514,560 | 499,014 | 15,546 | 97% | 474,161 |
| Fringe benefits | 192,181 | 197,307 | 189,237 | 8,070 | 96% | 178,144 |
| Operating costs | 11,355 | 30,626 | 14,376 | 16,250 | 47% | 8,277 |
| | <u>706,886</u> | <u>742,493</u> | <u>702,627</u> | <u>39,866</u> | 95% | <u>660,582</u> |
| Communications: | | | | | | |
| Salaries | 161,924 | 208,005 | 165,257 | 42,748 | 79% | 151,594 |
| Fringe benefits | 62,465 | 88,396 | 63,211 | 25,185 | 72% | 58,095 |
| Operating costs | 118,968 | 118,099 | 59,108 | 58,991 | 50% | 24,507 |
| Capital outlay | - | 169,851 | 158,825 | 11,026 | 94% | - |
| | <u>343,357</u> | <u>584,351</u> | <u>446,401</u> | <u>137,950</u> | 76% | <u>234,196</u> |
| Finance: | | | | | | |
| Salaries | 1,288,026 | 1,293,633 | 1,293,524 | 109 | 100% | 1,118,199 |
| Fringe benefits | 488,151 | 486,523 | 484,812 | 1,711 | 100% | 416,976 |
| Operating costs | 662,189 | 541,453 | 425,491 | 115,962 | 79% | 400,738 |
| Capital outlay | - | 188,037 | 188,035 | 2 | 100% | 493,372 |
| | <u>2,438,366</u> | <u>2,509,646</u> | <u>2,391,862</u> | <u>117,784</u> | 95% | <u>2,429,285</u> |
| Tax Administration: | | | | | | |
| Salaries | 3,399,627 | 3,167,620 | 2,823,298 | 344,322 | 89% | 2,973,730 |
| Fringe benefits | 1,429,880 | 1,330,924 | 1,223,054 | 107,870 | 92% | 1,214,769 |
| Operating costs | 1,139,830 | 1,066,253 | 889,097 | 177,156 | 83% | 937,854 |
| Capital outlay | - | 156,319 | 32,323 | 123,996 | 21% | 150,524 |
| | <u>5,969,337</u> | <u>5,721,116</u> | <u>4,967,772</u> | <u>753,344</u> | 87% | <u>5,276,877</u> |
| County Attorney: | | | | | | |
| Salaries | 581,570 | 528,300 | 447,919 | 80,381 | 85% | 451,701 |
| Fringe benefits | 203,559 | 179,839 | 156,541 | 23,298 | 87% | 147,832 |
| Operating costs | 266,750 | 254,331 | 77,650 | 176,681 | 31% | 152,209 |
| | <u>1,051,879</u> | <u>962,470</u> | <u>682,110</u> | <u>280,360</u> | 71% | <u>751,742</u> |
| Court Facilities: | | | | | | |
| Operating costs | 320,484 | 320,484 | 235,799 | 84,685 | 74% | 219,830 |
| Capital outlay | - | 214,790 | - | 214,790 | 0% | 12,719 |
| | <u>320,484</u> | <u>535,274</u> | <u>235,799</u> | <u>299,475</u> | 44% | <u>232,549</u> |
| Board of Elections: | | | | | | |
| Salaries | 975,358 | 1,000,627 | 986,700 | 13,927 | 99% | 917,886 |
| Fringe benefits | 230,393 | 237,197 | 212,572 | 24,625 | 90% | 174,321 |
| Operating costs | 308,656 | 345,364 | 332,314 | 13,050 | 96% | 351,549 |
| Capital outlay | 5,900 | 33,166 | 33,166 | - | 100% | - |
| | <u>1,520,307</u> | <u>1,616,354</u> | <u>1,564,752</u> | <u>51,602</u> | 97% | <u>1,443,756</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--------------------------------|--------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|
| Register of Deeds: | | | | | | |
| Salaries | 892,987 | 886,487 | 744,247 | 142,240 | 84% | 809,881 |
| Fringe benefits | 408,106 | 414,606 | 345,037 | 69,569 | 83% | 370,865 |
| Operating costs | <u>3,120,628</u> | <u>4,508,354</u> | <u>4,468,164</u> | <u>40,190</u> | 99% | <u>4,187,500</u> |
| | <u>4,421,721</u> | <u>5,809,447</u> | <u>5,557,448</u> | <u>251,999</u> | 96% | <u>5,368,246</u> |
| Contingency: | | | | | | |
| Operating Costs | <u>400,000</u> | <u>400,000</u> | <u>-</u> | <u>400,000</u> | 0% | <u>-</u> |
| Total general government | <u>19,054,698</u> | <u>20,794,221</u> | <u>18,254,723</u> | <u>2,539,498</u> | 88% | <u>18,135,219</u> |
| Central Services: | | | | | | |
| Information Technology: | | | | | | |
| Salaries | 1,989,532 | 2,160,787 | 2,151,325 | 9,462 | 100% | 1,699,553 |
| Fringe benefits | 751,501 | 821,953 | 793,574 | 28,379 | 97% | 617,578 |
| Operating costs | 2,337,775 | 1,991,801 | 1,633,979 | 357,822 | 82% | 1,283,963 |
| Capital outlay | <u>851,530</u> | <u>1,812,751</u> | <u>857,901</u> | <u>954,850</u> | 47% | <u>906,921</u> |
| | <u>5,930,338</u> | <u>6,787,292</u> | <u>5,436,779</u> | <u>1,350,513</u> | 80% | <u>4,508,015</u> |
| Fleet Services: | | | | | | |
| Salaries | 959,706 | 959,879 | 919,220 | 40,659 | 96% | 824,243 |
| Fringe benefits | 418,878 | 419,005 | 389,776 | 29,229 | 93% | 343,464 |
| Operating costs | 402,059 | 426,525 | 326,661 | 99,864 | 77% | 341,493 |
| Capital outlay | <u>1,018,000</u> | <u>1,437,496</u> | <u>737,133</u> | <u>700,363</u> | 51% | <u>1,019,690</u> |
| | <u>2,798,643</u> | <u>3,242,905</u> | <u>2,372,790</u> | <u>870,115</u> | 73% | <u>2,528,890</u> |
| Engineering: | | | | | | |
| Salaries | 848,565 | 847,826 | 832,102 | 15,724 | 98% | 696,032 |
| Fringe benefits | 313,230 | 313,230 | 306,025 | 7,205 | 98% | 249,503 |
| Operating costs | 43,275 | 39,113 | 28,489 | 10,624 | 73% | 33,524 |
| Capital outlay | <u>-</u> | <u>11,874</u> | <u>11,874</u> | <u>-</u> | 100% | <u>103,061</u> |
| | <u>1,205,070</u> | <u>1,212,043</u> | <u>1,178,490</u> | <u>33,553</u> | 97% | <u>1,082,120</u> |
| Operation Services: | | | | | | |
| Salaries | 3,198,808 | 3,237,278 | 3,106,343 | 130,935 | 96% | 2,824,837 |
| Fringe benefits | 1,445,808 | 1,473,666 | 1,373,857 | 99,809 | 93% | 1,253,505 |
| Operating costs | 4,708,371 | 8,371,853 | 5,940,892 | 2,430,961 | 71% | 4,055,891 |
| Capital outlay | <u>467,500</u> | <u>1,265,531</u> | <u>1,084,862</u> | <u>180,669</u> | 86% | <u>445,237</u> |
| | <u>9,820,487</u> | <u>14,348,328</u> | <u>11,505,954</u> | <u>2,842,374</u> | 80% | <u>8,579,470</u> |
| Non-departmental: | | | | | | |
| Fringe benefits | 6,942,474 | 7,238,489 | 7,217,718 | 20,771 | 100% | 6,723,470 |
| Operating costs | 413,475 | 655,422 | 414,314 | 241,108 | 63% | 772,147 |
| Capital outlay | <u>-</u> | <u>63,130</u> | <u>63,130</u> | <u>-</u> | 100% | <u>41,023</u> |
| | <u>7,355,949</u> | <u>7,957,041</u> | <u>7,695,162</u> | <u>261,879</u> | 97% | <u>7,536,640</u> |
| Total central services | <u>27,110,487</u> | <u>33,547,609</u> | <u>28,189,175</u> | <u>5,358,434</u> | 84% | <u>24,235,135</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|---------------------------------|--------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|
| Public Safety: | | | | | | |
| District Attorney: | | | | | | |
| Operating costs | 13,000 | 13,000 | 5,367 | 7,633 | 41% | 8,634 |
| Sheriff: | | | | | | |
| Salaries | 15,250,395 | 15,679,861 | 15,546,158 | 133,703 | 99% | 14,313,730 |
| Fringe benefits | 5,989,510 | 5,935,467 | 5,877,624 | 57,843 | 99% | 5,368,853 |
| Operating costs | 3,968,121 | 5,098,854 | 4,110,994 | 987,860 | 81% | 3,680,773 |
| Capital outlay | 1,066,989 | 2,484,206 | 1,504,071 | 980,135 | 61% | 2,404,121 |
| | <u>26,275,015</u> | <u>29,198,388</u> | <u>27,038,847</u> | <u>2,159,541</u> | 93% | <u>25,767,477</u> |
| Detention Center: | | | | | | |
| Salaries | 7,513,177 | 7,351,884 | 7,298,711 | 53,173 | 99% | 6,711,757 |
| Fringe benefits | 3,126,583 | 3,203,154 | 2,836,250 | 366,904 | 89% | 2,626,596 |
| Operating costs | 4,344,958 | 4,293,018 | 3,891,706 | 401,312 | 91% | 3,236,792 |
| Capital outlay | 69,162 | 150,162 | 92,591 | 57,571 | 62% | 263,528 |
| | <u>15,053,880</u> | <u>14,998,218</u> | <u>14,119,258</u> | <u>878,960</u> | 94% | <u>12,838,673</u> |
| Public Defenders Office: | | | | | | |
| Operating costs | 13,000 | 13,000 | 1,992 | 11,008 | 15% | - |
| Emergency Medical: | | | | | | |
| Salaries | 9,821,147 | 9,861,707 | 9,282,866 | 578,841 | 94% | 8,068,671 |
| Fringe benefits | 3,816,305 | 3,873,304 | 3,432,047 | 441,257 | 89% | 2,950,270 |
| Operating costs | 2,890,248 | 3,433,817 | 3,292,453 | 141,364 | 96% | 2,768,528 |
| Capital outlay | 2,080,220 | 4,068,442 | 1,209,690 | 2,858,752 | 30% | 2,158,770 |
| | <u>18,607,920</u> | <u>21,237,270</u> | <u>17,217,056</u> | <u>4,020,214</u> | 81% | <u>15,946,239</u> |
| Community Paramedicine: | | | | | | |
| Salaries | - | 100,000 | 41,230 | 58,770 | 41% | - |
| Fringe benefits | - | 45,000 | 14,799 | 30,201 | 33% | - |
| 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>125,683</u> | <u>92,242</u> | 58% | <u>-</u> |
| Emergency Management: | | | | | | |
| Salaries | 639,120 | 610,869 | 600,983 | 9,886 | 98% | 467,328 |
| Fringe benefits | 247,488 | 239,706 | 218,187 | 21,519 | 91% | 171,111 |
| Operating costs | 739,968 | 665,374 | 485,265 | 180,109 | 73% | 613,272 |
| Capital outlay | 91,220 | 290,328 | 285,096 | 5,232 | 98% | 501,682 |
| | <u>1,717,796</u> | <u>1,806,277</u> | <u>1,589,531</u> | <u>216,746</u> | 88% | <u>1,753,393</u> |
| Other Agencies: | | | | | | |
| Rescue Squads | 358,300 | 358,300 | 358,300 | - | 100% | 410,840 |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|---|--------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|
| Building Inspections and Central Permitting: | | | | | | |
| Salaries | 4,064,136 | 4,174,945 | 3,969,945 | 205,000 | 95% | 3,360,913 |
| Fringe benefits | 1,608,406 | 1,636,880 | 1,522,547 | 114,333 | 93% | 1,240,815 |
| Operating costs | 345,900 | 428,255 | 322,641 | 105,614 | 75% | 313,241 |
| Capital outlay | 264,000 | 265,146 | 265,146 | - | 100% | 355,219 |
| | <u>6,282,442</u> | <u>6,505,226</u> | <u>6,080,279</u> | <u>424,947</u> | 93% | <u>5,270,188</u> |
| Fire Inspections | | | | | | |
| Salaries | 947,518 | 882,336 | 803,606 | 78,730 | 91% | 704,647 |
| Fringe benefits | 362,191 | 336,874 | 273,808 | 63,066 | 81% | 231,723 |
| Operating costs | 88,995 | 88,854 | 80,640 | 8,214 | 91% | 109,533 |
| Capital outlay | 41,000 | 64,114 | 64,114 | - | 100% | 252,223 |
