

# COUNTY OF BRUNSWICK, VIRGINIA

## CONSOLIDATED BUDGET

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FOR THE FISCAL YEAR ENDING JUNE 30, 2013



# BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

## BOARD OF SUPERVISORS

Welton Tyler	Chairperson
Barbara Jarrett Drummond	Vice-Chairperson
John Cataldo	Member
Bernard L. Jones, Sr.	Member
Denise C. Williams	Member

## COUNTY ADMINISTRATOR

Charlette T. Woolridge

## DIRECTOR OF FINANCE

Keli H. Reekes

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## ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL TAXATION AND LOCAL TAX RATES

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2011</u>	<u>Estimated 2012</u>
Real Estate	\$ 1,269,467,700	\$ 1,272,000,000
Mobile Homes	11,204,130	6,000,000
Personal Property	102,328,300	100,000,000
Machinery and Tools	13,964,740	8,500,000
Merchants Capital	10,930,340	10,000,000
Public Service Corporations	55,872,995	50,000,000
Total Assessed Values	<u>\$ 1,463,768,205</u>	<u>\$ 1,446,500,000</u>

## TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2011</u>	<u>2012</u>
Real Estate	\$ 0.39	\$ 0.47
Mobile Homes	0.39	0.47
Personal Property	3.40	3.60
Machinery and Tools	3.40	3.40
Merchants Capital	1.20	1.20

## **BUDGET COMMENTARY**

**COUNTY OF BRUNSWICK, VIRGINIA  
BUDGET COMMENTARY**

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**To the Citizens of Brunswick County  
County of Brunswick, Virginia**

As management of the County of Brunswick, Virginia we offer readers this commentary for the Brunswick County Consolidated Budget for the fiscal year beginning July 1, 2012. The purpose of this document is to provide useful, concise information about Brunswick County's financial plans and operations to its residents, elected officials, and interested parties.

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The FY13 Brunswick County Consolidated Budget was adopted on June 27, 2012. The budget includes:

- A 3% salary increase for all full-time employees of internal county departments, Constitutional Officers, and Social Services.
- Tax rate increases are as follows (per \$100 assessed valuation):

	<u>Tax Year</u>		<u>Difference</u>
	<u>2011</u>	<u>2012</u>	
Real Estate	\$0.39	\$0.47	\$0.08
Mobile Homes	0.39	0.47	0.08
Personal Property	3.40	3.60	0.20
Machinery & Tools	3.40	3.40	0.00
Merchants Capital	1.20	1.20	0.00

In recent years, Brunswick County has experienced reductions in state and federal aid, as well as a decline in local revenue. Specifically, landfill host fee revenues have steadily decreased over time. Brunswick County received over \$2.2 million in host fee revenues in 2005. For the fiscal year beginning July 1, 2012, Brunswick County included only \$200,000 in host fee revenues in its budget.

The General Fund provides for deficit spending in the amount of \$1,639,654 (which includes \$1.1 million allocated to the Meherrin River Regional Jail's Mecklenburg Facility) and is balanced by the use of the General Fund balance reserves.

The General Capital Projects Fund provides for deficit spending in the amount of \$929,909 and is balanced by the use of the General Capital Projects Fund balance reserves.

The FY13 Consolidated Budget provides for a \$4,592,672 General Fund contribution to the School Operating Budget. Additional local funding for schools includes: \$438,771 for the School Debt Service Fund, \$322,023 for the School Construction Debt Service Fund, and \$76,000 for the School Capital Projects Fund.

A copy of the detailed statement of contemplated expenditures is available upon request in the Brunswick County Finance Department.

Please do not hesitate to contact the Finance Director with any questions at (434) 848-6896.

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AT JUNE 30, 2011**

Statement of Net Assets  
June 30, 2011

	Primary Government		Component Units	
	Governmental Activities	School Board	IDA	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,697,641	\$ 854,619	\$	2,689,669
Receivables (net of allowance for uncollectibles):				
Taxes receivable	381,971	-		-
Accounts receivable	233,861	59,715		45,670
Due from component units	500,000	-		-
Due from other governmental units	1,006,630	1,588,455		248,700
Inventories	3,408	-		-
Prepaid expenses	80	-		8,575
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	-	-		225,178
Investments (in custody of others)	945,212	-		-
Other assets:				
Unamortized bond issue costs	43,289	-		-
Land and improvements held for sale	-	-		2,735,340
Investment in industrial assets	-	-		2,660,512
Leases receivable	-	-		802,019
Notes receivable	-	-		5,637
Escrow accounts	-	-		12,602
Capital assets (net of accumulated depreciation):				
Land	717,374	25,822		92,242
Buildings and improvements	12,433,723	5,423,806		687,843
Machinery, equipment, and vehicles	773,995	1,467,257		10,820
Intangibles	208,340	-		-
Construction in progress	983,205	14,835		-
Total assets	\$ 31,928,729	\$ 9,434,509	\$	10,224,807
<b>LIABILITIES</b>				
Accounts payable	\$ 595,574	\$ 314,475	\$	-
Accrued liabilities	-	1,971,960		349
Accrued interest payable	492,648	-		-
Due to primary government	-	-		500,000
Unearned revenue	-	-		70,505
Long-term liabilities:				
Due within one year	945,965	55,739		211,315
Due in more than one year	11,258,405	630,408		1,499,114
Total liabilities	\$ 13,292,592	\$ 2,972,582	\$	2,281,283
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	\$ 5,137,006	\$ 6,931,720	\$	326,191
Restricted for:				
Anti-litter	322	-		-
Law library	20,539	-		-
Drug enforcement	269,999	-		-
Courthouse maintenance	181,266	-		-
Courthouse security	152,004	-		-
Home incarceration	21,973	-		-
CSA administration	18,939	-		-
Unrestricted (deficit)	12,834,089	(469,793)		7,617,333
Total net assets	\$ 18,636,137	\$ 6,461,927	\$	7,943,524

