

County Manager's Report

Fiscal Year End June 30, 2025

Steve Stone

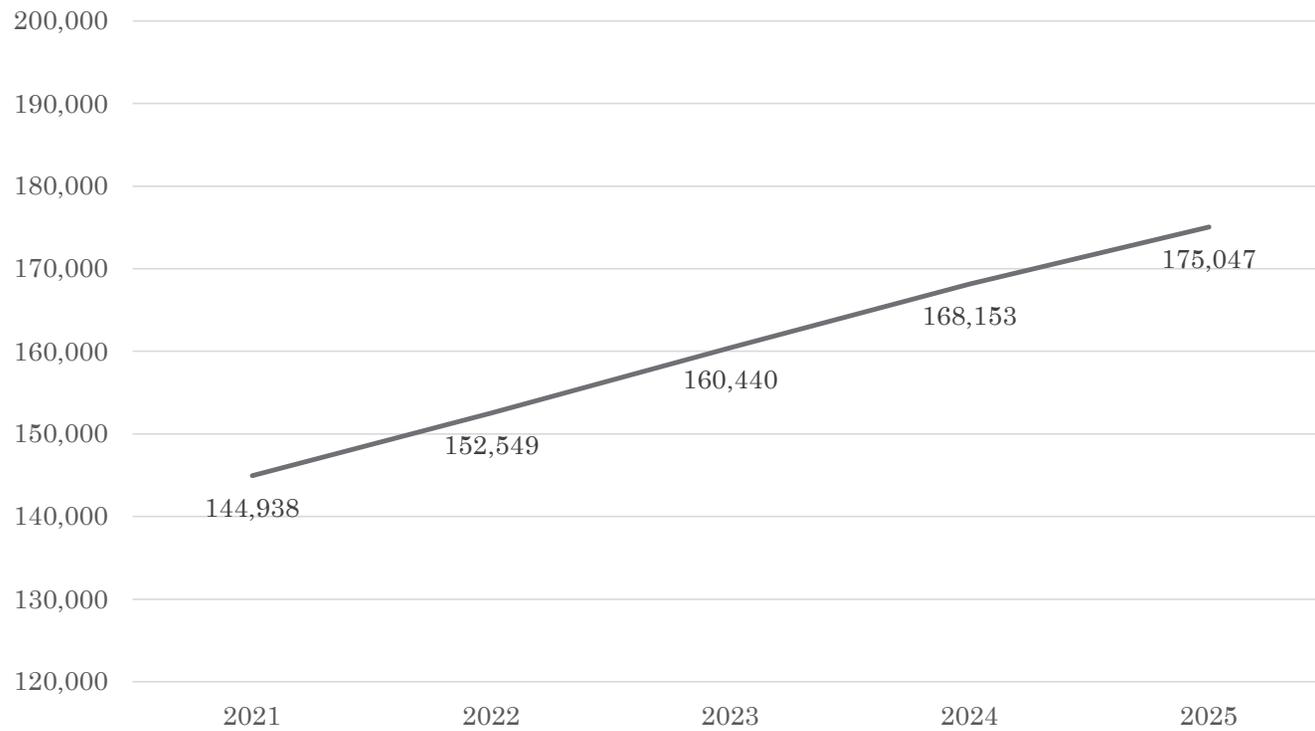
County Manager

October 6, 2025



County Population

