

**Brunswick County Finance**

**Monthly Financial Statements  
(Unaudited)**



**For the Period  
Ended July 31, 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 July 31, 2025:**

### **General Fund:**

- Total revenues for the General Fund are \$18.4 million, compared to \$14.3 million or 29.3% over the same period in the prior year. Significant changes include a 29.6% or \$2.8 million increase in Ad Valorem collections due to timing of some large tax payments. This is expected to become comparable with collections in total in the coming months. Other revenue is up for the sale of property by Economic Development of \$0.8 million. Total revenues collected are 6.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$22.9 million, or 7.3% of the current budget. Total expenditures are more than those of the same period in the prior year by \$2.0 million or 9.6%. This is primarily due to a \$0.5 million increase in education and timing of insurance and software yearly payments.
- There were \$1.5 million net transfers out for the current period compared to \$0.8 million transfers in for the same period of the prior year.
- Expenditures are greater than revenues and net transfers by \$6.0 million for the current period end compared to \$5.9 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund increased slightly to \$5.4 million compared to \$5.2 million in the same period in the prior year. There are increases in system development fees of \$0.4 million over the same period in the prior year, offset by decreases in water sales revenues and taps and connections. Total revenues are 11.1% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$3.0 million and are 5.8% of the current budget. Expenditures increased 35.4% or \$0.8 million over the same period in the prior year, mainly due to increases in property & liability insurance, an increase in indirect cost allocations, and an additional tapping crew added in FY25.
- There were \$2.5 million transfers out in the current period compared to \$2.8 net transfers out to capital projects in the same period of the prior year.
- Expenditures are more than revenues and net transfers by \$66k compared to revenues over expenditures of \$130K in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund increased slightly \$0.5 million over the same period in the prior year to \$3.8 million. There is an increase in sales of 291k and system development fees of \$268k. Total revenues are 8.6% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$2.0 million and are 4.3% of the current budget. Expenditures increased 21.8% or \$362k over the same period in the prior year mainly due to increases in property & liability insurance and an increase in indirect cost allocations
- There were \$3.1 million net transfers out in the current period compared to \$4.7 million in the same period in the prior year.
- Expenditures are greater than revenues and net transfers by \$1.4 million for the current period end compared to \$3.1 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.

<b>American Rescue Plan Act (ARPA) Projects</b>				
Function	Project	Approved/ Appropriated	Expended	Obligated
Gen. Gov.	Premium Pay	\$ 2,369,543	\$ 2,369,543	\$ -
Public Utilities	Sewer Infrastructure Project - Trailwood	126,989	126,989	-
Gen. Gov.	Revenue Replacement/Standard Allowance	10,000,000	10,000,000	-
Gen. Gov.	ARPA Direct Administrative Costs	85,733	85,733	-
Gen. Gov.	Restoring Pre-Pandemic Employment	12,120,318	11,803,228	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	-
<b>Total American Rescue Plan Act (ARPA) Projects</b>		<b>\$ 27,741,111</b>	<b>\$ 26,771,520</b>	<b>\$ 969,591</b>

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

<b>Standard Allowance (10M) ARPA Redirected Projects</b>				
Function	Project	Appropriated	Earmarked	Total
Public Safety	Emergency Operations Plan and Continuity of Operations Plan	\$ 159,494	\$ -	\$ 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
<b>Total Appropriated/Approved Standard Allowance Projects</b>		<b>\$ 5,858,152</b>	<b>\$ 4,043,532</b>	<b>\$ 9,901,684</b>
TBD	Remaining Funds - To Be Determined	-	-	98,316
<b>Total Standard Allowance (10M) ARPA Redirected</b>		<b>\$ 5,858,152</b>	<b>\$ 4,043,532</b>	<b>\$ 10,000,000</b>

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

Restoring Pre-Pandemic Employment ARPA Enabled Projects				
Function	Project	Appropriated	Earmarked	Total
Cult. and Rec.	Parks and Recreation Repairs and Maintenance	\$ 2,000,000	\$ -	\$ 2,000,000
Cult. and Rec.	Library Services	-	-	-
Cult. and Rec.	Book Mobile	293,320	-	293,320
Cult. and Rec.	Circulation Desk - Southwest Library	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	Shalotte 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
	<b>Total Appropriated/Approved Restoring Pre-Pandemic Employment Projects</b>	<b>\$ 9,150,529</b>	<b>\$ 1,871,458</b>	<b>\$ 9,634,972</b>
TBD	Remaining Funds - To Be Determined	-	-	2,485,347
	<b>Total Restoring Pre-Pandemic Employment Projects</b>	<b>\$ 9,150,529</b>	<b>\$ 1,871,458</b>	<b>\$ 12,120,319</b>

**Opioid Fund:**

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$8,112,615 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 July 2025 totals \$410,106.

National Opioid Settlement Projects				
Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative Expenditures As of 6.30.25	Current Fiscal Year Funding	Fiscal Year Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 58,643	\$ 37,041	2,825
#3 Recovery Support Services	DSS Clinician	57,053	31,745	-
#3 Recovery Support Services	The Healing Place ( strategy change in FY25)	177,200	192,720	-
#3 Recovery Support Services	Christian Recovery Centers Inc.	176,400	246,375	-
#3 Recovery Support Services	ARROW Program	95,645	243,659	12,949
#4 Recovery Hosing Support	The Healing Place (initial strategy in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	44,418	31,745	-
#7 Naloxone Distribution	Naloxone Distribution	24,978	25,000	-
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	60,150	101,294	494
	<b>Total National Opioid Settlement Projects</b>	<b>\$ 772,962</b>	<b>\$ 909,578</b>	<b>\$ 16,268</b>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
JULY 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Assets:</b>					
Cash and cash equivalents/investments	\$ 138,998,845	\$ 105,831,274	\$ 48,159,550	\$ 2,071,062	\$ 295,060,731
Restricted cash and investments	1,489,894	-	6,430,837	8,513,350	16,434,081
Interest receivable	79,220	46,709	19,623	4,288	149,840
Taxes receivable - net	162,706,999	-	-	-	162,706,999
Receivables - net	3,574,272	-	-	-	3,574,272
Other governmental agencies	6,769,396	48,220	327,673	12,808,987	19,954,276
Due from other funds	-	-	1,016,941	-	1,016,941
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 313,710,916</u>	<u>\$ 105,926,203</u>	<u>\$ 55,954,624</u>	<u>\$ 23,397,687</u>	<u>\$ 498,989,430</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 7,139,199	\$ 401,684	\$ 2,389,470	\$ 77,846	\$ 10,008,199
Due to other funds	1,016,941	-	-	-	1,016,941
Total liabilities	<u>8,156,140</u>	<u>401,684</u>	<u>2,389,470</u>	<u>77,846</u>	<u>11,025,140</u>
<b>Deferred Inflows of Resources:</b>	<u>163,280,455</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>176,032,111</u>
<b>Fund Balances:</b>					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	61,619	17,209,019
Restricted - other	4,634,512	-	6,430,837	10,506,566	21,571,915
Committed	214,566	105,524,519	47,134,317	-	152,873,402
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	105,882,418	-	-	-	105,882,418
Total fund balances	<u>142,274,321</u>	<u>105,524,519</u>	<u>53,565,154</u>	<u>10,568,185</u>	<u>311,932,179</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 313,710,916</u>	<u>\$ 105,926,203</u>	<u>\$ 55,954,624</u>	<u>\$ 23,397,687</u>	<u>\$ 498,989,430</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 12,175,590	\$ -	\$ -	\$ -	\$ 12,175,590
Other taxes and licenses	854,377	-	-	-	854,377
Unrestricted intergovernmental revenues	14,954	-	-	-	14,954
Restricted intergovernmental revenues	1,636,524	15,985,961	-	1,493,129	19,115,614
Permits and fees	742,901	-	-	18,772	761,673
Sales and services	1,826,745	-	-	-	1,826,745
Investment earnings	329,123	268,053	(229,802)	25,627	393,001
Other	856,992	-	-	-	856,992
Total revenues	<u>18,437,206</u>	<u>16,254,014</u>	<u>(229,802)</u>	<u>1,537,528</u>	<u>35,998,946</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	1,353,136	-	-	12,520	1,365,656
Public safety	5,870,831	-	-	73,296	5,944,127
Central services	3,546,113	-	-	-	3,546,113
Human services	2,956,112	204,134	-	16,268	3,176,514
Transportation	40,250	-	-	-	40,250
Environmental protection	2,170,595	-	-	-	2,170,595
Culture and recreation	638,736	(17,208)	-	-	621,528
Economic and physical development	605,227	-	-	-	605,227
Education	5,752,245	-	-	-	5,752,245
Total expenditures	<u>22,933,245</u>	<u>186,926</u>	<u>-</u>	<u>102,084</u>	<u>23,222,255</u>
<b>Revenues over (under) expenditures</b>	<u>(4,496,039)</u>	<u>16,067,088</u>	<u>(229,802)</u>	<u>1,435,444</u>	<u>12,776,691</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	852,852	2,364,075	-	-	3,216,927
Transfers to other funds	<u>(2,364,075)</u>	<u>(852,852)</u>	<u>-</u>	<u>-</u>	<u>(3,216,927)</u>
Total other financing sources (uses)	<u>(1,511,223)</u>	<u>1,511,223</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>(6,007,262)</u>	<u>17,578,311</u>	<u>(229,802)</u>	<u>1,435,444</u>	<u>12,776,691</u>
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 142,274,321</u>	<u>\$ 105,524,519</u>	<u>\$ 53,565,154</u>	<u>\$ 10,568,185</u>	<u>\$ 311,932,179</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 12,175,590	\$ (171,780,812)
Local option sales taxes	50,400,983	50,400,983	-	(50,400,983)
Other taxes and licenses	9,665,000	9,665,000	854,377	(8,810,623)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	14,954	(3,590,046)
Restricted intergovernmental revenues	19,878,496	20,141,641	1,636,524	(18,505,117)
Permits and fees	10,809,134	10,809,134	742,901	(10,066,233)
Sales and services	20,970,478	20,970,478	1,826,745	(19,143,733)
Investment earnings	4,502,200	4,502,200	329,123	(4,173,077)
Other	1,312,055	1,330,549	856,992	(473,557)
Total revenues	<u>305,099,748</u>	<u>305,381,387</u>	<u>18,437,206</u>	<u>(286,944,181)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	20,003,248	20,306,587	1,353,136	18,953,451
Central services	27,505,367	28,429,228	3,546,113	24,883,115
Public safety	81,475,473	87,705,380	5,870,831	81,834,549
Transportation	161,000	161,000	40,250	120,750
Environmental protection	28,213,285	28,288,291	2,170,595	26,117,696
Economic and physical development	11,628,476	12,975,926	605,227	12,370,699
Human services	40,722,148	41,171,985	2,956,112	38,215,873
Education	69,676,946	69,676,946	5,752,245	63,924,701
Culture and recreation	7,910,619	10,025,481	638,736	9,386,745
<b>Debt Service:</b>				
Principal retirement	9,115,000	9,115,000	-	9,115,000
Interest and fiscal charges	4,337,474	4,337,474	-	4,337,474
Total expenditures	<u>300,749,036</u>	<u>312,193,298</u>	<u>22,933,245</u>	<u>289,260,053</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(6,811,911)</u>	<u>(4,496,039)</u>	<u>2,315,872</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	790,562	852,852	852,852	-
Transfers to other funds	(13,118,866)	(13,118,866)	(2,364,075)	10,754,791
Appropriated fund balance	7,977,592	19,077,925	-	(19,077,925)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>6,811,911</u>	<u>(1,511,223)</u>	<u>(8,323,134)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	(6,007,262)	<u>\$ (6,007,262)</u>
<b>Fund balance, beginning of year</b>			148,281,583	
<b>Fund balance, end of year</b>			<u>\$ 142,274,321</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 12,087,780	\$ (170,618,622)	7%	\$ 181,099,618	\$ 9,283,019
Prior year taxes	850,000	850,000	60,320	(789,680)	7%	1,253,989	67,428
Penalties and interest	400,000	400,000	27,490	(372,510)	7%	570,962	42,993
	<u>183,956,402</u>	<u>183,956,402</u>	<u>12,175,590</u>	<u>(171,780,812)</u>	7%	<u>182,924,569</u>	<u>9,393,440</u>
<b>Local Option Sales Taxes:</b>							
Article 39 (1%)	21,896,566	21,896,566	-	(21,896,566)	0%	20,984,716	-
Article 40 (1/2%)	13,816,530	13,816,530	-	(13,816,530)	0%	14,083,971	-
Article 42 (1/2%)	14,687,887	14,687,887	-	(14,687,887)	0%	14,415,411	-
	<u>50,400,983</u>	<u>50,400,983</u>	<u>-</u>	<u>(50,400,983)</u>	0%	<u>49,484,098</u>	<u>-</u>
<b>Other Taxes and Licenses:</b>							
Scrap tire disposal fee	270,000	270,000	-	(270,000)	0%	299,336	-
Deed stamp excise tax	6,500,000	6,500,000	854,377	(5,645,623)	13%	8,504,545	716,043
Solid waste tax	75,000	75,000	-	(75,000)	0%	78,639	-
White goods disposal tax	70,000	70,000	-	(70,000)	0%	82,734	-
1% Occupancy Tax	2,750,000	2,750,000	-	(2,750,000)	0%	3,407,272	-
	<u>9,665,000</u>	<u>9,665,000</u>	<u>854,377</u>	<u>(8,810,623)</u>	9%	<u>12,372,526</u>	<u>716,043</u>
<b>Unrestricted Intergovernmental:</b>							
Medicaid hold harmless	3,000,000	3,000,000	-	(3,000,000)	0%	7,774,308	-
Beer and wine tax	300,000	300,000	-	(300,000)	0%	298,224	-
Jail fees	305,000	305,000	14,954	(290,046)	5%	240,101	17,732
	<u>3,605,000</u>	<u>3,605,000</u>	<u>14,954</u>	<u>(3,590,046)</u>	0%	<u>8,312,633</u>	<u>17,732</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	19,480,862	19,744,007	1,620,005	(18,124,002)	8%	20,007,281	1,307,305
State Aid to Libraries	192,594	192,594	16,048	(176,546)	8%	192,594	15,794
State cost reimbursement	48,040	48,040	-	(48,040)	0%	32,179	-
Restricted Opioid Revenues	-	-	-	-	na	124,885	-
Court facility fees	145,000	145,000	-	(145,000)	0%	172,809	-
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	-	(12,000)	0%	17,786	-
State drug tax	-	-	471	471	na	44,932	565
	<u>19,878,496</u>	<u>20,141,641</u>	<u>1,636,524</u>	<u>(18,505,117)</u>	8%	<u>20,597,677</u>	<u>1,323,664</u>
<b>Permits and Fees:</b>							
Bldg insp. and permits	8,192,988	8,192,988	566,164	(7,626,824)	7%	7,477,773	644,465
Recording fees	760,000	760,000	91,422	(668,578)	12%	915,155	75,623
Fire inspection fees	500,000	500,000	33,680	(466,320)	7%	534,287	32,276
Concealed handgun permit	178,296	178,296	2,860	(175,436)	2%	193,136	5,365
Other permit and fees	1,177,850	1,177,850	48,775	(1,129,075)	4%	1,201,477	44,757
	<u>10,809,134</u>	<u>10,809,134</u>	<u>742,901</u>	<u>(10,066,233)</u>	7%	<u>10,321,828</u>	<u>802,486</u>
<b>Sales and Services:</b>							
Solid waste fees	4,800,000	4,800,000	334,976	(4,465,024)	7%	5,517,532	235,819
School resource off. reimb.	2,341,578	2,341,578	-	(2,341,578)	0%	2,273,450	-
Rents	72,000	72,000	7,161	(64,839)	10%	83,522	13,161
EMS Charges	9,050,000	9,050,000	1,159,235	(7,890,765)	13%	9,476,957	944,609
Public health user fees	998,950	998,950	61,049	(937,901)	6%	1,057,221	65,060
Sheriff animal prot. serv. fees	109,500	109,500	13,025	(96,475)	12%	121,409	12,750
Social services fees	11,500	11,500	21	(11,479)	0%	10,503	500
Public housing fees	41,600	41,600	3,592	(38,008)	9%	21,809	-
Tax collection fees	525,000	525,000	4,587	(520,413)	1%	552,098	3,586
Other sales and services	2,209,350	2,209,350	142,575	(2,066,775)	6%	2,390,345	171,727

