

Brunswick County Finance

**Monthly Financial Statements
(Unaudited)**



**For the Period Ended
January 31, 2026**

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

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Pages</u>
	FINANCIAL SECTION	
	Summary Information	1-3
	Financial Statements:	
C	Balance Sheet - Governmental Funds	4
D	Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
E	Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	6
	 Schedule	
	MAJOR GOVERNMENTAL FUNDS:	
A-1	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - General Fund	7-15
A-2	Schedule of Revenues and Expenditures - Budget and Actual - County Capital Projects Fund	16-17
A-3	Schedule of Revenues and Expenditures - Budget and Actual - Education Capital Project Fund	18
	NON MAJOR GOVERNMENTAL FUNDS:	
B-1	Combining Balance Sheet - Non Major Special Revenue Governmental Funds	19
B-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Non Major Special Revenue Governmental Funds	20
B-3	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Emergency Telephone System Fund	21
B-4	Schedule of Revenues and Expenditures - Budget and Actual - Grant Project Fund	22
B-5	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - Register of Deeds Technology Enhancement Fund	23
B-6	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - American Rescue Plan Act Fund	24
B-7	Schedule of Revenues and Expenditures - Budget and Actual and Changes in Fund Balance - National Opioid Settlement Fund	25

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

TABLE OF CONTENTS

<u>Schedule</u>		<u>Pages</u>
	MAJOR ENTERPRISE FUNDS:	
C-1	Combining Balance Sheet - Water Fund (Non-GAAP)	26
C-2	Schedule of Revenues and Expenditures - Budget and Actual - Water System Operating Fund (Non-GAAP)	27
C-3	Schedule of Revenues and Expenditures - Budget and Actual - Water Capital Project Funds (Non-GAAP)	28
D-1	Combining Balance Sheet - Wastewater Fund (Non-GAAP)	29
D-2	Schedule of Revenues and Expenditures - Budget and Actual - Wastewater Fund (Non-GAAP)	30
D-3	Schedule of Revenues and Expenditures - Budget and Actual Wastewater Capital Project Funds (Non-GAAP)	31
	OTHER INFORMATIONAL REPORTS:	
	Summary of Cash and Investments	32-33
	Key Indicators Charts	34
	Ad Valorem and Motor Vehicle Tax Revenues	35
	Local Option Sales Tax Revenues	36
	Occupancy Tax	37
	Water Fund Revenues	38-40
	Wastewater Fund Revenues	41-42
	Water and Wastewater Number of Customers	43

Summary Information as of January 31, 2026:

General Fund:

- Total revenues for the General Fund are \$250.0 million, compared to \$235.5 million or 6.1% over the same period in the prior year. Significant changes include a 6.6% or \$11.2 million increase in Ad Valorem collections, a \$1.0 million increase in deed excise tax, \$1.1 million increase in EMS charges, and state and federal FEMA reimbursements received of \$1.8. Total revenues collected are 81.8% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$171.9 million, or 54.5% of the current budget. Total expenditures are more than those of the same period in the prior year by \$9.6 million or 5.9%. This is mainly due to a \$2.7 million increase in education and a \$2.1 million increase in EMS primarily for ambulances received from prior year agreements.
- There were \$15.6 million net transfers out for the current period compared to \$24.3 million for the same period of the prior year.
- Revenues are greater than expenditure and net transfers by \$62.5 million for the current period end compared to \$49.0 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased to \$37.3 million compared to \$34.4 million in the same period in the prior year. There are increases in system development fees of \$3.8 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 70.9% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$23.5 million and are 45.9% of the current budget. Expenditures were comparable to the same period in the prior year.
- There were \$12.1 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 non-recurring \$2.0 million claims settlement received.
- Revenues are more than expenditures and net transfers by \$3.7 million compared to \$8.2 million in the same period of the prior year. Of this, \$1.2 million is system development fees designated to be used for eligible expansion projects.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$0.4 million over the same period in the prior year to \$32.5 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 \$0.8 million and system development fees increased \$3.2 million over the same period in the prior year, offset by decreases in taps and connections of \$0.9 million. Total revenues are 62.2% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$18.6 million and are 38.1% of the current budget. Expenditures increased 20.2% or \$3.1 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 \$18.5 million net transfers out in the current period compared to \$6.8 million in the same period in the prior year.
- Expenditures and net transfers are greater than revenues by \$4.6 million for the current period end compared to revenues greater than expenditures and net transfers of \$9.6 million at the end of the same period of the prior year. This is primarily due to the use of available reserves for the Longwood Road Grant Project and the transfer of SDF collections to the reserve for eligible expansion projects. An additional \$2.0 million of SDF collections is currently designated for eligible expansion projects.

American Rescue Plan Fund:

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

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

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

Standard Allowance (10M) ARPA Redirected Projects				
Function	Project	Appropriated	Earmarked	Total
Public Safety	Emergency Operations Plan and Continuity of Operations Plan	\$ 159,494	\$ -	\$ 159,494
Public Safety	VIPER Radios	3,417,000	258,532	3,675,532
Public Safety	Armored Vehicle - Sheriff Office	330,613	-	330,613
Public Safety	Volunteer Fire Departments (equipment, operational needs)	700,000	-	700,000
Human Services	Non-Profit Organizations Impacted by COVID	697,045	-	697,045
Human Services	WARM (weatherization, safety, and accessibility improvements)	250,000	-	250,000
Gen. Gov.	Commissioner Chambers Technology Upgrade - Live Stream Meetings	150,000	-	150,000
Human Services	Parking Lot 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 January 2026 totals \$544,967.

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
JANUARY 31, 2026

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Assets:					
Cash and cash equivalents/investments	\$ 211,251,993	\$ 110,618,061	\$ 45,060,270	\$ 2,364,489	\$ 369,294,813
Restricted cash and investments	1,488,628	-	2,005,938	8,966,369	12,460,935
Interest receivable	56,265	34,854	14,775	3,251	109,145
Taxes receivable - net	7,542,834	-	-	-	7,542,834
Receivables - net	4,252,749	-	-	-	4,252,749
Other governmental agencies	538,563	9	181,652	12,751,656	13,471,880
Lease receivable	28,290	-	-	-	28,290
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 225,223,322</u>	<u>\$ 110,652,924</u>	<u>\$ 47,262,635</u>	<u>\$ 24,085,765</u>	<u>\$ 407,224,646</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,180,714	\$ -	\$ 2,094,718	\$ 6,018	\$ 8,281,450
Deferred Inflows of Resources:					
	8,226,133	-	-	12,751,656	20,977,789
Fund Balances:					
Nonspendable	92,290	-	-	-	92,290
Restricted:					
Stabilization by State Statute	17,147,400	-	-	3,251	17,150,651
Restricted - other	4,634,512	-	2,005,938	11,324,840	17,965,290
Committed	214,566	110,652,924	43,161,979	-	154,029,469
Assigned	14,303,135	-	-	-	14,303,135
Unassigned	174,424,572	-	-	-	174,424,572
Total fund balances	<u>210,816,475</u>	<u>110,652,924</u>	<u>45,167,917</u>	<u>11,328,091</u>	<u>377,965,407</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 225,223,322</u>	<u>\$ 110,652,924</u>	<u>\$ 47,262,635</u>	<u>\$ 24,085,765</u>	<u>\$ 407,224,646</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2026

