

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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Monthly Financial Statements**

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Summary Information as of November 30, 2025:

General Fund:

- Total revenues for the General Fund are \$167.1 million, compared to \$158.9 million or 5.1% over the same period in the prior year. Significant changes include a 5.3% or \$6.0 million increase in Ad Valorem collections, \$1.0 million increase in EMS charges, and state and federal FEMA reimbursements received of \$1.8. Total revenues collected are 54.7% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$128.0 million, or 40.7% of the current budget. Total expenditures are more than those of the same period in the prior year by \$7.7 million or 6.4%. This is primarily due to a \$1.9 million increase in education and a \$2.7 million increase in EMS mainly for seven replacement ambulances.
- There were \$13.7 million net transfers out for the current period compared to \$22.5 million for the same period of the prior year.
- Revenues are greater than expenditure and net transfers by \$25.4 million for the current period end compared to \$16.2 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$28.1 million compared to \$26.4 million in the same period in the prior year. There are increases in system development fees of \$2.3 million over the same period in the prior year, offset by decreases in taps and connections of \$0.9 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 57.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$17.3 million and are 33.8% of the current budget. Expenditures decreased slightly, \$0.9 million, under the same period in the prior year.
- There were \$2.5 million transfers out in the current period compared to \$1.9 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 \$10.3 million compared to \$6.3 million in the same period of the prior year. Of this, \$2.7 million is system development fees designated to be used for eligible expansion projects.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased \$2.0 million under the same period in the prior year to \$22.9 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. System development fees increased \$0.9 million over the same period in the prior year, offset by decreases in taps and connections of \$0.8 million. Total revenues are 51.7% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$13.3 million and are 27.4% of the current budget. Expenditures increased 18.0% or \$2.0 million over the same period in the prior year mainly due to an increase in capital equipment and tap on supplies.
- 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.
- Expenditures are greater than revenues and net transfers by \$1.0 million for the current period end compared to revenues greater than expenditures of \$7.2 million at the end of the same period of the prior year. Of this, \$5.9 million is system development fees designated to be used for eligible expansion projects.

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	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	Shalotte 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	Shalotte Water Meter Project	463,700			
Public Utilities	Lead and Copper Program	905,271			
Central Serv.	Air Purification System for County Buildings	9,500	640,500	650,000	
Central Serv.	Cyber Security and Audio/Visual Improvements	471,089	28,911	500,000	
Cult. and Rec.	Library Services Enhancements	-	87,780	87,780	
Human Services	Personal Protective Equipment	-	50,000	50,000	
Human Services	Health and Human Services Building	-	1,000,000	1,000,000	
Gen. Gov.	Administrative and Reporting Expenses	-	64,267	64,267	
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 \$9,409,108 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 November 2025 totals \$502,082.

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	61,469	
#3 Recovery Support Services	Christian Recovery Centers Inc.	176,400	246,375	41,475	
#3 Recovery Support Services	ARROW Program	95,645	243,659	64,101	
#4 Recovery Hosing Support	The Healing Place (initial strategy 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	\$ 202,959	

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 173,066,958	\$ 112,959,849	\$ 43,635,461	\$ 2,323,137	\$ 331,985,405
Restricted cash and investments	1,600,967	-	2,386,878	9,064,920	13,052,765
Interest receivable	68,370	50,371	21,272	4,922	144,935
Taxes receivable - net	68,733,794	-	-	-	68,733,794
Receivables - net	4,186,218	-	-	-	4,186,218
Other governmental agencies	1,426,505	36,840	506,494	12,752,019	14,721,858
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 249,175,102</u>	<u>\$ 113,047,060</u>	<u>\$ 46,550,105</u>	<u>\$ 24,144,998</u>	<u>\$ 432,917,265</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,103,697	\$ 671,211	\$ 2,094,717	\$ 5,299	\$ 8,874,924
Deferred Inflows of Resources:	<u>69,347,466</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>82,099,122</u>
Fund Balances:					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	5,285	17,152,685
Restricted - other	4,634,512	-	2,386,878	11,382,758	18,404,148
Committed	214,566	112,375,849	42,068,510	-	154,658,925
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	137,332,036	-	-	-	137,332,036
Total fund balances	<u>173,723,939</u>	<u>112,375,849</u>	<u>44,455,388</u>	<u>11,388,043</u>	<u>341,943,219</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 249,175,102</u>	<u>\$ 113,047,060</u>	<u>\$ 46,550,105</u>	<u>\$ 24,144,998</u>	<u>\$ 432,917,265</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 118,333,068	\$ -	\$ -	\$ -	\$ 118,333,068
Local option sales taxes	15,295,151	-	-	-	15,295,151
Other taxes and licenses	6,527,639	-	-	-	6,527,639
Unrestricted intergovernmental revenues	174,538	-	-	-	174,538
Restricted intergovernmental revenues	9,253,060	15,992,647	-	3,051,014	28,296,721
Permits and fees	3,933,360	-	-	90,739	4,024,099
Sales and services	10,172,545	-	-	-	10,172,545
Investment earnings	1,787,598	1,392,406	318,981	143,783	3,642,768
Other	1,654,604	-	-	-	1,654,604
Total revenues	<u>167,131,563</u>	<u>17,385,053</u>	<u>318,981</u>	<u>3,285,536</u>	<u>188,121,133</u>
Expenditures:					
Current:					
General government	8,174,979	-	-	144,362	8,319,341
Public safety	33,983,313	-	-	897,470	34,880,783
Central services	12,707,653	-	-	-	12,707,653
Human services	15,833,538	942,622	-	202,957	16,979,117
Transportation	80,500	3,417,354	-	-	3,497,854
Environmental protection	11,422,827	-	-	-	11,422,827
Culture and recreation	3,142,267	106,659	-	-	3,248,926
Economic and physical development	4,859,206	-	-	-	4,859,206
Education	28,803,409	-	11,592,168	-	40,395,577
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,137,118	-	-	-	2,137,118
Total expenditures	<u>128,029,810</u>	<u>4,466,635</u>	<u>11,592,168</u>	<u>1,244,789</u>	<u>145,333,402</u>
Revenues over (under) expenditures	<u>39,101,753</u>	<u>12,918,418</u>	<u>(11,273,187)</u>	<u>2,040,747</u>	<u>42,787,731</u>
Other Financing Sources (Uses):					
Transfers from other funds	852,852	12,364,075	1,933,619	214,555	15,365,101
Transfers to other funds	(14,512,249)	(852,852)	-	-	(15,365,101)
Total other financing sources (uses)	<u>(13,659,397)</u>	<u>11,511,223</u>	<u>1,933,619</u>	<u>214,555</u>	<u>-</u>
Net change in fund balance	25,442,356	24,429,641	(9,339,568)	2,255,302	42,787,731
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>\$ 173,723,939</u>	<u>\$ 112,375,849</u>	<u>\$ 44,455,388</u>	<u>\$ 11,388,043</u>	<u>\$ 341,943,219</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 118,333,068	\$ (65,623,334)
Local option sales taxes	50,400,983	50,400,983	15,295,151	(35,105,832)
Other taxes and licenses	9,665,000	9,665,000	6,527,639	(3,137,361)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	174,538	(3,430,462)
Restricted intergovernmental revenues	19,878,496	20,210,664	9,253,060	(10,957,604)
Permits and fees	10,809,134	10,809,134	3,933,360	(6,875,774)
Sales and services	20,970,478	20,970,478	10,172,545	(10,797,933)
Investment earnings	4,502,200	4,502,200	1,787,598	(2,714,602)
Other	1,312,055	1,335,649	1,654,604	318,955
Total revenues	<u>305,099,748</u>	<u>305,455,510</u>	<u>167,131,563</u>	<u>(138,323,947)</u>
Expenditures:				
Current:				
General government	20,003,248	20,306,587	8,174,979	12,131,608
Central services	27,505,367	29,626,828	12,707,653	16,919,175
Public safety	81,475,473	88,653,861	33,983,313	54,670,548
Transportation	161,000	200,023	80,500	119,523
Environmental protection	28,213,285	28,578,291	11,422,827	17,155,464
Economic and physical development	11,628,476	12,976,026	4,859,206	8,116,820
Human services	40,722,148	41,224,459	15,833,538	25,390,921
Education	69,676,946	69,676,946	28,803,409	40,873,537
Culture and recreation	7,910,619	10,136,181	3,142,267	6,993,914
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>314,831,676</u>	<u>128,029,810</u>	<u>186,801,866</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(9,376,166)</u>	<u>39,101,753</u>	<u>48,477,919</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)	(14,512,249)	8,821,172
Appropriated fund balance	7,977,592	31,856,735	-	(31,856,735)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>9,376,166</u>	<u>(13,659,397)</u>	<u>(23,035,563)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	25,442,356	<u>\$ 25,442,356</u>
Fund balance, beginning of year			<u>148,281,583</u>	
Fund balance, end of year			<u>\$ 173,723,939</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
 WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 117,257,153	\$ (65,449,249)	64%	\$ 181,099,618	\$ 111,582,152
Prior year taxes	850,000	850,000	929,755	79,755	109%	1,253,989	672,029
Penalties and interest	400,000	400,000	146,160	(253,840)	37%	570,962	126,393
	<u>183,956,402</u>	<u>183,956,402</u>	<u>118,333,068</u>	<u>(65,623,334)</u>	64%	<u>182,924,569</u>	<u>112,380,574</u>
Local Option Sales Taxes:							
Article 39 (1%)	21,896,566	21,896,566	6,993,689	(14,902,877)	32%	20,984,716	6,826,727
Article 40 (1/2%)	13,816,530	13,816,530	3,819,133	(9,997,397)	28%	14,083,971	3,561,566
Article 42 (1/2%)	14,687,887	14,687,887	4,482,329	(10,205,558)	31%	14,415,411	4,299,537
	<u>50,400,983</u>	<u>50,400,983</u>	<u>15,295,151</u>	<u>(35,105,832)</u>	30%	<u>49,484,098</u>	<u>14,687,830</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	270,000	270,000	85,075	(184,925)	32%	299,336	77,938
Deed stamp excise tax	6,500,000	6,500,000	4,283,026	(2,216,974)	66%	8,504,545	3,506,310
Solid waste tax	75,000	75,000	21,501	(53,499)	29%	78,639	97,625
White goods disposal tax	70,000	70,000	27,175	(42,825)	39%	82,734	23,537
1% Occupancy Tax	2,750,000	2,750,000	2,110,862	(639,138)	77%	3,407,272	1,917,929
	<u>9,665,000</u>	<u>9,665,000</u>	<u>6,527,639</u>	<u>(3,137,361)</u>	68%	<u>12,372,526</u>	<u>5,623,339</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	174,538	(130,462)	57%	240,101	69,997
	<u>3,605,000</u>	<u>3,605,000</u>	<u>174,538</u>	<u>(3,430,462)</u>	5%	<u>8,312,633</u>	<u>69,997</u>
Restricted Intergovernmental:							
State and federal grant	19,480,862	19,813,030	9,067,461	(10,745,569)	46%	20,007,281	7,304,421
State Aid to Libraries	192,594	192,594	80,240	(112,354)	42%	192,594	78,970
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	60,398	(84,602)	42%	172,809	60,729
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	12,028	28	100%	17,786	-
State drug tax	-	-	32,933	32,933	na	44,932	12,067
	<u>19,878,496</u>	<u>20,210,664</u>	<u>9,253,060</u>	<u>(10,957,604)</u>	46%	<u>20,597,677</u>	<u>7,581,072</u>
Permits and Fees:							
Blding insp. and permits	8,192,988	8,192,988	2,808,509	(5,384,479)	34%	7,477,773	3,307,909
Recording fees	760,000	760,000	425,763	(334,237)	56%	915,155	375,579
Fire inspection fees	500,000	500,000	222,952	(277,048)	45%	534,287	204,692
Concealed handgun permit	178,296	178,296	78,841	(99,455)	44%	193,136	74,290
Other permit and fees	1,177,850	1,177,850	397,295	(780,555)	34%	1,201,477	256,184
	<u>10,809,134</u>	<u>10,809,134</u>	<u>3,933,360</u>	<u>(6,875,774)</u>	36%	<u>10,321,828</u>	<u>4,218,654</u>
Sales and Services:							
Solid waste fees	4,800,000	4,800,000	2,316,418	(2,483,582)	48%	5,517,532	2,235,760
School resource off. reimb.	2,341,578	2,341,578	1,047,974	(1,293,604)	45%	2,273,450	2,054,772
Rents	72,000	72,000	28,705	(43,295)	40%	83,522	35,865
EMS Charges	9,050,000	9,050,000	4,861,326	(4,188,674)	54%	9,476,957	3,853,577
Public health user fees	998,950	998,950	347,746	(651,204)	35%	1,057,221	391,527
Sheriff animal prot. serv. fees	109,500	109,500	54,475	(55,025)	50%	121,409	51,537
Social services fees	11,500	11,500	147	(11,353)	1%	10,503	3,895
Public housing fees	41,600	41,600	38,845	(2,755)	93%	21,809	2,117
Tax collection fees	525,000	525,000	218,210	(306,790)	42%	552,098	198,359
Other sales and services	2,209,350	2,209,350	856,618	(1,352,732)	39%	2,390,345	1,039,226
Register of deeds	358,000	358,000	200,069	(157,931)	56%	466,397	176,001