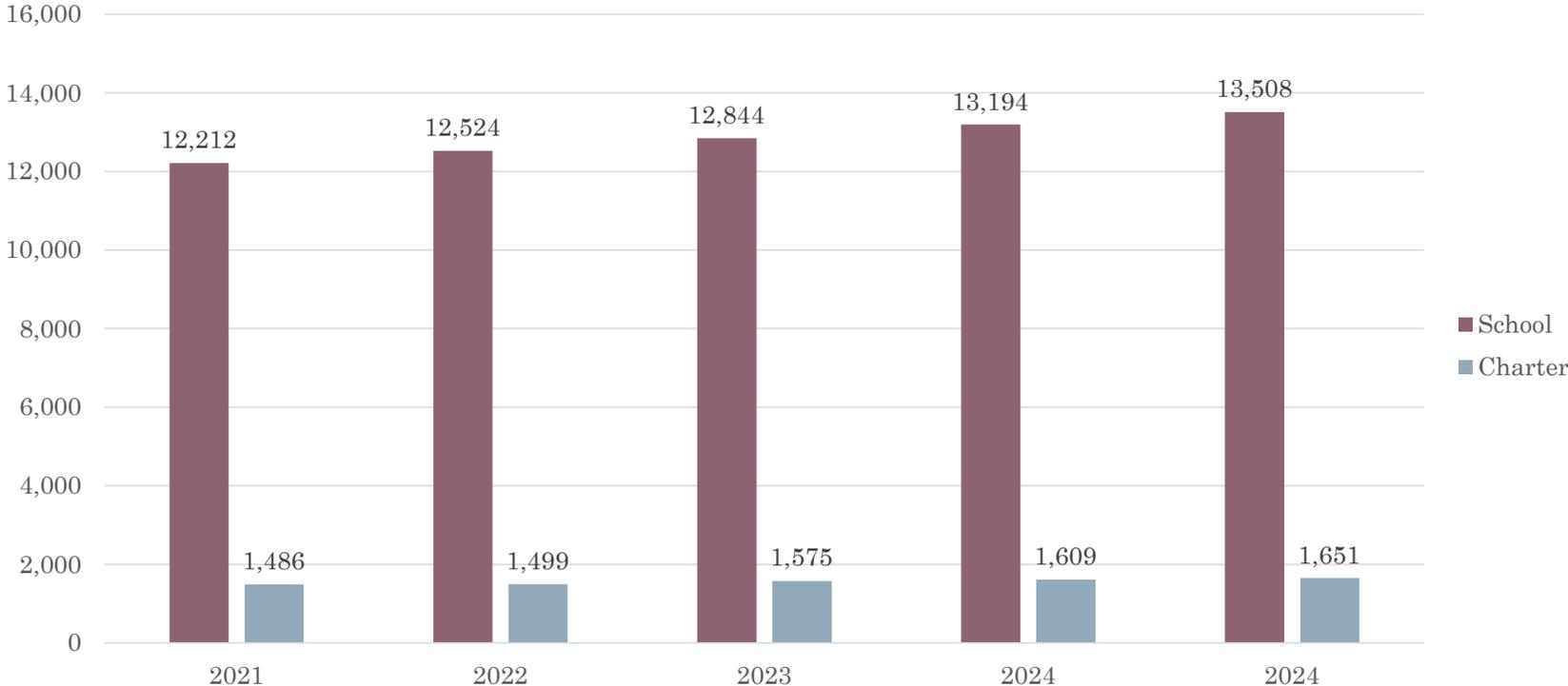
Source: State Data Center



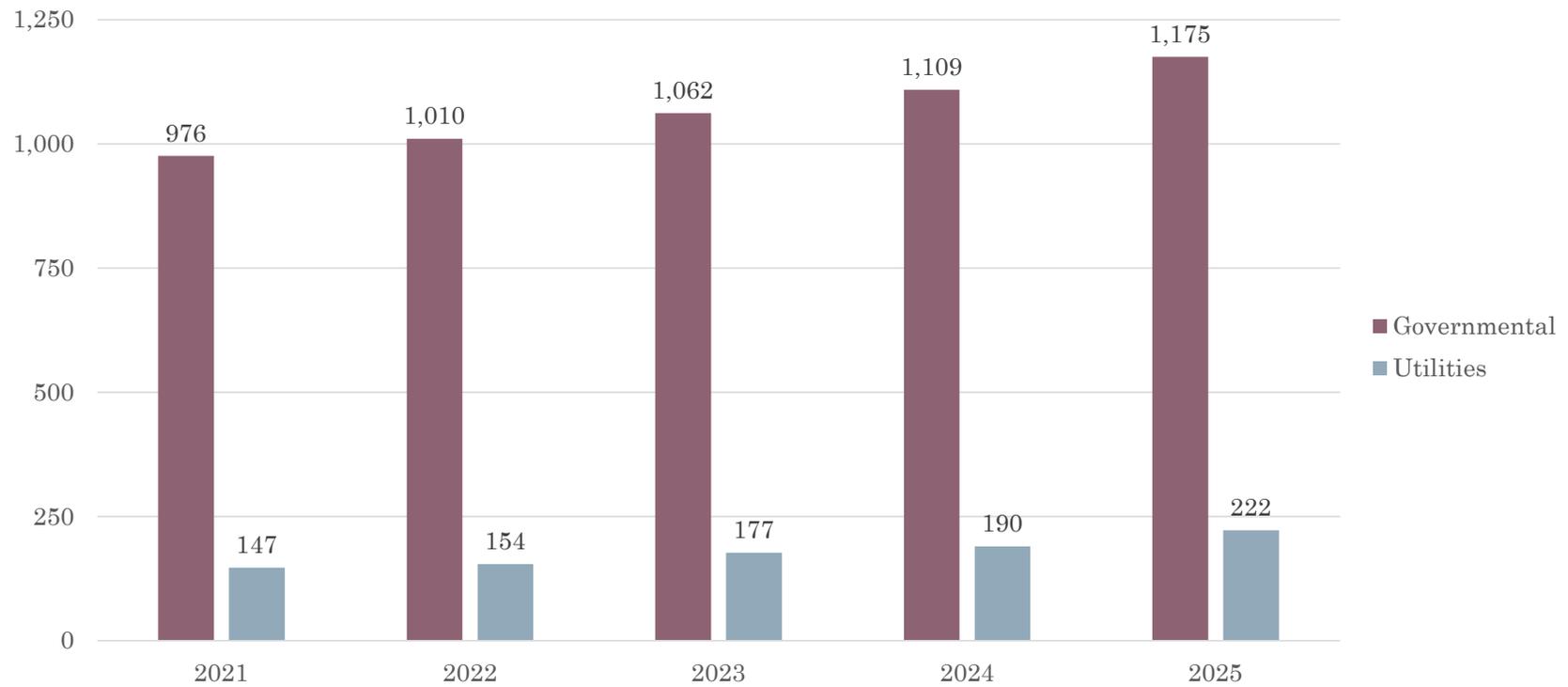
- Growth:
 - 4.1% from 2024
 - 20.8% since 2021