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Sales and Services (continued):</b>							
Register of deeds	358,000	358,000	42,210	(315,790)	12%	466,397	37,608
Marriage licenses	60,000	60,000	4,953	(55,047)	8%	61,506	4,895
Recreation services	393,000	393,000	53,361	(339,639)	14%	324,251	45,183
	<u>20,970,478</u>	<u>20,970,478</u>	<u>1,826,745</u>	<u>(19,143,733)</u>	9%	<u>22,357,000</u>	<u>1,534,898</u>
<b>Investment earnings</b>	<u>4,502,200</u>	<u>4,502,200</u>	<u>329,123</u>	<u>(4,173,077)</u>	7%	<u>5,376,141</u>	<u>409,667</u>
<b>Other:</b>							
ABC bottles taxes	75,000	75,000	-	(75,000)	0%	97,713	-
Cnty Brd of Alcohol Control	30,000	30,000	-	(30,000)	0%	30,000	-
Contributions	51,000	51,700	1,219	(50,481)	2%	122,323	3,160
Other revenues	1,156,055	1,173,849	855,773	(318,076)	73%	4,066,458	53,869
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,330,549</u>	<u>856,992</u>	<u>(473,557)</u>	64%	<u>4,330,469</u>	<u>57,029</u>
Total revenues	<u>305,099,748</u>	<u>305,381,387</u>	<u>18,437,206</u>	<u>(286,944,181)</u>	6%	<u>316,076,941</u>	<u>14,254,959</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	271,972	271,972	22,794	249,178	8%	258,491	19,639
Fringe benefits	98,331	98,331	7,590	90,741	8%	83,093	6,705
Operating costs	60,350	60,350	22,254	38,096	37%	56,283	15,930
	<u>430,653</u>	<u>430,653</u>	<u>52,638</u>	<u>378,015</u>	12%	<u>397,867</u>	<u>42,274</u>
<b>County Administration:</b>							
Salaries	1,110,272	1,110,272	74,317	1,035,955	7%	943,601	76,878
Fringe benefits	391,362	391,362	26,876	364,486	7%	317,378	26,750
Operating costs	96,845	96,845	3,818	93,027	4%	40,567	3,447
Capital outlay	-	41,791	-	41,791	0%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>105,011</u>	<u>1,535,259</u>	6%	<u>1,308,085</u>	<u>107,075</u>
<b>Human Resources:</b>							
Salaries	592,371	592,371	40,162	552,209	7%	499,014	37,680
Fringe benefits	233,610	233,610	15,918	217,692	7%	189,237	14,771
Operating costs	11,355	11,355	141	11,214	1%	14,376	140
	<u>837,336</u>	<u>837,336</u>	<u>56,221</u>	<u>781,115</u>	7%	<u>702,627</u>	<u>52,591</u>
<b>Communications:</b>							
Salaries	253,585	253,585	12,955	240,630	5%	165,257	12,207
Fringe benefits	105,021	105,021	5,236	99,785	5%	63,211	4,854
Operating costs	139,581	139,581	1,556	138,025	1%	59,108	2,494
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>19,747</u>	<u>478,440</u>	4%	<u>446,401</u>	<u>19,555</u>
<b>Finance:</b>							
Salaries	1,442,909	1,442,909	107,369	1,335,540	7%	1,293,524	99,032
Fringe benefits	558,235	558,235	41,714	516,521	7%	484,812	38,119
Operating costs	727,678	727,678	381,312	346,366	52%	425,491	94,655
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>530,395</u>	<u>2,198,427</u>	19%	<u>2,391,862</u>	<u>231,806</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Tax Administration:</b>							
Salaries	3,095,029	3,095,029	229,168	2,865,861	7%	2,823,298	254,141
Fringe benefits	1,359,159	1,359,159	99,759	1,259,400	7%	1,223,054	105,501
Operating costs	1,214,543	1,214,543	23,637	1,190,906	2%	889,097	14,920
Capital outlay	66,000	155,732	-	155,732	0%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>352,564</u>	<u>5,471,899</u>	6%	<u>4,967,772</u>	<u>374,562</u>
<b>County Attorney:</b>							
Salaries	472,231	472,231	40,013	432,218	8%	447,919	37,900
Fringe benefits	170,330	170,330	14,207	156,123	8%	156,541	13,209
Operating costs	182,100	182,100	407	181,693	0%	77,650	1,038
	<u>824,661</u>	<u>824,661</u>	<u>54,627</u>	<u>770,034</u>	7%	<u>682,110</u>	<u>52,147</u>
<b>Court Facilities:</b>							
Operating costs	308,459	308,459	6,679	301,780	2%	235,799	1,223
Capital outlay	-	171,816	-	171,816	0%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>6,679</u>	<u>473,596</u>	1%	<u>235,799</u>	<u>1,223</u>
<b>Board of Elections:</b>							
Salaries	1,141,472	1,141,472	42,524	1,098,948	4%	986,700	34,261
Fringe benefits	250,504	250,504	17,109	233,395	7%	212,572	13,446
Operating costs	371,764	371,764	3,435	368,329	1%	332,314	7,885
Capital outlay	42,100	42,100	6,506	35,594	15%	33,166	-
	<u>1,805,840</u>	<u>1,805,840</u>	<u>69,574</u>	<u>1,736,266</u>	4%	<u>1,564,752</u>	<u>55,592</u>
<b>Register of Deeds:</b>							
Salaries	832,395	832,395	54,272	778,123	7%	744,247	63,917
Fringe benefits	406,563	406,563	25,399	381,164	6%	345,037	28,070
Operating costs	3,597,122	3,597,122	26,009	3,571,113	1%	4,468,164	25,443
	<u>4,836,080</u>	<u>4,836,080</u>	<u>105,680</u>	<u>4,730,400</u>	2%	<u>5,557,448</u>	<u>117,430</u>
<b>Contingency:</b>							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>20,003,248</u>	<u>20,306,587</u>	<u>1,353,136</u>	<u>18,953,451</u>	7%	<u>18,254,723</u>	<u>1,054,255</u>
<b>Central Services:</b>							
<b>Information Technology:</b>							
Salaries	2,598,084	2,598,084	212,723	2,385,361	8%	2,151,325	149,617
Fringe benefits	1,006,136	1,006,136	82,127	924,009	8%	793,574	56,444
Operating costs	3,083,238	3,142,801	109,711	3,033,090	3%	1,633,979	41,429
Capital outlay	41,000	142,424	-	142,424	0%	857,901	-
	<u>6,728,458</u>	<u>6,889,445</u>	<u>404,561</u>	<u>6,484,884</u>	6%	<u>5,436,779</u>	<u>247,490</u>
<b>Fleet Services:</b>							
Salaries	1,017,086	1,017,086	66,323	950,763	7%	919,220	70,572
Fringe benefits	450,624	450,624	29,738	420,886	7%	389,776	31,452
Operating costs	318,919	318,919	(241,908)	560,827	-76%	326,661	(276,363)
Capital outlay	278,000	312,846	-	312,846	0%	737,133	-
	<u>2,064,629</u>	<u>2,099,475</u>	<u>(145,847)</u>	<u>2,245,322</u>	-7%	<u>2,372,790</u>	<u>(174,339)</u>
<b>Engineering:</b>							
Salaries	886,426	886,426	70,056	816,370	8%	832,102	63,217
Fringe benefits	334,643	334,643	26,616	308,027	8%	306,025	23,975
Operating costs	45,950	95,950	4,284	91,666	4%	28,489	3,373
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>100,956</u>	<u>1,261,063</u>	7%	<u>1,178,490</u>	<u>90,565</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Operation Services:</b>							
Salaries	3,384,971	3,384,971	243,661	3,141,310	7%	3,106,343	231,557
Fringe benefits	1,562,895	1,562,895	115,819	1,447,076	7%	1,373,857	105,271
Operating costs	4,506,522	5,016,819	51,218	4,965,601	1%	5,940,892	63,619
Capital outlay	179,000	346,731	-	346,731	0%	1,084,862	28,510
	<u>9,633,388</u>	<u>10,311,416</u>	<u>410,698</u>	<u>9,900,718</u>	<u>4%</u>	<u>11,505,954</u>	<u>428,957</u>
<b>Non-departmental:</b>							
Fringe benefits	7,554,395	7,554,395	1,346,847	6,207,548	18%	7,217,718	1,281,211
Operating costs	212,478	212,478	1,428,898	(1,216,420)	672%	414,314	1,465,783
Capital outlay	-	-	-	-	na	63,130	-
	<u>7,766,873</u>	<u>7,766,873</u>	<u>2,775,745</u>	<u>4,991,128</u>	<u>36%</u>	<u>7,695,162</u>	<u>2,746,994</u>
Total central services	<u>27,505,367</u>	<u>28,429,228</u>	<u>3,546,113</u>	<u>24,883,115</u>	<u>12%</u>	<u>28,189,175</u>	<u>3,339,667</u>
<b>Public Safety:</b>							
<b>District Attorney:</b>							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>184</u>	<u>12,816</u>	<u>1%</u>	<u>5,367</u>	<u>-</u>
<b>Sheriff:</b>							
Salaries	16,411,844	16,411,318	1,230,862	15,180,456	8%	15,546,158	1,136,356
Fringe benefits	6,621,611	6,621,611	492,721	6,128,890	7%	5,877,624	439,928
Operating costs	3,601,673	3,698,233	346,367	3,351,866	9%	4,110,994	305,508
Capital outlay	1,794,820	4,482,154	43,627	4,438,527	1%	1,504,071	285,340
	<u>28,429,948</u>	<u>31,213,316</u>	<u>2,113,577</u>	<u>29,099,739</u>	<u>7%</u>	<u>27,038,847</u>	<u>2,167,132</u>
<b>Detention Center:</b>							
Salaries	7,892,278	7,892,278	575,596	7,316,682	7%	7,298,711	558,195
Fringe benefits	3,367,193	3,367,193	239,345	3,127,848	7%	2,836,250	226,093
Operating costs	4,437,461	4,460,783	457,969	4,002,814	10%	3,891,706	276,055
Capital outlay	40,038	46,380	-	46,380	0%	92,591	-
	<u>15,736,970</u>	<u>15,766,634</u>	<u>1,272,910</u>	<u>14,493,724</u>	<u>8%</u>	<u>14,119,258</u>	<u>1,060,343</u>
<b>Public Defenders Office:</b>							
Operating costs	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>11,600</u>	<u>0%</u>	<u>1,992</u>	<u>-</u>
<b>Emergency Medical:</b>							
Salaries	11,288,574	11,288,574	753,135	10,535,439	7%	9,282,866	675,447
Fringe benefits	4,525,646	4,525,646	290,572	4,235,074	6%	3,432,047	260,343
Operating costs	3,150,897	3,200,168	268,943	2,931,225	8%	3,292,453	93,353
Capital outlay	1,424,850	4,424,138	-	4,424,138	0%	1,209,690	16,470
	<u>20,389,967</u>	<u>23,438,526</u>	<u>1,312,650</u>	<u>22,125,876</u>	<u>6%</u>	<u>17,217,056</u>	<u>1,045,613</u>
<b>Community Paramedicine:</b>							
Salaries	165,604	165,604	5,219	160,385	3%	41,230	-
Fringe benefits	68,074	68,074	2,187	65,887	3%	14,799	-
Operating costs	41,100	41,100	800	40,300	2%	5,867	-
Capital outlay	132,000	132,000	-	132,000	0%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>8,206</u>	<u>398,572</u>	<u>2%</u>	<u>125,683</u>	<u>-</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Emergency Management:</b>							
Salaries	704,548	704,548	48,578	655,970	7%	600,983	38,104
Fringe benefits	274,439	274,439	18,241	256,198	7%	218,187	14,877
Operating costs	704,669	731,010	43,266	687,744	6%	485,265	31,565
Capital outlay	90,200	90,275	-	90,275	0%	285,096	-
	<u>1,773,856</u>	<u>1,800,272</u>	<u>110,085</u>	<u>1,690,187</u>	6%	<u>1,589,531</u>	<u>84,546</u>
<b>Other Agencies:</b>							
Rescue Squads	<u>358,300</u>	<u>358,300</u>	<u>3,575</u>	<u>354,725</u>	1%	<u>358,300</u>	<u>3,575</u>
<b>Building Inspections and Central Permitting:</b>							
Salaries	4,411,772	4,432,272	347,691	4,084,581	8%	3,969,945	283,020
Fringe benefits	1,786,814	1,792,514	138,311	1,654,203	8%	1,522,547	108,870
Operating costs	365,579	365,579	20,103	345,476	5%	322,641	12,922
Capital outlay	-	-	-	-	na	265,146	-
	<u>6,564,165</u>	<u>6,590,365</u>	<u>506,105</u>	<u>6,084,260</u>	8%	<u>6,080,279</u>	<u>404,812</u>
<b>Fire Inspections</b>							
Salaries	858,723	858,723	70,588	788,135	8%	803,606	62,283
Fringe benefits	340,900	340,900	25,707	315,193	8%	273,808	22,008
Operating costs	116,120	116,120	4,099	112,021	4%	80,640	7,856
Capital outlay	47,000	47,000	-	47,000	0%	64,114	-
	<u>1,362,743</u>	<u>1,362,743</u>	<u>100,394</u>	<u>1,262,349</u>	7%	<u>1,222,168</u>	<u>92,147</u>
<b>Central Communications:</b>							
Salaries	2,970,249	2,970,249	219,998	2,750,251	7%	2,599,605	208,939
Fringe benefits	1,225,681	1,225,681	89,994	1,135,687	7%	1,013,866	81,219
Operating costs	677,122	719,872	28,595	691,277	4%	536,927	22,550
Capital outlay	54,467	327,417	-	327,417	0%	196,374	-
	<u>4,927,519</u>	<u>5,243,219</u>	<u>338,587</u>	<u>4,904,632</u>	6%	<u>4,346,772</u>	<u>312,708</u>
<b>Animal Protective Services:</b>							
Salaries	758,958	758,958	59,194	699,764	8%	767,270	53,738
Fringe benefits	327,176	327,176	26,146	301,030	8%	316,515	23,311
Operating costs	350,163	350,163	19,218	330,945	5%	317,292	17,875
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	<u>1,500,627</u>	<u>1,500,627</u>	<u>104,558</u>	<u>1,396,069</u>	7%	<u>1,408,182</u>	<u>94,924</u>
Total public safety	<u>81,475,473</u>	<u>87,705,380</u>	<u>5,870,831</u>	<u>81,834,549</u>	7%	<u>73,513,435</u>	<u>5,265,800</u>
<b>Transportation:</b>							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	112,200	27,750
Odell Williamson Mun. Air.	50,000	50,000	12,500	37,500	25%	50,000	12,500
Brunswick Transit System	-	-	-	-	na	60,000	-
Total transportation	<u>161,000</u>	<u>161,000</u>	<u>40,250</u>	<u>120,750</u>	25%	<u>222,200</u>	<u>40,250</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	553,037	553,037	38,224	514,813	7%	525,545	39,804
Fringe benefits	242,508	242,508	17,166	225,342	7%	224,797	17,744
Operating costs	27,060,330	27,070,336	2,115,205	24,955,131	8%	25,177,346	2,045,083
Capital outlay	-	65,000	-	65,000	0%	173,367	-
	<u>27,855,875</u>	<u>27,930,881</u>	<u>2,170,595</u>	<u>25,760,286</u>	8%	<u>26,101,055</u>	<u>2,102,631</u>
<b>Other:</b>							
Forestry services	357,410	357,410	-	357,410	0%	249,771	-
Total environmental prot.	<u>28,213,285</u>	<u>28,288,291</u>	<u>2,170,595</u>	<u>26,117,696</u>	8%	<u>26,350,826</u>	<u>2,102,631</u>
<b>Economic Development:</b>							
<b>Planning and Community Enforcement:</b>							
Salaries	1,105,863	1,105,863	85,528	1,020,335	8%	1,046,828	79,003
Fringe benefits	453,966	453,966	34,058	419,908	8%	405,377	30,437
Operating costs	210,072	240,597	23,879	216,718	10%	247,418	14,130
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>143,465</u>	<u>1,665,161</u>	8%	<u>1,703,403</u>	<u>123,570</u>
<b>Cooperative Extension:</b>							
Salaries	352,203	452,331	1,402	450,929	0%	414,584	1,519
Fringe benefits	175,490	216,299	140	216,159	0%	190,144	147
Operating costs	192,699	191,838	2,493	189,345	1%	146,570	2,139
Capital outlay	50,000	50,000	-	50,000	0%	102,879	-
	<u>770,392</u>	<u>910,468</u>	<u>4,035</u>	<u>906,433</u>	0%	<u>854,177</u>	<u>3,805</u>
<b>Soil and Water Conservation:</b>							
Salaries	205,943	205,943	16,216	189,727	8%	195,304	14,617
Fringe benefits	86,847	86,847	6,932	79,915	8%	80,332	6,285
Operating costs	18,800	18,800	316	18,484	2%	13,885	210
	<u>311,590</u>	<u>311,590</u>	<u>23,464</u>	<u>288,126</u>	8%	<u>289,521</u>	<u>21,112</u>
<b>Public Housing Section 8:</b>							
Salaries	241,647	241,647	17,914	223,733	7%	223,703	16,750
Fringe benefits	106,893	106,893	8,251	98,642	8%	97,552	7,619
Operating costs	2,695,613	2,695,613	231,381	2,464,232	9%	2,660,080	218,347
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>257,546</u>	<u>2,821,607</u>	8%	<u>2,989,492</u>	<u>242,716</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	-	<u>2,750,000</u>	0%	<u>3,407,272</u>	-
<b>Other Economic Development:</b>							
Contracted Services	125,000	125,000	20,467	104,533	16%	122,938	12,267
Boiling Spring Lakes	750,000	1,500,000	-	1,500,000	0%	-	-
Holden Beach Special Obligation Bond	1,239,240	1,239,240	-	1,239,240	0%	-	-
Lockwood Folly & Shallotte Dredging	-	-	-	-	na	186,125	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Other Economic Development (continued):</b>							
Reserve for shoreline protection	200,000	626,849	-	626,849	0%	-	-
Brunswick Business & Industry Development	625,000	625,000	156,250	468,750	25%	625,000	143,750
	2,939,240	4,116,089	176,717	3,939,372	4%	934,063	156,017
Total economic development	11,628,476	12,975,926	605,227	12,370,699	5%	10,177,928	547,220
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	3,675,618	3,675,618	272,835	3,402,783	7%	3,244,652	257,657
Fringe benefits	1,778,201	1,778,201	152,218	1,625,983	9%	1,614,546	145,926
Operating costs	241,982	243,982	8,835	235,147	4%	372,745	6,939
Capital outlay	-	-	-	-	na	79,662	-
	5,695,801	5,697,801	433,888	5,263,913	8%	5,311,605	410,522
<b>Communicable Diseases:</b>							
Operating costs	458,829	458,829	22,788	436,041	5%	450,832	37,082
Capital outlay	-	-	-	-	na	21,477	-
	458,829	458,829	22,788	436,041	5%	472,309	37,082
<b>Adult Health Maintenance:</b>							
Operating costs	80,230	80,230	9,885	70,345	12%	444,926	5,423
Capital outlay	-	-	-	-	na	6,710	-
	80,230	80,230	9,885	70,345	12%	451,636	5,423
<b>Senior Health</b>							
Salaries	56,479	47,070	-	47,070	0%	-	-
Fringe benefits	25,600	21,448	-	21,448	0%	-	-
Operating costs	9,810	23,371	1,690	21,681	7%	33,257	2,651
Capital outlay	-	-	-	-	na	2,042	-
	91,889	91,889	1,690	90,199	2%	35,299	2,651
<b>Maternal and Child Health:</b>							
Salaries	637,163	637,163	47,883	589,280	8%	565,268	38,324
Fringe benefits	285,945	285,945	21,429	264,516	7%	245,334	17,319
Operating costs	691,121	691,821	47,944	643,877	7%	543,571	52,187
Capital outlay	-	-	-	-	na	62,942	-
	1,614,229	1,614,929	117,256	1,497,673	7%	1,417,115	107,830
<b>Environmental Health:</b>							
Salaries	1,823,169	1,823,169	141,146	1,682,023	8%	1,718,679	131,303
Fringe benefits	743,256	743,256	58,398	684,858	8%	676,655	53,055
Operating costs	206,560	206,560	22,223	184,337	11%	180,987	43,904
Capital outlay	-	-	-	-	na	429,790	260,000
	2,772,985	2,772,985	221,767	2,551,218	8%	3,006,111	488,262
Total health	10,713,963	10,716,663	807,274	9,909,389	8%	10,694,075	1,051,770