| | <u>1,439,704</u> | <u>1,372,178</u> | <u>1,222,168</u> | <u>150,010</u> | 89% | <u>1,298,126</u> |
| Central Communications: | | | | | | |
| Salaries | 2,694,678 | 2,712,361 | 2,599,605 | 112,756 | 96% | 2,192,976 |
| Fringe benefits | 1,079,562 | 1,092,741 | 1,013,866 | 78,875 | 93% | 841,957 |
| Operating costs | 758,990 | 671,290 | 536,927 | 134,363 | 80% | 408,483 |
| Capital outlay | 69,722 | 278,347 | 196,374 | 81,973 | 71% | 260,692 |
| | <u>4,602,952</u> | <u>4,754,739</u> | <u>4,346,772</u> | <u>407,967</u> | 91% | <u>3,704,108</u> |
| Animal Protective Services: | | | | | | |
| Salaries | 697,661 | 768,236 | 767,270 | 966 | 100% | 690,876 |
| Fringe benefits | 298,702 | 318,033 | 316,515 | 1,518 | 100% | 283,786 |
| Operating costs | 349,022 | 515,259 | 317,292 | 197,967 | 62% | 326,335 |
| Capital outlay | - | 7,105 | 7,105 | - | 100% | 110,578 |
| | <u>1,345,385</u> | <u>1,608,633</u> | <u>1,408,182</u> | <u>200,451</u> | 88% | <u>1,411,575</u> |
| Total public safety | <u>75,782,319</u> | <u>82,083,154</u> | <u>73,513,435</u> | <u>8,569,719</u> | 90% | <u>68,409,253</u> |
| Transportation: | | | | | | |
| Cape Fear Regional Jetport | 111,000 | 112,200 | 112,200 | - | 100% | 111,000 |
| Odell Williamson Mun. Air. | 50,000 | 50,000 | 50,000 | - | 100% | 50,000 |
| Brunswick Transit System | - | 120,814 | 60,000 | 60,814 | 50% | 130,581 |
| Total transportation | <u>161,000</u> | <u>283,014</u> | <u>222,200</u> | <u>60,814</u> | 79% | <u>291,581</u> |
| Environmental Protection: | | | | | | |
| Solid Waste: | | | | | | |
| Salaries | 526,833 | 536,833 | 525,545 | 11,288 | 98% | 472,218 |
| Fringe benefits | 226,691 | 226,691 | 224,797 | 1,894 | 99% | 198,384 |
| Operating costs | 25,228,330 | 25,670,406 | 25,177,346 | 493,060 | 98% | 23,300,736 |
| Capital outlay | 53,400 | 214,278 | 173,367 | 40,911 | 81% | 339,416 |
| | <u>26,035,254</u> | <u>26,648,208</u> | <u>26,101,055</u> | <u>547,153</u> | 98% | <u>24,310,754</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|-------------------|------------------|------------------------------------|----------------|------------------|
| Other: | | | | | | |
| Forestry services | 347,215 | 347,215 | 249,771 | 97,444 | 72% | 316,974 |
| Total environmental prot. | 26,382,469 | 26,995,423 | 26,350,826 | 644,597 | 98% | 24,627,728 |
| Economic Development: | | | | | | |
| Planning and Community Enforcement: | | | | | | |
| Salaries | 1,078,941 | 1,079,486 | 1,046,828 | 32,658 | 97% | 932,286 |
| Fringe benefits | 430,986 | 431,381 | 405,377 | 26,004 | 94% | 352,462 |
| Operating costs | 160,885 | 290,878 | 247,418 | 43,460 | 85% | 223,101 |
| Capital outlay | - | 3,780 | 3,780 | - | 100% | 41,280 |
| | 1,670,812 | 1,805,525 | 1,703,403 | 102,122 | 94% | 1,549,129 |
| Cooperative Extension: | | | | | | |
| Salaries | 348,295 | 448,423 | 414,584 | 33,839 | 92% | 391,085 |
| Fringe benefits | 165,107 | 205,916 | 190,144 | 15,772 | 92% | 178,172 |
| Operating costs | 192,699 | 201,262 | 146,570 | 54,692 | 73% | 161,710 |
| Capital outlay | 50,489 | 125,346 | 102,879 | 22,467 | 82% | - |
| | 756,590 | 980,947 | 854,177 | 126,770 | 87% | 730,967 |
| Soil and Water Conservation: | | | | | | |
| Salaries | 193,122 | 195,323 | 195,304 | 19 | 100% | 184,498 |
| Fringe benefits | 80,328 | 80,409 | 80,332 | 77 | 100% | 75,600 |
| Operating costs | 18,750 | 28,668 | 13,885 | 14,783 | 48% | 349,723 |
| | 292,200 | 304,400 | 289,521 | 14,879 | 95% | 609,821 |
| Public Housing Section 8: | | | | | | |
| Salaries | 228,695 | 228,405 | 223,703 | 4,702 | 98% | 211,871 |
| Fringe benefits | 99,548 | 99,470 | 97,552 | 1,918 | 98% | 92,084 |
| Operating costs | 2,225,250 | 2,763,557 | 2,660,080 | 103,477 | 96% | 2,345,516 |
| Capital outlay | - | 13,157 | 8,157 | 5,000 | 62% | 29,566 |
| | 2,553,493 | 3,104,589 | 2,989,492 | 115,097 | 96% | 2,679,037 |
| 1% Occupancy Tax: | | | | | | |
| Operating costs | 2,500,000 | 3,655,000 | 3,407,272 | 247,728 | 93% | 3,401,266 |
| Other Economic Development: | | | | | | |
| Contracted Services | 125,000 | 125,000 | 122,938 | 2,062 | 98% | 127,025 |
| Land for Economic Development | - | - | - | - | na | 19,342,381 |
| Incentives | 70,000 | 70,000 | - | 70,000 | 0% | 350,000 |
| Boiling Spring Lakes | 750,000 | 750,000 | - | 750,000 | 0% | 750,000 |
| Holden Beach Special Obligation Bond | 1,265,400 | 1,265,400 | - | 1,265,400 | 0% | - |
| Lockwood Folly & Shallotte Dredging | - | 186,125 | 186,125 | - | 100% | 33,438 |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|-------------------|------------------|------------------------------------|----------------|------------------|
| Other Economic Development (continued): | | | | | | |
| Reserve for shoreline protection | 200,000 | 426,849 | - | 426,849 | 0% | - |
| Brunswick Busines & Industry Development | 625,000 | 625,000 | 625,000 | - | 100% | 575,000 |
| | 3,035,400 | 3,448,374 | 934,063 | 2,514,311 | 27% | 21,177,844 |
| Total economic development | 10,808,495 | 13,298,835 | 10,177,928 | 3,120,907 | 77% | 30,148,064 |
| Human Services: | | | | | | |
| Health: | | | | | | |
| Administration: | | | | | | |
| Salaries | 3,358,162 | 3,352,843 | 3,244,652 | 108,191 | 97% | 2,861,719 |
| Fringe benefits | 1,665,628 | 1,668,235 | 1,614,546 | 53,689 | 97% | 1,528,368 |
| Operating costs | 238,585 | 432,927 | 372,745 | 60,182 | 86% | 878,519 |
| Capital outlay | - | 84,496 | 79,662 | 4,834 | 94% | 64,305 |
| | 5,262,375 | 5,538,501 | 5,311,605 | 226,896 | 96% | 5,332,911 |
| Communicable Diseases: | | | | | | |
| Operating costs | 446,850 | 600,919 | 450,832 | 150,087 | 75% | 653,521 |
| Capital outlay | - | 24,149 | 21,477 | 2,672 | 89% | - |
| | 446,850 | 625,068 | 472,309 | 152,759 | 76% | 653,521 |
| Adult Health Maintenance: | | | | | | |
| Operating costs | 676,465 | 750,050 | 444,926 | 305,124 | 59% | 526,320 |
| Capital outlay | - | 6,711 | 6,710 | 1 | 100% | - |
| | 676,465 | 756,761 | 451,636 | 305,125 | 60% | 526,320 |
| Senior Health | | | | | | |
| Salaries | 54,330 | 22,830 | - | 22,830 | 0% | 12,750 |
| Fringe benefits | 24,086 | 24,086 | - | 24,086 | 0% | 5,602 |
| Operating costs | 9,810 | 40,610 | 33,257 | 7,353 | 82% | 17,500 |
| Capital outlay | - | 2,043 | 2,042 | 1 | 100% | - |
| | 88,226 | 89,569 | 35,299 | 54,270 | 39% | 35,852 |
| Maternal and Child Health: | | | | | | |
| Salaries | 597,768 | 597,768 | 565,268 | 32,500 | 95% | 496,537 |
| Fringe benefits | 264,956 | 264,956 | 245,334 | 19,622 | 93% | 213,740 |
| Operating costs | 628,285 | 644,316 | 543,571 | 100,745 | 84% | 561,924 |
| Capital outlay | - | 70,448 | 62,942 | 7,506 | 89% | - |
| | 1,491,009 | 1,577,488 | 1,417,115 | 160,373 | 90% | 1,272,201 |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|---------------------------------|--------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|
| Environmental Health: | | | | | | |
| Salaries | 1,797,584 | 1,785,775 | 1,718,679 | 67,096 | 96% | 1,649,464 |
| Fringe benefits | 710,405 | 710,946 | 676,655 | 34,291 | 95% | 633,330 |
| Operating costs | 188,940 | 230,944 | 180,987 | 49,957 | 78% | 318,168 |
| Capital outlay | 60,000 | 429,791 | 429,790 | 1 | 100% | 267,758 |
| | <u>2,756,929</u> | <u>3,157,456</u> | <u>3,006,111</u> | <u>151,345</u> | 95% | <u>2,868,720</u> |
| Total health | <u>10,721,854</u> | <u>11,744,843</u> | <u>10,694,075</u> | <u>1,050,768</u> | 91% | <u>10,689,525</u> |
| Veterans' Services: | | | | | | |
| Salaries | 370,263 | 370,277 | 336,728 | 33,549 | 91% | 294,302 |
| Fringe benefits | 156,382 | 156,394 | 140,682 | 15,712 | 90% | 119,924 |
| Operating costs | 35,468 | 50,032 | 25,390 | 24,642 | 51% | 23,115 |
| Capital outlay | - | 10,866 | 10,865 | 1 | 100% | - |
| Total veterans' services | <u>562,113</u> | <u>587,569</u> | <u>513,665</u> | <u>73,904</u> | 87% | <u>437,341</u> |
| Social Services: | | | | | | |
| Administration: | | | | | | |
| Salaries | 12,503,847 | 11,892,323 | 10,722,995 | 1,169,328 | 90% | 9,867,563 |
| Fringe benefits | 6,058,786 | 6,061,807 | 5,144,238 | 917,569 | 85% | 4,690,942 |
| Operating costs | 2,694,723 | 3,243,020 | 2,191,486 | 1,051,534 | 68% | 2,536,859 |
| Capital outlay | 302,800 | 570,955 | 211,710 | 359,245 | 37% | 2,139,395 |
| | <u>21,560,156</u> | <u>21,768,105</u> | <u>18,270,429</u> | <u>3,497,676</u> | 84% | <u>19,234,759</u> |
| Other Operating Costs: | | | | | | |
| Medical assistance | 5,000 | 5,000 | (560) | 5,560 | -11% | 4,433 |
| Aid to the blind | 4,267 | 4,267 | 4,266 | 1 | 100% | 3,702 |
| Adoption assistance | 250,000 | 289,000 | 288,156 | 844 | 100% | 278,518 |
| Foster care | 750,000 | 848,000 | 847,005 | 995 | 100% | 662,337 |
| State foster home | 920,000 | 1,073,000 | 1,072,662 | 338 | 100% | 922,625 |
| Special assistance | 330,121 | 406,721 | 402,125 | 4,596 | 99% | 360,950 |
| Day care | 8,000 | 8,000 | 40 | 7,960 | 1% | 11,317 |
| Special child adopt. assistance | - | 216,566 | 13,850 | 202,716 | 6% | 16,389 |
| | <u>2,267,388</u> | <u>2,850,554</u> | <u>2,627,544</u> | <u>223,010</u> | 92% | <u>2,260,271</u> |
| Total social services | <u>23,827,544</u> | <u>24,618,659</u> | <u>20,897,973</u> | <u>3,720,686</u> | 85% | <u>21,495,030</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|----------------------------------|--------------------|-------------------|-------------------|------------------------------------|----------------|-------------------|