Average Daily Membership

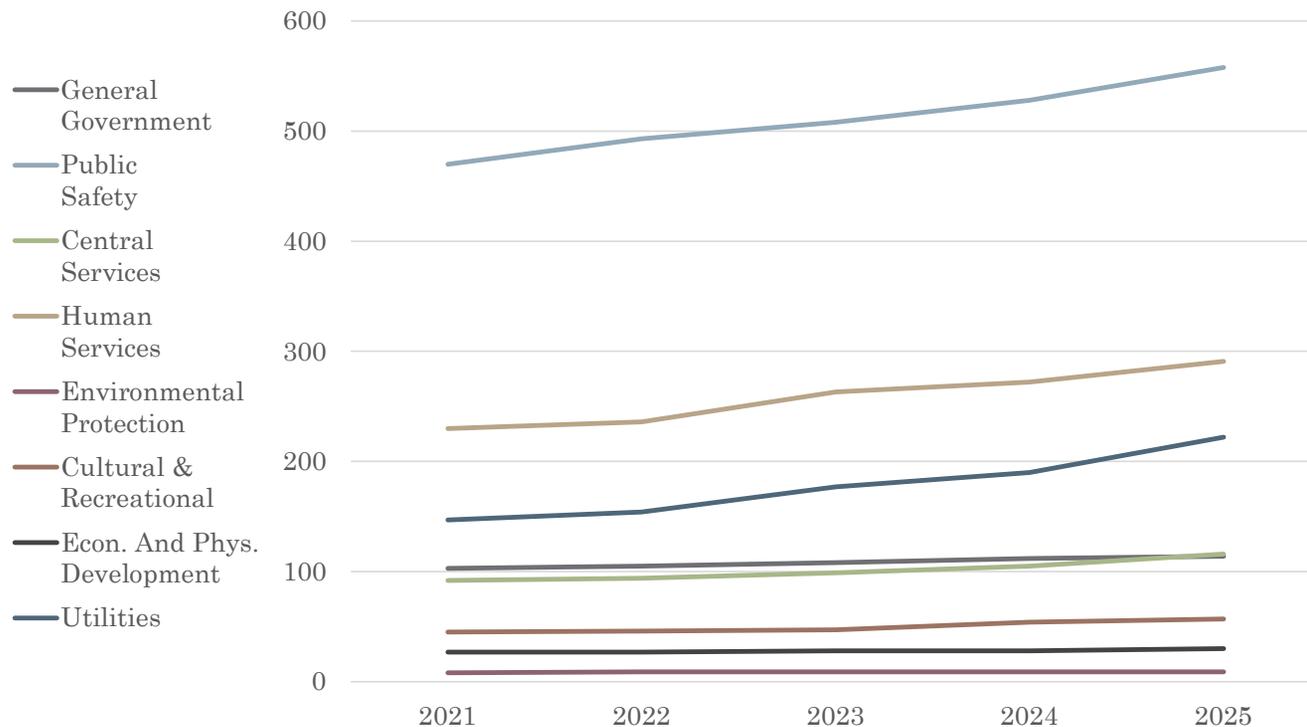
Source: Brunswick County Schools



County Fulltime Equivalents



County Fulltime Equivalents by Function

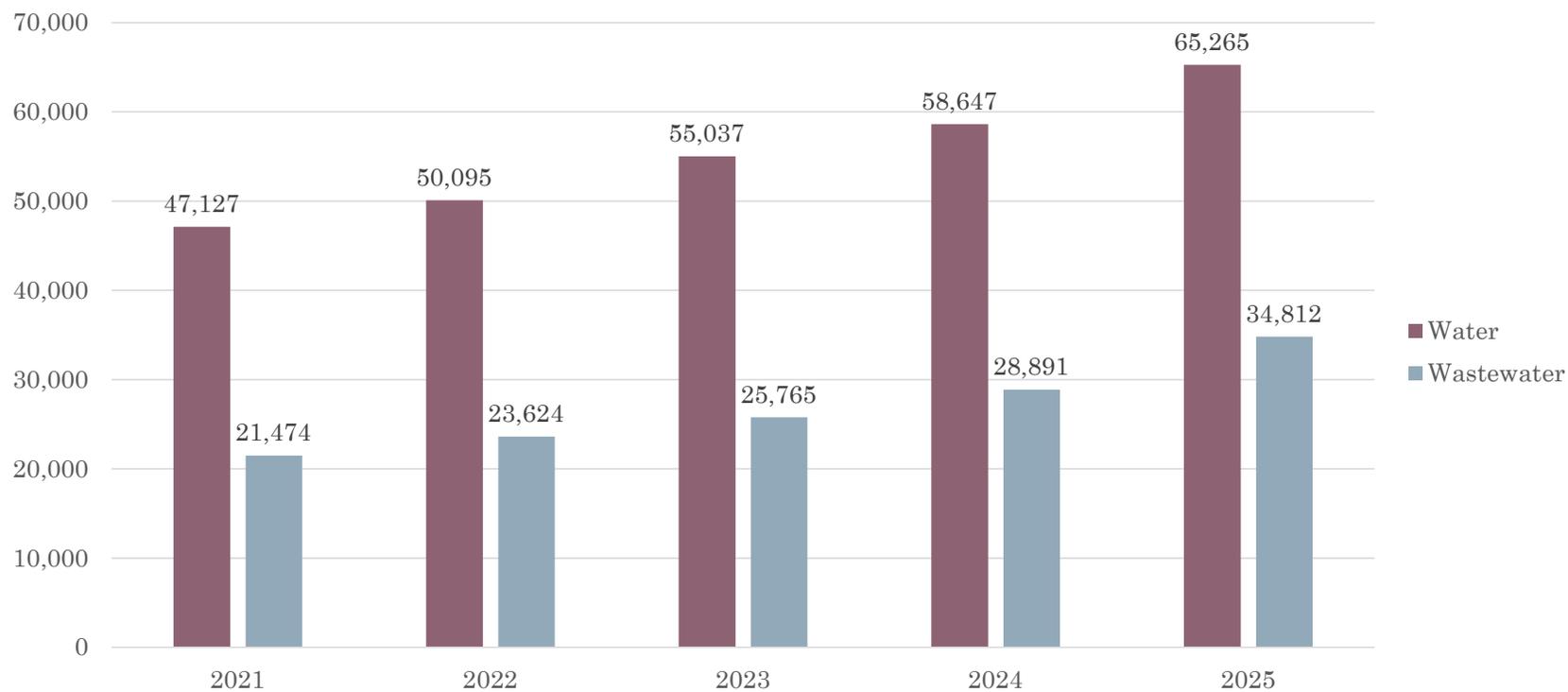


Change in FTE's 2021-2025

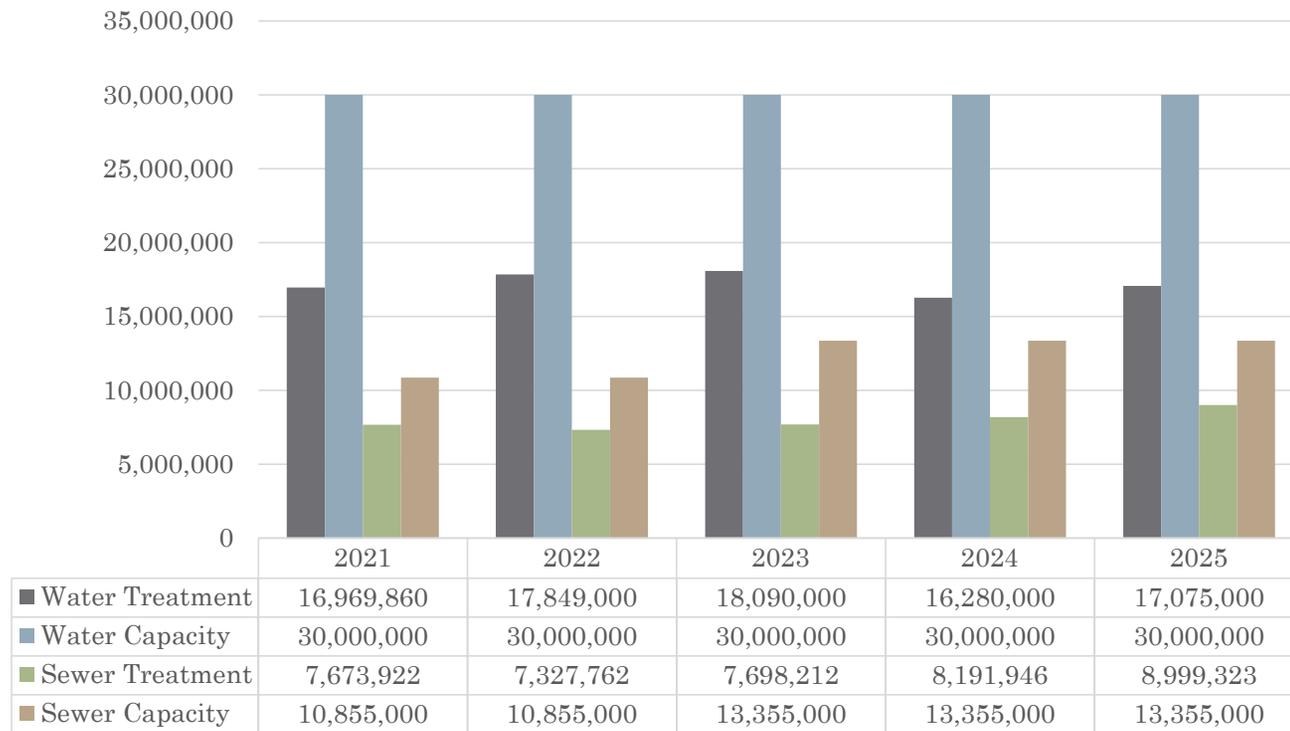
- General Government
10 FTEs, 10%
- Public Safety
88 FTEs, 19%
- Central Services
24 FTEs, 26%
- Human Services
61 FTEs, 27%
- Environmental Protection
1 FTE, 13%
- Cultural & Recreational
12 FTEs, 27%
- Economic & Physical Development
3 FTEs, 11%
- Utilities
75 FTEs, 51%

One year increase in FTEs is 98 (8%), and from 2021 the increase is 274 (24%) to 1,397 in 2025