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Veterans' Services:</b>							
Salaries	377,075	377,075	28,552	348,523	8%	336,728	24,220
Fringe benefits	164,115	164,115	12,866	151,249	8%	140,682	10,445
Operating costs	28,578	33,693	15,818	17,875	47%	25,390	6,760
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>574,883</u>	<u>57,236</u>	<u>517,647</u>	10%	<u>513,665</u>	<u>41,425</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	13,095,521	13,001,115	870,660	12,130,455	7%	10,722,995	791,309
Fringe benefits	6,500,258	6,457,664	469,005	5,988,659	7%	5,144,238	414,126
Operating costs	2,187,094	2,358,843	363,368	1,995,475	15%	2,191,486	99,902
Capital outlay	80,000	135,575	-	135,575	0%	211,710	-
	<u>21,862,873</u>	<u>21,953,197</u>	<u>1,703,033</u>	<u>20,250,164</u>	8%	<u>18,270,429</u>	<u>1,305,337</u>
<b>Other Operating Costs:</b>							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	-
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	-
Adoption assistance	290,000	290,000	23,647	266,353	8%	288,156	23,015
Foster care	775,000	770,000	675	769,325	0%	847,005	1,425
State foster home	970,000	965,000	150	964,850	0%	1,072,662	243
Special assistance	400,121	400,121	31,477	368,644	8%	402,125	28,711
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	448	238,840	0%	13,850	-
	<u>2,452,464</u>	<u>2,681,752</u>	<u>56,397</u>	<u>2,625,355</u>	2%	<u>2,627,544</u>	<u>53,394</u>
Total social services	<u>24,315,337</u>	<u>24,634,949</u>	<u>1,759,430</u>	<u>22,875,519</u>	7%	<u>20,897,973</u>	<u>1,358,731</u>
<b>Other Human Services:</b>							
Trillium Health Resources	250,443	250,443	-	250,443	0%	313,054	-
Brunswick Senior Resources	3,886,932	3,886,932	323,912	3,563,020	8%	3,597,832	299,820
Other human services	985,705	1,108,115	8,260	1,099,855	1%	102,406	8,235
	<u>5,123,080</u>	<u>5,245,490</u>	<u>332,172</u>	<u>4,913,318</u>	6%	<u>4,013,292</u>	<u>308,055</u>
Total human services	<u>40,722,148</u>	<u>41,171,985</u>	<u>2,956,112</u>	<u>38,215,873</u>	7%	<u>36,119,005</u>	<u>2,759,981</u>
<b>Education:</b>							
Public schools	61,406,012	61,406,012	5,117,168	56,288,844	8%	56,388,200	4,699,017
Public schools - cap. outlay	1,288,238	1,288,238	107,353	1,180,885	8%	1,182,969	98,581
Pub. sch.-fines and forfe.	300,000	300,000	-	300,000	0%	509,521	-
Community college	6,087,696	6,087,696	478,141	5,609,555	8%	5,585,239	443,563
Comm. college - cap. out.	595,000	595,000	49,583	545,417	8%	1,140,000	49,167
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>5,752,245</u>	<u>63,924,701</u>	8%	<u>64,805,929</u>	<u>5,290,328</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	1,119,412	1,119,412	94,138	1,025,274	8%	974,700	87,511
Fringe benefits	361,510	361,510	27,896	333,614	8%	311,942	25,790
Operating costs	906,670	906,670	76,917	829,753	8%	759,521	63,041
Capital outlay	30,000	1,797,940	40,691	1,757,249	2%	739,532	24,996
	<u>2,417,592</u>	<u>4,185,532</u>	<u>239,642</u>	<u>3,945,890</u>	6%	<u>2,785,695</u>	<u>201,338</u>
<b>Maintenance:</b>							
Salaries	1,238,866	1,238,866	115,529	1,123,337	9%	1,113,869	101,460
Fringe benefits	514,889	514,889	45,442	469,447	9%	447,686	37,659
Operating costs	870,410	870,410	24,655	845,755	3%	625,248	31,039
Capital outlay	301,600	301,600	39,622	261,978	13%	184,764	-
	<u>2,925,765</u>	<u>2,925,765</u>	<u>225,248</u>	<u>2,700,517</u>	8%	<u>2,371,567</u>	<u>170,158</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,111,297</u>	<u>464,890</u>	<u>6,646,407</u>	7%	<u>5,157,262</u>	<u>371,496</u>
<b>Brunswick County Library:</b>							
Salaries	1,464,218	1,464,218	100,011	1,364,207	7%	1,216,597	95,171
Fringe benefits	693,439	693,439	47,293	646,146	7%	539,042	43,565
Operating costs	409,605	414,105	26,542	387,563	6%	377,192	15,964
Capital outlay	-	342,422	-	342,422	0%	25,128	-
	<u>2,567,262</u>	<u>2,914,184</u>	<u>173,846</u>	<u>2,740,338</u>	6%	<u>2,157,959</u>	<u>154,700</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,025,481</u>	<u>638,736</u>	<u>9,386,745</u>	6%	<u>7,315,221</u>	<u>526,196</u>
<b>Debt Service:</b>							
Principal retirement	9,115,000	9,115,000	-	9,115,000	0%	10,843,323	-
Interest and fees	4,337,474	4,337,474	-	4,337,474	0%	4,772,146	-
Total debt service	<u>13,452,474</u>	<u>13,452,474</u>	<u>-</u>	<u>13,452,474</u>	0%	<u>15,615,469</u>	<u>-</u>
Total expenditures	<u>300,749,036</u>	<u>312,193,298</u>	<u>22,933,245</u>	<u>289,260,053</u>	7%	<u>280,563,911</u>	<u>20,926,328</u>
<b>Revenues over (under) expenditures</b>	<u>4,350,712</u>	<u>(6,811,911)</u>	<u>(4,496,039)</u>	<u>2,315,872</u>		<u>35,513,030</u>	<u>(6,671,369)</u>
<b>Other Financing Sources (Uses):</b>							
Lease liabilities issued	-	-	-	-	na	604,129	-
Subscription liabilities issued	-	-	-	-	na	667,530	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>1,271,659</u>	<u>-</u>
<b>Transfers From Other Funds:</b>							
County cap. projects fund	<u>790,562</u>	<u>852,852</u>	<u>852,852</u>	<u>-</u>	100%	<u>750,000</u>	<u>750,000</u>
<b>Transfers To Other Funds:</b>							
County cap. projects fund	(2,364,075)	(2,364,075)	(2,364,075)	-	100%	(25,169,872)	-
Grant projects fund	-	-	-	-	na	(149,302)	-
Emergency tel. sys. fund	-	-	-	-	na	(34,698)	-
School cap. projects fund	<u>(10,754,791)</u>	<u>(10,754,791)</u>	<u>-</u>	<u>10,754,791</u>	0%	<u>(14,984,241)</u>	<u>-</u>
	<u>(13,118,866)</u>	<u>(13,118,866)</u>	<u>(2,364,075)</u>	<u>10,754,791</u>	18%	<u>(40,338,113)</u>	<u>-</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>July 31, 2024</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	<u>7,977,592</u>	<u>19,077,925</u>	<u>-</u>	<u>(19,077,925)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>6,811,911</u>	<u>(1,511,223)</u>	<u>(8,323,134)</u>		<u>(38,316,454)</u>	<u>750,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,007,262)</u>	<u>\$ (6,007,262)</u>		<u>(2,803,424)</u>	<u>(5,921,369)</u>
<b>Fund balance, beginning of year</b>			<u>148,281,583</u>			<u>151,085,007</u>	<u>151,085,007</u>
<b>Fund balance, end of year</b>			<u>\$ 142,274,321</u>			<u>\$ 148,281,583</u>	<u>\$ 145,163,638</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
<b>Restricted Intergovernmental:</b>				
NC Dept. of Transportation	\$ 45,803,280	\$ 28,087,663	\$ 15,985,961	\$ 44,073,624
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	8,204,059	268,053	8,472,112
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>47,386,326</u>	<u>37,033,598</u>	<u>16,254,014</u>	<u>53,287,612</u>
<b>Expenditures:</b>				
<b>Central Services:</b>				
Future Capital Projects	<u>369,769</u>	-	-	-
<b>Public Safety:</b>				
Animal Adoption Center	10,000	9,368	-	9,368
Future Capital Projects	<u>40,000</u>	-	-	-
	<u>50,000</u>	<u>9,368</u>	-	<u>9,368</u>
<b>Environmental protection:</b>				
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353
Future Capital Projects	<u>11,329,653</u>	-	-	-
	<u>17,495,006</u>	<u>6,165,353</u>	-	<u>6,165,353</u>
<b>Economic Development:</b>				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	<u>750,000</u>	-	-	-
	<u>1,024,585</u>	-	-	-
<b>Human services:</b>				
DHHS and EOC Building	3,451,366	972,520	204,134	1,176,654
Future Capital Projects	-	-	-	-
	<u>3,451,366</u>	<u>972,520</u>	<u>204,134</u>	<u>1,176,654</u>
<b>Cultural and recreation:</b>				
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101
Smithville Park Improvements Phase III	1,763,757	864,353	(17,208)	847,145
Future Capital Projects	<u>442,551</u>	-	-	-
	<u>8,194,410</u>	<u>6,852,454</u>	<u>(17,208)</u>	<u>6,835,246</u>
<b>Transportation:</b>				
Airport Improvements	<u>47,480,961</u>	<u>29,432,234</u>	-	<u>29,432,234</u>
<b>Other:</b>				
Future Capital Projects	<u>75,157,124</u>	-	-	-
Total expenditures	<u>153,223,221</u>	<u>43,431,929</u>	<u>186,926</u>	<u>43,618,855</u>
<b>Revenues over (under) expenditures</b>	(105,836,895)	(6,398,331)	16,067,088	9,668,757

