

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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

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Summary Information as of September 30, 2025:

General Fund:

- Total revenues for the General Fund are \$78.6 million, compared to \$70.5 million or 11.6% over the same period in the prior year. Significant changes include an 8.5% or \$4.0 million increase in Ad Valorem collections, \$0.8 million increase in EMS charges, federal FEMA reimbursements received of \$1.3, and other revenue for the sale of property by Economic Development of \$0.8 million. Total revenues collected are 26.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$79.0 million, or 25.0% of the current budget. Total expenditures are more than those of the same period in the prior year by \$6.7 million or 9.3%. This is primarily due to a \$1.4 million increase in education and a \$1.5 million increase in EMS for seven replacement ambulances.
- There were \$1.5 million net transfers out for the current period compared to \$0.8 million transfers in for the same period of the prior year.
- Expenditures are greater than revenues and net transfers by \$1.8 million for the current period end compared to \$1.1 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased slightly to \$17.6 million compared to \$17.0 million in the same period in the prior year. There are increases in system development fees of \$1.4 million over the same period in the prior year, offset by decreases in taps and connections of \$0.5 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 36.2% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$8.4 million and are 16.5% of the current budget. Expenditures increased slightly, \$0.6 million, over the same period in the prior year.
- There were \$2.5 million transfers out in the current period compared to \$2.8 net transfers out to capital projects in the same period of the prior year. There was also a \$2.0 million claims settlement received.
- Revenues are more than expenditures and net transfers by \$8.7 million compared to \$6.3 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased \$2.2 million under the same period in the prior year to \$14.2 million. This was mainly due to a decrease in other revenue due to the wastewater portion of Southport's enterprise fund balance received in 2025 as part of the utility system merger of \$2.7 million. Total revenues are 32.3% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$6.9 million and are 14.4% of the current budget. Expenditures increased 65.7% or \$2.8 million over the same period in the prior year mainly due to an increase in capital equipment and tap on supplies.
- There were \$7.8 million net transfers out in the current period compared to \$4.7 million in the same period in the prior year.
- Expenditures are greater than revenues and net transfers by \$0.5 million for the current period end compared to revenues greater than expenditures of \$7.6 million at the end of the same period of the prior year.

American Rescue Plan Fund:

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

American Rescue Plan Act (ARPA) Projects				
Function	Project	Approved/ Appropriated	Expended	Obligated
Gen. Gov.	Premium Pay	\$ 2,369,543	\$ 2,369,543	\$ -
Public Utilities	Sewer Infrastructure Project - Trailwood	126,989	126,989	-
Gen. Gov.	Revenue Replacement/Standard Allowance	10,000,000	10,000,000	-
Gen. Gov.	ARPA Direct Administrative Costs	85,733	85,733	-
Gen. Gov.	Restoring Pre-Pandemic Employment	12,120,318	12,120,318	-
Public Utilities	Lead and Copper Program	494,729	494,729	-
Public Utilities	OIB Wastewater Treatment Plant Project	1,415,000	1,415,000	-
Public Utilities	Southeast Area Improvements Project	43,944	43,944	-
Public Safety	AED Equipment - County Buildings	93,215	93,215	-
Cult. and Rec.	Library - Public Access Computers	55,340	55,339	1
Public Safety	Ambulances	900,000	900,000	-
Public Utilities	Shallotte Water Meter Replacement Project	36,300	36,300	-
	Total American Rescue Plan Act (ARPA) Projects	\$ 27,741,111	\$ 27,741,110	\$ 1

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

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

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

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

Opioid Fund:

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$9,397,417 as part of this settlement to date. Per the terms of the Memorandum of Agreement (MOA), the County created a Special Revenue Fund to account for these funds. Interest earned as of September 2025 totals \$455,200.

National Opioid Settlement Projects Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative Expenditures As of 6.30.25	Current Fiscal Year Funding	Fiscal Year Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 58,643	\$ 37,041	2,825
#3 Recovery Support Services	DSS Clinician	57,053	31,745	7,509
#3 Recovery Support Services	The Healing Place (strategy change in FY25)	177,200	192,720	19,612
#3 Recovery Support Services	Christian Recovery Centers Inc.	176,400	246,375	25,875
#3 Recovery Support Services	ARROW Program	95,645	243,659	30,359
#4 Recovery Hosing Support	The Healing Place (initial strategy in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	44,418	31,745	3,157
#7 Naloxone Distribution	Naloxone Distribution	24,978	25,000	6,768
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	60,150	101,294	1,144
	Total National Opioid Settlement Projects	\$ 772,962	\$ 909,578	\$ 97,249

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 146,910,574	\$ 104,607,047	\$ 44,972,315	\$ 2,092,276	\$ 298,582,212
Restricted cash and investments	1,517,855	-	4,126,066	9,117,178	14,761,099
Interest receivable	105,907	67,537	29,556	6,566	209,566
Taxes receivable - net	133,750,728	-	-	-	133,750,728
Receivables - net	3,977,093	-	-	-	3,977,093
Other governmental agencies	1,282,123	36,840	403,272	12,752,019	14,474,254
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 287,636,570</u>	<u>\$ 104,711,424</u>	<u>\$ 49,531,209</u>	<u>\$ 23,968,039</u>	<u>\$ 465,847,242</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,857,946	\$ -	\$ 2,094,854	\$ 23,696	\$ 8,976,496
Deferred Inflows of Resources:					
	134,346,893	-	-	12,751,656	147,098,549
Fund Balances:					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	6,929	17,154,329
Restricted - other	4,634,512	-	4,126,066	11,185,758	19,946,336
Committed	214,566	104,711,424	43,310,289	-	148,236,279
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	110,039,828	-	-	-	110,039,828
Total fund balances	<u>146,431,731</u>	<u>104,711,424</u>	<u>47,436,355</u>	<u>11,192,687</u>	<u>309,772,197</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 287,636,570</u>	<u>\$ 104,711,424</u>	<u>\$ 49,531,209</u>	<u>\$ 23,968,039</u>	<u>\$ 465,847,242</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 51,290,589	\$ -	\$ -	\$ -	\$ 51,290,589
Local option sales taxes	5,285,435	-	-	-	5,285,435
Other taxes and licenses	4,232,813	-	-	-	4,232,813
Unrestricted intergovernmental revenues	76,253	-	-	-	76,253
Restricted intergovernmental revenues	6,226,783	15,985,961	-	2,879,094	25,091,838
Permits and fees	2,434,800	-	-	55,590	2,490,390
Sales and services	6,721,262	-	-	-	6,721,262
Investment earnings	1,081,270	831,772	68,250	85,880	2,067,172
Other	1,271,790	-	-	-	1,271,790
Total revenues	<u>78,620,995</u>	<u>16,817,733</u>	<u>68,250</u>	<u>3,020,564</u>	<u>98,527,542</u>
Expenditures:					
Current:					
General government	4,683,062	-	-	718,069	5,401,131
Public safety	19,034,317	-	-	145,301	19,179,618
Central services	8,666,253	-	-	-	8,666,253
Human services	8,861,553	792,229	-	97,248	9,751,030
Transportation	40,250	788,019	-	-	828,269
Environmental protection	6,716,498	-	-	-	6,716,498
Culture and recreation	1,748,770	(16,508)	-	-	1,732,262
Economic and physical development	2,932,885	-	-	-	2,932,885
Education	17,281,806	-	6,426,851	-	23,708,657
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,109,230	-	-	-	2,109,230
Total expenditures	<u>78,959,624</u>	<u>1,563,740</u>	<u>6,426,851</u>	<u>960,618</u>	<u>87,910,833</u>
Revenues over (under) expenditures	<u>(338,629)</u>	<u>15,253,993</u>	<u>(6,358,601)</u>	<u>2,059,946</u>	<u>10,616,709</u>
Other Financing Sources (Uses):					
Transfers from other funds	852,852	2,364,075	-	-	3,216,927
Transfers to other funds	<u>(2,364,075)</u>	<u>(852,852)</u>	<u>-</u>	<u>-</u>	<u>(3,216,927)</u>
Total other financing sources (uses)	<u>(1,511,223)</u>	<u>1,511,223</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,849,852)</u>	<u>16,765,216</u>	<u>(6,358,601)</u>	<u>2,059,946</u>	<u>10,616,709</u>
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>\$ 146,431,731</u>	<u>\$ 104,711,424</u>	<u>\$ 47,436,355</u>	<u>\$ 11,192,687</u>	<u>\$ 309,772,197</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 51,290,589	\$ (132,665,813)
Local option sales taxes	50,400,983	50,400,983	5,285,435	(45,115,548)
Other taxes and licenses	9,665,000	9,665,000	4,232,813	(5,432,187)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	76,253	(3,528,747)
Restricted intergovernmental revenues	19,878,496	20,171,641	6,226,783	(13,944,858)
Permits and fees	10,809,134	10,809,134	2,434,800	(8,374,334)
Sales and services	20,970,478	20,970,478	6,721,262	(14,249,216)
Investment earnings	4,502,200	4,502,200	1,081,270	(3,420,930)
Other	1,312,055	1,330,549	1,271,790	(58,759)
Total revenues	<u>305,099,748</u>	<u>305,411,387</u>	<u>78,620,995</u>	<u>(226,790,392)</u>
Expenditures:				
Current:				
General government	20,003,248	20,306,587	4,683,062	15,623,525
Central services	27,505,367	29,071,828	8,666,253	20,405,575
Public safety	81,475,473	88,653,861	19,034,317	69,619,544
Transportation	161,000	161,000	40,250	120,750
Environmental protection	28,213,285	28,578,291	6,716,498	21,861,793
Economic and physical development	11,628,476	12,975,926	2,932,885	10,043,041
Human services	40,722,148	41,206,285	8,861,553	32,344,732
Education	69,676,946	69,676,946	17,281,806	52,395,140
Culture and recreation	7,910,619	10,131,981	1,748,770	8,383,211
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	2,109,230	2,228,244
Total expenditures	<u>300,749,036</u>	<u>314,215,179</u>	<u>78,959,624</u>	<u>235,255,555</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(338,629)</u>	<u>8,465,163</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)	(2,364,075)	20,969,346
Appropriated fund balance	7,977,592	31,284,361	-	(31,284,361)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>8,803,792</u>	<u>(1,511,223)</u>	<u>(10,315,015)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(1,849,852)	<u>\$ (1,849,852)</u>
Fund balance, beginning of year			148,281,583	
Fund balance, end of year			<u>\$ 146,431,731</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	September 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	September 30, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 51,069,684	\$ (131,636,718)	28%	\$ 181,099,618	\$ 47,077,356
Prior year taxes	850,000	850,000	131,247	(718,753)	15%	1,253,989	107,409
Penalties and interest	400,000	400,000	89,658	(310,342)	22%	570,962	88,131
	<u>183,956,402</u>	<u>183,956,402</u>	<u>51,290,589</u>	<u>(132,665,813)</u>	28%	<u>182,924,569</u>	<u>47,272,896</u>
Local Option Sales Taxes:							
Article 39 (1%)	21,896,566	21,896,566	2,438,302	(19,458,264)	11%	20,984,716	2,398,400
Article 40 (1/2%)	13,816,530	13,816,530	1,298,309	(12,518,221)	9%	14,083,971	1,233,027
Article 42 (1/2%)	14,687,887	14,687,887	1,548,824	(13,139,063)	11%	14,415,411	1,502,401
	<u>50,400,983</u>	<u>50,400,983</u>	<u>5,285,435</u>	<u>(45,115,548)</u>	10%	<u>49,484,098</u>	<u>5,133,828</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	270,000	270,000	-	(270,000)	0%	299,336	-
Deed stamp excise tax	6,500,000	6,500,000	2,777,381	(3,722,619)	43%	8,504,545	2,074,905
Solid waste tax	75,000	75,000	-	(75,000)	0%	78,639	77,185
White goods disposal tax	70,000	70,000	-	(70,000)	0%	82,734	-
1% Occupancy Tax	2,750,000	2,750,000	1,455,432	(1,294,568)	53%	3,407,272	929,244
	<u>9,665,000</u>	<u>9,665,000</u>	<u>4,232,813</u>	<u>(5,432,187)</u>	44%	<u>12,372,526</u>	<u>3,081,334</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	76,253	(228,747)	25%	240,101	55,489
	<u>3,605,000</u>	<u>3,605,000</u>	<u>76,253</u>	<u>(3,528,747)</u>	2%	<u>8,312,633</u>	<u>55,489</u>
Restricted Intergovernmental:							
State and federal grant	19,480,862	19,774,007	6,120,145	(13,653,862)	31%	20,007,281	3,927,384
State Aid to Libraries	192,594	192,594	48,144	(144,450)	25%	192,594	47,382
State cost reimbursement	48,040	48,040	-	(48,040)	0%	32,179	-
Restricted Opioid Revenues	-	-	-	-	na	124,885	-
Court facility fees	145,000	145,000	30,130	(114,870)	21%	172,809	30,762
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	-	(12,000)	0%	17,786	-
State drug tax	-	-	28,364	28,364	na	44,932	8,850
	<u>19,878,496</u>	<u>20,171,641</u>	<u>6,226,783</u>	<u>(13,944,858)</u>	31%	<u>20,597,677</u>	<u>4,014,378</u>
Permits and Fees:							
Bldg insp. and permits	8,192,988	8,192,988	1,730,712	(6,462,276)	21%	7,477,773	1,854,223
Recording fees	760,000	760,000	260,996	(499,004)	34%	915,155	225,464
Fire inspection fees	500,000	500,000	139,814	(360,186)	28%	534,287	139,722
Concealed handgun permit	178,296	178,296	35,010	(143,286)	20%	193,136	41,880
Other permit and fees	1,177,850	1,177,850	268,268	(909,582)	23%	1,201,477	141,285
	<u>10,809,134</u>	<u>10,809,134</u>	<u>2,434,800</u>	<u>(8,374,334)</u>	23%	<u>10,321,828</u>	<u>2,402,574</u>
Sales and Services:							
Solid waste fees	4,800,000	4,800,000	1,358,478	(3,441,522)	28%	5,517,532	1,163,696
School resource off. reimb.	2,341,578	2,341,578	1,047,974	(1,293,604)	45%	2,273,450	2,034,899
Rents	72,000	72,000	22,705	(49,295)	32%	83,522	28,705
EMS Charges	9,050,000	9,050,000	3,154,957	(5,895,043)	35%	9,476,957	2,396,293
Public health user fees	998,950	998,950	189,862	(809,088)	19%	1,057,221	201,316
Sheriff animal prot. serv. fees	109,500	109,500	34,876	(74,624)	32%	121,409	31,991
Social services fees	11,500	11,500	(1,581)	(13,081)	-14%	10,503	1,680
Public housing fees	41,600	41,600	19,568	(22,032)	47%	21,809	619
Tax collection fees	525,000	525,000	111,662	(413,338)	21%	552,098	101,561
Other sales and services	2,209,350	2,209,350	511,415	(1,697,935)	23%	2,390,345	615,716

