

**Brunswick County Finance**

**Monthly Financial Statements  
(Unaudited)**



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

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

**TABLE OF CONTENTS**

<u>Exhibit</u>		<u>Pages</u>
	<b>FINANCIAL SECTION</b>	
	Summary Information	1-3
	<b>Financial Statements:</b>	
C	Balance Sheet - Governmental Funds	4
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
E	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	6
<u>Schedule</u>		
	<b>MAJOR GOVERNMENTAL FUNDS:</b>	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - General Fund	7-16
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	17-18
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	19
	<b>NON MAJOR GOVERNMENTAL FUNDS:</b>	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	20
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	21
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	22
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	23
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	24
B-6	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - American Rescue Plan Act Fund	25
B-7	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - National Opioid Settlement Fund	26

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

**TABLE OF CONTENTS**

<u>Schedule</u>		<u>Pages</u>
	<b>MAJOR ENTERPRISE FUNDS:</b>	
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	27
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	28
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	29
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	30
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	31
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	32
	<b>OTHER INFORMATIONAL REPORTS:</b>	
	Summary of Cash and Investments	33-34
	Key Indicators Charts	35
	Ad Valorem and Motor Vehicle Tax Revenues	36
	Local Option Sales Tax Revenues	37
	Occupancy Tax	38
	Water Fund Revenues	39-41
	Wastewater Fund Revenues	42-43
	Water and Wastewater Number of Customers	44

## **Summary Information as of August 31, 2025:**

### **General Fund:**

- Total revenues for the General Fund are \$49.8 million, compared to \$46.9 million or 6.3% over the same period in the prior year. Significant changes include a 7.2% or \$2.5 million increase in Ad Valorem collections and other revenue is up for the sale of property by Economic Development of \$0.8 million. Total revenues collected are 16.3% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$54.0 million, or 17.2% of the current budget. Total expenditures are more than those of the same period in the prior year by \$1.9 million or 3.7%. This is primarily due to a \$0.9 million increase in education.
- 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 \$5.7 million for the current period end compared to \$4.5 million at the end of the same period of the prior year.

### **Water Fund:**

- Total revenues for the Water Fund decreased slightly to \$11.6 million compared to \$12.0 million in the same period in the prior year. There are increases in system development fees of \$0.7 million over the same period in the prior year, offset by decreases in water sales revenues, taps and connections. There is also a decrease in other revenue due to the water portion of Southport's enterprise fund balance received in 2025 as part of the utility system merger of \$0.8 million. Total revenues are 23.8% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$5.5 million and are 10.8% of the current budget. Expenditures were consistent with the same period in the prior year.
- 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.
- Revenues are more than expenditures and net transfers by \$3.6 million compared to \$3.8 million in the same period of the prior year.

### **Wastewater Fund:**

- Total revenues for the Wastewater Fund decreased \$3.0 million under the same period in the prior year to \$8.4 million. This was mainly due to a decrease in other revenue due to the wastewater portion of Southport's enterprise fund balance received in 2025 as part of the utility system merger of \$2.7 million. Total revenues are 19.0% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$4.2 million and are 8.9% of the current budget. Expenditures increased 42.6% or \$1.3 million over the same period in the prior year mainly due to the timing of debt interest payments and capital outlay.
- There were \$7.8 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 \$3.7 million for the current period end compared to revenues greater than expenditures of \$3.7 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 Improvements - 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>

**Opioi 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 opioi 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 \$9,397,417 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 August 2025 totals \$430,965.

National Opioi Settlement Projects Option A - High Impact Opioi 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	4,467
#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	30,359
#4 Recovery Hosing Support	The Healing Place (initial strategy in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	44,418	31,745	1,070
#7 Naloxone Distribution	Naloxone Distribution	24,978	25,000	-
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	60,150	101,294	1,144
	<b>Total National Opioi Settlement Projects</b>	<b>\$ 772,962</b>	<b>\$ 909,578</b>	<b>\$ 39,866</b>

