

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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

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Summary Information as of October 31, 2025:

General Fund:

- Total revenues for the General Fund are \$100.8 million, compared to \$91.4 million or 10.2% over the same period in the prior year. Significant changes include a 10.7% or \$6.0 million increase in Ad Valorem collections, \$0.7 million increase in EMS charges, and state and federal FEMA reimbursements received of \$1.8. Total revenues collected are 33.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$106.5 million, or 33.9% of the current budget. Total expenditures are more than those of the same period in the prior year by \$7.9 million or 8.0%. This is primarily due to a \$1.8 million increase in education and a \$2.5 million increase in EMS mainly for seven replacement ambulances.
- There were \$12.6 million net transfers out for the current period compared to \$19.0 million for the same period of the prior year. These transfers were for county capital projects, including the Department of Health and Human Services / EOC building.
- Expenditures are greater than revenues and net transfers by \$12.6 million for the current period end compared to \$19.0 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$23.2 million compared to \$22.0 million in the same period in the prior year. There are increases in system development fees of \$1.9 million over the same period in the prior year, offset by decreases in taps and connections of \$0.7 million. 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 47.7% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$15.4 million and are 30.1% of the current budget. Expenditures increased slightly, \$0.5 million, over 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. There was also a \$2.0 million claims settlement received.
- Revenues are more than expenditures and net transfers by \$7.4 million compared to \$4.3 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased \$2.0 million under the same period in the prior year to \$18.9 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 42.8% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$11.8 million and are 24.3% of the current budget. Expenditures increased 31.4% or \$2.8 million over the same period in the prior year mainly due to an increase in capital equipment, tap on supplies, and for costs associated with a major forcemain repair.
- There were \$10.6 million net transfers out in the current period compared to \$6.3 million in the same period in the prior year. These transfers were mainly for the Longwood Forcemain grant project, and partner capital and replacement reserves from FY25 results.
- Expenditures are greater than revenues and net transfers by \$3.5 million for the current period end compared to revenues greater than expenditures of \$5.6 million at the end of the same period of the prior year.

American Rescue Plan Fund:

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

American Rescue Plan Act (ARPA) Projects					
Function	Project	Approved/ Appropriated		Expended	Obligated
Gen. Gov.	Premium Pay	\$	2,369,543	\$ 2,369,543	\$ -
Public Utilities	Sewer Infrastructure Project - Trailwood		126,989	126,989	-
Gen. Gov.	Revenue Replacement/Standard Allowance		10,000,000	10,000,000	-
Gen. Gov.	ARPA Direct Administrative Costs		85,733	85,733	-
Gen. Gov.	Restoring Pre-Pandemic Employment		12,120,318	12,120,318	-
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	900,000	-
Public Utilities	Shallotte Water Meter Replacement Project		36,300	36,300	-
	Total American Rescue Plan Act (ARPA) Projects	\$	27,741,111	\$ 27,741,110	\$ 1

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

Standard Allowance (10M) ARPA Redirected Projects				
Function	Project	Appropriated	Earmarked	Total
Public Safety	Emergency Operations Plan and Continuity of Operations Plan	\$ 159,494	\$ -	\$ 159,494
Public Safety	VIPER Radios	3,417,000	258,532	3,675,532
Public Safety	Armored Vehicle - Sheriff Office	330,613	-	330,613
Public Safety	Volunteer Fire Departments (equipment, operational needs)	700,000	-	700,000
Human Services	Non-Profit Organizations Impacted by COVID	697,045	-	697,045
Human Services	WARM (weatherization, safety, and accessibility improvements)	250,000	-	250,000
Gen. Gov.	Commissioner Chambers Technology Upgrade - Live Stream Meetings	150,000	-	150,000
Human Services	Parking Lot Improvments - COVID Vaccine Site BCC	100,000	-	100,000
Human Services	BFA	54,000	-	54,000
Public Safety	Mobile Command Vehicle - Sheriff Office	-	1,200,000	1,200,000
Public Safety	Emergency Management LifePak Monitor Replacements	-	2,400,000	2,400,000
Public Safety	Fire Department Air Compressor	-	185,000	185,000
	Total Appropriated/Approved Standard Allowance Projects	\$ 5,858,152	\$ 4,043,532	\$ 9,901,684
TBD	Remaining Funds - To Be Determined	-	-	98,316
	Total Standard Allowance (10M) ARPA Redirected	\$ 5,858,152	\$ 4,043,532	\$ 10,000,000

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

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

Opioid Fund:

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$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 October 2025 totals \$478,853.

National Opioid Settlement Projects Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative Expenditures As of 6.30.25	Current Fiscal Year Funding	Fiscal Year Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 58,643	\$ 37,041	9,340
#3 Recovery Support Services	DSS Clinician	57,053	31,745	9,937
#3 Recovery Support Services	The Healing Place (strategy change in FY25)	177,200	192,720	39,085
#3 Recovery Support Services	Christian Recovery Centers Inc.	176,400	246,375	32,400
#3 Recovery Support Services	ARROW Program	95,645	243,659	36,163
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	44,418	31,745	6,435
#7 Naloxone Distribution	Naloxone Distribution	24,978	25,000	9,058
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	60,150	101,294	1,144
	Total National Opioid Settlement Projects	\$ 772,962	\$ 909,578	\$ 143,562