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Sales and Services (continued):							
Register of deeds	358,000	358,000	127,403	(230,597)	36%	466,397	104,086
Marriage licenses	60,000	60,000	19,465	(40,535)	32%	61,506	17,623
Recreation services	393,000	393,000	124,478	(268,522)	32%	324,251	108,273
	<u>20,970,478</u>	<u>20,970,478</u>	<u>6,721,262</u>	<u>(14,249,216)</u>	32%	<u>22,357,000</u>	<u>6,806,458</u>
Investment earnings	<u>4,502,200</u>	<u>4,502,200</u>	<u>1,081,270</u>	<u>(3,420,930)</u>	24%	<u>5,376,141</u>	<u>1,296,259</u>
Other:							
ABC bottles taxes	75,000	75,000	20,868	(54,132)	28%	97,713	20,381
Cnty Brd of Alcohol Control	30,000	30,000	-	(30,000)	0%	30,000	-
Contributions	51,000	51,700	38,483	(13,217)	74%	122,323	10,680
Other revenues	1,156,055	1,173,849	1,212,439	38,590	103%	4,066,458	364,356
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,330,549</u>	<u>1,271,790</u>	<u>(58,759)</u>	96%	<u>4,330,469</u>	<u>395,417</u>
Total revenues	<u>305,099,748</u>	<u>305,411,387</u>	<u>78,620,995</u>	<u>(226,790,392)</u>	26%	<u>316,076,941</u>	<u>70,458,633</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	271,972	271,972	64,388	207,584	24%	258,491	58,916
Fringe benefits	98,331	98,331	21,691	76,640	22%	83,093	19,944
Operating costs	60,350	60,350	24,870	35,480	41%	56,283	18,445
	<u>430,653</u>	<u>430,653</u>	<u>110,949</u>	<u>319,704</u>	26%	<u>397,867</u>	<u>97,305</u>
County Administration:							
Salaries	1,110,272	1,110,272	250,368	859,904	23%	943,601	249,438
Fringe benefits	391,362	391,362	87,208	304,154	22%	317,378	85,121
Operating costs	96,845	96,845	11,368	85,477	12%	40,567	14,999
Capital outlay	-	41,791	-	41,791	0%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>348,944</u>	<u>1,291,326</u>	21%	<u>1,308,085</u>	<u>349,558</u>
Human Resources:							
Salaries	592,371	592,371	122,036	470,335	21%	499,014	117,308
Fringe benefits	233,610	233,610	48,173	185,437	21%	189,237	45,362
Operating costs	11,355	11,355	1,241	10,114	11%	14,376	1,138
	<u>837,336</u>	<u>837,336</u>	<u>171,450</u>	<u>665,886</u>	20%	<u>702,627</u>	<u>163,808</u>
Communications:							
Salaries	253,585	253,585	39,923	213,662	16%	165,257	38,723
Fringe benefits	105,021	105,021	15,996	89,025	15%	63,211	15,117
Operating costs	139,581	139,581	3,587	135,994	3%	59,108	7,361
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>59,506</u>	<u>438,681</u>	12%	<u>446,401</u>	<u>61,201</u>
Finance:							
Salaries	1,442,909	1,442,909	322,799	1,120,110	22%	1,293,524	296,773
Fringe benefits	558,235	558,235	124,037	434,198	22%	484,812	114,201
Operating costs	727,678	727,678	427,421	300,257	59%	425,491	149,951
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>874,257</u>	<u>1,854,565</u>	32%	<u>2,391,862</u>	<u>560,925</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Tax Administration:							
Salaries	3,095,029	3,095,029	686,265	2,408,764	22%	2,823,298	716,484
Fringe benefits	1,359,159	1,359,159	298,912	1,060,247	22%	1,223,054	349,135
Operating costs	1,214,543	1,214,543	316,620	897,923	26%	889,097	313,106
Capital outlay	66,000	155,732	-	155,732	0%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>1,301,797</u>	<u>4,522,666</u>	<u>22%</u>	<u>4,967,772</u>	<u>1,378,725</u>
County Attorney:							
Salaries	472,231	472,231	112,357	359,874	24%	447,919	106,355
Fringe benefits	170,330	170,330	40,545	129,785	24%	156,541	37,622
Operating costs	182,100	182,100	20,749	161,351	11%	77,650	20,967
	<u>824,661</u>	<u>824,661</u>	<u>173,651</u>	<u>651,010</u>	<u>21%</u>	<u>682,110</u>	<u>164,944</u>
Court Facilities:							
Operating costs	308,459	308,459	37,350	271,109	12%	235,799	16,308
Capital outlay	-	171,816	122,815	49,001	71%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>160,165</u>	<u>320,110</u>	<u>33%</u>	<u>235,799</u>	<u>16,308</u>
Board of Elections:							
Salaries	1,141,472	1,141,472	131,456	1,010,016	12%	986,700	120,292
Fringe benefits	250,504	250,504	53,483	197,021	21%	212,572	42,131
Operating costs	371,764	371,764	34,975	336,789	9%	332,314	85,583
Capital outlay	42,100	42,100	11,066	31,034	26%	33,166	6,000
	<u>1,805,840</u>	<u>1,805,840</u>	<u>230,980</u>	<u>1,574,860</u>	<u>13%</u>	<u>1,564,752</u>	<u>254,006</u>
Register of Deeds:							
Salaries	832,395	832,395	164,659	667,736	20%	744,247	186,761
Fringe benefits	406,563	406,563	81,084	325,479	20%	345,037	86,641
Operating costs	3,597,122	3,597,122	1,005,620	2,591,502	28%	4,468,164	801,770
	<u>4,836,080</u>	<u>4,836,080</u>	<u>1,251,363</u>	<u>3,584,717</u>	<u>26%</u>	<u>5,557,448</u>	<u>1,075,172</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total general government	<u>20,003,248</u>	<u>20,306,587</u>	<u>4,683,062</u>	<u>15,623,525</u>	<u>23%</u>	<u>18,254,723</u>	<u>4,121,952</u>
Central Services:							
Information Technology:							
Salaries	2,598,084	2,598,084	602,104	1,995,980	23%	2,151,325	428,330
Fringe benefits	1,006,136	1,006,136	235,325	770,811	23%	793,574	163,666
Operating costs	3,083,238	3,142,801	1,102,331	2,040,470	35%	1,633,979	853,144
Capital outlay	41,000	142,424	89,474	52,950	63%	857,901	-
	<u>6,728,458</u>	<u>6,889,445</u>	<u>2,029,234</u>	<u>4,860,211</u>	<u>29%</u>	<u>5,436,779</u>	<u>1,445,140</u>
Fleet Services:							
Salaries	1,017,086	1,017,086	201,521	815,565	20%	919,220	222,914
Fringe benefits	450,624	450,624	89,903	360,721	20%	389,776	96,144
Operating costs	318,919	318,919	(181,430)	500,349	-57%	326,661	(230,936)
Capital outlay	278,000	662,846	10,046	652,800	2%	737,133	70,450
	<u>2,064,629</u>	<u>2,449,475</u>	<u>120,040</u>	<u>2,329,435</u>	<u>5%</u>	<u>2,372,790</u>	<u>158,572</u>
Engineering:							
Salaries	886,426	886,426	202,989	683,437	23%	832,102	189,651
Fringe benefits	334,643	334,643	77,905	256,738	23%	306,025	71,723
Operating costs	45,950	95,950	9,258	86,692	10%	28,489	10,353
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>290,152</u>	<u>1,071,867</u>	<u>21%</u>	<u>1,178,490</u>	<u>271,727</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Operation Services:							
Salaries	3,384,971	3,384,971	728,235	2,656,736	22%	3,106,343	715,221
Fringe benefits	1,562,895	1,562,895	344,682	1,218,213	22%	1,373,857	323,045
Operating costs	4,506,522	5,018,819	1,044,683	3,974,136	21%	5,940,892	618,708
Capital outlay	179,000	519,731	116,549	403,182	22%	1,084,862	117,176
	<u>9,633,388</u>	<u>10,486,416</u>	<u>2,234,149</u>	<u>8,252,267</u>	21%	<u>11,505,954</u>	<u>1,774,150</u>
Non-departmental:							
Fringe benefits	7,554,395	7,554,395	2,506,434	5,047,961	33%	7,217,718	2,342,988
Operating costs	212,478	330,078	1,486,244	(1,156,166)	450%	414,314	1,566,215
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>3,992,678</u>	<u>3,891,795</u>	51%	<u>7,695,162</u>	<u>3,972,333</u>
Total central services	<u>27,505,367</u>	<u>29,071,828</u>	<u>8,666,253</u>	<u>20,405,575</u>	30%	<u>28,189,175</u>	<u>7,621,922</u>
Public Safety:							
District Attorney:							
Operating costs	<u>13,000</u>	<u>13,000</u>	<u>985</u>	<u>12,015</u>	8%	<u>5,367</u>	<u>1,457</u>
Sheriff:							
Salaries	16,411,844	16,222,293	3,724,537	12,497,756	23%	15,546,158	3,500,011
Fringe benefits	6,621,611	6,535,062	1,477,429	5,057,633	23%	5,877,624	1,359,868
Operating costs	3,601,673	4,302,320	737,756	3,564,564	17%	4,110,994	776,593
Capital outlay	1,794,820	4,482,154	263,456	4,218,698	6%	1,504,071	630,756
	<u>28,429,948</u>	<u>31,541,829</u>	<u>6,203,178</u>	<u>25,338,651</u>	20%	<u>27,038,847</u>	<u>6,267,228</u>
Detention Center:							
Salaries	7,892,278	7,892,278	1,740,472	6,151,806	22%	7,298,711	1,684,295
Fringe benefits	3,367,193	3,367,193	722,192	2,645,001	21%	2,836,250	679,678
Operating costs	4,437,461	4,476,577	1,093,719	3,382,858	24%	3,891,706	1,014,339
Capital outlay	40,038	46,380	-	46,380	0%	92,591	-
	<u>15,736,970</u>	<u>15,782,428</u>	<u>3,556,383</u>	<u>12,226,045</u>	23%	<u>14,119,258</u>	<u>3,378,312</u>
Public Defenders Office:							
Operating costs	<u>11,600</u>	<u>11,600</u>	<u>-</u>	<u>11,600</u>	0%	<u>1,992</u>	<u>-</u>
Emergency Medical:							
Salaries	11,288,574	11,288,574	2,272,334	9,016,240	20%	9,282,866	2,068,880
Fringe benefits	4,525,646	4,525,646	885,944	3,639,702	20%	3,432,047	787,938
Operating costs	3,150,897	3,241,280	1,004,665	2,236,615	31%	3,292,453	732,342
Capital outlay	1,424,850	4,777,926	1,572,125	3,205,801	33%	1,209,690	53,463
	<u>20,389,967</u>	<u>23,833,426</u>	<u>5,735,068</u>	<u>18,098,358</u>	24%	<u>17,217,056</u>	<u>3,642,623</u>
Community Paramedicine:							
Salaries	165,604	165,604	16,282	149,322	10%	41,230	-
Fringe benefits	68,074	68,074	6,774	61,300	10%	14,799	-
Operating costs	41,100	41,100	800	40,300	2%	5,867	-
Capital outlay	132,000	132,000	-	132,000	0%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>23,856</u>	<u>382,922</u>	6%	<u>125,683</u>	<u>-</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Emergency Management:							
Salaries	704,548	704,548	146,326	558,222	21%	600,983	123,213
Fringe benefits	274,439	274,439	56,607	217,832	21%	218,187	46,905
Operating costs	704,669	730,570	140,830	589,740	19%	485,265	139,720
Capital outlay	90,200	90,715	15,250	75,465	17%	285,096	95,975
	<u>1,773,856</u>	<u>1,800,272</u>	<u>359,013</u>	<u>1,441,259</u>	20%	<u>1,589,531</u>	<u>405,813</u>
Other Agencies:							
Rescue Squads	<u>358,300</u>	<u>358,300</u>	<u>5,825</u>	<u>352,475</u>	2%	<u>358,300</u>	<u>5,825</u>
Building Inspections and Central Permitting:							
Salaries	4,411,772	4,432,272	1,018,969	3,413,303	23%	3,969,945	849,881
Fringe benefits	1,786,814	1,792,514	408,856	1,383,658	23%	1,522,547	328,356
Operating costs	365,579	365,579	55,342	310,237	15%	322,641	54,072
Capital outlay	-	-	-	-	na	265,146	-
	<u>6,564,165</u>	<u>6,590,365</u>	<u>1,483,167</u>	<u>5,107,198</u>	23%	<u>6,080,279</u>	<u>1,232,309</u>
Fire Inspections							
Salaries	858,723	858,723	205,037	653,686	24%	803,606	189,875
Fringe benefits	340,900	340,900	75,320	265,580	22%	273,808	66,644
Operating costs	116,120	116,120	20,289	95,831	17%	80,640	21,851
Capital outlay	47,000	47,000	42,952	4,048	91%	64,114	41,141
	<u>1,362,743</u>	<u>1,362,743</u>	<u>343,598</u>	<u>1,019,145</u>	25%	<u>1,222,168</u>	<u>319,511</u>
Central Communications:							
Salaries	2,970,249	2,970,249	621,189	2,349,060	21%	2,599,605	595,188
Fringe benefits	1,225,681	1,225,681	257,179	968,502	21%	1,013,866	235,850
Operating costs	677,122	719,872	104,851	615,021	15%	536,927	53,416
Capital outlay	54,467	327,417	10,058	317,359	3%	196,374	2,589
	<u>4,927,519</u>	<u>5,243,219</u>	<u>993,277</u>	<u>4,249,942</u>	19%	<u>4,346,772</u>	<u>887,043</u>
Animal Protective Services:							
Salaries	758,958	758,958	184,821	574,137	24%	767,270	176,470
Fringe benefits	327,176	327,176	81,326	245,850	25%	316,515	75,567
Operating costs	350,163	559,437	63,820	495,617	11%	317,292	61,853
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	<u>1,500,627</u>	<u>1,709,901</u>	<u>329,967</u>	<u>1,379,934</u>	19%	<u>1,408,182</u>	<u>313,890</u>
Total public safety	<u>81,475,473</u>	<u>88,653,861</u>	<u>19,034,317</u>	<u>69,619,544</u>	21%	<u>73,513,435</u>	<u>16,454,011</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	27,750	83,250	25%	112,200	27,750
Odell Williamson Mun. Air.	50,000	50,000	12,500	37,500	25%	50,000	12,500
Brunswick Transit System	-	-	-	-	na	60,000	-
Total transportation	<u>161,000</u>	<u>161,000</u>	<u>40,250</u>	<u>120,750</u>	25%	<u>222,200</u>	<u>40,250</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Environmental Protection:							
Solid Waste:							
Salaries	553,037	553,037	113,029	440,008	20%	525,545	119,490
Fringe benefits	242,508	242,508	51,055	191,453	21%	224,797	53,254
Operating costs	27,060,330	27,070,336	6,526,523	20,543,813	24%	25,177,346	6,308,357
Capital outlay	-	355,000	-	355,000	0%	173,367	80,007
	<u>27,855,875</u>	<u>28,220,881</u>	<u>6,690,607</u>	<u>21,530,274</u>	24%	<u>26,101,055</u>	<u>6,561,108</u>
Other:							
Forestry services	357,410	357,410	25,891	331,519	7%	249,771	27,257
Total environmental prot.	<u>28,213,285</u>	<u>28,578,291</u>	<u>6,716,498</u>	<u>21,861,793</u>	24%	<u>26,350,826</u>	<u>6,588,365</u>
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,105,863	1,105,863	251,434	854,429	23%	1,046,828	243,659
Fringe benefits	453,966	453,966	100,731	353,235	22%	405,377	94,424
Operating costs	210,072	240,597	59,393	181,204	25%	247,418	45,859
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>411,558</u>	<u>1,397,068</u>	23%	<u>1,703,403</u>	<u>383,942</u>
Cooperative Extension:							
Salaries	352,203	452,331	62,615	389,716	14%	414,584	67,365
Fringe benefits	175,490	216,299	27,691	188,608	13%	190,144	29,161
Operating costs	192,699	191,838	16,087	175,751	8%	146,570	17,652
Capital outlay	50,000	50,000	-	50,000	0%	102,879	-
	<u>770,392</u>	<u>910,468</u>	<u>106,393</u>	<u>804,075</u>	12%	<u>854,177</u>	<u>114,178</u>
Soil and Water Conservation:							
Salaries	205,943	205,943	47,237	158,706	23%	195,304	43,882
Fringe benefits	86,847	86,847	20,418	66,429	24%	80,332	18,803
Operating costs	18,800	18,800	1,164	17,636	6%	13,885	2,021
	<u>311,590</u>	<u>311,590</u>	<u>68,819</u>	<u>242,771</u>	22%	<u>289,521</u>	<u>64,706</u>
Public Housing Section 8:							
Salaries	241,647	241,647	55,506	186,141	23%	223,703	51,471
Fringe benefits	106,893	106,893	25,229	81,664	24%	97,552	23,176
Operating costs	2,695,613	2,695,613	675,839	2,019,774	25%	2,660,080	646,776
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>756,574</u>	<u>2,322,579</u>	25%	<u>2,989,492</u>	<u>721,423</u>
1% Occupancy Tax:							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	<u>1,455,432</u>	<u>1,294,568</u>	53%	<u>3,407,272</u>	<u>929,244</u>
Other Economic Development:							
Contracted Services	125,000	125,000	30,700	94,300	25%	122,938	30,700
Boiling Spring Lakes	750,000	1,500,000	-	1,500,000	0%	-	-
Holden Beach Special Obligation Bond	1,239,240	1,239,240	-	1,239,240	0%	-	-
Lockwood Folly & Shallotte Dredging	-	78,409	(52,841)	131,250	-67%	186,125	-