Water and Wastewater Customers



Water and Sewer Average Daily Treatment/Capacity Gallons

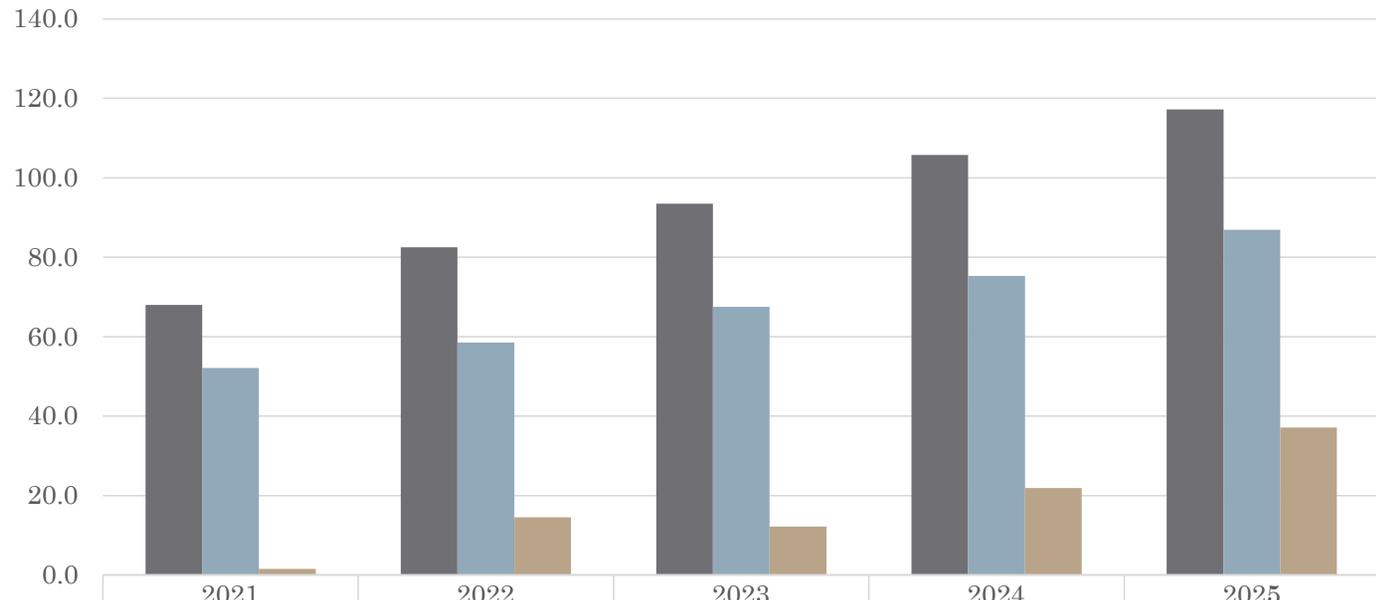


Additional capacity under construction:

- 24 MGD in conventional treatment at the Northwest Water Facility
- 0.75 MGD at the Shallotte plant, part of the West Regional Sewer System

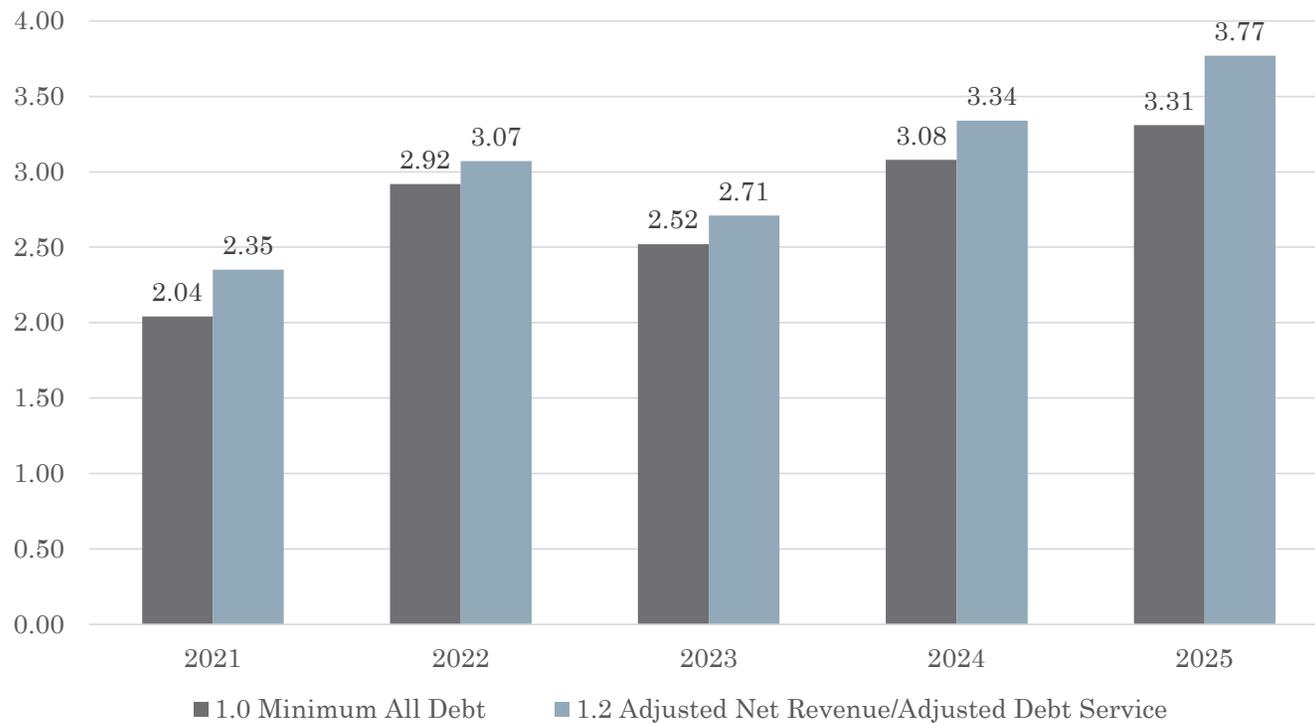
Enterprise Operating Fund Summary

In Millions



■ Revenue	68.0	82.5	93.5	105.8	117.2
■ Expenditures	52.1	58.5	67.5	75.3	86.9
■ Capital Project Transfers	1.5	14.5	12.2	21.9	37.1

Enterprise Fund Pledged Revenue Debt Coverage Ratios

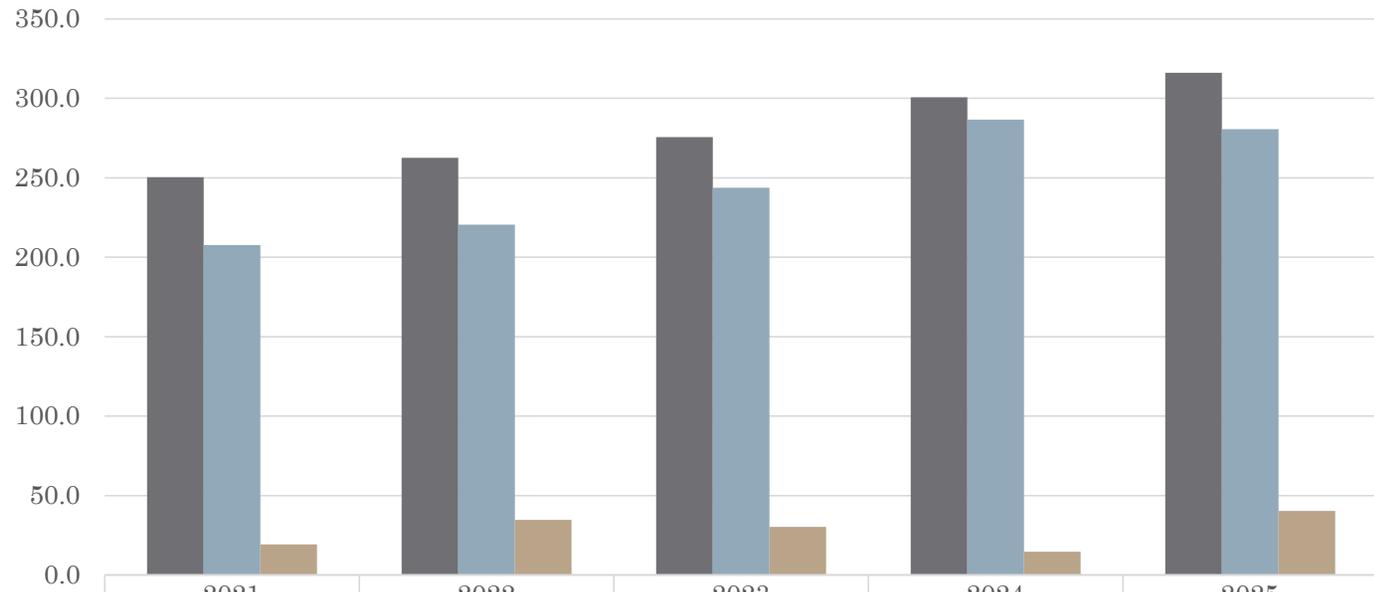


Coverage Impacts:

- 2021 – reduction in coverage for the 2019 issued debt for the Northeast Sewer Plant Expansion costing \$51.9M
- 2022 – Rate increase effective January 1, 2022, in anticipation of 2023 debt service.
- 2023 – Coverage impacts began for the debt service issued for the Raw Water Main costing \$26.6M and Northwest Water Transmission & Treatment Plant Expansion with RO costing \$156.8M

General Fund Summary

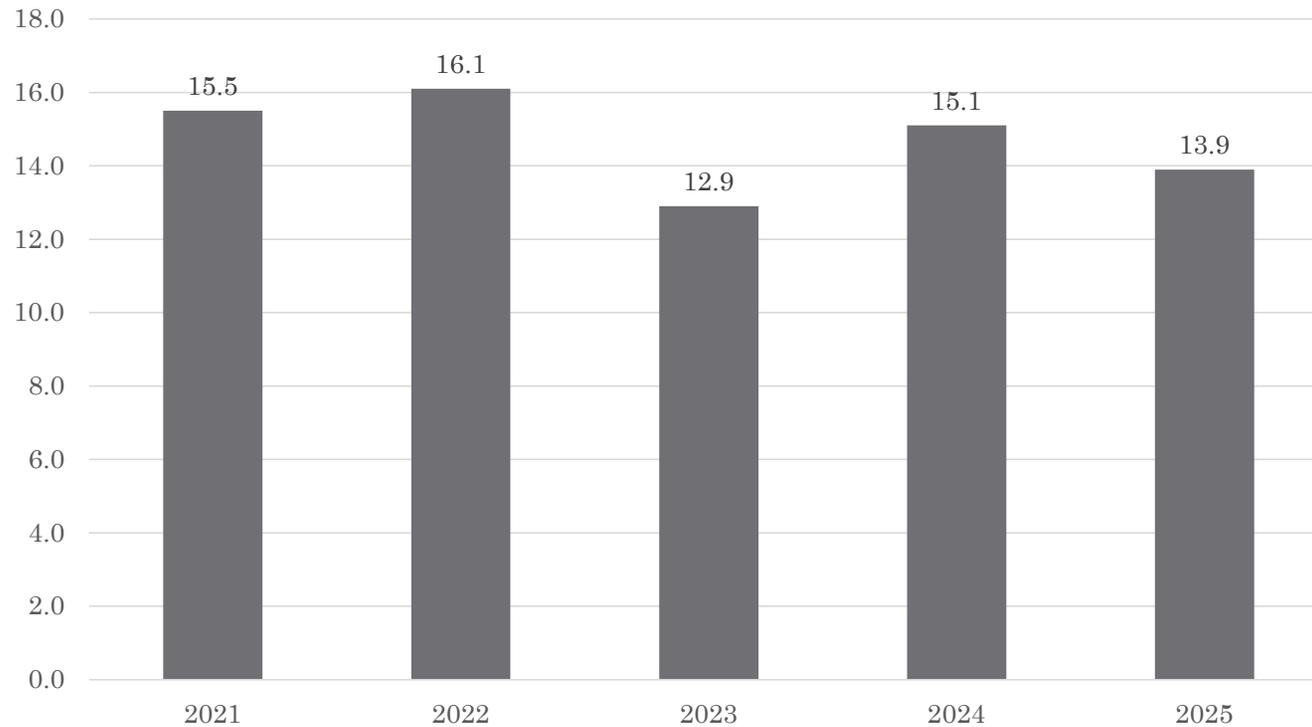
In Millions



■ Revenue	250.4	262.5	275.7	300.7	316.1
■ Expenditures	207.6	220.5	243.8	286.7	280.6
■ Transfers to Other Funds	19.2	34.6	30.2	14.7	40.3