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Sales and Services (continued):							
Marriage licenses	60,000	60,000	29,256	(30,744)	49%	61,506	29,025
Recreation services	393,000	393,000	172,756	(220,244)	44%	324,251	162,430
	<u>20,970,478</u>	<u>20,970,478</u>	<u>10,172,545</u>	<u>(10,797,933)</u>	49%	<u>22,357,000</u>	<u>10,234,091</u>
Investment earnings	<u>4,502,200</u>	<u>4,502,200</u>	<u>1,787,598</u>	<u>(2,714,602)</u>	40%	<u>5,376,141</u>	<u>2,039,567</u>
Other:							
ABC bottles taxes	75,000	75,000	35,981	(39,019)	48%	97,713	34,976
Cnty Brd of Alcohol Control	30,000	30,000	7,500	(22,500)	25%	30,000	7,500
Contributions	51,000	56,800	63,138	6,338	111%	122,323	39,793
Other revenues	1,156,055	1,173,849	1,547,985	374,136	132%	4,066,458	2,029,905
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,335,649</u>	<u>1,654,604</u>	<u>318,955</u>	124%	<u>4,330,469</u>	<u>2,112,174</u>
Total revenues	<u>305,099,748</u>	<u>305,455,510</u>	<u>167,131,563</u>	<u>(138,323,947)</u>	55%	<u>316,076,941</u>	<u>158,947,298</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	271,972	271,972	116,451	155,521	43%	258,491	109,027
Fringe benefits	98,331	98,331	37,223	61,108	38%	83,093	34,800
Operating costs	60,350	60,350	26,833	33,517	44%	56,283	19,306
	<u>430,653</u>	<u>430,653</u>	<u>180,507</u>	<u>250,146</u>	42%	<u>397,867</u>	<u>163,133</u>
County Administration:							
Salaries	1,110,272	1,110,272	440,334	669,938	40%	943,601	421,792
Fringe benefits	391,362	391,362	147,095	244,267	38%	317,378	138,760
Operating costs	96,845	96,845	15,167	81,678	16%	40,567	21,835
Capital outlay	-	41,791	40,990	801	98%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>643,586</u>	<u>996,684</u>	39%	<u>1,308,085</u>	<u>582,387</u>
Human Resources:							
Salaries	592,371	592,371	225,740	366,631	38%	499,014	212,044
Fringe benefits	233,610	233,610	86,260	147,350	37%	189,237	79,926
Operating costs	11,355	11,355	2,066	9,289	18%	14,376	1,701
	<u>837,336</u>	<u>837,336</u>	<u>314,066</u>	<u>523,270</u>	38%	<u>702,627</u>	<u>293,671</u>
Communications:							
Salaries	253,585	253,585	72,310	181,275	29%	165,257	72,212
Fringe benefits	105,021	105,021	28,194	76,827	27%	63,211	27,209
Operating costs	139,581	139,581	6,917	132,664	5%	59,108	12,424
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>107,421</u>	<u>390,766</u>	22%	<u>446,401</u>	<u>111,845</u>
Finance:							
Salaries	1,442,909	1,442,909	591,330	851,579	41%	1,293,524	543,837
Fringe benefits	558,235	558,235	222,707	335,528	40%	484,812	203,249
Operating costs	727,678	727,678	459,767	267,911	63%	425,491	199,899
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>1,273,804</u>	<u>1,455,018</u>	47%	<u>2,391,862</u>	<u>946,985</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Tax Administration:							
Salaries	3,095,029	3,095,029	1,260,599	1,834,430	41%	2,823,298	1,268,007
Fringe benefits	1,359,159	1,359,159	532,481	826,678	39%	1,223,054	569,944
Operating costs	1,214,543	1,214,543	408,422	806,121	34%	889,097	423,068
Capital outlay	66,000	155,732	87,292	68,440	56%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>2,288,794</u>	<u>3,535,669</u>	39%	<u>4,967,772</u>	<u>2,261,019</u>
County Attorney:							
Salaries	472,231	472,231	203,650	268,581	43%	447,919	192,295
Fringe benefits	170,330	170,330	71,950	98,380	42%	156,541	66,828
Operating costs	182,100	182,100	38,152	143,948	21%	77,650	29,708
	<u>824,661</u>	<u>824,661</u>	<u>313,752</u>	<u>510,909</u>	38%	<u>682,110</u>	<u>288,831</u>
Court Facilities:							
Operating costs	308,459	308,459	77,240	231,219	25%	235,799	47,748
Capital outlay	-	171,816	171,815	1	100%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>249,055</u>	<u>231,220</u>	52%	<u>235,799</u>	<u>47,748</u>
Board of Elections:							
Salaries	1,141,472	1,141,472	256,939	884,533	23%	986,700	270,753
Fringe benefits	250,504	250,504	97,428	153,076	39%	212,572	81,304
Operating costs	371,764	371,764	68,617	303,147	18%	332,314	234,810
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>434,050</u>	<u>1,371,790</u>	24%	<u>1,564,752</u>	<u>620,033</u>
Register of Deeds:							
Salaries	832,395	832,395	300,152	532,243	36%	744,247	340,133
Fringe benefits	406,563	406,563	143,507	263,056	35%	345,037	152,446
Operating costs	3,597,122	3,597,122	1,926,285	1,670,837	54%	4,468,164	1,553,463
	<u>4,836,080</u>	<u>4,836,080</u>	<u>2,369,944</u>	<u>2,466,136</u>	49%	<u>5,557,448</u>	<u>2,046,042</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>8,174,979</u>	<u>12,131,608</u>	40%	<u>18,254,723</u>	<u>7,361,694</u>
Central Services:							
Information Technology:							
Salaries	2,598,084	2,598,084	1,100,700	1,497,384	42%	2,151,325	793,354
Fringe benefits	1,006,136	1,006,136	417,260	588,876	41%	793,574	290,847
Operating costs	3,083,238	3,142,801	1,365,343	1,777,458	43%	1,633,979	987,364
Capital outlay	41,000	142,424	89,474	52,950	63%	857,901	1,890
	<u>6,728,458</u>	<u>6,889,445</u>	<u>2,972,777</u>	<u>3,916,668</u>	43%	<u>5,436,779</u>	<u>2,073,455</u>
Fleet Services:							
Salaries	1,017,086	1,017,086	376,126	640,960	37%	919,220	402,656
Fringe benefits	450,624	450,624	163,060	287,564	36%	389,776	168,497
Operating costs	318,919	318,919	(11,633)	330,552	-4%	326,661	(111,734)
Capital outlay	278,000	1,217,846	10,046	1,207,800	1%	737,133	133,033
	<u>2,064,629</u>	<u>3,004,475</u>	<u>537,599</u>	<u>2,466,876</u>	18%	<u>2,372,790</u>	<u>592,452</u>
Engineering:							
Salaries	886,426	886,426	371,740	514,686	42%	832,102	355,545
Fringe benefits	334,643	334,643	137,929	196,714	41%	306,025	129,845
Operating costs	45,950	95,950	13,949	82,001	15%	28,489	13,850
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>523,618</u>	<u>838,401</u>	38%	<u>1,178,490</u>	<u>499,240</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Operation Services:							
Salaries	3,384,971	3,384,971	1,326,868	2,058,103	39%	3,106,343	1,346,655
Fringe benefits	1,562,895	1,562,895	604,389	958,506	39%	1,373,857	581,333
Operating costs	4,506,522	5,010,619	1,817,393	3,193,226	36%	5,940,892	2,082,166
Capital outlay	179,000	527,931	179,456	348,475	34%	1,084,862	377,886
	<u>9,633,388</u>	<u>10,486,416</u>	<u>3,928,106</u>	<u>6,558,310</u>	<u>37%</u>	<u>11,505,954</u>	<u>4,388,040</u>
Non-departmental:							
Fringe benefits	7,554,395	7,554,395	3,691,948	3,862,447	49%	7,217,718	3,382,445
Operating costs	212,478	330,078	1,053,605	(723,527)	319%	414,314	1,173,017
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>4,745,553</u>	<u>3,138,920</u>	<u>60%</u>	<u>7,695,162</u>	<u>4,618,592</u>
Total central services	<u>27,505,367</u>	<u>29,626,828</u>	<u>12,707,653</u>	<u>16,919,175</u>	<u>43%</u>	<u>28,189,175</u>	<u>12,171,779</u>
Public Safety:							
District Attorney:							
Operating costs	13,000	13,000	4,149	8,851	32%	5,367	1,763
Sheriff:							
Salaries	16,411,844	16,222,293	6,924,125	9,298,168	43%	15,546,158	6,731,700
Fringe benefits	6,621,611	6,535,062	2,661,259	3,873,803	41%	5,877,624	2,509,228
Operating costs	3,601,673	4,302,320	1,514,234	2,788,086	35%	4,110,994	1,822,117
Capital outlay	1,794,820	4,482,154	884,112	3,598,042	20%	1,504,071	907,597
	<u>28,429,948</u>	<u>31,541,829</u>	<u>11,983,730</u>	<u>19,558,099</u>	<u>38%</u>	<u>27,038,847</u>	<u>11,970,642</u>
Detention Center:							
Salaries	7,892,278	7,892,278	3,166,269	4,726,009	40%	7,298,711	3,193,798
Fringe benefits	3,367,193	3,367,193	1,271,423	2,095,770	38%	2,836,250	1,235,741
Operating costs	4,437,461	4,486,577	1,703,128	2,783,449	38%	3,891,706	1,742,361
Capital outlay	40,038	36,380	-	36,380	0%	92,591	78,670
	<u>15,736,970</u>	<u>15,782,428</u>	<u>6,140,820</u>	<u>9,641,608</u>	<u>39%</u>	<u>14,119,258</u>	<u>6,250,570</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	4,189,365	7,099,209	37%	9,282,866	3,962,640
Fringe benefits	4,525,646	4,525,646	1,575,118	2,950,528	35%	3,432,047	1,442,685
Operating costs	3,150,897	3,261,997	1,565,815	1,696,182	48%	3,292,453	1,209,739
Capital outlay	1,424,850	4,757,209	2,045,102	2,712,107	43%	1,209,690	53,463
	<u>20,389,967</u>	<u>23,833,426</u>	<u>9,375,400</u>	<u>14,458,026</u>	<u>39%</u>	<u>17,217,056</u>	<u>6,668,527</u>
Community Paramedicine:							
Salaries	165,604	165,604	48,132	117,472	29%	41,230	-
Fringe benefits	68,074	68,074	18,746	49,328	28%	14,799	-
Operating costs	41,100	41,100	7,461	33,639	18%	5,867	-
Capital outlay	132,000	132,000	90	131,910	0%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>74,429</u>	<u>332,349</u>	<u>18%</u>	<u>125,683</u>	<u>-</u>
Emergency Management:							
Salaries	704,548	704,548	266,781	437,767	38%	600,983	259,452
Fringe benefits	274,439	274,439	100,193	174,246	37%	218,187	92,003
Operating costs	704,669	730,570	219,741	510,829	30%	485,265	204,669
Capital outlay	90,200	90,715	79,380	11,335	88%	285,096	161,747
	<u>1,773,856</u>	<u>1,800,272</u>	<u>666,095</u>	<u>1,134,177</u>	<u>37%</u>	<u>1,589,531</u>	<u>717,871</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Other Agencies:							
Rescue Squads	358,300	358,300	95,400	262,900	27%	358,300	95,400
Building Inspections and Central Permitting:							
Salaries	4,411,772	4,432,272	1,838,849	2,593,423	41%	3,969,945	1,606,116
Fringe benefits	1,786,814	1,792,514	719,219	1,073,295	40%	1,522,547	605,681
Operating costs	365,579	365,579	133,677	231,902	37%	322,641	178,316
Capital outlay	-	-	-	-	na	265,146	-
	6,564,165	6,590,365	2,691,745	3,898,620	41%	6,080,279	2,390,113
Fire Inspections							
Salaries	858,723	858,723	377,363	481,360	44%	803,606	344,809
Fringe benefits	340,900	340,900	134,732	206,168	40%	273,808	116,676
Operating costs	116,120	116,120	30,138	85,982	26%	80,640	37,719
Capital outlay	47,000	47,000	42,952	4,048	91%	64,114	41,141
	1,362,743	1,362,743	585,185	777,558	43%	1,222,168	540,345
Central Communications:							
Salaries	2,970,249	2,970,249	1,107,135	1,863,114	37%	2,599,605	1,079,416
Fringe benefits	1,225,681	1,225,681	446,882	778,799	36%	1,013,866	415,882
Operating costs	677,122	719,872	155,955	563,917	22%	536,927	81,833
Capital outlay	54,467	327,417	59,220	268,197	18%	196,374	19,276
	4,927,519	5,243,219	1,769,192	3,474,027	34%	4,346,772	1,596,407
Animal Protective Services:							
Salaries	758,958	758,958	346,469	412,489	46%	767,270	334,221
Fringe benefits	327,176	327,176	146,374	180,802	45%	316,515	136,826
Operating costs	350,163	559,437	104,325	455,112	19%	317,292	111,361
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	1,500,627	1,709,901	597,168	1,112,733	35%	1,408,182	582,408
Total public safety	81,475,473	88,653,861	33,983,313	54,670,548	38%	73,513,435	30,814,663
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	161,000	200,023	80,500	119,523	40%	222,200	80,500
Environmental Protection:							
Solid Waste:							
Salaries	553,037	553,037	215,903	337,134	39%	525,545	229,756
Fringe benefits	242,508	242,508	93,269	149,239	38%	224,797	96,801
Operating costs	27,060,330	27,070,336	11,016,083	16,054,253	41%	25,177,346	10,600,319
Capital outlay	-	355,000	-	355,000	0%	173,367	80,007
	27,855,875	28,220,881	11,325,255	16,895,626	40%	26,101,055	11,006,883
Other:							
Forestry services	357,410	357,410	97,572	259,838	27%	249,771	62,092
Total environmental prot.	28,213,285	28,578,291	11,422,827	17,155,464	40%	26,350,826	11,068,975