	Major Funds				Total Governmental Funds
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 181,529,362	\$ -	\$ -	\$ -	\$ 181,529,362
Local option sales taxes	22,987,131	-	-	-	22,987,131
Other taxes and licenses	8,329,301	-	-	-	8,329,301
Unrestricted intergovernmental revenues	250,676	-	-	-	250,676
Restricted intergovernmental revenues	12,693,537	16,075,634	-	3,205,808	31,974,979
Permits and fees	5,738,388	-	-	125,072	5,863,460
Sales and services	13,867,876	-	-	-	13,867,876
Investment earnings	2,688,727	1,933,534	545,309	197,514	5,365,084
Other	1,932,736	-	-	-	1,932,736
Total revenues	<u>250,017,734</u>	<u>18,009,168</u>	<u>545,309</u>	<u>3,528,394</u>	<u>272,100,605</u>
Expenditures:					
Current:					
General government	11,334,943	-	-	214,329	11,549,272
Public safety	45,630,258	-	-	986,919	46,617,177
Central services	16,623,830	-	-	-	16,623,830
Human services	21,904,846	1,976,780	-	346,351	24,227,977
Transportation	159,773	4,709,254	-	-	4,869,027
Environmental protection	15,890,512	-	-	-	15,890,512
Culture and recreation	4,650,699	106,791	-	-	4,757,490
Economic and physical development	6,207,113	-	-	-	6,207,113
Education	40,318,666	-	13,094,823	-	53,413,489
Debt Service:					
Principal retirement	6,885,000	-	-	-	6,885,000
Interest	2,249,799	-	-	-	2,249,799
Total expenditures	<u>171,855,439</u>	<u>6,792,825</u>	<u>13,094,823</u>	<u>1,547,599</u>	<u>193,290,686</u>
Revenues over (under) expenditures	<u>78,162,295</u>	<u>11,216,343</u>	<u>(12,549,514)</u>	<u>1,980,795</u>	<u>78,809,919</u>
Other Financing Sources (Uses):					
Transfers from other funds	873,702	12,364,075	3,922,475	214,555	17,374,807
Transfers to other funds	(16,501,105)	(873,702)	-	-	(17,374,807)
Total other financing sources (uses)	<u>(15,627,403)</u>	<u>11,490,373</u>	<u>3,922,475</u>	<u>214,555</u>	<u>-</u>
Net change in fund balance	62,534,892	22,706,716	(8,627,039)	2,195,350	78,809,919
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>\$ 210,816,475</u>	<u>\$ 110,652,924</u>	<u>\$ 45,167,917</u>	<u>\$ 11,328,091</u>	<u>\$ 377,965,407</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Ad valorem taxes	\$ 183,956,402	\$ 183,956,402	\$ 181,529,362	\$ (2,427,040)
Local option sales taxes	50,400,983	50,400,983	22,987,131	(27,413,852)
Other taxes and licenses	9,665,000	9,665,000	8,329,301	(1,335,699)
Unrestricted intergovernmental revenues	3,605,000	3,605,000	250,676	(3,354,324)
Restricted intergovernmental revenues	19,878,496	20,210,664	12,693,537	(7,517,127)
Permits and fees	10,809,134	10,809,134	5,738,388	(5,070,746)
Sales and services	20,970,478	20,999,478	13,867,876	(7,131,602)
Investment earnings	4,502,200	4,502,200	2,688,727	(1,813,473)
Other	1,312,055	1,635,649	1,932,736	297,087
Total revenues	<u>305,099,748</u>	<u>305,784,510</u>	<u>250,017,734</u>	<u>(55,766,776)</u>
Expenditures:				
Current:				
General government	20,003,248	20,306,587	11,334,943	8,971,644
Central services	27,505,367	29,647,678	16,623,830	13,023,848
Public safety	81,475,473	88,917,461	45,630,258	43,287,203
Transportation	161,000	200,023	159,773	40,250
Environmental protection	28,213,285	28,614,691	15,890,512	12,724,179
Economic and physical development	11,628,476	13,005,026	6,207,113	6,797,913
Human services	40,722,148	41,224,459	21,904,846	19,319,613
Education	69,676,946	69,676,946	40,318,666	29,358,280
Culture and recreation	7,910,619	10,136,181	4,650,699	5,485,482
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>315,181,526</u>	<u>171,855,439</u>	<u>143,326,087</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(9,397,016)</u>	<u>78,162,295</u>	<u>87,559,311</u>
Other Financing Sources (Uses):				
Transfers from other funds	790,562	873,702	873,702	-
Transfers to other funds	(13,118,866)	(23,333,421)	(16,501,105)	6,832,316
Appropriated fund balance	7,977,592	31,856,735	-	(31,856,735)
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>9,397,016</u>	<u>(15,627,403)</u>	<u>(25,024,419)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	62,534,892	<u>\$ 62,534,892</u>
Fund balance, beginning of year			<u>148,281,583</u>	
Fund balance, end of year			<u>\$ 210,816,475</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 182,706,402	\$ 182,706,402	\$ 180,154,757	\$ (2,551,645)	99%	\$ 181,099,618	\$ 169,288,412
Prior year taxes	850,000	850,000	1,110,355	260,355	131%	1,253,989	839,950
Penalties and interest	400,000	400,000	264,250	(135,750)	66%	570,962	228,168
	<u>183,956,402</u>	<u>183,956,402</u>	<u>181,529,362</u>	<u>(2,427,040)</u>	99%	<u>182,924,569</u>	<u>170,356,530</u>
Local Option Sales Taxes:							
Article 39 (1%)	21,896,566	21,896,566	9,955,082	(11,941,484)	45%	20,984,716	10,191,052
Article 40 (1/2%)	13,816,530	13,816,530	6,314,398	(7,502,132)	46%	14,083,971	5,797,529
Article 42 (1/2%)	14,687,887	14,687,887	6,717,651	(7,970,236)	46%	14,415,411	6,605,198
	<u>50,400,983</u>	<u>50,400,983</u>	<u>22,987,131</u>	<u>(27,413,852)</u>	46%	<u>49,484,098</u>	<u>22,593,779</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	270,000	270,000	121,668	(148,332)	45%	299,336	77,938
Deed stamp excise tax	6,500,000	6,500,000	5,841,720	(658,280)	90%	8,504,545	4,884,408
Solid waste tax	75,000	75,000	21,501	(53,499)	29%	78,639	20,440
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	2,292,761	(457,239)	83%	3,407,272	2,104,383
	<u>9,665,000</u>	<u>9,665,000</u>	<u>8,329,301</u>	<u>(1,335,699)</u>	86%	<u>12,372,526</u>	<u>7,110,706</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	250,676	(54,324)	82%	240,101	136,937
	<u>3,605,000</u>	<u>3,605,000</u>	<u>250,676</u>	<u>(3,354,324)</u>	7%	<u>8,312,633</u>	<u>136,937</u>
Restricted Intergovernmental:							
State and federal grant	19,480,862	19,813,030	12,428,992	(7,384,038)	63%	20,007,281	9,851,536
State Aid to Libraries	192,594	192,594	113,774	(78,820)	59%	192,594	111,434
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	87,174	(57,826)	60%	172,809	85,662
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	-	-	51,569	51,569	na	44,932	27,604
	<u>19,878,496</u>	<u>20,210,664</u>	<u>12,693,537</u>	<u>(7,517,127)</u>	63%	<u>20,597,677</u>	<u>10,218,907</u>
Permits and Fees:							
Blding insp. and permits	8,192,988	8,192,988	3,924,758	(4,268,230)	48%	7,477,773	4,295,655
Recording fees	760,000	760,000	585,554	(174,446)	77%	915,155	516,680
Fire inspection fees	500,000	500,000	286,545	(213,455)	57%	534,287	294,641
Concealed handgun permit	178,296	178,296	152,456	(25,840)	86%	193,136	101,425
Other permit and fees	1,177,850	1,177,850	789,075	(388,775)	67%	1,201,477	598,624
	<u>10,809,134</u>	<u>10,809,134</u>	<u>5,738,388</u>	<u>(5,070,746)</u>	53%	<u>10,321,828</u>	<u>5,807,025</u>
Sales and Services:							
Solid waste fees	4,800,000	4,800,000	3,179,872	(1,620,128)	66%	5,517,532	3,041,805
School resource off. reimb.	2,341,578	2,341,578	1,088,912	(1,252,666)	47%	2,273,450	2,074,645
Rents	72,000	72,000	51,366	(20,634)	71%	83,522	56,187
EMS Charges	9,050,000	9,050,000	6,455,630	(2,594,370)	71%	9,476,957	5,335,202
Public health user fees	998,950	998,950	498,256	(500,694)	50%	1,057,221	565,412
Sheriff animal prot. serv. fees	109,500	109,500	73,571	(35,929)	67%	121,409	68,815
Social services fees	11,500	11,500	1,752	(9,748)	15%	10,503	5,644
Public housing fees	41,600	70,600	60,191	(10,409)	85%	21,809	6,564
Tax collection fees	525,000	525,000	538,372	13,372	103%	552,098	497,489
Other sales and services	2,209,350	2,209,350	1,401,519	(807,831)	63%	2,390,345	1,421,331
Register of deeds	358,000	358,000	274,690	(83,310)	77%	466,397	251,809