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
OCTOBER 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 131,196,048	\$ 113,158,395	\$ 43,557,024	\$ 2,284,154	\$ 290,195,621
Restricted cash and investments	1,488,168	-	2,682,856	9,091,391	13,262,415
Interest receivable	34,772	21,251	10,063	2,046	68,132
Taxes receivable - net	124,449,526	-	-	-	124,449,526
Receivables - net	3,981,990	-	-	-	3,981,990
Other governmental agencies	1,364,256	36,840	491,900	12,752,019	14,645,015
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 262,607,050</u>	<u>\$ 113,216,486</u>	<u>\$ 46,741,843</u>	<u>\$ 24,129,610</u>	<u>\$ 446,694,989</u>
Liabilities:					
Accounts payable and other liabilities	\$ 7,615,967	\$ -	\$ 2,094,717	\$ 7,149	\$ 9,717,833
Deferred Inflows of Resources:					
	125,054,195	-	-	12,751,656	137,805,851
Fund Balances:					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	2,409	17,149,809
Restricted - other	4,634,512	-	2,682,856	11,368,396	18,685,764
Committed	214,566	113,216,486	41,964,270	-	155,395,322
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	93,544,985	-	-	-	93,544,985
Total fund balances	<u>129,936,888</u>	<u>113,216,486</u>	<u>44,647,126</u>	<u>11,370,805</u>	<u>299,171,305</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 262,607,050</u>	<u>\$ 113,216,486</u>	<u>\$ 46,741,843</u>	<u>\$ 24,129,610</u>	<u>\$ 446,694,989</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 61,622,191	\$ -	\$ -	\$ -	\$ 61,622,191
Local option sales taxes	10,559,617	-	-	-	10,559,617
Other taxes and licenses	5,451,397	-	-	-	5,451,397
Unrestricted intergovernmental revenues	109,142	-	-	-	109,142
Restricted intergovernmental revenues	8,436,828	15,991,115	-	2,936,783	27,364,726
Permits and fees	3,263,091	-	-	75,212	3,338,303
Sales and services	8,524,146	-	-	-	8,524,146
Investment earnings	1,449,085	1,098,983	197,584	114,800	2,860,452
Other	1,367,067	-	-	-	1,367,067
Total revenues	<u>100,782,564</u>	<u>17,090,098</u>	<u>197,584</u>	<u>3,126,795</u>	<u>121,197,041</u>
Expenditures:					
Current:					
General government	6,714,678	-	-	90,953	6,805,631
Public safety	27,977,746	-	-	868,773	28,846,519
Central services	10,933,487	-	-	-	10,933,487
Human services	12,915,098	792,229	-	143,560	13,850,887
Transportation	80,500	2,555,322	-	-	2,635,822
Environmental protection	9,137,998	-	-	-	9,137,998
Culture and recreation	2,494,183	(16,508)	-	-	2,477,675
Economic and physical development	4,224,962	-	-	-	4,224,962
Education	23,048,259	-	10,197,866	-	33,246,125
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,137,118	-	-	-	2,137,118
Total expenditures	<u>106,549,029</u>	<u>3,331,043</u>	<u>10,197,866</u>	<u>1,103,286</u>	<u>121,181,224</u>
Revenues over (under) expenditures	<u>(5,766,465)</u>	<u>13,759,055</u>	<u>(10,000,282)</u>	<u>2,023,509</u>	<u>15,817</u>
Other Financing Sources (Uses):					
Transfers from other funds	852,852	12,364,075	852,452	214,555	14,283,934
Transfers to other funds	<u>(13,431,082)</u>	<u>(852,852)</u>	<u>-</u>	<u>-</u>	<u>(14,283,934)</u>
Total other financing sources (uses)	<u>(12,578,230)</u>	<u>11,511,223</u>	<u>852,452</u>	<u>214,555</u>	<u>-</u>
Net change in fund balance	(18,344,695)	25,270,278	(9,147,830)	2,238,064	15,817
Fund balance, beginning of year	<u>148,281,583</u>	<u>87,946,208</u>	<u>53,794,956</u>	<u>9,132,741</u>	<u>299,155,488</u>
Fund balance, end of year	<u>\$ 129,936,888</u>	<u>\$ 113,216,486</u>	<u>\$ 44,647,126</u>	<u>\$ 11,370,805</u>	<u>\$ 299,171,305</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 61,622,191	\$ (122,334,211)
Local option sales taxes	50,400,983	50,400,983	10,559,617	(39,841,366)
Other taxes and licenses	9,665,000	9,665,000	5,451,397	(4,213,603)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	109,142	(3,495,858)
Restricted intergovernmental revenues	19,878,496	20,210,664	8,436,828	(11,773,836)
Permits and fees	10,809,134	10,809,134	3,263,091	(7,546,043)
Sales and services	20,970,478	20,970,478	8,524,146	(12,446,332)
Investment earnings	4,502,200	4,502,200	1,449,085	(3,053,115)
Other	1,312,055	1,330,649	1,367,067	36,418
Total revenues	<u>305,099,748</u>	<u>305,450,510</u>	<u>100,782,564</u>	<u>(204,667,946)</u>
Expenditures:				
Current:				
General government	20,003,248	20,306,587	6,714,678	13,591,909
Central services	27,505,367	29,071,828	10,933,487	18,138,341
Public safety	81,475,473	88,653,861	27,977,746	60,676,115
Transportation	161,000	200,023	80,500	119,523
Environmental protection	28,213,285	28,578,291	9,137,998	19,440,293
Economic and physical development	11,628,476	12,976,026	4,224,962	8,751,064
Human services	40,722,148	41,206,285	12,915,098	28,291,187
Education	69,676,946	69,676,946	23,048,259	46,628,687
Culture and recreation	7,910,619	10,131,981	2,494,183	7,637,798
Debt Service:				
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000
Interest and fiscal charges	4,337,474	4,337,474	2,137,118	2,200,356
Total expenditures	<u>300,749,036</u>	<u>314,254,302</u>	<u>106,549,029</u>	<u>207,705,273</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(5,766,465)</u>	<u>3,037,327</u>
Other Financing Sources (Uses):				
Transfers from other funds	790,562	852,852	852,852	-
Transfers to other funds	(13,118,866)	(23,333,421)	(13,431,082)	9,902,339
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>(12,578,230)</u>	<u>(21,382,022)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(18,344,695)	<u>\$ (18,344,695)</u>
Fund balance, beginning of year			148,281,583	
Fund balance, end of year			<u>\$ 129,936,888</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 60,682,424	\$ (122,023,978)	33%	\$ 181,099,618	\$ 54,948,966
Prior year taxes	850,000	850,000	821,271	(28,729)	97%	1,253,989	601,565
Penalties and interest	400,000	400,000	118,496	(281,504)	30%	570,962	108,258
	<u>183,956,402</u>	<u>183,956,402</u>	<u>61,622,191</u>	<u>(122,334,211)</u>	33%	<u>182,924,569</u>	<u>55,658,789</u>
Local Option Sales Taxes:							
Article 39 (1%)	21,896,566	21,896,566	4,923,115	(16,973,451)	22%	20,984,716	4,860,658
Article 40 (1/2%)	13,816,530	13,816,530	2,539,949	(11,276,581)	18%	14,083,971	2,373,869
Article 42 (1/2%)	14,687,887	14,687,887	3,096,553	(11,591,334)	21%	14,415,411	2,998,286
	<u>50,400,983</u>	<u>50,400,983</u>	<u>10,559,617</u>	<u>(39,841,366)</u>	21%	<u>49,484,098</u>	<u>10,232,813</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	270,000	270,000	-	(270,000)	0%	299,336	-
Deed stamp excise tax	6,500,000	6,500,000	3,528,106	(2,971,894)	54%	8,504,545	2,835,137
Solid waste tax	75,000	75,000	-	(75,000)	0%	78,639	77,185
White goods disposal tax	70,000	70,000	-	(70,000)	0%	82,734	-
1% Occupancy Tax	2,750,000	2,750,000	1,923,291	(826,709)	70%	3,407,272	1,724,925
	<u>9,665,000</u>	<u>9,665,000</u>	<u>5,451,397</u>	<u>(4,213,603)</u>	56%	<u>12,372,526</u>	<u>4,637,247</u>
Unrestricted Intergovernmental:							
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	109,142	(195,858)	36%	240,101	52,747
	<u>3,605,000</u>	<u>3,605,000</u>	<u>109,142</u>	<u>(3,495,858)</u>	3%	<u>8,312,633</u>	<u>52,747</u>
Restricted Intergovernmental:							
State and federal grant	19,480,862	19,813,030	8,299,297	(11,513,733)	42%	20,007,281	5,513,404
State Aid to Libraries	192,594	192,594	64,192	(128,402)	33%	192,594	63,176
State cost reimbursement	48,040	48,040	-	(48,040)	0%	32,179	-
Restricted Opioid Revenues	-	-	-	-	na	124,885	124,885
Court facility fees	145,000	145,000	44,913	(100,087)	31%	172,809	44,994
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	-	(12,000)	0%	17,786	-
State drug tax	-	-	28,426	28,426	na	44,932	9,352
	<u>19,878,496</u>	<u>20,210,664</u>	<u>8,436,828</u>	<u>(11,773,836)</u>	42%	<u>20,597,677</u>	<u>5,755,811</u>
Permits and Fees:							
Blding insp. and permits	8,192,988	8,192,988	2,310,128	(5,882,860)	28%	7,477,773	2,692,822
Recording fees	760,000	760,000	353,813	(406,187)	47%	915,155	307,627
Fire inspection fees	500,000	500,000	200,074	(299,926)	40%	534,287	167,814
Concealed handgun permit	178,296	178,296	56,875	(121,421)	32%	193,136	58,950
Other permit and fees	1,177,850	1,177,850	342,201	(835,649)	29%	1,201,477	216,371
	<u>10,809,134</u>	<u>10,809,134</u>	<u>3,263,091</u>	<u>(7,546,043)</u>	30%	<u>10,321,828</u>	<u>3,443,584</u>
Sales and Services:							
Solid waste fees	4,800,000	4,800,000	1,854,863	(2,945,137)	39%	5,517,532	1,842,191
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	28,705	(43,295)	40%	83,522	34,705
EMS Charges	9,050,000	9,050,000	4,006,829	(5,043,171)	44%	9,476,957	3,278,792
Public health user fees	998,950	998,950	274,832	(724,118)	28%	1,057,221	301,029
Sheriff animal prot. serv. fees	109,500	109,500	46,993	(62,507)	43%	121,409	42,815
Social services fees	11,500	11,500	(814)	(12,314)	-7%	10,503	3,223
Public housing fees	41,600	41,600	27,761	(13,839)	67%	21,809	859
Tax collection fees	525,000	525,000	163,936	(361,064)	31%	552,098	142,467
Other sales and services	2,209,350	2,209,350	727,916	(1,481,434)	33%	2,390,345	826,681
Register of deeds	358,000	358,000	168,655	(189,345)	47%	466,397	145,216