**TREASURER'S TRIAL BALANCE**

**AT MAY 31, 2012**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
TREASURER'S ACCOUNTABILITY FUND						
*ASSETS*						
100-0101	Cash in Office - Treasurer	1,000.00	1,000.00			1,000.00
100-0104	Petty Cash - School Board	500.00	500.00			500.00
100-0108	Warrants Payable - Schools/PR					
100-0109	Bad Check Holding Account	3,881.76	4,321.79	984.34	154.78-	5,151.35
100-0111	Cash in Banks - Bank of America	30,453.20	1,499.92			1,499.92
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck	5,127,436.28	5,231,665.55	3,795.95		5,235,461.50
100-0120	Cash in Banks - FCB-Special Welfa					
100-0121	Cash in Banks - First Citizens Ba	118,854.86	34,945.03-	2,908,484.55	3,010,764.46-	137,224.94-
100-0122	Cash in Banks -1st Citizens-Payro					
100-0123	Cash in Banks-1st Cit-Drug Escrow					
100-0124	Cash in Banks-1st Cit-HIP Acct					
100-0125	First Citizens Bank - CC Airport	2,083.94	1,462.23	282.78		1,745.01
100-0126	Investments-1st Citizens-LL					
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,543.67	3,548.23	.57		3,548.80
100-0129	Investments - CITIZENS BK & TRUST	4,756,342.46	4,880,042.53			4,880,042.53
100-0130	Investments - BENCHMARK BANK	1,932,314.90	1,973,793.39	13,687.12		1,987,480.51
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - CITIZENS COMM BK	2,631,063.85	2,154,338.08	1,465.10	500,000.00-	1,655,803.18
100-0135	Investments - FCB-SWELFARE	43,814.70	21,907.35			21,907.35
	*ASSETS*	14,651,289.62	14,239,134.04	2,928,700.41	3,510,919.24-	13,656,915.21
	TOTAL ASSETS	14,651,289.62	14,239,134.04	2,928,700.41	3,510,919.24-	13,656,915.21
*LIABILITIES*						
200-0001	ACCRUED NET WAGES					
	*LIABILITIES*					
	TOTAL LIABILITIES					
*FUND EQUITY*						
*999 FUND*						
300-0001	General Fund	9,859,310.53-	10,352,752.61-	1,278,413.73	767,587.61-	9,841,926.49-
300-0100	Anti-Litter Fund	591.56-	6,012.26-	1,571.25		4,441.01-
300-0103	DMV Select Fund/COR-TREAS	8,733.80-	13,667.29-	1,117.08	1,943.30-	14,493.51-
300-0104	Social Services Fund	129,974.90		167,887.08	167,887.08-	
300-0105	Comprehensive Services Act Fund	4,096.95	13,583.33-	42,950.24	50,780.47-	21,413.56-
300-0202	School Fund	602,193.35-	500.00-	1,708,880.75	1,708,880.75-	500.00-
300-0205	Law Library Fund	20,315.87-	20,784.71-		161.20-	20,945.91-
300-0211	Drug Task Force Fund	273,486.85-	178,431.76-	2,587.21	11,122.27-	186,966.82-
300-0213	Courthouse Maintenance Fund	179,673.12-	156,867.65-	1,700.48	2,552.22-	157,719.39-
300-0214	Courthouse Security Fund	136,805.55-	203,504.37-	7,187.42	12,772.91-	209,089.86-
300-0215	Home Incarceration Prg Fund	22,377.86-	34,731.49-	767.78	1,590.00-	35,553.71-
300-0216	School Cafeteria Fund - BSHS	211,515.30-	218,256.24-	85,428.08	101,766.64-	234,594.80-



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0252	School Cafeteria Fund - RJHS					
300-0253	School Cafeteria Fund - MPES					
300-0254	School Cafeteria Fund - ROES/SES					
300-0255	School Cafeteria Fund - SES					
300-0256	School Cafeteria Fund - TES					
300-0257	SUMMER SCHOOL CAFETERIA FUND					
300-0301	School Capital Projects Fund	40,910.57-	21,566.77	1,418.00	19,526.17-	3,458.60
300-0302	Sch QZAB CP Fund			4,065.49		4,065.49
300-0304	CP Fund - SCH CONST DEBT SERVICE	1,541,888.36-	1,315,765.95-			1,315,765.95-
300-0350	Consolidated Gen CP Fund	1,923,011.41-	1,600,932.66-	62,229.27	792.48-	1,539,495.87-
300-0402	School Debt Service Fund			36,960.43	36,960.43-	
300-0504	Airport Fund	14,381.57		3,388.87	3,388.87-	
300-0733	Special Welfare Fund	46,034.46-	26,829.78-	266.12		26,563.66-
300-0734	Undistributed Local Sales Tax Fun	120,100.82	68,475.28-	137,570.02	69,094.74-	
300-0735	Escrow Deposit Fund	22,754.50-	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund					
	*FUND EQUITY*	14,621,048.85-	14,212,283.11-	3,544,389.30	2,956,807.14-	13,624,700.95-
	TOTAL PRIOR YR FUND BALANCE	14,621,048.85-	14,212,283.11-	3,544,389.30	2,956,807.14-	13,624,700.95-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		14,212,283.11-	3,544,389.30	2,956,807.14-	13,624,700.95-
400-0000	*OTHER ACCOUNTS*					
400-0101	Treasurer's Deferred Acct-Maitlan	279.92-	279.92-			279.92-
400-0102	Cash (Short) Over	827.38-	837.38-			837.38-
400-0105	Overpayments	9,452.94-	9,491.69-	177.43	177.43-	9,491.69-
400-0110	Prepaid Taxes - RE 2011	18,330.30-	15,038.53-		4,669.97-	19,708.50-
400-0111	Prepaid Taxes - PP 2011	914.51-	672.51-		633.27-	1,305.78-
400-0115	Atty Fees - Delinquent RE	150.00-	150.00-			150.00-
400-0120	CVA - Current Debit Account					
400-0121	CVA - Unclaimed Property					
400-0122	CVA - Current Credit Account					
400-0123	CVA - Building Surcharge Account	285.72-	380.90-		60.09-	440.99-
	*OTHER ACCOUNTS*	30,240.77-	26,850.93-	177.43	5,540.76-	32,214.26-
		30,240.77-	26,850.93-	177.43	5,540.76-	32,214.26-
	*UNCOLLECTED COUNTY TAXES*					
	*REAL ESTATE TAXES*					
601-0080	Real Estate Taxes - 1980	3.50	3.50			3.50
601-0081	Real Estate Taxes - 1981	4.05	4.05			4.05
601-0082	Real Estate Taxes - 1982	7.56	7.56			7.56
601-0083	Real Estate Taxes - 1983	9.87	9.87			9.87
601-0084	Real Estate Taxes - 1984	9.87	9.87			9.87