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Sales and Services (continued):							
Marriage licenses	60,000	60,000	34,957	(25,043)	58%	61,506	35,936
Recreation services	393,000	393,000	208,788	(184,212)	53%	324,251	194,915
	<u>20,970,478</u>	<u>20,999,478</u>	<u>13,867,876</u>	<u>(7,131,602)</u>	66%	<u>22,357,000</u>	<u>13,555,754</u>
Investment earnings	<u>4,502,200</u>	<u>4,502,200</u>	<u>2,688,727</u>	<u>(1,813,473)</u>	60%	<u>5,376,141</u>	<u>3,009,286</u>
Other:							
ABC bottles taxes	75,000	75,000	51,954	(23,046)	69%	97,713	50,964
Cnty Brd of Alcohol Control	30,000	30,000	15,000	(15,000)	50%	30,000	15,000
Contributions	51,000	56,800	108,733	51,933	191%	122,323	91,212
Other revenues	1,156,055	1,473,849	1,757,049	283,200	119%	4,066,458	2,592,902
Lease and lease interest	-	-	-	-	na	13,975	-
	<u>1,312,055</u>	<u>1,635,649</u>	<u>1,932,736</u>	<u>297,087</u>	118%	<u>4,330,469</u>	<u>2,750,078</u>
Total revenues	<u>305,099,748</u>	<u>305,784,510</u>	<u>250,017,734</u>	<u>(55,766,776)</u>	82%	<u>316,076,941</u>	<u>235,539,002</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	271,972	271,972	158,045	113,927	58%	258,491	148,305
Fringe benefits	98,331	98,331	51,354	46,977	52%	83,093	48,039
Operating costs	60,350	60,350	28,422	31,928	47%	56,283	32,917
	<u>430,653</u>	<u>430,653</u>	<u>237,821</u>	<u>192,832</u>	55%	<u>397,867</u>	<u>229,261</u>
County Administration:							
Salaries	1,110,272	1,110,272	603,048	507,224	54%	943,601	550,291
Fringe benefits	391,362	391,362	201,819	189,543	52%	317,378	181,977
Operating costs	96,845	96,845	19,480	77,365	20%	40,567	24,822
Capital outlay	-	41,791	40,990	801	98%	6,539	-
	<u>1,598,479</u>	<u>1,640,270</u>	<u>865,337</u>	<u>774,933</u>	53%	<u>1,308,085</u>	<u>757,090</u>
Human Resources:							
Salaries	592,371	592,371	306,064	286,307	52%	499,014	287,655
Fringe benefits	233,610	233,610	118,166	115,444	51%	189,237	109,461
Operating costs	11,355	11,355	3,377	7,978	30%	14,376	3,325
	<u>837,336</u>	<u>837,336</u>	<u>427,607</u>	<u>409,729</u>	51%	<u>702,627</u>	<u>400,441</u>
Communications:							
Salaries	253,585	253,585	98,219	155,366	39%	165,257	96,625
Fringe benefits	105,021	105,021	38,692	66,329	37%	63,211	36,919
Operating costs	139,581	139,581	7,871	131,710	6%	59,108	23,370
Capital outlay	-	-	-	-	na	158,825	-
	<u>498,187</u>	<u>498,187</u>	<u>144,782</u>	<u>353,405</u>	29%	<u>446,401</u>	<u>156,914</u>
Finance:							
Salaries	1,442,909	1,442,909	809,801	633,108	56%	1,293,524	740,525
Fringe benefits	558,235	558,235	309,228	249,007	55%	484,812	279,057
Operating costs	727,678	727,678	518,321	209,357	71%	425,491	241,906
Capital outlay	-	-	-	-	na	188,035	-
	<u>2,728,822</u>	<u>2,728,822</u>	<u>1,637,350</u>	<u>1,091,472</u>	60%	<u>2,391,862</u>	<u>1,261,488</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Tax Administration:							
Salaries	3,095,029	3,095,029	1,720,719	1,374,310	56%	2,823,298	1,683,918
Fringe benefits	1,359,159	1,359,159	736,978	622,181	54%	1,223,054	749,946
Operating costs	1,214,543	1,214,543	585,134	629,409	48%	889,097	544,206
Capital outlay	66,000	155,732	117,762	37,970	76%	32,323	-
	5,734,731	5,824,463	3,160,593	2,663,870	54%	4,967,772	2,978,070
County Attorney:							
Salaries	472,231	472,231	275,173	197,058	58%	447,919	259,980
Fringe benefits	170,330	170,330	97,974	72,356	58%	156,541	91,038
Operating costs	182,100	182,100	46,138	135,962	25%	77,650	37,608
	824,661	824,661	419,285	405,376	51%	682,110	388,626
Court Facilities:							
Operating costs	308,459	308,459	100,111	208,348	32%	235,799	119,493
Capital outlay	-	171,816	171,815	1	100%	-	-
	308,459	480,275	271,926	208,349	57%	235,799	119,493
Board of Elections:							
Salaries	1,141,472	1,141,472	455,817	685,655	40%	986,700	769,058
Fringe benefits	250,504	250,504	133,830	116,674	53%	212,572	129,092
Operating costs	371,764	371,764	156,748	215,016	42%	332,314	303,587
Capital outlay	42,100	42,100	11,066	31,034	26%	33,166	33,166
	1,805,840	1,805,840	757,461	1,048,379	42%	1,564,752	1,234,903
Register of Deeds:							
Salaries	832,395	832,395	408,613	423,782	49%	744,247	461,154
Fringe benefits	406,563	406,563	196,701	209,862	48%	345,037	207,833
Operating costs	3,597,122	3,597,122	2,807,467	789,655	78%	4,468,164	2,346,890
	4,836,080	4,836,080	3,412,781	1,423,299	71%	5,557,448	3,015,877
Contingency:							
Operating Costs	400,000	400,000	-	400,000	0%	-	-
Total general government	20,003,248	20,306,587	11,334,943	8,971,644	56%	18,254,723	10,542,163
Central Services:							
Information Technology:							
Salaries	2,598,084	2,598,084	1,514,053	1,084,031	58%	2,151,325	1,129,873
Fringe benefits	1,006,136	1,006,136	575,916	430,220	57%	793,574	415,544
Operating costs	3,083,238	3,142,801	1,676,574	1,466,227	53%	1,633,979	1,287,248
Capital outlay	41,000	142,424	89,474	52,950	63%	857,901	3,569
	6,728,458	6,889,445	3,856,017	3,033,428	56%	5,436,779	2,836,234
Fleet Services:							
Salaries	1,017,086	1,017,086	519,404	497,682	51%	919,220	543,181
Fringe benefits	450,624	450,624	228,755	221,869	51%	389,776	230,939
Operating costs	318,919	318,919	34,323	284,596	11%	326,661	23,487
Capital outlay	278,000	1,217,846	221,392	996,454	18%	737,133	253,564
	2,064,629	3,004,475	1,003,874	2,000,601	33%	2,372,790	1,051,171
Engineering:							
Salaries	886,426	886,426	513,164	373,262	58%	832,102	486,520
Fringe benefits	334,643	334,643	189,908	144,735	57%	306,025	178,785
Operating costs	45,950	95,950	17,808	78,142	19%	28,489	21,654
Capital outlay	45,000	45,000	44,052	948	98%	11,874	-
	1,312,019	1,362,019	764,932	597,087	56%	1,178,490	686,959

