

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2018



BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

BOARD OF SUPERVISORS

Barbara Jarrett-Harris	Chair
John W. Zubrod	Vice-Chair
Bernard L. Jones, Sr.	Member
Welton Tyler	Member
Frederick A. Harrison, Sr.	Member

COUNTY ADMINISTRATOR

Charlette T. Woolridge, Ph.D.

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>2016</u>	<u>Estimated 2017</u>
Real Estate	\$ 1,296,863,100	\$ 1,293,000,000
Mobile Homes	9,200,679	8,500,000
Personal Property	113,142,260	105,000,000
Machinery and Tools	18,163,830	14,500,000
Merchants Capital	7,802,300	-
Public Service Corporations	975,971,864	975,000,000
Total Assessed Values	<u>\$ 2,421,144,033</u>	<u>\$ 2,396,000,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2016</u>	<u>2017</u>
Real Estate	\$ 0.47	\$ 0.52
Mobile Homes	0.47	0.52
Personal Property	3.60	3.65
Special Classification of Personal Property for Fire & EMS Volunteers	2.64	2.71
Machinery and Tools	3.40	3.40
Merchants Capital	1.20	-

BUDGET COMMENTARY

**COUNTY OF BRUNSWICK, VIRGINIA
BUDGET COMMENTARY**

**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, 2017. 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.

The FY18 Brunswick County Consolidated Budget was adopted on June 21, 2017.

Largely influencing the FY18 budget is an increase to anticipated revenue received of Dominion Virginia Power and an increase in Real Estate and Personal Property tax rates. Other aspects of Brunswick County's financial operations affecting the FY18 budget include salary increases for all employees effective July 1, 2017 in alignment with the results of a Classification and Compensation Study and increases in health insurance premiums.

The General Fund provides for deficit spending in the amount of \$71,786 and is balanced by the use of the General Fund balance reserves.

The FY18 Consolidated Budget includes a \$5,439,185 General Fund contribution to the School's Operating Budget, which includes \$76,000 towards the lease/purchase of five school busses and funding for a 2% salary increase effective July 1, 2017 for all full-time employees. Additional local funding for schools includes \$302,937 for the School Debt Service Fund and \$322,023 for the School Construction Debt Service 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, 2016

Balance Sheet
 Governmental Funds
 June 30, 2016

	General	Virginia Public Assistance	Debt Service	County Capital Improvements	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 10,339,747	\$ -	\$ 536,650	\$ 125,639	\$ 2,333	\$ 11,004,369
Receivables (net of allowance for uncollectibles):						
Taxes receivable	563,870	-	-	-	-	563,870
Accounts receivable	336,851	-	-	-	16,362	353,213
Due from other funds	145,142	-	-	-	-	145,142
Due from component unit	500,000	-	-	-	-	500,000
Due from other governmental units	513,582	135,840	-	3,400	76,981	729,803
Inventories	-	-	-	-	5,085	5,085
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents	-	-	-	676,028	-	676,028
Investments	-	-	1,794,278	-	-	1,794,278
Total assets	\$ 12,399,192	\$ 135,840	\$ 2,330,928	\$ 805,067	\$ 100,761	\$ 15,771,788
LIABILITIES						
Accounts payable	\$ 295,673	\$ 7,060	\$ -	\$ 3,400	\$ 45,820	\$ 351,953
Accrued interest payable	-	-	616,263	-	-	616,263
Due to other funds	-	128,780	-	-	16,362	145,142
Total liabilities	\$ 295,673	\$ 135,840	\$ 616,263	\$ 3,400	\$ 62,182	\$ 1,113,358
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	\$ 502,160	\$ -	\$ -	\$ -	\$ -	\$ 502,160
FUND BALANCES						
Nonspendable:						
Inventories	\$ -	\$ -	\$ -	\$ -	\$ 5,085	\$ 5,085
Long-term loans and advances	500,000	-	-	-	-	500,000
Restricted:						
Anti-litter	275	-	-	-	-	275
Electronic summons	112,050	-	-	-	-	112,050
Law library	23,324	-	-	-	-	23,324
Drug enforcement	101,982	-	-	-	-	101,982
Courthouse maintenance	99,508	-	-	-	-	99,508
Courthouse security	200,571	-	-	-	-	200,571
Debt service funds - QZABs	-	-	1,178,015	-	-	1,178,015
CSA administration	-	-	-	-	34,132	34,132
Committed:						
Historic Courthouse renovations	-	-	-	395,813	-	395,813
Rt 58 water/wastewater infrastructure	-	-	-	280,215	-	280,215
Debt service funds	-	-	536,650	-	-	536,650
Assigned:						
DMV Select	17,979	-	-	-	-	17,979
Water safety	3,428	-	-	-	-	3,428
Other capital projects	-	-	-	125,639	-	125,639
Unassigned:						
General fund	10,542,242	-	-	-	-	10,542,242
Special revenue funds	-	-	-	-	(638)	(638)
Total fund balances	\$ 11,601,359	\$ -	\$ 1,714,665	\$ 801,667	\$ 38,579	\$ 14,156,270
Total liabilities, deferred inflows of resources and fund balances	\$ 12,399,192	\$ 135,840	\$ 2,330,928	\$ 805,067	\$ 100,761	\$ 15,771,788

