

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



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

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

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Monthly Financial Statements**

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Summary Information as of December 31, 2025:

General Fund:

- Total revenues for the General Fund are \$211.3 million, compared to \$196.9 million or 7.3% over the same period in the prior year. Significant changes include a 7.9% or \$11.1 million increase in Ad Valorem collections, \$1.3 million increase in EMS charges, and state and federal FEMA reimbursements received of \$1.8. Total revenues collected are 69.2% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$150.3 million, or 47.7% of the current budget. Total expenditures are more than those of the same period in the prior year by \$8.8 million or 6.2%. This is primarily due to a \$2.3 million increase in education and a \$2.7 million increase in EMS primarily for ambulances received from prior year agreements.
- There were \$14.6 million net transfers out for the current period compared to \$23.3 million for the same period of the prior year.
- Revenues are greater than expenditure and net transfers by \$46.5 million for the current period end compared to \$32.1 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$33.0 million compared to \$30.6 million in the same period in the prior year. There are increases in system development fees of \$3.3 million over the same period in the prior year, offset by decreases in taps and connections of \$0.9 million. There is also a decrease in other revenue due to the water portion of Southport's enterprise fund balance received in 2025 as part of the utility system merger of \$0.8 million. Total revenues are 67.6% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$20.6 million and are 40.2% of the current budget. Expenditures decreased slightly, \$0.4 million, under the same period in the prior year.
- There were \$2.3 million net transfers out in the current period compared to \$2.6 net transfers out 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 \$12.1 million compared to \$7.0 million in the same period of the prior year. Of this, \$3.9 million is system development fees designated to be used for eligible expansion projects.

Wastewater Fund:

- Total revenues for the Wastewater Fund decreased \$0.8 million under the same period in the prior year to \$28.0 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. Retail sales increased \$0.7 million and system development fees increased \$2.1 million over the same period in the prior year, offset by decreases in taps and connections of \$1.0 million. Total revenues are 63.2% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$16.0 million and are 32.9% of the current budget. Expenditures increased 18.3% or \$2.5 million over the same period in the prior year mainly due to professional services associated with a reclaimed water ordinance, the transfer of positions from water to create a lift station repair crew, the allocation of Utility Billing costs from Water, and construction associated with the Oak Island pump station rehabilitation.
- There were \$10.4 million net transfers out in the current period compared to \$6.7 million in the same period in the prior year.
- Revenues are greater than expenditures and net transfers by \$1.6 million for the current period end compared to \$8.5 million at the end of the same period of the prior year. Of this, \$8.0 million is system development fees designated to be used for eligible expansion projects.

American Rescue Plan Fund:

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

American Rescue Plan Act (ARPA) Projects				
Function	Project	Appropriated	Expended	Obligated
Gen. Gov.	Premium Pay	\$ 2,369,543	\$ 2,369,543	\$ -
Public Utilities	Sewer Infrastructure Project - Trailwood	126,989	126,989	-
Gen. Gov.	Revenue Replacement/Standard Allowance	10,000,000	10,000,000	-
Gen. Gov.	ARPA Direct Administrative Costs	85,733	85,733	-
Gen. Gov.	Restoring Pre-Pandemic Employment	12,120,318	12,120,318	-
Public Utilities	Lead and Copper Program	494,729	494,729	-
Public Utilities	OIB Wastewater Treatment Plant Project	1,415,000	1,415,000	-
Public Utilities	Southeast Area Improvements Project	43,944	43,944	-
Public Safety	AED Equipment - County Buildings	93,215	93,215	-
Cult. and Rec.	Library - Public Access Computers	55,340	55,339	1
Public Safety	Ambulances	900,000	900,000	-
Public Utilities	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 Improvements - COVID Vaccine Site BCC	100,000	-	100,000
Human Services	BFA	54,000	-	54,000
Public Safety	Mobile Command Vehicle - Sheriff Office	-	1,200,000	1,200,000
Public Safety	Emergency Management LifePak Monitor Replacements	-	2,400,000	2,400,000
Public Safety	Fire Department Air Compressor	-	185,000	185,000
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
Cult. and Rec.	Book Mobile Supplies	4,200		4,200
Public Safety	AED Equipment	24,374	-	24,374
Public Safety	CPR Training	5,300	-	5,300
Public Utilities	Southeast Area Improvements Project	1,886,335	-	1,886,335
Public Utilities	OIB Wastewater Treatment Plant Project	2,227,733	-	2,227,733
Public Utilities	Town of Navassa Water System Rehabilitation Project	800,000	-	800,000
Public Utilities	Shallotte Water Meter Project	463,700		
Public Utilities	Lead and Copper Program	905,271		
Central Serv.	Air Purification System for County Buildings	9,500	640,500	650,000
Central Serv.	Cyber Security and Audio/Visual Improvements	471,089	28,911	500,000
Cult. and Rec.	Library Services Enhancements	-	87,780	87,780
Human Services	Personal Protective Equipment	-	50,000	50,000
Human Services	Health and Human Services Building	-	1,000,000	1,000,000
Gen. Gov.	Administrative and Reporting Expenses	-	64,267	64,267
	Total Appropriated/Approved Restoring Pre-Pandemic Employment Projects	\$ 9,154,729	\$ 1,871,458	\$ 9,639,172
TBD	Remaining Funds - To Be Determined	-	-	2,481,147
	Total Restoring Pre-Pandemic Employment Projects	\$ 9,154,729	\$ 1,871,458	\$ 12,120,319

Opioid Fund:

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$9,409,108 as part of this settlement to date. Per the terms of the Memorandum of Agreement (MOA), the County created a Special Revenue Fund to account for these funds. Interest earned as of December 2025 totals \$523,730.

National Opioid Settlement Projects				
Option A - High Impact Opioid Abatement Strategies				
Strategy	Project	Cumulative Expenditures As of 6.30.25	Current Fiscal Year Funding	Fiscal Year Expenditures To Date
#1 Collaborative Strategic Planning	Health Educator	\$ 58,643	\$ 37,041	9,915
#3 Recovery Support Services	DSS Clinician	57,053	31,745	13,710
#3 Recovery Support Services	The Healing Place (strategy change in FY25)	177,200	192,720	61,469
#3 Recovery Support Services	Christian Recovery Centers Inc.	176,400	246,375	51,150
#3 Recovery Support Services	ARROW Program	95,645	243,659	84,943
#4 Recovery Hosing Support	The Healing Place (initial stragety in FY24)	78,474	-	-
#6 Early Intervention	DSS Clinician	44,418	31,745	20,731
#7 Naloxone Distribution	Naloxone Distribution	24,978	25,000	9,058
#8 Post Overdose Response Team	PORT - Community Paramedicine Program	60,150	101,294	6,193
	Total National Opioid Settlement Projects	\$ 772,962	\$ 909,578	\$ 257,168