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,105,863	1,105,863	461,792	644,071	42%	1,046,828	444,616
Fringe benefits	453,966	453,966	179,317	274,649	40%	405,377	169,578
Operating costs	210,072	240,597	87,135	153,462	36%	247,418	70,106
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>728,244</u>	<u>1,080,382</u>	40%	<u>1,703,403</u>	<u>684,300</u>
Cooperative Extension:							
Salaries	352,203	452,331	125,238	327,093	28%	414,584	135,368
Fringe benefits	175,490	216,299	55,232	161,067	26%	190,144	61,525
Operating costs	192,699	191,938	35,415	156,523	18%	146,570	39,651
Capital outlay	50,000	50,000	-	50,000	0%	102,879	-
	<u>770,392</u>	<u>910,568</u>	<u>215,885</u>	<u>694,683</u>	24%	<u>854,177</u>	<u>236,544</u>
Soil and Water Conservation:							
Salaries	205,943	205,943	86,014	119,929	42%	195,304	80,521
Fringe benefits	86,847	86,847	35,970	50,877	41%	80,332	33,250
Operating costs	18,800	18,800	3,438	15,362	18%	13,885	4,017
	<u>311,590</u>	<u>311,590</u>	<u>125,422</u>	<u>186,168</u>	40%	<u>289,521</u>	<u>117,788</u>
Public Housing Section 8:							
Salaries	241,647	241,647	100,837	140,810	42%	223,703	94,002
Fringe benefits	106,893	106,893	44,252	62,641	41%	97,552	40,806
Operating costs	2,695,613	2,695,613	1,095,728	1,599,885	41%	2,660,080	1,093,919
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>1,240,817</u>	<u>1,838,336</u>	40%	<u>2,989,492</u>	<u>1,228,727</u>
1% Occupancy Tax:							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	<u>2,110,862</u>	<u>639,138</u>	77%	<u>3,407,272</u>	<u>1,917,929</u>
Other Economic Development:							
Contracted Services	125,000	125,000	47,067	77,933	38%	122,938	61,538
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 Business & 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>	11%	<u>934,063</u>	<u>374,038</u>
Total economic development	<u>11,628,476</u>	<u>12,976,026</u>	<u>4,859,206</u>	<u>8,116,820</u>	37%	<u>10,177,928</u>	<u>4,559,326</u>
Human Services:							
Health:							
Administration:							
Salaries	3,675,618	3,675,618	1,467,823	2,207,795	40%	3,244,652	1,413,686
Fringe benefits	1,778,201	1,778,201	732,409	1,045,792	41%	1,614,546	690,975
Operating costs	241,982	253,782	102,892	150,890	41%	372,745	84,677
Capital outlay	-	-	-	-	na	79,662	59,054
	<u>5,695,801</u>	<u>5,707,601</u>	<u>2,303,124</u>	<u>3,404,477</u>	40%	<u>5,311,605</u>	<u>2,248,392</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Communicable Diseases:							
Operating costs	458,829	458,829	203,905	254,924	44%	450,832	261,310
Capital outlay	-	-	-	-	na	21,477	-
	<u>458,829</u>	<u>458,829</u>	<u>203,905</u>	<u>254,924</u>	<u>44%</u>	<u>472,309</u>	<u>261,310</u>
Adult Health Maintenance:							
Operating costs	80,230	80,230	42,301	37,929	53%	444,926	229,152
Capital outlay	-	-	-	-	na	6,710	-
	<u>80,230</u>	<u>80,230</u>	<u>42,301</u>	<u>37,929</u>	<u>53%</u>	<u>451,636</u>	<u>229,152</u>
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	9,747	13,624	42%	33,257	14,300
Capital outlay	-	-	-	-	na	2,042	-
	<u>91,889</u>	<u>91,889</u>	<u>9,747</u>	<u>82,142</u>	<u>11%</u>	<u>35,299</u>	<u>14,300</u>
Maternal and Child Health:							
Salaries	637,163	637,163	265,160	372,003	42%	565,268	223,687
Fringe benefits	285,945	285,945	117,413	168,532	41%	245,334	95,839
Operating costs	691,121	696,821	232,612	464,209	33%	543,571	260,931
Capital outlay	-	-	-	-	na	62,942	-
	<u>1,614,229</u>	<u>1,619,929</u>	<u>615,185</u>	<u>1,004,744</u>	<u>38%</u>	<u>1,417,115</u>	<u>580,457</u>
Environmental Health:							
Salaries	1,823,169	1,823,169	765,152	1,058,017	42%	1,718,679	725,804
Fringe benefits	743,256	743,256	305,189	438,067	41%	676,655	282,775
Operating costs	206,560	206,560	93,081	113,479	45%	180,987	91,253
Capital outlay	-	-	-	-	na	429,790	346,731
	<u>2,772,985</u>	<u>2,772,985</u>	<u>1,163,422</u>	<u>1,609,563</u>	<u>42%</u>	<u>3,006,111</u>	<u>1,446,563</u>
Total health	<u>10,713,963</u>	<u>10,731,463</u>	<u>4,337,684</u>	<u>6,393,779</u>	<u>40%</u>	<u>10,694,075</u>	<u>4,780,174</u>
Veterans' Services:							
Salaries	377,075	377,075	157,037	220,038	42%	336,728	145,422
Fringe benefits	164,115	164,115	68,138	95,977	42%	140,682	60,208
Operating costs	28,578	46,867	31,381	15,486	67%	25,390	19,391
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>588,057</u>	<u>256,556</u>	<u>331,501</u>	<u>44%</u>	<u>513,665</u>	<u>225,021</u>
Social Services:							
Administration:							
Salaries	13,095,521	13,001,115	4,898,443	8,102,672	38%	10,722,995	4,519,018
Fringe benefits	6,500,258	6,457,664	2,388,278	4,069,386	37%	5,144,238	2,160,696
Operating costs	2,187,094	2,383,343	1,011,822	1,371,521	42%	2,191,486	842,316
Capital outlay	80,000	135,575	41,407	94,168	31%	211,710	-
	<u>21,862,873</u>	<u>21,977,697</u>	<u>8,339,950</u>	<u>13,637,747</u>	<u>38%</u>	<u>18,270,429</u>	<u>7,522,030</u>
Other Operating Costs:							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	(714)
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	-
Adoption assistance	290,000	290,000	98,094	191,906	34%	288,156	121,226
Foster care	775,000	770,000	327,049	442,951	42%	847,005	254,383
State foster home	970,000	965,000	367,963	597,037	38%	1,072,662	338,594
Special assistance	400,121	400,121	139,966	260,155	35%	402,125	154,931