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
AUGUST 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	\$ 143,177,017	\$ 104,949,695	\$ 46,840,890	\$ 2,099,031	\$ 297,066,633
Restricted cash and investments	1,489,845	-	6,453,907	9,793,466	17,737,218
Interest receivable	118,130	76,399	33,132	7,256	234,917
Taxes receivable - net	139,214,352	-	-	-	139,214,352
Receivables - net	3,654,250	-	-	-	3,654,250
Other governmental agencies	1,147,864	36,840	360,936	12,752,019	14,297,659
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 288,893,748</u>	<u>\$ 105,062,934</u>	<u>\$ 53,688,865</u>	<u>\$ 24,651,772</u>	<u>\$ 472,297,319</u>
<b>Liabilities:</b>					
Accounts payable and other liabilities	\$ 6,521,717	\$ -	\$ 2,094,717	\$ 13,924	\$ 8,630,358
<b>Deferred Inflows of Resources:</b>					
	139,804,411	-	-	12,751,656	152,556,067
<b>Fund Balances:</b>					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	7,619	17,155,019
Restricted - other	4,634,512	-	6,453,907	11,878,573	22,966,992
Committed	214,566	105,062,934	45,140,241	-	150,417,741
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	106,175,717	-	-	-	106,175,717
Total fund balances	<u>142,567,620</u>	<u>105,062,934</u>	<u>51,594,148</u>	<u>11,886,192</u>	<u>311,110,894</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 288,893,748</u>	<u>\$ 105,062,934</u>	<u>\$ 53,688,865</u>	<u>\$ 24,651,772</u>	<u>\$ 472,297,319</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
<b>Revenues:</b>					
Ad valorem taxes	\$ 36,749,521	\$ -	\$ -	\$ -	\$ 36,749,521
Other taxes and licenses	2,531,268	-	-	-	2,531,268
Unrestricted intergovernmental revenues	37,917	-	-	-	37,917
Restricted intergovernmental revenues	2,529,749	15,985,961	-	2,818,649	21,334,359
Permits and fees	1,542,823	-	-	37,170	1,579,993
Sales and services	4,706,536	-	-	-	4,706,536
Investment earnings	702,674	553,146	(77,013)	54,120	1,232,927
Other	1,008,672	-	-	-	1,008,672
Total revenues	<u>49,809,160</u>	<u>16,539,107</u>	<u>(77,013)</u>	<u>2,909,939</u>	<u>69,181,193</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	3,098,099	-	-	24,551	3,122,650
Public safety	11,323,174	-	-	92,072	11,415,246
Central services	5,991,336	-	-	-	5,991,336
Human services	5,814,098	204,134	-	39,865	6,058,097
Transportation	40,250	746,278	-	-	786,528
Environmental protection	4,371,937	-	-	-	4,371,937
Culture and recreation	1,159,324	(16,808)	-	-	1,142,516
Economic and physical development	1,714,962	-	-	-	1,714,962
Education	11,504,490	-	2,123,795	-	13,628,285
<b>Debt Service:</b>					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,109,230	-	-	-	2,109,230
Total expenditures	<u>54,011,900</u>	<u>933,604</u>	<u>2,123,795</u>	<u>156,488</u>	<u>57,225,787</u>
<b>Revenues over (under) expenditures</b>	<u>(4,202,740)</u>	<u>15,605,503</u>	<u>(2,200,808)</u>	<u>2,753,451</u>	<u>11,955,406</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from other funds	852,852	2,364,075	-	-	3,216,927
Transfers to other funds	(2,364,075)	(852,852)	-	-	(3,216,927)
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>	(5,713,963)	17,116,726	(2,200,808)	2,753,451	11,955,406
<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>\$ 142,567,620</u>	<u>\$ 105,062,934</u>	<u>\$ 51,594,148</u>	<u>\$ 11,886,192</u>	<u>\$ 311,110,894</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 36,749,521	\$ (147,206,881)
Local option sales taxes	50,400,983	50,400,983	-	(50,400,983)
Other taxes and licenses	9,665,000	9,665,000	2,531,268	(7,133,732)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	37,917	(3,567,083)
Restricted intergovernmental revenues	19,878,496	20,171,641	2,529,749	(17,641,892)
Permits and fees	10,809,134	10,809,134	1,542,823	(9,266,311)
Sales and services	20,970,478	20,970,478	4,706,536	(16,263,942)
Investment earnings	4,502,200	4,502,200	702,674	(3,799,526)
Other	1,312,055	1,330,549	1,008,672	(321,877)
Total revenues	<u>305,099,748</u>	<u>305,411,387</u>	<u>49,809,160</u>	<u>(255,602,227)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	20,003,248	20,306,587	3,098,099	17,208,488
Central services	27,505,367	29,071,828	5,991,336	23,080,492
Public safety	81,475,473	88,653,861	11,323,174	77,330,687
Transportation	161,000	161,000	40,250	120,750
Environmental protection	28,213,285	28,578,291	4,371,937	24,206,354
Economic and physical development	11,628,476	12,975,926	1,714,962	11,260,964
Human services	40,722,148	41,206,285	5,814,098	35,392,187
Education	69,676,946	69,676,946	11,504,490	58,172,456
Culture and recreation	7,910,619	10,131,981	1,159,324	8,972,657
<b>Debt Service:</b>				
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000
Interest and fiscal charges	4,337,474	4,337,474	2,109,230	2,228,244
Total expenditures	<u>300,749,036</u>	<u>314,215,179</u>	<u>54,011,900</u>	<u>260,203,279</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(4,202,740)</u>	<u>4,601,052</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	790,562	852,852	852,852	-
Transfers to other funds	(13,118,866)	(23,333,421)	(2,364,075)	20,969,346
Appropriated fund balance	7,977,592	31,284,361	-	(31,284,361)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>8,803,792</u>	<u>(1,511,223)</u>	<u>(10,315,015)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	(5,713,963)	<u>\$ (5,713,963)</u>
<b>Fund balance, beginning of year</b>			148,281,583	
<b>Fund balance, end of year</b>			<u>\$ 142,567,620</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Revenues:</b>							
<b>Ad Valorem Taxes:</b>							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 36,595,671	\$ (146,110,731)	20%	\$ 181,099,618	\$ 34,125,634
Prior year taxes	850,000	850,000	99,340	(750,660)	12%	1,253,989	93,878
Penalties and interest	400,000	400,000	54,510	(345,490)	14%	570,962	69,417
	<u>183,956,402</u>	<u>183,956,402</u>	<u>36,749,521</u>	<u>(147,206,881)</u>	20%	<u>182,924,569</u>	<u>34,288,929</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	1,840,194	(4,659,806)	28%	8,504,545	1,442,978
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	691,074	(2,058,926)	25%	3,407,272	624,776
	<u>9,665,000</u>	<u>9,665,000</u>	<u>2,531,268</u>	<u>(7,133,732)</u>	26%	<u>12,372,526</u>	<u>2,067,754</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	37,917	(267,083)	12%	240,101	24,461
	<u>3,605,000</u>	<u>3,605,000</u>	<u>37,917</u>	<u>(3,567,083)</u>	1%	<u>8,312,633</u>	<u>24,461</u>
<b>Restricted Intergovernmental:</b>							
State and federal grant	19,480,862	19,774,007	2,476,658	(17,297,349)	13%	20,007,281	2,251,606
State Aid to Libraries	192,594	192,594	32,096	(160,498)	17%	192,594	31,588
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	15,516	(129,484)	11%	172,809	17,943
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	-	(12,000)	0%	17,786	-
State drug tax	-	-	5,479	5,479	na	44,932	815
	<u>19,878,496</u>	<u>20,171,641</u>	<u>2,529,749</u>	<u>(17,641,892)</u>	13%	<u>20,597,677</u>	<u>2,301,952</u>
<b>Permits and Fees:</b>							
Bldg insp. and permits	8,192,988	8,192,988	1,135,445	(7,057,543)	14%	7,477,773	1,408,811
Recording fees	760,000	760,000	176,550	(583,450)	23%	915,155	155,850
Fire inspection fees	500,000	500,000	72,355	(427,645)	14%	534,287	83,385
Concealed handgun permit	178,296	178,296	16,220	(162,076)	9%	193,136	24,485
Other permit and fees	1,177,850	1,177,850	142,253	(1,035,597)	12%	1,201,477	89,784
	<u>10,809,134</u>	<u>10,809,134</u>	<u>1,542,823</u>	<u>(9,266,311)</u>	14%	<u>10,321,828</u>	<u>1,762,315</u>
<b>Sales and Services:</b>							
Solid waste fees	4,800,000	4,800,000	866,386	(3,933,614)	18%	5,517,532	754,940
School resource off. reimb.	2,341,578	2,341,578	1,047,974	(1,293,604)	45%	2,273,450	2,034,899
Rents	72,000	72,000	8,322	(63,678)	12%	83,522	20,322
EMS Charges	9,050,000	9,050,000	2,086,967	(6,963,033)	23%	9,476,957	1,752,057
Public health user fees	998,950	998,950	120,484	(878,466)	12%	1,057,221	130,303
Sheriff animal prot. serv. fees	109,500	109,500	25,110	(84,390)	23%	121,409	23,181
Social services fees	11,500	11,500	739	(10,761)	6%	10,503	1,214
Public housing fees	41,600	41,600	5,907	(35,693)	14%	21,809	146
Tax collection fees	525,000	525,000	37,604	(487,396)	7%	552,098	31,100
Other sales and services	2,209,350	2,209,350	315,683	(1,893,667)	14%	2,390,345	392,834