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 195,840,053	\$ 111,539,353	\$ 44,327,556	\$ 2,338,675	\$ 354,045,637
Restricted cash and investments	1,488,516	-	2,394,473	9,033,643	12,916,632
Interest receivable	57,262	39,317	16,397	3,685	116,661
Taxes receivable - net	36,029,816	-	-	-	36,029,816
Receivables - net	4,098,158	-	-	-	4,098,158
Other governmental agencies	483,484	-	178,820	12,752,019	13,414,323
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 238,089,579</u>	<u>\$ 111,578,670</u>	<u>\$ 46,917,246</u>	<u>\$ 24,128,022</u>	<u>\$ 420,713,517</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,678,753	\$ -	\$ 2,873,505	\$ 20,361	\$ 9,572,619
Deferred Inflows of Resources:	<u>36,674,881</u>	<u>-</u>	<u>-</u>	<u>12,751,656</u>	<u>49,426,537</u>
Fund Balances:					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	4,048	17,151,448
Restricted - other	4,634,512	-	2,394,473	11,351,957	18,380,942
Committed	214,566	111,578,670	41,649,268	-	153,442,504
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	158,344,042	-	-	-	158,344,042
Total fund balances	<u>194,735,945</u>	<u>111,578,670</u>	<u>44,043,741</u>	<u>11,356,005</u>	<u>361,714,361</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 238,089,579</u>	<u>\$ 111,578,670</u>	<u>\$ 46,917,246</u>	<u>\$ 24,128,022</u>	<u>\$ 420,713,517</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 152,010,563	\$ -	\$ -	\$ -	\$ 152,010,563
Local option sales taxes	19,338,072	-	-	-	19,338,072
Other taxes and licenses	7,603,741	-	-	-	7,603,741
Unrestricted intergovernmental revenues	208,512	-	-	-	208,512
Restricted intergovernmental revenues	11,356,783	15,992,647	-	3,091,731	30,441,161
Permits and fees	4,773,592	-	-	110,486	4,884,078
Sales and services	12,019,958	-	-	-	12,019,958
Investment earnings	2,216,352	1,667,466	432,224	170,838	4,486,880
Other	1,821,038	-	-	-	1,821,038
Total revenues	<u>211,348,611</u>	<u>17,660,113</u>	<u>432,224</u>	<u>3,373,055</u>	<u>232,814,003</u>
Expenditures:					
Current:					
General government	9,753,001	-	-	168,449	9,921,450
Public safety	39,950,656	-	-	938,730	40,889,386
Central services	14,955,488	-	-	-	14,955,488
Human services	18,820,405	1,976,780	-	257,167	21,054,352
Transportation	119,523	3,455,435	-	-	3,574,958
Environmental protection	13,681,099	-	-	-	13,681,099
Culture and recreation	3,782,201	106,659	-	-	3,888,860
Economic and physical development	5,494,901	-	-	-	5,494,901
Education	34,562,182	-	13,097,655	-	47,659,837
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,249,799	-	-	-	2,249,799
Total expenditures	<u>150,254,255</u>	<u>5,538,874</u>	<u>13,097,655</u>	<u>1,364,346</u>	<u>170,255,130</u>
Revenues over (under) expenditures	<u>61,094,356</u>	<u>12,121,239</u>	<u>(12,665,431)</u>	<u>2,008,709</u>	<u>62,558,873</u>
Other Financing Sources (Uses):					
Transfers from other funds	852,852	12,364,075	2,914,216	214,555	16,345,698
Transfers to other funds	<u>(15,492,846)</u>	<u>(852,852)</u>	<u>-</u>	<u>-</u>	<u>(16,345,698)</u>
Total other financing sources (uses)	<u>(14,639,994)</u>	<u>11,511,223</u>	<u>2,914,216</u>	<u>214,555</u>	<u>-</u>
Net change in fund balance	46,454,362	23,632,462	(9,751,215)	2,223,264	62,558,873
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>\$ 194,735,945</u>	<u>\$ 111,578,670</u>	<u>\$ 44,043,741</u>	<u>\$ 11,356,005</u>	<u>\$ 361,714,361</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 152,010,563	\$ (31,945,839)
Local option sales taxes	50,400,983	50,400,983	19,338,072	(31,062,911)
Other taxes and licenses	9,665,000	9,665,000	7,603,741	(2,061,259)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	208,512	(3,396,488)
Restricted intergovernmental revenues	19,878,496	20,210,664	11,356,783	(8,853,881)
Permits and fees	10,809,134	10,809,134	4,773,592	(6,035,542)
Sales and services	20,970,478	20,970,478	12,019,958	(8,950,520)
Investment earnings	4,502,200	4,502,200	2,216,352	(2,285,848)
Other	1,312,055	1,335,649	1,821,038	485,389
Total revenues	<u>305,099,748</u>	<u>305,455,510</u>	<u>211,348,611</u>	<u>(94,106,899)</u>
Expenditures:				
Current:				
General government	20,003,248	20,306,587	9,753,001	10,553,586
Central services	27,505,367	29,626,828	14,955,488	14,671,340
Public safety	81,475,473	88,617,461	39,950,656	48,666,805
Transportation	161,000	200,023	119,523	80,500
Environmental protection	28,213,285	28,614,691	13,681,099	14,933,592
Economic and physical development	11,628,476	12,976,026	5,494,901	7,481,125
Human services	40,722,148	41,224,459	18,820,405	22,404,054
Education	69,676,946	69,676,946	34,562,182	35,114,764
Culture and recreation	7,910,619	10,136,181	3,782,201	6,353,980
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	2,249,799	2,087,675
Total expenditures	<u>300,749,036</u>	<u>314,831,676</u>	<u>150,254,255</u>	<u>164,577,421</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(9,376,166)</u>	<u>61,094,356</u>	<u>70,470,522</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)	(15,492,846)	7,840,575
Appropriated fund balance	7,977,592	31,856,735	-	(31,856,735)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>9,376,166</u>	<u>(14,639,994)</u>	<u>(24,016,160)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	46,454,362	<u>\$ 46,454,362</u>
Fund balance, beginning of year			<u>148,281,583</u>	
Fund balance, end of year			<u>\$ 194,735,945</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 150,815,094	\$ (31,891,308)	83%	\$ 181,099,618	\$ 140,019,746
Prior year taxes	850,000	850,000	1,024,271	174,271	121%	1,253,989	752,662
Penalties and interest	400,000	400,000	171,198	(228,802)	43%	570,962	148,981
	<u>183,956,402</u>	<u>183,956,402</u>	<u>152,010,563</u>	<u>(31,945,839)</u>	83%	<u>182,924,569</u>	<u>140,921,389</u>
Local Option Sales Taxes:							
Article 39 (1%)	21,896,566	21,896,566	8,622,485	(13,274,081)	39%	20,984,716	8,491,499
Article 40 (1/2%)	13,816,530	13,816,530	5,055,159	(8,761,371)	37%	14,083,971	4,647,670
Article 42 (1/2%)	14,687,887	14,687,887	5,660,428	(9,027,459)	39%	14,415,411	5,433,489
	<u>50,400,983</u>	<u>50,400,983</u>	<u>19,338,072</u>	<u>(31,062,911)</u>	38%	<u>49,484,098</u>	<u>18,572,658</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	270,000	270,000	85,075	(184,925)	32%	299,336	77,938
Deed stamp excise tax	6,500,000	6,500,000	5,223,387	(1,276,613)	80%	8,504,545	4,320,156
Solid waste tax	75,000	75,000	21,501	(53,499)	29%	78,639	185,508
White goods disposal tax	70,000	70,000	51,651	(18,349)	74%	82,734	23,537
1% Occupancy Tax	2,750,000	2,750,000	2,222,127	(527,873)	81%	3,407,272	2,030,950
	<u>9,665,000</u>	<u>9,665,000</u>	<u>7,603,741</u>	<u>(2,061,259)</u>	79%	<u>12,372,526</u>	<u>6,638,089</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	208,512	(96,488)	68%	240,101	174,168
	<u>3,605,000</u>	<u>3,605,000</u>	<u>208,512</u>	<u>(3,396,488)</u>	6%	<u>8,312,633</u>	<u>174,168</u>
Restricted Intergovernmental:							
State and federal grant	19,480,862	19,813,030	11,128,372	(8,684,658)	56%	20,007,281	8,614,692
State Aid to Libraries	192,594	192,594	97,007	(95,587)	50%	192,594	95,202
State cost reimbursement	48,040	48,040	-	(48,040)	0%	32,179	-
Restricted Opioid Revenues	-	-	-	-	na	124,885	124,885
Court facility fees	145,000	145,000	74,031	(70,969)	51%	172,809	73,102
Payments in lieu of taxes	-	-	-	-	na	5,211	-
ABC law enf. services	12,000	12,000	12,028	28	100%	17,786	17,786
State drug tax	-	-	45,345	45,345	na	44,932	26,668
	<u>19,878,496</u>	<u>20,210,664</u>	<u>11,356,783</u>	<u>(8,853,881)</u>	56%	<u>20,597,677</u>	<u>8,952,335</u>
Permits and Fees:							
Blding insp. and permits	8,192,988	8,192,988	3,341,527	(4,851,461)	41%	7,477,773	3,825,421
Recording fees	760,000	760,000	517,809	(242,191)	68%	915,155	456,081
Fire inspection fees	500,000	500,000	259,765	(240,235)	52%	534,287	260,091
Concealed handgun permit	178,296	178,296	110,741	(67,555)	62%	193,136	87,800
Other permit and fees	1,177,850	1,177,850	543,750	(634,100)	46%	1,201,477	402,234
	<u>10,809,134</u>	<u>10,809,134</u>	<u>4,773,592</u>	<u>(6,035,542)</u>	44%	<u>10,321,828</u>	<u>5,031,627</u>
Sales and Services:							
Solid waste fees	4,800,000	4,800,000	2,755,871	(2,044,129)	57%	5,517,532	2,620,553
School resource off. reimb.	2,341,578	2,341,578	1,047,974	(1,293,604)	45%	2,273,450	2,074,645
Rents	72,000	72,000	44,205	(27,795)	61%	83,522	50,187
EMS Charges	9,050,000	9,050,000	5,687,628	(3,362,372)	63%	9,476,957	4,406,443
Public health user fees	998,950	998,950	429,176	(569,774)	43%	1,057,221	492,144
Sheriff animal prot. serv. fees	109,500	109,500	65,653	(43,847)	60%	121,409	59,573
Social services fees	11,500	11,500	1,040	(10,460)	9%	10,503	4,672
Public housing fees	41,600	41,600	53,931	12,331	130%	21,809	6,514
Tax collection fees	525,000	525,000	371,295	(153,705)	71%	552,098	350,996
Other sales and services	2,209,350	2,209,350	1,110,977	(1,098,373)	50%	2,390,345	1,228,786
Register of deeds	358,000	358,000	236,713	(121,287)	66%	466,397	213,153