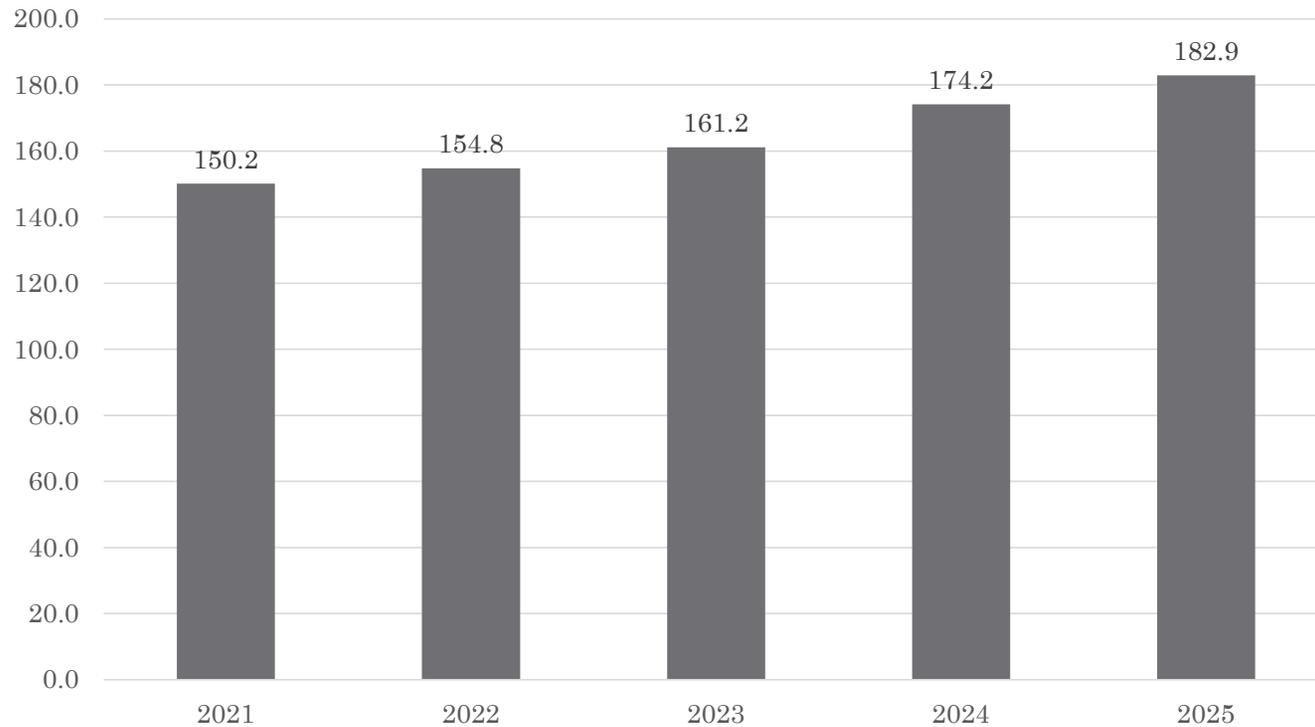
General Fund Debt Service

In Millions



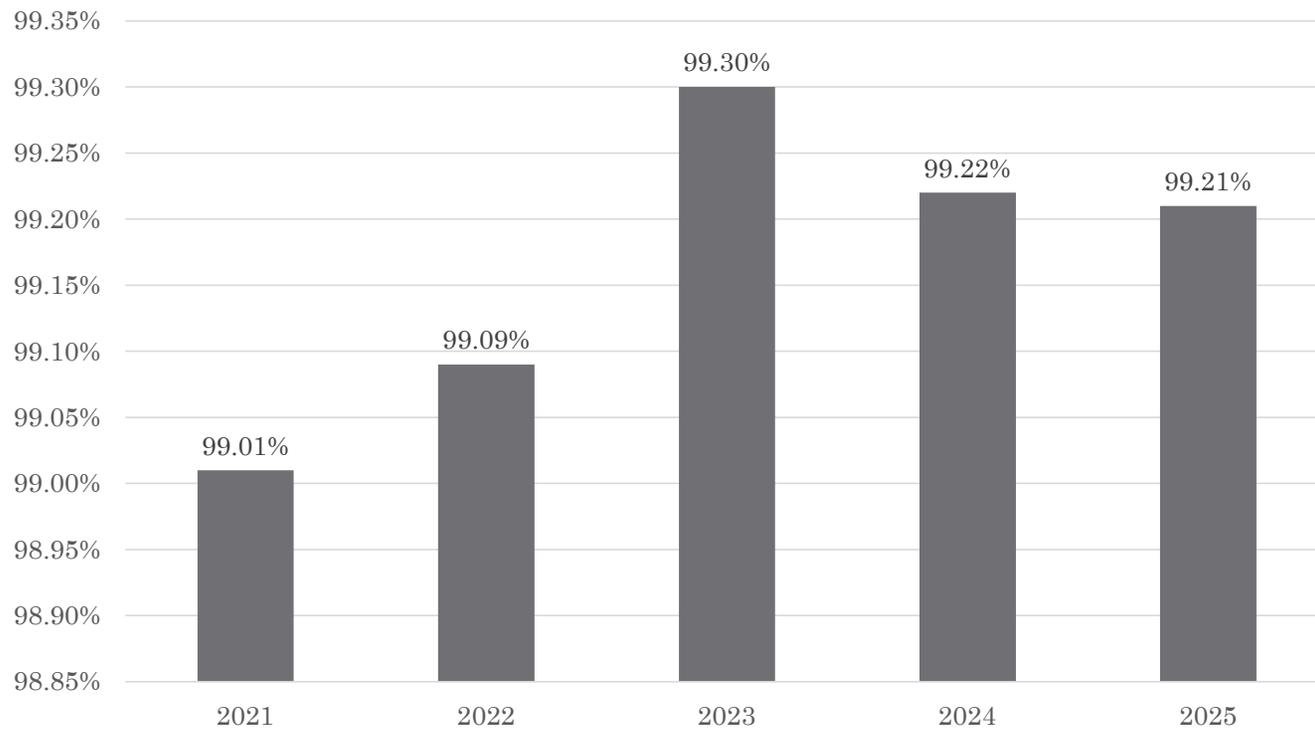
- Issued in July 2022 was the final \$51.5M in GO Bonds for the school's 2016 bond referendum. This issue had an interest-only payment in FY 2023 and a total debt service increase to the FY 2024 budget by \$2.2M.

General Fund Ad Valorem Tax Revenues (Current and Prior Years, Interest) In Millions



- A revaluation occurred in January 2023, effective for FY 2024 Ad Valorem collections
- The next revaluation will occur in January 2027, effective for FY 2028 Ad Valorem collections

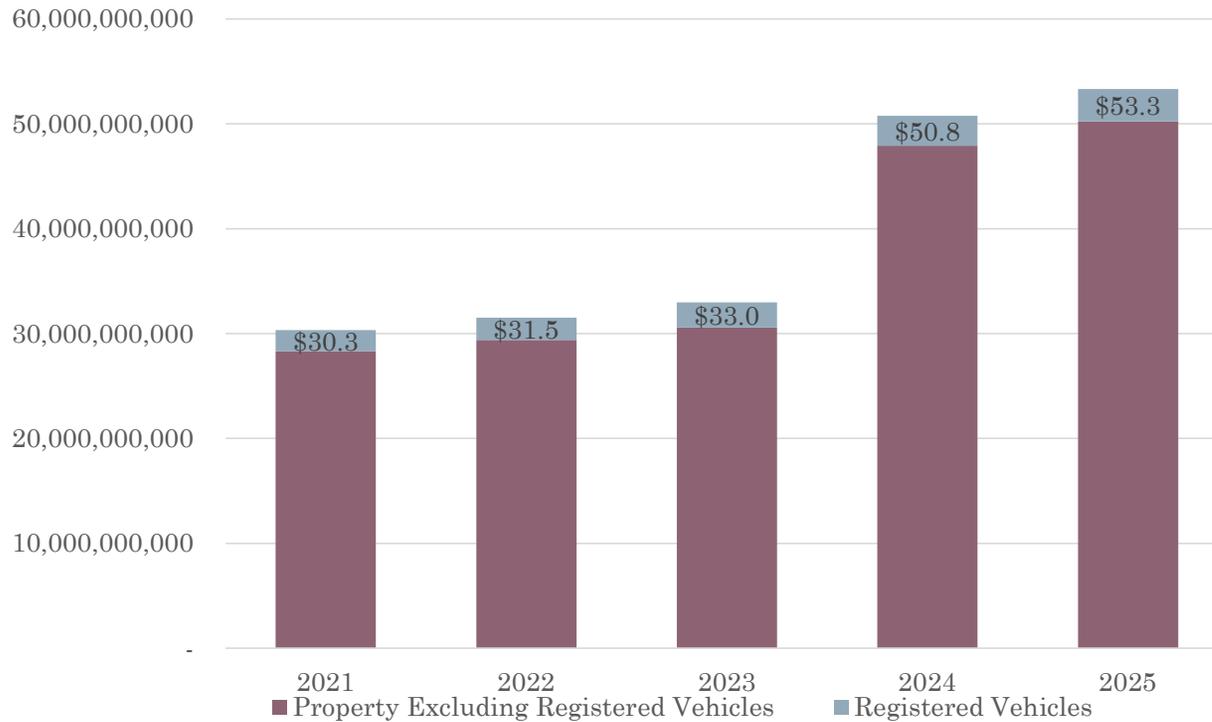
Real & Motor Vehicle Property Tax Collections Rates



2024 Collection rate for property excluding motor vehicles decreased to 99.17% from 99.18%. With the Tax and Tag Together program, registered motor vehicle collections are 100%.