| Other Human Services: | | | | | | |
| Trillium Health Resources | 250,443 | 313,054 | 313,054 | - | 100% | 187,832 |
| Brunswick Senior Resources | 3,597,832 | 3,597,832 | 3,597,832 | - | 100% | 3,302,182 |
| Other human services | - | 102,410 | 102,406 | 4 | 100% | 98,466 |
| | <u>3,848,275</u> | <u>4,013,296</u> | <u>4,013,292</u> | <u>4</u> | <u>100%</u> | <u>3,588,480</u> |
| Total human services | <u>38,959,786</u> | <u>40,964,367</u> | <u>36,119,005</u> | <u>4,845,362</u> | <u>88%</u> | <u>36,210,376</u> |
| Education: | | | | | | |
| Public schools | 56,388,200 | 56,388,200 | 56,388,200 | - | 100% | 54,431,037 |
| Public schools - cap. outlay | 1,182,969 | 1,182,969 | 1,182,969 | - | 100% | 1,141,910 |
| Pub. sch.-fines and forfe. | 300,000 | 509,521 | 509,521 | - | 100% | 359,149 |
| Community college | 5,672,765 | 5,672,765 | 5,585,239 | 87,526 | 98% | 5,235,589 |
| Comm. college - cap. out. | 590,000 | 1,140,000 | 1,140,000 | - | 100% | 221,300 |
| Total education | <u>64,133,934</u> | <u>64,893,455</u> | <u>64,805,929</u> | <u>87,526</u> | <u>100%</u> | <u>61,388,985</u> |
| Culture and Recreation: | | | | | | |
| Parks and Recreation: | | | | | | |
| Administration: | | | | | | |
| Salaries | 1,030,285 | 1,040,304 | 974,700 | 65,604 | 94% | 913,640 |
| Fringe benefits | 315,855 | 323,401 | 311,942 | 11,459 | 96% | 287,064 |
| Operating costs | 844,111 | 840,346 | 759,521 | 80,825 | 90% | 875,951 |
| Capital outlay | - | 2,158,539 | 739,532 | 1,419,007 | 34% | 122,334 |
| | <u>2,190,251</u> | <u>4,362,590</u> | <u>2,785,695</u> | <u>1,576,895</u> | <u>64%</u> | <u>2,198,989</u> |
| Maintenance: | | | | | | |
| Salaries | 1,179,878 | 1,180,023 | 1,113,869 | 66,154 | 94% | 1,045,304 |
| Fringe benefits | 471,001 | 471,107 | 447,686 | 23,421 | 95% | 415,054 |
| Operating costs | 670,199 | 669,563 | 625,248 | 44,315 | 93% | 696,009 |
| Capital outlay | 153,519 | 187,007 | 184,764 | 2,243 | 99% | 337,190 |
| | <u>2,474,597</u> | <u>2,507,700</u> | <u>2,371,567</u> | <u>136,133</u> | <u>95%</u> | <u>2,493,557</u> |
| Total Parks and Recreation | <u>4,664,848</u> | <u>6,870,290</u> | <u>5,157,262</u> | <u>1,713,028</u> | <u>75%</u> | <u>4,692,546</u> |
| Brunswick County Library: | | | | | | |
| Salaries | 1,291,332 | 1,291,360 | 1,216,597 | 74,763 | 94% | 1,110,657 |
| Fringe benefits | 593,540 | 593,562 | 539,042 | 54,520 | 91% | 473,091 |
| Operating costs | 357,121 | 418,338 | 377,192 | 41,146 | 90% | 374,482 |
| Capital outlay | - | 379,420 | 25,128 | 354,292 | 7% | 24,963 |
| | <u>2,241,993</u> | <u>2,682,680</u> | <u>2,157,959</u> | <u>524,721</u> | <u>80%</u> | <u>1,983,193</u> |
| Total culture and recreation | <u>6,906,841</u> | <u>9,552,970</u> | <u>7,315,221</u> | <u>2,237,749</u> | <u>77%</u> | <u>6,675,739</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|---|--------------------|--------------------|-----------------------|------------------------------------|----------------|-----------------------|
| Debt Service: | | | | | | |
| Principal retirement | 11,080,000 | 10,843,352 | 10,843,323 | 29 | 100% | 11,392,941 |
| Interest and fees | 6,461,399 | 4,776,819 | 4,772,146 | 4,673 | 100% | 5,190,376 |
| Total debt service | 17,541,399 | 15,620,171 | 15,615,469 | 4,702 | 100% | 16,583,317 |
| Total expenditures | 286,841,428 | 308,033,219 | 280,563,911 | 27,469,308 | 91% | 286,705,397 |
| Revenues over (under) expenditures | <u>1,379,340</u> | <u>(6,094,436)</u> | <u>35,513,030</u> | <u>41,607,466</u> | | <u>14,037,555</u> |
| Other Financing Sources (Uses): | | | | | | |
| Lease liabilities issued | - | 604,142 | 604,129 | (13) | 100% | 171,875 |
| Subscription liabilities issued | - | 731,916 | 667,530 | (64,386) | 91% | 625,061 |
| | - | 1,336,058 | 1,271,659 | (64,399) | | 796,936 |
| Transfers From Other Funds: | | | | | | |
| County cap. projects fund | 750,000 | 750,000 | 750,000 | - | 100% | - |
| Special revenue fund | - | - | - | - | na | 487,279 |
| | 750,000 | 750,000 | 750,000 | - | 100% | 487,279 |
| Transfers To Other Funds: | | | | | | |
| County cap. projects fund | - | (25,169,872) | (25,169,872) | - | 100% | (1,816,686) |
| Grant projects fund | - | (149,302) | (149,302) | - | 100% | (81,490) |
| Emergency tel. sys. fund | - | (34,698) | (34,698) | - | 100% | (13,046) |
| School cap. projects fund | (10,126,097) | (14,984,241) | (14,984,241) | - | 100% | (12,765,137) |
| | (10,126,097) | (40,338,113) | (40,338,113) | - | 100% | (14,676,359) |
| 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>6,094,436</u> | <u>(38,316,454)</u> | <u>(44,410,890)</u> | | <u>(13,392,144)</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | (2,803,424) | <u>\$ (2,803,424)</u> | | 645,411 |
| Fund balance, beginning of year | | | 151,085,007 | | | 150,439,596 |
| Fund balance, end of year | | | <u>\$ 148,281,583</u> | | | <u>\$ 151,085,007</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Project Budget | Actual | | |
|---|--------------------|-------------------|------------------|-------------------|
| | | Prior Years | Current Year | Total to Date |
| Revenues: | | | | |
| Restricted Intergovernmental: | | | | |
| NC Dept. of Transportation | \$ 45,803,283 | \$ 26,160,572 | \$ 1,927,091 | \$ 28,087,663 |
| 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 | 3,215,519 | 8,204,059 |
| Performance bonds | 290,876 | 290,876 | - | 290,876 |
| Total revenues | <u>47,386,329</u> | <u>31,890,988</u> | <u>5,142,610</u> | <u>37,033,598</u> |
| Expenditures: | | | | |
| General Government: | | | | |
| Court House Renovation | 15,340,270 | 15,340,270 | - | 15,340,270 |
| Central Services: | | | | |
| Future Capital Projects | 369,769 | - | - | - |
| Public Safety: | | | | |
| Animal Adoption Center | 10,000 | 9,368 | - | 9,368 |
| Future Capital Projects | 40,000 | - | - | - |
| | <u>50,000</u> | <u>9,368</u> | <u>-</u> | <u>9,368</u> |
| Environmental protection: | | | | |
| Landfill Transfer Station | 6,165,353 | 6,165,353 | - | 6,165,353 |
| Future Capital Projects | 11,329,653 | - | - | - |
| | <u>17,495,006</u> | <u>6,165,353</u> | <u>-</u> | <u>6,165,353</u> |
| Economic Development: | | | | |
| Springlake at Maritime Shores | 274,585 | - | - | - |
| Future Capital Projects | 1,500,000 | - | - | - |
| | <u>1,774,585</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Human services: | | | | |
| DHHS and EOC Building | 3,451,366 | - | 972,520 | 972,520 |
| Future Capital Projects | 43,659,075 | - | - | - |
| | <u>47,110,441</u> | <u>-</u> | <u>972,520</u> | <u>972,520</u> |
| Cultural and recreation: | | | | |
| Waccamaw Multiuse Building | 5,988,102 | 4,620,930 | 1,367,171 | 5,988,101 |
| Smithville Park Improvements Phase III | 1,763,757 | 45,650 | 818,703 | 864,353 |
| Future Capital Projects | 504,841 | - | - | - |
| | <u>8,256,700</u> | <u>4,666,580</u> | <u>2,185,874</u> | <u>6,852,454</u> |
| Transportation: | | | | |
| Airport Improvements | 47,440,402 | 27,578,852 | 1,853,384 | 29,432,236 |
| Other: | | | | |
| Future Capital Projects | 19,215,098 | - | - | - |
| Total expenditures | <u>157,052,271</u> | <u>53,760,423</u> | <u>5,011,778</u> | <u>58,772,201</u> |
| Revenues over (under) expenditures | (109,665,942) | (21,869,435) | 130,832 | (21,738,603) |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Project Budget | Actual | | Total to Date |
|--|--------------------|----------------------|----------------------|----------------------|
| | | Prior Years | Current Year | |
| Other Financing Sources (Uses): | | | | |
| Appropriated fund balance | 4,805,618 | - | - | - |
| Transfer from general fund | 109,904,208 | 84,734,341 | 25,169,872 | 109,904,213 |
| 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>24,419,872</u> | <u>104,860,329</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ 58,571,022</u> | 24,550,704 | <u>\$ 83,121,726</u> |
| Fund balance, beginning of year | | | <u>63,395,504</u> | |
| Fund balance, end of year | | | <u>\$ 87,946,208</u> | |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Project Budget | Actual | | Total to Date |
|---|--------------------|--------------------|----------------------|--------------------|
| | | Prior Years | Current Year | |
| Revenues: | | | | |
| NC Public Education Lottery | \$ 7,082,039 | \$ 7,082,039 | \$ - | \$ 7,082,039 |
| State Rev Restricted | - | 10,758 | - | 10,758 |
| Investment earnings | - | 2,297,491 | 1,210,252 | 3,507,743 |
| Investment earnings-debt proceeds | 5,269,528 | 4,217,078 | 860,268 | 5,077,346 |
| Total revenues | <u>12,351,567</u> | <u>13,607,366</u> | <u>2,070,520</u> | <u>15,677,886</u> |
| Expenditures: | | | | |
| Brunswick County Schools | <u>294,644,452</u> | <u>215,039,249</u> | <u>29,197,926</u> | <u>244,237,175</u> |
| Revenues over (under) expenditures | (282,292,885) | (201,431,883) | (27,127,406) | (228,559,289) |
| Other Financing Sources (Uses): | | | | |
| Transfer from general fund | 123,870,837 | 108,947,954 | 14,984,241 | 123,932,195 |
| 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>14,984,241</u> | <u>275,801,830</u> |
| Net change in fund balance | \$ - | \$ 59,385,706 | (12,143,165) | \$ 47,242,541 |
| Fund balance, beginning of year | | | <u>65,938,121</u> | |
| Fund balance, end of year | | | <u>\$ 53,794,956</u> | |