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	106,928,013	94,563,943	2,364,075	96,928,018
Transfer to general fund	(5,896,736)	(5,043,884)	(852,852)	(5,896,736)
Total other financing sources (uses)	<u>105,836,895</u>	<u>89,520,059</u>	<u>1,511,223</u>	<u>91,031,282</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 83,121,728</u>	17,578,311	<u>\$ 100,700,039</u>
<b>Fund balance, beginning of year</b>			<u>87,946,208</u>	
<b>Fund balance, end of year</b>			<u>\$ 105,524,519</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
State Rev Restricted	-	10,758	-	10,758
Investment earnings	-	3,507,743	107,280	3,615,023
Investment earnings-debt proceeds	3,930,271	3,738,089	(337,082)	3,401,007
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>(229,802)</u>	<u>7,026,788</u>
<b>Expenditures:</b>				
Brunswick County Schools	<u>163,503,222</u>	<u>102,339,796</u>	<u>-</u>	<u>102,339,796</u>
<b>Revenues over (under) expenditures</b>	(159,572,951)	(95,083,206)	(229,802)	(95,313,008)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	60,339,486	49,644,695	-	49,644,695
Transfer to general fund	-	-	-	-
Premium on bonds issued	11,623,465	11,623,464	-	11,623,464
Debt financing issued	87,610,000	87,610,000	-	87,610,000
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>159,572,951</u>	<u>148,878,159</u>	<u>-</u>	<u>148,878,159</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ 53,794,953</u>	<u>(229,802)</u>	<u>\$ 53,565,151</u>
<b>Fund balance, beginning of year</b>			<u>53,794,956</u>	
<b>Fund balance, end of year</b>			<u>\$ 53,565,154</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 699,166	\$ 19,715	\$ 1,352,181	\$ -	\$ -	\$ 2,071,062
Restricted cash and cash equivalents	-	-	-	782,838	7,730,512	8,513,350
Interest receivable	362	-	617	321	2,988	4,288
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	57,331	-	-	-	57,331
Total assets	<u>699,528</u>	<u>77,046</u>	<u>1,352,798</u>	<u>783,159</u>	<u>20,485,156</u>	<u>23,397,687</u>
<b>Liabilities:</b>						
Accounts payable and other liabilities	<u>41,757</u>	<u>30,438</u>	<u>5,642</u>	<u>-</u>	<u>9</u>	<u>77,846</u>
<b>Deferred Inflows of Resources:</b>						
Grant receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>12,751,656</u>
<b>Fund Balance:</b>						
Stabilization by State Statute	362	57,331	617	321	2,988	61,619
Restricted - other	<u>657,409</u>	<u>(10,723)</u>	<u>1,346,539</u>	<u>782,838</u>	<u>7,730,503</u>	<u>10,506,566</u>
Total fund balances	<u>657,771</u>	<u>46,608</u>	<u>1,347,156</u>	<u>783,159</u>	<u>7,733,491</u>	<u>10,568,185</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 699,528</u>	<u>\$ 77,046</u>	<u>\$ 1,352,798</u>	<u>\$ 783,159</u>	<u>\$ 20,485,156</u>	<u>\$ 23,397,687</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 JULY 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
<b>Revenues:</b>						
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ 969,589	\$ 523,540	\$ 1,493,129
Permits and fees	-	-	18,772	-	-	18,772
Investment earnings	1,960	-	3,408	1,979	18,280	25,627
Total revenues	<u>1,960</u>	<u>-</u>	<u>22,180</u>	<u>971,568</u>	<u>541,820</u>	<u>1,537,528</u>
<b>Expenditures:</b>						
General government	-	-	12,520	-	-	12,520
Public safety	71,730	1,566	-	-	-	73,296
Human Services	-	-	-	-	16,268	16,268
Total expenditures	<u>71,730</u>	<u>1,566</u>	<u>12,520</u>	<u>-</u>	<u>16,268</u>	<u>102,084</u>
<b>Net change in fund balances</b>	(69,770)	(1,566)	9,660	971,568	525,552	1,435,444
<b>Fund balance, beginning of year</b>	<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>
<b>Fund balance, end of year</b>	<u>\$ 657,771</u>	<u>\$ 46,608</u>	<u>\$ 1,347,156</u>	<u>\$ 783,159</u>	<u>\$ 7,733,491</u>	<u>\$ 10,568,185</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	July 31, 2025	Variance Positive (Negative)	June 30, 2025	July 31, 2024
<b>Revenues:</b>					
Restricted intergovernmental	\$ 488,609	\$ -	\$ (488,609)	\$ 671,807	\$ 39,787
Investment earnings	-	1,960	1,960	23,683	2,320
Total revenues	<u>488,609</u>	<u>1,960</u>	<u>(486,649)</u>	<u>695,490</u>	<u>42,107</u>
<b>Expenditures:</b>					
Operating costs	611,500	71,730	539,770	426,066	6,154
Capital outlay	16,439	-	16,439	392,503	25,622
<b>Debt Service:</b>					
Principal retirement	-	-	-	32,722	-
Interest and fees	-	-	-	850	-
Total expenditures	<u>627,939</u>	<u>71,730</u>	<u>556,209</u>	<u>852,141</u>	<u>31,776</u>
<b>Revenues over (under) expenditures</b>	(139,330)	(69,770)	69,560	(156,651)	10,331
<b>Other Financing Sources (Uses):</b>					
Subscription liabilities issued	-	-	-	43,858	-
Transfers from general fund	139,330	-	(139,330)	34,698	-
Total other financing sources (uses)	<u>139,330</u>	<u>-</u>	<u>(139,330)</u>	<u>78,556</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>(69,770)</u>	<u>\$ (69,770)</u>	<u>(78,095)</u>	<u>10,331</u>
<b>Fund balance, beginning of year</b>		<u>727,541</u>		<u>805,636</u>	<u>805,636</u>
<b>Fund balance, end of year</b>		<u>\$ 657,771</u>		<u>\$ 727,541</u>	<u>\$ 815,967</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
<b>Restricted Intergovernmental:</b>				
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Building Reuse Program	1,000,000	652,941	-	652,941
GHSP-Traffic Unit Federal Revenues	670,815	497,054	-	497,054
SAMHSA FY 24-28	1,200,000	660,836	-	660,836
Total revenues	4,251,342	2,070,362	-	2,070,362
<b>Expenditures:</b>				
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
GHSP-Traffic Unit	960,084	691,092	1,566	692,658
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	-	660,836
Total expenditures	4,840,611	2,611,459	1,566	2,613,025
<b>Revenues over (under) expenditures</b>	(589,269)	(541,097)	(1,566)	(542,663)
<b>Other Financing Sources (Uses):</b>				
Transfers from general fund	589,269	589,269	-	589,269
<b>Net change in fund balance</b>	\$ -	\$ 48,172	(1,566)	\$ 46,606
<b>Fund balance, beginning of year</b>			48,174	
<b>Fund balance, end of year</b>			\$ 46,608	