The notes to the financial statements are an integral part of this statement.

TREASURER'S TRIAL BALANCE

AT MAY 31, 2017

8/25/17
FUND #-999

GL070
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2017

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
TREASURER'S ACCOUNTABILITY FUND					
ASSETS					
100-0101	Cash in Office - Treasurer	1,000.00			1,000.00
100-0104	Petty Cash - School Board	500.00			500.00
100-0105	Petty Cash - DMV Select	200.00			200.00
100-0108	Warrants Payable - Schools/PR				
100-0109	Bad Check Holding Account	2,146.26	729.03	914.66-	1,960.63
100-0111	Cash in Banks - Bank of America				
100-0112	Cash in Bank - SunTrust (CH Renov.	396,186.26			396,186.26
100-0113	Cash in Banks - US Bank-Rt.58 Infr	281,025.70	140.56		281,166.26
100-0114	Cash in Banks - Cit Bank & Trust M	2,442,690.28	622.38		2,443,312.66
100-0115	Investments - Bank of America				
100-0116	Cash in Banks - BOA Bus Max Acct				
100-0117	Cash in Banks - Benchmark Muni Ckg				
100-0118	Cash in Banks - US Bank SNAP Prin				
100-0119	Cash in Banks - US Bank SNAP Int				
100-0120	Cash in Banks - FCB-Special Welfar				
100-0121	Cash in Banks - General Fund Bank/	8,469,399.23	3,679,064.63	3,311,602.93-	8,836,860.93
100-0122	Cash in Banks -1st Citizens-Payrol				
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	2,181.27		8.88-	2,172.39
100-0126	Investments - ESSEX BANK	1,024,404.61	2,479.46		1,026,884.07
100-0127	Investments - First Citizens Bank				
100-0128	Investments - LGIP	3,595.39	3.04		3,598.43
100-0129	Investments - CITIZENS BK & TRUST	2,042,174.97			2,042,174.97
100-0130	Investments - BENCHMARK BANK				
100-0133	Investments - FCB-SWELFARE				
100-0134	Investments - CITIZENS COMM BK	478,055.64	263.98		478,319.62
100-0135	Investments - FCB-SWELFARE				
	ASSETS	15,143,559.61	3,683,303.08	3,312,526.47-	15,514,336.22
	TOTAL ASSETS	15,143,559.61	3,683,303.08	3,312,526.47-	15,514,336.22
LIABILITIES					
200-0001	ACCRUED NET WAGES				
LIABILITIES					
	TOTAL LIABILITIES				
FUND EQUITY					
999 FUND					
300-0001	General Fund	13,781,171.28-	754,827.92	855,913.75-	13,882,257.11-
300-0100	Anti-Litter Fund	3,329.71-	59.68		3,270.03-
300-0103	DMV Select Fund/COR-TREAS		6,764.30	6,764.30-	
300-0104	Social Services Fund	24,280.96	222,525.26	142,040.75-	104,765.47
300-0105	Emergency Management Fund	48,176.95	44,384.88	7,345.37-	85,216.46
300-0106	Comprehensive Services Act Fund	46,586.83	50,113.13	103,610.53-	6,910.57-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0205	School Fund		2,048,602.10	2,295,042.74-	246,440.64-
300-0211	Law Library Fund	23,030.19-		73.20-	23,103.39-
300-0213	Drug Task Force Fund	104,603.76-	575.00	2,250.00-	106,278.76-
300-0214	Courthouse Maintenance Fund	65,594.52-	2,586.72	3,389.94-	66,397.74-
300-0215	Courthouse Security Fund	188,417.32-			188,417.32-
300-0216	Home Incarceration Prg Fund				
300-0217	Electronic Summons System Fund	189,022.68-		8,797.41-	197,820.09-
300-0251	School Cafeteria Fund - BSHS	452,221.64-	91,207.45	236,369.16-	597,383.35-
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				
300-0302	Sch QZAB/QSCB CP Fund				
300-0304	CP Fund - SCH CONST DEBT SERVICE	296,344.08			296,344.08
300-0312	Historic CH Renovations Fund	396,186.26-			396,186.26-
300-0313	Rt. 58 Water/Wastewater Proj Fund	281,025.70-		140.56-	281,166.26-
300-0350	Consolidated Gen CP Fund	166,180.55	54,493.80	13,565.13-	207,109.22
300-0402	School Debt Service Fund	28,503.38-	32,512.50		4,009.12
300-0504	Airport Fund	2,592.95-	1,689.80		903.15-