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2025

| | Emergency Telephone System Fund | Grant Project | ROD- Technology Enhancement Fund | American Rescue Plan Act Fund | National Opioid Settlement Fund | Total |
|--|---------------------------------------|------------------|---|--|--|----------------------|
| Assets: | | | | | | |
| Cash and cash equivalents | \$ 768,983 | \$ 27,522 | \$ 1,342,611 | \$ - | \$ - | \$ 2,139,116 |
| Restricted cash and cash equivalents | - | - | - | 779,957 | 7,205,841 | 7,985,798 |
| Interest receivable | 327 | - | 549 | 283 | 2,638 | 3,797 |
| Receivables, net | - | - | - | 940 | 1,401 | 2,341 |
| Restricted Opioid Receivables | - | - | - | - | 12,751,656 | 12,751,656 |
| Other governmental agencies | 47,114 | 71,466 | - | - | - | 118,580 |
| Total assets | <u>816,424</u> | <u>98,988</u> | <u>1,343,160</u> | <u>781,180</u> | <u>19,961,536</u> | <u>23,001,288</u> |
| Liabilities: | | | | | | |
| Accounts payable and other liabilities | 88,883 | 50,814 | 5,664 | - | 1,941 | 147,302 |
| Unearned revenue | - | - | - | 969,589 | - | 969,589 |
| Total liabilities | <u>88,883</u> | <u>50,814</u> | <u>5,664</u> | <u>969,589</u> | <u>1,941</u> | <u>1,116,891</u> |
| Deferred Inflows of Resources: | | | | | | |
| Grant receivable | - | - | - | - | 12,751,656 | 12,751,656 |
| Fund Balance: | | | | | | |
| Stabilization by State Statute | 47,441 | 71,466 | 549 | 1,223 | 4,039 | 124,718 |
| Restricted - other | 680,100 | - | 1,336,947 | - | 7,203,900 | 9,220,947 |
| Unassigned | - | (23,292) | - | (189,632) | - | (212,924) |
| Total fund balances | <u>727,541</u> | <u>48,174</u> | <u>1,337,496</u> | <u>(188,409)</u> | <u>7,207,939</u> | <u>9,132,741</u> |
| Total liabilities, deferred inflow of resources and fund balances | <u>\$ 816,424</u> | <u>\$ 98,988</u> | <u>\$ 1,343,160</u> | <u>\$ 781,180</u> | <u>\$ 19,961,536</u> | <u>\$ 23,001,288</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JUNE 30, 2025

| | Emergency Telephone System Fund | Grant Project | ROD- Technology Enhancement Fund | American Rescue Plan Act Fund | National Opioid Settlement Fund | Total |
|---|---------------------------------------|------------------|---|--|--|---------------------|
| Revenues: | | | | | | |
| Restricted intergovernmental | \$ 671,807 | \$ 473,895 | \$ - | \$ 3,510,080 | \$ 2,088,734 | \$ 6,744,516 |
| Permits and fees | - | - | 192,968 | - | - | 192,968 |
| Other revenue | - | - | - | 940 | - | 940 |
| Investment earnings | 23,683 | - | 43,490 | 40,212 | 234,357 | 341,742 |
| Total revenues | <u>695,490</u> | <u>473,895</u> | <u>236,458</u> | <u>3,551,232</u> | <u>2,323,091</u> | <u>7,280,166</u> |
| Expenditures: | | | | | | |
| General government | - | 392,171 | 155,476 | - | - | 547,647 |
| Public safety | 818,569 | 228,735 | - | - | - | 1,047,304 |
| Human Services | - | - | - | 188,156 | 627,501 | 815,657 |
| Debt Service: | | | | | | |
| Principal retirement | 32,722 | - | - | - | - | 32,722 |
| Interest and fiscal charges | 850 | - | - | - | - | 850 |
| Total expenditures | <u>852,141</u> | <u>620,906</u> | <u>155,476</u> | <u>188,156</u> | <u>627,501</u> | <u>2,444,180</u> |
| Revenues over (under) expenditures | (156,651) | (147,011) | 80,982 | 3,363,076 | 1,695,590 | 4,835,986 |
| Other Financing Sources: | | | | | | |
| Subscription liabilities issued | 43,858 | - | - | - | - | 43,858 |
| Transfers from general fund | 34,698 | 149,302 | - | - | - | 184,000 |
| Transfers to water fund | - | - | - | (1,605,271) | - | (1,605,271) |
| 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 fund | - | - | - | 1,327,733 | - | 1,327,733 |
| Total other financing sources (uses) | <u>78,556</u> | <u>149,302</u> | <u>-</u> | <u>(905,271)</u> | <u>-</u> | <u>(677,413)</u> |
| Net change in fund balances | (78,095) | 2,291 | 80,982 | 2,457,805 | 1,695,590 | 4,158,573 |
| 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>\$ 727,541</u> | <u>\$ 48,174</u> | <u>\$ 1,337,496</u> | <u>\$ (188,409)</u> | <u>\$ 7,207,939</u> | <u>\$ 9,132,741</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Budget | June 30, 2025 | Variance Positive (Negative) | June 30, 2024 |
|---|----------------|-------------------|------------------------------------|-------------------|
| Revenues: | | | | |
| Restricted intergovernmental | \$ 632,020 | \$ 671,807 | \$ 39,787 | \$ 498,027 |
| 911 Center Consolidation Grant | - | - | - | 238,722 |
| Investment earnings | - | 23,683 | 23,683 | 25,207 |
| Total revenues | <u>632,020</u> | <u>695,490</u> | <u>63,470</u> | <u>761,956</u> |
| Expenditures: | | | | |
| Operating costs | 545,450 | 426,066 | 119,384 | 488,505 |
| Capital outlay | 415,376 | 392,503 | 22,873 | 462,317 |
| Debt Service: | | | | |
| Principal retirement | 32,722 | 32,722 | - | 40,581 |
| Interest and fees | 851 | 850 | 1 | 2,390 |
| Total expenditures | <u>994,399</u> | <u>852,141</u> | <u>142,258</u> | <u>993,793</u> |
| Revenues over (under) expenditures | (362,379) | (156,651) | 205,728 | (231,837) |
| Other Financing Sources (Uses): | | | | |
| Subscription liabilities issued | 43,859 | 43,858 | (1) | - |
| Transfers from general fund | 34,698 | 34,698 | - | 13,046 |
| Appropriated fund balance | 283,822 | - | (283,822) | - |
| Total other financing sources (uses) | <u>362,379</u> | <u>78,556</u> | <u>(283,823)</u> | <u>13,046</u> |
| Net change in fund balance | <u>\$ -</u> | <u>(78,095)</u> | <u>\$ (78,095)</u> | <u>(218,791)</u> |
| Fund balance, beginning of year | | <u>805,636</u> | | <u>1,024,427</u> |
| Fund balance, end of year | | <u>\$ 727,541</u> | | <u>\$ 805,636</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 JUNE 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