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Other Operating Costs (continued):							
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	7,599	231,689	3%	13,850	3,251
	<u>2,452,464</u>	<u>2,681,752</u>	<u>940,671</u>	<u>1,741,081</u>	35%	<u>2,627,544</u>	<u>871,671</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>9,280,621</u>	<u>15,378,828</u>	38%	<u>20,897,973</u>	<u>8,393,701</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	313,054	125,222
Brunswick Senior Resources	3,886,932	3,886,932	1,619,555	2,267,377	42%	3,597,832	1,499,097
Other human services	985,705	1,108,115	276,511	831,604	25%	102,406	41,206
	<u>5,123,080</u>	<u>5,245,490</u>	<u>1,958,677</u>	<u>3,286,813</u>	37%	<u>4,013,292</u>	<u>1,665,525</u>
Total human services	<u>40,722,148</u>	<u>41,224,459</u>	<u>15,833,538</u>	<u>25,390,921</u>	38%	<u>36,119,005</u>	<u>15,064,421</u>
Education:							
Public schools	61,406,012	61,406,012	25,585,840	35,820,172	42%	56,388,200	23,495,085
Public schools - cap. outlay	1,288,238	1,288,238	536,765	751,473	42%	1,182,969	492,905
Pub. sch.-fines and forf.	300,000	300,000	42,184	257,816	14%	509,521	153,196
Community college	6,087,696	6,087,696	2,390,705	3,696,991	39%	5,585,239	2,372,743
Comm. college - cap. out.	595,000	595,000	247,915	347,085	42%	1,140,000	375,835
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>28,803,409</u>	<u>40,873,537</u>	41%	<u>64,805,929</u>	<u>26,889,764</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,119,412	1,118,162	448,374	669,788	40%	974,700	420,518
Fringe benefits	361,510	361,510	144,574	216,936	40%	311,942	132,658
Operating costs	906,670	907,920	271,494	636,426	30%	759,521	284,663
Capital outlay	30,000	1,797,940	102,611	1,695,329	6%	739,532	261,736
	<u>2,417,592</u>	<u>4,185,532</u>	<u>967,053</u>	<u>3,218,479</u>	23%	<u>2,785,695</u>	<u>1,099,575</u>
Maintenance:							
Salaries	1,238,866	1,238,866	518,736	720,130	42%	1,113,869	484,787
Fringe benefits	514,889	514,889	209,380	305,509	41%	447,686	187,561
Operating costs	870,410	882,910	302,505	580,405	34%	625,248	257,394
Capital outlay	301,600	395,600	95,205	300,395	24%	184,764	122,145
	<u>2,925,765</u>	<u>3,032,265</u>	<u>1,125,826</u>	<u>1,906,439</u>	37%	<u>2,371,567</u>	<u>1,051,887</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>2,092,879</u>	<u>5,124,918</u>	29%	<u>5,157,262</u>	<u>2,151,462</u>
Brunswick County Library:							
Salaries	1,464,218	1,464,218	582,931	881,287	40%	1,216,597	518,897
Fringe benefits	693,439	693,439	258,892	434,547	37%	539,042	228,025
Operating costs	409,605	418,305	159,044	259,261	38%	377,192	181,500
Capital outlay	-	342,422	48,521	293,901	14%	25,128	-
	<u>2,567,262</u>	<u>2,918,384</u>	<u>1,049,388</u>	<u>1,868,996</u>	36%	<u>2,157,959</u>	<u>928,422</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,136,181</u>	<u>3,142,267</u>	<u>6,993,914</u>	31%	<u>7,315,221</u>	<u>3,079,884</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
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	13,452,474	13,452,474	9,022,118	4,430,356	67%	15,615,469	9,204,043
Total expenditures	300,749,036	314,831,676	128,029,810	186,801,866	41%	280,563,911	120,295,049
Revenues over (under) expenditures	4,350,712	(9,376,166)	39,101,753	48,477,919		35,513,030	38,652,249
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)	(21,510,797)
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)	(1,933,619)	8,821,172	18%	(14,984,241)	(1,697,886)
	(13,118,866)	(23,333,421)	(14,512,249)	8,821,172	62%	(40,338,113)	(23,208,683)
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,977,592	31,856,735	-	(31,856,735)	0%	-	-
Total other financing sources (uses)	(4,350,712)	9,376,166	(13,659,397)	(23,035,563)		(38,316,454)	(22,458,683)
Net change in fund balance	\$ -	\$ -	25,442,356	\$ 25,442,356		(2,803,424)	16,193,566
Fund balance, beginning of year			148,281,583			151,085,007	151,085,007
Fund balance, end of year			\$ 173,723,939			\$ 148,281,583	\$ 167,278,573