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Operation Services:							
Salaries	3,384,971	3,384,971	1,810,840	1,574,131	53%	3,106,343	1,814,803
Fringe benefits	1,562,895	1,562,895	835,879	727,016	53%	1,373,857	799,224
Operating costs	4,506,522	5,031,469	2,762,007	2,269,462	55%	5,940,892	2,683,980
Capital outlay	179,000	527,931	179,456	348,475	34%	1,084,862	392,813
	<u>9,633,388</u>	<u>10,507,266</u>	<u>5,588,182</u>	<u>4,919,084</u>	53%	<u>11,505,954</u>	<u>5,690,820</u>
Non-departmental:							
Fringe benefits	7,554,395	7,544,395	4,902,244	2,642,151	65%	7,217,718	4,482,990
Operating costs	212,478	340,078	508,581	(168,503)	150%	414,314	801,054
Capital outlay	-	-	-	-	na	63,130	63,130
	<u>7,766,873</u>	<u>7,884,473</u>	<u>5,410,825</u>	<u>2,473,648</u>	69%	<u>7,695,162</u>	<u>5,347,174</u>
Total central services	<u>27,505,367</u>	<u>29,647,678</u>	<u>16,623,830</u>	<u>13,023,848</u>	56%	<u>28,189,175</u>	<u>15,612,358</u>
Public Safety:							
District Attorney:							
Operating costs	13,000	13,000	4,862	8,138	37%	5,367	2,803
Sheriff:							
Salaries	16,411,844	16,222,293	9,355,031	6,867,262	58%	15,546,158	9,063,634
Fringe benefits	6,621,611	6,535,062	3,640,341	2,894,721	56%	5,877,624	3,414,429
Operating costs	3,601,673	4,636,904	2,170,263	2,466,641	47%	4,110,994	2,527,908
Capital outlay	1,794,820	4,447,570	1,120,459	3,327,111	25%	1,504,071	978,544
	<u>28,429,948</u>	<u>31,841,829</u>	<u>16,286,094</u>	<u>15,555,735</u>	51%	<u>27,038,847</u>	<u>15,984,515</u>
Detention Center:							
Salaries	7,892,278	7,892,278	4,317,493	3,574,785	55%	7,298,711	4,317,395
Fringe benefits	3,367,193	3,367,193	1,749,363	1,617,830	52%	2,836,250	1,687,269
Operating costs	4,437,461	4,486,577	2,441,877	2,044,700	54%	3,891,706	2,405,543
Capital outlay	40,038	36,380	-	36,380	0%	92,591	78,670
	<u>15,736,970</u>	<u>15,782,428</u>	<u>8,508,733</u>	<u>7,273,695</u>	54%	<u>14,119,258</u>	<u>8,488,877</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	5,789,143	5,499,431	51%	9,282,866	5,340,900
Fringe benefits	4,525,646	4,525,646	2,199,507	2,326,139	49%	3,432,047	1,969,010
Operating costs	3,150,897	3,261,997	1,855,553	1,406,444	57%	3,292,453	1,863,830
Capital outlay	1,424,850	4,757,209	2,197,415	2,559,794	46%	1,209,690	745,035
	<u>20,389,967</u>	<u>23,833,426</u>	<u>12,041,618</u>	<u>11,791,808</u>	51%	<u>17,217,056</u>	<u>9,918,775</u>
Community Paramedicine:							
Salaries	165,604	165,604	73,436	92,168	44%	41,230	13,469
Fringe benefits	68,074	68,074	28,448	39,626	42%	14,799	5,112
Operating costs	41,100	41,100	7,502	33,598	18%	5,867	1,045
Capital outlay	132,000	132,000	56,375	75,625	43%	63,787	-
	<u>406,778</u>	<u>406,778</u>	<u>165,761</u>	<u>241,017</u>	41%	<u>125,683</u>	<u>19,626</u>
Emergency Management:							
Salaries	704,548	683,798	361,326	322,472	53%	600,983	350,990
Fringe benefits	274,439	258,789	136,061	122,728	53%	218,187	126,563
Operating costs	704,669	726,370	255,774	470,596	35%	485,265	334,802
Capital outlay	90,200	94,915	79,668	15,247	84%	285,096	221,707
	<u>1,773,856</u>	<u>1,763,872</u>	<u>832,829</u>	<u>931,043</u>	47%	<u>1,589,531</u>	<u>1,034,062</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Other Agencies:							
Rescue Squads	358,300	358,300	100,150	258,150	28%	358,300	184,975
Building Inspections and Central Permitting:							
Salaries	4,411,772	4,432,272	2,491,168	1,941,104	56%	3,969,945	2,208,430
Fringe benefits	1,786,814	1,792,514	987,237	805,277	55%	1,522,547	845,708
Operating costs	365,579	365,579	163,429	202,150	45%	322,641	223,393
Capital outlay	-	-	-	-	na	265,146	182,673
	6,564,165	6,590,365	3,641,834	2,948,531	55%	6,080,279	3,460,204
Fire Inspections							
Salaries	858,723	858,723	515,228	343,495	60%	803,606	446,921
Fringe benefits	340,900	340,900	184,941	155,959	54%	273,808	151,510
Operating costs	116,120	116,120	59,979	56,141	52%	80,640	48,008
Capital outlay	47,000	47,000	42,952	4,048	91%	64,114	41,141
	1,362,743	1,362,743	803,100	559,643	59%	1,222,168	687,580
Central Communications:							
Salaries	2,970,249	2,970,249	1,532,284	1,437,965	52%	2,599,605	1,486,597
Fringe benefits	1,225,681	1,225,681	621,691	603,990	51%	1,013,866	578,799
Operating costs	677,122	719,872	217,299	502,573	30%	536,927	123,658
Capital outlay	54,467	327,417	59,220	268,197	18%	196,374	34,183
	4,927,519	5,243,219	2,430,494	2,812,725	46%	4,346,772	2,223,237
Animal Protective Services:							
Salaries	758,958	758,958	458,305	300,653	60%	767,270	444,673
Fringe benefits	327,176	327,176	196,157	131,019	60%	316,515	184,241
Operating costs	350,163	559,437	160,321	399,116	29%	317,292	179,119
Capital outlay	64,330	64,330	-	64,330	0%	7,105	-
	1,500,627	1,709,901	814,783	895,118	48%	1,408,182	808,033
Total public safety	81,475,473	88,917,461	45,630,258	43,287,203	51%	73,513,435	42,813,304
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	83,250	27,750	75%	112,200	83,250
Odell Williamson Mun. Air.	50,000	50,000	37,500	12,500	75%	50,000	37,500
Brunswick Transit System	-	39,023	39,023	-	100%	60,000	60,000
Total transportation	161,000	200,023	159,773	40,250	80%	222,200	180,750
Environmental Protection:							
Solid Waste:							
Salaries	553,037	553,037	290,707	262,330	53%	525,545	309,457
Fringe benefits	242,508	242,508	128,019	114,489	53%	224,797	132,308
Operating costs	27,060,330	27,070,336	15,352,406	11,717,930	57%	25,177,346	14,619,499
Capital outlay	-	355,000	-	355,000	0%	173,367	146,367
	27,855,875	28,220,881	15,771,132	12,449,749	56%	26,101,055	15,207,631
Other:							
Forestry services	357,410	393,810	119,380	274,430	30%	249,771	94,857
Total environmental prot.	28,213,285	28,614,691	15,890,512	12,724,179	56%	26,350,826	15,302,488

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Economic Development:							
Planning and Community Enforcement:							
Salaries	1,105,863	1,105,863	629,969	475,894	57%	1,046,828	603,182
Fringe benefits	453,966	453,966	248,345	205,621	55%	405,377	233,533
Operating costs	210,072	240,597	115,560	125,037	48%	247,418	120,827
Capital outlay	8,200	8,200	-	8,200	0%	3,780	-
	<u>1,778,101</u>	<u>1,808,626</u>	<u>993,874</u>	<u>814,752</u>	55%	<u>1,703,403</u>	<u>957,542</u>
Cooperative Extension:							
Salaries	352,203	452,331	182,464	269,867	40%	414,584	205,085
Fringe benefits	175,490	216,299	79,855	136,444	37%	190,144	92,812
Operating costs	192,699	191,938	51,513	140,425	27%	146,570	61,925
Capital outlay	50,000	50,000	49,885	115	100%	102,879	40,522
	<u>770,392</u>	<u>910,568</u>	<u>363,717</u>	<u>546,851</u>	40%	<u>854,177</u>	<u>400,344</u>
Soil and Water Conservation:							
Salaries	205,943	205,943	121,218	84,725	59%	195,304	113,081
Fringe benefits	86,847	86,847	50,613	36,234	58%	80,332	46,635
Operating costs	18,800	18,800	6,408	12,392	34%	13,885	7,369
	<u>311,590</u>	<u>311,590</u>	<u>178,239</u>	<u>133,351</u>	57%	<u>289,521</u>	<u>167,085</u>
Public Housing Section 8:							
Salaries	241,647	241,647	136,549	105,098	57%	223,703	128,015
Fringe benefits	106,893	106,893	60,742	46,151	57%	97,552	56,211
Operating costs	2,695,613	2,724,613	1,556,305	1,168,308	57%	2,660,080	1,556,559
Capital outlay	35,000	35,000	-	35,000	0%	8,157	-
	<u>3,079,153</u>	<u>3,108,153</u>	<u>1,753,596</u>	<u>1,354,557</u>	56%	<u>2,989,492</u>	<u>1,740,785</u>
1% Occupancy Tax:							
Operating costs	2,750,000	2,750,000	2,292,761	457,239	83%	3,407,272	2,104,383
Other Economic Development:							
Contracted Services	125,000	125,000	77,767	47,233	62%	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	-
Reserve for shoreline protection	200,000	548,440	-	548,440	0%	-	-
Brunswick Busines & Industry Development	625,000	625,000	468,750	156,250	75%	625,000	468,750
	<u>2,939,240</u>	<u>4,116,089</u>	<u>624,926</u>	<u>3,491,163</u>	15%	<u>934,063</u>	<u>540,522</u>
Total economic development	<u>11,628,476</u>	<u>13,005,026</u>	<u>6,207,113</u>	<u>6,797,913</u>	48%	<u>10,177,928</u>	<u>5,910,661</u>
Human Services:							
Health:							
Administration:							
Salaries	3,675,618	3,675,618	2,017,656	1,657,962	55%	3,244,652	1,933,111
Fringe benefits	1,778,201	1,778,201	1,013,019	765,182	57%	1,614,546	948,723
Operating costs	241,982	253,782	153,492	100,290	60%	372,745	181,862
Capital outlay	-	-	-	-	na	79,662	59,054
	<u>5,695,801</u>	<u>5,707,601</u>	<u>3,184,167</u>	<u>2,523,434</u>	56%	<u>5,311,605</u>	<u>3,122,750</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Communicable Diseases:							
Operating costs	458,829	458,829	230,798	228,031	50%	450,832	319,196
Capital outlay	-	-	-	-	na	21,477	-
	<u>458,829</u>	<u>458,829</u>	<u>230,798</u>	<u>228,031</u>	50%	<u>472,309</u>	<u>319,196</u>
Adult Health Maintenance:							
Operating costs	80,230	80,230	55,028	25,202	69%	444,926	305,039
Capital outlay	-	-	-	-	na	6,710	-
	<u>80,230</u>	<u>80,230</u>	<u>55,028</u>	<u>25,202</u>	69%	<u>451,636</u>	<u>305,039</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	9,787	13,584	42%	33,257	18,936
Capital outlay	-	-	-	-	na	2,042	-
	<u>91,889</u>	<u>91,889</u>	<u>9,787</u>	<u>82,102</u>	11%	<u>35,299</u>	<u>18,936</u>
Maternal and Child Health:							
Salaries	637,163	637,163	358,554	278,609	56%	565,268	315,347
Fringe benefits	285,945	285,945	161,451	124,494	56%	245,334	137,667
Operating costs	691,121	696,821	323,333	373,488	46%	543,571	332,440
Capital outlay	-	-	-	-	na	62,942	-
	<u>1,614,229</u>	<u>1,619,929</u>	<u>843,338</u>	<u>776,591</u>	52%	<u>1,417,115</u>	<u>785,454</u>
Environmental Health:							
Salaries	1,823,169	1,823,169	1,039,920	783,249	57%	1,718,679	986,559
Fringe benefits	743,256	743,256	420,158	323,098	57%	676,655	388,065
Operating costs	206,560	206,560	118,080	88,480	57%	180,987	107,562
Capital outlay	-	-	-	-	na	429,790	346,731
	<u>2,772,985</u>	<u>2,772,985</u>	<u>1,578,158</u>	<u>1,194,827</u>	57%	<u>3,006,111</u>	<u>1,828,917</u>
Total health	<u>10,713,963</u>	<u>10,731,463</u>	<u>5,901,276</u>	<u>4,830,187</u>	55%	<u>10,694,075</u>	<u>6,380,292</u>
Veterans' Services:							
Salaries	377,075	377,075	214,793	162,282	57%	336,728	192,399
Fringe benefits	164,115	164,115	94,104	70,011	57%	140,682	80,703
Operating costs	28,578	46,867	31,634	15,233	67%	25,390	20,101
Capital outlay	-	-	-	-	na	10,865	-
Total veterans' services	<u>569,768</u>	<u>588,057</u>	<u>340,531</u>	<u>247,526</u>	58%	<u>513,665</u>	<u>293,203</u>
Social Services:							
Administration:							
Salaries	13,095,521	12,865,115	6,732,363	6,132,752	52%	10,722,995	6,167,393
Fringe benefits	6,500,258	6,457,664	3,310,606	3,147,058	51%	5,144,238	2,983,915
Operating costs	2,187,094	2,519,343	1,273,260	1,246,083	51%	2,191,486	1,165,042
Capital outlay	80,000	135,575	70,504	65,071	52%	211,710	28,586
	<u>21,862,873</u>	<u>21,977,697</u>	<u>11,386,733</u>	<u>10,590,964</u>	52%	<u>18,270,429</u>	<u>10,344,936</u>
Other Operating Costs:							
Medical assistance	5,000	5,000	-	5,000	0%	(560)	(601)
Aid to the blind	4,343	4,343	4,342	1	100%	4,266	4,266
Adoption assistance	290,000	290,000	170,315	119,685	59%	288,156	169,617
Foster care	775,000	770,000	501,483	268,517	65%	847,005	393,337
State foster home	970,000	965,000	552,744	412,256	57%	1,072,662	509,959
Special assistance	400,121	400,121	240,906	159,215	60%	402,125	219,872