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Other Economic Development (continued):							
Reserve for shoreline protection	200,000	548,440	-	548,440	0%	-	-
Brunswick Busines & Industry Development	625,000	625,000	156,250	468,750	25%	625,000	156,250
	2,939,240	4,116,089	134,109	3,981,980	3%	934,063	186,950
Total economic development	11,628,476	12,975,926	2,932,885	10,043,041	23%	10,177,928	2,400,443
Human Services:							
Health:							
Administration:							
Salaries	3,675,618	3,675,618	810,781	2,864,837	22%	3,244,652	765,552
Fringe benefits	1,778,201	1,778,201	428,963	1,349,238	24%	1,614,546	398,105
Operating costs	241,982	253,782	26,036	227,746	10%	372,745	25,726
Capital outlay	-	-	-	-	na	79,662	59,054
	5,695,801	5,707,601	1,265,780	4,441,821	22%	5,311,605	1,248,437
Communicable Diseases:							
Operating costs	458,829	458,829	103,333	355,496	23%	450,832	116,576
Capital outlay	-	-	-	-	na	21,477	-
	458,829	458,829	103,333	355,496	23%	472,309	116,576
Adult Health Maintenance:							
Operating costs	80,230	80,230	28,307	51,923	35%	444,926	157,913
Capital outlay	-	-	-	-	na	6,710	-
	80,230	80,230	28,307	51,923	35%	451,636	157,913
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	7,546	15,825	32%	33,257	6,814
Capital outlay	-	-	-	-	na	2,042	-
	91,889	91,889	7,546	84,343	8%	35,299	6,814
Maternal and Child Health:							
Salaries	637,163	637,163	144,764	492,399	23%	565,268	116,025
Fringe benefits	285,945	285,945	66,298	219,647	23%	245,334	52,238
Operating costs	691,121	691,821	146,110	545,711	21%	543,571	136,280
Capital outlay	-	-	-	-	na	62,942	-
	1,614,229	1,614,929	357,172	1,257,757	22%	1,417,115	304,543
Environmental Health:							
Salaries	1,823,169	1,823,169	427,529	1,395,640	23%	1,718,679	413,141
Fringe benefits	743,256	743,256	174,577	568,679	23%	676,655	165,468
Operating costs	206,560	206,560	75,800	130,760	37%	180,987	63,106
Capital outlay	-	-	-	-	na	429,790	346,731
	2,772,985	2,772,985	677,906	2,095,079	24%	3,006,111	988,446
Total health	10,713,963	10,726,463	2,440,044	8,286,419	23%	10,694,075	2,822,729