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted Intergovernmental:					
NC Dept. of Transportation	\$ 45,803,280	\$ 28,087,663	\$ 15,992,647	\$ 44,080,310	\$ (1,722,970)
NC State Capital and InfraStr. 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	1,392,406	9,596,465	8,755,295
Performance bonds	290,876	290,876	-	290,876	-
Total revenues	<u>47,386,326</u>	<u>37,033,598</u>	<u>17,385,053</u>	<u>54,418,651</u>	<u>7,032,325</u>
Expenditures:					
Central Services:					
Future Capital Projects	<u>369,769</u>	-	-	-	<u>369,769</u>
Public Safety:					
Animal Adoption Center	660,000	9,368	-	9,368	650,632
Future Capital Projects	<u>40,000</u>	-	-	-	<u>40,000</u>
	<u>700,000</u>	<u>9,368</u>	-	<u>9,368</u>	<u>690,632</u>
Environmental protection:					
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353	-
Future Capital Projects	<u>11,329,653</u>	-	-	-	<u>11,329,653</u>
	<u>17,495,006</u>	<u>6,165,353</u>	-	<u>6,165,353</u>	<u>11,329,653</u>
Economic Development:					
Springlake at Maritime Shores	274,585	-	-	-	274,585
Future Capital Projects	<u>750,000</u>	-	-	-	<u>750,000</u>
	<u>1,024,585</u>	-	-	-	<u>1,024,585</u>
Human services:					
DHHS and EOC Building	3,451,366	972,520	942,622	1,915,142	1,536,224
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101	1
Future Capital Projects	<u>56,058,896</u>	-	-	-	<u>56,058,896</u>
	<u>65,498,364</u>	<u>6,960,621</u>	<u>942,622</u>	<u>7,903,243</u>	<u>57,595,121</u>
Cultural and recreation:					
Smithville Park Improvements Phase III	1,763,757	864,353	106,659	971,012	792,745
Future Capital Projects	<u>366,243</u>	-	-	-	<u>366,243</u>
	<u>2,130,000</u>	<u>864,353</u>	<u>106,659</u>	<u>971,012</u>	<u>1,158,988</u>
Transportation:					
Airport Improvements	<u>47,480,961</u>	<u>29,432,234</u>	<u>3,417,354</u>	<u>32,849,588</u>	<u>14,631,373</u>
Other:					
Future Capital Projects	<u>18,524,536</u>	-	-	-	<u>18,524,536</u>
Total expenditures	<u>153,223,221</u>	<u>43,431,929</u>	<u>4,466,635</u>	<u>47,898,564</u>	<u>105,324,657</u>
Revenues over (under) expenditures	(105,836,895)	(6,398,331)	12,918,418	6,520,087	112,356,982