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
601-0085	Real Estate Taxes - 1985	9.66	9.66			9.66
601-0086	Real Estate Taxes - 1986	13.34	13.34			13.34
601-0087	Real Estate Taxes - 1987	15.41	15.41			15.41
601-0088	Real Estate Taxes - 1988	16.33	16.33			16.33
601-0089	Real Estate Taxes - 1989	16.33	16.33			16.33
601-0090	Real Estate Taxes - 1990	16.33	16.33			16.33
601-0091	Real Estate Taxes - 1991	16.33	16.33			16.33
601-0092	Real Estate Taxes - 1992	16.33	16.33			16.33
601-0093	Real Estate Taxes - 1993	24.14	24.14			24.14
601-0094	Real Estate Taxes - 1994	42.78	42.78			42.78
601-0095	Real Estate Taxes - 1995	61.69	61.69			61.69
601-0096	Real Estate Taxes - 1996	83.26	83.26			83.26
601-0097	Real Estate Taxes - 1997	91.52	91.52			91.52
601-0098	Real Estate Taxes - 1998	171.58	171.58			171.58
601-0099	Real Estate Taxes - 1999	550.42	550.42			550.42
601-1999	Reserve - Real Estate Taxes	3,717.27-	3,717.27-			3,717.27-
601-2000	Real Estate Taxes - 2000	539.20	539.20			539.20
601-2001	Real Estate Taxes - 2001	652.18	652.18			652.18
601-2002	Real Estate Taxes - 2002	1,350.59	1,350.59			1,350.59
601-2003	Real Estate Taxes - 2003	1,467.11	1,467.11			1,467.11
601-2004	Real Estate Taxes - 2004	3,118.80	2,725.38			2,725.38
601-2005	Real Estate Taxes - 2005	5,083.66	3,652.51		99.16-	3,553.35
601-2006	REAL ESTATE TAXES - 2006	9,633.11	7,107.85		365.88-	6,741.97
601-2007	Real Estate Taxes - 2007	17,858.61	11,863.98		774.92-	11,089.06
601-2008	Real Estate Taxes - 2008	28,908.80	18,432.23		1,119.48-	17,312.75
601-2009	Real Estate Taxes - 2009	54,309.77	33,587.65		2,279.81-	31,307.84
601-2010	Real Estate Taxes - 2010	119,456.96	60,969.34		2,775.72-	58,193.62
601-2011	Real Estate Taxes - 2011		150,853.02		16,139.57-	134,713.45
601-9999	RESERVE - Real Estate Taxes	239,841.82-	290,664.07-	23,554.54		267,109.53-
	*REAL ESTATE TAXES*			23,554.54	23,554.54-	
*PERSONAL PROPERTY TAXES*						
602-0091	Personal Property Taxes - 1991					
602-0092	Personal Property Taxes - 1992					
602-0093	Personal Property Taxes - 1993					
602-0094	Personal Property Taxes - 1994					
602-0095	Personal Property Taxes - 1995					
602-0096	Personal Property Taxes - 1996					
602-0097	Personal Property Taxes - 1997					
602-0098	Personal Property Taxes - 1998					
602-0099	Personal Property Taxes - 1999			189.05	189.05-	
602-1999	Reserve - Personal Property Taxes			189.05	189.05-	
602-2000	Personal Property Taxes - 2000					
602-2001	Personal Property Taxes - 2001					
602-2002	Personal Property Taxes - 2002					
602-2003	Personal Property Taxes - 2003					
602-2004	Personal Property Taxes - 2004					
602-2005	Personal Property Taxes - 2005	28,308.40	27,686.38			27,686.38

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
602-2006	Personal Property Taxes - 2006	19,575.84	19,480.73		29.07-	19,451.66
602-2007	Personal Property Taxes - 2007	35,556.23	33,891.80		93.14-	33,798.66
602-2008	Personal Property Taxes - 2008	43,902.92	40,521.11		230.33-	40,290.78
602-2009	Personal Property Taxes - 2009	41,221.64	36,937.47		1,398.39-	35,539.08
602-2010	Personal Property Taxes - 2010	85,947.15	55,344.04		2,806.06-	52,537.98
602-2011	Personal Property Taxes - 2011		106,236.43	37.32	12,115.75-	94,158.00
602-9999	RESERVE - Personal Property Taxes	254,512.18-	320,097.96-	16,672.74	37.32-	303,462.54-
	*PERSONAL PROPERTY TAXES*			17,088.16	17,088.16-	
	*PUBLIC SERVICE CORP TAXES*					
603-2003	PSC Taxes - 2003					
603-2004	PSC TAXES - 2004					
603-2005	PSC TAXES - 2005					
603-2006	PSC TAXES - 2006					
603-2007	PSC TAXES - 2007					
603-2008	PSC TAXES - 2008					
603-2009	PSC TAXES - 2009					
603-2010	PSC Taxes - 2010					
603-2011	PSC TAXES - 2011					
603-9999	RESERVE - PSC TAXES					
	*PUBLIC SERVICE CORP TAXES*					
	*PPTRA POSSIBLE C/W REIMB*					
620-2006	2006 AVAILABLE PTR STATE FUNDS	1,319,097.11	1,319,097.11			1,319,097.11
620-2007	2007 AVAILABLE PTR STATE FUNDS	1,341,291.46	1,341,200.20			1,341,200.20
620-2008	2008 AVAILABLE PTR STATE FUNDS	1,354,914.42	1,354,914.42			1,354,914.42
620-2009	2009 AVAILABLE PTR STATE FUNDS	1,349,991.87	1,350,005.34			1,350,005.34
620-2010	2010 AVAILABLE PTR STATE FUNDS	1,362,238.32	1,360,902.57		461.91-	1,360,440.66
620-2011	2011 AVAILABLE PTR STATE FUNDS		1,366,267.28		785.04-	1,365,482.24
620-9999	RESERVE PPTRA-POSSIBLE REIMB	6,727,533.18-	8,092,386.92-	1,246.95		8,091,139.97-
	*PPTRA POSSIBLE C/W REIMB*			1,246.95	1,246.95-	
	*REQUEST C/W REIMB PPTRA*					
630-2003	REQUEST C/W REIMB 2003					
630-2004	REQUEST C/W REIMB 2004					
630-2005	REQUEST C/W REIMB 2005					
630-2006	2006 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2007	2007 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2008	2008 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2009	2009 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2010	2010 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2011	2011 APPLIED PTR STATE FUNDS		1,287,949.07-		67,786.80-	1,355,735.87-
630-9999	REQUEST C/W REIMB RESERVE	6,778,679.35	8,066,628.42	67,786.80		8,134,415.22
	*REQUEST C/W REIMB PPTRA*			67,786.80	67,786.80-	
				109,676.45	109,676.45-	
	*UNCOLLECTED STATE TAXES*					