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Veterans' Services:							
Salaries	377,075	377,075	85,656	291,419	23%	336,728	75,478
Fringe benefits	164,115	164,115	38,601	125,514	24%	140,682	32,072
Operating costs	28,578	33,693	30,889	2,804	92%	25,390	13,726
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>574,883</u>	<u>155,146</u>	<u>419,737</u>	27%	<u>513,665</u>	<u>121,276</u>
Social Services:							
Administration:							
Salaries	13,095,521	13,001,115	2,607,514	10,393,601	20%	10,722,995	2,414,833
Fringe benefits	6,500,258	6,457,664	1,355,497	5,102,167	21%	5,144,238	1,221,088
Operating costs	2,187,094	2,383,343	651,747	1,731,596	27%	2,191,486	381,434
Capital outlay	80,000	135,575	41,407	94,168	31%	211,710	-
	<u>21,862,873</u>	<u>21,977,697</u>	<u>4,656,165</u>	<u>17,321,532</u>	21%	<u>18,270,429</u>	<u>4,017,355</u>
Other Operating Costs:							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	41
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	-
Adoption assistance	290,000	290,000	70,720	219,280	24%	288,156	70,291
Foster care	775,000	770,000	153,124	616,876	20%	847,005	117,226
State foster home	970,000	965,000	177,236	787,764	18%	1,072,662	170,746
Special assistance	400,121	400,121	100,254	299,867	25%	402,125	91,138
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	5,860	233,428	2%	13,850	865
	<u>2,452,464</u>	<u>2,681,752</u>	<u>507,194</u>	<u>2,174,558</u>	19%	<u>2,627,544</u>	<u>450,307</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>5,163,359</u>	<u>19,496,090</u>	21%	<u>20,897,973</u>	<u>4,467,662</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	313,054	62,611
Brunswick Senior Resources	3,886,932	3,886,932	971,732	2,915,200	25%	3,597,832	899,459
Other human services	985,705	1,108,115	131,272	976,843	12%	102,406	24,760
	<u>5,123,080</u>	<u>5,245,490</u>	<u>1,103,004</u>	<u>4,142,486</u>	21%	<u>4,013,292</u>	<u>986,830</u>
Total human services	<u>40,722,148</u>	<u>41,206,285</u>	<u>8,861,553</u>	<u>32,344,732</u>	22%	<u>36,119,005</u>	<u>8,398,497</u>
Education:							
Public schools	61,406,012	61,406,012	15,351,504	46,054,508	25%	56,388,200	14,097,051
Public schools - cap. outlay	1,288,238	1,288,238	322,059	966,179	25%	1,182,969	295,743
Pub. sch.-fines and forf.	300,000	300,000	25,071	274,929	8%	509,521	33,032
Community college	6,087,696	6,087,696	1,434,423	4,653,273	24%	5,585,239	1,330,689
Comm. college - cap. out.	595,000	595,000	148,749	446,251	25%	1,140,000	157,501
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>17,281,806</u>	<u>52,395,140</u>	25%	<u>64,805,929</u>	<u>15,914,016</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,119,412	1,119,412	243,996	875,416	22%	974,700	226,706
Fringe benefits	361,510	361,510	79,913	281,597	22%	311,942	73,745
Operating costs	906,670	906,670	193,047	713,623	21%	759,521	167,320
Capital outlay	30,000	1,797,940	46,242	1,751,698	3%	739,532	24,996
	<u>2,417,592</u>	<u>4,185,532</u>	<u>563,198</u>	<u>3,622,334</u>	13%	<u>2,785,695</u>	<u>492,767</u>
Maintenance:							
Salaries	1,238,866	1,238,866	297,878	940,988	24%	1,113,869	266,795
Fringe benefits	514,889	514,889	122,458	392,431	24%	447,686	105,326
Operating costs	870,410	882,910	177,629	705,281	20%	625,248	131,324
Capital outlay	301,600	395,600	39,622	355,978	10%	184,764	50,502
	<u>2,925,765</u>	<u>3,032,265</u>	<u>637,587</u>	<u>2,394,678</u>	21%	<u>2,371,567</u>	<u>553,947</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>1,200,785</u>	<u>6,017,012</u>	17%	<u>5,157,262</u>	<u>1,046,714</u>
Brunswick County Library:							
Salaries	1,464,218	1,464,218	311,612	1,152,606	21%	1,216,597	282,781
Fringe benefits	693,439	693,439	144,816	548,623	21%	539,042	129,738
Operating costs	409,605	414,105	91,557	322,548	22%	377,192	105,290
Capital outlay	-	342,422	-	342,422	0%	25,128	-
	<u>2,567,262</u>	<u>2,914,184</u>	<u>547,985</u>	<u>2,366,199</u>	19%	<u>2,157,959</u>	<u>517,809</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,131,981</u>	<u>1,748,770</u>	<u>8,383,211</u>	17%	<u>7,315,221</u>	<u>1,564,523</u>
Debt Service:							
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000	76%	10,843,323	6,885,000
Interest and fees	4,337,474	4,337,474	2,109,230	2,228,244	49%	4,772,146	2,281,355
Total debt service	<u>13,452,474</u>	<u>13,452,474</u>	<u>8,994,230</u>	<u>4,458,244</u>	67%	<u>15,615,469</u>	<u>9,166,355</u>
Total expenditures	<u>300,749,036</u>	<u>314,215,179</u>	<u>78,959,624</u>	<u>235,255,555</u>	25%	<u>280,563,911</u>	<u>72,270,334</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(8,803,792)</u>	<u>(338,629)</u>	<u>8,465,163</u>		<u>35,513,030</u>	<u>(1,811,701)</u>
Other Financing Sources (Uses):							
Lease liabilities issued	-	-	-	-	na	604,129	-
Subscription liabilities issued	-	-	-	-	na	667,530	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>1,271,659</u>	<u>-</u>
Transfers From Other Funds:							
County cap. projects fund	<u>790,562</u>	<u>852,852</u>	<u>852,852</u>	<u>-</u>	100%	<u>750,000</u>	<u>750,000</u>
Transfers To Other Funds:							
County cap. projects fund	(2,364,075)	(12,364,075)	(2,364,075)	10,000,000	19%	(25,169,872)	-
Grant projects fund	-	(214,555)	-	214,555	0%	(149,302)	-
Emergency tel. sys. fund	-	-	-	-	na	(34,698)	-
School cap. projects fund	<u>(10,754,791)</u>	<u>(10,754,791)</u>	<u>-</u>	<u>10,754,791</u>	0%	<u>(14,984,241)</u>	<u>-</u>
	<u>(13,118,866)</u>	<u>(23,333,421)</u>	<u>(2,364,075)</u>	<u>20,969,346</u>	10%	<u>(40,338,113)</u>	<u>-</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>Septemer 30, 2025</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>Septemer 30, 2024</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>7,977,592</u>	<u>31,284,361</u>	<u>-</u>	<u>(31,284,361)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>8,803,792</u>	<u>(1,511,223)</u>	<u>(10,315,015)</u>		<u>(38,316,454)</u>	<u>750,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,849,852)</u>	<u>\$ (1,849,852)</u>		<u>(2,803,424)</u>	<u>(1,061,701)</u>
Fund balance, beginning of year			<u>148,281,583</u>			<u>151,085,007</u>	<u>151,085,007</u>
Fund balance, end of year			<u>\$ 146,431,731</u>			<u>\$ 148,281,583</u>	<u>\$ 150,023,306</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted Intergovernmental:				
NC Dept. of Transportation	\$ 45,803,280	\$ 28,087,663	\$ 15,985,961	\$ 44,073,624
NC State Capital and Infrastructure Fund	300,000	300,000	-	300,000
CARES Act / American Rescue Plan	151,000	151,000	-	151,000
Investment earnings	841,170	8,204,059	831,772	9,035,831
Performance bonds	290,876	290,876	-	290,876
Total revenues	<u>47,386,326</u>	<u>37,033,598</u>	<u>16,817,733</u>	<u>53,851,331</u>
Expenditures:				
Central Services:				
Future Capital Projects	<u>369,769</u>	-	-	-
Public Safety:				
Animal Adoption Center	10,000	9,368	-	9,368
Future Capital Projects	<u>40,000</u>	-	-	-
	<u>50,000</u>	<u>9,368</u>	-	<u>9,368</u>
Environmental protection:				
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353
Future Capital Projects	<u>11,329,653</u>	-	-	-
	<u>17,495,006</u>	<u>6,165,353</u>	-	<u>6,165,353</u>
Economic Development:				
Springlake at Maritime Shores	274,585	-	-	-
Future Capital Projects	<u>750,000</u>	-	-	-
	<u>1,024,585</u>	-	-	-
Human services:				
DHHS and EOC Building	<u>3,451,366</u>	<u>972,520</u>	<u>792,229</u>	<u>1,764,749</u>
Cultural and recreation:				
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101
Smithville Park Improvements Phase III	1,763,757	864,353	(16,508)	847,845
Future Capital Projects	<u>442,551</u>	-	-	-
	<u>8,194,410</u>	<u>6,852,454</u>	<u>(16,508)</u>	<u>6,835,946</u>
Transportation:				
Airport Improvements	<u>47,480,961</u>	<u>29,432,234</u>	<u>788,019</u>	<u>30,220,253</u>
Other:				
Future Capital Projects	<u>75,157,124</u>	-	-	-
Total expenditures	<u>153,223,221</u>	<u>43,431,929</u>	<u>1,563,740</u>	<u>44,995,669</u>
Revenues over (under) expenditures	(105,836,895)	(6,398,331)	15,253,993	8,855,662