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Other Financing Sources (Uses):					
Appropriated fund balance	4,805,618	-	-	-	(4,805,618)
Transfer from general fund	106,928,013	94,563,943	12,364,075	106,928,018	5
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>	<u>(4,805,613)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,121,728</u>	24,429,641	<u>\$ 107,551,369</u>	<u>\$ 107,551,369</u>
Fund balance, beginning of year			<u>87,946,208</u>		
Fund balance, end of year			<u>\$ 112,375,849</u>		

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
State Rev Restricted	\$ -	\$ 10,758	\$ -	\$ 10,758	\$ 10,758
Investment earnings	-	3,507,743	589,964	4,097,707	4,097,707
Investment earnings-debt proceeds	3,930,271	3,738,089	(270,983)	3,467,106	(463,165)
Total revenues	3,930,271	7,256,590	318,981	7,575,571	3,645,300
Expenditures:					
Brunswick County Schools	163,563,222	102,339,796	11,592,168	113,931,964	49,631,258
Revenues over (under) expenditures	(159,632,951)	(95,083,206)	(11,273,187)	(106,356,393)	53,276,558
Other Financing Sources (Uses):					
Transfer from general fund	60,399,486	49,644,695	1,933,619	51,578,314	(8,821,172)
Premium on bonds issued	11,623,465	11,623,464	-	11,623,464	(1)
Debt financing issued	87,610,000	87,610,000	-	87,610,000	-
Total other financing sources (uses)	159,632,951	148,878,159	1,933,619	150,811,778	(8,821,173)
Net change in fund balance	\$ -	\$ 53,794,953	(9,339,568)	\$ 44,455,385	\$ 44,455,385
Fund balance, beginning of year			53,794,956		
Fund balance, end of year			\$ 44,455,388		

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Assets:						
Cash and cash equivalents	\$ 729,365	\$ 207,434	\$ 1,386,338	\$ -	\$ -	\$ 2,323,137
Restricted cash and cash equivalents	-	-	-	133,425	8,931,495	9,064,920
Interest receivable	337	-	645	163	3,777	4,922
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	363	-	-	-	363
Total assets	<u>729,702</u>	<u>207,797</u>	<u>1,386,983</u>	<u>133,588</u>	<u>21,686,928</u>	<u>24,144,998</u>
Liabilities:						
Accounts payable and other liabilities	-	-	5,299	-	-	5,299
Deferred Inflows of Resources:						
Grant receivable	-	-	-	-	12,751,656	12,751,656
Fund Balance:						
Stabilization by State Statute	337	363	645	163	3,777	5,285
Restricted - other	729,365	207,434	1,381,039	133,425	8,931,495	11,382,758
Total fund balances	<u>729,702</u>	<u>207,797</u>	<u>1,381,684</u>	<u>133,588</u>	<u>8,935,272</u>	<u>11,388,043</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 729,702</u>	<u>\$ 207,797</u>	<u>\$ 1,386,983</u>	<u>\$ 133,588</u>	<u>\$ 21,686,928</u>	<u>\$ 24,144,998</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 NOVEMBER 30, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 162,870	\$ 98,521	\$ -	\$ 969,589	\$ 1,820,034	\$ 3,051,014
Permits and fees	-	-	90,739	-	-	90,739
Investment earnings	9,206	-	17,757	6,564	110,256	143,783
Total revenues	<u>172,076</u>	<u>98,521</u>	<u>108,496</u>	<u>976,153</u>	<u>1,930,290</u>	<u>3,285,536</u>
Expenditures:						
General government	-	80,054	64,308	-	-	144,362
Public safety	169,915	73,399	-	654,156	-	897,470
Human Services	-	-	-	-	202,957	202,957
Total expenditures	<u>169,915</u>	<u>153,453</u>	<u>64,308</u>	<u>654,156</u>	<u>202,957</u>	<u>1,244,789</u>
Revenues over (under) expenditures	2,161	(54,932)	44,188	321,997	1,727,333	2,040,747
Other Financing Sources:						
Transfers from general fund	-	214,555	-	-	-	214,555
Net change in fund balances	2,161	159,623	44,188	321,997	1,727,333	2,255,302
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>\$ 729,702</u>	<u>\$ 207,797</u>	<u>\$ 1,381,684</u>	<u>\$ 133,588</u>	<u>\$ 8,935,272</u>	<u>\$ 11,388,043</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Revenues:							
Restricted							
intergovernmental	\$ 488,609	\$ 488,609	\$ 162,870	\$ (325,739)	33%	\$ 671,807	\$ 228,245
Investment earnings	-	-	9,206	9,206	na	23,683	10,637
Total revenues	<u>488,609</u>	<u>488,609</u>	<u>172,076</u>	<u>(316,533)</u>	35%	<u>695,490</u>	<u>238,882</u>
Expenditures:							
Operating costs	611,500	611,500	158,369	453,131	26%	426,066	178,183
Capital outlay	16,439	16,439	11,546	4,893	70%	392,503	253,678
Debt Service:							
Principal retirement	-	-	-	-	na	32,722	-
Interest and fees	-	-	-	-	na	850	-
Total expenditures	<u>627,939</u>	<u>627,939</u>	<u>169,915</u>	<u>458,024</u>	27%	<u>852,141</u>	<u>431,861</u>
Revenues over (under) expenditures	(139,330)	(139,330)	2,161	141,491	-2%	(156,651)	(192,979)
Other Financing Sources (Uses):							
Subscription liab. issued	-	-	-	-	na	43,858	-
Transfers from general fund	<u>139,330</u>	<u>139,330</u>	-	<u>(139,330)</u>	0%	<u>34,698</u>	-
Total other financing sources	<u>139,330</u>	<u>139,330</u>	-	<u>(139,330)</u>	0%	<u>78,556</u>	-
Net change in fund balance	\$ -	\$ -	2,161	\$ 2,161		(78,095)	(192,979)
Fund balance, beginning of year			<u>727,541</u>			<u>805,636</u>	<u>805,636</u>
Fund balance, end of year			<u>\$ 729,702</u>			<u>\$ 727,541</u>	<u>\$ 612,657</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted Intergovernmental:					
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531	(1,120,996)
Building Reuse Program	1,000,000	652,941	-	652,941	(347,059)
GHSP-Traffic Unit Federal Revenues	742,334	497,054	36,699	533,753	(208,581)
SAMHSA FY 24-28	1,200,000	660,836	61,822	722,658	(477,342)
Total revenues	4,322,861	2,070,362	98,521	2,168,883	(2,153,978)
Expenditures:					
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531	1,120,996
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000	300,000
GHSP-Traffic Unit	1,246,158	691,092	73,399	764,491	481,667
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	80,054	740,890	459,110
Total expenditures	5,126,685	2,611,459	153,453	2,764,912	2,361,773
Revenues over (under) expenditures	(803,824)	(541,097)	(54,932)	(596,029)	207,795
Other Financing Sources (Uses):					
Transfers from general fund	803,824	589,269	214,555	803,824	-
Net change in fund balance	\$ -	\$ 48,172	159,623	\$ 207,795	\$ 207,795
Fund balance, beginning of year			48,174		
Fund balance, end of year			\$ 207,797		