7/04/2012  
FUND #-999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2012

PAGE 5  
TIME 15:27

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	*STATE INCOME TAXES*					
701-1999	Reserve - State Income	1,709.41-	1,617.00-	13,700.50	12,814.13-	730.63-
701-2006	STATE INCOME - 2006					
701-2007	STATE INCOME - 2007					
701-2008	STATE INCOME - 2008					
701-2009	STATE INCOME - 2009					
701-2010	STATE INCOME - 2010	1,709.41				
701-2011	STATE INCOME - 2011		1,617.00	12,814.13	13,700.50-	730.63
	*STATE INCOME TAXES*			26,514.63	26,514.63-	
	*ESTIMATED INCOME TAXES*					
702-1999	Reserve - Estimated Income			8,301.00	8,301.00-	
702-2007	Estimated Income - 2007					
702-2008	Estimated Income - 2008					
702-2009	ESTIMATED INCOME - 2009					
702-2010	Estimated Income - 2010					
702-2011	Estimated Income - 2011					
702-2012	ESTIMATED INCOME - 2012			8,301.00	8,301.00-	
	*ESTIMATED INCOME TAXES*			16,602.00	16,602.00-	
				43,116.63	43,116.63-	
	*LONG TERM DEBT*					
800-1000	Literary Fund Loans - Schools					
800-1001	SNAP Program - Schools-Craddock/T	457,943.00-	457,943.00-			457,943.00-
800-1002	VPSA G.O. SCH BND LOAN/PH II	979,560.00-	979,560.00-			979,560.00-
800-1003	LEASE REV BNDS/CTHSE LOAN	1,926,100.00-	1,926,100.00-			1,926,100.00-
800-1004	LEASE REV BNDS/SCH VRS	395,200.00-	395,200.00-			395,200.00-
800-1005	QZAB BOND #1/SCH LOAN	455,168.00-	455,168.00-			455,168.00-
800-1006	QZAB BOND #2/SCH LOAN	858,711.10-	858,711.10-			858,711.10-
800-1007	LEASE REV BNDS/SCH #85 PH III					
800-1008	LEASE REV BNDS/SCH #86 Ph III	133,000.00-	133,000.00-			133,000.00-
800-1009	VPSA-PERM FINANCE-PH III-SCHOOLS	5,023,556.00-	5,023,556.00-			5,023,556.00-
800-1020	Jail Bonds Payable					
800-1999	Reserve - Future Debt Requirement	10,229,238.10	10,229,238.10			10,229,238.10
	*LONG TERM DEBT*					

## **INCOME ESTIMATES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<b>GENERAL FUND:</b>					
<u>Revenue From Local Sources:</u>					
<u>1100 Property Taxes:</u>					
110101 Current Taxes--Real Estate	\$ 4,750,000	\$ 4,821,982	\$ 4,755,000	\$ 5,780,000	\$ 1,025,000
110102 Delinquent Taxes	70,000	81,742	70,000	70,000	-
110201 Current Taxes--Public Service Corporations	167,700	200,692	195,000	210,000	15,000
110301 Current Taxes--Personal Property	2,032,565	2,038,793	1,912,265	2,134,700	222,435
110302 Delinquent Taxes	30,000	24,718	30,000	29,000	(1,000)
110303 Current Taxes--Mobile Homes	39,000	40,420	40,000	20,000	(20,000)
110304 Delinquent Taxes	1,000	2,243	1,000	1,000	-
110402 Current Taxes--Machinery and Tools	417,000	502,647	417,000	283,000	(134,000)
110501 Current Taxes--Merchant's Capital	117,000	124,419	117,000	117,000	-
110601 Penalties	90,000	107,245	90,000	90,000	-
110602 Interest on Taxes	45,000	50,138	45,000	45,000	-
<u>1200 Other Local Taxes:</u>					
120101 Local Sales and Use Taxes	\$ 610,000	\$ 648,498	\$ 630,000	\$ 630,000	\$ -
120201 Consumer Utility Taxes	250,000	256,984	255,000	255,000	-
120301 Utility Consumption Taxes	45,000	46,709	45,000	45,000	-
120401 Utility Franchise Tax	15,000	34,549	25,000	25,000	-
120501 Motor Vehicle Licenses	342,000	340,734	342,000	346,000	4,000
120601 Bank Stock Taxes	20,000	18,687	15,000	15,000	-
120701 Recordation Tax on Deeds/Wills	65,000	63,596	65,000	65,000	-
120801 Transient Lodging	-	3,174	7,500	15,000	7,500
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>					
130101 Animal Licenses	\$ 18,000	\$ 17,224	\$ 27,000	\$ 27,000	\$ -
130305 Transfer Fees	800	608	800	600	(200)
130308 Building and Related Permits	50,000	52,985	50,000	50,000	-
130309 Zoning Permits	6,000	5,560	6,000	6,000	-
<u>1400 Fines and Forfeitures:</u>					
140101 Court Fines and Forfeitures	\$ 400,000	\$ 635,918	\$ 400,000	\$ 750,000	\$ 350,000
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 100,000	\$ 202,228	\$ 125,000	\$ 125,000	\$ -
150201 Rental of General Property	22,600	22,600	22,600	22,600	-
<u>1600 Charges for Services:</u>					
160103 Sheriff's Fees	\$ 1,000	\$ 990	\$ 1,000	\$ 1,000	\$ -
160107 Jail Admission Fees	3,000	5,178	5,000	5,000	-
160201 Commonwealth's Attorney Fees	1,000	1,467	1,000	1,000	-
160202 Courthouse Security Fees	120,000	161,947	130,000	150,000	20,000
160504 Charges for Correction and Detention	20,000	30,666	20,000	-	(20,000)
160505 Charges for Home Incarceration	15,000	15,110	15,000	-	(15,000)
160602 Charges for Animal Control	100	120	100	100	-
160802 Recycling Revenues	10,000	52,723	20,000	40,000	20,000
160805 Waste Container Charge	140,000	113,437	140,000	115,000	(25,000)
160806 Landfill Fees	1,000,000	463,068	300,000	200,000	(100,000)
161601 Sale of Maps and Ordinances	2,000	1,799	1,500	1,500	-
161999 OTB Fees	25,000	26,625	27,000	25,000	(2,000)
<u>1800 Miscellaneous Revenue:</u>					
180301 Exp Refunds	\$ -	\$ 3,061	\$ -	\$ -	\$ -
180401 Administration Fee	-	-	10,000	10,000	-
189909 Miscellaneous	5,000	20,018	5,000	5,000	-
190201 Exp Refunds - Town Tax Bills	1,800	1,901	2,000	2,000	-
190204 Recovered Costs - BWMF	170,000	140,397	150,000	135,000	(15,000)
190204 Recovered Cost - School (SRO)	94,571	94,571	94,571	96,435	1,864
Total Revenue from Local Sources	\$ 11,312,136	\$ 11,478,171	\$ 10,610,336	\$ 11,943,935	\$ 1,333,599