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Sales and Services (continued):							
Marriage licenses	60,000	60,000	32,193	(27,807)	54%	61,506	32,999
Recreation services	393,000	393,000	183,302	(209,698)	47%	324,251	174,200
	<u>20,970,478</u>	<u>20,970,478</u>	<u>12,019,958</u>	<u>(8,950,520)</u>	57%	<u>22,357,000</u>	<u>11,714,865</u>
Investment earnings	<u>4,502,200</u>	<u>4,502,200</u>	<u>2,216,352</u>	<u>(2,285,848)</u>	49%	<u>5,376,141</u>	<u>2,510,645</u>
Other:							
ABC bottles taxes	75,000	75,000	41,977	(33,023)	56%	97,713	42,471
Cnty Brd of Alcohol Control	30,000	30,000	7,500	(22,500)	25%	30,000	7,500
Contributions	51,000	56,800	89,684	32,884	158%	122,323	90,123
Other revenues	1,156,055	1,173,849	1,681,877	508,028	143%	4,066,458	2,245,355
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,335,649</u>	<u>1,821,038</u>	<u>485,389</u>	136%	<u>4,330,469</u>	<u>2,385,449</u>
Total revenues	<u>305,099,748</u>	<u>305,455,510</u>	<u>211,348,611</u>	<u>(94,106,899)</u>	69%	<u>316,076,941</u>	<u>196,901,225</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	271,972	271,972	137,248	134,724	50%	258,491	128,666
Fringe benefits	98,331	98,331	44,271	54,060	45%	83,093	41,419
Operating costs	60,350	60,350	27,099	33,251	45%	56,283	27,059
	<u>430,653</u>	<u>430,653</u>	<u>208,618</u>	<u>222,035</u>	48%	<u>397,867</u>	<u>197,144</u>
County Administration:							
Salaries	1,110,272	1,110,272	519,693	590,579	47%	943,601	480,987
Fringe benefits	391,362	391,362	172,441	218,921	44%	317,378	158,075
Operating costs	96,845	96,845	17,258	79,587	18%	40,567	23,259
Capital outlay	-	41,791	40,990	801	98%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>750,382</u>	<u>889,888</u>	46%	<u>1,308,085</u>	<u>662,321</u>
Human Resources:							
Salaries	592,371	592,371	265,902	326,469	45%	499,014	249,850
Fringe benefits	233,610	233,610	102,176	131,434	44%	189,237	94,692
Operating costs	11,355	11,355	3,225	8,130	28%	14,376	2,074
	<u>837,336</u>	<u>837,336</u>	<u>371,303</u>	<u>466,033</u>	44%	<u>702,627</u>	<u>346,616</u>
Communications:							
Salaries	253,585	253,585	85,264	168,321	34%	165,257	84,419
Fringe benefits	105,021	105,021	33,431	71,590	32%	63,211	32,064
Operating costs	139,581	139,581	7,108	132,473	5%	59,108	14,197
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>125,803</u>	<u>372,384</u>	25%	<u>446,401</u>	<u>130,680</u>
Finance:							
Salaries	1,442,909	1,442,909	701,085	741,824	49%	1,293,524	643,122
Fringe benefits	558,235	558,235	265,077	293,158	47%	484,812	241,400
Operating costs	727,678	727,678	476,402	251,276	65%	425,491	211,247
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>1,442,564</u>	<u>1,286,258</u>	53%	<u>2,391,862</u>	<u>1,095,769</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Tax Administration:							
Salaries	3,095,029	3,095,029	1,488,713	1,606,316	48%	2,823,298	1,484,505
Fringe benefits	1,359,159	1,359,159	634,346	724,813	47%	1,223,054	663,771
Operating costs	1,214,543	1,214,543	500,123	714,420	41%	889,097	490,516
Capital outlay	66,000	155,732	87,292	68,440	56%	32,323	-
	<u>5,734,731</u>	<u>5,824,463</u>	<u>2,710,474</u>	<u>3,113,989</u>	47%	<u>4,967,772</u>	<u>2,638,792</u>
County Attorney:							
Salaries	472,231	472,231	239,411	232,820	51%	447,919	226,137
Fringe benefits	170,330	170,330	84,861	85,469	50%	156,541	78,933
Operating costs	182,100	182,100	41,399	140,701	23%	77,650	34,057
	<u>824,661</u>	<u>824,661</u>	<u>365,671</u>	<u>458,990</u>	44%	<u>682,110</u>	<u>339,127</u>
Court Facilities:							
Operating costs	308,459	308,459	90,790	217,669	29%	235,799	92,322
Capital outlay	-	171,816	171,815	1	100%	-	-
	<u>308,459</u>	<u>480,275</u>	<u>262,605</u>	<u>217,670</u>	55%	<u>235,799</u>	<u>92,322</u>
Board of Elections:							
Salaries	1,141,472	1,141,472	409,898	731,574	36%	986,700	731,793
Fringe benefits	250,504	250,504	115,508	134,996	46%	212,572	114,817
Operating costs	371,764	371,764	142,632	229,132	38%	332,314	292,066
Capital outlay	42,100	42,100	11,066	31,034	26%	33,166	33,166
	<u>1,805,840</u>	<u>1,805,840</u>	<u>679,104</u>	<u>1,126,736</u>	38%	<u>1,564,752</u>	<u>1,171,842</u>
Register of Deeds:							
Salaries	832,395	832,395	355,252	477,143	43%	744,247	413,604
Fringe benefits	406,563	406,563	170,072	236,491	42%	345,037	183,783
Operating costs	3,597,122	3,597,122	2,311,153	1,285,969	64%	4,468,164	1,914,206
	<u>4,836,080</u>	<u>4,836,080</u>	<u>2,836,477</u>	<u>1,999,603</u>	59%	<u>5,557,448</u>	<u>2,511,593</u>
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	<u>20,003,248</u>	<u>20,306,587</u>	<u>9,753,001</u>	<u>10,553,586</u>	48%	<u>18,254,723</u>	<u>9,186,206</u>
Central Services:							
Information Technology:							
Salaries	2,598,084	2,598,084	1,307,751	1,290,333	50%	2,151,325	950,574
Fringe benefits	1,006,136	1,006,136	496,964	509,172	49%	793,574	347,862
Operating costs	3,083,238	3,142,801	1,506,955	1,635,846	48%	1,633,979	1,137,351
Capital outlay	41,000	142,424	89,474	52,950	63%	857,901	1,890
	<u>6,728,458</u>	<u>6,889,445</u>	<u>3,401,144</u>	<u>3,488,301</u>	49%	<u>5,436,779</u>	<u>2,437,677</u>
Fleet Services:							
Salaries	1,017,086	1,017,086	449,210	567,876	44%	919,220	474,059
Fringe benefits	450,624	450,624	196,230	254,394	44%	389,776	200,019
Operating costs	318,919	318,919	16,419	302,500	5%	326,661	11,757
Capital outlay	278,000	1,217,846	221,392	996,454	18%	737,133	222,116
	<u>2,064,629</u>	<u>3,004,475</u>	<u>883,251</u>	<u>2,121,224</u>	29%	<u>2,372,790</u>	<u>907,951</u>
Engineering:							
Salaries	886,426	886,426	438,414	448,012	49%	832,102	423,303
Fringe benefits	334,643	334,643	162,779	171,864	49%	306,025	154,912
Operating costs	45,950	95,950	16,160	79,790	17%	28,489	16,516
Capital outlay	45,000	45,000	-	45,000	0%	11,874	-
	<u>1,312,019</u>	<u>1,362,019</u>	<u>617,353</u>	<u>744,666</u>	45%	<u>1,178,490</u>	<u>594,731</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Operation Services:							
Salaries	3,384,971	3,384,971	1,566,709	1,818,262	46%	3,106,343	1,577,165
Fringe benefits	1,562,895	1,562,895	719,389	843,506	46%	1,373,857	689,346
Operating costs	4,506,522	5,010,619	2,184,444	2,826,175	44%	5,940,892	2,537,721
Capital outlay	179,000	527,931	179,456	348,475	34%	1,084,862	377,886
	<u>9,633,388</u>	<u>10,486,416</u>	<u>4,649,998</u>	<u>5,836,418</u>	44%	<u>11,505,954</u>	<u>5,182,118</u>
Non-departmental:							
Fringe benefits	7,554,395	7,544,395	4,297,094	3,247,301	57%	7,217,718	3,898,777
Operating costs	212,478	340,078	1,106,648	(766,570)	325%	414,314	1,202,033
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>5,403,742</u>	<u>2,480,731</u>	69%	<u>7,695,162</u>	<u>5,163,940</u>
Total central services	<u>27,505,367</u>	<u>29,626,828</u>	<u>14,955,488</u>	<u>14,671,340</u>	50%	<u>28,189,175</u>	<u>14,286,417</u>
Public Safety:							
District Attorney:							
Operating costs	13,000	13,000	4,770	8,230	37%	5,367	2,257
Sheriff:							
Salaries	16,411,844	16,222,293	8,172,340	8,049,953	50%	15,546,158	7,881,720
Fringe benefits	6,621,611	6,535,062	3,160,735	3,374,327	48%	5,877,624	2,959,074
Operating costs	3,601,673	4,310,269	1,851,330	2,458,939	43%	4,110,994	2,186,140
Capital outlay	1,794,820	4,474,205	1,117,539	3,356,666	25%	1,504,071	950,314
	<u>28,429,948</u>	<u>31,541,829</u>	<u>14,301,944</u>	<u>17,239,885</u>	45%	<u>27,038,847</u>	<u>13,977,248</u>
Detention Center:							
Salaries	7,892,278	7,892,278	3,737,436	4,154,842	47%	7,298,711	3,744,592
Fringe benefits	3,367,193	3,367,193	1,509,342	1,857,851	45%	2,836,250	1,457,976
Operating costs	4,437,461	4,486,577	2,099,790	2,386,787	47%	3,891,706	2,050,348
Capital outlay	40,038	36,380	-	36,380	0%	92,591	78,670
	<u>15,736,970</u>	<u>15,782,428</u>	<u>7,346,568</u>	<u>8,435,860</u>	47%	<u>14,119,258</u>	<u>7,331,586</u>
Public Defenders Office:							
Operating costs	11,600	11,600	-	11,600	0%	1,992	617
Emergency Medical:							
Salaries	11,288,574	11,288,574	4,962,080	6,326,494	44%	9,282,866	4,633,459
Fringe benefits	4,525,646	4,525,646	1,879,353	2,646,293	42%	3,432,047	1,701,005
Operating costs	3,150,897	3,261,997	1,724,660	1,537,337	53%	3,292,453	1,615,382
Capital outlay	1,424,850	4,757,209	2,121,871	2,635,338	45%	1,209,690	77,604
	<u>20,389,967</u>	<u>23,833,426</u>	<u>10,687,964</u>	<u>13,145,462</u>	45%	<u>17,217,056</u>	<u>8,027,450</u>
Community Paramedicine:							
Salaries	165,604	165,604	57,793	107,811	35%	41,230	6,302
Fringe benefits	68,074	68,074	22,620	45,454	33%	14,799	2,443
Operating costs	41,100	41,100	7,461	33,639	18%	5,867	-
Capital outlay	132,000	132,000	56,375	75,625	43%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>144,249</u>	<u>262,529</u>	35%	<u>125,683</u>	<u>8,745</u>
Emergency Management:							
Salaries	704,548	683,798	311,020	372,778	45%	600,983	305,116
Fringe benefits	274,439	258,789	117,275	141,514	45%	218,187	108,848
Operating costs	704,669	726,370	236,820	489,550	33%	485,265	216,322
Capital outlay	90,200	94,915	79,668	15,247	84%	285,096	220,657
	<u>1,773,856</u>	<u>1,763,872</u>	<u>744,783</u>	<u>1,019,089</u>	42%	<u>1,589,531</u>	<u>850,943</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Other Agencies:							
Rescue Squads	358,300	358,300	95,400	262,900	27%	358,300	95,400
Building Inspections and Central Permitting:							
Salaries	4,411,772	4,432,272	2,162,886	2,269,386	49%	3,969,945	1,902,369
Fringe benefits	1,786,814	1,792,514	852,096	940,418	48%	1,522,547	724,231
Operating costs	365,579	365,579	149,325	216,254	41%	322,641	210,035
Capital outlay	-	-	-	-	na	265,146	152,227
	<u>6,564,165</u>	<u>6,590,365</u>	<u>3,164,307</u>	<u>3,426,058</u>	48%	<u>6,080,279</u>	<u>2,988,862</u>
Fire Inspections							
Salaries	858,723	858,723	446,976	411,747	52%	803,606	395,043
Fringe benefits	340,900	340,900	159,834	181,066	47%	273,808	133,863
Operating costs	116,120	116,120	39,997	76,123	34%	80,640	42,883
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>689,759</u>	<u>672,984</u>	51%	<u>1,222,168</u>	<u>612,930</u>
Central Communications:							
Salaries	2,970,249	2,970,249	1,311,405	1,658,844	44%	2,599,605	1,274,591
Fringe benefits	1,225,681	1,225,681	531,051	694,630	43%	1,013,866	495,209
Operating costs	677,122	719,872	171,170	548,702	24%	536,927	107,895
Capital outlay	54,467	327,417	59,220	268,197	18%	196,374	20,570
	<u>4,927,519</u>	<u>5,243,219</u>	<u>2,072,846</u>	<u>3,170,373</u>	40%	<u>4,346,772</u>	<u>1,898,265</u>
Animal Protective Services:							
Salaries	758,958	758,958	401,273	357,685	53%	767,270	390,363
Fringe benefits	327,176	327,176	170,900	156,276	52%	316,515	160,743
Operating costs	350,163	559,437	125,893	433,544	23%	317,292	139,120
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	<u>1,500,627</u>	<u>1,709,901</u>	<u>698,066</u>	<u>1,011,835</u>	41%	<u>1,408,182</u>	<u>690,226</u>
Total public safety	<u>81,475,473</u>	<u>88,617,461</u>	<u>39,950,656</u>	<u>48,666,805</u>	45%	<u>73,513,435</u>	<u>36,484,529</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	55,500	55,500	50%	112,200	55,500
Odell Williamson Mun. Air.	50,000	50,000	25,000	25,000	50%	50,000	25,000
Brunswick Transit System	-	39,023	39,023	-	100%	60,000	-
Total transportation	<u>161,000</u>	<u>200,023</u>	<u>119,523</u>	<u>80,500</u>	60%	<u>222,200</u>	<u>80,500</u>
Environmental Protection:							
Solid Waste:							
Salaries	553,037	553,037	254,906	298,131	46%	525,545	270,044
Fringe benefits	242,508	242,508	111,441	131,067	46%	224,797	114,668
Operating costs	27,060,330	27,070,336	13,195,372	13,874,964	49%	25,177,346	12,621,177
Capital outlay	-	355,000	-	355,000	0%	173,367	146,367
	<u>27,855,875</u>	<u>28,220,881</u>	<u>13,561,719</u>	<u>14,659,162</u>	48%	<u>26,101,055</u>	<u>13,152,256</u>
Other:							
Forestry services	357,410	393,810	119,380	274,430	30%	249,771	76,854
Total environmental prot.	<u>28,213,285</u>	<u>28,614,691</u>	<u>13,681,099</u>	<u>14,933,592</u>	48%	<u>26,350,826</u>	<u>13,229,110</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,105,863	1,105,863	546,134	559,729	49%	1,046,828	524,320
Fringe benefits	453,966	453,966	213,857	240,109	47%	405,377	201,654
Operating costs	210,072	240,597	92,800	147,797	39%	247,418	105,917
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>852,791</u>	<u>955,835</u>	47%	<u>1,703,403</u>	<u>831,891</u>
Cooperative Extension:							
Salaries	352,203	452,331	155,304	297,027	34%	414,584	170,168
Fringe benefits	175,490	216,299	68,061	148,238	31%	190,144	76,814
Operating costs	192,699	191,938	45,334	146,604	24%	146,570	51,974
Capital outlay	50,000	50,000	49,885	115	100%	102,879	40,522
	<u>770,392</u>	<u>910,568</u>	<u>318,584</u>	<u>591,984</u>	35%	<u>854,177</u>	<u>339,478</u>
Soil and Water Conservation:							
Salaries	205,943	205,943	105,708	100,235	51%	195,304	98,471
Fringe benefits	86,847	86,847	43,840	43,007	50%	80,332	40,379
Operating costs	18,800	18,800	4,854	13,946	26%	13,885	7,016
	<u>311,590</u>	<u>311,590</u>	<u>154,402</u>	<u>157,188</u>	50%	<u>289,521</u>	<u>145,866</u>
Public Housing Section 8:							
Salaries	241,647	241,647	118,699	122,948	49%	223,703	111,004
Fringe benefits	106,893	106,893	52,482	54,411	49%	97,552	48,507
Operating costs	2,695,613	2,695,613	1,317,374	1,378,239	49%	2,660,080	1,333,970
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,079,153</u>	<u>1,488,555</u>	<u>1,590,598</u>	48%	<u>2,989,492</u>	<u>1,493,481</u>
1% Occupancy Tax:							
Operating costs	<u>2,750,000</u>	<u>2,750,000</u>	<u>2,222,127</u>	<u>527,873</u>	81%	<u>3,407,272</u>	<u>2,030,950</u>
Other Economic Development:							
Contracted Services	125,000	125,000	67,533	57,467	54%	122,938	71,772
Boiling Spring Lakes	750,000	1,500,000	-	1,500,000	0%	-	-
Holden Beach Special Obligation Bond	1,239,240	1,239,240	-	1,239,240	0%	-	-
Lockwood Folly & Shallotte Dredging	-	78,409	78,409	-	100%	186,125	-
Other Economic Development (continued):							
Reserve for shoreline protection	200,000	548,440	-	548,440	0%	-	-
Brunswick Busines & Industry Development	<u>625,000</u>	<u>625,000</u>	<u>312,500</u>	<u>312,500</u>	50%	<u>625,000</u>	<u>312,500</u>
	<u>2,939,240</u>	<u>4,116,089</u>	<u>458,442</u>	<u>3,657,647</u>	11%	<u>934,063</u>	<u>384,272</u>
Total economic development	<u>11,628,476</u>	<u>12,976,026</u>	<u>5,494,901</u>	<u>7,481,125</u>	42%	<u>10,177,928</u>	<u>5,225,938</u>
Human Services:							
Health:							
Administration:							
Salaries	3,675,618	3,675,618	1,737,733	1,937,885	47%	3,244,652	1,669,332
Fringe benefits	1,778,201	1,778,201	870,757	907,444	49%	1,614,546	818,718
Operating costs	241,982	253,782	128,225	125,557	51%	372,745	147,951
Capital outlay	-	-	-	-	na	79,662	59,054
	<u>5,695,801</u>	<u>5,707,601</u>	<u>2,736,715</u>	<u>2,970,886</u>	48%	<u>5,311,605</u>	<u>2,695,055</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Communicable Diseases:							
Operating costs	458,829	458,829	219,184	239,645	48%	450,832	294,052
Capital outlay	-	-	-	-	na	21,477	-
	<u>458,829</u>	<u>458,829</u>	<u>219,184</u>	<u>239,645</u>	<u>48%</u>	<u>472,309</u>	<u>294,052</u>
Adult Health Maintenance:							
Operating costs	80,230	80,230	52,345	27,885	65%	444,926	286,305
Capital outlay	-	-	-	-	na	6,710	-
	<u>80,230</u>	<u>80,230</u>	<u>52,345</u>	<u>27,885</u>	<u>65%</u>	<u>451,636</u>	<u>286,305</u>
Senior Health							
Salaries	56,479	47,070	-	47,070	0%	-	-
Fringe benefits	25,600	21,448	-	21,448	0%	-	-
Operating costs	9,810	23,371	9,747	13,624	42%	33,257	17,032
Capital outlay	-	-	-	-	na	2,042	-
	<u>91,889</u>	<u>91,889</u>	<u>9,747</u>	<u>82,142</u>	<u>11%</u>	<u>35,299</u>	<u>17,032</u>
Maternal and Child Health:							
Salaries	637,163	637,163	312,835	324,328	49%	565,268	269,517
Fringe benefits	285,945	285,945	139,657	146,288	49%	245,334	116,754
Operating costs	691,121	696,821	287,216	409,605	41%	543,571	294,205
Capital outlay	-	-	-	-	na	62,942	-
	<u>1,614,229</u>	<u>1,619,929</u>	<u>739,708</u>	<u>880,221</u>	<u>46%</u>	<u>1,417,115</u>	<u>680,476</u>
Environmental Health:							
Salaries	1,823,169	1,823,169	901,138	922,031	49%	1,718,679	854,060
Fringe benefits	743,256	743,256	362,153	381,103	49%	676,655	334,860
Operating costs	206,560	206,560	105,974	100,586	51%	180,987	103,125
Capital outlay	-	-	-	-	na	429,790	346,731
	<u>2,772,985</u>	<u>2,772,985</u>	<u>1,369,265</u>	<u>1,403,720</u>	<u>49%</u>	<u>3,006,111</u>	<u>1,638,776</u>
Total health	<u>10,713,963</u>	<u>10,731,463</u>	<u>5,126,964</u>	<u>5,604,499</u>	<u>48%</u>	<u>10,694,075</u>	<u>5,611,696</u>
Veterans' Services:							
Salaries	377,075	377,075	186,241	190,834	49%	336,728	169,226
Fringe benefits	164,115	164,115	81,180	82,935	49%	140,682	70,537
Operating costs	28,578	46,867	31,464	15,403	67%	25,390	19,813
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>588,057</u>	<u>298,885</u>	<u>289,172</u>	<u>51%</u>	<u>513,665</u>	<u>259,576</u>
Social Services:							
Administration:							
Salaries	13,095,521	13,001,115	5,815,501	7,185,614	45%	10,722,995	5,341,752
Fringe benefits	6,500,258	6,457,664	2,847,222	3,610,442	44%	5,144,238	2,573,900
Operating costs	2,187,094	2,383,343	1,126,872	1,256,471	47%	2,191,486	1,014,052
Capital outlay	80,000	135,575	41,407	94,168	31%	211,710	-
	<u>21,862,873</u>	<u>21,977,697</u>	<u>9,831,002</u>	<u>12,146,695</u>	<u>45%</u>	<u>18,270,429</u>	<u>8,929,704</u>
Other Operating Costs:							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	(652)
Aid to the blind	4,343	4,343	-	4,343	0%	4,266	4,266
Adoption assistance	290,000	290,000	144,532	145,468	50%	288,156	122,895
Foster care	775,000	770,000	416,080	353,920	54%	847,005	320,007
State foster home	970,000	965,000	458,757	506,243	48%	1,072,662	422,605
Special assistance	400,121	400,121	203,257	196,864	51%	402,125	160,394