| | Project Authorization | Actual | | |
|--|--------------------------|------------------|------------------|------------------|
| | | Prior Years | Current Year | Total to Date |
| Revenues: | | | | |
| Restricted Intergovernmental: | | | | |
| SAMHSA FY 19-24 | \$ 2,000,000 | \$ 1,840,009 | \$ - | \$ 1,840,009 |
| HMPG-5 Residential Properties | 1,380,527 | 259,531 | - | 259,531 |
| Building Reuse Program | 1,000,000 | 700,000 | (47,059) | 652,941 |
| USDA Dept. of Agriculture Watershed Grant | 696,443 | 323,755 | - | 323,755 |
| GHSP-Traffic Unit Federal Revenues | 670,815 | 368,272 | 128,782 | 497,054 |
| 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 | 392,172 | 660,836 |
| Total revenues | <u>6,795,129</u> | <u>3,958,525</u> | <u>473,895</u> | <u>4,432,420</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 | 228,735 | 691,092 |
| SAMHSA Expansion Grant FY 24-28 | 800,000 | 268,664 | 392,171 | 660,835 |
| Total expenditures | <u>7,284,398</u> | <u>4,252,609</u> | <u>620,906</u> | <u>4,873,515</u> |
| Revenues over (under) expenditures | (489,269) | (294,084) | (147,011) | (441,095) |
| Other Financing Sources (Uses): | | | | |
| Transfers from general fund | 589,269 | 439,967 | 149,302 | 589,269 |
| Transfer to general fund | (100,000) | (100,000) | - | (100,000) |
| Total other financing sources (uses) | <u>489,269</u> | <u>339,967</u> | <u>149,302</u> | <u>489,269</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ 45,883</u> | 2,291 | <u>\$ 48,174</u> |
| Fund balance, beginning of year | | | <u>45,883</u> | |
| Fund balance, end of year | | | <u>\$ 48,174</u> | |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | <u>Budget</u> | <u>June 30, 2025</u> | <u>Variance Positive (Negative)</u> | <u>June 30, 2024</u> |
|---|----------------|--------------------------|---|--------------------------|
| Revenues: | | | | |
| Permits and fees | \$ 181,000 | \$ 192,968 | \$ 11,968 | \$ 175,967 |
| Investment earnings | 20,000 | 43,490 | 23,490 | 43,790 |
| Total revenues | <u>201,000</u> | <u>236,458</u> | <u>35,458</u> | <u>219,757</u> |
| Expenditures: | | | | |
| General government | <u>228,498</u> | <u>155,476</u> | <u>73,022</u> | <u>137,358</u> |
| Revenues over (under) expenditures | (27,498) | 80,982 | 108,480 | 82,399 |
| Other Financing Sources (Uses): | | | | |
| Appropriated fund balance | <u>27,498</u> | <u>-</u> | <u>(27,498)</u> | <u>-</u> |
| Net change in fund balance | <u>\$ -</u> | <u>80,982</u> | <u>\$ 80,982</u> | <u>82,399</u> |
| Fund balance, beginning of year | | <u>1,256,514</u> | | <u>1,174,115</u> |
| Fund balance, end of year | | <u>\$ 1,337,496</u> | | <u>\$ 1,256,514</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 JUNE 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

| | Project Authorization | Actual | | |
|--|--------------------------|-----------------------|---------------------|---------------------|
| | | Prior Years | Current Year | Total to Date |
| Revenues: | | | | |
| Restricted intergovernmental | \$ 27,741,111 | \$ 23,261,442 | \$ 3,510,080 | \$ 26,771,522 |
| Investment earnings | - | 87,526 | 40,212 | 127,738 |
| Other | - | - | 940 | 940 |
| Total revenues | <u>27,741,111</u> | <u>23,348,968</u> | <u>3,551,232</u> | <u>26,900,200</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 | 3,363,076 | 23,554,141 |
| 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) | (1,605,271) | (4,091,606) |
| 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>(905,271)</u> | <u>(23,742,550)</u> |
| Net change in fund balance | <u>\$ -</u> | <u>\$ (2,646,214)</u> | 2,457,805 | <u>\$ (188,409)</u> |
| Fund balance, beginning of year | | | <u>(2,646,214)</u> | |
| Fund balance, end of year | | | <u>\$ (188,409)</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 JUNE 30, 2025 AND THE YEAR ENDED JUNE 30, 2024

| | Budget | June 30, 2025 | Variance Positive (Negative) | June 30, 2024 |
|---|------------------|---------------------|------------------------------------|---------------------|
| Revenues: | | | | |
| Restricted Opioid Revenue | \$ 1,106,546 | \$ 2,088,734 | \$ 982,188 | \$ 3,735,932 |
| Investment earnings | - | 234,357 | 234,357 | 125,339 |
| Total revenues | <u>1,106,546</u> | <u>2,323,091</u> | <u>1,216,545</u> | <u>3,861,271</u> |
| Expenditures: | | | | |
| Human Services: | | | | |
| Social services clinician | 65,254 | 61,990 | 3,264 | 27,565 |
| The Healing Place | 192,720 | 177,200 | 15,520 | 78,474 |
| Health Educator | 45,828 | 31,137 | 14,691 | 27,506 |
| Community Paramedicine | 206,229 | 8,129 | 198,100 | - |
| CRCI | 228,450 | 176,400 | 52,050 | - |
| ARROW | 256,065 | 95,645 | 160,420 | - |
| Naloxone | 25,000 | 24,978 | 22 | - |
| Capital outlay | <u>87,000</u> | <u>52,022</u> | <u>34,978</u> | <u>-</u> |
| | <u>1,106,546</u> | <u>627,501</u> | <u>479,045</u> | <u>133,545</u> |
| Total expenditures | <u>1,106,546</u> | <u>627,501</u> | <u>479,045</u> | <u>133,545</u> |
| Net change in fund balance | <u>\$ -</u> | 1,695,590 | <u>\$ 1,695,590</u> | 3,727,726 |
| Fund balance, beginning of year | | <u>5,512,349</u> | | <u>32,129</u> |
| Restated | | <u>-</u> | | <u>1,752,494</u> |
| Fund balance, beginning, as restated | | <u>5,512,349</u> | | <u>1,784,623</u> |
| Fund balance, end of year | | <u>\$ 7,207,939</u> | | <u>\$ 5,512,349</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Water Fund | Water Capital Projects | Total |
|--|-----------------------|---------------------------|-----------------------|
| Current Assets: | | | |
| Cash, cash equivalents and investments | \$ 57,772,786 | \$ 27,231,465 | \$ 85,004,251 |
| Restricted cash | 3,692,953 | 34,384,670 | 38,077,623 |
| Interest receivable | 29,092 | 8,374 | 37,466 |
| Receivables and special assessments, net | 6,397,247 | - | 6,397,247 |
| Current portion of lease receivable | 209,734 | - | 209,734 |
| Due from other governmental agencies | 865,472 | 124,213 | 989,685 |
| Due from other funds | 1,290,962 | - | 1,290,962 |
| Inventories | 6,332,606 | - | 6,332,606 |
| Total current assets | <u>76,590,852</u> | <u>61,748,722</u> | <u>138,339,574</u> |
| Current Liabilities: | | | |
| Accounts payable and other liabilities | 3,436,189 | 6,010,489 | 9,446,678 |
| Customer deposits | 3,184,884 | - | 3,184,884 |
| Interest payable | 1,716,878 | - | 1,716,878 |
| Current portion of long-term liabilities | 6,588,474 | - | 6,588,474 |
| Due to other funds | - | 1,290,962 | 1,290,962 |
| Total current liabilities | <u>14,926,425</u> | <u>7,301,451</u> | <u>22,227,876</u> |
| Expendable net position | 61,664,427 | 54,447,271 | 116,111,698 |
| Noncurrent Items: | | | |
| Lease receivable | 1,432,366 | - | 1,432,366 |
| Non-depreciable capital assets | 149,803,311 | - | 149,803,311 |
| Depreciable capital assets, net | 221,784,206 | - | 221,784,206 |
| Right to use leased asset, net of amortization | 1,944,752 | - | 1,944,752 |
| Right to use SBITA assets, net of amortization | 8,387 | - | 8,387 |
| Deferred outflow | 4,569,610 | - | 4,569,610 |
| Net pension liability | (4,234,894) | - | (4,234,894) |
| Compensated absences | (598,393) | - | (598,393) |
| Total other post-employment liability | (15,802,611) | - | (15,802,611) |
| Non-current portion of debt | (189,618,984) | - | (189,618,984) |
| Deferred inflow | (4,857,727) | - | (4,857,727) |
| Total net position | <u>\$ 226,094,450</u> | <u>\$ 54,447,271</u> | <u>\$ 280,541,721</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|-------------------|--------------------|------------------------------------|----------------|---------------------|
| Revenues: | | | | | | |
| User charges | \$ 42,856,268 | \$ 51,878,438 | \$ 52,660,193 | \$ 781,755 | 102% | \$ 47,688,525 |
| Restricted intergovernmenta | - | 204,990 | 21,823 | (183,167) | 11% | 574 |
| Investment earnings | 1,750,000 | 2,200,000 | 2,207,788 | 7,788 | 100% | 2,240,609 |
| Other | 2,019,336 | 2,027,856 | 1,809,710 | (218,146) | 89% | 1,801,053 |
| Total revenues | <u>46,625,604</u> | <u>56,311,284</u> | <u>56,699,514</u> | <u>388,230</u> | 101% | <u>51,730,761</u> |
| Expenditures: | | | | | | |
| Salaries | 9,020,979 | 9,273,392 | 8,730,453 | 542,939 | 94% | 7,115,032 |
| Fringe benefits | 4,469,711 | 4,436,589 | 4,238,469 | 198,120 | 96% | 3,465,057 |
| Operating expenditures | 13,655,688 | 15,800,307 | 12,029,619 | 3,770,688 | 76% | 10,001,662 |
| Repairs and maintenance | 3,883,845 | 4,200,512 | 3,480,826 | 719,686 | 83% | 2,722,439 |
| Capital outlay | 4,981,699 | 11,267,086 | 9,191,316 | 2,075,770 | 82% | 5,837,648 |
| Debt Service: | | | | | | |
| Principal | 5,184,616 | 5,286,005 | 5,286,004 | 1 | 100% | 5,191,639 |
| Interest | 6,603,345 | 6,525,438 | 6,525,434 | 4 | 100% | 6,886,206 |
| Total expenditures | <u>47,799,883</u> | <u>56,789,329</u> | <u>49,482,121</u> | <u>7,307,208</u> | 87% | <u>41,219,683</u> |
| Revenues over (under) expenditures | (1,174,279) | (478,045) | 7,217,393 | 7,695,438 | -1510% | 10,511,078 |
| Other Financing Sources (Uses): | | | | | | |
| Lease liabilities issued | - | 5,000 | - | (5,000) | 0% | 521,028 |
| Subscription liabilities issued | - | 5,000 | - | (5,000) | 0% | 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 | - | (10,795,702) | (10,795,702) | - | 100% | - |
| Transfer to water capital project fund | (3,700,000) | (10,463,095) | (10,463,095) | - | 100% | (6,324,421) |
| Transfer from special revenue fund | - | 1,605,271 | 1,605,271 | - | 100% | 2,486,335 |
| Transfer from water capital project fund | 875,000 | 875,000 | 875,000 | - | 100% | - |
| Claims settlement | - | - | 887,909 | 887,909 | na | - |
| Appropriated net positon | <u>3,999,279</u> | <u>8,402,646</u> | <u>-</u> | <u>(8,402,646)</u> | 0% | <u>-</u> |
| Total other fin. sources (uses) | <u>1,174,279</u> | <u>478,045</u> | <u>(7,046,692)</u> | <u>(7,524,737)</u> | -1474% | <u>(3,295,332)</u> |
| Revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 170,701</u> | <u>\$ 170,701</u> | | <u>\$ 7,215,746</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
 WATER CAPITAL PROJECT FUNDS (NON-GAAP)
 FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 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 | - | 947,179 | 711,423 | 1,658,602 |
| Investment earnings-debt proceeds | - | 3,493,734 | 952,091 | 4,445,825 |
| Assessments | 39,495 | 39,495 | - | 39,495 |
| Penalties and interest assessments | 13,229 | 13,229 | - | 13,229 |
| Other | 3,000,000 | - | - | - |
| Total revenues | <u>13,367,912</u> | <u>4,539,374</u> | <u>3,608,999</u> | <u>8,148,373</u> |
| Expenditures: | | | | |
| Southeast Water Tank - ARPA | 3,972,050 | 140,230 | 473,010 | 613,240 |
| NW Plant Treatment Expansion 12MGD | 168,321,390 | 137,721,490 | 6,355,577 | 144,077,067 |
| 74-76 Mintz Dr. to Old Maco | 105,000 | 100,494 | - | 100,494 |
| Navassa Water System Rehabilitation | 3,063,347 | 325,016 | 1,871,068 | 2,196,084 |
| 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 | 1,858,925 | - | 1,815,000 | 1,815,000 |
| Southport Merger - Meter Replacement | 4,000,000 | - | - | - |
| Total expenditures | <u>187,164,941</u> | <u>138,440,869</u> | <u>10,602,304</u> | <u>149,043,173</u> |
| Revenues over (under) expenditures | (173,797,029) | (133,901,495) | (6,993,305) | (140,894,800) |
| Other Financing Sources (Uses): | | | | |
| Long term debt issued | 152,591,250 | 152,065,000 | - | 152,065,000 |
| Bond premium | 15,280,190 | 15,280,190 | - | 15,280,190 |
| Transfers from water fund | 28,026,214 | 16,992,333 | 10,463,095 | 27,455,428 |
| 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 | (22,067,296) | - | - | - |
| Appropriated fund balance | 1,783,497 | - | - | - |
| Total other financing sources (uses) | <u>173,797,029</u> | <u>184,095,697</u> | <u>8,888,095</u> | <u>192,983,792</u> |
| Revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ 50,194,202</u> | <u>\$ 1,894,790</u> | <u>\$ 52,088,992</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Wastewater Fund | Wastewater Capital Projects | Total |
|--|-----------------------|--------------------------------|-----------------------|
| Current Assets: | | | |
| Cash and cash equivalents/investments | \$ 38,395,949 | \$ 38,863,796 | \$ 77,259,745 |
| Restricted cash | 922,728 | 16,574,658 | 17,497,386 |
| Interest receivable | 21,259 | 5,473 | 26,732 |
| Receivables and special assessments, net | 4,050,530 | 1,333,333 | 5,383,863 |
| Due from other governmental agencies | 699,649 | 13,059,032 | 13,758,681 |
| Due from other funds | 5,312,066 | - | 5,312,066 |
| Inventories | 312,684 | - | 312,684 |
| Total current assets | <u>49,714,865</u> | <u>69,836,292</u> | <u>119,551,157</u> |
| Current Liabilities: | | | |
| Accounts payable and other liabilities | 1,617,582 | 3,762,018 | 5,379,600 |
| Interest payable | 1,451,948 | - | 1,451,948 |
| Current portion of long-term liabilities | 10,757,642 | - | 10,757,642 |
| Due to other funds | - | 5,312,066 | 5,312,066 |
| Total current liabilities | <u>13,827,172</u> | <u>9,074,084</u> | <u>22,901,256</u> |
| Expendable net position | 35,887,693 | 60,762,208 | 96,649,901 |
| Noncurrent Items: | | | |
| Non-depreciable capital assets | 52,770,524 | - | 52,770,524 |
| Depreciable capital assets, net | 319,067,134 | - | 319,067,134 |
| Deferred outflow | 2,520,438 | - | 2,520,438 |
| Net pension liability | (2,321,752) | - | (2,321,752) |
| Compensated absences | (287,727) | - | (287,727) |
| Total other post-employment liability | (8,658,945) | - | (8,658,945) |
| Non-current portion of debt | (111,101,270) | - | (111,101,270) |
| Deferred inflow | (1,867,048) | - | (1,867,048) |
| Total net position | <u>\$ 286,009,047</u> | <u>\$ 60,762,208</u> | <u>\$ 346,771,255</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