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Sales and Services (continued):</b>							
Register of deeds	358,000	358,000	83,930	(274,070)	23%	466,397	71,964
Marriage licenses	60,000	60,000	10,712	(49,288)	18%	61,506	11,115
Recreation services	393,000	393,000	96,718	(296,282)	25%	324,251	80,717
	<u>20,970,478</u>	<u>20,970,478</u>	<u>4,706,536</u>	<u>(16,263,942)</u>	22%	<u>22,357,000</u>	<u>5,304,792</u>
<b>Investment earnings</b>	<u>4,502,200</u>	<u>4,502,200</u>	<u>702,674</u>	<u>(3,799,526)</u>	16%	<u>5,376,141</u>	<u>854,684</u>
<b>Other:</b>							
ABC bottles taxes	75,000	75,000	11,154	(63,846)	15%	97,713	10,794
Cnty Brd of Alcohol Control	30,000	30,000	-	(30,000)	0%	30,000	-
Contributions	51,000	51,700	3,471	(48,229)	7%	122,323	4,709
Other revenues	1,156,055	1,173,849	994,047	(179,802)	85%	4,066,458	233,034
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,330,549</u>	<u>1,008,672</u>	<u>(321,877)</u>	76%	<u>4,330,469</u>	<u>248,537</u>
Total revenues	<u>305,099,748</u>	<u>305,411,387</u>	<u>49,809,160</u>	<u>(255,602,227)</u>	16%	<u>316,076,941</u>	<u>46,853,424</u>
<b>Expenditures:</b>							
<b>General Government:</b>							
<b>Governing Body:</b>							
Salaries	271,972	271,972	43,591	228,381	16%	258,491	39,278
Fringe benefits	98,331	98,331	14,640	83,691	15%	83,093	13,325
Operating costs	60,350	60,350	22,451	37,899	37%	56,283	17,565
	<u>430,653</u>	<u>430,653</u>	<u>80,682</u>	<u>349,971</u>	19%	<u>397,867</u>	<u>70,168</u>
<b>County Administration:</b>							
Salaries	1,110,272	1,110,272	165,669	944,603	15%	943,601	165,591
Fringe benefits	391,362	391,362	58,368	332,994	15%	317,378	56,576
Operating costs	96,845	96,845	5,001	91,844	5%	40,567	12,119
Capital outlay	-	41,791	-	41,791	0%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>229,038</u>	<u>1,411,232</u>	14%	<u>1,308,085</u>	<u>234,286</u>
<b>Human Resources:</b>							
Salaries	592,371	592,371	81,874	510,497	14%	499,014	76,407
Fringe benefits	233,610	233,610	32,254	201,356	14%	189,237	29,781
Operating costs	11,355	11,355	1,080	10,275	10%	14,376	567
	<u>837,336</u>	<u>837,336</u>	<u>115,208</u>	<u>722,128</u>	14%	<u>702,627</u>	<u>106,755</u>
<b>Communications:</b>							
Salaries	253,585	253,585	26,968	226,617	11%	165,257	26,516
Fringe benefits	105,021	105,021	10,759	94,262	10%	63,211	10,262
Operating costs	139,581	139,581	1,819	137,762	1%	59,108	4,857
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>39,546</u>	<u>458,641</u>	8%	<u>446,401</u>	<u>41,635</u>
<b>Finance:</b>							
Salaries	1,442,909	1,442,909	210,404	1,232,505	15%	1,293,524	196,083
Fringe benefits	558,235	558,235	81,818	476,417	15%	484,812	75,681
Operating costs	727,678	727,678	392,960	334,718	54%	425,491	126,509
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>685,182</u>	<u>2,043,640</u>	25%	<u>2,391,862</u>	<u>398,273</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Tax Administration:</b>							
Salaries	3,095,029	3,095,029	456,199	2,638,830	15%	2,823,298	483,195
Fringe benefits	1,359,159	1,359,159	198,932	1,160,227	15%	1,223,054	248,449
Operating costs	1,214,543	1,214,543	259,603	954,940	21%	889,097	121,929
Capital outlay	66,000	155,732	-	155,732	0%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>914,734</u>	<u>4,909,729</u>	<u>16%</u>	<u>4,967,772</u>	<u>853,573</u>
<b>County Attorney:</b>							
Salaries	472,231	472,231	75,774	396,457	16%	447,919	71,743
Fringe benefits	170,330	170,330	27,264	143,066	16%	156,541	25,314
Operating costs	182,100	182,100	13,848	168,252	8%	77,650	17,186
	<u>824,661</u>	<u>824,661</u>	<u>116,886</u>	<u>707,775</u>	<u>14%</u>	<u>682,110</u>	<u>114,243</u>
<b>Court Facilities:</b>							
Operating costs	308,459	308,459	9,234	299,225	3%	235,799	3,307
Capital outlay	-	171,816	122,815	49,001	71%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>132,049</u>	<u>348,226</u>	<u>27%</u>	<u>235,799</u>	<u>3,307</u>
<b>Board of Elections:</b>							
Salaries	1,141,472	1,141,472	86,728	1,054,744	8%	986,700	72,538
Fringe benefits	250,504	250,504	35,306	215,198	14%	212,572	27,300
Operating costs	371,764	371,764	8,209	363,555	2%	332,314	33,431
Capital outlay	42,100	42,100	11,066	31,034	26%	33,166	6,000
	<u>1,805,840</u>	<u>1,805,840</u>	<u>141,309</u>	<u>1,664,531</u>	<u>8%</u>	<u>1,564,752</u>	<u>139,269</u>
<b>Register of Deeds:</b>							
Salaries	832,395	832,395	108,532	723,863	13%	744,247	124,589
Fringe benefits	406,563	406,563	53,004	353,559	13%	345,037	57,137
Operating costs	3,597,122	3,597,122	481,929	3,115,193	13%	4,468,164	410,268
	<u>4,836,080</u>	<u>4,836,080</u>	<u>643,465</u>	<u>4,192,615</u>	<u>13%</u>	<u>5,557,448</u>	<u>591,994</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>3,098,099</u>	<u>17,208,488</u>	<u>15%</u>	<u>18,254,723</u>	<u>2,553,503</u>
<b>Central Services:</b>							
<b>Information Technology:</b>							
Salaries	2,598,084	2,598,084	408,721	2,189,363	16%	2,151,325	291,145
Fringe benefits	1,006,136	1,006,136	159,281	846,855	16%	793,574	110,625
Operating costs	3,083,238	3,142,801	290,564	2,852,237	9%	1,633,979	767,224
Capital outlay	41,000	142,424	46,541	95,883	33%	857,901	-
	<u>6,728,458</u>	<u>6,889,445</u>	<u>905,107</u>	<u>5,984,338</u>	<u>13%</u>	<u>5,436,779</u>	<u>1,168,994</u>
<b>Fleet Services:</b>							
Salaries	1,017,086	1,017,086	133,346	883,740	13%	919,220	142,333
Fringe benefits	450,624	450,624	59,665	390,959	13%	389,776	63,028
Operating costs	318,919	318,919	(164,283)	483,202	-52%	326,661	(214,869)
Capital outlay	278,000	662,846	-	662,846	0%	737,133	-
	<u>2,064,629</u>	<u>2,449,475</u>	<u>28,728</u>	<u>2,420,747</u>	<u>1%</u>	<u>2,372,790</u>	<u>(9,508)</u>
<b>Engineering:</b>							
Salaries	886,426	886,426	136,472	749,954	15%	832,102	126,434
Fringe benefits	334,643	334,643	52,249	282,394	16%	306,025	47,850
Operating costs	45,950	95,950	6,729	89,221	7%	28,489	7,734
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>195,450</u>	<u>1,166,569</u>	<u>14%</u>	<u>1,178,490</u>	<u>182,018</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Operation Services:</b>							
Salaries	3,384,971	3,384,971	483,254	2,901,717	14%	3,106,343	476,951
Fringe benefits	1,562,895	1,562,895	229,514	1,333,381	15%	1,373,857	214,720
Operating costs	4,506,522	5,018,819	624,776	4,394,043	12%	5,940,892	396,739
Capital outlay	179,000	519,731	116,549	403,182	22%	1,084,862	71,876
	<u>9,633,388</u>	<u>10,486,416</u>	<u>1,454,093</u>	<u>9,032,323</u>	14%	<u>11,505,954</u>	<u>1,160,286</u>
<b>Non-departmental:</b>							
Fringe benefits	7,554,395	7,554,395	1,923,574	5,630,821	25%	7,217,718	1,806,709
Operating costs	212,478	330,078	1,484,384	(1,154,306)	450%	414,314	1,519,016
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>3,407,958</u>	<u>4,476,515</u>	43%	<u>7,695,162</u>	<u>3,388,855</u>
Total central services	<u>27,505,367</u>	<u>29,071,828</u>	<u>5,991,336</u>	<u>23,080,492</u>	21%	<u>28,189,175</u>	<u>5,890,645</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>	1%	<u>5,367</u>	<u>1,287</u>
<b>Sheriff:</b>							
Salaries	16,411,844	16,222,293	2,461,563	13,760,730	15%	15,546,158	2,323,582
Fringe benefits	6,621,611	6,535,062	977,210	5,557,852	15%	5,877,624	900,438
Operating costs	3,601,673	4,302,320	531,969	3,770,351	12%	4,110,994	578,270
Capital outlay	1,794,820	4,482,154	114,662	4,367,492	3%	1,504,071	478,215
	<u>28,429,948</u>	<u>31,541,829</u>	<u>4,085,404</u>	<u>27,456,425</u>	13%	<u>27,038,847</u>	<u>4,280,505</u>
<b>Detention Center:</b>							
Salaries	7,892,278	7,892,278	1,155,246	6,737,032	15%	7,298,711	1,130,329
Fringe benefits	3,367,193	3,367,193	478,878	2,888,315	14%	2,836,250	454,776
Operating costs	4,437,461	4,476,577	597,202	3,879,375	13%	3,891,706	749,074
Capital outlay	40,038	46,380	-	46,380	0%	92,591	-
	<u>15,736,970</u>	<u>15,782,428</u>	<u>2,231,326</u>	<u>13,551,102</u>	14%	<u>14,119,258</u>	<u>2,334,179</u>
<b>Public Defenders Office:</b>							
Operating costs	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>11,600</u>	0%	<u>1,992</u>	<u>-</u>
<b>Emergency Medical:</b>							
Salaries	11,288,574	11,288,574	1,488,675	9,799,899	13%	9,282,866	1,396,037
Fringe benefits	4,525,646	4,525,646	581,002	3,944,644	13%	3,432,047	532,252
Operating costs	3,150,897	3,241,280	583,237	2,658,043	18%	3,292,453	570,056
Capital outlay	1,424,850	4,777,926	1,516	4,776,410	0%	1,209,690	53,097
	<u>20,389,967</u>	<u>23,833,426</u>	<u>2,654,430</u>	<u>21,178,996</u>	11%	<u>17,217,056</u>	<u>2,551,442</u>
<b>Community Paramedicine:</b>							
Salaries	165,604	165,604	10,663	154,941	6%	41,230	-
Fringe benefits	68,074	68,074	4,427	63,647	7%	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>15,890</u>	<u>390,888</u>	4%	<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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Emergency Management:</b>							
Salaries	704,548	704,548	98,216	606,332	14%	600,983	85,385
Fringe benefits	274,439	274,439	37,631	236,808	14%	218,187	32,132
Operating costs	704,669	730,570	114,618	615,952	16%	485,265	100,145
Capital outlay	90,200	90,715	-	90,715	0%	285,096	4,171
	<u>1,773,856</u>	<u>1,800,272</u>	<u>250,465</u>	<u>1,549,807</u>	14%	<u>1,589,531</u>	<u>221,833</u>
<b>Other Agencies:</b>							
Rescue Squads	358,300	358,300	3,575	354,725	1%	358,300	3,575
<b>Building Inspections and Central Permitting:</b>							
Salaries	4,411,772	4,432,272	676,064	3,756,208	15%	3,969,945	559,073
Fringe benefits	1,786,814	1,792,514	271,813	1,520,701	15%	1,522,547	216,217
Operating costs	365,579	365,579	37,147	328,432	10%	322,641	36,011
Capital outlay	-	-	-	-	na	265,146	-
	<u>6,564,165</u>	<u>6,590,365</u>	<u>985,024</u>	<u>5,605,341</u>	15%	<u>6,080,279</u>	<u>811,301</u>
<b>Fire Inspections</b>							
Salaries	858,723	858,723	138,128	720,595	16%	803,606	122,798
Fringe benefits	340,900	340,900	50,598	290,302	15%	273,808	43,494
Operating costs	116,120	116,120	14,450	101,670	12%	80,640	13,945
Capital outlay	47,000	47,000	42,952	4,048	91%	64,114	-
	<u>1,362,743</u>	<u>1,362,743</u>	<u>246,128</u>	<u>1,116,615</u>	18%	<u>1,222,168</u>	<u>180,237</u>
<b>Central Communications:</b>							
Salaries	2,970,249	2,970,249	423,733	2,546,516	14%	2,599,605	410,350
Fringe benefits	1,225,681	1,225,681	174,513	1,051,168	14%	1,013,866	159,916
Operating costs	677,122	719,872	45,609	674,263	6%	536,927	47,269
Capital outlay	54,467	327,417	-	327,417	0%	196,374	1,294
	<u>4,927,519</u>	<u>5,243,219</u>	<u>643,855</u>	<u>4,599,364</u>	12%	<u>4,346,772</u>	<u>618,829</u>
<b>Animal Protective Services:</b>							
Salaries	758,958	758,958	123,470	635,488	16%	767,270	117,414
Fringe benefits	327,176	327,176	54,111	273,065	17%	316,515	50,115
Operating costs	350,163	559,437	29,312	530,125	5%	317,292	33,335
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	<u>1,500,627</u>	<u>1,709,901</u>	<u>206,893</u>	<u>1,503,008</u>	12%	<u>1,408,182</u>	<u>200,864</u>
Total public safety	<u>81,475,473</u>	<u>88,653,861</u>	<u>11,323,174</u>	<u>77,330,687</u>	13%	<u>73,513,435</u>	<u>11,204,052</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Environmental Protection:</b>							
<b>Solid Waste:</b>							
Salaries	553,037	553,037	73,617	479,420	13%	525,545	77,875
Fringe benefits	242,508	242,508	33,567	208,941	14%	224,797	35,034
Operating costs	27,060,330	27,070,336	4,264,753	22,805,583	16%	25,177,346	4,224,526
Capital outlay	-	355,000	-	355,000	0%	173,367	46,595
	<u>27,855,875</u>	<u>28,220,881</u>	<u>4,371,937</u>	<u>23,848,944</u>	15%	<u>26,101,055</u>	<u>4,384,030</u>
<b>Other:</b>							
Forestry services	357,410	357,410	-	357,410	0%	249,771	-
Total environmental prot.	<u>28,213,285</u>	<u>28,578,291</u>	<u>4,371,937</u>	<u>24,206,354</u>	15%	<u>26,350,826</u>	<u>4,384,030</u>
<b>Economic Development:</b>							
<b>Planning and Community Enforcement:</b>							
Salaries	1,105,863	1,105,863	171,872	933,991	16%	1,046,828	164,942
Fringe benefits	453,966	453,966	68,327	385,639	15%	405,377	62,601
Operating costs	210,072	240,597	54,442	186,155	23%	247,418	26,294
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>294,641</u>	<u>1,513,985</u>	16%	<u>1,703,403</u>	<u>253,837</u>
<b>Cooperative Extension:</b>							
Salaries	352,203	452,331	33,647	418,684	7%	414,584	32,860
Fringe benefits	175,490	216,299	14,240	202,059	7%	190,144	14,089
Operating costs	192,699	191,838	7,913	183,925	4%	146,570	9,050
Capital outlay	50,000	50,000	-	50,000	0%	102,879	-
	<u>770,392</u>	<u>910,468</u>	<u>55,800</u>	<u>854,668</u>	6%	<u>854,177</u>	<u>55,999</u>
<b>Soil and Water Conservation:</b>							
Salaries	205,943	205,943	31,727	174,216	15%	195,304	29,265
Fringe benefits	86,847	86,847	13,677	73,170	16%	80,332	12,545
Operating costs	18,800	18,800	714	18,086	4%	13,885	696
	<u>311,590</u>	<u>311,590</u>	<u>46,118</u>	<u>265,472</u>	15%	<u>289,521</u>	<u>42,506</u>
<b>Public Housing Section 8:</b>							
Salaries	241,647	241,647	35,839	205,808	15%	223,703	33,501
Fringe benefits	106,893	106,893	16,504	90,389	15%	97,552	15,238
Operating costs	2,695,613	2,695,613	451,110	2,244,503	17%	2,660,080	432,107
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>503,453</u>	<u>2,575,700</u>	16%	<u>2,989,492</u>	<u>480,846</u>
<b>1% Occupancy Tax:</b>							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	<u>691,074</u>	<u>2,058,926</u>	25%	<u>3,407,272</u>	<u>624,776</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	-	78,409	(52,841)	131,250	-67%	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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Other Economic Development (continued):</b>							
Reserve for shoreline protection	200,000	548,440	-	548,440	0%	-	-
Brunswick Business & Industry Development	625,000	625,000	156,250	468,750	25%	625,000	156,250
	2,939,240	4,116,089	123,876	3,992,213	3%	934,063	168,517
Total economic development	11,628,476	12,975,926	1,714,962	11,260,964	13%	10,177,928	1,626,481
<b>Human Services:</b>							
<b>Health:</b>							
<b>Administration:</b>							
Salaries	3,675,618	3,675,618	540,906	3,134,712	15%	3,244,652	514,171
Fringe benefits	1,778,201	1,778,201	290,746	1,487,455	16%	1,614,546	275,497
Operating costs	241,982	253,782	13,222	240,560	5%	372,745	10,890
Capital outlay	-	-	-	-	na	79,662	59,054
	5,695,801	5,707,601	844,874	4,862,727	15%	5,311,605	859,612
<b>Communicable Diseases:</b>							
Operating costs	458,829	458,829	33,293	425,536	7%	450,832	54,858
Capital outlay	-	-	-	-	na	21,477	-
	458,829	458,829	33,293	425,536	7%	472,309	54,858
<b>Adult Health Maintenance:</b>							
Operating costs	80,230	80,230	17,508	62,722	22%	444,926	104,346
Capital outlay	-	-	-	-	na	6,710	-
	80,230	80,230	17,508	62,722	22%	451,636	104,346
<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	3,745	19,626	16%	33,257	5,232
Capital outlay	-	-	-	-	na	2,042	-
	91,889	91,889	3,745	88,144	4%	35,299	5,232
<b>Maternal and Child Health:</b>							
Salaries	637,163	637,163	96,227	540,936	15%	565,268	77,085
Fringe benefits	285,945	285,945	43,838	242,107	15%	245,334	34,756
Operating costs	691,121	691,821	87,057	604,764	13%	543,571	98,918
Capital outlay	-	-	-	-	na	62,942	-
	1,614,229	1,614,929	227,122	1,387,807	14%	1,417,115	210,759
<b>Environmental Health:</b>							
Salaries	1,823,169	1,823,169	278,384	1,544,785	15%	1,718,679	265,322
Fringe benefits	743,256	743,256	114,891	628,365	15%	676,655	107,451
Operating costs	206,560	206,560	61,503	145,057	30%	180,987	57,478
Capital outlay	-	-	-	-	na	429,790	346,731
	2,772,985	2,772,985	454,778	2,318,207	16%	3,006,111	776,982
Total health	10,713,963	10,726,463	1,581,320	9,145,143	15%	10,694,075	2,011,789