## 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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>	<u>July 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2025</u>	<u>July 31, 2024</u>
<b>Revenues:</b>					
Permits and fees	\$ 180,500	\$ 18,772	\$ (161,728)	\$ 192,968	\$ 16,100
Investment earnings	25,000	3,408	(21,592)	43,490	3,871
Total revenues	<u>205,500</u>	<u>22,180</u>	<u>(183,320)</u>	<u>236,458</u>	<u>19,971</u>
<b>Expenditures:</b>					
General government	<u>205,500</u>	<u>12,520</u>	<u>192,980</u>	<u>155,476</u>	<u>11,317</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>9,660</u>	<u>\$ 9,660</u>	<u>80,982</u>	<u>8,654</u>
<b>Fund balance, beginning of year</b>		<u>1,337,496</u>		<u>1,256,514</u>	<u>1,256,514</u>
<b>Fund balance, end of year</b>		<u>\$ 1,347,156</u>		<u>\$ 1,337,496</u>	<u>\$ 1,265,168</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
<b>Revenues:</b>				
Restricted intergovernmental	\$ 27,741,111	\$ 26,771,522	\$ 969,589	\$ 27,741,111
Investment earnings	716	127,738	1,979	129,717
Other	940	940	-	940
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>971,568</u>	<u>27,871,768</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	<u>-</u>	<u>85,732</u>
<b>Public Safety:</b>				
AEDs	94,871	93,215	-	93,215
Ambulances	<u>900,000</u>	<u>247,500</u>	<u>-</u>	<u>247,500</u>
	<u>994,871</u>	<u>340,715</u>	<u>-</u>	<u>340,715</u>
<b>Human Services:</b>				
Premium pay	2,369,543	2,369,543	-	2,369,543
Lead & Copper Program	<u>494,730</u>	<u>494,730</u>	<u>-</u>	<u>494,730</u>
	<u>2,864,273</u>	<u>2,864,273</u>	<u>-</u>	<u>2,864,273</u>
<b>Cultural and recreation:</b>				
Public access computers	<u>55,340</u>	<u>55,339</u>	<u>-</u>	<u>55,339</u>
Total expenditures	<u>4,000,216</u>	<u>3,346,059</u>	<u>-</u>	<u>3,346,059</u>
<b>Revenues over (under) expenditures</b>	23,742,551	23,554,141	971,568	24,525,709
<b>Other Financing Sources (Uses):</b>				
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)
Transfers to water fund	(4,091,606)	(4,091,606)	-	(4,091,606)
Transfers to water capital project fund	(43,944)	(43,944)	-	(43,944)
Transfers to wastewater fund	(2,354,722)	(2,354,721)	-	(2,354,721)
Transfers to wastewater capital project fund	<u>(1,415,000)</u>	<u>(1,415,000)</u>	<u>-</u>	<u>(1,415,000)</u>
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(23,742,550)</u>	<u>-</u>	<u>(23,742,550)</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ (188,409)</u>	971,568	<u>\$ 783,159</u>
<b>Fund balance, beginning of year</b>			<u>(188,409)</u>	
<b>Fund balance, end of year</b>			<u>\$ 783,159</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 JULY 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	July 31, 2025	Variance Positive (Negative)	June 30, 2025	July 31, 2024
<b>Revenues:</b>					
Restricted Opioid Revenue	\$ 909,578	\$ 523,540	\$ (386,038)	\$ 2,088,734	\$ 491,148
Investment earnings	-	18,280	18,280	234,357	16,924
Total revenues	<u>909,578</u>	<u>541,820</u>	<u>(367,758)</u>	<u>2,323,091</u>	<u>508,072</u>
<b>Expenditures:</b>					
<b>Human Services:</b>					
Social services clinician	63,489	-	63,489	61,990	3,670
The Healing Place	192,720	-	192,720	177,200	-
Health Educator	37,041	2,825	34,216	31,137	2,815
Community Paramedicine	101,294	494	100,800	8,129	-
CRCI	246,375	-	246,375	176,400	-
ARROW	243,659	12,949	230,710	95,645	-
Naloxone	25,000	-	25,000	24,978	-
Capital outlay	-	-	-	52,022	-
	<u>909,578</u>	<u>16,268</u>	<u>893,310</u>	<u>627,501</u>	<u>6,485</u>
Total expenditures	<u>909,578</u>	<u>16,268</u>	<u>893,310</u>	<u>627,501</u>	<u>6,485</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>525,552</u>	<u>\$ 525,552</u>	<u>1,695,590</u>	<u>501,587</u>
<b>Fund balance, beginning of year</b>		<u>7,207,939</u>		<u>5,512,349</u>	<u>5,512,349</u>
<b>Fund balance, end of year</b>		<u>\$ 7,733,491</u>		<u>\$ 7,207,939</u>	<u>\$ 6,013,936</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 56,655,465	\$ 28,011,117	\$ 84,666,582
Restricted cash	3,706,437	34,505,865	38,212,302
Interest receivable	32,147	10,454	42,601
Receivables and special assessments, net	6,429,457	-	6,429,457
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	852,233	124,213	976,446
Inventories	6,332,606	-	6,332,606
Total current assets	<u>74,218,079</u>	<u>62,651,649</u>	<u>136,869,728</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	1,117,982	5,560,109	6,678,091
Customer deposits	3,196,613	-	3,196,613
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,619,947</u>	<u>5,560,109</u>	<u>18,180,056</u>
<b>Expendable net position</b>	<b>61,598,132</b>	<b>57,091,540</b>	<b>118,689,672</b>
<b>Noncurrent Items:</b>			
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>\$ 226,028,155</u>	<u>\$ 57,091,540</u>	<u>\$ 283,119,695</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Revenues:</b>							
User charges	\$ 45,412,148	\$ 45,412,148	\$ 5,218,384	\$ (40,193,764)	11%	\$ 52,660,193	\$ 4,915,661
Restricted intergovernmental	-	296,150	-	(296,150)	0%	21,823	-
Investment earnings	1,850,000	1,850,000	159,189	(1,690,811)	9%	2,207,788	190,560
Other	1,071,796	1,071,796	32,891	(1,038,905)	3%	1,809,710	47,597
Total revenues	<u>48,333,944</u>	<u>48,630,094</u>	<u>5,410,464</u>	<u>(43,219,630)</u>	11%	<u>56,699,514</u>	<u>5,153,818</u>
<b>Expenditures:</b>							
Salaries	9,748,865	9,573,324	739,640	8,833,684	8%	8,730,453	604,107
Fringe benefits	5,018,382	4,929,944	468,066	4,461,878	9%	4,238,469	378,804
Operating expenditures	15,328,873	16,223,262	1,626,833	14,596,429	10%	12,029,619	1,205,138
Repairs and maintenance	3,820,487	3,936,881	75,611	3,861,270	2%	3,480,826	11,254
Capital outlay	3,727,129	4,601,827	67,760	4,534,067	1%	9,191,316	-
<b>Debt Service:</b>							
Principal	5,225,686	5,225,686	-	5,225,686	0%	5,286,004	-
Interest	6,473,317	6,473,317	-	6,473,317	0%	6,525,434	-
Total expenditures	<u>49,342,739</u>	<u>50,964,241</u>	<u>2,977,910</u>	<u>47,986,331</u>	6%	<u>49,482,121</u>	<u>2,199,303</u>
<b>Revenues over (under) expenditures</b>	(1,008,795)	(2,334,147)	2,432,554	4,766,701	-104%	7,217,393	2,954,515
<b>Other Financing Sources (Uses):</b>							
Long-term debt issued	-	-	-	-	na	9,711,913	-
Premiums on debt issued	-	-	-	-	na	1,132,012	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(10,795,702)	-
Transfer to water capital project fund	(2,500,000)	(2,500,000)	(2,500,000)	-	100%	(10,463,095)	(3,700,000)
Transfer from special revenue fund	-	-	-	-	na	1,605,271	-
Transfer from water capital project fund	160,000	160,000	-	(160,000)	0%	875,000	875,000
Claims settlement	-	-	1,150	1,150	na	887,909	-
Appropriated net positon	3,348,795	4,674,147	-	(4,674,147)	0%	-	-
Total other fin. sources (uses)	<u>1,008,795</u>	<u>2,334,147</u>	<u>(2,498,850)</u>	<u>(4,832,997)</u>	-107%	<u>(7,046,692)</u>	<u>(2,825,000)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (66,296)</u>	<u>\$ (66,296)</u>		<u>\$ 170,701</u>	<u>\$ 129,515</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 JULY 31, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 10,315,188	\$ 1,991,222	\$ -	\$ 1,991,222
Investment earnings	-	1,658,602	67,645	1,726,247
Investment earnings-debt proceeds	-	4,445,826	121,195	4,567,021
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>8,148,374</u>	<u>188,840</u>	<u>8,337,214</u>
<b>Expenditures:</b>				
Southeast Water Tank - ARPA	3,972,050	613,240	22,606	635,846
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	-	144,077,067
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	2,196,084	-	2,196,084
NWWTP Bell Swamp Transmission Improvements	2,631,250	79,079	-	79,079
74-76 Industrial Park Tank	3,212,979	162,209	-	162,209
NWWTP Reservoir	1,858,925	1,815,000	21,963	1,836,963
Southport Merger - Meter Replacement	4,000,000	-	-	-
Total expenditures	<u>187,164,941</u>	<u>149,043,173</u>	<u>44,569</u>	<u>149,087,742</u>
<b>Revenues over (under) expenditures</b>	(173,797,029)	(140,894,799)	144,271	(140,750,528)
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	152,591,250	152,064,999	-	152,064,999
Bond premium	15,280,190	15,280,190	-	15,280,190
Transfers from water fund	30,526,214	28,026,228	2,500,000	30,526,228
Transfers from special revenue	43,944	43,944	-	43,944
Transfers to water fund	(1,860,770)	(1,860,770)	-	(1,860,770)
Future capital projects	(24,567,296)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>173,797,029</u>	<u>193,554,591</u>	<u>2,500,000</u>	<u>196,054,591</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 52,659,792	\$ 2,644,271	\$ 55,304,063