| | Original Budget | Current Budget | June 30, 2025 | Variance Positive (Negative) | % of Budget | June 30, 2024 |
|--|--------------------|---------------------|---------------------|------------------------------------|----------------|---------------------|
| Revenues: | | | | | | |
| User charges | \$ 33,781,173 | \$ 53,612,984 | \$ 55,637,038 | \$ 2,024,054 | 104% | \$ 48,664,065 |
| Investment earnings | 1,300,000 | 2,014,920 | 1,697,690 | (317,230) | 84% | 1,643,174 |
| Restricted intergovernmenta | - | 304,762 | 84,733 | (220,029) | 28% | - |
| Other | 2,546,104 | 2,996,331 | 3,095,301 | 98,970 | 103% | 3,738,743 |
| Total revenues | <u>37,627,277</u> | <u>58,928,997</u> | <u>60,514,762</u> | <u>1,585,765</u> | 103% | <u>54,045,982</u> |
| Expenditures: | | | | | | |
| Salaries | 4,879,551 | 5,008,682 | 4,787,427 | 221,255 | 96% | 3,954,689 |
| Fringe benefits | 2,337,964 | 2,307,575 | 2,203,087 | 104,488 | 95% | 1,875,731 |
| Operating expenditures | 7,031,223 | 8,592,655 | 6,944,089 | 1,648,566 | 81% | 6,140,661 |
| Repairs and maintenance | 2,238,200 | 3,109,360 | 2,521,659 | 587,701 | 81% | 2,103,321 |
| Capital outlay | 5,744,709 | 11,059,872 | 8,175,995 | 2,883,877 | 74% | 7,767,273 |
| Debt Service: | | | | | | |
| Principal | 9,541,288 | 9,551,004 | 8,575,757 | 975,247 | 90% | 8,753,735 |
| Interest | 5,939,004 | 5,713,006 | 4,223,853 | 1,489,153 | 74% | 3,444,697 |
| Total expenditures | <u>37,711,939</u> | <u>45,342,154</u> | <u>37,431,867</u> | <u>7,910,287</u> | 83% | <u>34,040,107</u> |
| Revenues over (under) expenditures | (84,662) | 13,586,843 | 23,082,895 | 9,496,052 | 170% | 20,005,875 |
| Other Financing Sources (Uses): | | | | | | |
| Lease liabilities issued | - | 5,000 | - | (5,000) | 0% | - |
| Subscription liabilities issued | - | 5,000 | - | (5,000) | 0% | - |
| 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% | - |
| Paments to escrow agent for refunded bonds | - | (21,844,298) | (21,844,298) | - | 100% | - |
| Transfer to wastewater capital project | (5,094,658) | (26,645,468) | (26,645,468) | - | 100% | (15,602,223) |
| Transfer from wastewater capital project | 60,000 | 1,260,000 | 1,260,000 | - | 100% | 1,783,553 |
| Transfer from Special Revenue Fund | - | 1,327,733 | 1,327,733 | - | 100% | 900,000 |
| Appropriated net positon | <u>5,119,320</u> | <u>10,365,811</u> | <u>-</u> | <u>(10,365,811)</u> | 0% | <u>-</u> |
| Total other fin. sources (uses) | <u>84,662</u> | <u>(13,586,843)</u> | <u>(23,962,656)</u> | <u>(10,375,813)</u> | 176% | <u>(12,918,670)</u> |
| Revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (879,761)</u> | <u>\$ (879,761)</u> | | <u>\$ 7,087,205</u> |

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
 FROM INCEPTION AND FOR THE PERIOD ENDED JUNE 30, 2025

| | Project Budget | Actual | | Total to Date |
|--|--------------------|-------------------|-------------------|-------------------|
| | | Prior Years | Current Year | |
| Revenues: | | | | |
| Restricted intergovernmental revenue | \$ 52,818,580 | \$ 594,077 | \$ 395,734 | \$ 989,811 |
| Investment earnings | 318,945 | 1,171,022 | 677,302 | 1,848,324 |
| Investment earnings-debt proceeds | 81,742 | 708,479 | 558,903 | 1,267,382 |
| Assessments | 557,053 | 557,052 | - | 557,052 |
| SAD interest and penalties | 99,017 | 102,512 | - | 102,512 |
| Other | 4,049,030 | 1,460,692 | 1,333,333 | 2,794,025 |
| Total revenues | <u>57,924,367</u> | <u>4,593,834</u> | <u>2,965,272</u> | <u>7,559,106</u> |
| Expenditures: | | | | |
| WBRWWTF Expansion Southport | 52,300,543 | 12,893,585 | 26,089,459 | 38,983,044 |
| Ocean Ridge Reclaimed Water Main | 172,600 | 105,400 | 19,650 | 125,050 |
| Navassa Wastewater System Rehabilitation | 4,002,818 | 520,673 | 8,400 | 529,073 |
| OIB WWTP Centralize-Rehab ARPA | 3,114,733 | 1,261,936 | 206,009 | 1,467,945 |
| Biosolids Processing Facility | 3,308,084 | 581 | 707,335 | 707,916 |
| NEBRWWTP Expansion '23 | 4,535,000 | 1,817,522 | 476,800 | 2,294,322 |
| Bolivia By-Pass Force Main | 3,999,999 | 357,395 | 300,258 | 657,653 |
| Whiteville Road Force Main | 1,052,500 | - | 505 | 505 |
| NEBRWWTP Transmission South | 344,790 | 36,326 | 93,924 | 130,250 |
| NEBRWWTP Transmission North | 1,691,010 | 248,649 | 610,917 | 859,566 |
| Longwood Road Force Main Sewer | 14,956,200 | 195,000 | 783,310 | 978,310 |
| Southport Merger - Pump Station Rehab | 2,800,000 | 222,611 | 85,074 | 307,685 |
| Southport Merger - Sewer Replacement | 12,125,822 | 49,031 | - | 49,031 |
| Southport Merger - Find and Fix | 10,005,886 | 371,468 | 150,672 | 522,140 |
| Transmission Midway Rd to Clemmons | 15,608,600 | - | 89,036 | 89,036 |
| MAIRP | 67,500 | - | - | - |
| Southport Merger - Low Pressure Conversion | 1,220,991 | - | - | - |
| West Bruns. WRF Expansion | 2,300,800 | - | 60,980 | 60,980 |
| West Bruns. Transmission Clemmons to WRF | 114,300 | - | 8,858 | 8,858 |
| West Bruns. Reclaimed Water Line | 229,300 | - | - | - |
| Pump Station Rehab and Upgrades | 1,250,000 | - | - | - |
| Total expenditures | <u>135,201,476</u> | <u>18,080,177</u> | <u>29,691,187</u> | <u>47,771,364</u> |
| Revenues over (under) expenditures | (77,277,109) | (13,486,343) | (26,725,915) | (40,212,258) |
| Other Financing Sources (Uses): | | | | |
| Long term debt issued | 68,982,499 | 24,084,365 | 23,615,530 | 47,699,895 |
| Bond premium | 1,039,782 | 1,039,782 | - | 1,039,782 |
| Transfer from wastewater fund | 58,790,783 | 33,041,472 | 26,645,468 | 59,686,940 |
| Transfer to wastewater fund | (12,497,327) | (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 | (44,634,224) | - | - | - |
| Appropriated fund balance | 4,180,596 | - | - | - |
| Total other financing sources (uses) | <u>77,277,109</u> | <u>49,671,025</u> | <u>47,673,265</u> | <u>97,344,290</u> |
| Revenues and other financing sources over (under) expenditures and other financing uses | \$ - | \$ 36,184,682 | \$ 20,947,350 | \$ 57,132,032 |