300-0733	Special Welfare Fund	1,486.45-	854.70	640.59-	1,272.34-
300-0734	Undistributed Local Sales Tax Fund	165,672.64-	84,776.01	84,776.01-	165,672.64-
300-0735	Escrow Deposit Fund	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund				
	FUND EQUITY	15,124,043.61-	3,395,973.25	3,760,719.44-	15,488,789.80-
	TOTAL PRIOR YR FUND BALANCE	15,124,043.61-	3,395,973.25	3,760,719.44-	15,488,789.80-
	TOTAL REVENUE				
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	15,124,043.61-	3,395,973.25	3,760,719.44-	15,488,789.80-
400-0000	*OTHER ACCOUNTS*				
400-0101	Treasurer's Deferred Acct-Maitland				
400-0102	Cash (Short) Over	25.94-		100.00-	125.94-
400-0105	Overpayments	203.35-	978.04	1,016.44-	241.75-
400-0110	Prepaid Taxes - RE 2017	15,311.34-		5,640.07-	20,951.41-
400-0111	Prepaid Taxes - PP 2017	3,704.50-		138.18-	3,842.68-
400-0115	Atty Fees - Delinquent RE				
400-0116	CVA - Sales Tax Payable				
400-0120	CVA - Current Debit Account				
400-0121	CVA - Unclaimed Property				
400-0122	CVA - Current Credit Account				
400-0123	CVA - Building Surcharge Account	70.87-		113.77-	184.64-
	OTHER ACCOUNTS	19,316.00-	978.04	7,008.46-	25,346.42-
		19,316.00-	978.04	7,008.46-	25,346.42-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	UNCOLLECTED COUNTY TAXES				
	REAL ESTATE TAXES				
601-0080	Real Estate Taxes - 1980				
601-0081	Real Estate Taxes - 1981				
601-0082	Real Estate Taxes - 1982				
601-0083	Real Estate Taxes - 1983	1.41			1.41
601-0084	Real Estate Taxes - 1984	1.41			1.41
601-0085	Real Estate Taxes - 1985	1.38			1.38
601-0086	Real Estate Taxes - 1986	1.38			1.38
601-0087	Real Estate Taxes - 1987	1.38			1.38
601-0088	Real Estate Taxes - 1988	1.38			1.38
601-0089	Real Estate Taxes - 1989	1.38			1.38
601-0090	Real Estate Taxes - 1990	1.38			1.38
601-0091	Real Estate Taxes - 1991	1.38			1.38
601-0092	Real Estate Taxes - 1992	1.38			1.38
601-0093	Real Estate Taxes - 1993	2.04			2.04
601-0094	Real Estate Taxes - 1994	6.11			6.11
601-0095	Real Estate Taxes - 1995	7.94			7.94
601-0096	Real Estate Taxes - 1996	26.88			26.88
601-0097	Real Estate Taxes - 1997	39.54			39.54
601-0098	Real Estate Taxes - 1998	110.75			110.75
601-0099	Real Estate Taxes - 1999	362.21			362.21
601-1999	Reserve - Real Estate Taxes	2,167.89-			2,167.89-
601-2000	Real Estate Taxes - 2000	369.50			369.50
601-2001	Real Estate Taxes - 2001	401.06			401.06
601-2002	Real Estate Taxes - 2002	833.00			833.00
601-2003	Real Estate Taxes - 2003	930.61			930.61
601-2004	Real Estate Taxes - 2004	1,798.98			1,798.98
601-2005	Real Estate Taxes - 2005	1,488.60			1,488.60
601-2006	REAL ESTATE TAXES - 2006	1,871.60			1,871.60
601-2007	Real Estate Taxes - 2007	3,236.28			3,236.28
601-2008	Real Estate Taxes - 2008	4,107.52			4,107.52
601-2009	Real Estate Taxes - 2009	5,766.20			5,766.20
601-2010	Real Estate Taxes - 2010	7,586.10			7,586.10
601-2011	Real Estate Taxes - 2011	10,189.33		176.67-	10,012.66
601-2012	Real Estate Taxes - 2012	16,565.17		257.88-	16,307.29
601-2013	Real Estate Taxes - 2013	26,177.94		858.48-	25,319.46
601-2014	Real Estate Taxes - 2014	51,655.82		4,688.23-	46,967.59
601-2015	Real Estate Taxes - 2015	115,653.02		11,776.52-	103,876.50
601-2016	REAL ESTATE TAXES - 2016	240,010.07		22,162.35-	217,847.72
601-2017	REAL ESTATE TAXES - 2017				
601-9999	RESERVE - Real Estate Taxes	487,042.24-	39,920.13		447,122.11-
	REAL ESTATE TAXES		39,920.13	39,920.13-	
	PERSONAL PROPERTY TAXES				
602-0091	Personal Property Taxes - 1991				
602-0092	Personal Property Taxes - 1992				
602-0093	Personal Property Taxes - 1993				