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	106,928,013	94,563,943	2,364,075	96,928,018
Transfer to general fund	(5,896,736)	(5,043,884)	(852,852)	(5,896,736)
Total other financing sources (uses)	<u>105,836,895</u>	<u>89,520,059</u>	<u>1,511,223</u>	<u>91,031,282</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,121,728</u>	16,765,216	<u>\$ 99,886,944</u>
Fund balance, beginning of year			87,946,208	
Fund balance, end of year			<u>\$ 104,711,424</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
State Rev Restricted	\$ -	\$ 10,758	\$ -	\$ 10,758
Investment earnings	-	3,507,743	361,735	3,869,478
Investment earnings-debt proceeds	3,930,271	3,738,089	(293,485)	3,444,604
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>68,250</u>	<u>7,324,840</u>
Expenditures:				
Brunswick County Schools	<u>163,563,222</u>	<u>102,339,796</u>	<u>6,426,851</u>	<u>108,766,647</u>
Revenues over (under) expenditures	(159,632,951)	(95,083,206)	(6,358,601)	(101,441,807)
Other Financing Sources (Uses):				
Transfer from general fund	60,399,486	49,644,695	-	49,644,695
Premium on bonds issued	11,623,465	11,623,464	-	11,623,464
Debt financing issued	87,610,000	87,610,000	-	87,610,000
Total other financing sources (uses)	<u>159,632,951</u>	<u>148,878,159</u>	<u>-</u>	<u>148,878,159</u>
Net change in fund balance	\$ -	\$ 53,794,953	(6,358,601)	\$ 47,436,352
Fund balance, beginning of year			<u>53,794,956</u>	
Fund balance, end of year			<u>\$ 47,436,355</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED SEPTEMBER 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	\$ 681,455	\$ 40,964	\$ 1,369,857	\$ -	\$ -	\$ 2,092,276
Restricted cash and cash equivalents	-	-	-	132,716	8,984,462	9,117,178
Interest receivable	491	-	885	476	4,714	6,566
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	363	-	-	-	363
Total assets	<u>681,946</u>	<u>41,327</u>	<u>1,370,742</u>	<u>133,192</u>	<u>21,740,832</u>	<u>23,968,039</u>
Liabilities:						
Accounts payable and other liabilities	<u>8,517</u>	<u>2,852</u>	<u>5,559</u>	<u>-</u>	<u>6,768</u>	<u>23,696</u>
Deferred Inflows of Resources:						
Grant receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>12,751,656</u>
Fund Balance:						
Stabilization by State Statute	491	363	885	476	4,714	6,929
Restricted - other	<u>672,938</u>	<u>38,112</u>	<u>1,364,298</u>	<u>132,716</u>	<u>8,977,694</u>	<u>11,185,758</u>
Total fund balances	<u>673,429</u>	<u>38,475</u>	<u>1,365,183</u>	<u>133,192</u>	<u>8,982,408</u>	<u>11,192,687</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 681,946</u>	<u>\$ 41,327</u>	<u>\$ 1,370,742</u>	<u>\$ 133,192</u>	<u>\$ 21,740,832</u>	<u>\$ 23,968,039</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 SEPTEMBER 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	\$ 81,435	\$ 19,727	\$ -	\$ 969,589	\$ 1,808,343	\$ 2,879,094
Permits and fees	-	-	55,590	-	-	55,590
Investment earnings	5,666	-	10,672	6,168	63,374	85,880
Total revenues	<u>87,101</u>	<u>19,727</u>	<u>66,262</u>	<u>975,757</u>	<u>1,871,717</u>	<u>3,020,564</u>
Expenditures:						
General government	-	25,338	38,575	654,156	-	718,069
Public safety	141,213	4,088	-	-	-	145,301
Human Services	-	-	-	-	97,248	97,248
Total expenditures	<u>141,213</u>	<u>29,426</u>	<u>38,575</u>	<u>654,156</u>	<u>97,248</u>	<u>960,618</u>
Net change in fund balances	(54,112)	(9,699)	27,687	321,601	1,774,469	2,059,946
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>\$ 673,429</u>	<u>\$ 38,475</u>	<u>\$ 1,365,183</u>	<u>\$ 133,192</u>	<u>\$ 8,982,408</u>	<u>\$ 11,192,687</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	Septemer 30, 2025	Variance Positive (Negative)	June 30, 2025	Septemer 30, 2024
Revenues:					
Restricted intergovernmental	\$ 488,609	\$ 81,435	\$ (407,174)	\$ 671,807	\$ 134,016
Investment earnings	-	5,666	5,666	23,683	6,807
Total revenues	<u>488,609</u>	<u>87,101</u>	<u>(401,508)</u>	<u>695,490</u>	<u>140,823</u>
Expenditures:					
Operating costs	611,500	134,175	477,325	426,066	89,702
Capital outlay	16,439	7,038	9,401	392,503	172,578
Debt Service:					
Principal retirement	-	-	-	32,722	-
Interest and fees	-	-	-	850	-
Total expenditures	<u>627,939</u>	<u>141,213</u>	<u>486,726</u>	<u>852,141</u>	<u>262,280</u>
Revenues over (under) expenditures	(139,330)	(54,112)	85,218	(156,651)	(121,457)
Other Financing Sources (Uses):					
Subscription liabilities issued	-	-	-	43,858	-
Transfers from general fund	139,330	-	(139,330)	34,698	-
Total other financing sources (uses)	<u>139,330</u>	<u>-</u>	<u>(139,330)</u>	<u>78,556</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(54,112)</u>	<u>\$ (54,112)</u>	<u>(78,095)</u>	<u>(121,457)</u>
Fund balance, beginning of year		<u>727,541</u>		<u>805,636</u>	<u>805,636</u>
Fund balance, end of year		<u>\$ 673,429</u>		<u>\$ 727,541</u>	<u>\$ 684,179</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted Intergovernmental:				
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Building Reuse Program	1,000,000	652,941	-	652,941
GHSP-Traffic Unit Federal Revenues	742,334	497,054	19,727	516,781
SAMHSA FY 24-28	1,200,000	660,836	-	660,836
Total revenues	<u>4,322,861</u>	<u>2,070,362</u>	<u>19,727</u>	<u>2,090,089</u>
Expenditures:				
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000
GHSP-Traffic Unit	1,246,158	691,092	4,088	695,180
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	25,338	686,174
Total expenditures	<u>5,126,685</u>	<u>2,611,459</u>	<u>29,426</u>	<u>2,640,885</u>
Revenues over (under) expenditures	(803,824)	(541,097)	(9,699)	(550,796)
Other Financing Sources (Uses):				
Transfers from general fund	<u>803,824</u>	<u>589,269</u>	-	<u>589,269</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 48,172</u>	(9,699)	<u>\$ 38,473</u>
Fund balance, beginning of year			<u>48,174</u>	
Fund balance, end of year			<u>\$ 38,475</u>	