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<u>Revenue from the Commonwealth:</u>					
<u>2100 Payments in lieu of Taxes:</u>					
210101 Service Charges	\$ 100,000	\$ 107,960	\$ -	\$ -	\$ -
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 35,000	\$ 44,662	45,000	\$ 45,000	\$ -
220106 Grantor's Tax-Additional	15,000	14,250	15,000	15,000	-
220108 Rolling Stock Tax	9,000	8,902	9,000	8,500	(500)
220110 Auto Rental Tax	-	321	-	-	-
220111 Recordation Tax	22,000	25,530	22,000	22,000	-
220112 Cost Allocation Plan	25,000	37,432	25,000	30,000	5,000
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	435,000	436,195	435,000	435,000	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 300,000	\$ 300,312	\$ 300,000	\$ 310,000	\$ 10,000
230201 Sheriff	1,394,000	1,401,306	1,390,000	950,000	(440,000)
230301 Commissioner of the Revenue	80,000	80,628	80,000	86,000	6,000
230401 Treasurer	78,000	79,635	78,000	78,000	-
230601 Registrar/Electoral Board	40,000	38,385	42,000	36,000	(6,000)
230701 Clerk of the Circuit Court	180,000	198,778	196,000	196,000	-
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 14,000	\$ 15,827	14,000	\$ 16,000	\$ 2,000
240403 Wireless E911	70,000	78,793	70,000	70,000	-
240407 Litter Control Grant	6,344	6,901	7,000	7,000	-
240412 Fire Program Funds	43,000	47,833	45,704	48,000	2,296
240415 Assistance for Adult Confinement	114,000	122,664	114,000	-	(114,000)
240416 DUI DMV Smart & Safe	15,000	12,249	18,000	-	(18,000)
240417 Record Grant - Circuit Court	-	-	-	-	-
240418 Community Services Grant-DARE	-	-	-	-	-
240419 Victim's Assistance Grant	50,000	55,799	53,000	55,000	2,000
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	-	3,006	-	2,000	2,000
Total Revenue from the Commonwealth	\$ 4,386,079	\$ 4,478,104	\$ 4,319,439	\$ 3,770,235	\$ (549,204)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330109 Homeland Security Grant	\$ -	\$ 50,000	\$ -	\$ -	\$ -
330421 Other Federal Grants	-	1,877	-	-	-
Total Revenue from the Federal Government	\$ -	\$ 51,877	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410503 Transfer from Capital Projects Fund/Asset Forfeiture	\$ 25,001	\$ 209	\$ 25,001	\$ 25,000	\$ (1)
<b>TOTAL - GENERAL FUND</b>	<b>\$ 15,723,216</b>	<b>\$ 16,008,361</b>	<b>\$ 14,954,776</b>	<b>\$ 15,739,170</b>	<b>\$ 784,394</b>
<b>LAW LIBRARY FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 40	\$ -	\$ -	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,850	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL - LAW LIBRARY FUND</b>	<b>\$ 2,000</b>	<b>\$ 1,890</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<u>LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of Airport Facilities	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,000	\$ -
189999 Sale of Aviation Fuel	16,200	16,538	16,200	16,200	-
<u>1900 Recovered Costs:</u>					
190201 Shared Costs--Town of Lawrenceville	\$ 17,185	\$ 14,435	\$ 16,885	\$ 16,885	\$ -
Total Revenue from Local Sources	\$ 35,385	\$ 33,973	\$ 35,085	\$ 35,085	\$ -
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 34,369	\$ 15,107	\$ 34,669	\$ 34,669	\$ -
410503 Transfer from General Capital Projects Fund	-	-	-	-	-
<b>TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND</b>	<b>\$ 69,754</b>	<b>\$ 49,080</b>	<b>\$ 69,754</b>	<b>\$ 69,754</b>	<b>\$ -</b>
<u>VPA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 2,211	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 741,144	\$ 625,577	\$ 700,563	\$ 693,016	\$ (7,547)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,111,868	\$ 1,046,398	\$ 1,008,311	\$ 1,057,074	\$ 48,763
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer From General Fund	\$ 322,052	\$ 308,309	\$ 323,484	\$ 359,309	\$ 35,825
<b>TOTAL - VPA FUND</b>	<b>\$ 2,175,064</b>	<b>\$ 1,982,495</b>	<b>\$ 2,032,358</b>	<b>\$ 2,109,399</b>	<b>\$ 77,041</b>
<u>CSA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 4,000	\$ 24,901	\$ 4,000	\$ 4,000	\$ -



**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2013

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 617,560	\$ 343,549	\$ 617,560	\$ 617,560	\$ -
240499 Family Preservation Assistance	1,550	1,653	1,550	1,550	-
Total Revenue from the Commonwealth	\$ 619,110	\$ 345,202	\$ 619,110	\$ 619,110	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 12,200	\$ 13,049	\$ 12,200	\$ 12,200	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer From General Fund	\$ 293,050	\$ 124,157	\$ 253,050	\$ 253,050	\$ -
<b>TOTAL - CSA FUND</b>	<b>\$ 928,360</b>	<b>\$ 507,309</b>	<b>\$ 888,360</b>	<b>\$ 888,360</b>	<b>\$ -</b>
<u>DMV FUND:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 15,500	\$ 19,178	\$ 15,500	\$ 19,500	\$ 4,000
<u>SCHOOL FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ 26,117	\$ -	\$ -	\$ -
<u>1600 Charges for Services:</u>					
161207 Special Fees from Pupils	\$ -	\$ 3,360	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 134,000	\$ 343,957	\$ 289,000	\$ 267,000	\$ (22,000)
189999 E-Rate	-	248,421	-	-	-
Total Revenue from Local Sources	\$ 134,000	\$ 621,855	\$ 289,000	\$ 267,000	\$ (22,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,774,536	\$ 13,372,057	\$ 13,527,485	\$ 14,303,243	\$ 775,758
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 2,370,314	\$ 4,501,617	\$ 2,876,759	\$ 2,876,759	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,592,672	\$ 4,660,215	\$ 4,592,672	\$ 4,592,672	\$ -
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 20,871,522</b>	<b>\$ 23,155,744</b>	<b>\$ 21,285,916</b>	<b>\$ 22,039,674</b>	<b>\$ 753,758</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2013

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012 Estimated Income	Year Ending June 30, 2013	
	Estimated	Realized		Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 222,205	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 80,000	\$ 214	\$ 80,000	\$ -	\$ (80,000)
Total Revenue from Local Sources	\$ 464,200	\$ 222,419	\$ 464,200	\$ 384,200	\$ (80,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 12,533	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 1,002,932	\$ 820,000	\$ 820,000	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 1,297,640</b>	<b>\$ 1,237,884</b>	<b>\$ 1,297,640</b>	<b>\$ 1,217,640</b>	<b>\$ (80,000)</b>
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 2,000	\$ -	\$ -	\$ -
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 17,000	\$ 33,671	\$ 17,000	\$ 29,000	\$ 12,000
<b>TOTAL - COURTHOUSE MAINTENANCE FUND</b>	<b>\$ 17,000</b>	<b>\$ 35,671</b>	<b>\$ 17,000</b>	<b>\$ 29,000</b>	<b>\$ 12,000</b>
<b><u>DRUG TASK FORCE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 500	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 2,096	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 60,000	\$ 51,618	\$ 35,000	\$ 50,000	\$ 15,000
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ 10,000	\$ 83,375	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 70,000</b>	<b>\$ 137,589</b>	<b>\$ 35,000</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2013