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TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----
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				
602-1999	Reserve - Personal Property Taxes	186.74			186.74
602-2000	Personal Property Taxes - 2000				
602-2001	Personal Property Taxes - 2001	151.84-			151.84-
602-2002	Personal Property Taxes - 2002	34.90-			34.90-
602-2003	Personal Property Taxes - 2003				
602-2004	Personal Property Taxes - 2004	359.89-			359.89-
602-2005	Personal Property Taxes - 2005	43.52-			43.52-
602-2006	Personal Property Taxes - 2006	21.71-			21.71-
602-2007	Personal Property Taxes - 2007	80.78-	55.73	55.73-	80.78-
602-2008	Personal Property Taxes - 2008	360.76-	24.61	24.61-	360.76-
602-2009	Personal Property Taxes - 2009	436.96-			436.96-
602-2010	Personal Property Taxes - 2010	28,607.48		192.51-	28,414.97
602-2011	Personal Property Taxes - 2011	33,872.46		87.48-	33,784.98
602-2012	Personal Property Taxes - 2012	42,341.27		131.51-	42,209.76
602-2013	Personal Property Taxes - 2013	34,192.47		151.77-	34,040.70
602-2014	Personal Property Taxes - 2014	54,879.17		784.32-	54,094.85
602-2015	Personal Property Taxes - 2015	70,491.34		2,210.21-	68,281.13
602-2016	PERSONAL PROPERTY TAXES - 2016	183,850.72		20,910.39-	162,940.33
602-2017	PERSONAL PROPERTY TAXES - 2017				
602-9999	RESERVE - Personal Property Taxes	446,931.29-	24,548.53	80.34-	422,463.10-
	PERSONAL PROPERTY TAXES		24,628.87	24,628.87-	
	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				
603-2012	PSC TAXES - 2012				
603-2013	PSC Taxes - 2013				
603-2014	PSC Taxes - 2014				
603-2015	PSC Taxes - 2015				
603-2016	PSC TAXES - 2016				
603-9999	RESERVE - PSC TAXES				
	PUBLIC SERVICE CORP TAXES				
	PPTRA POSSIBLE C/W REIMB				
620-2006	2006 AVAILABLE PTR STATE FUNDS	1,318,985.39			1,318,985.39