Cash and Investments

A Summary of Cash and Investments is presented below as of June 30, 2025. It reports that the County had \$470.0 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 3.35%

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

| | Purchase Date | Maturity Date | Book Value | Total Book Value | % of Portfolio | Yield |
|--|------------------|------------------|----------------|-----------------------|-------------------|--------------|
| Unrestricted Cash and Investments | | | | | | |
| Checking & Petty Cash | | | | | | |
| Petty Cash | | | \$ 9,350 | | | 0.00% |
| Truist | | | 8,774,823 | | | 0.00% |
| Total Checking & Petty Cash | | | | \$ 8,784,173 | 2% | |
| Money Markets / Savings | | | | | | |
| Truist Money Rate Savings | | | 270,405,088 | | | 2.66% |
| First Bank Money Market | | | 1,387,841 | | | 1.50% |
| First National Bank Money Market | | | 5,000 | | | 4.37% |
| First National Bank ICS Sweep | | | 61,786,251 | | | 4.45% |
| United Bank Money Market | | | 540 | | | 0.64% |
| Total Money Markets / Savings | | | | \$ 333,584,721 | 60% | |
| 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 | 11,100,370 | | | 4.80% |
| Total Certificates of Deposit / CDARS | | | | \$ 32,264,756 | 6% | |
| Other Investments | | | | | | |
| First Citizens Laddered Treasuries | | | | \$ 16,104,180 | 3% | 4.97% |
| NC Capital Management Trust - Government Portfolio | | | | \$ 79,225,408 | 15% | 4.20% |
| Total Unrestricted Cash and Investments | | | | \$ 469,963,237 | | |
| 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 | | | | \$ 540,189,622 | 100% | 3.35% |
| Cash Balances: | | | | | | |
| General Fund | | | \$ 141,679,357 | | | |
| County Capital Reserve Fund | | | 83,227,996 | | | |
| School Capital Projects Fund | | | 31,286,923 | | | |
| Water Fund | | | 60,957,668 | | | |
| Water Capital Reserve Fund | | | 23,718,894 | | | |
| Wastewater Fund | | | 38,395,954 | | | |
| Wastewater Capital Reserve Fund | | | 46,507,357 | | | |

Key Indicators of Revenues and Expenditures

The Brunswick County Government website presents charts with actual history, current month actuals, and annual budget information for significant revenues and expenditures in both the enterprise and general funds.

**County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues**

| PRIOR YEARS AD VALOREM TAX REVENUE | | | | | | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-------------------|-----------|--|--------------------------|
| Month | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | BUDGET 2024-25 | | | |
| July | 297,635 | 401,391 | 156,196 | 230,398 | 196,335 | | 67,428 | -66% | |
| Aug | 270,439 | 176,083 | 123,100 | 161,927 | 139,889 | | 26,450 | -81% | |
| Sept | 205,209 | 197,004 | 76,789 | 104,378 | 74,797 | | 13,531 | -82% | |
| Oct | 168,570 | 168,939 | 558,293 | 131,366 | 91,187 | | 494,156 | 442% | |
| Nov | 268,715 | 198,542 | 138,898 | 139,670 | 96,586 | | 70,464 | -27% | |
| Dec | 190,359 | 287,344 | 154,099 | 123,351 | 97,684 | | 80,633 | -17% | |
| Jan | 293,817 | 213,357 | 136,703 | 141,834 | 97,060 | | 87,288 | -10% | |
| Feb | 317,056 | 263,765 | 171,058 | 134,134 | 93,885 | | 89,547 | -5% | |
| Mar | 194,186 | 669,482 | 199,382 | 108,978 | 64,234 | | 102,504 | 60% | |
| Apr | 168,582 | 502,933 | 123,949 | 76,124 | 90,216 | | 74,217 | -18% | |
| May | 122,872 | 151,238 | 91,401 | 73,672 | 62,200 | | 79,473 | 28% | |
| June | 155,982 | 136,142 | 14,281 | 80,450 | 60,608 | | 68,298 | 13% | |
| Total | 2,653,422 | 3,366,220 | 1,944,149 | 1,506,282 | 1,164,681 | 1,150,000 | 1,253,989 | | 109% |

| CURRENT YEAR AD VALOREM TAX REVENUE | | | | | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------|-------------|--|--------------------------|
| Month | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | BUDGET 2024-25 | | | |
| July | 8,464,387 | 11,426,822 | 15,056,407 | 12,283,674 | 3,909,457 | | 9,283,019 | 137% | |
| Aug | 15,145,908 | 14,811,590 | 16,051,515 | 17,481,697 | 27,743,618 | | 23,932,967 | -14% | |
| Sept | 7,225,241 | 9,666,084 | 9,106,994 | 9,956,783 | 11,413,719 | | 12,073,107 | 6% | |
| Oct | 12,078,923 | 6,344,889 | 5,442,700 | 7,170,841 | 7,976,681 | | 7,094,017 | -11% | |
| Nov | 30,675,338 | 37,436,947 | 41,436,883 | 47,095,013 | 48,799,378 | | 55,724,899 | 14% | |
| Dec | 28,966,741 | 28,595,685 | 27,571,885 | 21,753,907 | 27,285,511 | | 27,696,036 | 2% | |
| Jan | 23,866,807 | 22,854,561 | 22,239,840 | 26,810,683 | 30,454,892 | | 28,448,014 | -7% | |
| Feb | 2,522,834 | 2,696,145 | 2,815,008 | 2,663,351 | 2,764,736 | | 3,257,414 | 18% | |
| Mar | 795,566 | 1,191,240 | 1,054,789 | 1,076,654 | 996,499 | | 1,684,273 | 69% | |
| Apr | 440,218 | 643,060 | 427,385 | 373,887 | 574,812 | | 523,385 | -9% | |
| May | 377,697 | 255,033 | 265,028 | 531,807 | 499,196 | | 536,057 | 7% | |
| June | 387,011 | 251,167 | 282,257 | 359,407 | 323,991 | | 336,053 | 4% | |
| Total | 130,946,671 | 136,173,223 | 141,750,691 | 147,557,704 | 162,742,490 | 170,249,716 | 170,589,241 | | 100% |

| CURRENT YEAR MOTOR VEHICLE TAX REVENUE | | | | | | | | | |
|--|-----------|-----------|------------|------------|-----------|-------------------|------------|--|--------------------------|
| Month | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | BUDGET 2024-25 | | | |
| July | 735,512 | 865,948 | 876,340 | 992,974 | 945,035 | | 909,648 | -4% | |
| Aug | 697,838 | 792,070 | 935,244 | 1,065,441 | 1,062,224 | | 878,615 | -17% | |
| Sept | 540,459 | 837,937 | 862,853 | 893,119 | 922,182 | | 777,593 | -16% | |
| Oct | 707,908 | 822,381 | 857,819 | 983,593 | 767,547 | | 908,287 | 18% | |
| Nov | 706,266 | 633,461 | 768,089 | 866,501 | 705,403 | | 741,558 | 5% | |
| Dec | 675,364 | 746,091 | 760,090 | 875,083 | 670,895 | | 820,652 | 22% | |
| Jan | 729,042 | 785,852 | 827,015 | 1,011,847 | 835,784 | | 892,283 | 7% | |
| Feb | 632,979 | 746,426 | 749,277 | 858,393 | 728,370 | | 824,819 | 13% | |
| Mar | 668,762 | 895,846 | 918,513 | 1,018,659 | 765,269 | | 970,814 | 27% | |
| Apr | 600,272 | 828,566 | 914,981 | 884,353 | 775,294 | | 930,379 | 20% | |
| May | 640,499 | 763,799 | 832,647 | 1,031,658 | 790,053 | | 899,708 | 14% | |
| June | 691,320 | 902,685 | 998,939 | 1,087,795 | 798,006 | | 956,021 | 20% | |
| Total | 8,026,221 | 9,621,062 | 10,301,807 | 11,569,416 | 9,766,062 | 6,840,000 | 10,510,377 | | 154% |

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 | | 1,783,652 | 2% | |
| May | 892,802 | 1,414,226 | 1,769,702 | 1,726,225 | 1,764,664 | | 1,774,198 | 1% | |
| June | 1,186,228 | 1,535,496 | 1,714,515 | 1,733,740 | 1,962,807 | | 1,914,971 | -2% | |
| Total | 11,776,122 | 14,963,935 | 17,874,777 | 19,597,943 | 20,743,508 | 20,848,941 | 20,984,742 | | 101% |

| 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 | | 1,270,101 | 10% | |
| May | 625,357 | 897,180 | 991,148 | 960,989 | 1,051,890 | | 1,216,730 | 16% | |
| June | 717,955 | 895,965 | 979,569 | 1,081,132 | 1,154,445 | | 1,228,377 | 6% | |
| Total | 8,456,612 | 10,047,866 | 11,116,379 | 12,251,335 | 13,149,372 | 13,272,113 | 14,083,971 | | 106% |

| 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 | | 1,252,098 | 5% | |
| May | 608,865 | 933,024 | 1,102,069 | 1,103,900 | 1,159,680 | | 1,227,146 | 6% | |
| June | 769,351 | 987,088 | 1,123,843 | 1,150,040 | 1,282,904 | | 1,294,731 | 1% | |
| Total | 8,087,784 | 10,074,104 | 11,779,344 | 13,009,043 | 13,911,091 | 14,117,666 | 14,415,411 | | 102% |

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 | | 211,537 | 31% | |
| June | 418,691 | 377,840 | 237,250 | 450,431 | 607,049 | | 515,018 | -15% | |
| Total | 1,667,999 | 2,337,074 | 2,795,875 | 3,341,041 | 3,401,267 | 3,655,000 | 3,407,272 | | 93% |

Note: Occupancy Tax is 1 month behind in reporting.