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
150101 Interest on Bank Deposits	\$ 30,000	\$ 28,000	\$ 30,000	\$ 10,000	\$ (20,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ -	\$ -	\$ 458,375	\$ 383,375	\$ (75,000)
240499 National Scenic Byways Grant	-	-	-	603,794	603,794
240499 Wireless E911 Grant	150,000	-	150,000	5,000	(145,000)
240499 Virginia Department of Aviation	-	-	3,600	-	(3,600)
240499 Other Grants/Network Systems	27,525	-	-	-	-
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ 600,000	\$ 122,949	\$ 882,686	\$ 770,617	\$ (112,069)
330199 CDBG - Urgent Needs	98,000	86,150	-	-	-
330199 CDBG - Housing Production	551,325	-	477,360	431,275	(46,085)
330199 SHSG - LINX Regional Law Enf	-	660,547	-	-	-
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 459,548	\$ 54,315	\$ -	\$ 1,340,000	\$ 1,340,000
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 1,916,398</b>	<b>\$ 951,961</b>	<b>\$ 2,002,021</b>	<b>\$ 3,544,061</b>	<b>\$ 1,542,040</b>
<b><u>SCHOOL CAPITAL PROJECTS FUND:</u></b>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
4105 01 Transfer from General Fund	\$ -	\$ 48,311	\$ -	\$ -	\$ -
4105 03 Transfer from Gen Cap Proj Fund	321,000	263,632	76,000	76,000	-
<b>TOTAL - SCHOOL CAPITAL PROJECTS FUND</b>	<b>\$ 321,000</b>	<b>\$ 311,943</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 9,061	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
410501 Transfer from General Fund	\$ 367,487	\$ 367,487	\$ 363,095	\$ 438,771	\$ 75,676
410503 Interest Reimbursement - VPSA QZAB	-	-	-	65,025	65,025
<b>TOTAL - SCHOOL DEBT SERVICE FUND</b>	<b>\$ 367,487</b>	<b>\$ 376,548</b>	<b>\$ 363,095</b>	<b>\$ 503,796</b>	<b>\$ 140,701</b>
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 20,000	\$ 45,039	\$ 20,000	\$ 10,000	\$ (10,000)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer From General Fund	\$ 459,460	\$ 459,460	\$ 459,306	\$ 322,023	\$ (137,283)
<b>TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE</b>	<b>\$ 479,460</b>	<b>\$ 504,499</b>	<b>\$ 479,306</b>	<b>\$ 332,023</b>	<b>\$ (147,283)</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2013*

Fund, Source & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2012
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 44,254,401	\$ 45,278,152	\$ 43,518,726	\$ 46,630,377	\$ 3,111,651
<b>LESS INTERFUND TRANSFERS</b>	\$ 6,874,639	\$ 6,301,202	6,127,277	\$ 7,441,494	\$ 1,314,217
<b>TOTAL INCOME</b>	\$ <u>37,379,762</u>	\$ <u>38,976,950</u>	\$ <u>37,391,449</u>	\$ <u>39,188,883</u>	\$ <u>1,797,434</u>
<b><u>FUND BALANCES - JULY 1:</u></b>					
General	\$ 9,800,000	\$ 10,963,997	\$ 9,800,000	\$ 9,000,000	\$ (800,000)
Law Library	18,000	19,577	20,000	20,000	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	-	16,814	15,000	15,000	-
DMV Fund	10,700	9,791	10,000	10,000	-
School	500	500	500	500	-
School Cafeteria	127,000	167,871	168,000	168,000	-
Courthouse Maintenance	152,000	177,251	177,000	150,000	(27,000)
Drug Task Force	145,000	213,303	225,000	170,000	(55,000)
General Capital Projects	3,000,000	3,324,787	2,200,000	1,420,000	(780,000)
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	2,100,000	2,247,207	1,530,000	1,325,000	(205,000)
<b>TOTAL FUND BALANCES - JULY 1</b>	\$ <u>15,353,200</u>	\$ <u>17,141,098</u>	\$ <u>14,145,500</u>	\$ <u>12,278,500</u>	\$ <u>(1,867,000)</u>
<b>CASH RESOURCES</b>	\$ <u>52,732,962</u>	\$ <u>56,118,048</u>	\$ <u>51,536,949</u>	\$ <u>51,467,383</u>	\$ <u>(69,566)</u>

**SUMMARY OF CONTEMPLATED  
EXPENDITURES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2013*

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2013	
	June 30, 2011		June 30, 2012		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2012
	Estimated	Expenditure	Estimated Expenditure	Estimated Expenditure		
<b>GENERAL FUND:</b>						
11010 Board of Supervisors	\$ 216,638	\$ 174,428	\$ 184,730	\$ 184,730	\$	-
12010 County Administrator	258,556	257,530	260,379	274,706		14,327
12240 Auditor	27,500	27,500	28,500	28,500		-
12310 Commissioner of the Revenue	208,033	204,334	208,969	227,420		18,451
12325 Reassessment	150,000	111,234	104,066	-		(104,066)
12330 Equalization Board	-	-	20,000	-		(20,000)
12410 Treasurer	235,193	233,754	236,441	249,169		12,728
12430 Finance	256,561	219,522	231,730	244,122		12,392
13100 Electoral Board	34,676	27,613	34,676	34,578		(98)
13200 Registrar	84,858	73,545	85,170	88,942		3,772
21100 Circuit Court	22,199	30,086	30,235	31,191		956
21300 Magistrates	1,698	1,272	1,698	1,698		-
21500 General District/Juvenile/DR Courts	15,505	15,504	13,955	13,955		-
21600 Clerk of the Circuit Court	270,057	274,216	283,108	297,627		14,519
21800 Sheriff - Courthouse Security Fund	96,708	95,111	97,332	98,615		1,283
21800 Sheriff - Courthouse Security	-	-	-	313,787		313,787
21910 Victim/Witness Assistance Program	65,339	65,314	65,651	69,134		3,483
22000 Commonwealth's Attorney	403,898	403,719	405,458	440,005		34,547
30100 Line of Duty	-	-	22,050	21,357		(693)
31200 Sheriff - Law Enf & Traffic Control	1,506,863	1,666,260	1,506,993	1,651,984		144,991
31400 Sheriff - E911 Communications	607,649	564,525	585,542	604,942		19,400
31700 School Resource Officer	94,571	94,571	95,195	100,029		4,834
32400 Fire and Rescue Services	272,641	293,173	296,602	301,602		5,000
32450 Med Flight Program	770	770	770	770		-
32500 Forestry Service	23,133	23,133	23,133	23,133		-
33100 Sheriff - Correction & Detention	1,917,080	2,506,456	1,924,208	-		(1,924,208)
33200 Meherrin River Regional Jail	-	23,050	-	1,857,587		1,857,587
33300 Probation Office	49,514	86,699	49,514	51,410		1,896
33400 Virginia Juvenile Community Crime Control Act	572	635	635	635		-
33500 Sheriff - Home Incarceration Program	15,000	7,690	15,000	-		(15,000)
34100 Building Inspection	110,848	107,251	111,271	116,345		5,074
35100 Animal Control	128,116	122,239	127,301	132,490		5,189
35300 Medical Examiner	270	80	270	270		-
35500 Emergency Management Coordinator	8,074	8,177	8,196	8,457		261
41500 Road Projects	25,001	-	25,001	25,000		(1)
42400 Solid Waste Disposal	775,076	740,734	709,182	730,348		21,166
42500 Lake Gaston Weed Control Council	29,315	29,315	29,315	29,315		-
42600 Litter Control-Grant Program	6,344	6,894	7,000	7,000		-
42600 Sheriff-Inmate Labor	35,843	29,778	36,335	37,359		1,024
43100 Maintenance Administration	159,347	148,040	160,283	161,336		1,053
43200 Maintenance - Buildings & Grounds	257,293	317,911	257,293	325,293		68,000
51100 Health	94,178	94,178	94,178	94,178		-
52000 Mental Health	43,488	43,488	43,488	43,488		-
53501 Lake Country Area Agency on Aging	2,540	2,540	2,500	2,500		-
53502 Southside Senior Citizens Center	3,848	3,848	3,848	3,848		-
53504 Southside Center for Violence Prevention	3,848	-	-	-		-
68000 Southside VA Community College	3,676	3,676	3,676	3,676		-
68500 Improvement Association	38,475	38,475	38,475	38,475		-
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505		-
71700 Brunswick Water Safety	3,501	3,501	3,501	3,500		(1)
72601 Historical Society/Museum	900	900	900	900		-
72651 Chamber of Commerce	3,159	3,159	3,159	3,159		-
72652 Taste of Brunswick Festival	-	5,000	-	-		-
72653 Brunswick County/Lake Gaston Tourism	13,105	13,105	38,102	15,102		(23,000)
73200 Meherrin Regional Library	180,592	180,592	180,592	180,592		-
81100 Planning/Zoning	142,754	126,159	172,392	179,561		7,169
81602 Industrial Development Authority	73,872	73,872	73,872	73,872		-
81603 Southside Planning District Commission	25,024	25,024	27,964	23,793		(4,171)
81605 Roanoke River Regional Business Park	5,000	5,000	5,000	5,000		-