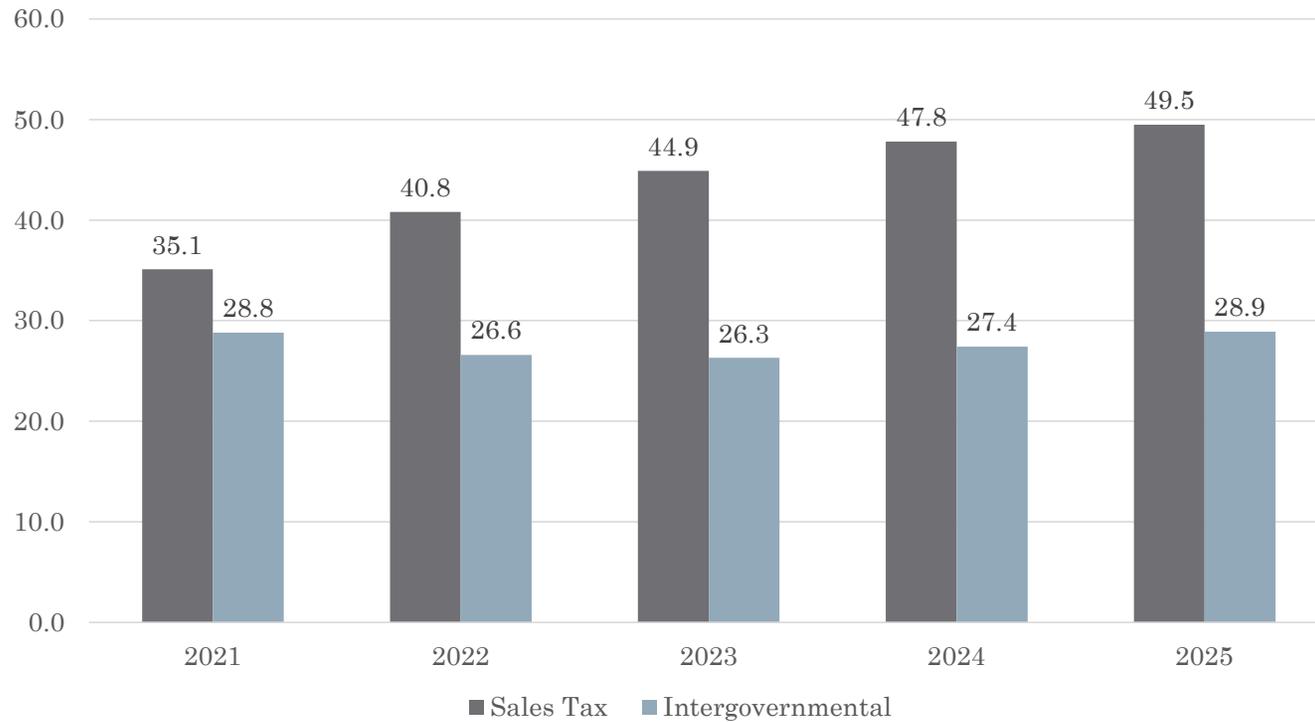
Property Tax Assessed Value History

In Billions



Revaluation in January 2023 effective for FY 2024 increased 54.0%

General Fund Local Option Sales Tax & Intergovernmental Revenue *In Millions*



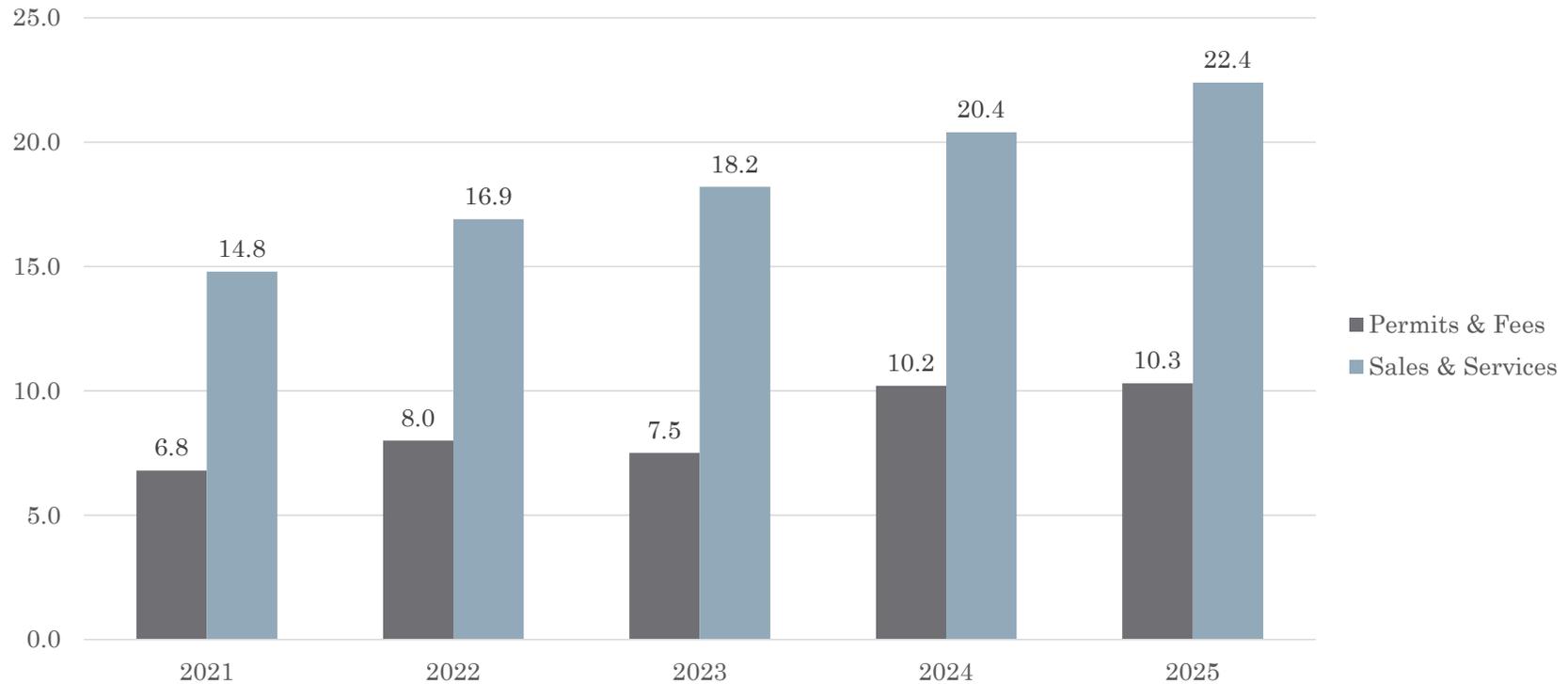
Sales Tax:

- Increased \$1.7 million or 3.5% from 2024 to 2025

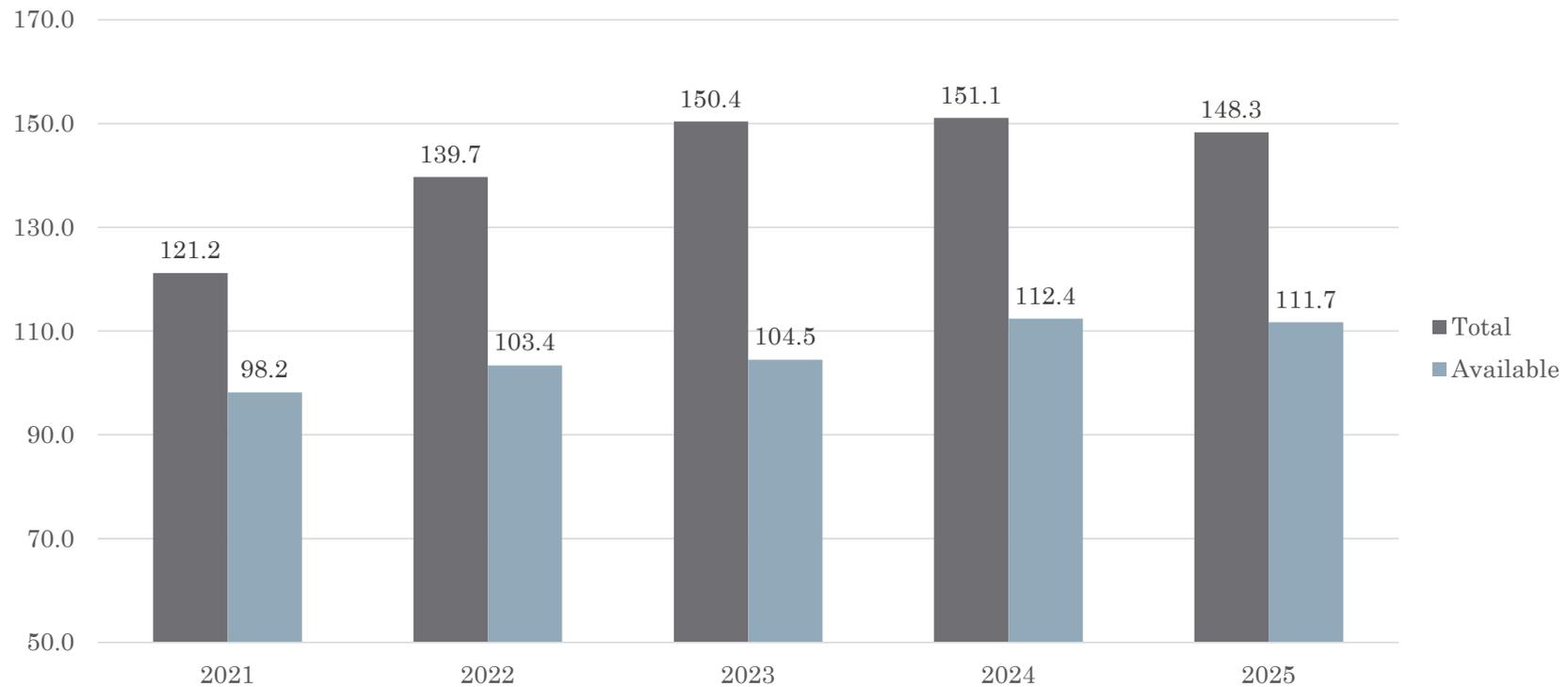
Intergovernmental Revenue:

- 2020 increased \$5.7 million for CARES Act funds received
- Increased \$1.5 million or 5.5% from 2024 to 2025

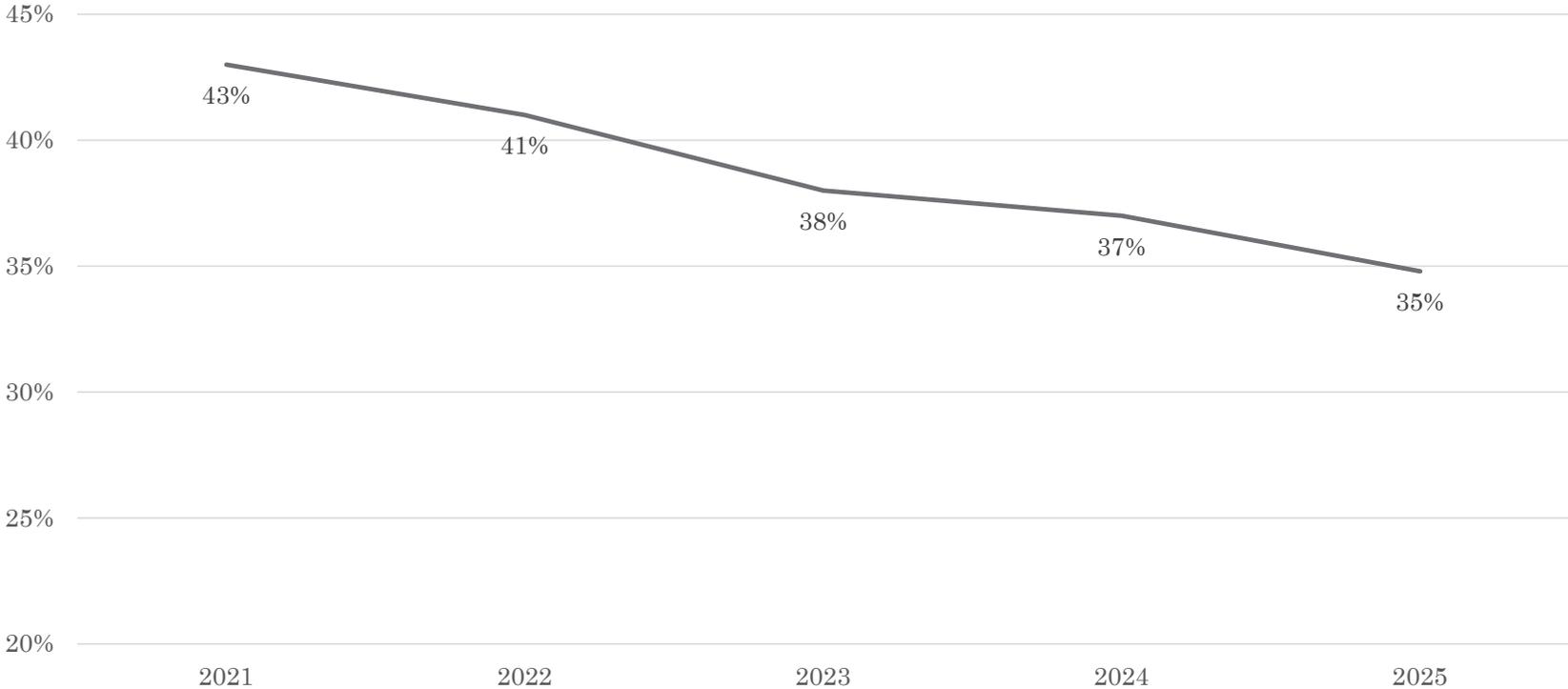
General Fund Permits & Fees/ Sales & Services *In Millions*



Total General Fund Balance & Fund Balance Remaining for Appropriation In Millions



% of Available General Fund Balance to Total General Fund Expenditures Plus net Transfers to Other Funds



Current and Upcoming Concerns

- ✓ **Opioid Settlement Funding Priorities that meet the criteria for compliance reporting**
- ✓ **Continued Pay-Go Funding for County Capital Improvement Plan Projects**
- ✓ **Complete the design and begin the construction of the DHHS/EOC building**
- ✓ **Continued growth and its effect on county services and infrastructure needs for county government, water and sewer, and schools.**
- ✓ **Investment in Economic Development projects**
- ✓ **Employee Retention - Provisions for employee merit and benefits**
- ✓ **Upcoming Unknown Legislative Changes**