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Other Operating Costs (continued):							
Day care	8,000	8,000	340	7,660	4%	40	-
Special child adopt. assistance	-	239,288	18,025	221,263	8%	13,850	8,813
	<u>2,452,464</u>	<u>2,681,752</u>	<u>1,488,155</u>	<u>1,193,597</u>	55%	<u>2,627,544</u>	<u>1,305,263</u>
Total social services	<u>24,315,337</u>	<u>24,659,449</u>	<u>12,874,888</u>	<u>11,784,561</u>	52%	<u>20,897,973</u>	<u>11,650,199</u>
Other Human Services:							
Trillium Health Resources	250,443	250,443	125,222	125,221	50%	313,054	187,832
Brunswick Senior Resources	3,886,932	3,886,932	2,267,378	1,619,554	58%	3,597,832	2,098,736
Other human services	985,705	1,108,115	395,551	712,564	36%	102,406	58,131
	<u>5,123,080</u>	<u>5,245,490</u>	<u>2,788,151</u>	<u>2,457,339</u>	53%	<u>4,013,292</u>	<u>2,344,699</u>
Total human services	<u>40,722,148</u>	<u>41,224,459</u>	<u>21,904,846</u>	<u>19,319,613</u>	53%	<u>36,119,005</u>	<u>20,668,393</u>
Education:							
Public schools	61,406,012	61,406,012	35,820,176	25,585,836	58%	56,388,200	32,893,119
Public schools - cap. outlay	1,288,238	1,288,238	751,471	536,767	58%	1,182,969	690,067
Pub. sch.-fines and forf.	300,000	300,000	52,951	247,049	18%	509,521	201,562
Community college	6,087,696	6,087,696	3,346,987	2,740,709	55%	5,585,239	3,259,869
Comm. college - cap. out.	595,000	595,000	347,081	247,919	58%	1,140,000	594,169
Total education	<u>69,676,946</u>	<u>69,676,946</u>	<u>40,318,666</u>	<u>29,358,280</u>	58%	<u>64,805,929</u>	<u>37,638,786</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	1,119,412	1,118,162	613,608	504,554	55%	974,700	566,537
Fringe benefits	361,510	361,510	202,491	159,019	56%	311,942	182,400
Operating costs	906,670	907,920	396,255	511,665	44%	759,521	400,869
Capital outlay	30,000	1,797,940	140,056	1,657,884	8%	739,532	450,310
	<u>2,417,592</u>	<u>4,185,532</u>	<u>1,352,410</u>	<u>2,833,122</u>	32%	<u>2,785,695</u>	<u>1,600,116</u>
Maintenance:							
Salaries	1,238,866	1,238,866	689,168	549,698	56%	1,113,869	646,913
Fringe benefits	514,889	514,889	284,963	229,926	55%	447,686	257,706
Operating costs	870,410	882,910	402,938	479,972	46%	625,248	360,204
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>1,557,759</u>	<u>1,474,506</u>	51%	<u>2,371,567</u>	<u>1,386,968</u>
Total Parks and Recreation	<u>5,343,357</u>	<u>7,217,797</u>	<u>2,910,169</u>	<u>4,307,628</u>	40%	<u>5,157,262</u>	<u>2,987,084</u>
Brunswick County Library:							
Salaries	1,464,218	1,464,218	796,378	667,840	54%	1,216,597	702,932
Fringe benefits	693,439	693,439	360,576	332,863	52%	539,042	313,204
Operating costs	409,605	418,305	242,135	176,170	58%	377,192	222,980
Capital outlay	-	342,422	341,441	981	100%	25,128	-
	<u>2,567,262</u>	<u>2,918,384</u>	<u>1,740,530</u>	<u>1,177,854</u>	60%	<u>2,157,959</u>	<u>1,239,116</u>
Total culture and recreation	<u>7,910,619</u>	<u>10,136,181</u>	<u>4,650,699</u>	<u>5,485,482</u>	46%	<u>7,315,221</u>	<u>4,226,200</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2026</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>January 31, 2025</u>
Debt Service:							
Principal retirement	9,115,000	9,115,000	6,885,000	2,230,000	76%	10,843,323	6,885,000
Interest and fees	<u>4,337,474</u>	<u>4,337,474</u>	<u>2,249,799</u>	<u>2,087,675</u>	52%	<u>4,772,146</u>	<u>2,444,724</u>
Total debt service	<u>13,452,474</u>	<u>13,452,474</u>	<u>9,134,799</u>	<u>4,317,675</u>	68%	<u>15,615,469</u>	<u>9,329,724</u>
Total expenditures	<u>300,749,036</u>	<u>315,181,526</u>	<u>171,855,439</u>	<u>143,326,087</u>	55%	<u>280,563,911</u>	<u>162,224,827</u>
Revenues over (under) expenditures	<u>4,350,712</u>	<u>(9,397,016)</u>	<u>78,162,295</u>	<u>87,559,311</u>		<u>35,513,030</u>	<u>73,314,175</u>
Other Financing Sources (Uses):							
Lease liabilities issued	-	-	-	-	na	604,129	-
Subscription liabilities issued	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	na	<u>667,530</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>1,271,659</u>	<u>-</u>
Transfers From Other Funds:							
County cap. projects fund	<u>790,562</u>	<u>873,702</u>	<u>873,702</u>	<u>-</u>	100%	<u>750,000</u>	<u>750,000</u>
Transfers To Other Funds:							
County cap. projects fund	(2,364,075)	(12,364,075)	(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	<u>(10,754,791)</u>	<u>(10,754,791)</u>	<u>(3,922,475)</u>	<u>6,832,316</u>	36%	<u>(14,984,241)</u>	<u>(3,511,726)</u>
	<u>(13,118,866)</u>	<u>(23,333,421)</u>	<u>(16,501,105)</u>	<u>6,832,316</u>	71%	<u>(40,338,113)</u>	<u>(25,022,523)</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	<u>7,977,592</u>	<u>31,856,735</u>	<u>-</u>	<u>(31,856,735)</u>	0%	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,350,712)</u>	<u>9,397,016</u>	<u>(15,627,403)</u>	<u>(25,024,419)</u>		<u>(38,316,454)</u>	<u>(24,272,523)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>62,534,892</u>	<u>\$ 62,534,892</u>		<u>(2,803,424)</u>	<u>49,041,652</u>
Fund balance, beginning of year			<u>148,281,583</u>			<u>151,085,007</u>	<u>151,085,007</u>
Fund balance, end of year			<u>\$ 210,816,475</u>			<u>\$ 148,281,583</u>	<u>\$ 200,126,659</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 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	\$ 45,852,750	\$ 28,087,663	\$ 16,075,634	\$ 44,163,297	\$ (1,689,453)
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	1,933,534	10,137,593	9,296,423
Performance bonds	290,876	290,876	-	290,876	-
Total revenues	47,435,796	37,033,598	18,009,168	55,042,766	7,606,970
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	3,701,366	972,520	1,976,780	2,949,300	752,066
Waccamaw Multiuse Building	5,988,102	5,988,101	-	5,988,101	1
Future Capital Projects	55,788,046	-	-	-	55,788,046
	65,477,514	6,960,621	1,976,780	8,937,401	56,540,113
Cultural and recreation:					
Smithville Park Improvements Phase III	1,763,757	864,353	106,791	971,144	792,613
Future Capital Projects	366,243	-	-	-	366,243
	2,130,000	864,353	106,791	971,144	1,158,856
Transportation:					
Airport Improvements	47,530,431	29,432,234	4,709,254	34,141,488	13,388,943
Other:					
Future Capital Projects	18,524,536	-	-	-	18,524,536
Total expenditures	153,251,841	43,431,929	6,792,825	50,224,754	103,027,087
Revenues over (under) expenditures	(105,816,045)	(6,398,331)	11,216,343	4,818,012	110,634,057