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2013	
	June 30, 2011		June 30, 2012		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2012
	Estimated	Expenditure	Estimated Expenditure	Estimated Expenditure		
81606 Brunswick Literacy Council, Inc	3,501	3,501	3,501	3,501	3,501	-
81607 Mecklenburg Brunswick Regional Airport	9,000	9,000	5,000	5,000	5,000	-
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	10,000	-
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	8,736	-
81613 Town of Alberta - TEA-21 Match	-	-	12,500	-	-	(12,500)
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	58,260	60,297	58,260	58,260	58,260	-
92200 State Aid Reduction Cost	125,364	141,455	141,500	100,000	100,000	(41,500)
94103 Roanoke River Service Authority	9,000	9,000	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	358,195	358,195	357,657	357,225	357,225	(432)
95107 Debt Service - MRRJA	45,120	45,120	-	-	-	-
95108 Debt Service - E911 Equipment	-	8,206	-	7,575	7,575	7,575
<b>Total Expenditures</b>	<b>\$ 9,659,923</b>	<b>\$ 10,292,138</b>	<b>\$ 9,603,536</b>	<b>\$ 10,038,330</b>	<b>\$ 10,038,330</b>	<b>\$ 434,794</b>
<b>Transfers to Other Funds:</b>						
930105 Transfer to VPA Fund	\$ 322,052	\$ 308,309	\$ 323,484	\$ 359,309	\$ 359,309	\$ 35,825
930202 Transfers to CSA Fund	293,050	124,157	253,050	253,050	253,050	-
930504 Transfers to Bruns - L'ville Airport Fund	34,369	15,107	34,669	34,669	34,669	-
930205 Transfers to School Fund	4,592,672	4,708,526	4,592,672	4,592,672	4,592,672	-
930402 Transfers to School Debt Service Fund	367,487	367,487	363,095	438,771	438,771	75,676
930350 Transfer to General Capital Projects Fund	459,548	54,315	-	-	-	-
930350 Transfer to General Capital Projects - Historic Courthouse	-	-	-	240,000	240,000	240,000
930350 Transfer to General Capital Projects - MRRJ-Mecklenburg	-	-	-	1,100,000	1,100,000	1,100,000
930304 Transfer to School Const Debt Service Fund	459,460	459,460	459,306	322,023	322,023	(137,283)
<b>Total Transfers to Other Fund</b>	<b>\$ 6,528,638</b>	<b>\$ 6,037,361</b>	<b>\$ 6,026,276</b>	<b>\$ 7,340,494</b>	<b>\$ 7,340,494</b>	<b>\$ 1,314,218</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 16,188,561</b>	<b>\$ 16,329,499</b>	<b>\$ 15,629,812</b>	<b>\$ 17,378,824</b>	<b>\$ 17,378,824</b>	<b>\$ 1,749,012</b>
<b>LAW LIBRARY FUND:</b>						
21800 Maintenance of Law Library	\$ 2,000	\$ 928	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
<b>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</b>						
44100 Airport Commission	\$ 69,754	\$ 45,672	\$ 69,754	\$ 69,754	\$ 69,754	\$ -
<b>VPA FUND:</b>						
53100 Welfare Administration	\$ 1,481,841	\$ 1,485,086	\$ 1,456,756	\$ 1,526,217	\$ 1,526,217	\$ 69,461
53200 Public Assistance	693,223	490,220	575,602	583,182	583,182	7,580
53600 ARRA - Public Assistance	-	7,188	-	-	-	-
93070 Transfer to General Cap Proj Fund	-	-	-	-	-	-
<b>TOTAL - VPA FUND</b>	<b>\$ 2,175,064</b>	<b>\$ 1,982,494</b>	<b>\$ 2,032,358</b>	<b>\$ 2,109,399</b>	<b>\$ 2,109,399</b>	<b>\$ 77,041</b>
<b>CSA FUND:</b>						
53110 Comprehensive Services Act Programs	\$ 928,360	\$ 505,185	\$ 888,360	\$ 888,360	\$ 888,360	\$ -
99020 Transfer to General Fund	-	-	-	-	-	-
<b>TOTAL - CSA FUND</b>	<b>\$ 928,360</b>	<b>\$ 505,185</b>	<b>\$ 888,360</b>	<b>\$ 888,360</b>	<b>\$ 888,360</b>	<b>\$ -</b>
<b>DMV FUND:</b>						
12340 DMV Select	\$ 15,500	\$ 18,543	\$ 15,500	\$ 19,500	\$ 19,500	\$ 4,000
<b>SCHOOL FUND:</b>						
61100 Instruction	\$ 14,788,625	\$ 16,790,889	\$ 15,468,077	\$ 16,154,436	\$ 16,154,436	\$ 686,359
62000 Administration, Attendance and Health	896,181	682,685	756,410	771,156	771,156	14,746
63000 Pupil Transportation	1,787,954	2,121,378	1,801,689	1,831,810	1,831,810	30,121
64000 Operation and Maintenance Services	2,598,202	2,388,342	2,296,240	2,295,896	2,295,896	(344)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2013*