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 40,242,714	\$ 48,437,949	\$ 88,680,663
Restricted cash	1,442,796	16,632,535	18,075,331
Interest receivable	22,345	10,212	32,557
Receivables and special assessments, net	3,949,727	-	3,949,727
Due from other governmental agencies	656,736	1,073,382	1,730,118
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>47,221,079</u>	<u>66,154,078</u>	<u>113,375,157</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	493,900	343,017	836,917
Interest payable	1,451,948	-	1,451,948
Current portion of long-term liabilities	10,757,642	-	10,757,642
Due to other funds	-	594,077	594,077
Total current liabilities	<u>12,703,490</u>	<u>937,094</u>	<u>13,640,584</u>
<b>Expendable net position</b>	<b>34,517,589</b>	<b>65,216,984</b>	<b>99,734,573</b>
<b>Noncurrent Items:</b>			
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>\$ 284,638,943</u>	<u>\$ 65,216,984</u>	<u>\$ 349,855,927</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	July 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	July 31, 2024
<b>Revenues:</b>							
User charges	\$ 42,623,329	\$ 42,623,329	\$ 3,657,860	\$ (38,965,469)	9%	\$ 55,637,038	\$ 3,107,328
Investment earnings	1,450,000	1,450,000	110,099	(1,339,901)	8%	1,697,690	138,118
Restricted	-	-	-	-	na	84,733	-
intergovernmental	-	-	904	904	na	3,095,301	187
Other	-	-	904	904	na	3,095,301	187
Total revenues	<u>44,073,329</u>	<u>44,073,329</u>	<u>3,768,863</u>	<u>(40,304,466)</u>	9%	<u>60,514,762</u>	<u>3,245,633</u>
<b>Expenditures:</b>							
Salaries	6,085,545	6,261,086	392,487	5,868,599	6%	4,787,427	348,434
Fringe benefits	2,950,978	3,039,416	239,566	2,799,850	8%	2,203,087	209,962
Operating expenditures	8,138,009	9,129,267	1,279,856	7,849,411	14%	6,944,089	1,091,099
Repairs and maintenance	2,375,981	2,552,374	92,307	2,460,067	4%	2,521,659	11,885
Capital outlay	10,103,156	12,097,378	19,102	12,078,276	0%	8,175,995	-
<b>Debt Service:</b>							
Principal	9,641,552	9,641,552	-	9,641,552	0%	8,575,757	-
Interest	5,578,942	5,578,942	-	5,578,942	0%	4,223,853	-
Total expenditures	<u>44,874,163</u>	<u>48,300,015</u>	<u>2,023,318</u>	<u>46,276,697</u>	4%	<u>37,431,867</u>	<u>1,661,380</u>
<b>Revenues over (under) expenditures</b>	(800,834)	(4,226,686)	1,745,545	5,972,231	-41%	23,082,895	1,584,253
<b>Other Financing Sources (Uses):</b>							
Issuance of long-term debt	-	-	-	-	na	20,143,087	-
Premiums on bonds issued	-	-	-	-	na	1,796,290	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(21,844,298)	-
Transfer to wastewater capital project	(4,719,250)	(9,420,330)	(4,442,313)	4,978,017	47%	(26,645,468)	(4,725,408)
Transfer from wastewater capital project	1,506,656	1,506,656	1,326,656	(180,000)	88%	1,260,000	60,000
Transfer from Special Revenue Fund	-	-	-	-	na	1,327,733	-
Appropriated net position	<u>4,013,428</u>	<u>12,140,360</u>	<u>-</u>	<u>(12,140,360)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>800,834</u>	<u>4,226,686</u>	<u>(3,115,657)</u>	<u>(7,342,343)</u>	-74%	<u>(23,962,656)</u>	<u>(4,665,408)</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,370,112)</u>	<u>\$ (1,370,112)</u>		<u>\$ (879,761)</u>	<u>\$ (3,081,155)</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 JULY 31, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
<b>Revenues:</b>				
Restricted intergovernmental revenue	\$ 52,818,580	\$ 989,811	\$ -	\$ 989,811
Investment earnings	318,945	1,848,324	91,368	1,939,692
Investment earnings-debt proceeds	81,742	1,267,382	57,878	1,325,260
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Other	4,049,030	2,794,025	-	2,794,025
Total revenues	<u>57,924,367</u>	<u>7,559,106</u>	<u>149,246</u>	<u>7,708,352</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	52,300,543	38,983,044	(1,150,159)	37,832,885
Ocean Ridge Reclaimed Water Main	172,600	125,050	-	125,050
Navassa Wastewater System Rehabilitation	4,002,818	529,073	-	529,073
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,467,945	-	1,467,945
Biosolids Processing Facility	3,308,084	707,916	(39,693)	668,223
NEBRWWTP Expansion '23	4,535,000	2,294,322	-	2,294,322
Bolivia By-Pass Force Main	15,235,695	657,653	-	657,653
Whiteville Road Force Main	1,052,500	505	-	505
NEBRWWTP Transmission South	344,790	130,250	-	130,250
NEBRWWTP Transmission North	1,691,010	859,566	-	859,566
Longwood Road Force Main Sewer	24,646,280	978,310	-	978,310
Southport Merger - Pump Station Rehab	2,800,000	307,685	-	307,685
Southport Merger - Sewer Replacement	12,125,822	49,031	-	49,031
Southport Merger - Find and Fix	10,005,886	522,140	-	522,140
Transmission Midway Rd to Clemmons	15,608,600	89,036	(169)	88,867
MAIRP	67,500	-	-	-
Southport Merger - Low Pressure Conversion	1,220,991	-	-	-
West Bruns. WRF Expansion	2,300,800	60,980	145	61,125
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>156,127,252</u>	<u>47,771,364</u>	<u>(1,189,876)</u>	<u>46,581,488</u>
<b>Revenues over (under) expenditures</b>	<b>(98,202,885)</b>	<b>(40,212,258)</b>	<b>1,339,122</b>	<b>(38,873,136)</b>
<b>Other Financing Sources (Uses):</b>				
Long term debt issued	68,982,499	47,699,895	-	47,699,895
Bond premium	1,039,782	1,039,782	-	1,039,782
Transfer from wastewater fund	68,211,113	58,790,789	4,442,313	63,233,102
Transfer to wastewater fund	(13,823,983)	(12,497,327)	(1,326,656)	(13,823,983)
Transfer from special revenue fund	1,415,000	1,415,000	-	1,415,000
Future capital projects	(31,802,122)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>98,202,885</u>	<u>96,448,139</u>	<u>3,115,657</u>	<u>99,563,796</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ -</b>	<b>\$ 56,235,881</b>	<b>\$ 4,454,779</b>	<b>\$ 60,690,660</b>

## **Cash and Investments**

A Summary of Cash and Investments is presented below as of July 31, 2025. It reports that the County had \$477.8 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$66.4 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.31%

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

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
<b>Unrestricted Cash and Investments</b>						
Checking & Petty Cash						
Petty Cash			\$ 9,350			0.00%
Truist			9,055,577			0.00%
Total Checking & Petty Cash				\$ 9,064,927	2%	
Money Markets / Savings						
Truist Money Rate Savings			277,186,855			2.66%
First Bank Money Market			1,389,611			1.50%
First National Bank Money Market			5,000			4.37%
First National Bank ICS Sweep			62,009,680			4.45%
United Bank Money Market			540			0.64%
Total Money Markets / Savings				\$ 340,591,686	61%	
Certificates of Deposit / CDARS						
United Bank CDARS	4/3/25	10/2/25	10,754,579			4.15%
First National Bank	1/27/25	10/27/25	10,517,134			4.20%
First National Bank	6/27/24	1/28/26	11,100,370			4.80%
Total Certificates of Deposit / CDARS				\$ 32,372,083	6%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,147,382	3%	3.93%
NC Capital Management Trust - Government Portfolio				\$ 79,633,017	15%	4.22%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 477,809,095</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 57,569,238		11%	4.22%
Truist General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,239,240		2%	0.00%
Restricted for ARP Funds			1,869,800		0%	0.00%
Restricted for Opioid Funds			5,510,337		1%	0.00%
<b>Total Restricted Cash and Investments</b>				<b>\$ 66,403,181</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 544,212,275</b>	<b>100%</b>	<b>3.31%</b>
<b>Cash Balances:</b>						
General Fund			\$ 138,459,182			
County Capital Reserve Fund			84,962,711			
School Capital Projects Fund			26,396,628			
Water Fund			59,852,077			
Water Capital Reserve Fund			26,284,460			
Wastewater Fund			40,242,712			
Wastewater Capital Reserve Fund			49,709,643			