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	Project Budget	Actual		Total to Date	Variance
		Prior Years	Current Year		
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	(5,917,586)	(5,043,884)	(873,702)	(5,917,586)	-
Total other financing sources (uses)	<u>105,816,045</u>	<u>89,520,059</u>	<u>11,490,373</u>	<u>101,010,432</u>	<u>(4,805,613)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 83,121,728</u>	22,706,716	<u>\$ 105,828,444</u>	<u>\$ 105,828,444</u>
Fund balance, beginning of year			<u>87,946,208</u>		
Fund balance, end of year			<u>\$ 110,652,924</u>		

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
 FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	Project Budget	Actual		Total to Date	Variance
		Prior Years	Current Year		
Revenues:					
State Rev Restricted	\$ -	\$ 10,758	\$ -	\$ 10,758	\$ 10,758
Investment earnings	-	3,507,743	801,504	4,309,247	4,309,247
Investment earnings-debt proceeds	<u>3,930,271</u>	<u>3,738,089</u>	<u>(256,195)</u>	<u>3,481,894</u>	<u>(448,377)</u>
Total revenues	<u>3,930,271</u>	<u>7,256,590</u>	<u>545,309</u>	<u>7,801,899</u>	<u>3,871,628</u>
Expenditures:					
Brunswick County Schools	<u>163,563,222</u>	<u>102,339,796</u>	<u>13,094,823</u>	<u>115,434,619</u>	<u>48,128,603</u>
Revenues over (under) expenditures	(159,632,951)	(95,083,206)	(12,549,514)	(107,632,720)	52,000,231
Other Financing Sources (Uses):					
Transfer from general fund	60,399,486	49,644,695	3,922,475	53,567,170	(6,832,316)
Premium on bonds issued	11,623,465	11,623,464	-	11,623,464	(1)
Debt financing issued	<u>87,610,000</u>	<u>87,610,000</u>	-	<u>87,610,000</u>	-
Total other financing sources (uses)	<u>159,632,951</u>	<u>148,878,159</u>	<u>3,922,475</u>	<u>152,800,634</u>	<u>(6,832,317)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 53,794,953</u>	(8,627,039)	<u>\$ 45,167,914</u>	<u>\$ 45,167,914</u>
Fund balance, beginning of year			<u>53,794,956</u>		
Fund balance, end of year			<u>\$ 45,167,917</u>		

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2026

	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	\$ 769,373	\$ 189,994	\$ 1,405,122	\$ -	\$ -	\$ 2,364,489
Restricted cash and cash equivalents	-	-	-	134,087	8,832,282	8,966,369
Interest receivable	242	-	451	76	2,482	3,251
Restricted Opioid Receivables	-	-	-	-	12,751,656	12,751,656
Total assets	<u>769,615</u>	<u>189,994</u>	<u>1,405,573</u>	<u>134,163</u>	<u>21,586,420</u>	<u>24,085,765</u>
Liabilities:						
Accounts payable and other liabilities	<u>385</u>	<u>-</u>	<u>5,633</u>	<u>-</u>	<u>-</u>	<u>6,018</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	242	-	451	76	2,482	3,251
Restricted - other	<u>768,988</u>	<u>189,994</u>	<u>1,399,489</u>	<u>134,087</u>	<u>8,832,282</u>	<u>11,324,840</u>
Total fund balances	<u>769,230</u>	<u>189,994</u>	<u>1,399,940</u>	<u>134,163</u>	<u>8,834,764</u>	<u>11,328,091</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 769,615</u>	<u>\$ 189,994</u>	<u>\$ 1,405,573</u>	<u>\$ 134,163</u>	<u>\$ 21,586,420</u>	<u>\$ 24,085,765</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 JANUARY 31, 2026

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	American Rescue Plan Act Fund	National Opioid Settlement Fund	Total
Revenues:						
Restricted intergovernmental	\$ 244,305	\$ 171,880	\$ -	\$ 969,589	\$ 1,820,034	\$ 3,205,808
Permits and fees	-	-	125,072	-	-	125,072
Investment earnings	12,767	-	24,466	7,139	153,142	197,514
Total revenues	<u>257,072</u>	<u>171,880</u>	<u>149,538</u>	<u>976,728</u>	<u>1,973,176</u>	<u>3,528,394</u>
Expenditures:						
General government	-	127,235	87,094	-	-	214,329
Public safety	215,383	117,380	-	654,156	-	986,919
Human Services	-	-	-	-	346,351	346,351
Total expenditures	<u>215,383</u>	<u>244,615</u>	<u>87,094</u>	<u>654,156</u>	<u>346,351</u>	<u>1,547,599</u>
Revenues over (under) expenditures	41,689	(72,735)	62,444	322,572	1,626,825	1,980,795
Other Financing Sources:						
Transfers from general fund	-	214,555	-	-	-	214,555
Net change in fund balances	41,689	141,820	62,444	322,572	1,626,825	2,195,350
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>\$ 769,230</u>	<u>\$ 189,994</u>	<u>\$ 1,399,940</u>	<u>\$ 134,163</u>	<u>\$ 8,834,764</u>	<u>\$ 11,328,091</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2026</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>January 31, 2025</u>
Revenues:							
Restricted							
intergovernmental	\$ 488,609	\$ 488,609	\$ 244,305	\$ (244,304)	50%	\$ 671,807	\$ 322,474
Investment earnings	-	-	12,767	12,767	na	23,683	14,080
Total revenues	<u>488,609</u>	<u>488,609</u>	<u>257,072</u>	<u>(231,537)</u>	53%	<u>695,490</u>	<u>336,554</u>
Expenditures:							
Operating costs	611,500	587,098	189,333	397,765	32%	426,066	224,267
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>215,383</u>	<u>412,556</u>	34%	<u>852,141</u>	<u>477,945</u>
Revenues over (under) expenditures	(139,330)	(139,330)	41,689	181,019	-30%	(156,651)	(141,391)
Other Financing Sources (Uses):							
Subscription liab. issued	-	-	-	-	na	43,858	-
Transfers from general fund	<u>139,330</u>	<u>139,330</u>	-	<u>(139,330)</u>	0%	<u>34,698</u>	-
Total other financing sources	<u>139,330</u>	<u>139,330</u>	-	<u>(139,330)</u>	0%	<u>78,556</u>	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	41,689	<u>\$ 41,689</u>		(78,095)	(141,391)
Fund balance, beginning of year			<u>727,541</u>			<u>805,636</u>	<u>805,636</u>
Fund balance, end of year			<u>\$ 769,230</u>			<u>\$ 727,541</u>	<u>\$ 664,245</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	Project Authorization	Actual			Variance
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted Intergovernmental:					
HMPG-5 Residential Properties	1,380,527	259,531	-	259,531	(1,120,996)
Building Reuse Program	1,000,000	652,941	-	652,941	(347,059)
GHSP-Traffic Unit Federal Revenues	742,334	497,054	47,695	544,749	(197,585)
SAMHSA FY 24-28	1,200,000	660,836	124,185	785,021	(414,979)
Total revenues	4,322,861	2,070,362	171,880	2,242,242	(2,080,619)
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	117,380	808,472	437,686
SAMHSA Expansion Grant FY 24-28	1,200,000	660,836	127,235	788,071	411,929
Total expenditures	5,126,685	2,611,459	244,615	2,856,074	2,270,611
Revenues over (under) expenditures	(803,824)	(541,097)	(72,735)	(613,832)	189,992
Other Financing Sources (Uses):					
Transfers from general fund	803,824	589,269	214,555	803,824	-
Net change in fund balance	\$ -	\$ 48,172	141,820	\$ 189,992	\$ 189,992
Fund balance, beginning of year			48,174		
Fund balance, end of year			\$ 189,994		