Fund, Function & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2012
65000 School Food Services and Other Non-Instructional Operations	-	-	-	-	-
68000 Technology	800,560	1,172,451	963,500	986,376	22,876
67100 Debt Service	-	-	-	-	-
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 20,871,522</b>	<b>\$ 23,155,745</b>	<b>\$ 21,285,916</b>	<b>\$ 22,039,674</b>	<b>\$ 753,758</b>
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
65000 School Cafeteria Fund	\$ 1,297,640	\$ 1,189,902	\$ 1,297,640	\$ 1,217,640	\$ (80,000)
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
43200 Courthouse Maintenance	\$ 17,000	\$ 29,656	\$ 17,000	\$ 29,000	\$ 12,000
<b><u>DRUG TASK FORCE FUND:</u></b>					
31700 Drug Task Force	\$ 70,000	\$ 80,184	\$ 35,000	\$ 60,000	\$ 25,000
93000 Transfer to General Fund	-	209	-	-	-
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 70,000</b>	<b>\$ 80,393</b>	<b>\$ 35,000</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
94314 Sheriff's Vehicles/Equipment	\$ 106,084	\$ 729,857	\$ 105,922	\$ 105,922	\$ -
94316 Department of Solid Waste Management	20,000	17,373	-	-	-
94317 E911 Communications System Upgrades	150,000	-	150,000	5,000	(145,000)
94318 Meherrin Regional Library	-	-	-	-	-
94319 IDA Capital Projects	100,000	100,000	-	300,000	300,000
94320 Fire & Rescue Service	254,315	245,966	254,315	254,315	-
94329 Brunswick Byways Visitors Center	-	-	458,375	987,169	528,794
94329 Ft Christanna Preservation	5,000	5,000	5,000	5,000	-
94339 Green Acres Comp Grant	-	54,942	-	-	-
94344 Airport Runway/Taxiway/Apron Rehabilitation	-	-	3,600	-	(3,600)
94348 Brunswick Co Housing Production Project	551,325	461,528	477,360	431,275	(46,085)
94349 Urgent Needs Project	98,000	86,252	-	-	-
94351 Narrow Banding	30,000	792	30,000	15,000	(15,000)
94352 Simmons Drive Grant	600,000	120,014	1,186,569	929,289	(257,280)
94355 Meherrin River Regional Jail - Mecklenburg Site	-	-	-	1,100,000	1,100,000
94356 Historic Courthouse Renovations	-	-	-	240,000	240,000
92000 Transfer to School Capital Projects Fund	321,000	263,632	76,000	76,000	-
92000 Transfer to General Fund - Capital Projects	25,001	-	25,001	25,000	(1)
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 2,260,725</b>	<b>\$ 2,085,355</b>	<b>\$ 2,772,142</b>	<b>\$ 4,473,970</b>	<b>\$ 1,701,828</b>
<b><u>SCHOOL CAPITAL PROJECTS FUND:</u></b>					
92000 Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
92000 School Capital Projects	321,000	311,943	76,000	76,000	-
<b>TOTAL - SCHOOL CAPITAL PROJECTS FUND</b>	<b>\$ 321,000</b>	<b>\$ 311,943</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>					
67100 Debt Service	\$ 367,487	\$ 314,613	\$ 363,095	\$ 503,796	\$ 140,701
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
95304 Debt Service	\$ 693,083	\$ 662,555	\$ 685,429	\$ 540,646	\$ (144,783)
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 45,277,696</b>	<b>\$ 46,712,483</b>	<b>\$ 45,170,006</b>	<b>\$ 49,408,563</b>	<b>\$ 4,238,557</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>\$ 6,874,639</b>	<b>\$ 6,301,202</b>	<b>\$ 6,127,277</b>	<b>\$ 7,441,494</b>	<b>\$ 1,314,217</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,403,057</b>	<b>\$ 40,411,281</b>	<b>\$ 39,042,729</b>	<b>\$ 41,967,069</b>	<b>\$ 2,924,340</b>



**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2013*

Fund, Function & Item	Year Ended June 30, 2011		Year Ending June 30, 2012	Year Ending June 30, 2013	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2012
<b>FUND BALANCES - JUNE 30:</b>					
General	\$ 9,334,655	\$ 10,643,358	\$ 9,124,964	\$ 7,360,346	\$ (1,764,618)
Law Library	18,000	20,539	20,000	20,000	-
Lawrenceville - Brunswick Airport	-	3,408	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	-	18,939	15,000	15,000	-
DMV Fund	10,700	10,426	10,000	10,000	-
School	500	500	500	500	-
School Cafeteria	127,000	215,854	168,000	168,000	-
Courthouse Maintenance	152,000	181,266	177,000	150,000	(27,000)
Drug Task Force	145,000	269,999	225,000	170,000	(55,000)
General Capital Projects	2,655,673	2,191,392	1,429,879	490,091	(939,788)
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	1,886,377	2,151,086	1,323,877	1,116,377	(207,500)
<b>TOTAL FUND BALANCES - JUNE 30:</b>	<b>\$ 14,329,905</b>	<b>\$ 15,706,767</b>	<b>\$ 12,494,220</b>	<b>\$ 9,500,314</b>	<b>\$ (2,993,906)</b>
<b>REQUIREMENTS</b>	<b>\$ 52,732,962</b>	<b>\$ 56,118,048</b>	<b>\$ 51,536,949</b>	<b>\$ 51,467,383</b>	<b>\$ (69,566)</b>

## **CAPITAL BUDGET DETAIL**

# BRUNSWICK COUNTY CAPITAL IMPROVEMENT PROJECTS

For the Fiscal Year Ending June 30, 2013

## BUDGET DETAIL

### General Capital Projects Fund

		<i>Funding Source</i>
Sheriff's Vehicles (3)	\$ 105,922	County
E911 Communications Equipment Upgrade	5,000	Grant
Industrial Development Authority	300,000	County
Fire and Rescue Services	254,315	County
Fort Christanna	5,000	County
Brunswick Byways Visitors Center	987,169	Grant
Brunswick County Housing Production Project (Silver Trails)	431,275	Grant
Simmons Drive Project	929,289	Grant/County
Narrow Banding	15,000	County
Meherrin River Regional Jail - Mecklenburg Facility	1,100,000	County
Historic Courthouse Renovations	240,000	County
Transfer to School Capital Projects Fund	76,000	County
Transfer to General Fund (Road Projects)	25,000	County
	<hr/>	
Total General Capital Projects	<b>\$ 4,473,970</b>	

### School Capital Projects Fund

School Bus (1)	\$ 76,000
	<hr/>
Total School Capital Projects Fund	<b>\$ 76,000</b>