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Sales and Services (continued):							
Marriage licenses	60,000	60,000	26,607	(33,393)	44%	61,506	24,879
Recreation services	393,000	393,000	149,889	(243,111)	38%	324,251	134,328
	<u>20,970,478</u>	<u>20,970,478</u>	<u>8,524,146</u>	<u>(12,446,332)</u>	41%	<u>22,357,000</u>	<u>8,812,084</u>
Investment earnings	<u>4,502,200</u>	<u>4,502,200</u>	<u>1,449,085</u>	<u>(3,053,115)</u>	32%	<u>5,376,141</u>	<u>1,675,118</u>
Other:							
ABC bottles taxes	75,000	75,000	28,402	(46,598)	38%	97,713	27,364
Cnty Brd of Alcohol Control	30,000	30,000	-	(30,000)	0%	30,000	7,500
Contributions	51,000	51,800	51,699	(101)	100%	122,323	37,668
Other revenues	1,156,055	1,173,849	1,286,966	113,117	110%	4,066,458	1,089,162
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,330,649</u>	<u>1,367,067</u>	<u>36,418</u>	103%	<u>4,330,469</u>	<u>1,161,694</u>
Total revenues	<u>305,099,748</u>	<u>305,450,510</u>	<u>100,782,564</u>	<u>(204,667,946)</u>	33%	<u>316,076,941</u>	<u>91,429,887</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	271,972	271,972	95,603	176,369	35%	258,491	89,388
Fringe benefits	98,331	98,331	30,201	68,130	31%	83,093	28,181
Operating costs	60,350	60,350	25,608	34,742	42%	56,283	19,314
	<u>430,653</u>	<u>430,653</u>	<u>151,412</u>	<u>279,241</u>	35%	<u>397,867</u>	<u>136,883</u>
County Administration:							
Salaries	1,110,272	1,110,272	361,863	748,409	33%	943,601	357,240
Fringe benefits	391,362	391,362	122,071	269,291	31%	317,378	118,037
Operating costs	96,845	96,845	13,694	83,151	14%	40,567	19,623
Capital outlay	-	41,791	40,990	801	98%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>538,618</u>	<u>1,101,652</u>	33%	<u>1,308,085</u>	<u>494,900</u>
Human Resources:							
Salaries	592,371	592,371	185,579	406,792	31%	499,014	174,238
Fringe benefits	233,610	233,610	70,413	163,197	30%	189,237	65,158
Operating costs	11,355	11,355	1,819	9,536	16%	14,376	1,522
	<u>837,336</u>	<u>837,336</u>	<u>257,811</u>	<u>579,525</u>	31%	<u>702,627</u>	<u>240,918</u>
Communications:							
Salaries	253,585	253,585	59,355	194,230	23%	165,257	60,005
Fringe benefits	105,021	105,021	22,982	82,039	22%	63,211	22,356
Operating costs	139,581	139,581	4,157	135,424	3%	59,108	10,442
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>86,494</u>	<u>411,693</u>	17%	<u>446,401</u>	<u>92,803</u>
Finance:							
Salaries	1,442,909	1,442,909	487,118	955,791	34%	1,293,524	447,299
Fringe benefits	558,235	558,235	182,009	376,226	33%	484,812	165,822
Operating costs	727,678	727,678	452,032	275,646	62%	425,491	180,953
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>1,121,159</u>	<u>1,607,663</u>	41%	<u>2,391,862</u>	<u>794,074</u>
Tax Administration:							
Salaries	3,095,029	3,095,029	1,030,924	2,064,105	33%	2,823,298	1,049,591
Fringe benefits	1,359,159	1,359,159	430,440	928,719	32%	1,223,054	474,821
Operating costs	1,214,543	1,214,543	365,131	849,412	30%	889,097	362,694
Capital outlay	66,000	155,732	87,292	68,440	56%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>1,913,787</u>	<u>3,910,676</u>	33%	<u>4,967,772</u>	<u>1,887,106</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
County Attorney:							
Salaries	472,231	472,231	167,888	304,343	36%	447,919	158,452
Fringe benefits	170,330	170,330	58,948	111,382	35%	156,541	54,722
Operating costs	182,100	182,100	27,287	154,813	15%	77,650	24,701
	<u>824,661</u>	<u>824,661</u>	<u>254,123</u>	<u>570,538</u>	31%	<u>682,110</u>	<u>237,875</u>
Court Facilities:							
Operating costs	308,459	308,459	56,624	251,835	18%	235,799	37,957
Capital outlay	-	171,816	122,815	49,001	71%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>179,439</u>	<u>300,836</u>	37%	<u>235,799</u>	<u>37,957</u>
Board of Elections:							
Salaries	1,141,472	1,141,472	206,591	934,881	18%	986,700	214,856
Fringe benefits	250,504	250,504	77,899	172,605	31%	212,572	64,919
Operating costs	371,764	371,764	49,947	321,817	13%	332,314	187,977
Capital outlay	42,100	42,100	11,066	31,034	26%	33,166	33,166
	<u>1,805,840</u>	<u>1,805,840</u>	<u>345,503</u>	<u>1,460,337</u>	19%	<u>1,564,752</u>	<u>500,918</u>
Register of Deeds:							
Salaries	832,395	832,395	245,913	586,482	30%	744,247	285,510
Fringe benefits	406,563	406,563	115,913	290,650	29%	345,037	125,581
Operating costs	3,597,122	3,597,122	1,504,506	2,092,616	42%	4,468,164	1,144,249
	<u>4,836,080</u>	<u>4,836,080</u>	<u>1,866,332</u>	<u>2,969,748</u>	39%	<u>5,557,448</u>	<u>1,555,340</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>20,003,248</u>	<u>20,306,587</u>	<u>6,714,678</u>	<u>13,591,909</u>	33%	<u>18,254,723</u>	<u>5,978,774</u>
Central Services:							
Information Technology:							
Salaries	2,598,084	2,598,084	900,561	1,697,523	35%	2,151,325	646,313
Fringe benefits	1,006,136	1,006,136	339,776	666,360	34%	793,574	236,528
Operating costs	3,083,238	3,142,801	1,248,602	1,894,199	40%	1,633,979	924,315
Capital outlay	41,000	142,424	89,474	52,950	63%	857,901	-
	<u>6,728,458</u>	<u>6,889,445</u>	<u>2,578,413</u>	<u>4,311,032</u>	37%	<u>5,436,779</u>	<u>1,807,156</u>
Fleet Services:							
Salaries	1,017,086	1,017,086	304,437	712,649	30%	919,220	333,218
Fringe benefits	450,624	450,624	130,400	320,224	29%	389,776	137,495
Operating costs	318,919	318,919	(25,802)	344,721	-8%	326,661	(178,406)
Capital outlay	278,000	662,846	10,046	652,800	2%	737,133	71,753
	<u>2,064,629</u>	<u>2,449,475</u>	<u>419,081</u>	<u>2,030,394</u>	17%	<u>2,372,790</u>	<u>364,060</u>
Engineering:							
Salaries	886,426	886,426	303,818	582,608	34%	832,102	287,078
Fringe benefits	334,643	334,643	112,842	221,801	34%	306,025	104,590
Operating costs	45,950	95,950	12,175	83,775	13%	28,489	12,334
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>428,835</u>	<u>933,184</u>	31%	<u>1,178,490</u>	<u>404,002</u>
Operation Services:							
Salaries	3,384,971	3,384,971	1,090,832	2,294,139	32%	3,106,343	1,116,707
Fringe benefits	1,562,895	1,562,895	491,865	1,071,030	31%	1,373,857	474,302
Operating costs	4,506,522	5,018,819	1,620,642	3,398,177	32%	5,940,892	1,057,879
Capital outlay	179,000	519,731	179,456	340,275	35%	1,084,862	174,357
	<u>9,633,388</u>	<u>10,486,416</u>	<u>3,382,795</u>	<u>7,103,621</u>	32%	<u>11,505,954</u>	<u>2,823,245</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Non-departmental:							
Fringe benefits	7,554,395	7,554,395	3,098,188	4,456,207	41%	7,217,718	2,858,924
Operating costs	212,478	330,078	1,026,175	(696,097)	311%	414,314	1,166,826
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>4,124,363</u>	<u>3,760,110</u>	52%	<u>7,695,162</u>	<u>4,088,880</u>
Total central services	<u>27,505,367</u>	<u>29,071,828</u>	<u>10,933,487</u>	<u>18,138,341</u>	38%	<u>28,189,175</u>	<u>9,487,343</u>
Public Safety:							
District Attorney:							
Operating costs	13,000	13,000	1,233	11,767	9%	5,367	1,763
Sheriff:							
Salaries	16,411,844	16,222,293	5,636,647	10,585,646	35%	15,546,158	5,550,707
Fringe benefits	6,621,611	6,535,062	2,153,542	4,381,520	33%	5,877,624	2,050,176
Operating costs	3,601,673	4,302,320	1,167,232	3,135,088	27%	4,110,994	1,583,183
Capital outlay	1,794,820	4,482,154	490,145	3,992,009	11%	1,504,071	715,450
	<u>28,429,948</u>	<u>31,541,829</u>	<u>9,447,566</u>	<u>22,094,263</u>	30%	<u>27,038,847</u>	<u>9,899,516</u>
Detention Center:							
Salaries	7,892,278	7,892,278	2,614,290	5,277,988	33%	7,298,711	2,621,097
Fringe benefits	3,367,193	3,367,193	1,045,535	2,321,658	31%	2,836,250	1,005,349
Operating costs	4,437,461	4,476,577	1,598,903	2,877,674	36%	3,891,706	1,429,072
Capital outlay	40,038	46,380	-	46,380	0%	92,591	78,295
	<u>15,736,970</u>	<u>15,782,428</u>	<u>5,258,728</u>	<u>10,523,700</u>	33%	<u>14,119,258</u>	<u>5,133,813</u>
Public Defenders Office:							
Operating costs	11,600	11,600	-	11,600	0%	1,992	617
Emergency Medical:							
Salaries	11,288,574	11,288,574	3,401,129	7,887,445	30%	9,282,866	3,291,624
Fringe benefits	4,525,646	4,525,646	1,277,054	3,248,592	28%	3,432,047	1,183,330
Operating costs	3,150,897	3,261,997	1,426,281	1,835,716	44%	3,292,453	972,306
Capital outlay	1,424,850	4,757,209	1,911,082	2,846,127	40%	1,209,690	53,463
	<u>20,389,967</u>	<u>23,833,426</u>	<u>8,015,546</u>	<u>15,817,880</u>	34%	<u>17,217,056</u>	<u>5,500,723</u>
Community Paramedicine:							
Salaries	165,604	165,604	34,935	130,669	21%	41,230	-
Fringe benefits	68,074	68,074	13,509	54,565	20%	14,799	-
Operating costs	41,100	41,100	961	40,139	2%	5,867	-
Capital outlay	132,000	132,000	90	131,910	0%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>49,495</u>	<u>357,283</u>	12%	<u>125,683</u>	<u>-</u>
Emergency Management:							
Salaries	704,548	704,548	219,493	485,055	31%	600,983	211,305
Fringe benefits	274,439	274,439	82,363	192,076	30%	218,187	74,494
Operating costs	704,669	730,570	199,397	531,173	27%	485,265	194,355
Capital outlay	90,200	90,715	15,714	75,001	17%	285,096	149,388
	<u>1,773,856</u>	<u>1,800,272</u>	<u>516,967</u>	<u>1,283,305</u>	29%	<u>1,589,531</u>	<u>629,542</u>
Other Agencies:							
Rescue Squads	358,300	358,300	95,400	262,900	27%	358,300	89,575