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Veterans' Services:</b>							
Salaries	377,075	377,075	57,104	319,971	15%	336,728	48,458
Fringe benefits	164,115	164,115	25,735	138,380	16%	140,682	20,892
Operating costs	28,578	33,693	25,965	7,728	77%	25,390	7,466
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>574,883</u>	<u>108,804</u>	<u>466,079</u>	19%	<u>513,665</u>	<u>76,816</u>
<b>Social Services:</b>							
<b>Administration:</b>							
Salaries	13,095,521	13,001,115	1,726,433	11,274,682	13%	10,722,995	1,605,250
Fringe benefits	6,500,258	6,457,664	908,989	5,548,675	14%	5,144,238	818,176
Operating costs	2,187,094	2,383,343	517,099	1,866,244	22%	2,191,486	236,764
Capital outlay	80,000	135,575	-	135,575	0%	211,710	-
	<u>21,862,873</u>	<u>21,977,697</u>	<u>3,152,521</u>	<u>18,825,176</u>	14%	<u>18,270,429</u>	<u>2,660,190</u>
<b>Other Operating Costs:</b>							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	41
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	-
Adoption assistance	290,000	290,000	47,148	242,852	16%	288,156	46,100
Foster care	775,000	770,000	76,560	693,440	10%	847,005	57,905
State foster home	970,000	965,000	91,822	873,178	10%	1,072,662	85,494
Special assistance	400,121	400,121	62,784	337,337	16%	402,125	62,828
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	5,508	233,780	2%	13,850	939
	<u>2,452,464</u>	<u>2,681,752</u>	<u>283,822</u>	<u>2,397,930</u>	11%	<u>2,627,544</u>	<u>253,307</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>3,436,343</u>	<u>21,223,106</u>	14%	<u>20,897,973</u>	<u>2,913,497</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	647,824	3,239,108	17%	3,597,832	599,640
Other human services	985,705	1,108,115	39,807	1,068,308	4%	102,406	16,510
	<u>5,123,080</u>	<u>5,245,490</u>	<u>687,631</u>	<u>4,557,859</u>	13%	<u>4,013,292</u>	<u>616,150</u>
Total human services	<u>40,722,148</u>	<u>41,206,285</u>	<u>5,814,098</u>	<u>35,392,187</u>	14%	<u>36,119,005</u>	<u>5,618,252</u>
<b>Education:</b>							
Public schools	61,406,012	61,406,012	10,234,336	51,171,676	17%	56,388,200	9,398,034
Public schools - cap. outlay	1,288,238	1,288,238	214,706	1,073,532	17%	1,182,969	197,162
Pub. sch.-fines and forf.	300,000	300,000	-	300,000	0%	509,521	-
Community college	6,087,696	6,087,696	956,282	5,131,414	16%	5,585,239	887,126
Comm. college - cap. out.	595,000	595,000	99,166	495,834	17%	1,140,000	98,334
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>11,504,490</u>	<u>58,172,456</u>	17%	<u>64,805,929</u>	<u>10,580,656</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025  
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Culture and Recreation:</b>							
<b>Parks and Recreation:</b>							
<b>Administration:</b>							
Salaries	1,119,412	1,119,412	166,145	953,267	15%	974,700	153,391
Fringe benefits	361,510	361,510	53,817	307,693	15%	311,942	49,514
Operating costs	906,670	906,670	142,302	764,368	16%	759,521	112,369
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>402,955</u>	<u>3,782,577</u>	10%	<u>2,785,695</u>	<u>340,270</u>
<b>Maintenance:</b>							
Salaries	1,238,866	1,238,866	205,705	1,033,161	17%	1,113,869	181,953
Fringe benefits	514,889	514,889	83,673	431,216	16%	447,686	70,334
Operating costs	870,410	882,910	67,812	815,098	8%	625,248	81,086
Capital outlay	301,600	395,600	39,622	355,978	10%	184,764	-
	<u>2,925,765</u>	<u>3,032,265</u>	<u>396,812</u>	<u>2,635,453</u>	13%	<u>2,371,567</u>	<u>333,373</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>799,767</u>	<u>6,418,030</u>	11%	<u>5,157,262</u>	<u>673,643</u>
<b>Brunswick County Library:</b>							
Salaries	1,464,218	1,464,218	207,053	1,257,165	14%	1,216,597	191,341
Fringe benefits	693,439	693,439	96,415	597,024	14%	539,042	87,228
Operating costs	409,605	414,105	56,089	358,016	14%	377,192	82,541
Capital outlay	-	342,422	-	342,422	0%	25,128	-
	<u>2,567,262</u>	<u>2,914,184</u>	<u>359,557</u>	<u>2,554,627</u>	12%	<u>2,157,959</u>	<u>361,110</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,131,981</u>	<u>1,159,324</u>	<u>8,972,657</u>	11%	<u>7,315,221</u>	<u>1,034,753</u>
<b>Debt Service:</b>							
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000	76%	10,843,323	6,885,000
Interest and fees	4,337,474	4,337,474	2,109,230	2,228,244	49%	4,772,146	2,281,355
Total debt service	<u>13,452,474</u>	<u>13,452,474</u>	<u>8,994,230</u>	<u>4,458,244</u>	67%	<u>15,615,469</u>	<u>9,166,355</u>
Total expenditures	<u>300,749,036</u>	<u>314,215,179</u>	<u>54,011,900</u>	<u>260,203,279</u>	17%	<u>280,563,911</u>	<u>52,098,977</u>
<b>Revenues over (under) expenditures</b>	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(4,202,740)</u>	<u>4,601,052</u>		<u>35,513,030</u>	<u>(5,245,553)</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)	(12,364,075)	(2,364,075)	10,000,000	19%	(25,169,872)	-
Grant projects fund	-	(214,555)	-	214,555	0%	(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>(23,333,421)</u>	<u>(2,364,075)</u>	<u>20,969,346</u>	10%	<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 AUGUST 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>August 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>August 31, 2024</u>
<b>Budgetary Financing Sources (Uses):</b>							
Appropriated fund balance	<u>7,977,592</u>	<u>31,284,361</u>	<u>-</u>	<u>(31,284,361)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>8,803,792</u>	<u>(1,511,223)</u>	<u>(10,315,015)</u>		<u>(38,316,454)</u>	<u>750,000</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,713,963)</u>	<u>\$ (5,713,963)</u>		<u>(2,803,424)</u>	<u>(4,495,553)</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>\$ 142,567,620</u>			<u>\$ 148,281,583</u>	<u>\$ 146,589,454</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED AUGUST 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	553,146	8,757,205
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>47,386,326</u>	<u>37,033,598</u>	<u>16,539,107</u>	<u>53,572,705</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	<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	(16,808)	847,545
Future Capital Projects	<u>442,551</u>	-	-	-
	<u>8,194,410</u>	<u>6,852,454</u>	<u>(16,808)</u>	<u>6,835,646</u>
<b>Transportation:</b>				
Airport Improvements	<u>47,480,961</u>	<u>29,432,234</u>	<u>746,278</u>	<u>30,178,512</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>933,604</u>	<u>44,365,533</u>
<b>Revenues over (under) expenditures</b>	(105,836,895)	(6,398,331)	15,605,503	9,207,172