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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2025</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>November 30, 2024</u>
Revenues:							
Permits and fees	\$ 180,500	\$ 180,500	\$ 90,739	\$ (89,761)	50%	\$ 192,968	\$ 79,119
Investment earnings	25,000	25,000	17,757	(7,243)	71%	43,490	19,273
Total revenues	<u>205,500</u>	<u>205,500</u>	<u>108,496</u>	<u>(97,004)</u>	53%	<u>236,458</u>	<u>98,392</u>
Expenditures:							
General government	<u>205,500</u>	<u>205,500</u>	<u>64,308</u>	<u>141,192</u>	31%	<u>155,476</u>	<u>63,473</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>44,188</u>	<u>\$ 44,188</u>		<u>80,982</u>	<u>34,919</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>\$ 1,381,684</u>			<u>\$ 1,337,496</u>	<u>\$ 1,291,433</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual			Variance
		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	6,564	134,302	133,586
Other	940	940	-	940	-
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>976,153</u>	<u>27,876,353</u>	<u>133,586</u>
Expenditures:					
General Government:					
Direct administrative costs	<u>85,732</u>	<u>85,732</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>494,730</u>	-
	<u>2,864,273</u>	<u>2,864,273</u>	-	<u>2,864,273</u>	-
Cultural and recreation:					
Public access computers	<u>55,340</u>	<u>55,339</u>	-	<u>55,339</u>	<u>1</u>
Total expenditures	<u>4,000,216</u>	<u>3,346,059</u>	<u>654,156</u>	<u>4,000,215</u>	<u>1</u>
Revenues over (under) expenditures	23,742,551	23,554,141	321,997	23,876,138	133,587
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)	1
Transfers to wastewater capital project fund	<u>(1,415,000)</u>	<u>(1,415,000)</u>	-	<u>(1,415,000)</u>	-
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(23,742,550)</u>	-	<u>(23,742,550)</u>	<u>1</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (188,409)</u>	321,997	<u>\$ 133,588</u>	<u>\$ 133,588</u>
Fund balance, beginning of year			(188,409)		
Fund balance, end of year			<u>\$ 133,588</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 NOVEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Revenues:							
Restricted Opioid Revenue	\$ 909,578	\$ 909,578	\$ 1,820,034	\$ 910,456	200%	\$ 2,088,734	\$ 1,803,172
Investment earnings	-	-	110,256	110,256	na	234,357	100,487
Total revenues	<u>909,578</u>	<u>909,578</u>	<u>1,930,290</u>	<u>1,020,712</u>	212%	<u>2,323,091</u>	<u>1,903,659</u>
Expenditures:							
Human Services:							
Social services clinician	63,489	63,489	16,372	47,117	26%	61,990	18,326
The Healing Place	192,720	192,720	61,469	131,251	32%	177,200	27,654
Health Educator	37,041	37,041	9,339	27,702	25%	31,137	13,796
Community Paramedicine	101,294	101,294	1,144	100,150	1%	8,129	-
CRCI	246,375	246,375	41,475	204,900	17%	176,400	56,400
ARROW	243,659	243,659	64,100	179,559	26%	95,645	-
Naloxone	25,000	25,000	9,058	15,942	36%	24,978	-
Capital outlay	-	-	-	-	na	52,022	-
	<u>909,578</u>	<u>909,578</u>	<u>202,957</u>	<u>706,621</u>	22%	<u>627,501</u>	<u>116,176</u>
Total expenditures	<u>909,578</u>	<u>909,578</u>	<u>202,957</u>	<u>706,621</u>	22%	<u>627,501</u>	<u>116,176</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,727,333	<u>\$ 1,727,333</u>		1,695,590	1,787,483
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>\$ 8,935,272</u>			<u>\$ 7,207,939</u>	<u>\$ 7,299,832</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 66,216,777	\$ 28,236,165	\$ 94,452,942
Restricted cash	3,804,443	18,916,030	22,720,473
Interest receivable	34,074	10,583	44,657
Receivables and special assessments, net	6,637,975	-	6,637,975
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	841,113	124,213	965,326
Inventories	6,332,606	-	6,332,606
Total current assets	<u>84,076,722</u>	<u>47,286,991</u>	<u>131,363,713</u>
Current Liabilities:			
Accounts payable and other liabilities	503,554	2,000	505,554
Customer deposits	3,282,076	-	3,282,076
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,090,982</u>	<u>2,000</u>	<u>12,092,982</u>
Expendable net position	71,985,740	47,284,991	119,270,731
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>\$ 235,584,052</u>	<u>\$ 47,284,991</u>	<u>\$ 282,869,043</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Revenues:							
User charges	\$ 45,412,148	\$ 45,514,027	\$ 26,657,974	\$ (18,856,053)	59%	\$ 52,660,193	\$ 24,362,485
Restricted intergovernmental	-	322,750	233,476	(89,274)	72%	21,823	-
Investment earnings	1,850,000	1,850,000	842,713	(1,007,287)	46%	2,207,788	967,238
Other	1,071,796	1,085,904	328,712	(757,192)	30%	1,809,710	1,063,758
Total revenues	<u>48,333,944</u>	<u>48,772,681</u>	<u>28,062,875</u>	<u>(20,709,806)</u>	58%	<u>56,699,514</u>	<u>26,393,481</u>
Expenditures:							
Salaries	9,748,865	9,598,324	3,871,834	5,726,490	40%	8,730,453	3,591,520
Fringe benefits	5,018,382	4,977,230	2,011,359	2,965,871	40%	4,238,469	1,735,085
Operating expenditures	15,328,873	16,227,768	5,995,804	10,231,964	37%	12,029,619	5,078,328
Repairs and maintenance	3,820,487	4,002,176	1,217,897	2,784,279	30%	3,480,826	2,030,024
Capital outlay	3,727,129	4,602,327	895,387	3,706,940	19%	9,191,316	2,429,386
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>51,106,828</u>	<u>17,284,373</u>	<u>33,822,455</u>	34%	<u>49,482,121</u>	<u>18,166,015</u>
Revenues over (under) expenditures	(1,008,795)	(2,334,147)	10,778,502	13,112,649	-462%	7,217,393	8,227,466
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)	(4,400,000)
Transfer from special revenue fund	-	-	-	-	na	1,605,271	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 position	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>(1,919,729)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,321,312</u>	<u>\$ 10,321,312</u>		<u>\$ 170,701</u>	<u>\$ 6,307,737</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 NOVEMBER 30, 2025

	Project Budget	Actual			Variance
		Prior Year	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental revenue	\$ 17,066,188	\$ 1,991,222	\$ -	\$ 1,991,222	\$ (15,074,966)
Investment earnings	-	1,658,602	320,370	1,978,972	1,978,972
Investment earnings-debt proceeds	-	4,445,826	544,266	4,990,092	4,990,092
Assessments	39,495	39,495	-	39,495	-
Penalties and interest assessments	13,229	13,229	-	13,229	-
Other	3,000,000	-	-	-	(3,000,000)
Total revenues	<u>20,118,912</u>	<u>8,148,374</u>	<u>864,636</u>	<u>9,013,010</u>	<u>(11,105,902)</u>
Expenditures:					
Southeast Water Tank - ARPA	3,010,866	613,240	93,659	706,899	2,303,967
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	10,318,202	154,395,269	13,926,121
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494	4,506
Navassa Water System Rehabilitation	3,063,347	2,196,084	71,557	2,267,641	795,706
NWWTP Bell Swamp Transmission Impr.	2,631,250	79,079	21,533	100,612	2,530,638
74-76 Industrial Park Tank	9,963,979	162,209	-	162,209	9,801,770
NWWTP Reservoir	1,858,925	1,815,000	21,963	1,836,963	21,962
Southport Merger - Meter Replacement	4,000,000	-	-	-	4,000,000
Total expenditures	<u>192,954,757</u>	<u>149,043,173</u>	<u>10,526,914</u>	<u>159,570,087</u>	<u>33,384,670</u>
Revenues over (under) expenditures	(172,835,845)	(140,894,799)	(9,662,278)	(150,557,077)	22,278,768
Other Financing Sources (Uses):					
Long term debt issued	152,591,250	152,064,999	-	152,064,999	(526,251)
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	14
Transfers from special revenue	43,944	43,944	-	43,944	-
Transfers to water fund	(2,020,770)	(1,860,770)	-	(1,860,770)	160,000
Future capital projects	(25,368,480)	-	-	-	25,368,480
Appropriated fund balance	1,783,497	-	-	-	(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>	<u>23,218,746</u>
Revenues and other financing sources over(under) expenditures and other financing uses	\$ -	\$ 52,659,792	\$ (7,162,278)	\$ 45,497,514	\$ 45,497,514