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Building Inspections and Central Permitting:							
Salaries	4,411,772	4,432,272	1,501,651	2,930,621	34%	3,969,945	1,304,761
Fringe benefits	1,786,814	1,792,514	583,658	1,208,856	33%	1,522,547	486,576
Operating costs	365,579	365,579	119,603	245,976	33%	322,641	139,778
Capital outlay	-	-	-	-	na	265,146	-
	<u>6,564,165</u>	<u>6,590,365</u>	<u>2,204,912</u>	<u>4,385,453</u>	33%	<u>6,080,279</u>	<u>1,931,115</u>
Fire Inspections							
Salaries	858,723	858,723	305,899	552,824	36%	803,606	291,859
Fringe benefits	340,900	340,900	109,035	231,865	32%	273,808	98,778
Operating costs	116,120	116,120	25,195	90,925	22%	80,640	31,895
Capital outlay	47,000	47,000	42,952	4,048	91%	64,114	41,141
	<u>1,362,743</u>	<u>1,362,743</u>	<u>483,081</u>	<u>879,662</u>	35%	<u>1,222,168</u>	<u>463,673</u>
Central Communications:							
Salaries	2,970,249	2,970,249	908,834	2,061,415	31%	2,599,605	897,519
Fringe benefits	1,225,681	1,225,681	364,253	861,428	30%	1,013,866	342,061
Operating costs	677,122	719,872	137,072	582,800	19%	536,927	71,405
Capital outlay	54,467	327,417	10,058	317,359	3%	196,374	17,981
	<u>4,927,519</u>	<u>5,243,219</u>	<u>1,420,217</u>	<u>3,823,002</u>	27%	<u>4,346,772</u>	<u>1,328,966</u>
Animal Protective Services:							
Salaries	758,958	758,958	280,912	478,046	37%	767,270	277,534
Fringe benefits	327,176	327,176	118,130	209,046	36%	316,515	112,399
Operating costs	350,163	559,437	85,559	473,878	15%	317,292	90,514
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	<u>1,500,627</u>	<u>1,709,901</u>	<u>484,601</u>	<u>1,225,300</u>	28%	<u>1,408,182</u>	<u>480,447</u>
Total public safety	<u>81,475,473</u>	<u>88,653,861</u>	<u>27,977,746</u>	<u>60,676,115</u>	32%	<u>73,513,435</u>	<u>25,459,750</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	55,500	55,500	50%	112,200	55,500
Odell Williamson Mun. Air.	50,000	50,000	25,000	25,000	50%	50,000	25,000
Brunswick Transit System	-	39,023	-	39,023	0%	60,000	-
Total transportation	<u>161,000</u>	<u>200,023</u>	<u>80,500</u>	<u>119,523</u>	40%	<u>222,200</u>	<u>80,500</u>
Environmental Protection:							
Solid Waste:							
Salaries	553,037	553,037	176,786	376,251	32%	525,545	190,173
Fringe benefits	242,508	242,508	75,126	167,382	31%	224,797	79,117
Operating costs	27,060,330	27,070,336	8,814,642	18,255,694	33%	25,177,346	8,420,099
Capital outlay	-	355,000	-	355,000	0%	173,367	80,007
	<u>27,855,875</u>	<u>28,220,881</u>	<u>9,066,554</u>	<u>19,154,327</u>	32%	<u>26,101,055</u>	<u>8,769,396</u>
Other:							
Forestry services	357,410	357,410	71,444	285,966	20%	249,771	46,000
Total environmental prot.	<u>28,213,285</u>	<u>28,578,291</u>	<u>9,137,998</u>	<u>19,440,293</u>	32%	<u>26,350,826</u>	<u>8,815,396</u>
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,105,863	1,105,863	378,083	727,780	34%	1,046,828	366,144
Fringe benefits	453,966	453,966	145,929	308,037	32%	405,377	137,783
Operating costs	210,072	240,597	75,936	164,661	32%	247,418	62,042
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>599,948</u>	<u>1,208,678</u>	33%	<u>1,703,403</u>	<u>565,969</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Cooperative Extension:							
Salaries	352,203	452,331	92,894	359,437	21%	414,584	100,173
Fringe benefits	175,490	216,299	41,027	175,272	19%	190,144	43,764
Operating costs	192,699	191,938	27,080	164,858	14%	146,570	27,659
Capital outlay	50,000	50,000	-	50,000	0%	102,879	-
	<u>770,392</u>	<u>910,568</u>	<u>161,001</u>	<u>749,567</u>	<u>18%</u>	<u>854,177</u>	<u>171,596</u>
Soil and Water Conservation:							
Salaries	205,943	205,943	70,503	135,440	34%	195,304	65,864
Fringe benefits	86,847	86,847	29,258	57,589	34%	80,332	26,988
Operating costs	18,800	18,800	2,417	16,383	13%	13,885	3,732
	<u>311,590</u>	<u>311,590</u>	<u>102,178</u>	<u>209,412</u>	<u>33%</u>	<u>289,521</u>	<u>96,584</u>
Public Housing Section 8:							
Salaries	241,647	241,647	82,313	159,334	34%	223,703	76,992
Fringe benefits	106,893	106,893	35,878	71,015	34%	97,552	33,101
Operating costs	2,695,613	2,695,613	882,377	1,813,236	33%	2,660,080	867,860
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>1,000,568</u>	<u>2,078,585</u>	<u>32%</u>	<u>2,989,492</u>	<u>977,953</u>
1% Occupancy Tax:							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	<u>1,923,291</u>	<u>826,709</u>	<u>70%</u>	<u>3,407,272</u>	<u>1,724,925</u>
Other Economic Development:							
Contracted Services	125,000	125,000	47,067	77,933	38%	122,938	41,072
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	78,409	-	100%	186,125	-
Other Economic Development (continued):							
Reserve for shoreline protection	200,000	548,440	-	548,440	0%	-	-
Brunswick Busines & Industry Development	625,000	625,000	312,500	312,500	50%	625,000	312,500
	<u>2,939,240</u>	<u>4,116,089</u>	<u>437,976</u>	<u>3,678,113</u>	<u>11%</u>	<u>934,063</u>	<u>353,572</u>
Total economic development	<u>11,628,476</u>	<u>12,976,026</u>	<u>4,224,962</u>	<u>8,751,064</u>	<u>33%</u>	<u>10,177,928</u>	<u>3,890,599</u>
Human Services:							
Health:							
Administration:							
Salaries	3,675,618	3,675,618	1,196,157	2,479,461	33%	3,244,652	1,154,182
Fringe benefits	1,778,201	1,778,201	596,341	1,181,860	34%	1,614,546	560,011
Operating costs	241,982	253,782	80,460	173,322	32%	372,745	54,360
Capital outlay	-	-	-	-	na	79,662	59,054
	<u>5,695,801</u>	<u>5,707,601</u>	<u>1,872,958</u>	<u>3,834,643</u>	<u>33%</u>	<u>5,311,605</u>	<u>1,827,607</u>
Communicable Diseases:							
Operating costs	458,829	458,829	187,294	271,535	41%	450,832	227,301
Capital outlay	-	-	-	-	na	21,477	-
	<u>458,829</u>	<u>458,829</u>	<u>187,294</u>	<u>271,535</u>	<u>41%</u>	<u>472,309</u>	<u>227,301</u>
Adult Health Maintenance:							
Operating costs	80,230	80,230	38,126	42,104	48%	444,926	213,718
Capital outlay	-	-	-	-	na	6,710	-
	<u>80,230</u>	<u>80,230</u>	<u>38,126</u>	<u>42,104</u>	<u>48%</u>	<u>451,636</u>	<u>213,718</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Senior Health							
Salaries	56,479	47,070	-	47,070	0%	-	-
Fringe benefits	25,600	21,448	-	21,448	0%	-	-
Operating costs	9,810	23,371	9,657	13,714	41%	33,257	9,282
Capital outlay	-	-	-	-	na	2,042	-
	<u>91,889</u>	<u>91,889</u>	<u>9,657</u>	<u>82,232</u>	<u>11%</u>	<u>35,299</u>	<u>9,282</u>
Maternal and Child Health:							
Salaries	637,163	637,163	217,277	419,886	34%	565,268	178,667
Fringe benefits	285,945	285,945	95,222	190,723	33%	245,334	75,949
Operating costs	691,121	691,821	194,656	497,165	28%	543,571	195,191
Capital outlay	-	-	-	-	na	62,942	-
	<u>1,614,229</u>	<u>1,614,929</u>	<u>507,155</u>	<u>1,107,774</u>	<u>31%</u>	<u>1,417,115</u>	<u>449,807</u>
Environmental Health:							
Salaries	1,823,169	1,823,169	632,047	1,191,122	35%	1,718,679	603,236
Fringe benefits	743,256	743,256	249,229	494,027	34%	676,655	233,003
Operating costs	206,560	206,560	85,068	121,492	41%	180,987	72,595
Capital outlay	-	-	-	-	na	429,790	346,731
	<u>2,772,985</u>	<u>2,772,985</u>	<u>966,344</u>	<u>1,806,641</u>	<u>35%</u>	<u>3,006,111</u>	<u>1,255,565</u>
Total health	<u>10,713,963</u>	<u>10,726,463</u>	<u>3,581,534</u>	<u>7,144,929</u>	<u>33%</u>	<u>10,694,075</u>	<u>3,983,280</u>
Veterans' Services:							
Salaries	377,075	377,075	128,485	248,590	34%	336,728	117,829
Fringe benefits	164,115	164,115	55,327	108,788	34%	140,682	48,094
Operating costs	28,578	33,693	31,100	2,593	92%	25,390	18,817
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>574,883</u>	<u>214,912</u>	<u>359,971</u>	<u>37%</u>	<u>513,665</u>	<u>184,740</u>
Social Services:							
Administration:							
Salaries	13,095,521	13,001,115	3,987,766	9,013,349	31%	10,722,995	3,681,728
Fringe benefits	6,500,258	6,457,664	1,934,678	4,522,986	30%	5,144,238	1,744,926
Operating costs	2,187,094	2,383,343	886,038	1,497,305	37%	2,191,486	578,092
Capital outlay	80,000	135,575	41,407	94,168	31%	211,710	-
	<u>21,862,873</u>	<u>21,977,697</u>	<u>6,849,889</u>	<u>15,127,808</u>	<u>31%</u>	<u>18,270,429</u>	<u>6,004,746</u>
Other Operating Costs:							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	(755)
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	-
Adoption assistance	290,000	290,000	74,199	215,801	26%	288,156	96,932
Foster care	775,000	770,000	235,036	534,964	31%	847,005	187,374
State foster home	970,000	965,000	269,473	695,527	28%	1,072,662	254,283
Special assistance	400,121	400,121	107,273	292,848	27%	402,125	123,423
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	6,576	232,712	3%	13,850	2,466
	<u>2,452,464</u>	<u>2,681,752</u>	<u>692,557</u>	<u>1,989,195</u>	<u>26%</u>	<u>2,627,544</u>	<u>663,723</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>7,542,446</u>	<u>17,117,003</u>	<u>31%</u>	<u>20,897,973</u>	<u>6,668,469</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	313,054	62,611
Brunswick Senior Resources	3,886,932	3,886,932	1,295,643	2,591,289	33%	3,597,832	1,199,277
Other human services	985,705	1,108,115	217,952	890,163	20%	102,406	33,144
	<u>5,123,080</u>	<u>5,245,490</u>	<u>1,576,206</u>	<u>3,669,284</u>	30%	<u>4,013,292</u>	<u>1,295,032</u>
Total human services	<u>40,722,148</u>	<u>41,206,285</u>	<u>12,915,098</u>	<u>28,291,187</u>	31%	<u>36,119,005</u>	<u>12,131,521</u>
Education:							
Public schools	61,406,012	61,406,012	20,468,672	40,937,340	33%	56,388,200	18,796,068
Public schools - cap. outlay	1,288,238	1,288,238	429,412	858,826	33%	1,182,969	394,324
Pub. sch.-fines and forf.	300,000	300,000	39,279	260,721	13%	509,521	56,582
Community college	6,087,696	6,087,696	1,912,564	4,175,132	31%	5,585,239	1,774,252
Comm. college - cap. out.	595,000	595,000	198,332	396,668	33%	1,140,000	266,668
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>23,048,259</u>	<u>46,628,687</u>	33%	<u>64,805,929</u>	<u>21,287,894</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,119,412	1,118,162	365,069	753,093	33%	974,700	343,926
Fringe benefits	361,510	361,510	115,823	245,687	32%	311,942	107,652
Operating costs	906,670	907,920	247,480	660,440	27%	759,521	235,087
Capital outlay	30,000	1,797,940	53,475	1,744,465	3%	739,532	24,996
	<u>2,417,592</u>	<u>4,185,532</u>	<u>781,847</u>	<u>3,403,685</u>	19%	<u>2,785,695</u>	<u>711,661</u>
Maintenance:							
Salaries	1,238,866	1,238,866	431,622	807,244	35%	1,113,869	400,984
Fringe benefits	514,889	514,889	171,597	343,292	33%	447,686	152,295
Operating costs	870,410	882,910	247,127	635,783	28%	625,248	189,159
Capital outlay	301,600	395,600	39,622	355,978	10%	184,764	121,655
	<u>2,925,765</u>	<u>3,032,265</u>	<u>889,968</u>	<u>2,142,297</u>	29%	<u>2,371,567</u>	<u>864,093</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>1,671,815</u>	<u>5,545,982</u>	23%	<u>5,157,262</u>	<u>1,575,754</u>
Brunswick County Library:							
Salaries	1,464,218	1,464,218	476,558	987,660	33%	1,216,597	424,805
Fringe benefits	693,439	693,439	208,652	484,787	30%	539,042	184,974
Operating costs	409,605	414,105	137,158	276,947	33%	377,192	160,910
Capital outlay	-	342,422	-	342,422	0%	25,128	-
	<u>2,567,262</u>	<u>2,914,184</u>	<u>822,368</u>	<u>2,091,816</u>	28%	<u>2,157,959</u>	<u>770,689</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,131,981</u>	<u>2,494,183</u>	<u>7,637,798</u>	25%	<u>7,315,221</u>	<u>2,346,443</u>
Debt Service:							
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	2,137,118	2,200,356	49%	4,772,146	2,319,043
Total debt service	<u>13,452,474</u>	<u>13,452,474</u>	<u>9,022,118</u>	<u>4,430,356</u>	67%	<u>15,615,469</u>	<u>9,204,043</u>
Total expenditures	<u>300,749,036</u>	<u>314,254,302</u>	<u>106,549,029</u>	<u>207,705,273</u>	34%	<u>280,563,911</u>	<u>98,682,263</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(5,766,465)</u>	<u>3,037,327</u>		<u>35,513,030</u>	<u>(7,252,376)</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Other Financing Sources (Uses):							
Lease liabilities issued	-	-	-	-	na	604,129	-
Subscription liabilities issued	-	-	-	-	na	667,530	-
	-	-	-	-		1,271,659	-
Transfers From Other Funds:							
County cap. projects fund	790,562	852,852	852,852	-	100%	750,000	750,000
Transfers To Other Funds:							
County cap. projects fund	(2,364,075)	(12,364,075)	(12,364,075)	-	100%	(25,169,872)	(19,100,520)
Grant projects fund	-	(214,555)	(214,555)	-	100%	(149,302)	-
Emergency tel. sys. fund	-	-	-	-	na	(34,698)	-
School cap. projects fund	(10,754,791)	(10,754,791)	(852,452)	9,902,339	8%	(14,984,241)	(681,070)
	(13,118,866)	(23,333,421)	(13,431,082)	9,902,339	58%	(40,338,113)	(19,781,590)
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,977,592	31,284,361	-	(31,284,361)	0%	-	-
Total other financing sources (uses)	(4,350,712)	8,803,792	(12,578,230)	(21,382,022)		(38,316,454)	(19,031,590)
Net change in fund balance	\$ -	\$ -	(18,344,695)	\$ (18,344,695)		(2,803,424)	(26,283,966)
Fund balance, beginning of year			148,281,583			151,085,007	151,085,007
Fund balance, end of year			\$ 129,936,888			\$ 148,281,583	\$ 124,801,041