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED AUGUST 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>	17,116,726	<u>\$ 100,238,454</u>
<b>Fund balance, beginning of year</b>			87,946,208	
<b>Fund balance, end of year</b>			<u>\$ 105,062,934</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND  
 FOR THE PERIOD ENDED AUGUST 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	237,000	3,744,743
Investment earnings-debt proceeds	3,930,271	3,738,089	(314,013)	3,424,076
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>(77,013)</u>	<u>7,179,577</u>
<b>Expenditures:</b>				
Brunswick County Schools	<u>163,563,222</u>	<u>102,339,796</u>	<u>2,123,795</u>	<u>104,463,591</u>
<b>Revenues over (under) expenditures</b>	(159,632,951)	(95,083,206)	(2,200,808)	(97,284,014)
<b>Other Financing Sources (Uses):</b>				
Transfer from general fund	60,399,486	49,644,695	-	49,644,695
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
Total other financing sources (uses)	<u>159,632,951</u>	<u>148,878,159</u>	<u>-</u>	<u>148,878,159</u>
<b>Net change in fund balance</b>	\$ -	\$ 53,794,953	(2,200,808)	\$ 51,594,145
<b>Fund balance, beginning of year</b>			<u>53,794,956</u>	
<b>Fund balance, end of year</b>			<u>\$ 51,594,148</u>	

## COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE PERIOD ENDED AUGUST 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	\$ 689,734	\$ 46,243	\$ 1,363,054	\$ -	\$ -	\$ 2,099,031
Restricted cash and cash equivalents	-	-	-	783,071	9,010,395	9,793,466
Interest receivable	558	-	996	541	5,161	7,256
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	363	-	-	-	363
Total assets	<u>690,292</u>	<u>46,606</u>	<u>1,364,050</u>	<u>783,612</u>	<u>21,767,212</u>	<u>24,651,772</u>
<b>Liabilities:</b>						
Accounts payable and other liabilities	<u>7,403</u>	<u>1,291</u>	<u>5,230</u>	-	-	<u>13,924</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	558	363	996	541	5,161	7,619
Restricted - other	<u>682,331</u>	<u>44,952</u>	<u>1,357,824</u>	<u>783,071</u>	<u>9,010,395</u>	<u>11,878,573</u>
Total fund balances	<u>682,889</u>	<u>45,315</u>	<u>1,358,820</u>	<u>783,612</u>	<u>9,015,556</u>	<u>11,886,192</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 690,292</u>	<u>\$ 46,606</u>	<u>\$ 1,364,050</u>	<u>\$ 783,612</u>	<u>\$ 21,767,212</u>	<u>\$ 24,651,772</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 AUGUST 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	\$ 40,717	\$ -	\$ -	\$ 969,589	\$ 1,808,343	\$ 2,818,649
Permits and fees	-	-	37,170	-	-	37,170
Investment earnings	3,844	-	7,049	4,088	39,139	54,120
Total revenues	<u>44,561</u>	<u>-</u>	<u>44,219</u>	<u>973,677</u>	<u>1,847,482</u>	<u>2,909,939</u>
<b>Expenditures:</b>						
General government	-	-	22,895	1,656	-	24,551
Public safety	89,213	2,859	-	-	-	92,072
Human Services	-	-	-	-	39,865	39,865
Total expenditures	<u>89,213</u>	<u>2,859</u>	<u>22,895</u>	<u>1,656</u>	<u>39,865</u>	<u>156,488</u>
<b>Net change in fund balances</b>	(44,652)	(2,859)	21,324	972,021	1,807,617	2,753,451
<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>\$ 682,889</u>	<u>\$ 45,315</u>	<u>\$ 1,358,820</u>	<u>\$ 783,612</u>	<u>\$ 9,015,556</u>	<u>\$ 11,886,192</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	August 31, 2025	Variance Positive (Negative)	June 30, 2025	August 31, 2024
<b>Revenues:</b>					
Restricted intergovernmental	\$ 488,609	\$ 40,717	\$ (447,892)	\$ 671,807	\$ 86,902
Investment earnings	-	3,844	3,844	23,683	4,932
Total revenues	<u>488,609</u>	<u>44,561</u>	<u>(444,048)</u>	<u>695,490</u>	<u>91,834</u>
<b>Expenditures:</b>					
Operating costs	611,500	89,213	522,287	426,066	84,324
Capital outlay	16,439	-	16,439	392,503	172,578
<b>Debt Service:</b>					
Principal retirement	-	-	-	32,722	-
Interest and fees	-	-	-	850	-
Total expenditures	<u>627,939</u>	<u>89,213</u>	<u>538,726</u>	<u>852,141</u>	<u>256,902</u>
<b>Revenues over (under) expenditures</b>	(139,330)	(44,652)	94,678	(156,651)	(165,068)
<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>(44,652)</u>	<u>\$ (44,652)</u>	<u>(78,095)</u>	<u>(165,068)</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>\$ 682,889</u>		<u>\$ 727,541</u>	<u>\$ 640,568</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 AUGUST 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	2,859	693,951
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	-	660,836
Total expenditures	4,840,611	2,611,459	2,859	2,614,318
<b>Revenues over (under) expenditures</b>	(589,269)	(541,097)	(2,859)	(543,956)
<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	(2,859)	\$ 45,313
<b>Fund balance, beginning of year</b>			48,174	
<b>Fund balance, end of year</b>			\$ 45,315	