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Other Operating Costs (continued):							
Day care	8,000	8,000	-	8,000	0%	40	-
Special child adopt. assistance	-	239,288	14,456	224,832	6%	13,850	4,169
	<u>2,452,464</u>	<u>2,681,752</u>	<u>1,237,082</u>	<u>1,444,670</u>	46%	<u>2,627,544</u>	<u>1,033,684</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>11,068,084</u>	<u>13,591,365</u>	45%	<u>20,897,973</u>	<u>9,963,388</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	62,611	187,832	25%	313,054	125,222
Brunswick Senior Resources	3,886,932	3,886,932	1,943,467	1,943,465	50%	3,597,832	1,798,917
Other human services	985,705	1,108,115	320,394	787,721	29%	102,406	49,881
	<u>5,123,080</u>	<u>5,245,490</u>	<u>2,326,472</u>	<u>2,919,018</u>	44%	<u>4,013,292</u>	<u>1,974,020</u>
Total human services	<u>40,722,148</u>	<u>41,224,459</u>	<u>18,820,405</u>	<u>22,404,054</u>	46%	<u>36,119,005</u>	<u>17,808,680</u>
Education:							
Public schools	61,406,012	61,406,012	30,703,008	30,703,004	50%	56,388,200	28,194,102
Public schools - cap. outlay	1,288,238	1,288,238	644,118	644,120	50%	1,182,969	591,486
Pub. sch.-fines and forf.	300,000	300,000	48,712	251,288	16%	509,521	185,752
Community college	6,087,696	6,087,696	2,868,846	3,218,850	47%	5,585,239	2,816,306
Comm. college - cap. out.	595,000	595,000	297,498	297,502	50%	1,140,000	485,002
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>34,562,182</u>	<u>35,114,764</u>	50%	<u>64,805,929</u>	<u>32,272,648</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,119,412	1,118,162	524,813	593,349	47%	974,700	488,420
Fringe benefits	361,510	361,510	172,234	189,276	48%	311,942	156,518
Operating costs	906,670	907,920	316,934	590,986	35%	759,521	322,042
Capital outlay	30,000	1,797,940	140,056	1,657,884	8%	739,532	450,200
	<u>2,417,592</u>	<u>4,185,532</u>	<u>1,154,037</u>	<u>3,031,495</u>	28%	<u>2,785,695</u>	<u>1,417,180</u>
Maintenance:							
Salaries	1,238,866	1,238,866	603,502	635,364	49%	1,113,869	566,571
Fringe benefits	514,889	514,889	247,127	267,762	48%	447,686	222,802
Operating costs	870,410	882,910	356,272	526,638	40%	625,248	300,037
Capital outlay	301,600	395,600	180,690	214,910	46%	184,764	122,145
	<u>2,925,765</u>	<u>3,032,265</u>	<u>1,387,591</u>	<u>1,644,674</u>	46%	<u>2,371,567</u>	<u>1,211,555</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>2,541,628</u>	<u>4,676,169</u>	35%	<u>5,157,262</u>	<u>2,628,735</u>
Brunswick County Library:							
Salaries	1,464,218	1,464,218	687,996	776,222	47%	1,216,597	609,122
Fringe benefits	693,439	693,439	309,009	384,430	45%	539,042	270,354
Operating costs	409,605	418,305	195,047	223,258	47%	377,192	203,406
Capital outlay	-	342,422	48,521	293,901	14%	25,128	-
	<u>2,567,262</u>	<u>2,918,384</u>	<u>1,240,573</u>	<u>1,677,811</u>	43%	<u>2,157,959</u>	<u>1,082,882</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,136,181</u>	<u>3,782,201</u>	<u>6,353,980</u>	37%	<u>7,315,221</u>	<u>3,711,617</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	December 31, 2025	Variance	% of Budget	June 30, 2025	December 31, 2024
Debt Service:							
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000	76%	10,843,323	6,885,000
Interest and fees	4,337,474	4,337,474	2,249,799	2,087,675	52%	4,772,146	2,319,043
Total debt service	13,452,474	13,452,474	9,134,799	4,317,675	68%	15,615,469	9,204,043
Total expenditures	300,749,036	314,831,676	150,254,255	164,577,421	48%	280,563,911	141,489,688
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(9,376,166)</u>	<u>61,094,356</u>	<u>70,470,522</u>		<u>35,513,030</u>	<u>55,411,537</u>
Other Financing Sources (Uses):							
Lease liabilities issued	-	-	-	-	na	604,129	-
Subscription liabilities issued	-	-	-	-	na	667,530	-
	-	-	-	-		1,271,659	-
Transfers From Other Funds:							
County cap. projects fund	790,562	852,852	852,852	-	100%	750,000	750,000
Transfers To Other Funds:							
County cap. projects fund	(2,364,075)	(12,364,075)	(12,364,075)	-	100%	(25,169,872)	(21,510,797)
Grant projects fund	-	(214,555)	(214,555)	-	100%	(149,302)	-
Emergency tel. sys. fund	-	-	-	-	na	(34,698)	-
School cap. projects fund	(10,754,791)	(10,754,791)	(2,914,216)	7,840,575	27%	(14,984,241)	(2,581,748)
	(13,118,866)	(23,333,421)	(15,492,846)	7,840,575	66%	(40,338,113)	(24,092,545)
Budgetary Financing Sources (Uses):							
Appropriated fund balance	7,977,592	31,856,735	-	(31,856,735)	0%	-	-
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>9,376,166</u>	<u>(14,639,994)</u>	<u>(24,016,160)</u>		<u>(38,316,454)</u>	<u>(23,342,545)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	46,454,362	<u>\$ 46,454,362</u>		(2,803,424)	32,068,992
Fund balance, beginning of year			148,281,583			151,085,007	151,085,007
Fund balance, end of year			<u>\$ 194,735,945</u>			<u>\$ 148,281,583</u>	<u>\$ 183,153,999</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted Intergovernmental:					
NC Dept. of Transportation	\$ 45,803,280	\$ 28,087,663	\$ 15,992,647	\$ 44,080,310	\$ (1,722,970)
NC State Capital and InfraStr. Fund	300,000	300,000	-	300,000	-
CARES Act / American Rescue Plan	151,000	151,000	-	151,000	-
Investment earnings	841,170	8,204,059	1,667,466	9,871,525	9,030,355
Performance bonds	290,876	290,876	-	290,876	-
Total revenues	47,386,326	37,033,598	17,660,113	54,693,711	7,307,385
Expenditures:					
Central Services:					
Future Capital Projects	369,769	-	-	-	369,769
Public Safety:					
Animal Adoption Center	660,000	9,368	-	9,368	650,632
Future Capital Projects	40,000	-	-	-	40,000
	700,000	9,368	-	9,368	690,632
Environmental protection:					
Landfill Transfer Station	6,165,353	6,165,353	-	6,165,353	-
Future Capital Projects	11,329,653	-	-	-	11,329,653
	17,495,006	6,165,353	-	6,165,353	11,329,653
Economic Development:					
Springlake at Maritime Shores	274,585	-	-	-	274,585
Future Capital Projects	750,000	-	-	-	750,000
	1,024,585	-	-	-	1,024,585
Human services:					
DHHS and EOC Building	3,451,366	972,520	1,976,780	2,949,300	502,066
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101	1
Future Capital Projects	56,058,896	-	-	-	56,058,896
	65,498,364	6,960,621	1,976,780	8,937,401	56,560,963
Cultural and recreation:					
Smithville Park Improvements Phase III	1,763,757	864,353	106,659	971,012	792,745
Future Capital Projects	366,243	-	-	-	366,243
	2,130,000	864,353	106,659	971,012	1,158,988
Transportation:					
Airport Improvements	47,480,961	29,432,234	3,455,435	32,887,669	14,593,292
Other:					
Future Capital Projects	18,524,536	-	-	-	18,524,536
Total expenditures	153,223,221	43,431,929	5,538,874	48,970,803	104,252,418
Revenues over (under) expenditures	(105,836,895)	(6,398,331)	12,121,239	5,722,908	111,559,803