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted Intergovernmental:				
NC Dept. of Transportation	\$ 45,803,280	\$ 28,087,663	\$ 15,991,115	\$ 44,078,778
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	1,098,983	9,303,042
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>47,386,326</u>	<u>37,033,598</u>	<u>17,090,098</u>	<u>54,123,696</u>
Expenditures:				
Central Services:				
Future Capital Projects	<u>369,769</u>	-	-	-
Public Safety:				
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>
Environmental protection:				
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>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	<u>750,000</u>	-	-	-
	<u>1,024,585</u>	-	-	-
Human services:				
DHHS and EOC Building	<u>3,451,366</u>	<u>972,520</u>	<u>792,229</u>	<u>1,764,749</u>
Cultural and recreation:				
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101
Smithville Park Improvements Phase III	1,763,757	864,353	(16,508)	847,845
Future Capital Projects	<u>442,551</u>	-	-	-
	<u>8,194,410</u>	<u>6,852,454</u>	<u>(16,508)</u>	<u>6,835,946</u>
Transportation:				
Airport Improvements	<u>47,480,961</u>	<u>29,432,234</u>	<u>2,555,322</u>	<u>31,987,556</u>
Other:				
Future Capital Projects	<u>75,157,124</u>	-	-	-
Total expenditures	<u>153,223,221</u>	<u>43,431,929</u>	<u>3,331,043</u>	<u>46,762,972</u>
Revenues over (under) expenditures	(105,836,895)	(6,398,331)	13,759,055	7,360,724