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

	<u>Budget</u>	<u>August 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2025</u>	<u>August 31, 2024</u>
<b>Revenues:</b>					
Permits and fees	\$ 180,500	\$ 37,170	\$ (143,330)	\$ 192,968	\$ 32,087
Investment earnings	25,000	7,049	(17,951)	43,490	7,928
Total revenues	<u>205,500</u>	<u>44,219</u>	<u>(161,281)</u>	<u>236,458</u>	<u>40,015</u>
<b>Expenditures:</b>					
General government	<u>205,500</u>	<u>22,895</u>	<u>182,605</u>	<u>155,476</u>	<u>21,747</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>21,324</u>	<u>\$ 21,324</u>	<u>80,982</u>	<u>18,268</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>\$ 1,358,820</u>		<u>\$ 1,337,496</u>	<u>\$ 1,274,782</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 AUGUST 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	4,088	131,826
Other	940	940	-	940
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>973,677</u>	<u>27,873,877</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	<u>1,656</u>	<u>87,388</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>1,656</u>	<u>3,347,715</u>
<b>Revenues over (under) expenditures</b>	23,742,551	23,554,141	972,021	24,526,162
<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>	972,021	<u>\$ 783,612</u>
<b>Fund balance, beginning of year</b>			<u>(188,409)</u>	
<b>Fund balance, end of year</b>			<u>\$ 783,612</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 AUGUST 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	August 31, 2025	Variance Positive (Negative)	June 30, 2025	August 31, 2024
<b>Revenues:</b>					
Restricted Opioid Revenue	\$ 909,578	\$ 1,808,343	\$ 898,765	\$ 2,088,734	\$ 1,619,258
Investment earnings	-	39,139	39,139	234,357	36,178
Total revenues	<u>909,578</u>	<u>1,847,482</u>	<u>937,904</u>	<u>2,323,091</u>	<u>1,655,436</u>
<b>Expenditures:</b>					
<b>Human Services:</b>					
Social services clinician	63,489	5,538	57,951	61,990	3,670
The Healing Place	192,720	-	192,720	177,200	-
Health Educator	37,041	2,825	34,216	31,137	5,170
Community Paramedicine	101,294	1,144	100,150	8,129	-
CRCI	246,375	-	246,375	176,400	-
ARROW	243,659	30,358	213,301	95,645	-
Naloxone	25,000	-	25,000	24,978	-
Capital outlay	-	-	-	52,022	-
	<u>909,578</u>	<u>39,865</u>	<u>869,713</u>	<u>627,501</u>	<u>8,840</u>
Total expenditures	<u>909,578</u>	<u>39,865</u>	<u>869,713</u>	<u>627,501</u>	<u>8,840</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>1,807,617</u>	<u>\$ 1,807,617</u>	1,695,590	1,646,596
<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>\$ 9,015,556</u>		<u>\$ 7,207,939</u>	<u>\$ 7,158,945</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
<b>Current Assets:</b>			
Cash, cash equivalents and investments	\$ 59,586,588	\$ 12,968,633	\$ 72,555,221
Restricted cash	3,729,408	34,629,616	38,359,024
Interest receivable	48,948	18,311	67,259
Receivables and special assessments, net	6,466,932	-	6,466,932
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	908,637	124,213	1,032,850
Inventories	6,332,606	-	6,332,606
Total current assets	<u>77,282,853</u>	<u>47,740,773</u>	<u>125,023,626</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	523,235	-	523,235
Customer deposits	3,217,756	-	3,217,756
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,046,343</u>	<u>-</u>	<u>12,046,343</u>
<b>Expendable net position</b>	<b>65,236,510</b>	<b>47,740,773</b>	<b>112,977,283</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>\$ 229,666,533</u>	<u>\$ 47,740,773</u>	<u>\$ 277,407,306</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Revenues:</b>							
User charges	\$ 45,412,148	\$ 45,412,148	\$ 11,130,552	\$ (34,281,596)	25%	\$ 52,660,193	\$ 10,748,398
Restricted intergovernmental	-	296,150	-	(296,150)	0%	21,823	-
Investment earnings	1,850,000	1,850,000	322,348	(1,527,652)	17%	2,207,788	385,143
Other	1,071,796	1,071,796	109,298	(962,498)	10%	1,809,710	904,488
Total revenues	<u>48,333,944</u>	<u>48,630,094</u>	<u>11,562,198</u>	<u>(37,067,896)</u>	24%	<u>56,699,514</u>	<u>12,038,029</u>
<b>Expenditures:</b>							
Salaries	9,748,865	9,573,324	1,466,475	8,106,849	15%	8,730,453	1,248,692
Fringe benefits	5,018,382	4,929,944	849,690	4,080,254	17%	4,238,469	691,427
Operating expenditures	15,328,873	16,231,754	2,623,666	13,608,088	16%	12,029,619	2,109,667
Repairs and maintenance	3,820,487	3,928,389	148,927	3,779,462	4%	3,480,826	918,431
Capital outlay	3,727,129	4,601,827	371,083	4,230,744	8%	9,191,316	395,688
<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	31,425	6,441,892	0%	6,525,434	35,925
Total expenditures	<u>49,342,739</u>	<u>50,964,241</u>	<u>5,491,266</u>	<u>45,472,975</u>	11%	<u>49,482,121</u>	<u>5,399,830</u>
<b>Revenues over (under) expenditures</b>	(1,008,795)	(2,334,147)	6,070,932	8,405,079	-260%	7,217,393	6,638,199
<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>\$ 3,572,082</u>	<u>\$ 3,572,082</u>		<u>\$ 170,701</u>	<u>\$ 3,813,199</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 AUGUST 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	143,094	1,801,696
Investment earnings-debt proceeds	-	4,445,826	244,946	4,690,772
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>388,040</u>	<u>8,536,414</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	9,495,991	153,573,058
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	2,196,084	53,976	2,250,060
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>9,594,536</u>	<u>158,637,709</u>
<b>Revenues over (under) expenditures</b>	(173,797,029)	(140,894,799)	(9,206,496)	(150,101,295)
<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	\$ (6,706,496)	\$ 45,953,296

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
<b>Current Assets:</b>			
Cash and cash equivalents/investments	\$ 38,192,567	\$ 50,617,644	\$ 88,810,211
Restricted cash	930,072	16,692,185	17,622,257
Interest receivable	33,635	23,799	57,434
Receivables and special assessments, net	3,988,664	-	3,988,664
Due from other governmental agencies	677,183	1,073,382	1,750,565
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>44,728,882</u>	<u>68,407,010</u>	<u>113,135,892</u>
<b>Current Liabilities:</b>			
Accounts payable and other liabilities	288,057	221,068	509,125
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>12,497,647</u>	<u>815,145</u>	<u>13,312,792</u>
<b>Expendable net position</b>	<b>32,231,235</b>	<b>67,591,865</b>	<b>99,823,100</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>\$ 282,352,589</u>	<u>\$ 67,591,865</u>	<u>\$ 349,944,454</u>

## COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	August 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	August 31, 2024
<b>Revenues:</b>							
User charges	\$ 42,623,329	\$ 42,623,329	\$ 8,154,024	\$ (34,469,305)	19%	\$ 55,637,038	\$ 8,405,486
Investment earnings Restricted	1,450,000	1,450,000	222,671	(1,227,329)	15%	1,697,690	264,168
intergovernmental	-	-	-	-	na	84,733	-
Other	-	10,000	17,069	7,069	171%	3,095,301	2,703,383
Total revenues	<u>44,073,329</u>	<u>44,083,329</u>	<u>8,393,764</u>	<u>(35,689,565)</u>	19%	<u>60,514,762</u>	<u>11,373,037</u>
<b>Expenditures:</b>							
Salaries	6,085,545	6,261,086	805,605	5,455,481	13%	4,787,427	741,052
Fringe benefits	2,950,978	3,039,416	436,947	2,602,469	14%	2,203,087	385,630
Operating expenditures	8,138,009	9,129,267	1,690,220	7,439,047	19%	6,944,089	1,548,015
Repairs and maintenance	2,375,981	2,562,374	174,903	2,387,471	7%	2,521,659	132,405
Capital outlay	10,103,156	12,097,378	608,937	11,488,441	5%	8,175,995	162,361
<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	516,881	5,062,061	9%	4,223,853	-
Total expenditures	<u>44,874,163</u>	<u>48,310,015</u>	<u>4,233,493</u>	<u>44,076,522</u>	9%	<u>37,431,867</u>	<u>2,969,463</u>
<b>Revenues over (under) expenditures</b>	(800,834)	(4,226,686)	4,160,271	8,386,957	-98%	23,082,895	8,403,574
<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)	(12,121,566)	(9,143,393)	2,978,173	75%	(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	4,013,428	14,841,596	-	(14,841,596)	0%	-	-
Total other fin. sources (uses)	<u>800,834</u>	<u>4,226,686</u>	<u>(7,816,737)</u>	<u>(12,043,423)</u>	-185%	<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>\$ (3,656,466)</u>	<u>\$ (3,656,466)</u>		<u>\$ (879,761)</u>	<u>\$ 3,738,166</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 AUGUST 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	2,071,712	1,848,324	221,838	2,070,162
Investment earnings-debt proceeds	81,742	1,267,382	117,529	1,384,911
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>59,677,134</u>	<u>7,559,106</u>	<u>339,367</u>	<u>7,898,473</u>
<b>Expenditures:</b>				
WBRWWTF Expansion Southport	52,300,543	38,983,044	977,263	39,960,307
Ocean Ridge Reclaimed Water Main	172,600	125,050	47	125,097
Navassa Wastewater System Rehabilitation	4,002,818	529,073	3,800	532,873
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,467,945	-	1,467,945
Biosolids Processing Facility	3,308,084	707,916	160,833	868,749
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	4,667	134,917
NEBRWWTP Transmission North	1,691,010	859,566	11,036	870,602
Longwood Road Force Main Sewer	24,646,280	978,310	-	978,310
Southport Merger - Pump Station Rehab	4,935,479	307,685	1,512	309,197
Southport Merger - Sewer Replacement	12,125,822	49,031	-	49,031
Southport Merger - Find and Fix	10,005,886	522,140	5,000	527,140
Transmission Midway Rd to Clemmons	15,608,600	89,036	36,871	125,907
MAIRP	67,500	-	-	-
Southport Merger - Low Pressure Conversion	1,220,991	-	-	-
West Bruns. WRF Expansion	2,300,800	60,980	105,004	165,984
West Bruns. Transmission Clemmons to WRF	114,300	8,858	19,926	28,784
West Bruns. Reclaimed Water Line	229,300	-	-	-
Pump Station Rehab and Upgrades	1,250,000	-	484	484
Total expenditures	<u>158,262,731</u>	<u>47,771,364</u>	<u>1,326,443</u>	<u>49,097,807</u>
<b>Revenues over (under) expenditures</b>	(98,585,597)	(40,212,258)	(987,076)	(41,199,334)
<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	70,912,349	58,790,789	9,143,392	67,934,181
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	(34,120,646)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>98,585,597</u>	<u>96,448,139</u>	<u>7,816,736</u>	<u>104,264,875</u>
<b>Revenues and other financing sources over (under) expenditures and other financing uses</b>	\$ -	\$ 56,235,881	\$ 6,829,660	\$ 63,065,541

## **Cash and Investments**

A Summary of Cash and Investments is presented below as of August 31, 2025. It reports that the County had \$477.3 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$66.6 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 AUGUST 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			9,881,565			0.00%
Total Checking & Petty Cash				\$ 9,890,915	2%	
Money Markets / Savings						
Truist Money Rate Savings			274,889,506			2.66%
First Bank Money Market			1,391,382			1.50%
First National Bank Money Market			5,000			4.37%
First National Bank ICS Sweep			62,233,916			4.45%
United Bank Money Market			541			0.64%
Total Money Markets / Savings				\$ 338,520,344	62%	
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				\$ 16,191,188	3%	3.93%
NC Capital Management Trust - Government Portfolio				\$ 80,369,410	15%	4.22%
<b>Total Unrestricted Cash and Investments</b>				<b>\$ 477,343,941</b>		
<b>Restricted Cash and Investments</b>						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 57,775,708		11%	4.22%
Truist General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,239,240		0%	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>\$ 66,609,651</b>		
<b>Grand Total All Cash and Investments</b>				<b>\$ 543,953,592</b>	<b>100%</b>	<b>3.31%</b>
<b>Cash Balances:</b>						
General Fund			\$ 142,653,879			
County Capital Reserve Fund			85,257,049			
School Capital Projects Fund			25,029,781			
Water Fund			62,804,342			
Water Capital Reserve Fund			26,352,052			
Wastewater Fund			38,192,564			
Wastewater Capital Reserve Fund			44,837,525			

## **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		39,020	48%	
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>99,340</b>		<b>12%</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		23,510,136	-2%	
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>35,597,916</b>		<b>20%</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		997,755	10%	
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>997,755</b>		<b>14%</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		691,074	11%	
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>691,074</b>		<b>25%</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		1,212,293	0%	
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>2,351,190</b>		<b>20%</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		1,036,933	-3%	
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>2,011,107</b>		<b>35%</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		771,896	8%	
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>1,372,487</b>		<b>27%</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		183,992	-9%	
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>366,463</b>		<b>17%</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		1,050,484	3%	
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>2,093,524</b>		<b>16%</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		93,444	8%	
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>185,824</b>		<b>17%</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		457,217	-36%	
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>813,481</b>		<b>20%</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		907,662	62%	
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>1,546,776</b>		<b>82%</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		115,049	-42%	
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>184,873</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		1,679,872	0%	
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>3,344,071</b>		<b>17%</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		540,500	-29%	
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>955,900</b>		<b>12%</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		1,424,348	-18%	
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>2,282,895</b>		<b>200%</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		183,690	-58%	
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	-	292,386		

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

NUMBER OF WATER RETAIL CUSTOMERS							
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	65,823	312
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	65,667	558

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

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 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	35,258	227
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	35,145	446

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

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