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

	<u>Budget</u>	<u>Septemer 30, 2025</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2025</u>	<u>Septemer 30, 2024</u>
Revenues:					
Permits and fees	\$ 180,500	\$ 55,590	\$ (124,910)	\$ 192,968	\$ 46,966
Investment earnings	25,000	10,672	(14,328)	43,490	11,787
Total revenues	<u>205,500</u>	<u>66,262</u>	<u>(139,238)</u>	<u>236,458</u>	<u>58,753</u>
Expenditures:					
General government	<u>205,500</u>	<u>38,575</u>	<u>166,925</u>	<u>155,476</u>	<u>31,770</u>
Net change in fund balance	<u>\$ -</u>	<u>27,687</u>	<u>\$ 27,687</u>	<u>80,982</u>	<u>26,983</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>\$ 1,365,183</u>		<u>\$ 1,337,496</u>	<u>\$ 1,283,497</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 27,741,111	\$ 26,771,522	\$ 969,589	\$ 27,741,111
Investment earnings	716	127,738	6,168	133,906
Other	940	940	-	940
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>975,757</u>	<u>27,875,957</u>
Expenditures:				
General Government:				
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	<u>-</u>	<u>85,732</u>
Public Safety:				
AEDs	94,871	93,215	1,656	94,871
Ambulances	<u>900,000</u>	<u>247,500</u>	<u>652,500</u>	<u>900,000</u>
	<u>994,871</u>	<u>340,715</u>	<u>654,156</u>	<u>994,871</u>
Human Services:				
Premium pay	2,369,543	2,369,543	-	2,369,543
Lead & Copper Program	<u>494,730</u>	<u>494,730</u>	<u>-</u>	<u>494,730</u>
	<u>2,864,273</u>	<u>2,864,273</u>	<u>-</u>	<u>2,864,273</u>
Cultural and recreation:				
Public access computers	<u>55,340</u>	<u>55,339</u>	<u>-</u>	<u>55,339</u>
Total expenditures	<u>4,000,216</u>	<u>3,346,059</u>	<u>654,156</u>	<u>4,000,215</u>
Revenues over (under) expenditures	23,742,551	23,554,141	321,601	23,875,742
Other Financing Sources (Uses):				
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)
Transfers to water fund	(4,091,606)	(4,091,606)	-	(4,091,606)
Transfers to water capital project fund	(43,944)	(43,944)	-	(43,944)
Transfers to wastewater fund	(2,354,722)	(2,354,721)	-	(2,354,721)
Transfers to wastewater capital project fund	<u>(1,415,000)</u>	<u>(1,415,000)</u>	<u>-</u>	<u>(1,415,000)</u>
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(23,742,550)</u>	<u>-</u>	<u>(23,742,550)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (188,409)</u>	321,601	<u>\$ 133,192</u>
Fund balance, beginning of year			<u>(188,409)</u>	
Fund balance, end of year			<u>\$ 133,192</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 SEPTEMBER 30, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Budget	Septemer 30, 2025	Variance Positive (Negative)	June 30, 2025	Septemer 30, 2024
Revenues:					
Restricted Opioid Revenue	\$ 909,578	\$ 1,808,343	\$ 898,765	\$ 2,088,734	\$ 1,744,143
Investment earnings	-	63,374	63,374	234,357	58,341
Total revenues	<u>909,578</u>	<u>1,871,717</u>	<u>962,139</u>	<u>2,323,091</u>	<u>1,802,484</u>
Expenditures:					
Human Services:					
Social services clinician	63,489	10,666	52,823	61,990	10,714
The Healing Place	192,720	19,612	173,108	177,200	13,134
Health Educator	37,041	2,825	34,216	31,137	5,170
Community Paramedicine	101,294	1,144	100,150	8,129	-
CRCI	246,375	25,875	220,500	176,400	40,425
ARROW	243,659	30,358	213,301	95,645	-
Naloxone	25,000	6,768	18,232	24,978	-
Capital outlay	-	-	-	52,022	-
	<u>909,578</u>	<u>97,248</u>	<u>812,330</u>	<u>627,501</u>	<u>69,443</u>
Total expenditures	<u>909,578</u>	<u>97,248</u>	<u>812,330</u>	<u>627,501</u>	<u>69,443</u>
Net change in fund balance	<u>\$ -</u>	<u>1,774,469</u>	<u>\$ 1,774,469</u>	<u>1,695,590</u>	<u>1,733,041</u>
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>\$ 8,982,408</u>		<u>\$ 7,207,939</u>	<u>\$ 7,245,390</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 62,092,335	\$ 28,183,943	\$ 90,276,278
Restricted cash	7,014,250	19,201,313	26,215,563
Interest receivable	44,045	14,485	58,530
Receivables and special assessments, net	6,441,636	-	6,441,636
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	791,977	124,213	916,190
Inventories	6,332,606	-	6,332,606
Total current assets	<u>82,926,583</u>	<u>47,523,954</u>	<u>130,450,537</u>
Current Liabilities:			
Accounts payable and other liabilities	980,400	-	980,400
Customer deposits	3,240,182	-	3,240,182
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,525,934</u>	<u>-</u>	<u>12,525,934</u>
Expendable net position	70,400,649	47,523,954	117,924,603
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	(189,618,984)	-	(189,618,984)
Deferred inflow	(4,857,727)	-	(4,857,727)
Total net position	<u>\$ 234,830,672</u>	<u>\$ 47,523,954</u>	<u>\$ 282,354,626</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	Septemer 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	Septemer 30, 2024
Revenues:							
User charges	\$ 45,412,148	\$ 45,412,148	\$ 16,751,302	\$ (28,660,846)	37%	\$ 52,660,193	\$ 15,457,875
Restricted intergovernmental	-	296,150	233,476	(62,674)	79%	21,823	-
Investment earnings	1,850,000	1,850,000	491,233	(1,358,767)	27%	2,207,788	581,816
Other	1,071,796	1,071,796	142,323	(929,473)	13%	1,809,710	943,612
Total revenues	<u>48,333,944</u>	<u>48,630,094</u>	<u>17,618,334</u>	<u>(31,011,760)</u>	36%	<u>56,699,514</u>	<u>16,983,303</u>
Expenditures:							
Salaries	9,748,865	9,573,324	2,102,346	7,470,978	22%	8,730,453	1,865,152
Fringe benefits	5,018,382	4,929,944	1,181,748	3,748,196	24%	4,238,469	995,765
Operating expenditures	15,328,873	16,231,754	3,857,234	12,374,520	24%	12,029,619	2,844,222
Repairs and maintenance	3,820,487	3,928,389	653,348	3,275,041	17%	3,480,826	1,128,465
Capital outlay	3,727,129	4,601,827	598,822	4,003,005	13%	9,191,316	1,003,071
Debt Service:							
Principal	5,225,686	5,225,686	-	5,225,686	0%	5,286,004	-
Interest	6,473,317	6,473,317	31,425	6,441,892	0%	6,525,434	35,925
Total expenditures	<u>49,342,739</u>	<u>50,964,241</u>	<u>8,424,923</u>	<u>42,539,318</u>	17%	<u>49,482,121</u>	<u>7,872,600</u>
Revenues over (under) expenditures	(1,008,795)	(2,334,147)	9,193,411	11,527,558	-394%	7,217,393	9,110,703
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	9,711,913	-
Premiums on debt issued	-	-	-	-	na	1,132,012	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(10,795,702)	-
Transfer to water capital project fund	(2,500,000)	(2,500,000)	(2,500,000)	-	100%	(10,463,095)	(3,700,000)
Transfer from special revenue fund	-	-	-	-	na	1,605,271	-
Transfer from water capital project fund	160,000	160,000	-	(160,000)	0%	875,000	875,000
Claims settlement	-	-	2,042,810	2,042,810	na	887,909	-
Appropriated net positon	3,348,795	4,674,147	-	(4,674,147)	0%	-	-
Total other fin. sources (uses)	<u>1,008,795</u>	<u>2,334,147</u>	<u>(457,190)</u>	<u>(2,791,337)</u>	-20%	<u>(7,046,692)</u>	<u>(2,825,000)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,736,221</u>	<u>\$ 8,736,221</u>		<u>\$ 170,701</u>	<u>\$ 6,285,703</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 SEPTEMBER 30, 2025

	Project Budget	Actual		Total to Date
		Prior Year	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 17,066,188	\$ 1,991,222	\$ -	\$ 1,991,222
Investment earnings	-	1,658,602	174,793	1,833,395
Investment earnings-debt proceeds	-	4,445,826	369,175	4,815,001
Assessments	39,495	39,495	-	39,495
Penalties and interest assessments	13,229	13,229	-	13,229
Other	3,000,000	-	-	-
Total revenues	<u>20,118,912</u>	<u>8,148,374</u>	<u>543,968</u>	<u>8,692,342</u>
Expenditures:				
Southeast Water Tank - ARPA	3,972,050	613,240	22,606	635,846
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	9,857,828	153,934,895
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494
Navassa Water System Rehabilitation	3,063,347	2,196,084	53,976	2,250,060
NWWTP Bell Swamp Transmission Improvements	2,631,250	79,079	10,910	89,989
74-76 Industrial Park Tank	9,963,979	162,209	-	162,209
NWWTP Reservoir	1,858,925	1,815,000	21,963	1,836,963
Southport Merger - Meter Replacement	4,000,000	-	-	-
Total expenditures	<u>193,915,941</u>	<u>149,043,173</u>	<u>9,967,283</u>	<u>159,010,456</u>
Revenues over (under) expenditures	(173,797,029)	(140,894,799)	(9,423,315)	(150,318,114)
Other Financing Sources (Uses):				
Long term debt issued	152,591,250	152,064,999	-	152,064,999
Bond premium	15,280,190	15,280,190	-	15,280,190
Transfers from water fund	30,526,214	28,026,228	2,500,000	30,526,228
Transfers from special revenue	43,944	43,944	-	43,944
Transfers to water fund	(1,860,770)	(1,860,770)	-	(1,860,770)
Future capital projects	(24,567,296)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>173,797,029</u>	<u>193,554,591</u>	<u>2,500,000</u>	<u>196,054,591</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 52,659,792</u>	<u>\$ (6,923,315)</u>	<u>\$ 45,736,477</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 40,456,646	\$ 49,374,358	\$ 89,831,004
Restricted cash	2,555,139	16,430,208	18,985,347
Interest receivable	29,687	21,619	51,306
Receivables and special assessments, net	3,754,534	-	3,754,534
Due from other governmental agencies	746,765	1,105,367	1,852,132
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>48,449,532</u>	<u>66,931,552</u>	<u>115,381,084</u>
Current Liabilities:			
Accounts payable and other liabilities	865,148	292,089	1,157,237
Interest payable	1,451,948	-	1,451,948
Current portion of long-term liabilities	10,757,642	-	10,757,642
Due to other funds	-	594,077	594,077
Total current liabilities	<u>13,074,738</u>	<u>886,166</u>	<u>13,960,904</u>
Expendable net position	35,374,794	66,045,386	101,420,180
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	(111,101,270)	-	(111,101,270)
Deferred inflow	(1,867,048)	-	(1,867,048)
Total net position	<u>\$ 285,496,148</u>	<u>\$ 66,045,386</u>	<u>\$ 351,541,534</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	September 30, 2025	Variance Positive (Negative)	% of Budget	June 30, 2025	September 30, 2024
Revenues:							
User charges	\$ 42,623,329	\$ 42,623,329	\$ 13,660,585	\$ (28,962,744)	32%	\$ 55,637,038	\$ 13,359,325
Investment earnings	1,450,000	1,450,000	326,767	(1,123,233)	23%	1,697,690	413,663
Restricted intergovernmental	-	-	234,341	234,341	na	84,733	-
Other	-	10,000	26,260	16,260	263%	3,095,301	2,703,383
Total revenues	<u>44,073,329</u>	<u>44,083,329</u>	<u>14,247,953</u>	<u>(29,835,376)</u>	32%	<u>60,514,762</u>	<u>16,476,371</u>
Expenditures:							
Salaries	6,085,545	6,261,086	1,298,985	4,962,101	21%	4,787,427	1,085,443
Fringe benefits	2,950,978	3,039,416	675,991	2,363,425	22%	2,203,087	548,781
Operating expenditures	8,138,009	9,129,267	2,299,337	6,829,930	25%	6,944,089	1,850,518
Repairs and maintenance	2,375,981	2,562,374	515,352	2,047,022	20%	2,521,659	242,289
Capital outlay	10,103,156	12,097,378	1,637,577	10,459,801	14%	8,175,995	464,018
Debt Service:							
Principal	9,641,552	9,641,552	-	9,641,552	0%	8,575,757	-
Interest	5,578,942	5,578,942	516,881	5,062,061	9%	4,223,853	-
Total expenditures	<u>44,874,163</u>	<u>48,310,015</u>	<u>6,944,123</u>	<u>41,365,892</u>	14%	<u>37,431,867</u>	<u>4,191,049</u>
Revenues over (under) expenditures	(800,834)	(4,226,686)	7,303,830	11,530,516	-173%	23,082,895	12,285,322
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)	(9,143,393)	2,978,173	75%	(26,645,468)	(4,725,408)
Transfer from wastewater capital project	1,506,656	1,506,656	1,326,656	(180,000)	88%	1,260,000	60,000
Transfer from Special Revenue Fund	-	-	-	-	na	1,327,733	-
Appropriated net position	4,013,428	14,841,596	-	(14,841,596)	0%	-	-
Total other fin. sources (uses)	<u>800,834</u>	<u>4,226,686</u>	<u>(7,816,737)</u>	<u>(12,043,423)</u>	-185%	<u>(23,962,656)</u>	<u>(4,665,408)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (512,907)</u>	<u>\$ (512,907)</u>		<u>\$ (879,761)</u>	<u>\$ 7,619,914</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 SEPTEMBER 30, 2025