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Actual			Total to Date
	Project Budget	Prior Years	Current Year	
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	106,928,013	94,563,943	12,364,075	106,928,018
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>11,511,223</u>	<u>101,031,282</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,121,728</u>	25,270,278	<u>\$ 108,392,006</u>
Fund balance, beginning of year			<u>87,946,208</u>	
Fund balance, end of year			<u>\$ 113,216,486</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
State Rev Restricted	\$ -	\$ 10,758	\$ -	\$ 10,758
Investment earnings	-	3,507,743	477,019	3,984,762
Investment earnings-debt proceeds	3,930,271	3,738,089	(279,435)	3,458,654
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>197,584</u>	<u>7,454,174</u>
Expenditures:				
Brunswick County Schools	<u>163,563,222</u>	<u>102,339,796</u>	<u>10,197,866</u>	<u>112,537,662</u>
Revenues over (under) expenditures	(159,632,951)	(95,083,206)	(10,000,282)	(105,083,488)
Other Financing Sources (Uses):				
Transfer from general fund	60,399,486	49,644,695	852,452	50,497,147
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>852,452</u>	<u>149,730,611</u>
Net change in fund balance	\$ -	\$ 53,794,953	(9,147,830)	\$ 44,647,123
Fund balance, beginning of year			<u>53,794,956</u>	
Fund balance, end of year			<u>\$ 44,647,126</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Assets:						
Cash and cash equivalents	\$ 707,351	\$ 198,179	\$ 1,378,624	\$ -	\$ -	\$ 2,284,154
Restricted cash and cash equivalents	-	-	-	133,114	8,958,277	9,091,391
Interest receivable	155	-	290	129	1,472	2,046
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	363	-	-	-	363
Total assets	<u>707,506</u>	<u>198,542</u>	<u>1,378,914</u>	<u>133,243</u>	<u>21,711,405</u>	<u>24,129,610</u>
Liabilities:						
Accounts payable and other liabilities	<u>1,186</u>	<u>-</u>	<u>5,963</u>	<u>-</u>	<u>-</u>	<u>7,149</u>
Deferred Inflows of Resources:						
Grant receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>12,751,656</u>
Fund Balance:						
Stabilization by State Statute	155	363	290	129	1,472	2,409
Restricted - other	<u>706,165</u>	<u>198,179</u>	<u>1,372,661</u>	<u>133,114</u>	<u>8,958,277</u>	<u>11,368,396</u>
Total fund balances	<u>706,320</u>	<u>198,542</u>	<u>1,372,951</u>	<u>133,243</u>	<u>8,959,749</u>	<u>11,370,805</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 707,506</u>	<u>\$ 198,542</u>	<u>\$ 1,378,914</u>	<u>\$ 133,243</u>	<u>\$ 21,711,405</u>	<u>\$ 24,129,610</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 OCTOBER 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 122,152	\$ 36,699	\$ -	\$ 969,589	\$ 1,808,343	\$ 2,936,783
Permits and fees	-	-	75,212	-	-	75,212
Investment earnings	7,372	-	14,182	6,219	87,027	114,800
Total revenues	<u>129,524</u>	<u>36,699</u>	<u>89,394</u>	<u>975,808</u>	<u>1,895,370</u>	<u>3,126,795</u>
Expenditures:						
General government	-	37,014	53,939	-	-	90,953
Public safety	150,745	63,872	-	654,156	-	868,773
Human Services	-	-	-	-	143,560	143,560
Total expenditures	<u>150,745</u>	<u>100,886</u>	<u>53,939</u>	<u>654,156</u>	<u>143,560</u>	<u>1,103,286</u>
Revenues over (under) expenditures	(21,221)	(64,187)	35,455	321,652	1,751,810	2,023,509
Other Financing Sources:						
Transfers from general fund	-	214,555	-	-	-	214,555
Net change in fund balances	(21,221)	150,368	35,455	321,652	1,751,810	2,238,064
Fund balance, beginning of year	<u>727,541</u>	<u>48,174</u>	<u>1,337,496</u>	<u>(188,409)</u>	<u>7,207,939</u>	<u>9,132,741</u>
Fund balance, end of year	<u>\$ 706,320</u>	<u>\$ 198,542</u>	<u>\$ 1,372,951</u>	<u>\$ 133,243</u>	<u>\$ 8,959,749</u>	<u>\$ 11,370,805</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	October 31, 2025	Variance Positive (Negative)	June 30, 2025	October 31, 2024
Revenues:					
Restricted intergovernmental	\$ 488,609	\$ 122,152	\$ (366,457)	\$ 671,807	\$ 181,130
Investment earnings	-	7,372	7,372	23,683	8,808
Total revenues	<u>488,609</u>	<u>129,524</u>	<u>(359,085)</u>	<u>695,490</u>	<u>189,938</u>
Expenditures:					
Operating costs	611,500	139,199	472,301	426,066	153,205
Capital outlay	16,439	11,546	4,893	392,503	245,269
Debt Service:					
Principal retirement	-	-	-	32,722	-
Interest and fees	-	-	-	850	-
Total expenditures	<u>627,939</u>	<u>150,745</u>	<u>477,194</u>	<u>852,141</u>	<u>398,474</u>
Revenues over (under) expenditures	(139,330)	(21,221)	118,109	(156,651)	(208,536)
Other Financing Sources (Uses):					
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>
Net change in fund balance	<u>\$ -</u>	<u>(21,221)</u>	<u>\$ (21,221)</u>	<u>(78,095)</u>	<u>(208,536)</u>
Fund balance, beginning of year		<u>727,541</u>		<u>805,636</u>	<u>805,636</u>
Fund balance, end of year		<u>\$ 706,320</u>		<u>\$ 727,541</u>	<u>\$ 597,100</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted Intergovernmental:				
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	742,334	497,054	36,699	533,753
SAMHSA FY 24-28	1,200,000	660,836	-	660,836
Total revenues	4,322,861	2,070,362	36,699	2,107,061
Expenditures:				
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	1,246,158	691,092	63,872	754,964
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	37,014	697,850
Total expenditures	5,126,685	2,611,459	100,886	2,712,345
Revenues over (under) expenditures	(803,824)	(541,097)	(64,187)	(605,284)
Other Financing Sources (Uses):				
Transfers from general fund	803,824	589,269	214,555	803,824
Net change in fund balance	\$ -	\$ 48,172	150,368	\$ 198,540
Fund balance, beginning of year			48,174	
Fund balance, end of year			\$ 198,542	