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Other Financing Sources (Uses):					
Appropriated fund balance	4,805,618	-	-	-	(4,805,618)
Transfer from general fund	106,928,013	94,563,943	12,364,075	106,928,018	5
Transfer to general fund	(5,896,736)	(5,043,884)	(852,852)	(5,896,736)	-
Total other financing sources (uses)	<u>105,836,895</u>	<u>89,520,059</u>	<u>11,511,223</u>	<u>101,031,282</u>	<u>(4,805,613)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,121,728</u>	23,632,462	<u>\$ 106,754,190</u>	<u>\$ 106,754,190</u>
Fund balance, beginning of year			<u>87,946,208</u>		
Fund balance, end of year			<u>\$ 111,578,670</u>		

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
State Rev Restricted	\$ -	\$ 10,758	\$ -	\$ 10,758	\$ 10,758
Investment earnings	-	3,507,743	695,612	4,203,355	4,203,355
Investment earnings-debt proceeds	3,930,271	3,738,089	(263,388)	3,474,701	(455,570)
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>432,224</u>	<u>7,688,814</u>	<u>3,758,543</u>
Expenditures:					
Brunswick County Schools	<u>163,563,222</u>	<u>102,339,796</u>	<u>13,097,655</u>	<u>115,437,451</u>	<u>48,125,771</u>
Revenues over (under) expenditures	(159,632,951)	(95,083,206)	(12,665,431)	(107,748,637)	51,884,314
Other Financing Sources (Uses):					
Transfer from general fund	60,399,486	49,644,695	2,914,216	52,558,911	(7,840,575)
Premium on bonds issued	11,623,465	11,623,464	-	11,623,464	(1)
Debt financing issued	87,610,000	87,610,000	-	87,610,000	-
Total other financing sources (uses)	<u>159,632,951</u>	<u>148,878,159</u>	<u>2,914,216</u>	<u>151,792,375</u>	<u>(7,840,576)</u>
Net change in fund balance	\$ -	\$ 53,794,953	(9,751,215)	\$ 44,043,738	\$ 44,043,738
Fund balance, beginning of year			<u>53,794,956</u>		
Fund balance, end of year			<u>\$ 44,043,741</u>		

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Assets:						
Cash and cash equivalents	\$ 745,559	\$ 194,921	\$ 1,398,195	\$ -	\$ -	\$ 2,338,675
Restricted cash and cash equivalents	-	-	-	133,763	8,899,880	9,033,643
Interest receivable	266	-	503	85	2,831	3,685
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Other governmental agencies	-	363	-	-	-	363
Total assets	<u>745,825</u>	<u>195,284</u>	<u>1,398,698</u>	<u>133,848</u>	<u>21,654,367</u>	<u>24,128,022</u>
Liabilities:						
Accounts payable and other liabilities	<u>14,889</u>	-	<u>5,472</u>	-	-	<u>20,361</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	266	363	503	85	2,831	4,048
Restricted - other	<u>730,670</u>	<u>194,921</u>	<u>1,392,723</u>	<u>133,763</u>	<u>8,899,880</u>	<u>11,351,957</u>
Total fund balances	<u>730,936</u>	<u>195,284</u>	<u>1,393,226</u>	<u>133,848</u>	<u>8,902,711</u>	<u>11,356,005</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 745,825</u>	<u>\$ 195,284</u>	<u>\$ 1,398,698</u>	<u>\$ 133,848</u>	<u>\$ 21,654,367</u>	<u>\$ 24,128,022</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 DECEMBER 31, 2025

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 203,587	\$ 98,521	\$ -	\$ 969,589	\$ 1,820,034	\$ 3,091,731
Permits and fees	-	-	110,486	-	-	110,486
Investment earnings	10,983	-	21,126	6,824	131,905	170,838
Total revenues	<u>214,570</u>	<u>98,521</u>	<u>131,612</u>	<u>976,413</u>	<u>1,951,939</u>	<u>3,373,055</u>
Expenditures:						
General government	-	92,567	75,882	-	-	168,449
Public safety	211,175	73,399	-	654,156	-	938,730
Human Services	-	-	-	-	257,167	257,167
Total expenditures	<u>211,175</u>	<u>165,966</u>	<u>75,882</u>	<u>654,156</u>	<u>257,167</u>	<u>1,364,346</u>
Revenues over (under) expenditures	3,395	(67,445)	55,730	322,257	1,694,772	2,008,709
Other Financing Sources:						
Transfers from general fund	-	214,555	-	-	-	214,555
Net change in fund balances	3,395	147,110	55,730	322,257	1,694,772	2,223,264
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>\$ 730,936</u>	<u>\$ 195,284</u>	<u>\$ 1,393,226</u>	<u>\$ 133,848</u>	<u>\$ 8,902,711</u>	<u>\$ 11,356,005</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2025</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Revenues:							
Restricted							
intergovernmental	\$ 488,609	\$ 488,609	\$ 203,587	\$ (285,022)	42%	\$ 671,807	\$ 275,359
Investment earnings	-	-	10,983	10,983	na	23,683	12,291
Total revenues	<u>488,609</u>	<u>488,609</u>	<u>214,570</u>	<u>(274,039)</u>	44%	<u>695,490</u>	<u>287,650</u>
Expenditures:							
Operating costs	611,500	587,098	185,125	401,973	32%	426,066	190,195
Capital outlay	16,439	40,841	26,050	14,791	64%	392,503	253,678
Debt Service:							
Principal retirement	-	-	-	-	na	32,722	-
Interest and fees	-	-	-	-	na	850	-
Total expenditures	<u>627,939</u>	<u>627,939</u>	<u>211,175</u>	<u>416,764</u>	34%	<u>852,141</u>	<u>443,873</u>
Revenues over (under) expenditures	(139,330)	(139,330)	3,395	142,725	-2%	(156,651)	(156,223)
Other Financing Sources (Uses):							
Subscription liab. issued	-	-	-	-	na	43,858	-
Transfers from general fund	139,330	139,330	-	(139,330)	0%	34,698	-
Total other financing sources	<u>139,330</u>	<u>139,330</u>	<u>-</u>	<u>(139,330)</u>	0%	<u>78,556</u>	<u>-</u>
Net change in fund balance	\$ -	\$ -	3,395	\$ 3,395		(78,095)	(156,223)
Fund balance, beginning of year			<u>727,541</u>			<u>805,636</u>	<u>805,636</u>
Fund balance, end of year			<u>\$ 730,936</u>			<u>\$ 727,541</u>	<u>\$ 649,413</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual		Total to Date	Variance
		Prior Years	Current Year		
Revenues:					
Restricted Intergovernmental:					
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531	(1,120,996)
Building Reuse Program	1,000,000	652,941	-	652,941	(347,059)
GHSP-Traffic Unit Federal Revenues	742,334	497,054	36,699	533,753	(208,581)
SAMHSA FY 24-28	1,200,000	660,836	61,822	722,658	(477,342)
Total revenues	4,322,861	2,070,362	98,521	2,168,883	(2,153,978)
Expenditures:					
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531	1,120,996
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000	300,000
GHSP-Traffic Unit	1,246,158	691,092	73,399	764,491	481,667
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	92,567	753,403	446,597
Total expenditures	5,126,685	2,611,459	165,966	2,777,425	2,349,260
Revenues over (under) expenditures	(803,824)	(541,097)	(67,445)	(608,542)	195,282
Other Financing Sources (Uses):					
Transfers from general fund	803,824	589,269	214,555	803,824	-
Net change in fund balance	\$ -	\$ 48,172	147,110	\$ 195,282	\$ 195,282
Fund balance, beginning of year			48,174		
Fund balance, end of year			\$ 195,284		