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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2026</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>January 31, 2025</u>
Revenues:							
Permits and fees	\$ 180,500	\$ 180,500	\$ 125,072	\$ (55,428)	69%	\$ 192,968	\$ 108,840
Investment earnings	25,000	25,000	24,466	(534)	98%	43,490	26,370
Total revenues	<u>205,500</u>	<u>205,500</u>	<u>149,538</u>	<u>(55,962)</u>	73%	<u>236,458</u>	<u>135,210</u>
Expenditures:							
General government	<u>205,500</u>	<u>205,500</u>	<u>87,094</u>	<u>118,406</u>	42%	<u>155,476</u>	<u>85,798</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	62,444	<u>\$ 62,444</u>		80,982	49,412
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>\$ 1,399,940</u>			<u>\$ 1,337,496</u>	<u>\$ 1,305,926</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 JANUARY 31, 2026 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	7,139	134,877	134,161
Other	940	940	-	940	-
Total revenues	<u>27,742,767</u>	<u>26,900,200</u>	<u>976,728</u>	<u>27,876,928</u>	<u>134,161</u>
Expenditures:					
General Government:					
Direct administrative costs	85,732	85,732	-	85,732	-
Public Safety:					
AEDs	94,871	93,215	1,656	94,871	-
Ambulances	900,000	247,500	652,500	900,000	-
	<u>994,871</u>	<u>340,715</u>	<u>654,156</u>	<u>994,871</u>	<u>-</u>
Human Services:					
Premium pay	2,369,543	2,369,543	-	2,369,543	-
Lead & Copper Program	494,730	494,730	-	494,730	-
	<u>2,864,273</u>	<u>2,864,273</u>	<u>-</u>	<u>2,864,273</u>	<u>-</u>
Cultural and recreation:					
Public access computers	55,340	55,339	-	55,339	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	322,572	23,876,713	134,162
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	(1,415,000)	(1,415,000)	-	(1,415,000)	-
Total other financing sources (uses)	<u>(23,742,551)</u>	<u>(23,742,550)</u>	<u>-</u>	<u>(23,742,550)</u>	<u>1</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (188,409)</u>	322,572	<u>\$ 134,163</u>	<u>\$ 134,163</u>
Fund balance, beginning of year			<u>(188,409)</u>		
Fund balance, end of year			<u>\$ 134,163</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 JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2026</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>January 31, 2025</u>
Revenues:							
Restricted Opioid Revenue	\$ 909,578	\$ 909,578	\$ 1,820,034	\$ 910,456	200%	\$ 2,088,734	\$ 1,803,172
Investment earnings	-	-	153,142	153,142	na	234,357	140,317
Total revenues	<u>909,578</u>	<u>909,578</u>	<u>1,973,176</u>	<u>1,063,598</u>	217%	<u>2,323,091</u>	<u>1,943,489</u>
Expenditures:							
Human Services:							
Social services clinician	63,489	63,489	40,831	22,658	64%	61,990	27,244
The Healing Place	192,720	192,720	115,454	77,266	60%	177,200	27,654
Health Educator	37,041	37,041	11,370	25,671	31%	31,137	18,239
Community Paramedicine	101,294	101,294	7,399	93,895	7%	8,129	-
CRCI	246,375	246,375	67,650	178,725	27%	176,400	98,400
ARROW	243,659	243,659	94,589	149,070	39%	95,645	10,696
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>346,351</u>	<u>563,227</u>	38%	<u>627,501</u>	<u>182,233</u>
Total expenditures	<u>909,578</u>	<u>909,578</u>	<u>346,351</u>	<u>563,227</u>	38%	<u>627,501</u>	<u>182,233</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,626,825	<u>\$ 1,626,825</u>		1,695,590	1,761,256
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>\$ 8,834,764</u>			<u>\$ 7,207,939</u>	<u>\$ 7,273,605</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JANUARY 31, 2026

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 60,028,885	\$ 37,839,170	\$ 97,868,055
Restricted cash	3,834,563	18,597,292	22,431,855
Interest receivable	25,558	8,165	33,723
Receivables and special assessments, net	6,851,212	-	6,851,212
Current portion of lease receivable	209,734	-	209,734
Due from other governmental agencies	235,480	2,468	237,948
Inventories	6,332,606	-	6,332,606
Total current assets	<u>77,518,038</u>	<u>56,447,095</u>	<u>133,965,133</u>
Current Liabilities:			
Accounts payable and other liabilities	514,567	-	514,567
Customer deposits	3,308,851	-	3,308,851
Interest payable	1,716,878	-	1,716,878
Current portion of long-term liabilities	6,588,474	-	6,588,474
Total current liabilities	<u>12,128,770</u>	<u>-</u>	<u>12,128,770</u>
Expendable net position	65,389,268	56,447,095	121,836,363
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>\$ 228,987,580</u>	<u>\$ 56,447,095</u>	<u>\$ 285,434,675</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	<u>Original Budget</u>	<u>Current Budget</u>	<u>January 31, 2026</u>	<u>Variance</u>	<u>% of Budget</u>	<u>June 30, 2025</u>	<u>January 31, 2025</u>
Revenues:							
User charges	\$ 45,412,148	\$ 49,388,101	\$ 35,452,729	\$ (13,935,372)	72%	\$ 52,660,193	\$ 31,840,474
Restricted intergovernmental	-	322,750	233,476	(89,274)	72%	21,823	-
Investment earnings	1,850,000	1,850,000	1,189,574	(660,426)	64%	2,207,788	1,333,711
Other	1,071,796	1,085,904	434,145	(651,759)	40%	1,809,710	1,199,906
Total revenues	<u>48,333,944</u>	<u>52,646,755</u>	<u>37,309,924</u>	<u>(15,336,831)</u>	71%	<u>56,699,514</u>	<u>34,374,091</u>
Expenditures:							
Salaries	9,748,865	9,598,324	5,249,879	4,348,445	55%	8,730,453	4,834,658
Fringe benefits	5,018,382	4,977,230	2,782,482	2,194,748	56%	4,238,469	2,366,016
Operating expenditures	15,328,873	16,273,248	8,544,737	7,728,511	53%	12,029,619	6,797,075
Repairs and maintenance	3,820,487	3,968,581	2,243,330	1,725,251	57%	3,480,826	2,270,282
Capital outlay	3,727,129	4,590,442	1,369,522	3,220,920	30%	9,191,316	3,880,941
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>23,482,042</u>	<u>27,624,786</u>	46%	<u>49,482,121</u>	<u>23,450,644</u>
Revenues over (under) expenditures	(1,008,795)	1,539,927	13,827,882	12,287,955	898%	7,217,393	10,923,447
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	na	9,711,913	9,711,913
Premiums on debt issued	-	-	-	-	na	1,132,012	1,132,012
Payments to escrow agent for refunded bonds	-	-	-	-	na	(10,795,702)	(10,917,394)
Transfer to water capital project fund	(2,500,000)	(12,305,852)	(12,305,852)	-	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	-	100%	887,909	-
Appropriated net positon	3,348,795	8,563,115	-	(8,563,115)	0%	-	-
Total other fin. sources (uses)	<u>1,008,795</u>	<u>(1,539,927)</u>	<u>(10,103,042)</u>	<u>(8,563,115)</u>	656%	<u>(7,046,692)</u>	<u>(2,714,129)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,724,840</u>	<u>\$ 3,724,840</u>		<u>\$ 170,701</u>	<u>\$ 8,209,318</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 JANUARY 31, 2026

	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	457,025	2,115,627	2,115,627
Investment earnings-debt proceeds	-	4,445,826	666,589	5,112,415	5,112,415
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>1,123,614</u>	<u>9,271,988</u>	<u>(10,846,924)</u>
Expenditures:					
Southeast Water Tank - ARPA	3,070,866	613,240	144,700	757,940	2,312,926
NW Plant Treatment Expansion 12MGD	168,321,390	144,077,067	10,761,040	154,838,107	13,483,283
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	270,475	2,466,559	596,788
NWWTP Bell Swamp Transmission Impr.	2,631,250	79,079	49,500	128,579	2,502,671
74-76 Industrial Park Tank	9,963,979	162,209	-	162,209	9,801,770
NWWTP Reservoir	8,785,703	1,815,000	43,925	1,858,925	6,926,778
Southport Merger - Meter Replacement	4,000,000	-	-	-	4,000,000
Total expenditures	<u>199,941,535</u>	<u>149,043,173</u>	<u>11,269,640</u>	<u>160,312,813</u>	<u>39,628,722</u>
Revenues over (under) expenditures	(179,822,623)	(140,894,799)	(10,146,026)	(151,040,825)	28,781,798
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	42,322,066	28,026,228	12,305,852	40,332,080	(1,989,986)
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	(30,177,554)	-	-	-	30,177,554
Appropriated fund balance	1,783,497	-	-	-	(1,783,497)
Total other financing sources (uses)	<u>179,822,623</u>	<u>193,554,591</u>	<u>12,145,852</u>	<u>205,700,443</u>	<u>25,877,820</u>
Revenues and other financing sources over(under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 52,659,792</u>	<u>\$ 1,999,826</u>	<u>\$ 54,659,618</u>	<u>\$ 54,659,618</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JANUARY 31, 2026