	Project Budget	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Restricted intergovernmental revenue	\$ 52,818,580	\$ 989,811	\$ -	\$ 989,811
Investment earnings	2,071,712	1,848,324	358,314	2,206,638
Investment earnings-debt proceeds	81,742	1,267,382	177,409	1,444,791
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Other	4,049,030	2,794,025	-	2,794,025
Total revenues	<u>59,677,134</u>	<u>7,559,106</u>	<u>535,723</u>	<u>8,094,829</u>
Expenditures:				
WBRWWTF Expansion Southport	52,300,543	38,983,044	2,461,148	41,444,192
Ocean Ridge Reclaimed Water Main	172,600	125,050	11,197	136,247
Navassa Wastewater System Rehabilitation	4,002,818	529,073	3,800	532,873
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,467,945	-	1,467,945
Biosolids Processing Facility	3,308,084	707,916	160,833	868,749
NEBRWWTP Expansion '23	4,535,000	2,294,322	-	2,294,322
Bolivia By-Pass Force Main	15,235,695	657,653	-	657,653
Whiteville Road Force Main	1,052,500	505	-	505
NEBRWWTP Transmission South	344,790	130,250	5,854	136,104
NEBRWWTP Transmission North	1,691,010	859,566	15,495	875,061
Longwood Road Force Main Sewer	24,646,280	978,310	1,400	979,710
Southport Merger - Pump Station Rehab	4,935,479	307,685	6,334	314,019
Southport Merger - Sewer Replacement	12,125,822	49,031	64,540	113,571
Southport Merger - Find and Fix	10,005,886	522,140	7,716	529,856
Transmission Midway Rd to Clemmons	15,608,600	89,036	119,144	208,180
MAIRP	67,500	-	-	-
Southport Merger - Low Pressure Conversion	1,220,991	-	-	-
West Bruns. WRF Expansion	2,300,800	60,980	179,871	240,851
West Bruns. Transmission Clemmons to WRF	114,300	8,858	31,306	40,164
West Bruns. Reclaimed Water Line	229,300	-	-	-
Pump Station Rehab and Upgrades	1,250,000	-	640	640
Total expenditures	<u>158,262,731</u>	<u>47,771,364</u>	<u>3,069,278</u>	<u>50,840,642</u>
Revenues over (under) expenditures	(98,585,597)	(40,212,258)	(2,533,555)	(42,745,813)
Other Financing Sources (Uses):				
Long term debt issued	68,982,499	47,699,895	-	47,699,895
Bond premium	1,039,782	1,039,782	-	1,039,782
Transfer from wastewater fund	70,912,349	58,790,789	9,143,392	67,934,181
Transfer to wastewater fund	(13,823,983)	(12,497,327)	(1,326,656)	(13,823,983)
Transfer from special revenue fund	1,415,000	1,415,000	-	1,415,000
Future capital projects	(34,120,646)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>98,585,597</u>	<u>96,448,139</u>	<u>7,816,736</u>	<u>104,264,875</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 56,235,881	\$ 5,283,181	\$ 61,519,062

Cash and Investments

A Summary of Cash and Investments is presented below as of September 30, 2025. It reports that the County had \$497.4 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$48.6 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 3.16%

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF SEPTEMBER 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			<u>11,365,752</u>			0.00%
Total Checking & Petty Cash				\$ 11,375,102	2%	
Money Markets / Savings						
Truist Money Rate Savings			292,502,962			2.52%
First Bank Money Market			1,392,965			1.50%
First National Bank Money Market			5,000			4.37%
First National Bank ICS Sweep			62,447,844			4.45%
United Bank Money Market			<u>541</u>			0.64%
Total Money Markets / Savings				\$ 356,349,311	66%	
Certificates of Deposit / CDARS						
United Bank CDARS	4/3/25	10/2/25	10,754,579			4.15%
First National Bank	1/27/25	10/27/25	10,517,134			4.20%
First National Bank	6/27/24	1/28/26	<u>11,232,317</u>			4.80%
Total Certificates of Deposit / CDARS				\$ 32,504,029	6%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,263,552	3%	3.93%
NC Capital Management Trust - Government Portfolio				<u>\$ 80,933,824</u>	15%	4.17%
Total Unrestricted Cash and Investments				\$ 497,425,819		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 39,757,587		7%	4.17%
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				\$ 48,591,530		
Grand Total All Cash and Investments				\$ 546,017,348	100%	3.16%
Cash Balances:						
General Fund			\$ 146,379,204			
County Capital Reserve Fund			85,432,830			
School Capital Projects Fund			25,098,091			
Water Fund			65,332,521			
Water Capital Reserve Fund			26,387,576			
Wastewater Fund			40,456,636			
Wastewater Capital Reserve Fund			33,740,486			

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				
Nov	198,542	138,898	139,670	96,586	70,464				
Dec	287,344	154,099	123,351	97,684	80,633				
Jan	213,357	136,703	141,834	97,060	87,288				
Feb	263,765	171,058	134,134	93,885	89,547				
Mar	669,482	199,382	108,978	64,234	102,504				
Apr	502,933	123,949	76,124	90,216	74,217				
May	151,238	91,401	73,672	62,200	79,473				
June	136,142	14,281	80,450	60,608	68,298				
Total	3,366,220	1,944,149	1,506,282	1,164,681	1,253,989	850,000	131,247		15%

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				
Nov	37,436,947	41,436,883	47,095,013	48,799,378	55,724,899				
Dec	28,595,685	27,571,885	21,753,907	27,285,511	27,696,036				
Jan	22,854,561	22,239,840	26,810,683	30,454,892	28,448,014				
Feb	2,696,145	2,815,008	2,663,351	2,764,736	3,257,414				
Mar	1,191,240	1,054,789	1,076,654	996,499	1,684,273				
Apr	643,060	427,385	373,887	574,812	523,385				
May	255,033	265,028	531,807	499,196	536,057				
June	251,167	282,257	359,407	323,991	336,053				
Total	136,173,223	141,750,691	147,557,704	162,742,490	170,589,241	175,695,402	49,100,104		28%

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				
Oct	822,381	857,819	983,593	767,547	908,287				
Nov	633,461	768,089	866,501	705,403	741,558				
Dec	746,091	760,090	875,083	670,895	820,652				
Jan	785,852	827,015	1,011,847	835,784	892,283				
Feb	746,426	749,277	858,393	728,370	824,819				
Mar	895,846	918,513	1,018,659	765,269	970,814				
Apr	828,566	914,981	884,353	775,294	930,379				
May	763,799	832,647	1,031,658	790,053	899,708				
June	902,685	998,939	1,087,795	798,006	956,021				
Total	9,621,062	10,301,807	11,569,416	9,766,062	10,510,377	7,011,000	1,969,580		28%

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				
Sept	1,328,479	1,581,054	1,874,004	1,936,292	1,966,076				
Oct	1,191,688	1,133,627	1,559,784	1,705,108	1,664,772				
Nov	1,090,992	1,289,847	1,463,448	1,133,945	1,699,553				
Dec	1,048,030	1,235,291	1,158,400	1,512,741	1,472,172				
Jan	778,802	1,225,236	1,363,037	1,389,193	1,194,074				
Feb	1,049,687	1,195,823	1,417,845	1,427,391	1,333,696				
Mar	963,956	1,272,097	1,361,306	1,508,862	1,320,920				
Apr	1,396,420	1,592,559	1,700,031	1,751,083	1,783,652				
May	1,414,226	1,769,702	1,726,225	1,764,664	1,774,198				
June	1,535,496	1,714,515	1,733,740	1,962,807	1,914,971				
Total	14,963,935	17,874,777	19,597,943	20,743,508	20,984,742	21,896,566	2,438,302		11%

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				
Sept	767,789	874,251	1,065,394	1,144,776	1,187,697				
Oct	813,391	872,448	1,044,065	1,056,597	1,086,104				
Nov	796,614	868,219	1,006,264	1,066,463	1,149,859				
Dec	832,617	933,293	987,112	1,111,456	1,211,346				
Jan	948,734	1,050,288	1,160,495	1,242,928	1,317,256				
Feb	800,730	795,870	974,581	979,265	1,022,512				
Mar	668,723	774,810	797,409	948,659	1,020,120				
Apr	959,211	1,004,221	1,092,686	1,159,557	1,270,101				
May	897,180	991,148	960,989	1,051,890	1,216,730				
June	895,965	979,569	1,081,132	1,154,445	1,228,377				
Total	10,047,866	11,116,379	12,251,335	13,149,372	14,083,971	13,816,530	1,298,309		9%

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				
Sept	851,555	1,004,721	1,205,530	1,269,362	1,301,251				
Oct	808,230	807,127	1,061,624	1,134,466	1,133,952				
Nov	757,703	875,087	1,005,860	891,012	1,171,709				
Dec	750,922	872,924	867,027	1,071,610	1,096,055				
Jan	674,196	910,117	1,019,058	1,067,882	1,014,491				
Feb	742,219	808,670	974,524	985,338	966,544				
Mar	657,337	833,200	884,164	1,009,396	959,148				
Apr	947,531	1,054,670	1,138,521	1,193,436	1,252,098				
May	933,024	1,102,069	1,103,900	1,159,680	1,227,146				
June	987,088	1,123,843	1,150,040	1,282,904	1,294,731				
Total	10,074,104	11,779,344	13,009,043	13,911,091	14,415,411	14,687,887	1,548,824		11%