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TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
620-2007	2007 AVAILABLE PTR STATE FUNDS	1,340,952.17			1,340,952.17
620-2008	2008 AVAILABLE PTR STATE FUNDS	1,354,483.33			1,354,483.33
620-2009	2009 AVAILABLE PTR STATE FUNDS	1,349,605.69			1,349,605.69
620-2010	2010 AVAILABLE PTR STATE FUNDS	1,360,456.35			1,360,456.35
620-2011	2011 AVAILABLE PTR STATE FUNDS	1,365,281.74			1,365,281.74
620-2012	2012 AVAILABLE PTR STATE FUNDS	1,358,495.38			1,358,495.38
620-2013	2013 AVAILABLE PTR STATE FUNDS	1,345,367.36			1,345,367.36
620-2014	2014 AVAILABLE PTR STATE FUNDS	1,347,277.64			1,347,277.64
620-2015	2015 AVAILABLE PTR STATE FUNDS	1,349,751.29		80.04-	1,349,671.25
620-2016	2016 AVAILABLE PTR STATE FUNDS	1,347,391.96	104.65	268.71-	1,347,227.90
620-2017	2017 AVAILABLE PTR STATE FUNDS				
620-9999	RESERVE PPTRA-POSSIBLE REIMB	14,838,048.30-	348.75	104.65-	14,837,804.20-
	PPTRA POSSIBLE C/W REIMB		453.40	453.40-	
	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-
630-2007	2007 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2008	2008 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2009	2009 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2010	2010 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2011	2011 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2012	2012 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2013	2013 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2014	2014 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2015	2015 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2016	2016 APPLIED PTR STATE FUNDS	1,287,949.07-		67,786.80-	1,355,735.87-
630-2017	2017 APPLIED PTR STATE FUNDS				
630-9999	REQUEST C/W REIMB RESERVE	14,845,307.77	67,786.80		14,913,094.57
	REQUEST C/W REIMB PPTRA		67,786.80	67,786.80-	
			132,789.20	132,789.20-	
	UNCOLLECTED STATE TAXES				
	STATE INCOME TAXES				
701-1999	Reserve - State Income	482.70-	7,104.44	7,248.44-	626.70-
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				
701-2011	STATE INCOME - 2011				
701-2012	STATE INCOME - 2012				
701-2013	STATE INCOME - 2013				
701-2014	STATE INCOME - 2014	65.56-			65.56-
701-2015	STATE INCOME - 2015	366.26			366.26

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BRUNSWICK COUNTY
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----
701-2016	STATE INCOME - 2016	182.00	7,248.44	7,104.44-	326.00
	STATE INCOME TAXES		14,352.88	14,352.88-	
	ESTIMATED INCOME TAXES				
702-1999	Reserve - Estimated Income	359.00	13,024.00	13,024.00-	359.00
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				
702-2013	Estimated Income - 2013				
702-2014	Estimated Income - 2014				
702-2015	ESTIMATED INCOME - 2015	42.00-			42.00-
702-2016	ESTIMATED INCOME - 2016	33,379.00-		13,024.00-	46,403.00-
702-2017	ESTIMATED TAX 2017	33,062.00	13,024.00		46,086.00
	ESTIMATED INCOME TAXES		26,048.00	26,048.00-	
			40,400.88	40,400.88-	
	LONG TERM DEBT				
800-1000	Literary Fund Loans - Schools				
800-1001	SNAP Program - Schools-Craddock/T				
800-1002	VPSA G.O. SCH BND LOAN/PH II	642,689.00-			642,689.00-
800-1003	LEASE REV BNDS/CTHSE LOAN	352,800.00-			352,800.00-
800-1004	LEASE REV BNDS/SCH VRS	265,100.00-			265,100.00-
800-1005	QZAB BOND #1/SCH LOAN	170,688.00-			170,688.00-
800-1006	QZAB BOND #2/SCH LOAN	467,020.35-			467,020.35-
800-1007	LEASE REV BNDS/SCH #85 PH III				
800-1008	LEASE REV BNDS/SCH #86 Ph III				
800-1009	VPSA-PERM FINANCE-PH III-SCHOOLS	3,641,616.00-			3,641,616.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-12	1,210,000.00-			1,210,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	2,654,000.00-			2,654,000.00-
800-1012	58 INFRASTRUCTURE W&S - VRA	5,175,000.00-			5,175,000.00-
800-1020	Jail Bonds Payable				
800-1999	Reserve - Future Debt Requirements	14,578,913.35			14,578,913.35
	LONG TERM DEBT				