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 35,790,199	\$ 64,928,607	\$ 100,718,806
Restricted cash	1,953,956	7,907,548	9,861,504
Interest receivable	14,445	15,666	30,111
Receivables and special assessments, net	5,082,268	-	5,082,268
Due from other governmental agencies	301,612	844,750	1,146,362
Due from other funds	594,077	-	594,077
Inventories	312,684	-	312,684
Total current assets	<u>44,049,241</u>	<u>73,696,571</u>	<u>117,745,812</u>
Current Liabilities:			
Accounts payable and other liabilities	475,238	213,146	688,384
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>12,743,005</u>	<u>807,223</u>	<u>13,550,228</u>
Expendable net position	31,306,236	72,889,348	104,195,584
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>\$ 282,492,959</u>	<u>\$ 72,889,348</u>	<u>\$ 355,382,307</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JANUARY 31, 2026 AND THE YEAR ENDED JUNE 30, 2025
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	January 31, 2026	Variance	% of Budget	June 30, 2025	January 31, 2025
Revenues:							
User charges	\$ 42,623,329	\$ 50,714,507	\$ 31,444,953	\$ (19,269,554)	62%	\$ 55,637,038	\$ 28,339,934
Investment earnings	1,450,000	1,450,000	745,041	(704,959)	51%	1,697,690	1,013,462
Restricted	-	58,178	276,693	218,515	476%	84,733	-
intergovernmental	-	-	-	-	-	-	-
Other	-	16,360	39,215	22,855	240%	3,095,301	2,734,163
Total revenues	<u>44,073,329</u>	<u>52,239,045</u>	<u>32,505,902</u>	<u>(19,733,143)</u>	62%	<u>60,514,762</u>	<u>32,087,559</u>
Expenditures:							
Salaries	6,085,545	6,281,242	3,294,219	2,987,023	52%	4,787,427	2,760,205
Fringe benefits	2,950,978	3,051,544	1,615,175	1,436,369	53%	2,203,087	1,279,792
Operating expenditures	8,138,009	9,609,091	5,136,509	4,472,582	53%	6,944,089	4,128,705
Repairs and maintenance	2,375,981	2,766,549	1,446,359	1,320,190	52%	2,521,659	1,321,531
Capital outlay	10,103,156	11,942,578	4,691,087	7,251,491	39%	8,175,995	3,639,599
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>48,871,498</u>	<u>18,620,536</u>	<u>30,250,962</u>	38%	<u>37,431,867</u>	<u>15,492,510</u>
Revenues over (under) expenditures	(800,834)	3,367,547	13,885,366	10,517,819	412%	23,082,895	16,595,049
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	na	20,143,087	20,143,087
Premiums on bonds issued	-	-	-	-	na	1,796,290	1,796,290
Paments to escrow agent for refunded bonds	-	-	-	-	na	(21,844,298)	(22,119,894)
Transfer to wastewater capital project	(4,719,250)	(20,065,799)	(19,973,487)	92,312	100%	(26,645,468)	(7,815,882)
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 positon	4,013,428	15,191,596	-	(15,191,596)	0%	-	-
Total other fin. sources (uses)	<u>800,834</u>	<u>(3,367,547)</u>	<u>(18,466,831)</u>	<u>(15,099,284)</u>	548%	<u>(23,962,656)</u>	<u>(7,000,363)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,581,465)</u>	<u>\$ (4,581,465)</u>		<u>\$ (879,761)</u>	<u>\$ 9,594,686</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 JANUARY 31, 2026

	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	902,711	2,751,035	679,323
Investment earnings-debt proceeds	81,742	1,267,382	377,853	1,645,235	1,563,493
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>1,931,274</u>	<u>9,490,380</u>	<u>(50,186,754)</u>
Expenditures:					
WBRWWTF Expansion Southport	52,300,543	38,983,044	8,385,935	47,368,979	4,931,564
Ocean Ridge Reclaimed Water Main	172,600	125,050	15,322	140,372	32,228
Navassa WW System Rehabilitation	4,002,818	529,073	177,664	706,737	3,296,081
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	285,634	993,550	2,314,534
NEBRWWTP Expansion '23	4,535,000	2,294,322	9,982	2,304,304	2,230,696
Bolivia By-Pass Force Main	15,235,695	657,653	12,000	669,653	14,566,042
Whiteville Road Force Main	1,052,500	505	130,890	131,395	921,105
NEBRWWTP Transmission South	344,790	130,250	9,143	139,393	205,397
NEBRWWTP Transmission North	1,691,010	859,566	44,304	903,870	787,140
Longwood Road Force Main Sewer	24,646,280	978,310	2,833,030	3,811,340	20,834,940
Southport Merger - Pump Station Rehab	4,935,479	307,685	24,264	331,949	4,603,530
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	33,956	556,096	9,449,790
Transmission Midway Rd to Clemmons MAIRP	15,608,600	89,036	296,599	385,635	15,222,965
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	500,247	561,227	1,739,573
West Bruns. Transm. Clemmons to WRF	114,300	8,858	91,553	100,411	13,889
West Bruns. Reclaimed Water Line	229,300	-	31,458	31,458	197,842
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>12,949,295</u>	<u>60,720,659</u>	<u>97,542,072</u>
Revenues over (under) expenditures	(98,585,597)	(40,212,258)	(11,018,021)	(51,230,279)	47,355,318
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	78,856,582	58,790,789	19,973,486	78,764,275	(92,307)
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	(41,884,879)	-	-	-	41,884,879
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>23,145,164</u>	<u>119,593,303</u>	<u>21,007,706</u>
Revenues and other financing sources over(under) expenditures and other financing uses	\$ -	\$ 56,235,881	\$ 12,127,143	\$ 68,363,024	\$ 68,363,024

Cash and Investments

A Summary of Cash and Investments is presented below as of January 31, 2026. It reports that the County had \$593.4 million of unrestricted cash and investments in all funds, including those accruing for outside agencies that the county performs collections, plus \$37.3 million of restricted cash from debt proceeds, ARP, and Opioid funds. All cash and investments are earning an average yield of 2.71%

**BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JANUARY 31, 2026**

	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>7,614,551</u>			0.00%
Total Checking & Petty Cash				\$ 7,623,901	1%	
Money Markets / Savings						
Truist Money Rate Savings			388,491,674			2.23%
First Bank Money Market			1,397,935			1.00%
First National Bank Money Market			5,000			4.00%
First National Bank ICS Sweep			63,265,156			3.88%
United Bank Money Market			<u>1,912</u>			0.64%
Total Money Markets / Savings				\$ 453,161,678	72%	
Certificates of Deposit / CDARS						
United Bank CDARS	10/9/25	10/8/26	10,974,857			3.65%
First National Bank	1/28/26	4/28/27	11,409,898			3.53%
First National Bank	10/27/25	10/27/26	<u>10,726,081</u>			3.76%
Total Certificates of Deposit / CDARS				\$ 33,110,836	5%	
Other Investments						
First Citizens Laddered Treasuries				\$ 16,458,937	3%	4.25%
NC Capital Management Trust - Government Portfolio				<u>\$ 83,017,452</u>	13%	3.61%
Total Unrestricted Cash and Investments				\$ 593,372,803		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 28,510,777		5%	3.61%
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				\$ 37,344,720		
Grand Total All Cash and Investments				\$ 630,717,523	100%	2.71%
Cash Balances:						
General Fund			\$ 210,708,731			
County Capital Reserve Fund			95,559,554			
School Capital Projects Fund			26,963,108			
Water Fund			63,337,742			
Water Capital Reserve Fund			28,374,019			
Wastewater Fund			35,790,200			
Wastewater Capital Reserve Fund			42,805,451			

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		86,084	-1%	
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	1,110,355		131%

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		28,397,111	0%	
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	174,551,950		99%

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		942,552	15%	
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	5,602,807		80%

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		1,332,597	-22%	
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	9,955,122		45%

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		1,259,239	10%	
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	6,314,398		46%

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		1,057,223	-10%	
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	6,717,651		46%

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		70,634	-4%	
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	2,292,761		83%

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		766,285	3%	
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	7,085,638		59%

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		172,429	-9%	
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	5,408,300		94%

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		198,544	-18%	
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	3,270,090		65%

**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		186,465	-6%	
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	1,270,891		58%

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		1,066,773	5%	
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	7,401,087		58%

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		96,231	9%	
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	658,192		56%

**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		363,548	-10%	
Jan	162,630	189,977	359,796	526,894	402,483		410,439	2%	
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	2,780,576		70%

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		991,492	110%	
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	5,123,462	6,152,835		120%

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		127,131	38%	
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	630,510	764,228		

**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		1,572,746		7%
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	11,518,264		59%

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		443,624		21%
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	3,500,495		45%

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		1,659,821		130%
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	8,048,514	9,798,493		122%

**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		224,361	84%	
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	1,038,541	1,278,274		

**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	66,900	157
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	66,237	1,635

*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	36,078	125
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	35,571	1,266

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

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