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2025</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Revenues:							
Permits and fees	\$ 180,500	\$ 180,500	\$ 110,486	\$ (70,014)	61%	\$ 192,968	\$ 95,858
Investment earnings	25,000	25,000	21,126	(3,874)	85%	43,490	22,803
Total revenues	<u>205,500</u>	<u>205,500</u>	<u>131,612</u>	<u>(73,888)</u>	64%	<u>236,458</u>	<u>118,661</u>
Expenditures:							
General government	<u>205,500</u>	<u>205,500</u>	<u>75,882</u>	<u>129,618</u>	37%	<u>155,476</u>	<u>75,367</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>55,730</u>	<u>\$ 55,730</u>		<u>80,982</u>	<u>43,294</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>\$ 1,393,226</u>			<u>\$ 1,337,496</u>	<u>\$ 1,299,808</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental	\$ 27,741,111	\$ 26,771,522	\$ 969,589	\$ 27,741,111	\$ -
Investment earnings	716	127,738	6,824	134,562	133,846
Other	940	940	-	940	-
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>976,413</u>	<u>27,876,613</u>	<u>133,846</u>
Expenditures:					
General Government:					
Direct administrative costs	<u>85,732</u>	<u>85,732</u>	-	<u>85,732</u>	-
Public Safety:					
AEDs	94,871	93,215	1,656	94,871	-
Ambulances	<u>900,000</u>	<u>247,500</u>	<u>652,500</u>	<u>900,000</u>	-
	<u>994,871</u>	<u>340,715</u>	<u>654,156</u>	<u>994,871</u>	-
Human Services:					
Premium pay	2,369,543	2,369,543	-	2,369,543	-
Lead & Copper Program	<u>494,730</u>	<u>494,730</u>	-	<u>494,730</u>	-
	<u>2,864,273</u>	<u>2,864,273</u>	-	<u>2,864,273</u>	-
Cultural and recreation:					
Public access computers	<u>55,340</u>	<u>55,339</u>	-	<u>55,339</u>	1
Total expenditures	<u>4,000,216</u>	<u>3,346,059</u>	<u>654,156</u>	<u>4,000,215</u>	<u>1</u>
Revenues over (under) expenditures	23,742,551	23,554,141	322,257	23,876,398	133,847
Other Financing Sources (Uses):					
Transfers to general fund	(15,837,279)	(15,837,279)	-	(15,837,279)	-
Transfers to water fund	(4,091,606)	(4,091,606)	-	(4,091,606)	-
Transfers to water capital project fund	(43,944)	(43,944)	-	(43,944)	-
Transfers to wastewater fund	(2,354,722)	(2,354,721)	-	(2,354,721)	1
Transfers to wastewater capital project fund	<u>(1,415,000)</u>	<u>(1,415,000)</u>	-	<u>(1,415,000)</u>	-
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(23,742,550)</u>	-	<u>(23,742,550)</u>	<u>1</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (188,409)</u>	322,257	<u>\$ 133,848</u>	<u>\$ 133,848</u>
Fund balance, beginning of year			<u>(188,409)</u>		
Fund balance, end of year			<u>\$ 133,848</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 DECEMBER 31, 2025 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2025</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Revenues:							
Restricted Opioid Revenue	\$ 909,578	\$ 909,578	\$ 1,820,034	\$ 910,456	200%	\$ 2,088,734	\$ 1,803,172
Investment earnings	-	-	131,905	131,905	na	234,357	120,380
Total revenues	<u>909,578</u>	<u>909,578</u>	<u>1,951,939</u>	<u>1,042,361</u>	215%	<u>2,323,091</u>	<u>1,923,552</u>
Expenditures:							
Human Services:							
Social services clinician	63,489	63,489	34,440	29,049	54%	61,990	21,533
The Healing Place	192,720	192,720	61,469	131,251	32%	177,200	27,654
Health Educator	37,041	37,041	9,915	27,126	27%	31,137	16,274
Community Paramedicine	101,294	101,294	6,192	95,102	6%	8,129	-
CRCI	246,375	246,375	51,150	195,225	21%	176,400	84,525
ARROW	243,659	243,659	84,943	158,716	35%	95,645	8,492
Naloxone	25,000	25,000	9,058	15,942	36%	24,978	-
Capital outlay	-	-	-	-	na	52,022	-
	<u>909,578</u>	<u>909,578</u>	<u>257,167</u>	<u>652,411</u>	28%	<u>627,501</u>	<u>158,478</u>
Total expenditures	<u>909,578</u>	<u>909,578</u>	<u>257,167</u>	<u>652,411</u>	28%	<u>627,501</u>	<u>158,478</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,694,772	<u>\$ 1,694,772</u>		1,695,590	1,765,074
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>\$ 8,902,711</u>			<u>\$ 7,207,939</u>	<u>\$ 7,277,423</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 68,887,683	\$ 28,096,385	\$ 96,984,068
Restricted cash	3,819,466	18,977,970	22,797,436
Interest receivable	27,728	9,141	36,869
Receivables and special assessments, net	6,717,896	-	6,717,896
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	198,144	-	198,144
Inventories	6,332,606	-	6,332,606
Total current assets	<u>86,193,257</u>	<u>47,083,496</u>	<u>133,276,753</u>
Current Liabilities:			
Accounts payable and other liabilities	796,318	7,315	803,633
Customer deposits	3,295,422	-	3,295,422
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,397,092</u>	<u>7,315</u>	<u>12,404,407</u>
Expendable net position	73,796,165	47,076,181	120,872,346
Noncurrent Items:			
Lease receivable	1,432,366	-	1,432,366
Non-depreciable capital assets	149,803,311	-	149,803,311
Depreciable capital assets, net	221,784,206	-	221,784,206
Right to use leased asset, net of amortization	1,944,752	-	1,944,752
Right to use SBITA assets, net of amortization	8,387	-	8,387
Deferred outflow	4,569,610	-	4,569,610
Net pension liability	(4,234,894)	-	(4,234,894)
Compensated absences	(598,393)	-	(598,393)
Total other post-employment liability	(15,802,611)	-	(15,802,611)
Non-current portion of debt	(190,450,695)	-	(190,450,695)
Deferred inflow	(4,857,727)	-	(4,857,727)
Total net position	<u>\$ 237,394,477</u>	<u>\$ 47,076,181</u>	<u>\$ 284,470,658</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2025</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Revenues:							
User charges	\$ 45,412,148	\$ 45,514,027	\$ 31,353,339	\$ (14,160,688)	69%	\$ 52,660,193	\$ 28,346,068
Restricted intergovernmental	-	322,750	233,476	(89,274)	72%	21,823	-
Investment earnings	1,850,000	1,850,000	1,014,817	(835,183)	55%	2,207,788	1,147,849
Other	1,071,796	1,085,904	387,400	(698,504)	36%	1,809,710	1,140,884
Total revenues	<u>48,333,944</u>	<u>48,772,681</u>	<u>32,989,032</u>	<u>(15,783,649)</u>	68%	<u>56,699,514</u>	<u>30,634,801</u>
Expenditures:							
Salaries	9,748,865	9,598,324	4,591,266	5,007,058	48%	8,730,453	4,257,963
Fringe benefits	5,018,382	4,977,230	2,412,466	2,564,764	48%	4,238,469	2,060,105
Operating expenditures	15,328,873	16,227,768	7,050,081	9,177,687	43%	12,029,619	5,769,365
Repairs and maintenance	3,820,487	4,002,176	2,190,311	1,811,865	55%	3,480,826	2,090,724
Capital outlay	3,727,129	4,602,327	1,023,889	3,578,438	22%	9,191,316	3,528,809
Debt Service:							
Principal	5,225,686	5,225,686	-	5,225,686	0%	5,286,004	-
Interest	6,473,317	6,473,317	3,292,092	3,181,225	51%	6,525,434	3,301,672
Total expenditures	<u>49,342,739</u>	<u>51,106,828</u>	<u>20,560,105</u>	<u>30,546,723</u>	40%	<u>49,482,121</u>	<u>21,008,638</u>
Revenues over (under) expenditures	(1,008,795)	(2,334,147)	12,428,927	14,763,074	-532%	7,217,393	9,626,163
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	9,711,913	-
Premiums on debt issued	-	-	-	-	na	1,132,012	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(10,795,702)	-
Transfer to water capital project fund	(2,500,000)	(2,500,000)	(2,500,000)	-	100%	(10,463,095)	(4,400,000)
Transfer from special revenue fund	-	-	-	-	na	1,605,271	884,340
Transfer from water capital project fund	160,000	160,000	160,000	-	100%	875,000	875,000
Claims settlement	-	-	2,042,810	2,042,810	na	887,909	-
Appropriated net position	3,348,795	4,674,147	-	(4,674,147)	0%	-	-
Total other fin. sources (uses)	<u>1,008,795</u>	<u>2,334,147</u>	<u>(297,190)</u>	<u>(2,631,337)</u>	-13%	<u>(7,046,692)</u>	<u>(2,640,660)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,131,737</u>	<u>\$ 12,131,737</u>		<u>\$ 170,701</u>	<u>\$ 6,985,503</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 DECEMBER 31, 2025

	Project Budget	Actual			Variance
		Prior Year	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental revenue	\$ 17,066,188	\$ 1,991,222	\$ -	\$ 1,991,222	\$ (15,074,966)
Investment earnings	-	1,658,602	390,042	2,048,644	2,048,644
Investment earnings-debt proceeds	-	4,445,826	606,206	5,052,032	5,052,032
Assessments	39,495	39,495	-	39,495	-
Penalties and interest assessments	13,229	13,229	-	13,229	-
Other	3,000,000	-	-	-	(3,000,000)
Total revenues	<u>20,118,912</u>	<u>8,148,374</u>	<u>996,248</u>	<u>9,144,622</u>	<u>(10,974,290)</u>
Expenditures:					
Southeast Water Tank - ARPA	3,010,866	613,240	93,659	706,899	2,303,967
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	10,325,517	154,402,584	13,918,806
74-76 Mintz Dr. to Old Maco	105,000	100,494	-	100,494	4,506
Navassa Water System Rehabilitation	3,063,347	2,196,084	213,476	2,409,560	653,787
NWWTP Bell Swamp Transmission Impr.	2,631,250	79,079	30,759	109,838	2,521,412
74-76 Industrial Park Tank	9,963,979	162,209	-	162,209	9,801,770
NWWTP Reservoir	1,858,925	1,815,000	43,925	1,858,925	-
Southport Merger - Meter Replacement	4,000,000	-	-	-	4,000,000
Total expenditures	<u>192,954,757</u>	<u>149,043,173</u>	<u>10,707,336</u>	<u>159,750,509</u>	<u>33,204,248</u>
Revenues over (under) expenditures	(172,835,845)	(140,894,799)	(9,711,088)	(150,605,887)	22,229,958
Other Financing Sources (Uses):					
Long term debt issued	152,591,250	152,064,999	-	152,064,999	(526,251)
Bond premium	15,280,190	15,280,190	-	15,280,190	-
Transfers from water fund	30,526,214	28,026,228	2,500,000	30,526,228	14
Transfers from special revenue	43,944	43,944	-	43,944	-
Transfers to water fund	(2,020,770)	(1,860,770)	(160,000)	(2,020,770)	-
Future capital projects	(25,368,480)	-	-	-	25,368,480
Appropriated fund balance	1,783,497	-	-	-	(1,783,497)
Total other financing sources (uses)	<u>172,835,845</u>	<u>193,554,591</u>	<u>2,340,000</u>	<u>195,894,591</u>	<u>23,058,746</u>
Revenues and other financing sources over(under) expenditures and other financing uses	\$ -	\$ 52,659,792	\$ (7,371,088)	\$ 45,288,704	\$ 45,288,704

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 43,328,237	\$ 58,813,455	\$ 102,141,692
Restricted cash	944,072	10,327,477	11,271,549
Interest receivable	15,572	17,096	32,668
Receivables and special assessments, net	4,785,154	-	4,785,154
Due from other governmental agencies	255,822	630,926	886,748
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>50,235,618</u>	<u>69,788,954</u>	<u>120,024,572</u>
Current Liabilities:			
Accounts payable and other liabilities	519,917	298,838	818,755
Interest payable	1,451,948	-	1,451,948
Prepaid fees	58,177	-	58,177
Current portion of long-term liabilities	10,757,642	-	10,757,642
Due to other funds	-	594,077	594,077
Total current liabilities	<u>12,787,684</u>	<u>892,915</u>	<u>13,680,599</u>
Expendable net position	37,447,934	68,896,039	106,343,973
Noncurrent Items:			
Non-depreciable capital assets	52,770,524	-	52,770,524
Depreciable capital assets, net	319,067,134	-	319,067,134
Deferred outflow	2,520,438	-	2,520,438
Net pension liability	(2,321,752)	-	(2,321,752)
Compensated absences	(287,727)	-	(287,727)
Total other post-employment liability	(8,658,945)	-	(8,658,945)
Non-current portion of debt	(110,035,901)	-	(110,035,901)
Deferred inflow	(1,867,048)	-	(1,867,048)
Total net position	<u>\$ 288,634,657</u>	<u>\$ 68,896,039</u>	<u>\$ 357,530,696</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