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017		Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017	
GENERAL FUND:						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 5,850,000	\$ 5,894,950	\$ 5,850,000	\$ 6,475,000	\$	625,000
110102 Delinquent Taxes	70,000	122,092	70,000	70,000		-
110201 Current Taxes--Public Service Corporations	1,350,000	2,304,922	2,400,000	4,715,000		2,315,000
110301 Current Taxes--Personal Property	2,090,000	2,395,658	2,150,000	2,200,000		50,000
110302 Delinquent Taxes	29,000	52,815	29,000	29,000		-
110303 Current Taxes--Mobile Homes	36,000	38,202	37,500	37,500		-
110304 Delinquent Taxes	1,000	1,717	1,000	1,000		-
110402 Current Taxes--Machinery and Tools	480,000	586,901	480,000	480,000		-
110501 Current Taxes--Merchant's Capital	165,000	86,103	88,000	-		(88,000)
110601 Penalties	90,000	121,630	90,000	90,000		-
110602 Interest on Taxes	45,000	67,333	45,000	45,000		-
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 1,165,176	\$ 725,000	\$ 725,000	\$	-
120201 Consumer Utility Taxes	255,000	255,246	255,000	255,000		-
120301 Utility Consumption Taxes	45,000	44,140	45,000	45,000		-
120401 Utility Franchise Tax	30,000	23,393	30,000	30,000		-
120501 Motor Vehicle Licenses	335,000	322,059	335,000	335,000		-
120601 Bank Stock Taxes	15,000	16,007	15,000	15,000		-
120701 Recordation Tax on Deeds/Wills	55,000	56,955	55,000	55,000		-
120801 Transient Lodging	15,000	16,626	15,000	15,000		-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 24,000	\$ 20,832	\$ 24,000	\$ 24,000	\$	-
130305 Transfer Fees	600	647	600	600		-
130308 Building and Related Permits	40,000	36,413	40,000	40,000		-
130309 Zoning Permits	6,000	7,250	6,000	6,000		-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 750,000	\$ 882,209	\$ 750,000	\$ 1,085,000	\$	335,000
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 25,000	\$ 69,550	\$ 20,000	\$ 20,000	\$	-
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	6,000	6,450	6,000	6,000		-
160201 Commonwealth's Attorney Fees	2,500	3,457	2,500	2,500		-
160202 Courthouse Security Fees	180,000	184,569	185,000	185,000		-
160602 Charges for Animal Control	250	225	250	250		-
160802 Recycling Revenues	40,000	28,111	40,000	30,000		(10,000)
160805 Waste Container Charge	90,000	84,882	90,000	85,000		(5,000)
160806 Landfill Fees	200,000	212,831	200,000	200,000		-
161601 Sale of Maps and Ordinances	2,000	1,335	2,000	2,000		-
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 2,914	\$ 2,000	\$ 2,000	\$	-
180309 Miscellaneous	5,000	108,904	5,000	5,000		-
189906 Administration Fee	25,000	39,806	25,000	25,000		-
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	\$ 2,000	\$ 1,853	\$ 2,000	\$ 2,000	\$	-
190204 Recovered Costs - Sheriff Security - Contractual	50,000	50,334	50,000	50,000		-
190204 Recovered Costs - BWMF	140,000	144,522	140,000	140,000		-
190204 Recovered Costs - School (SRO)	96,345	96,345	96,345	96,345		-
Total Revenue from Local Sources	\$ 13,391,295	\$ 15,578,954	\$ 14,425,795	\$ 17,647,795	\$	3,222,000