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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	<u>Budget</u>	<u>October 31, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2025</u>	<u>October 31, 2024</u>
Revenues:					
Permits and fees	\$ 180,500	\$ 75,212	\$ (105,288)	\$ 192,968	\$ 64,729
Investment earnings	25,000	14,182	(10,818)	43,490	15,548
Total revenues	<u>205,500</u>	<u>89,394</u>	<u>(116,106)</u>	<u>236,458</u>	<u>80,277</u>
Expenditures:					
General government	<u>205,500</u>	<u>53,939</u>	<u>151,561</u>	<u>155,476</u>	<u>52,836</u>
Net change in fund balance	<u>\$ -</u>	<u>35,455</u>	<u>\$ 35,455</u>	<u>80,982</u>	<u>27,441</u>
Fund balance, beginning of year		<u>1,337,496</u>		<u>1,256,514</u>	<u>1,256,514</u>
Fund balance, end of year		<u>\$ 1,372,951</u>		<u>\$ 1,337,496</u>	<u>\$ 1,283,955</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 27,741,111	\$ 26,771,522	\$ 969,589	\$ 27,741,111
Investment earnings	716	127,738	6,219	133,957
Other	940	940	-	940
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>975,808</u>	<u>27,876,008</u>
Expenditures:				
General Government:				
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	<u>-</u>	<u>85,732</u>
Public Safety:				
AEDs	94,871	93,215	1,656	94,871
Ambulances	<u>900,000</u>	<u>247,500</u>	<u>652,500</u>	<u>900,000</u>
	<u>994,871</u>	<u>340,715</u>	<u>654,156</u>	<u>994,871</u>
Human Services:				
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>
Cultural and recreation:				
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>654,156</u>	<u>4,000,215</u>
Revenues over (under) expenditures	23,742,551	23,554,141	321,652	23,875,793
Other Financing Sources (Uses):				
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>
Net change in fund balance	<u>\$ -</u>	<u>\$ (188,409)</u>	321,652	<u>\$ 133,243</u>
Fund balance, beginning of year			<u>(188,409)</u>	
Fund balance, end of year			<u>\$ 133,243</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 OCTOBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	October 31, 2025	Variance Positive (Negative)	June 30, 2025	October 31, 2024
Revenues:					
Restricted Opioid Revenue	\$ 909,578	\$ 1,808,343	\$ 898,765	\$ 2,088,734	\$ 1,803,172
Investment earnings	-	87,027	87,027	234,357	79,500
Total revenues	<u>909,578</u>	<u>1,895,370</u>	<u>985,792</u>	<u>2,323,091</u>	<u>1,882,672</u>
Expenditures:					
Human Services:					
Social services clinician	63,489	16,372	47,117	61,990	14,021
The Healing Place	192,720	39,085	153,635	177,200	27,654
Health Educator	37,041	9,339	27,702	31,137	11,141
Community Paramedicine	101,294	1,144	100,150	8,129	-
CRCI	246,375	32,400	213,975	176,400	40,425
ARROW	243,659	36,162	207,497	95,645	-
Naloxone	25,000	9,058	15,942	24,978	-
Capital outlay	-	-	-	52,022	-
	<u>909,578</u>	<u>143,560</u>	<u>766,018</u>	<u>627,501</u>	<u>93,241</u>
Total expenditures	<u>909,578</u>	<u>143,560</u>	<u>766,018</u>	<u>627,501</u>	<u>93,241</u>
Net change in fund balance	<u>\$ -</u>	<u>1,751,810</u>	<u>\$ 1,751,810</u>	1,695,590	1,789,431
Fund balance, beginning of year		<u>7,207,939</u>		<u>5,512,349</u>	<u>5,512,349</u>
Fund balance, end of year		<u>\$ 8,959,749</u>		<u>\$ 7,207,939</u>	<u>\$ 7,301,780</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 63,687,910	\$ 27,972,279	\$ 91,660,189
Restricted cash	3,781,894	19,309,904	23,091,798
Interest receivable	16,844	3,385	20,229
Receivables and special assessments, net	6,497,449	-	6,497,449
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	860,796	124,213	985,009
Inventories	6,332,606	-	6,332,606
Total current assets	<u>81,387,233</u>	<u>47,409,781</u>	<u>128,797,014</u>
Current Liabilities:			
Accounts payable and other liabilities	750,752	-	750,752
Customer deposits	3,261,320	-	3,261,320
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,317,424</u>	<u>-</u>	<u>12,317,424</u>
Expendable net position	69,069,809	47,409,781	116,479,590
Noncurrent Items:			
Lease receivable	1,432,366	-	1,432,366
Non-depreciable capital assets	149,803,311	-	149,803,311
Depreciable capital assets, net	221,784,206	-	221,784,206
Right to use leased asset, net of amortization	1,944,752	-	1,944,752
Right to use SBITA assets, net of amortization	8,387	-	8,387
Deferred outflow	4,569,610	-	4,569,610
Net pension liability	(4,234,894)	-	(4,234,894)
Compensated absences	(598,393)	-	(598,393)
Total other post-employment liability	(15,802,611)	-	(15,802,611)
Non-current portion of debt	(190,450,695)	-	(190,450,695)
Deferred inflow	(4,857,727)	-	(4,857,727)
Total net position	<u>\$ 232,668,121</u>	<u>\$ 47,409,781</u>	<u>\$ 280,077,902</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Revenues:							
User charges	\$ 45,412,148	\$ 45,412,148	\$ 22,056,864	\$ (23,355,284)	49%	\$ 52,660,193	\$ 20,230,143
Restricted intergovernmental	-	296,150	233,476	(62,674)	79%	21,823	-
Investment earnings	1,850,000	1,850,000	667,312	(1,182,688)	36%	2,207,788	779,960
Other	1,071,796	1,085,904	258,692	(827,212)	24%	1,809,710	997,579
Total revenues	<u>48,333,944</u>	<u>48,644,202</u>	<u>23,216,344</u>	<u>(25,427,858)</u>	48%	<u>56,699,514</u>	<u>22,007,682</u>
Expenditures:							
Salaries	9,748,865	9,573,324	3,127,583	6,445,741	33%	8,730,453	2,949,264
Fringe benefits	5,018,382	4,929,944	1,630,747	3,299,197	33%	4,238,469	1,425,483
Operating expenditures	15,328,873	16,240,880	5,416,694	10,824,186	33%	12,029,619	4,157,765
Repairs and maintenance	3,820,487	3,933,371	1,054,538	2,878,833	27%	3,480,826	1,528,638
Capital outlay	3,727,129	4,601,827	832,119	3,769,708	18%	9,191,316	1,497,814
Debt Service:							
Principal	5,225,686	5,225,686	-	5,225,686	0%	5,286,004	-
Interest	6,473,317	6,473,317	3,292,092	3,181,225	51%	6,525,434	3,301,672
Total expenditures	<u>49,342,739</u>	<u>50,978,349</u>	<u>15,353,773</u>	<u>35,624,576</u>	30%	<u>49,482,121</u>	<u>14,860,636</u>
Revenues over (under) expenditures	(1,008,795)	(2,334,147)	7,862,571	10,196,718	-337%	7,217,393	7,147,046
Other Financing Sources (Uses):							
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	-	-	2,042,810	2,042,810	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>(457,190)</u>	<u>(2,791,337)</u>	-20%	<u>(7,046,692)</u>	<u>(2,825,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,405,381</u>	<u>\$ 7,405,381</u>		<u>\$ 170,701</u>	<u>\$ 4,322,046</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 OCTOBER 31, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 17,066,188	\$ 1,991,222	\$ -	\$ 1,991,222
Investment earnings	-	1,658,602	247,838	1,906,440
Investment earnings-debt proceeds	-	4,445,826	477,765	4,923,591
Assessments	39,495	39,495	-	39,495
Penalties and interest assessments	13,229	13,229	-	13,229
Other	3,000,000	-	-	-
Total revenues	<u>20,118,912</u>	<u>8,148,374</u>	<u>725,603</u>	<u>8,873,977</u>
Expenditures:				
Southeast Water Tank - ARPA	3,010,866	613,240	22,606	635,846
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	10,138,055	154,215,122
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	2,196,084	69,557	2,265,641
NWWTP Bell Swamp Transmission Improvements	2,631,250	79,079	10,910	89,989
74-76 Industrial Park Tank	9,963,979	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>192,954,757</u>	<u>149,043,173</u>	<u>10,263,091</u>	<u>159,306,264</u>
Revenues over (under) expenditures	(172,835,845)	(140,894,799)	(9,537,488)	(150,432,287)
Other Financing Sources (Uses):				
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	(25,528,480)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>172,835,845</u>	<u>193,554,591</u>	<u>2,500,000</u>	<u>196,054,591</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 52,659,792</u>	<u>\$ (7,037,488)</u>	<u>\$ 45,622,304</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 38,792,946	\$ 51,363,141	\$ 90,156,087
Restricted cash	937,820	15,829,703	16,767,523
Interest receivable	9,424	8,838	18,262
Receivables and special assessments, net	3,711,165	-	3,711,165
Due from other governmental agencies	818,268	1,110,232	1,928,500
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>45,176,384</u>	<u>68,311,914</u>	<u>113,488,298</u>
Current Liabilities:			
Accounts payable and other liabilities	506,353	221,068	727,421
Interest payable	1,451,948	-	1,451,948
Prepaid fees	58,177	-	58,177
Current portion of long-term liabilities	10,757,642	-	10,757,642
Due to other funds	-	594,077	594,077
Total current liabilities	<u>12,774,120</u>	<u>815,145</u>	<u>13,589,265</u>
Expendable net position	32,402,264	67,496,769	99,899,033
Noncurrent Items:			
Non-depreciable capital assets	52,770,524	-	52,770,524
Depreciable capital assets, net	319,067,134	-	319,067,134
Deferred outflow	2,520,438	-	2,520,438
Net pension liability	(2,321,752)	-	(2,321,752)
Compensated absences	(287,727)	-	(287,727)
Total other post-employment liability	(8,658,945)	-	(8,658,945)
Non-current portion of debt	(110,035,901)	-	(110,035,901)
Deferred inflow	(1,867,048)	-	(1,867,048)
Total net position	<u>\$ 283,588,987</u>	<u>\$ 67,496,769</u>	<u>\$ 351,085,756</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	October 31, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	October 31, 2024
Revenues:							
User charges	\$ 42,623,329	\$ 42,623,329	\$ 18,145,680	\$ (24,477,649)	43%	\$ 55,637,038	\$ 17,601,656
Investment earnings	1,450,000	1,450,000	432,090	(1,017,910)	30%	1,697,690	576,872
Restricted intergovernmental	-	-	276,693	276,693	na	84,733	-
Other	-	16,360	33,347	16,987	204%	3,095,301	2,707,121
Total revenues	<u>44,073,329</u>	<u>44,089,689</u>	<u>18,887,810</u>	<u>(25,201,879)</u>	43%	<u>60,514,762</u>	<u>20,885,649</u>
Expenditures:							
Salaries	6,085,545	6,261,086	1,944,570	4,316,516	31%	4,787,427	1,693,810
Fringe benefits	2,950,978	3,039,416	942,598	2,096,818	31%	2,203,087	781,260
Operating expenditures	8,138,009	9,124,167	3,187,315	5,936,852	35%	6,944,089	2,529,528
Repairs and maintenance	2,375,981	2,573,834	850,293	1,723,541	33%	2,521,659	464,990
Capital outlay	10,103,156	12,097,378	2,400,999	9,696,379	20%	8,175,995	1,118,458
Debt Service:							
Principal	9,641,552	9,641,552	-	9,641,552	0%	8,575,757	-
Interest	5,578,942	5,578,942	2,437,187	3,141,755	44%	4,223,853	2,362,678
Total expenditures	<u>44,874,163</u>	<u>48,316,375</u>	<u>11,762,962</u>	<u>36,553,413</u>	24%	<u>37,431,867</u>	<u>8,950,724</u>
Revenues over (under) expenditures	(800,834)	(4,226,686)	7,124,848	11,351,534	-169%	23,082,895	11,934,925
Other Financing Sources (Uses):							
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)	(11,936,941)	184,625	98%	(26,645,468)	(6,395,836)
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>(10,610,285)</u>	<u>(14,836,971)</u>	-251%	<u>(23,962,656)</u>	<u>(6,335,836)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,485,437)</u>	<u>\$ (3,485,437)</u>		<u>\$ (879,761)</u>	<u>\$ 5,599,089</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 OCTOBER 31, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 52,818,580	\$ 989,811	\$ 650,710	\$ 1,640,521
Investment earnings	2,071,712	1,848,324	493,474	2,341,798
Investment earnings-debt proceeds	81,742	1,267,382	234,558	1,501,940
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>1,378,742</u>	<u>8,937,848</u>
Expenditures:				
WBRWWTF Expansion Southport	52,300,543	38,983,044	4,385,860	43,368,904
Ocean Ridge Reclaimed Water Main	172,600	125,050	11,197	136,247
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	195,220	903,136
NEBRWWTP Expansion '23	4,535,000	2,294,322	1,385	2,295,707
Bolivia By-Pass Force Main	15,235,695	657,653	-	657,653
Whiteville Road Force Main	1,052,500	505	20,388	20,893
NEBRWWTP Transmission South	344,790	130,250	8,727	138,977
NEBRWWTP Transmission North	1,691,010	859,566	43,888	903,454
Longwood Road Force Main Sewer	24,646,280	978,310	1,400	979,710
Southport Merger - Pump Station Rehab	4,935,479	307,685	9,934	317,619
Southport Merger - Sewer Replacement	12,125,822	49,031	64,540	113,571
Southport Merger - Find and Fix	10,005,886	522,140	27,891	550,031
Transmission Midway Rd to Clemmons	15,608,600	89,036	166,831	255,867
MAIRP	67,500	-	-	-
Southport Merger - Low Pressure Conversion	1,220,991	-	-	-
West Bruns. WRF Expansion	2,300,800	60,980	261,373	322,353
West Bruns. Transmission Clemmons to WRF	114,300	8,858	51,389	60,247
West Bruns. Reclaimed Water Line	229,300	-	-	-
Pump Station Rehab and Upgrades	1,250,000	-	640	640
Total expenditures	<u>158,262,731</u>	<u>47,771,364</u>	<u>5,254,463</u>	<u>53,025,827</u>
Revenues over (under) expenditures	(98,585,597)	(40,212,258)	(3,875,721)	(44,087,979)
Other Financing Sources (Uses):				
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	11,936,941	70,727,730
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>10,610,285</u>	<u>107,058,424</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 56,235,881	\$ 6,734,564	\$ 62,970,445