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

	<u>Original Budget</u>	<u>Current Budget</u>	<u>December 31, 2025</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>December 31, 2024</u>
Revenues:							
User charges	\$ 42,623,329	\$ 42,770,274	\$ 27,031,442	\$ (15,738,832)	63%	\$ 55,637,038	\$ 25,188,045
Investment earnings	1,450,000	1,450,000	638,066	(811,934)	44%	1,697,690	866,254
Restricted intergovernmental	-	58,178	276,693	218,515	476%	84,733	-
Other	-	16,360	35,956	19,596	220%	3,095,301	2,730,470
Total revenues	<u>44,073,329</u>	<u>44,294,812</u>	<u>27,982,157</u>	<u>(16,312,655)</u>	63%	<u>60,514,762</u>	<u>28,784,769</u>
Expenditures:							
Salaries	6,085,545	6,283,892	2,879,101	3,404,791	46%	4,787,427	2,416,271
Fringe benefits	2,950,978	3,051,544	1,403,358	1,648,186	46%	2,203,087	1,115,510
Operating expenditures	8,138,009	9,302,941	4,435,009	4,867,932	48%	6,944,089	3,475,641
Repairs and maintenance	2,375,981	2,727,549	1,234,398	1,493,151	45%	2,521,659	1,107,846
Capital outlay	10,103,156	12,035,078	3,602,586	8,432,492	30%	8,175,995	3,038,374
Debt Service:							
Principal	9,641,552	9,641,552	-	9,641,552	0%	8,575,757	-
Interest	5,578,942	5,578,942	2,437,187	3,141,755	44%	4,223,853	2,362,678
Total expenditures	<u>44,874,163</u>	<u>48,621,498</u>	<u>15,991,639</u>	<u>32,629,859</u>	33%	<u>37,431,867</u>	<u>13,516,320</u>
Revenues over (under) expenditures	(800,834)	(4,326,686)	11,990,518	16,317,204	-277%	23,082,895	15,268,449
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	20,143,087	-
Premiums on bonds issued	-	-	-	-	na	1,796,290	-
Payments to escrow agent for refunded bonds	-	-	-	-	na	(21,844,298)	-
Transfer to wastewater capital project	(4,719,250)	(12,121,566)	(11,936,941)	184,625	98%	(26,645,468)	(7,723,569)
Transfer from wastewater capital project	1,506,656	1,506,656	1,506,656	-	100%	1,260,000	60,000
Transfer from Special Revenue Fund	-	-	-	-	na	1,327,733	936,036
Appropriated net position	4,013,428	14,941,596	-	(14,941,596)	0%	-	-
Total other fin. sources (uses)	<u>800,834</u>	<u>4,326,686</u>	<u>(10,430,285)</u>	<u>(14,756,971)</u>	-241%	<u>(23,962,656)</u>	<u>(6,727,533)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,560,233</u>	<u>\$ 1,560,233</u>		<u>\$ (879,761)</u>	<u>\$ 8,540,916</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 DECEMBER 31, 2025

	Project Budget	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental revenue	\$ 52,818,580	\$ 989,811	\$ 650,710	\$ 1,640,521	\$ (51,178,059)
Investment earnings	2,071,712	1,848,324	761,501	2,609,825	538,113
Investment earnings-debt proceeds	81,742	1,267,382	344,993	1,612,375	1,530,633
Assessments	557,053	557,052	-	557,052	(1)
SAD interest and penalties	99,017	102,512	-	102,512	3,495
Other	4,049,030	2,794,025	-	2,794,025	(1,255,005)
Total revenues	<u>59,677,134</u>	<u>7,559,106</u>	<u>1,757,204</u>	<u>9,316,310</u>	<u>(50,360,824)</u>
Expenditures:					
WBRWWTF Expansion Southport	52,300,543	38,983,044	7,308,402	46,291,446	6,009,097
Ocean Ridge Reclaimed Water Main	172,600	125,050	15,322	140,372	32,228
Navassa WW System Rehabilitation	4,002,818	529,073	178,514	707,587	3,295,231
OIB WWTP Centralize-Rehab ARPA	3,114,733	1,467,945	-	1,467,945	1,646,788
Biosolids Processing Facility	3,308,084	707,916	202,220	910,136	2,397,948
NEBRWWTP Expansion '23	4,535,000	2,294,322	8,810	2,303,132	2,231,868
Bolivia By-Pass Force Main	15,235,695	657,653	8,800	666,453	14,569,242
Whiteville Road Force Main	1,052,500	505	93,395	93,900	958,600
NEBRWWTP Transmission South	344,790	130,250	8,727	138,977	205,813
NEBRWWTP Transmission North	1,691,010	859,566	43,888	903,454	787,556
Longwood Road Force Main Sewer	24,646,280	978,310	29,705	1,008,015	23,638,265
Southport Merger - Pump Station Rehab	4,935,479	307,685	13,064	320,749	4,614,730
Southport Merger - Sewer Replacement	12,125,822	49,031	66,674	115,705	12,010,117
Southport Merger - Find and Fix	10,005,886	522,140	33,531	555,671	9,450,215
Transmission Midway Rd to Clemmons	15,608,600	89,036	241,193	330,229	15,278,371
MAIRP	67,500	-	-	-	67,500
Southport Merger - Low Pressure Conv.	1,220,991	-	-	-	1,220,991
West Bruns. WRF Expansion	2,300,800	60,980	377,065	438,045	1,862,755
West Bruns. Transm. Clemmons to WRF	114,300	8,858	91,553	100,411	13,889
West Bruns. Reclaimed Water Line	229,300	-	10,486	10,486	218,814
Pump Station Rehab and Upgrades	1,250,000	-	640	640	1,249,360
Total expenditures	<u>158,262,731</u>	<u>47,771,364</u>	<u>8,731,989</u>	<u>56,503,353</u>	<u>101,759,378</u>
Revenues over (under) expenditures	(98,585,597)	(40,212,258)	(6,974,785)	(47,187,043)	51,398,554
Other Financing Sources (Uses):					
Long term debt issued	68,982,499	47,699,895	4,678,334	52,378,229	(16,604,270)
Bond premium	1,039,782	1,039,782	-	1,039,782	-
Transfer from wastewater fund	70,912,349	58,790,789	11,936,941	70,727,730	(184,619)
Transfer to wastewater fund	(14,003,983)	(12,497,327)	(1,506,656)	(14,003,983)	-
Transfer from special revenue fund	1,415,000	1,415,000	-	1,415,000	-
Future capital projects	(33,940,646)	-	-	-	33,940,646
Appropriated fund balance	4,180,596	-	-	-	(4,180,596)
Total other financing sources (uses)	<u>98,585,597</u>	<u>96,448,139</u>	<u>15,108,619</u>	<u>111,556,758</u>	<u>12,971,161</u>
Revenues and other financing sources over(under) expenditures and other financing uses	\$ -	\$ 56,235,881	\$ 8,133,834	\$ 64,369,715	\$ 64,369,715

Cash and Investments

A Summary of Cash and Investments is presented below as of December 31, 2025. It reports that the County had \$590.0 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$40.5 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 2.74%

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF DECEMBER 31, 2025

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 9,350			0.00%
Truist			<u>13,776,591</u>			0.00%
Total Checking & Petty Cash				\$ 13,785,941	2%	
Money Markets / Savings						
Truist Money Rate Savings			379,841,110			2.23%
First Bank Money Market			1,396,748			1.00%
First National Bank Money Market			5,000			4.00%
First National Bank ICS Sweep			63,066,655			3.88%
United Bank Money Market			<u>1,911</u>			0.64%
Total Money Markets / Savings				\$ 444,311,425	71%	
Certificates of Deposit / CDARS						
United Bank CDARS	10/9/25	10/8/26	10,974,857			3.65%
First National Bank	6/27/24	1/28/26	11,364,380			4.80%
First National Bank	10/27/25	10/27/26	<u>10,626,759</u>			3.76%
Total Certificates of Deposit / CDARS				\$ 32,965,996	5%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,422,015	3%	4.45%
NC Capital Management Trust - Government Portfolio				<u>\$ 82,532,435</u>	13%	3.74%
Total Unrestricted Cash and Investments				\$ 590,017,811		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 31,699,920		5%	3.74%
Truist General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,239,240		0%	0.00%
Restricted for ARP Funds			1,869,800		0%	0.00%
Restricted for Opioid Funds			5,510,337		1%	0.00%
Total Restricted Cash and Investments				\$ 40,533,863		
Grand Total All Cash and Investments				\$ 630,551,673	100%	2.74%
Cash Balances:						
General Fund			\$ 195,279,498			
County Capital Reserve Fund			95,559,874			
School Capital Projects Fund			25,847,336			
Water Fund			72,183,111			
Water Capital Reserve Fund			25,486,985			
Wastewater Fund			43,328,239			
Wastewater Capital Reserve Fund			34,626,266			

Key Indicators of Revenues and Expenditures

The Brunswick County Government website presents charts with actual history, current month actuals, and annual budget information for significant revenues and expenditures in both the enterprise and general funds.

**County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues**

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	401,391	156,196	230,398	196,335	67,428		60,320	-11%	
Aug	176,083	123,100	161,927	139,889	26,450		39,020	48%	
Sept	197,004	76,789	104,378	74,797	13,531		31,907	136%	
Oct	168,939	558,293	131,366	91,187	494,156		690,024	40%	
Nov	198,542	138,898	139,670	96,586	70,464		108,484	54%	
Dec	287,344	154,099	123,351	97,684	80,633		94,516	17%	
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	1,024,271		121%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	11,426,822	15,056,407	12,283,674	3,909,457	9,283,019		12,087,780	30%	
Aug	14,811,590	16,051,515	17,481,697	27,743,618	23,932,967		23,510,136	-2%	
Sept	9,666,084	9,106,994	9,956,783	11,413,719	12,073,107		13,502,188	12%	
Oct	6,344,889	5,442,700	7,170,841	7,976,681	7,094,017		8,656,137	22%	
Nov	37,436,947	41,436,883	47,095,013	48,799,378	55,724,899		55,623,934	0%	
Dec	28,595,685	27,571,885	21,753,907	27,285,511	27,696,036		32,774,664	18%	
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	146,154,839		83%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ANNUAL BUDGET 2025-26	ACTUAL 2025-26	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	865,948	876,340	992,974	945,035	909,648		997,755	10%	
Aug	792,070	935,244	1,065,441	1,062,224	878,615		971,825	11%	
Sept	837,937	862,853	893,119	922,182	777,593		956,603	23%	
Oct	822,381	857,819	983,593	767,547	908,287		950,795	5%	
Nov	633,461	768,089	866,501	705,403	741,558		783,277	6%	
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	4,660,255		66%