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				
Oct	117,150	221,412	146,801	170,053	193,004				
Nov	124,681	97,620	110,781	109,391	113,021				
Dec	41,634	73,178	78,926	130,060	73,433				
Jan	52,627	104,408	119,856	102,776	127,214				
Feb	75,053	106,036	105,251	97,970	119,248				
Mar	108,028	129,266	117,145	148,409	174,569				
Apr	148,504	145,757	110,427	228,067	155,303				
May	266,926	245,642	290,054	161,823	211,537				
June	377,840	237,250	450,431	607,049	515,018				
Total	2,337,074	2,795,875	3,341,041	3,401,267	3,407,272	2,750,000	1,455,432		53%

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				
Nov	473,672	497,307	729,844	833,631	906,942				
Dec	448,165	475,329	665,160	756,324	939,249				
Jan	392,757	414,258	593,658	716,264	740,826				
Feb	399,325	598,746	670,306	671,482	781,859				
Mar	370,313	590,229	570,231	679,982	810,744				
Apr	377,533	566,832	609,569	677,588	735,729				
May	485,547	682,608	873,371	803,990	896,483				
June	672,352	1,121,727	781,352	1,226,165	956,943				
Total	5,961,423	7,386,011	9,187,525	10,318,459	11,243,248	12,000,000	3,452,890		29%

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				
Nov	318,977	403,743	618,677	647,110	656,875				
Dec	236,541	278,462	386,104	428,529	678,425				
Jan	78,562	94,617	141,246	161,781	188,911				
Feb	51,705	50,000	43,529	39,078	48,515				
Mar	14,079	28,298	37,197	41,762	37,644				
Apr	25,970	65,909	107,900	72,574	89,879				
May	178,763	244,318	330,300	285,335	433,251				
June	747,018	936,973	507,777	864,509	877,775				
Total	3,310,206	4,142,438	5,449,898	5,720,589	6,687,868	5,750,000	2,933,841		51%

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				
Nov	547,120	582,970	1,082,751	777,467	421,621				
Dec	437,859	458,037	824,442	404,512	316,800				
Jan	378,543	407,354	746,207	309,359	242,969				
Feb	352,029	693,466	708,306	287,979	274,166				
Mar	322,327	616,930	637,448	263,754	168,837				
Apr	413,198	763,631	813,848	337,091	238,047				
May	577,579	956,931	859,194	420,149	437,428				
June	862,466	2,015,597	320,379	636,438	269,631				
Total	6,631,646	9,296,693	11,341,581	6,176,627	4,845,375	5,000,000	2,002,552		40%

**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				
Nov	196,202	137,448	164,622	197,027	177,668				
Dec	183,074	134,226	183,908	186,028	206,015				
Jan	195,035	155,502	171,534	176,991	198,696				
Feb	173,101	231,392	162,158	185,167	230,027				
Mar	160,942	211,038	172,269	171,538	197,164				
Apr	160,584	252,553	196,945	185,285	203,725				
May	144,910	204,034	191,039	192,461	180,711				
June	89,875	311,320	92,462	159,431	246,696				
Total	2,061,803	2,196,238	2,182,910	2,187,085	2,437,753	2,200,000	594,938		27%

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				
Nov	554,711	583,483	816,533	891,101	1,004,215				
Dec	553,984	585,704	805,695	901,445	1,004,101				
Jan	557,207	588,030	827,421	906,699	1,018,587				
Feb	561,584	782,609	814,748	911,822	1,020,989				
Mar	563,664	788,480	825,461	921,822	1,025,831				
Apr	563,388	794,338	827,243	922,665	1,030,085				
May	568,672	796,728	831,083	925,475	1,037,837				
June	600,089	1,034,893	953,107	984,459	1,143,733				
Total	6,723,099	8,264,847	9,941,952	10,920,295	12,236,164	12,700,000	3,144,532		25%

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				
Nov	-	-	65,772	74,903	87,802				
Dec	-	-	66,314	74,056	87,044				
Jan	-	-	66,867	75,524	88,142				
Feb	-	64,611	66,000	75,916	88,955				
Mar	-	64,589	67,138	76,566	89,590				
Apr	-	64,901	67,787	77,686	90,488				
May	-	65,009	68,152	78,041	91,035				
June	-	65,147	72,311	79,196	183,582				
Total	-	324,257	800,787	906,274	1,143,652	1,100,000	279,831		25%

**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				
Nov	119,892	114,000	303,358	312,300	463,329				
Dec	95,350	161,592	261,311	391,008	404,293				
Jan	162,630	189,977	359,796	526,894	402,483				
Feb	99,798	220,811	270,466	415,621	470,700				
Mar	131,460	195,026	551,813	459,507	501,256				
Apr	197,615	207,079	655,955	671,287	454,024				
May	165,457	155,292	540,948	569,806	377,425				
June	244,050	227,687	1,058,499	828,294	634,889				
Total	1,685,985	2,002,263	5,329,747	6,086,110	6,103,303	4,000,000	1,250,224		31%

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				
Nov	125,863	151,864	131,659	204,446	272,476				
Dec	141,178	209,879	116,686	491,604	221,617				
Jan	195,284	285,479	181,261	321,604	472,557				
Feb	152,086	269,534	135,194	253,183	586,253				
Mar	315,248	316,028	353,662	250,611	904,340				
Apr	247,599	234,118	346,983	408,517	511,648				
May	198,315	192,905	265,895	253,441	535,521				
June	296,071	302,787	441,443	420,532	969,187				
Total	2,133,441	2,599,906	2,520,298	3,549,761	5,877,363	1,879,898	2,470,628		131%

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				
Nov	46,531	51,324	44,486	68,473	92,061				
Dec	47,704	71,221	39,400	179,856	74,862				
Jan	64,031	96,438	61,403	108,686	92,004				
Feb	51,372	91,091	45,678	85,499	102,164				
Mar	106,302	107,069	119,106	82,697	159,657				
Apr	83,656	79,116	117,131	137,797	88,919				
May	67,045	65,195	88,856	85,274	96,372				
June	99,226	93,605	148,686	142,477	168,782				
Total	739,519	873,889	850,045	1,210,215	1,349,235	-	299,794		

**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				
Nov	1,062,364	1,151,381	1,179,928	1,268,753	1,489,676				
Dec	1,067,872	1,116,741	1,163,864	1,378,383	1,525,291				
Jan	1,028,993	1,108,287	1,304,395	1,163,186	1,464,200				
Feb	1,052,992	1,108,418	1,173,252	1,459,912	1,484,973				
Mar	1,058,857	1,087,823	1,152,023	1,288,459	1,499,019				
Apr	1,046,991	1,106,713	1,191,635	1,298,190	1,495,050				
May	1,084,887	1,150,097	1,240,768	1,330,189	1,577,520				
June	1,302,838	1,164,261	1,242,833	1,672,685	1,802,587				
Total	13,287,302	13,926,463	14,614,651	16,082,074	18,571,419	19,500,000	5,030,331		26%

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				
Nov	214,583	232,000	172,000	425,500	669,800				
Dec	267,888	285,500	148,000	647,700	624,425				
Jan	317,301	561,000	276,000	501,000	367,174				
Feb	306,000	565,000	173,500	544,495	626,975				
Mar	196,958	456,000	392,225	543,000	550,200				
Apr	409,525	363,000	384,460	1,516,000	672,896				
May	394,000	596,000	416,000	753,999	408,592				
June	283,084	494,775	707,500	794,000	756,900				
Total	3,189,688	4,806,425	3,495,852	8,374,793	7,433,966	7,800,000	1,478,105		19%

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				
Nov	398,706	372,000	319,037	598,429	852,369				
Dec	363,938	510,001	266,590	1,614,678	688,006				
Jan	522,147	836,727	450,607	950,572	720,257				
Feb	372,289	793,311	341,259	645,926	1,125,552				
Mar	480,805	812,218	1,072,826	693,423	1,823,724				
Apr	621,016	632,175	957,111	1,243,732	763,604				
May	549,395	580,145	773,598	745,145	1,008,219				
June	865,519	755,856	1,137,979	1,033,879	2,030,955				
Total	5,560,933	7,357,971	6,653,747	10,298,035	13,101,884	1,142,822	3,716,514		325%

**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				
Nov	130,869	121,212	107,574	202,607	214,948				
Dec	119,197	170,830	121,685	525,726	175,621				
Jan	174,506	277,306	152,062	317,873	121,751				
Feb	124,639	265,516	116,530	216,106	192,383				
Mar	157,783	269,138	357,288	232,889	316,448				
Apr	205,472	211,515	322,085	417,113	132,552				
May	181,950	193,189	258,617	247,514	183,739				
June	274,391	252,334	380,283	345,242	345,464				
Total	1,815,180	2,510,693	2,262,932	3,429,788	2,713,868	-	480,393		

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23 *	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL 2025-26	Change 2025-26
July	44,682	47,397	50,285	55,348	61,836	65,511	246
Aug	45,244	47,622	50,398	55,673	62,307	65,823	312
Sept	45,380	47,829	50,541	55,954	62,565		
Oct	45,517	48,033	50,760	56,155	62,979		
Nov	45,726	48,207	50,907	56,444	63,386		
Dec	45,914	48,387	51,070	56,754	63,610		
Jan	46,090	48,689	51,176	57,061	63,808		
Feb	46,277	48,994	51,407	57,369	64,083		
Mar	46,412	49,284	51,578	57,581	64,325		
Apr	46,675	49,575	51,918	57,902	64,686		
May	46,872	49,820	54,628	58,257	64,897		
June	47,127	50,095	55,037	58,647	65,265		
Average	45,993	48,661	51,642	56,929	63,646	65,667	558

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

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL 2025-26	Change
July	19,904	21,611	23,828	26,033	32,094	35,031	219
Aug	20,383	21,721	23,902	26,342	32,382	35,258	227
Sept	20,475	21,872	24,019	26,553	32,565		
Oct	20,569	22,150	24,240	26,761	32,936		
Nov	20,648	22,264	24,349	27,029	33,283		
Dec	20,758	22,373	24,477	27,295	33,480		
Jan	20,848	22,512	24,529	27,592	33,644		
Feb	21,009	22,709	24,694	27,821	33,876		
Mar	21,116	22,900	24,879	27,997	34,075		
Apr	21,199	23,118	25,191	28,272	34,353		
May	21,255	23,362	25,433	28,596	34,514		
June	21,474	23,624	25,765	28,891	34,812		
Average	20,803	22,518	24,609	27,432	33,501	35,145	446

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

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