## **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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	401,391	156,196	230,398	196,335	67,428		60,320	-11%	
Aug	176,083	123,100	161,927	139,889	26,450				
Sept	197,004	76,789	104,378	74,797	13,531				
Oct	168,939	558,293	131,366	91,187	494,156				
Nov	198,542	138,898	139,670	96,586	70,464				
Dec	287,344	154,099	123,351	97,684	80,633				
Jan	213,357	136,703	141,834	97,060	87,288				
Feb	263,765	171,058	134,134	93,885	89,547				
Mar	669,482	199,382	108,978	64,234	102,504				
Apr	502,933	123,949	76,124	90,216	74,217				
May	151,238	91,401	73,672	62,200	79,473				
June	136,142	14,281	80,450	60,608	68,298				
<b>Total</b>	<b>3,366,220</b>	<b>1,944,149</b>	<b>1,506,282</b>	<b>1,164,681</b>	<b>1,253,989</b>	<b>850,000</b>	<b>60,320</b>		<b>7%</b>

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	11,426,822	15,056,407	12,283,674	3,909,457	9,283,019		12,087,780	30%	
Aug	14,811,590	16,051,515	17,481,697	27,743,618	23,932,967				
Sept	9,666,084	9,106,994	9,956,783	11,413,719	12,073,107				
Oct	6,344,889	5,442,700	7,170,841	7,976,681	7,094,017				
Nov	37,436,947	41,436,883	47,095,013	48,799,378	55,724,899				
Dec	28,595,685	27,571,885	21,753,907	27,285,511	27,696,036				
Jan	22,854,561	22,239,840	26,810,683	30,454,892	28,448,014				
Feb	2,696,145	2,815,008	2,663,351	2,764,736	3,257,414				
Mar	1,191,240	1,054,789	1,076,654	996,499	1,684,273				
Apr	643,060	427,385	373,887	574,812	523,385				
May	255,033	265,028	531,807	499,196	536,057				
June	251,167	282,257	359,407	323,991	336,053				
<b>Total</b>	<b>136,173,223</b>	<b>141,750,691</b>	<b>147,557,704</b>	<b>162,742,490</b>	<b>170,589,241</b>	<b>175,695,402</b>	<b>12,087,780</b>		<b>7%</b>

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	865,948	876,340	992,974	945,035	909,648		-	-100%	
Aug	792,070	935,244	1,065,441	1,062,224	878,615				
Sept	837,937	862,853	893,119	922,182	777,593				
Oct	822,381	857,819	983,593	767,547	908,287				
Nov	633,461	768,089	866,501	705,403	741,558				
Dec	746,091	760,090	875,083	670,895	820,652				
Jan	785,852	827,015	1,011,847	835,784	892,283				
Feb	746,426	749,277	858,393	728,370	824,819				
Mar	895,846	918,513	1,018,659	765,269	970,814				
Apr	828,566	914,981	884,353	775,294	930,379				
May	763,799	832,647	1,031,658	790,053	899,708				
June	902,685	998,939	1,087,795	798,006	956,021				
<b>Total</b>	<b>9,621,062</b>	<b>10,301,807</b>	<b>11,569,416</b>	<b>9,766,062</b>	<b>10,510,377</b>	<b>7,011,000</b>	<b>-</b>		<b>0%</b>

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

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

<b>ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	1,553,767	1,829,967	1,999,307	2,236,707	2,398,400		-	-100%	
Aug	1,612,392	2,035,059	2,240,816	2,414,715	2,462,258				
Sept	1,328,479	1,581,054	1,874,004	1,936,292	1,966,076				
Oct	1,191,688	1,133,627	1,559,784	1,705,108	1,664,772				
Nov	1,090,992	1,289,847	1,463,448	1,133,945	1,699,553				
Dec	1,048,030	1,235,291	1,158,400	1,512,741	1,472,172				
Jan	778,802	1,225,236	1,363,037	1,389,193	1,194,074				
Feb	1,049,687	1,195,823	1,417,845	1,427,391	1,333,696				
Mar	963,956	1,272,097	1,361,306	1,508,862	1,320,920				
Apr	1,396,420	1,592,559	1,700,031	1,751,083	1,783,652				
May	1,414,226	1,769,702	1,726,225	1,764,664	1,774,198				
June	1,535,496	1,714,515	1,733,740	1,962,807	1,914,971				
<b>Total</b>	<b>14,963,935</b>	<b>17,874,777</b>	<b>19,597,943</b>	<b>20,743,508</b>	<b>20,984,742</b>	<b>21,896,566</b>	<b>-</b>		<b>0%</b>

<b>ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	858,173	998,072	1,058,346	1,148,067	1,233,027		-	-100%	
Aug	808,739	974,190	1,022,862	1,085,269	1,140,842				
Sept	767,789	874,251	1,065,394	1,144,776	1,187,697				
Oct	813,391	872,448	1,044,065	1,056,597	1,086,104				
Nov	796,614	868,219	1,006,264	1,066,463	1,149,859				
Dec	832,617	933,293	987,112	1,111,456	1,211,346				
Jan	948,734	1,050,288	1,160,495	1,242,928	1,317,256				
Feb	800,730	795,870	974,581	979,265	1,022,512				
Mar	668,723	774,810	797,409	948,659	1,020,120				
Apr	959,211	1,004,221	1,092,686	1,159,557	1,270,101				
May	897,180	991,148	960,989	1,051,890	1,216,730				
June	895,965	979,569	1,081,132	1,154,445	1,228,377				
<b>Total</b>	<b>10,047,866</b>	<b>11,116,379</b>	<b>12,251,335</b>	<b>13,149,372</b>	<b>14,083,971</b>	<b>13,816,530</b>	<b>-</b>		<b>0%</b>

<b>ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE)</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	977,927	1,152,200	1,253,113	1,395,488	1,502,401		-	-100%	
Aug	986,372	1,234,716	1,345,682	1,450,517	1,495,885				
Sept	851,555	1,004,721	1,205,530	1,269,362	1,301,251				
Oct	808,230	807,127	1,061,624	1,134,466	1,133,952				
Nov	757,703	875,087	1,005,860	891,012	1,171,709				
Dec	750,922	872,924	867,027	1,071,610	1,096,055				
Jan	674,196	910,117	1,019,058	1,067,882	1,014,491				
Feb	742,219	808,670	974,524	985,338	966,544				
Mar	657,337	833,200	884,164	1,009,396	959,148				
Apr	947,531	1,054,670	1,138,521	1,193,436	1,252,098				
May	933,024	1,102,069	1,103,900	1,159,680	1,227,146				
June	987,088	1,123,843	1,150,040	1,282,904	1,294,731				
<b>Total</b>	<b>10,074,104</b>	<b>11,779,344</b>	<b>13,009,043</b>	<b>13,911,091</b>	<b>14,415,411</b>	<b>14,687,887</b>	<b>-</b>		<b>0%</b>

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick  
Occupancy Tax Revenues**

Occupancy Tax County and Municipal									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	294,802	361,370	913,525	772,355	624,776		-	-100%	
Aug	468,661	777,338	419,280	614,933	304,468				
Sept	261,168	296,598	478,564	258,381	795,681				
Oct	117,150	221,412	146,801	170,053	193,004				
Nov	124,681	97,620	110,781	109,391	113,021				
Dec	41,634	73,178	78,926	130,060	73,433				
Jan	52,627	104,408	119,856	102,776	127,214				
Feb	75,053	106,036	105,251	97,970	119,248				
Mar	108,028	129,266	117,145	148,409	174,569				
Apr	148,504	145,757	110,427	228,067	155,303				
May	266,926	245,642	290,054	161,823	211,537				
June	377,840	237,250	450,431	607,049	515,018				
<b>Total</b>	<b>2,337,074</b>	<b>2,795,875</b>	<b>3,341,041</b>	<b>3,401,267</b>	<b>3,407,272</b>	<b>2,750,000</b>	<b>-</b>		<b>0%</b>

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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	523,514	638,302	954,982	1,008,155	1,171,796		1,138,897	-3%	
Aug	670,354	619,526	961,468	1,041,235	1,213,034				
Sept	602,195	601,695	914,063	979,855	1,058,971				
Oct	545,696	579,452	863,521	923,788	1,030,672				
Nov	473,672	497,307	729,844	833,631	906,942				
Dec	448,165	475,329	665,160	756,324	939,249				
Jan	392,757	414,258	593,658	716,264	740,826				
Feb	399,325	598,746	670,306	671,482	781,859				
Mar	370,313	590,229	570,231	679,982	810,744				
Apr	377,533	566,832	609,569	677,588	735,729				
May	485,547	682,608	873,371	803,990	896,483				
June	672,352	1,121,727	781,352	1,226,165	956,943				
<b>Total</b>	<b>5,961,423</b>	<b>7,386,011</b>	<b>9,187,525</b>	<b>10,318,459</b>	<b>11,243,248</b>	<b>12,000,000</b>	<b>1,138,897</b>		<b>9%</b>

IRRIGATION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	377,696	594,454	861,322	773,124	988,085		974,174	-1%	
Aug	382,832	509,510	861,803	777,648	1,065,076				
Sept	472,949	444,272	800,632	796,788	789,949				
Oct	425,114	491,882	753,411	832,351	833,483				
Nov	318,977	403,743	618,677	647,110	656,875				
Dec	236,541	278,462	386,104	428,529	678,425				
Jan	78,562	94,617	141,246	161,781	188,911				
Feb	51,705	50,000	43,529	39,078	48,515				
Mar	14,079	28,298	37,197	41,762	37,644				
Apr	25,970	65,909	107,900	72,574	89,879				
May	178,763	244,318	330,300	285,335	433,251				
June	747,018	936,973	507,777	864,509	877,775				
<b>Total</b>	<b>3,310,206</b>	<b>4,142,438</b>	<b>5,449,898</b>	<b>5,720,589</b>	<b>6,687,868</b>	<b>5,750,000</b>	<b>974,174</b>		<b>17%</b>

WATER WHOLESALE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	680,405	700,573	1,464,537	699,612	767,647		600,591	-22%	
Aug	788,526	779,585	1,346,789	800,181	713,589				
Sept	656,650	685,362	1,350,481	682,838	548,534				
Oct	614,944	636,257	1,187,199	557,247	446,106				
Nov	547,120	582,970	1,082,751	777,467	421,621				
Dec	437,859	458,037	824,442	404,512	316,800				
Jan	378,543	407,354	746,207	309,359	242,969				
Feb	352,029	693,466	708,306	287,979	274,166				
Mar	322,327	616,930	637,448	263,754	168,837				
Apr	413,198	763,631	813,848	337,091	238,047				
May	577,579	956,931	859,194	420,149	437,428				
June	862,466	2,015,597	320,379	636,438	269,631				
<b>Total</b>	<b>6,631,646</b>	<b>9,296,693</b>	<b>11,341,581</b>	<b>6,176,627</b>	<b>4,845,375</b>	<b>5,000,000</b>	<b>600,591</b>		<b>12%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER INDUSTRIAL REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	182,261	132,784	231,327	160,447	147,137		182,471	24%	
Aug	203,154	139,641	220,393	180,564	203,273				
Sept	175,903	144,874	159,669	187,954	236,531				
Oct	196,762	141,426	236,584	204,192	210,110				
Nov	196,202	137,448	164,622	197,027	177,668				
Dec	183,074	134,226	183,908	186,028	206,015				
Jan	195,035	155,502	171,534	176,991	198,696				
Feb	173,101	231,392	162,158	185,167	230,027				
Mar	160,942	211,038	172,269	171,538	197,164				
Apr	160,584	252,553	196,945	185,285	203,725				
May	144,910	204,034	191,039	192,461	180,711				
June	89,875	311,320	92,462	159,431	246,696				
<b>Total</b>	<b>2,061,803</b>	<b>2,196,238</b>	<b>2,182,910</b>	<b>2,187,085</b>	<b>2,437,753</b>	<b>2,200,000</b>	<b>182,471</b>		<b>8%</b>