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

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

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	1,553,767	1,829,967	1,999,307	2,236,707	2,398,400		2,438,302	2%	
Aug	1,612,392	2,035,059	2,240,816	2,414,715	2,462,258		2,484,813	1%	
Sept	1,328,479	1,581,054	1,874,004	1,936,292	1,966,076		2,070,604	5%	
Oct	1,191,688	1,133,627	1,559,784	1,705,108	1,664,772		1,628,806	-2%	
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	8,622,525		39%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	858,173	998,072	1,058,346	1,148,067	1,233,027		1,298,309	5%	
Aug	808,739	974,190	1,022,862	1,085,269	1,140,842		1,241,640	9%	
Sept	767,789	874,251	1,065,394	1,144,776	1,187,697		1,279,184	8%	
Oct	813,391	872,448	1,044,065	1,056,597	1,086,104		1,236,026	14%	
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	5,055,159		37%

ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% OF ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	977,927	1,152,200	1,253,113	1,395,488	1,502,401		1,548,824	3%	
Aug	986,372	1,234,716	1,345,682	1,450,517	1,495,885		1,547,729	3%	
Sept	851,555	1,004,721	1,205,530	1,269,362	1,301,251		1,385,776	6%	
Oct	808,230	807,127	1,061,624	1,134,466	1,133,952		1,178,099	4%	
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	5,660,428		39%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Occupancy Tax Revenues**

Occupancy Tax County and Municipal									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	294,802	361,370	913,525	772,355	624,776		691,074	11%	
Aug	468,661	777,338	419,280	614,933	304,468		764,358	151%	
Sept	261,168	296,598	478,564	258,381	795,681		467,859	-41%	
Oct	117,150	221,412	146,801	170,053	193,004		187,571	-3%	
Nov	124,681	97,620	110,781	109,391	113,021		111,265	-2%	
Dec	41,634	73,178	78,926	130,060	73,433				
Jan	52,627	104,408	119,856	102,776	127,214				
Feb	75,053	106,036	105,251	97,970	119,248				
Mar	108,028	129,266	117,145	148,409	174,569				
Apr	148,504	145,757	110,427	228,067	155,303				
May	266,926	245,642	290,054	161,823	211,537				
June	377,840	237,250	450,431	607,049	515,018				
Total	2,337,074	2,795,875	3,341,041	3,401,267	3,407,272	2,750,000	2,222,127		81%

Note: Occupancy Tax is 1 month behind in reporting.

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	523,514	638,302	954,982	1,008,155	1,171,796		1,138,897	-3%	
Aug	670,354	619,526	961,468	1,041,235	1,213,034		1,212,293	0%	
Sept	602,195	601,695	914,063	979,855	1,058,971		1,101,700	4%	
Oct	545,696	579,452	863,521	923,788	1,030,672		1,049,262	2%	
Nov	473,672	497,307	729,844	833,631	906,942		943,292	4%	
Dec	448,165	475,329	665,160	756,324	939,249		873,909	-7%	
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	6,319,353		53%

IRRIGATION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	377,696	594,454	861,322	773,124	988,085		974,174	-1%	
Aug	382,832	509,510	861,803	777,648	1,065,076		1,036,933	-3%	
Sept	472,949	444,272	800,632	796,788	789,949		922,734	17%	
Oct	425,114	491,882	753,411	832,351	833,483		958,642	15%	
Nov	318,977	403,743	618,677	647,110	656,875		828,909	26%	
Dec	236,541	278,462	386,104	428,529	678,425		514,479	-24%	
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	5,235,871		91%

WATER WHOLESALE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	680,405	700,573	1,464,537	699,612	767,647		600,591	-22%	
Aug	788,526	779,585	1,346,789	800,181	713,589		771,896	8%	
Sept	656,650	685,362	1,350,481	682,838	548,534		630,065	15%	
Oct	614,944	636,257	1,187,199	557,247	446,106		397,863	-11%	
Nov	547,120	582,970	1,082,751	777,467	421,621		415,464	-1%	
Dec	437,859	458,037	824,442	404,512	316,800		255,667	-19%	
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	3,071,546		61%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	182,261	132,784	231,327	160,447	147,137		182,471		24%
Aug	203,154	139,641	220,393	180,564	203,273		183,992		-9%
Sept	175,903	144,874	159,669	187,954	236,531		228,475		-3%
Oct	196,762	141,426	236,584	204,192	210,110		160,561		-24%
Nov	196,202	137,448	164,622	197,027	177,668		167,859		-6%
Dec	183,074	134,226	183,908	186,028	206,015		161,068		-22%
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	1,084,426		49%

WATER BASE SERVICE CHARGE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	546,494	575,137	807,201	882,200	937,374		1,043,040		11%
Aug	459,642	575,421	809,270	884,125	1,017,661		1,050,484		3%
Sept	640,453	578,955	810,660	891,351	992,847		1,051,008		6%
Oct	553,211	581,069	813,530	897,131	1,002,904		1,059,153		6%
Nov	554,711	583,483	816,533	891,101	1,004,215		1,062,354		6%
Dec	553,984	585,704	805,695	901,445	1,004,101		1,068,275		6%
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	6,334,314		50%

IRRIGATION BASE SERVICE CHARGE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	-	-	64,892	72,923	79,185		92,380		17%
Aug	-	-	64,926	72,870	86,497		93,444		8%
Sept	-	-	65,055	73,967	85,390		94,007		10%
Oct	-	-	65,573	74,626	85,942		91,615		7%
Nov	-	-	65,772	74,903	87,802		94,848		8%
Dec	-	-	66,314	74,056	87,044		95,667		10%
Jan	-	-	66,867	75,524	88,142				
Feb	-	64,611	66,000	75,916	88,955				
Mar	-	64,589	67,138	76,566	89,590				
Apr	-	64,901	67,787	77,686	90,488				
May	-	65,009	68,152	78,041	91,035				
June	-	65,147	72,311	79,196	183,582				
Total	-	324,257	800,787	906,274	1,143,652	1,174,929	561,961		48%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	104,217	153,239	236,564	351,246	468,139		356,264	-24%	
Aug	136,856	104,490	378,040	576,061	714,579		457,217	-36%	
Sept	115,699	128,425	345,547	540,292	584,459		436,743	-25%	
Oct	112,961	144,645	367,450	443,794	627,727		485,596	-23%	
Nov	119,892	114,000	303,358	312,300	463,329		270,769	-42%	
Dec	95,350	161,592	261,311	391,008	404,293		719,812	78%	
Jan	162,630	189,977	359,796	526,894	402,483				
Feb	99,798	220,811	270,466	415,621	470,700				
Mar	131,460	195,026	551,813	459,507	501,256				
Apr	197,615	207,079	655,955	671,287	454,024				
May	165,457	155,292	540,948	569,806	377,425				
June	244,050	227,687	1,058,499	828,294	634,889				
Total	1,685,985	2,002,263	5,329,747	6,086,110	6,103,303	4,000,000	2,726,401		68%

WATER CAPITAL RECOVERY REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	137,818	115,147	99,548	187,066	215,133		639,114	197%	
Aug	103,863	86,778	142,434	360,466	560,880		907,662	62%	
Sept	119,232	200,990	175,071	203,787	265,639		923,852	248%	
Oct	100,884	234,397	130,462	194,504	362,112		887,191	145%	
Nov	125,863	151,864	131,659	204,446	272,476		683,133	151%	
Dec	141,178	209,879	116,686	491,604	221,617		1,120,391	406%	
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	5,161,343		275%

WATER TRANSMISSION LINE REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	51,532	39,887	33,644	62,996	64,823		69,824	8%	
Aug	39,432	29,456	48,126	121,435	197,434		115,049	-42%	
Sept	44,492	70,088	59,437	68,860	89,478		114,921	28%	
Oct	38,196	79,399	44,092	66,165	122,679		110,702	-10%	
Nov	46,531	51,324	44,486	68,473	92,061		85,020	-8%	
Dec	47,704	71,221	39,400	179,856	74,862		141,581	89%	
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	-	637,097		

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	1,178,919	1,301,977	1,239,405	1,335,184	1,481,666		1,664,199	12%	
Aug	1,153,679	1,208,219	1,261,971	1,334,803	1,684,462		1,679,872	0%	
Sept	1,143,466	1,212,544	1,241,084	1,290,911	1,563,920		1,686,260	8%	
Oct	1,105,444	1,210,002	1,223,493	1,261,419	1,503,055		1,665,957	11%	
Nov	1,062,364	1,151,381	1,179,928	1,268,753	1,489,676		1,633,116	10%	
Dec	1,067,872	1,116,741	1,163,864	1,378,383	1,525,291		1,616,114	6%	
Jan	1,028,993	1,108,287	1,304,395	1,163,186	1,464,200				
Feb	1,052,992	1,108,418	1,173,252	1,459,912	1,484,973				
Mar	1,058,857	1,087,823	1,152,023	1,288,459	1,499,019				
Apr	1,046,991	1,106,713	1,191,635	1,298,190	1,495,050				
May	1,084,887	1,150,097	1,240,768	1,330,189	1,577,520				
June	1,302,838	1,164,261	1,242,833	1,672,685	1,802,587				
Total	13,287,302	13,926,463	14,614,651	16,082,074	18,571,419	19,612,011	9,945,518		51%

WASTEWATER TAPS & CONNECTIONS REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	262,361	301,000	142,167	558,833	450,011		415,400	-8%	
Aug	199,361	200,650	248,000	825,220	762,400		540,500	-29%	
Sept	187,027	453,500	192,000	656,144	784,200		522,205	-33%	
Oct	151,600	298,000	244,000	608,902	760,393		770,973	1%	
Nov	214,583	232,000	172,000	425,500	669,800		366,066	-45%	
Dec	267,888	285,500	148,000	647,700	624,425		441,727	-29%	
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	3,056,871		39%

WASTEWATER CAPITAL RECOVERY REVENUE									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	403,076	535,573	217,858	574,041	558,996		858,547	54%	
Aug	324,206	328,016	330,864	1,063,085	1,732,622		1,424,348	-18%	
Sept	365,057	528,580	443,018	587,551	726,580		1,433,619	97%	
Oct	294,779	673,369	343,000	547,574	1,071,000		1,336,069	25%	
Nov	398,706	372,000	319,037	598,429	852,369		1,210,862	42%	
Dec	363,938	510,001	266,590	1,614,678	688,006		1,875,227	173%	
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	8,138,672		712%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26		
July	130,012	184,673	71,881	191,160	140,518		108,696	-23%	
Aug	101,360	107,681	110,180	355,320	437,944		183,690	-58%	
Sept	120,738	241,031	150,528	197,132	183,022		188,007	3%	
Oct	94,263	216,268	114,219	181,106	269,478		172,437	-36%	
Nov	130,869	121,212	107,574	202,607	214,948		155,771	-28%	
Dec	119,197	170,830	121,685	525,726	175,621		245,312	40%	
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	-	1,053,913		

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23 *	ACTUAL 2023-24	ACTUAL 2024-25**	ACTUAL 2025-26	Change 2025-26
July	44,682	47,397	50,285	55,348	61,836	65,511	246
Aug	45,244	47,622	50,398	55,673	62,307	65,823	312
Sept	45,380	47,829	50,541	55,954	62,565	66,028	205
Oct	45,517	48,033	50,760	56,155	62,979	66,416	388
Nov	45,726	48,207	50,907	56,444	63,386	66,743	327
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	66,104	1,478

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

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

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25**	ACTUAL 2025-26	Change
July	19,904	21,611	23,828	26,033	32,094	35,031	219
Aug	20,383	21,721	23,902	26,342	32,382	35,258	227
Sept	20,475	21,872	24,019	26,553	32,565	35,399	141
Oct	20,569	22,150	24,240	26,761	32,936	35,707	308
Nov	20,648	22,264	24,349	27,029	33,283	35,953	246
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	35,470	1,141

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