Cash and Investments

A Summary of Cash and Investments is presented below as of October 31, 2025. It reports that the County had \$485.4 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$46.7 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.06%

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

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 9,350			0.00%
Truist			8,656,996			0.00%
Total Checking & Petty Cash			<u>8,666,346</u>	\$ 8,666,346	2%	
Money Markets / Savings						
Truist Money Rate Savings			282,138,238			2.37%
First Bank Money Market			1,394,416			1.23%
First National Bank Money Market			5,000			4.07%
First National Bank ICS Sweep			62,660,360			4.45%
United Bank Money Market			1,909			0.64%
Total Money Markets / Savings			<u>346,199,923</u>	\$ 346,199,923	66%	
Certificates of Deposit / CDARS						
United Bank CDARS	10/9/25	10/8/26	10,974,857			3.65%
First National Bank	6/27/24	1/28/26	11,232,317			4.80%
First National Bank	10/27/25	10/27/26	10,626,759			3.76%
Total Certificates of Deposit / CDARS			<u>32,833,932</u>	\$ 32,833,932	6%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,304,707	3%	3.93%
NC Capital Management Trust - Government Portfolio				<u>81,386,596</u>	15%	4.05%
Total Unrestricted Cash and Investments				\$ 485,391,504		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 37,822,463		7%	4.05%
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%
Total Restricted Cash and Investments				\$ 46,656,406		
Grand Total All Cash and Investments				\$ 532,047,910	100%	3.06%
Cash Balances:						
General Fund			\$ 130,652,846			
County Capital Reserve Fund			95,746,327			
School Capital Projects Fund			26,085,321			
Water Fund			66,949,238			
Water Capital Reserve Fund			25,510,537			
Wastewater Fund			38,792,955			
Wastewater Capital Reserve Fund			34,546,495			

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		31,907	136%	
Oct	168,939	558,293	131,366	91,187	494,156		690,024	40%	
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				
Total	3,366,220	1,944,149	1,506,282	1,164,681	1,253,989	850,000	821,271		97%

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		13,502,188	12%	
Oct	6,344,889	5,442,700	7,170,841	7,976,681	7,094,017		8,656,137	22%	
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				
Total	136,173,223	141,750,691	147,557,704	162,742,490	170,589,241	175,695,402	57,756,241		33%

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		971,825	11%	
Sept	837,937	862,853	893,119	922,182	777,593		956,603	23%	
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				
Total	9,621,062	10,301,807	11,569,416	9,766,062	10,510,377	7,011,000	2,926,183		42%

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

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL 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		2,438,302	2%	
Aug	1,612,392	2,035,059	2,240,816	2,414,715	2,462,258		2,484,813	1%	
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				
Total	14,963,935	17,874,777	19,597,943	20,743,508	20,984,742	21,896,566	4,923,115		22%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL 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		1,298,309	5%	
Aug	808,739	974,190	1,022,862	1,085,269	1,140,842		1,241,640	9%	
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				
Total	10,047,866	11,116,379	12,251,335	13,149,372	14,083,971	13,816,530	2,539,949		18%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL 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		1,548,824	3%	
Aug	986,372	1,234,716	1,345,682	1,450,517	1,495,885		1,547,729	3%	
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				
Total	10,074,104	11,779,344	13,009,043	13,911,091	14,415,411	14,687,887	3,096,553		21%

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		764,358	151%	
Sept	261,168	296,598	478,564	258,381	795,681		467,859	-41%	
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				
Total	2,337,074	2,795,875	3,341,041	3,401,267	3,407,272	2,750,000	1,923,291		70%

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		1,101,700	4%	
Oct	545,696	579,452	863,521	923,788	1,030,672		1,049,262	2%	
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				
Total	5,961,423	7,386,011	9,187,525	10,318,459	11,243,248	12,000,000	4,502,152		38%

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		922,734	17%	
Oct	425,114	491,882	753,411	832,351	833,483		958,642	15%	
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				
Total	3,310,206	4,142,438	5,449,898	5,720,589	6,687,868	5,750,000	3,892,483		68%

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		630,065	15%	
Oct	614,944	636,257	1,187,199	557,247	446,106		397,863	-11%	
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				
Total	6,631,646	9,296,693	11,341,581	6,176,627	4,845,375	5,000,000	2,400,415		48%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		228,475	-3%	
Oct	196,762	141,426	236,584	204,192	210,110		160,561	-24%	
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				
Total	2,061,803	2,196,238	2,182,910	2,187,085	2,437,753	2,200,000	755,499		34%

WATER BASE SERVICE CHARGE 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	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		1,051,008	6%	
Oct	553,211	581,069	813,530	897,131	1,002,904		1,059,153	6%	
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				
Total	6,723,099	8,264,847	9,941,952	10,920,295	12,236,164	12,700,000	4,203,685		33%

IRRIGATION BASE SERVICE CHARGE 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	-	-	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		94,007	10%	
Oct	-	-	65,573	74,626	85,942		91,615	7%	
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				
Total	-	324,257	800,787	906,274	1,143,652	1,100,000	371,446		34%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		436,743	-25%	
Oct	112,961	144,645	367,450	443,794	627,727		485,596	-23%	
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				
Total	1,685,985	2,002,263	5,329,747	6,086,110	6,103,303	4,000,000	1,735,820		43%

WATER CAPITAL RECOVERY 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	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		923,852	248%	
Oct	100,884	234,397	130,462	194,504	362,112		887,191	145%	
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				
Total	2,133,441	2,599,906	2,520,298	3,549,761	5,877,363	1,879,898	3,357,819		179%

WATER TRANSMISSION LINE 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	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		114,921	28%	
Oct	38,196	79,399	44,092	66,165	122,679		110,702	-10%	
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				
Total	739,519	873,889	850,045	1,210,215	1,349,235	-	410,496		

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	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		1,686,260	8%	
Oct	1,105,444	1,210,002	1,223,493	1,261,419	1,503,055		1,665,957	11%	
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				
Total	13,287,302	13,926,463	14,614,651	16,082,074	18,571,419	19,500,000	6,696,288		34%

WASTEWATER TAPS & CONNECTIONS 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	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		522,205	-33%	
Oct	151,600	298,000	244,000	608,902	760,393		770,973	1%	
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				
Total	3,189,688	4,806,425	3,495,852	8,374,793	7,433,966	7,800,000	2,249,078		29%

WASTEWATER CAPITAL RECOVERY 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	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		1,433,619	97%	
Oct	294,779	673,369	343,000	547,574	1,071,000		1,336,069	25%	
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				
Total	5,560,933	7,357,971	6,653,747	10,298,035	13,101,884	1,142,822	5,052,583		442%

**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		188,007	3%	
Oct	94,263	216,268	114,219	181,106	269,478		172,437	-36%	
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	-	652,830		

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	66,028	205
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	65,787	763

*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	35,399	141
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	35,229	587

**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