**County of Brunswick
Water Fund Revenues**

| WATER RETAIL SALES REVENUE | | | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 591,725 | 523,514 | 638,302 | 954,982 | 1,008,155 | | 1,171,796 | 16% | |
| Aug | 600,391 | 670,354 | 619,526 | 961,468 | 1,041,235 | | 1,213,034 | 16% | |
| Sept | 557,746 | 602,195 | 601,695 | 914,063 | 979,855 | | 1,058,971 | 8% | |
| Oct | 505,182 | 545,696 | 579,452 | 863,521 | 923,788 | | 1,030,672 | 12% | |
| Nov | 547,927 | 473,672 | 497,307 | 729,844 | 833,631 | | 906,942 | 9% | |
| Dec | 412,440 | 448,165 | 475,329 | 665,160 | 756,324 | | 939,249 | 24% | |
| Jan | 396,758 | 392,757 | 414,258 | 593,658 | 716,264 | | 740,826 | 3% | |
| Feb | 383,230 | 399,325 | 598,746 | 670,306 | 671,482 | | 781,859 | 16% | |
| Mar | 330,184 | 370,313 | 590,229 | 570,231 | 679,982 | | 810,744 | 19% | |
| Apr | 349,132 | 377,533 | 566,832 | 609,569 | 677,588 | | 735,729 | 9% | |
| May | 405,038 | 485,547 | 682,608 | 873,371 | 803,990 | | 896,483 | 12% | |
| June | 457,978 | 672,352 | 1,121,727 | 781,352 | 1,226,165 | | 956,943 | -22% | |
| Total | 5,537,731 | 5,961,423 | 7,386,011 | 9,187,525 | 10,318,459 | 11,538,375 | 11,243,248 | | 97% |

| IRRIGATION REVENUE | | | | | | | | | |
|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 499,622 | 377,696 | 594,454 | 861,322 | 773,124 | | 988,085 | 28% | |
| Aug | 553,720 | 382,832 | 509,510 | 861,803 | 777,648 | | 1,065,076 | 37% | |
| Sept | 540,455 | 472,949 | 444,272 | 800,632 | 796,788 | | 789,949 | -1% | |
| Oct | 468,263 | 425,114 | 491,882 | 753,411 | 832,351 | | 833,483 | 0% | |
| Nov | 480,292 | 318,977 | 403,743 | 618,677 | 647,110 | | 656,875 | 2% | |
| Dec | 288,809 | 236,541 | 278,462 | 386,104 | 428,529 | | 678,425 | 58% | |
| Jan | 54,445 | 78,562 | 94,617 | 141,246 | 161,781 | | 188,911 | 17% | |
| Feb | 21,440 | 51,705 | 50,000 | 43,529 | 39,078 | | 48,515 | 24% | |
| Mar | 15,547 | 14,079 | 28,298 | 37,197 | 41,762 | | 37,644 | -10% | |
| Apr | 25,833 | 25,970 | 65,909 | 107,900 | 72,574 | | 89,879 | 24% | |
| May | 136,556 | 178,763 | 244,318 | 330,300 | 285,335 | | 433,251 | 52% | |
| June | 179,548 | 747,018 | 936,973 | 507,777 | 864,509 | | 877,775 | 2% | |
| Total | 3,264,530 | 3,310,206 | 4,142,438 | 5,449,898 | 5,720,589 | 6,250,000 | 6,687,868 | | 107% |

| WATER WHOLESALE REVENUE | | | | | | | | | |
|-------------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 706,223 | 680,405 | 700,573 | 1,464,537 | 699,612 | | 767,647 | 10% | |
| Aug | 829,608 | 788,526 | 779,585 | 1,346,789 | 800,181 | | 713,589 | -11% | |
| Sept | 714,837 | 656,650 | 685,362 | 1,350,481 | 682,838 | | 548,534 | -20% | |
| Oct | 624,590 | 614,944 | 636,257 | 1,187,199 | 557,247 | | 446,106 | -20% | |
| Nov | 597,115 | 547,120 | 582,970 | 1,082,751 | 777,467 | | 421,621 | -46% | |
| Dec | 420,180 | 437,859 | 458,037 | 824,442 | 404,512 | | 316,800 | -22% | |
| Jan | 378,791 | 378,543 | 407,354 | 746,207 | 309,359 | | 242,969 | -21% | |
| Feb | 346,753 | 352,029 | 693,466 | 708,306 | 287,979 | | 274,166 | -5% | |
| Mar | 320,726 | 322,327 | 616,930 | 637,448 | 263,754 | | 168,837 | -36% | |
| Apr | 391,888 | 413,198 | 763,631 | 813,848 | 337,091 | | 238,047 | -29% | |
| May | 463,838 | 577,579 | 956,931 | 859,194 | 420,149 | | 437,428 | 4% | |
| June | 582,778 | 862,466 | 2,015,597 | 320,379 | 636,438 | | 269,631 | -58% | |
| Total | 6,377,327 | 6,631,646 | 9,296,693 | 11,341,581 | 6,176,627 | 5,000,000 | 4,845,375 | | 97% |

**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 | | 246,696 | 55% | |
| Total | 2,244,961 | 2,061,803 | 2,196,238 | 2,182,910 | 2,187,085 | 2,300,000 | 2,437,753 | | 106% |

| 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 | | 1,143,733 | 16% | |
| Total | 6,400,153 | 6,723,099 | 8,264,847 | 9,941,952 | 10,920,295 | 12,100,000 | 12,236,164 | | 101% |

| 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 | | 183,582 | 132% | |
| Total | - | - | 324,257 | 800,787 | 906,274 | 982,000 | 1,143,652 | | 116% |

**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 | | 634,889 | -23% | |
| Total | 1,000,669 | 1,685,985 | 2,002,263 | 5,329,747 | 6,086,110 | 5,700,000 | 6,103,303 | | 107% |

| 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 | | 969,187 | 130% | |
| Total | 1,425,057 | 2,133,441 | 2,599,906 | 2,520,298 | 3,549,761 | 5,877,364 | 5,877,363 | | 100% |

| 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 | | 168,782 | 18% | |
| Total | 535,272 | 739,519 | 873,889 | 850,045 | 1,210,215 | 1,349,236 | 1,349,235 | | 100% |

**County of Brunswick
Wastewater Fund Revenues**

| WASTEWATER RETAIL SALES REVENUE | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 1,033,355 | 1,178,919 | 1,301,977 | 1,239,405 | 1,335,184 | | 1,481,666 | 11% | |
| Aug | 1,063,547 | 1,153,679 | 1,208,219 | 1,261,971 | 1,334,803 | | 1,684,462 | 26% | |
| Sept | 1,038,172 | 1,143,466 | 1,212,544 | 1,241,084 | 1,290,911 | | 1,563,920 | 21% | |
| Oct | 1,016,846 | 1,105,444 | 1,210,002 | 1,223,493 | 1,261,419 | | 1,503,055 | 19% | |
| Nov | 1,120,192 | 1,062,364 | 1,151,381 | 1,179,928 | 1,268,753 | | 1,489,676 | 17% | |
| Dec | 839,603 | 1,067,872 | 1,116,741 | 1,163,864 | 1,378,383 | | 1,525,291 | 11% | |
| Jan | 982,576 | 1,028,993 | 1,108,287 | 1,304,395 | 1,163,186 | | 1,464,200 | 26% | |
| Feb | 957,436 | 1,052,992 | 1,108,418 | 1,173,252 | 1,459,912 | | 1,484,973 | 2% | |
| Mar | 939,142 | 1,058,857 | 1,087,823 | 1,152,023 | 1,288,459 | | 1,499,019 | 16% | |
| Apr | 963,854 | 1,046,991 | 1,106,713 | 1,191,635 | 1,298,190 | | 1,495,050 | 15% | |
| May | 968,081 | 1,084,887 | 1,150,097 | 1,240,768 | 1,330,189 | | 1,577,520 | 19% | |
| June | 1,126,957 | 1,302,838 | 1,164,261 | 1,242,833 | 1,672,685 | | 1,802,587 | 8% | |
| Total | 12,049,761 | 13,287,302 | 13,926,463 | 14,614,651 | 16,082,074 | 18,250,000 | 18,571,419 | | 102% |

| WASTEWATER TAPS & CONNECTIONS REVENUE | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 227,406 | 262,361 | 301,000 | 142,167 | 558,833 | | 450,011 | -19% | |
| Aug | 158,000 | 199,361 | 200,650 | 248,000 | 825,220 | | 762,400 | -8% | |
| Sept | 133,000 | 187,027 | 453,500 | 192,000 | 656,144 | | 784,200 | 20% | |
| Oct | 221,000 | 151,600 | 298,000 | 244,000 | 608,902 | | 760,393 | 25% | |
| Nov | 104,575 | 214,583 | 232,000 | 172,000 | 425,500 | | 669,800 | 57% | |
| Dec | 252,000 | 267,888 | 285,500 | 148,000 | 647,700 | | 624,425 | -4% | |
| Jan | 163,712 | 317,301 | 561,000 | 276,000 | 501,000 | | 367,174 | -27% | |
| Feb | 236,980 | 306,000 | 565,000 | 173,500 | 544,495 | | 626,975 | 15% | |
| Mar | 144,478 | 196,958 | 456,000 | 392,225 | 543,000 | | 550,200 | 1% | |
| Apr | 195,285 | 409,525 | 363,000 | 384,460 | 1,516,000 | | 672,896 | -56% | |
| May | 163,993 | 394,000 | 596,000 | 416,000 | 753,999 | | 408,592 | -46% | |
| June | 109,800 | 283,084 | 494,775 | 707,500 | 794,000 | | 756,900 | -5% | |
| Total | 2,110,229 | 3,189,688 | 4,806,425 | 3,495,852 | 8,374,793 | 7,009,457 | 7,433,966 | | 106% |

| WASTEWATER CAPITAL RECOVERY REVENUE | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--|-----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ANNUAL BUDGET | ACTUAL | CY Actual % Change of Same PY Month | % of ANNUAL BUDGET |
| Month | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2024-25 | | |
| July | 262,301 | 403,076 | 535,573 | 217,858 | 574,041 | | 558,996 | -3% | |
| Aug | 242,580 | 324,206 | 328,016 | 330,864 | 1,063,085 | | 1,732,622 | 63% | |
| Sept | 206,331 | 365,057 | 528,580 | 443,018 | 587,551 | | 726,580 | 24% | |
| Oct | 548,140 | 294,779 | 673,369 | 343,000 | 547,574 | | 1,071,000 | 96% | |
| Nov | 226,861 | 398,706 | 372,000 | 319,037 | 598,429 | | 852,369 | 42% | |
| Dec | 261,012 | 363,938 | 510,001 | 266,590 | 1,614,678 | | 688,006 | -57% | |
| Jan | 230,092 | 522,147 | 836,727 | 450,607 | 950,572 | | 720,257 | -24% | |
| Feb | 405,333 | 372,289 | 793,311 | 341,259 | 645,926 | | 1,125,552 | 74% | |
| Mar | 414,943 | 480,805 | 812,218 | 1,072,826 | 693,423 | | 1,823,724 | 163% | |
| Apr | 158,173 | 621,016 | 632,175 | 957,111 | 1,243,732 | | 763,604 | -39% | |
| May | 139,759 | 549,395 | 580,145 | 773,598 | 745,145 | | 1,008,219 | 35% | |
| June | 168,900 | 865,519 | 755,856 | 1,137,979 | 1,033,879 | | 2,030,955 | 96% | |
| Total | 3,264,425 | 5,560,933 | 7,357,971 | 6,653,747 | 10,298,035 | 13,101,885 | 13,101,884 | | 100% |

**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 | | 345,464 | 0% | |
| Total | 1,143,481 | 1,815,180 | 2,510,693 | 2,262,932 | 3,429,788 | 2,713,869 | 2,713,868 | | 100% |

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 | 64,897 | 211 |
| June | 44,583 | 47,127 | 50,095 | 55,037 | 58,647 | 65,265 | 368 |
| Average | 43,773 | 45,993 | 48,661 | 51,642 | 56,929 | 63,646 | 6,618 |

*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 | 34,514 | 161 |
| June | 19,825 | 21,474 | 23,624 | 25,765 | 28,891 | 34,812 | 298 |
| Average | 19,328 | 20,803 | 22,518 | 24,609 | 27,432 | 33,501 | 5,921 |

**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