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 40,606,506	\$ 55,374,533	\$ 95,981,039
Restricted cash	941,049	10,280,065	11,221,114
Interest receivable	19,406	22,056	41,462
Receivables and special assessments, net	4,097,388	-	4,097,388
Due from other governmental agencies	854,988	1,110,232	1,965,220
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>47,426,098</u>	<u>66,786,886</u>	<u>114,212,984</u>
Current Liabilities:			
Accounts payable and other liabilities	313,725	219,851	533,576
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>12,581,492</u>	<u>813,928</u>	<u>13,395,420</u>
Expendable net positon	34,844,606	65,972,958	100,817,564
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 positon	<u>\$ 286,031,329</u>	<u>\$ 65,972,958</u>	<u>\$ 352,004,287</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	November 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	November 30, 2024
Revenues:							
User charges	\$ 42,623,329	\$ 42,770,274	\$ 22,048,623	\$ (20,721,651)	52%	\$ 55,637,038	\$ 21,395,146
Investment earnings	1,450,000	1,450,000	535,905	(914,095)	37%	1,697,690	723,773
Restricted intergovernmental	-	58,178	276,693	218,515	476%	84,733	-
Other	-	16,360	35,956	19,596	220%	3,095,301	2,730,470
Total revenues	<u>44,073,329</u>	<u>44,294,812</u>	<u>22,897,177</u>	<u>(21,397,635)</u>	52%	<u>60,514,762</u>	<u>24,849,389</u>
Expenditures:							
Salaries	6,085,545	6,283,892	2,348,995	3,934,897	37%	4,787,427	2,060,294
Fringe benefits	2,950,978	3,051,544	1,145,693	1,905,851	38%	2,203,087	950,991
Operating expenditures	8,138,009	9,306,441	3,519,142	5,787,299	38%	6,944,089	3,034,199
Repairs and maintenance	2,375,981	2,666,549	1,057,369	1,609,180	40%	2,521,659	822,033
Capital outlay	10,103,156	12,092,578	2,821,601	9,270,977	23%	8,175,995	2,068,961
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>48,621,498</u>	<u>13,329,987</u>	<u>35,291,511</u>	27%	<u>37,431,867</u>	<u>11,299,156</u>
Revenues over (under) expenditures	(800,834)	(4,326,686)	9,567,190	13,893,876	-221%	23,082,895	13,550,233
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)	(7,723,569)
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	1,327,733
Appropriated net position	<u>4,013,428</u>	<u>14,941,596</u>	<u>-</u>	<u>(14,941,596)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>800,834</u>	<u>4,326,686</u>	<u>(10,610,285)</u>	<u>(14,936,971)</u>	-245%	<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>\$ (1,043,095)</u>	<u>\$ (1,043,095)</u>		<u>\$ (879,761)</u>	<u>\$ 7,214,397</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 NOVEMBER 30, 2025

	Project Budget	Actual		Total to Date	Variance
		Prior Years	Current Year		
Revenues:					
Restricted intergovernmental revenue	\$ 52,818,580	\$ 989,811	\$ 650,710	\$ 1,640,521	\$ (51,178,059)
Investment earnings	2,071,712	1,848,324	626,660	2,474,984	403,272
Investment earnings-debt proceeds	81,742	1,267,382	297,582	1,564,964	1,483,222
Assessments	557,053	557,052	-	557,052	(1)
SAD interest and penalties	99,017	102,512	-	102,512	3,495
Other	4,049,030	2,794,025	-	2,794,025	(1,255,005)
Total revenues	<u>59,677,134</u>	<u>7,559,106</u>	<u>1,574,952</u>	<u>9,134,058</u>	<u>(50,543,076)</u>
Expenditures:					
WBRWWTF Expansion Southport	52,300,543	38,983,044	5,980,849	44,963,893	7,336,650
Ocean Ridge Reclaimed Water Main	172,600	125,050	11,197	136,247	36,353
Navassa WW System Rehabilitation	4,002,818	529,073	14,700	543,773	3,459,045
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,467,945	-	1,467,945	1,646,788
Biosolids Processing Facility	3,308,084	707,916	202,220	910,136	2,397,948
NEBRWWTP Expansion '23	4,535,000	2,294,322	8,810	2,303,132	2,231,868
Bolivia By-Pass Force Main	15,235,695	657,653	-	657,653	14,578,042
Whiteville Road Force Main	1,052,500	505	20,388	20,893	1,031,607
NEBRWWTP Transmission South	344,790	130,250	8,727	138,977	205,813
NEBRWWTP Transmission North	1,691,010	859,566	43,888	903,454	787,556
Longwood Road Force Main Sewer	24,646,280	978,310	7,905	986,215	23,660,065
Southport Merger - Pump Station Rehab	4,935,479	307,685	9,934	317,619	4,617,860
Southport Merger - Sewer Replacement	12,125,822	49,031	64,540	113,571	12,012,251
Southport Merger - Find and Fix	10,005,886	522,140	28,866	551,006	9,454,880
Transmission Midway Rd to Clemmons	15,608,600	89,036	166,831	255,867	15,352,733
MAIRP	67,500	-	-	-	67,500
Southport Merger - Low Pressure Conv.	1,220,991	-	-	-	1,220,991
West Bruns. WRF Expansion	2,300,800	60,980	320,130	381,110	1,919,690
West Bruns. Transm. Clemmons to WRF	114,300	8,858	84,859	93,717	20,583
West Bruns. Reclaimed Water Line	229,300	-	-	-	229,300
Pump Station Rehab and Upgrades	1,250,000	-	640	640	1,249,360
Total expenditures	<u>158,262,731</u>	<u>47,771,364</u>	<u>6,974,484</u>	<u>54,745,848</u>	<u>103,516,883</u>
Revenues over (under) expenditures	(98,585,597)	(40,212,258)	(5,399,532)	(45,611,790)	52,973,807
Other Financing Sources (Uses):					
Long term debt issued	68,982,499	47,699,895	-	47,699,895	(21,282,604)
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	(184,619)
Transfer to wastewater fund	(14,003,983)	(12,497,327)	(1,326,656)	(13,823,983)	180,000
Transfer from special revenue fund	1,415,000	1,415,000	-	1,415,000	-
Future capital projects	(33,940,646)	-	-	-	33,940,646
Appropriated fund balance	4,180,596	-	-	-	(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>	<u>8,472,827</u>
Revenues and other financing sources over(under) expenditures and other financing uses	\$ -	\$ 56,235,881	\$ 5,210,753	\$ 61,446,634	\$ 61,446,634

Cash and Investments

A Summary of Cash and Investments is presented below as of November 30, 2025. It reports that the County had \$560.3 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$40.4 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 2.90%

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

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 9,350			0.00%
Truist			7,246,440			0.00%
Total Checking & Petty Cash				\$ 7,255,790	1%	
Money Markets / Savings						
Truist Money Rate Savings			357,622,659			2.37%
First Bank Money Market			1,395,562			1.00%
First National Bank Money Market			5,000			4.00%
First National Bank ICS Sweep			62,863,196			3.88%
United Bank Money Market			1,910			0.64%
Total Money Markets / Savings				\$ 421,888,327	71%	
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				\$ 32,833,932	5%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,346,190	3%	4.41%
NC Capital Management Trust - Government Portfolio				\$ 81,984,152	14%	3.91%
Total Unrestricted Cash and Investments				\$ 560,308,391		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 31,582,974		5%	3.91%
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				\$ 40,416,917		
Grand Total All Cash and Investments				\$ 600,725,308	100%	2.90%
Cash Balances:						
General Fund			\$ 172,473,993			
County Capital Reserve Fund			95,978,862			
School Capital Projects Fund			24,756,215			
Water Fund			69,659,311			
Water Capital Reserve Fund			25,415,872			
Wastewater Fund			40,786,064			
Wastewater Capital Reserve Fund			34,486,464			

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		108,484	54%	
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	929,755		109%

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		55,623,934	0%	
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	113,380,175		65%

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		950,795	5%	
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	3,876,978		55%

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		2,070,614	5%	
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	6,993,729		32%

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		1,279,184	8%	
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	3,819,133		28%

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		1,385,776	6%	
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	4,482,329		31%

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		187,571	-3%	
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	2,110,862		77%

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		943,292	4%	
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	5,445,444		45%

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		828,909	26%	
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	4,721,392		82%

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		415,464	-1%	
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	2,815,879		56%

**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		167,859	-6%	
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	923,358		42%

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		1,062,354	6%	
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	5,266,039		41%

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		94,848	8%	
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	1,174,929	466,294		40%

**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		270,769	-42%	
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	2,006,589		50%

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		683,133	151%	
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	4,040,952		215%

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		85,020	-8%	
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	-	495,516		

**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		1,633,116	10%	
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	19,612,011	8,329,404		42%

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		366,066	-45%	
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	2,615,144		34%

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		1,210,862	42%	
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	6,263,445		548%

**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		155,771	-28%	
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	-	808,601		

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	66,416	388
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	65,945	1,151

*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	35,707	308
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	35,349	895

**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