<b>WATER BASE SERVICE CHARGE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	546,494	575,137	807,201	882,200	937,374		1,043,040	11%	
Aug	459,642	575,421	809,270	884,125	1,017,661				
Sept	640,453	578,955	810,660	891,351	992,847				
Oct	553,211	581,069	813,530	897,131	1,002,904				
Nov	554,711	583,483	816,533	891,101	1,004,215				
Dec	553,984	585,704	805,695	901,445	1,004,101				
Jan	557,207	588,030	827,421	906,699	1,018,587				
Feb	561,584	782,609	814,748	911,822	1,020,989				
Mar	563,664	788,480	825,461	921,822	1,025,831				
Apr	563,388	794,338	827,243	922,665	1,030,085				
May	568,672	796,728	831,083	925,475	1,037,837				
June	600,089	1,034,893	953,107	984,459	1,143,733				
<b>Total</b>	<b>6,723,099</b>	<b>8,264,847</b>	<b>9,941,952</b>	<b>10,920,295</b>	<b>12,236,164</b>	<b>12,700,000</b>	<b>1,043,040</b>		<b>8%</b>

<b>IRRIGATION BASE SERVICE CHARGE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	-	-	64,892	72,923	79,185		92,380	17%	
Aug	-	-	64,926	72,870	86,497				
Sept	-	-	65,055	73,967	85,390				
Oct	-	-	65,573	74,626	85,942				
Nov	-	-	65,772	74,903	87,802				
Dec	-	-	66,314	74,056	87,044				
Jan	-	-	66,867	75,524	88,142				
Feb	-	64,611	66,000	75,916	88,955				
Mar	-	64,589	67,138	76,566	89,590				
Apr	-	64,901	67,787	77,686	90,488				
May	-	65,009	68,152	78,041	91,035				
June	-	65,147	72,311	79,196	183,582				
<b>Total</b>	<b>-</b>	<b>324,257</b>	<b>800,787</b>	<b>906,274</b>	<b>1,143,652</b>	<b>1,100,000</b>	<b>92,380</b>		<b>8%</b>

**County of Brunswick  
Water Fund Revenues**

<b>WATER TAPS AND CONNECTION REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	104,217	153,239	236,564	351,246	468,139		356,264	-24%	
Aug	136,856	104,490	378,040	576,061	714,579				
Sept	115,699	128,425	345,547	540,292	584,459				
Oct	112,961	144,645	367,450	443,794	627,727				
Nov	119,892	114,000	303,358	312,300	463,329				
Dec	95,350	161,592	261,311	391,008	404,293				
Jan	162,630	189,977	359,796	526,894	402,483				
Feb	99,798	220,811	270,466	415,621	470,700				
Mar	131,460	195,026	551,813	459,507	501,256				
Apr	197,615	207,079	655,955	671,287	454,024				
May	165,457	155,292	540,948	569,806	377,425				
June	244,050	227,687	1,058,499	828,294	634,889				
<b>Total</b>	<b>1,685,985</b>	<b>2,002,263</b>	<b>5,329,747</b>	<b>6,086,110</b>	<b>6,103,303</b>	<b>4,000,000</b>	<b>356,264</b>		<b>9%</b>

<b>WATER CAPITAL RECOVERY REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	137,818	115,147	99,548	187,066	215,133		639,114	197%	
Aug	103,863	86,778	142,434	360,466	560,880				
Sept	119,232	200,990	175,071	203,787	265,639				
Oct	100,884	234,397	130,462	194,504	362,112				
Nov	125,863	151,864	131,659	204,446	272,476				
Dec	141,178	209,879	116,686	491,604	221,617				
Jan	195,284	285,479	181,261	321,604	472,557				
Feb	152,086	269,534	135,194	253,183	586,253				
Mar	315,248	316,028	353,662	250,611	904,340				
Apr	247,599	234,118	346,983	408,517	511,648				
May	198,315	192,905	265,895	253,441	535,521				
June	296,071	302,787	441,443	420,532	969,187				
<b>Total</b>	<b>2,133,441</b>	<b>2,599,906</b>	<b>2,520,298</b>	<b>3,549,761</b>	<b>5,877,363</b>	<b>1,879,898</b>	<b>639,114</b>		<b>34%</b>

<b>WATER TRANSMISSION LINE REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	51,532	39,887	33,644	62,996	64,823		69,824	8%	
Aug	39,432	29,456	48,126	121,435	197,434				
Sept	44,492	70,088	59,437	68,860	89,478				
Oct	38,196	79,399	44,092	66,165	122,679				
Nov	46,531	51,324	44,486	68,473	92,061				
Dec	47,704	71,221	39,400	179,856	74,862				
Jan	64,031	96,438	61,403	108,686	92,004				
Feb	51,372	91,091	45,678	85,499	102,164				
Mar	106,302	107,069	119,106	82,697	159,657				
Apr	83,656	79,116	117,131	137,797	88,919				
May	67,045	65,195	88,856	85,274	96,372				
June	99,226	93,605	148,686	142,477	168,782				
<b>Total</b>	<b>739,519</b>	<b>873,889</b>	<b>850,045</b>	<b>1,210,215</b>	<b>1,349,235</b>	<b>-</b>	<b>69,824</b>		

**County of Brunswick  
Wastewater Fund Revenues**

<b>WASTEWATER RETAIL SALES REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	1,178,919	1,301,977	1,239,405	1,335,184	1,481,666		1,664,199	12%	
Aug	1,153,679	1,208,219	1,261,971	1,334,803	1,684,462				
Sept	1,143,466	1,212,544	1,241,084	1,290,911	1,563,920				
Oct	1,105,444	1,210,002	1,223,493	1,261,419	1,503,055				
Nov	1,062,364	1,151,381	1,179,928	1,268,753	1,489,676				
Dec	1,067,872	1,116,741	1,163,864	1,378,383	1,525,291				
Jan	1,028,993	1,108,287	1,304,395	1,163,186	1,464,200				
Feb	1,052,992	1,108,418	1,173,252	1,459,912	1,484,973				
Mar	1,058,857	1,087,823	1,152,023	1,288,459	1,499,019				
Apr	1,046,991	1,106,713	1,191,635	1,298,190	1,495,050				
May	1,084,887	1,150,097	1,240,768	1,330,189	1,577,520				
June	1,302,838	1,164,261	1,242,833	1,672,685	1,802,587				
<b>Total</b>	<b>13,287,302</b>	<b>13,926,463</b>	<b>14,614,651</b>	<b>16,082,074</b>	<b>18,571,419</b>	<b>19,500,000</b>	<b>1,664,199</b>		<b>9%</b>

<b>WASTEWATER TAPS &amp; CONNECTIONS REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	262,361	301,000	142,167	558,833	450,011		415,400	-8%	
Aug	199,361	200,650	248,000	825,220	762,400				
Sept	187,027	453,500	192,000	656,144	784,200				
Oct	151,600	298,000	244,000	608,902	760,393				
Nov	214,583	232,000	172,000	425,500	669,800				
Dec	267,888	285,500	148,000	647,700	624,425				
Jan	317,301	561,000	276,000	501,000	367,174				
Feb	306,000	565,000	173,500	544,495	626,975				
Mar	196,958	456,000	392,225	543,000	550,200				
Apr	409,525	363,000	384,460	1,516,000	672,896				
May	394,000	596,000	416,000	753,999	408,592				
June	283,084	494,775	707,500	794,000	756,900				
<b>Total</b>	<b>3,189,688</b>	<b>4,806,425</b>	<b>3,495,852</b>	<b>8,374,793</b>	<b>7,433,966</b>	<b>7,800,000</b>	<b>415,400</b>		<b>5%</b>

<b>WASTEWATER CAPITAL RECOVERY REVENUE</b>									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	403,076	535,573	217,858	574,041	558,996		858,547	54%	
Aug	324,206	328,016	330,864	1,063,085	1,732,622				
Sept	365,057	528,580	443,018	587,551	726,580				
Oct	294,779	673,369	343,000	547,574	1,071,000				
Nov	398,706	372,000	319,037	598,429	852,369				
Dec	363,938	510,001	266,590	1,614,678	688,006				
Jan	522,147	836,727	450,607	950,572	720,257				
Feb	372,289	793,311	341,259	645,926	1,125,552				
Mar	480,805	812,218	1,072,826	693,423	1,823,724				
Apr	621,016	632,175	957,111	1,243,732	763,604				
May	549,395	580,145	773,598	745,145	1,008,219				
June	865,519	755,856	1,137,979	1,033,879	2,030,955				
<b>Total</b>	<b>5,560,933</b>	<b>7,357,971</b>	<b>6,653,747</b>	<b>10,298,035</b>	<b>13,101,884</b>	<b>1,142,822</b>	<b>858,547</b>		<b>75%</b>

**County of Brunswick  
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	130,012	184,673	71,881	191,160	140,518		108,696	-23%	
Aug	101,360	107,681	110,180	355,320	437,944				
Sept	120,738	241,031	150,528	197,132	183,022				
Oct	94,263	216,268	114,219	181,106	269,478				
Nov	130,869	121,212	107,574	202,607	214,948				
Dec	119,197	170,830	121,685	525,726	175,621				
Jan	174,506	277,306	152,062	317,873	121,751				
Feb	124,639	265,516	116,530	216,106	192,383				
Mar	157,783	269,138	357,288	232,889	316,448				
Apr	205,472	211,515	322,085	417,113	132,552				
May	181,950	193,189	258,617	247,514	183,739				
June	274,391	252,334	380,283	345,242	345,464				
Total	1,815,180	2,510,693	2,262,932	3,429,788	2,713,868	-	108,696		

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

<b>NUMBER OF WATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23 *	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL 2025-26	Change 2025-26
July	44,682	47,397	50,285	55,348	61,836	65,511	246
Aug	45,244	47,622	50,398	55,673	62,307		
Sept	45,380	47,829	50,541	55,954	62,565		
Oct	45,517	48,033	50,760	56,155	62,979		
Nov	45,726	48,207	50,907	56,444	63,386		
Dec	45,914	48,387	51,070	56,754	63,610		
Jan	46,090	48,689	51,176	57,061	63,808		
Feb	46,277	48,994	51,407	57,369	64,083		
Mar	46,412	49,284	51,578	57,581	64,325		
Apr	46,675	49,575	51,918	57,902	64,686		
May	46,872	49,820	54,628	58,257	64,897		
June	47,127	50,095	55,037	58,647	65,265		
Average	45,993	48,661	51,642	56,929	63,646	65,511	246

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

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

<b>NUMBER OF WASTEWATER RETAIL CUSTOMERS</b>							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL 2025-26	Change
July	19,904	21,611	23,828	26,033	32,094	35,031	219
Aug	20,383	21,721	23,902	26,342	32,382		
Sept	20,475	21,872	24,019	26,553	32,565		
Oct	20,569	22,150	24,240	26,761	32,936		
Nov	20,648	22,264	24,349	27,029	33,283		
Dec	20,758	22,373	24,477	27,295	33,480		
Jan	20,848	22,512	24,529	27,592	33,644		
Feb	21,009	22,709	24,694	27,821	33,876		
Mar	21,116	22,900	24,879	27,997	34,075		
Apr	21,199	23,118	25,191	28,272	34,353		
May	21,255	23,362	25,433	28,596	34,514		
June	21,474	23,624	25,765	28,891	34,812		
Average	20,803	22,518	24,609	27,432	33,501	35,031	219

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