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 27,044	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	20,000	15,533	20,000	20,000	-
220108 Rolling Stock Tax	5,000	4,367	5,000	5,000	-
220110 Auto Rental Tax	-	25	-	-	-
220111 Recordation Tax	25,000	18,053	25,000	25,000	-
220112 Cost Allocation Plan	40,000	51,000	40,000	40,000	-
220113 PPTRA Funds	1,355,735	1,355,735	1,355,735	1,355,735	-
220114 Communication Sales Taxes	425,000	405,134	425,000	425,000	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 338,700	\$ 341,606	\$ 338,700	\$ 345,000	\$ 6,300
230201 Sheriff	973,000	984,573	973,000	1,017,000	44,000
230301 Commissioner of the Revenue	92,000	92,969	92,000	86,500	(5,500)
230401 Treasurer	82,000	78,968	82,000	78,000	(4,000)
230601 Registrar/Electoral Board	34,500	48,175	34,500	36,000	1,500
230701 Clerk of the Circuit Court	205,000	218,699	205,000	210,000	5,000
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 15,000	\$ 15,845	15,000	\$ 15,000	\$ -
240403 Wireless E911	100,000	125,755	100,000	100,000	-
240404 Virginia 911 Services Board	-	-	-	117,334	117,334
240412 Fire Program Funds	44,000	48,809	44,000	44,000	-
240419 Victim's Assistance Grant	56,700	66,642	112,263	112,263	-
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	1,875	7,831	1,875	-	(1,875)
Total Revenue from the Commonwealth	\$ 3,848,510	\$ 3,911,763	\$ 3,904,073	\$ 4,066,832	\$ 162,759
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ 1,214	\$ 15,544	\$ 1,019	\$ 1,550	\$ 531
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from E-Summons Fund	\$ -	\$ -	\$ -	\$ 104,065	\$ 104,065
TOTAL - GENERAL FUND	\$ 17,241,019	\$ 19,506,261	\$ 18,330,887	\$ 21,820,242	\$ 3,385,290
LITTER CONTROL GRANT FUND					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 7,398	\$ 7,474	\$ 7,398	\$ 7,398	\$ -
TOTAL - LITTER CONTROL GRANT FUND	\$ 7,398	\$ 7,474	\$ 7,398	\$ 7,398	\$ -
DMV FUND:					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 19,500	\$ 24,107	\$ -	\$ 19,500	\$ 19,500
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ -	\$ -	\$ 73,983	\$ 73,983
TOTAL - DMV FUND	\$ 19,500	\$ 24,107	\$ -	\$ 93,483	\$ 93,483

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 1,643	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 536,017	\$ 536,442	\$ 680,305	\$ 670,320	\$ (9,985)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,043,878	\$ 1,059,367	\$ 941,940	\$ 1,009,692	\$ 67,752
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 371,816	\$ 378,248	\$ 378,084	\$ 476,450	\$ 98,366
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 1,951,711	\$ 1,975,700	\$ 2,000,329	\$ 2,156,462	\$ 156,133
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160101 Ambulance Billing Services	\$ 260,000	\$ 84,199	\$ 260,000	\$ 260,000	\$ -
<u>1900 Recovered Costs:</u>					
190204 Recovered Costs - Contractual Services	-	1,030	-	-	-
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 275,265	\$ 358,009	\$ 278,875	\$ 339,114	\$ 60,239
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 535,265	\$ 443,238	\$ 538,875	\$ 599,114	\$ 60,239
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 300	\$ 27	\$ 300	\$ 300	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 619,440	\$ 413,028	\$ 619,440	\$ 619,440	\$ -
240499 Family Preservation Assistance	1,710	1,710	1,710	1,710	-
Total Revenue from the Commonwealth	\$ 621,150	\$ 414,738	\$ 621,150	\$ 621,150	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 245,874	\$ 253,050	\$ 253,050	\$ -
TOTAL - COMPREHENSIVE SERVICES ACT FUND	\$ 888,000	\$ 674,139	\$ 888,000	\$ 888,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
SCHOOL FUND:					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ 1,036	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 187,000	\$ 203,056	\$ 187,000	\$ 102,000	\$ (85,000)
189999 E-Rate	-	473,416	-	-	-
Total Revenue from Local Sources	\$ 187,000	\$ 677,508	\$ 187,000	\$ 102,000	\$ (85,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,226,248	\$ 12,925,745	\$ 13,440,312	\$ 13,383,400	\$ (56,912)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 1,904,335	\$ 2,168,648	\$ 2,412,197	\$ 2,450,862	\$ 38,665
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,666,068	\$ 5,158,392	\$ 5,264,250	\$ 5,439,185	\$ 174,935
410501 Transfer from Schools Capital Fund	-	-	-	-	-
TOTAL - SCHOOL FUND	\$ 19,983,651	\$ 20,930,293	\$ 21,303,759	\$ 21,375,447	\$ 71,688
LAW LIBRARY FUND:					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,418	\$ 2,000	\$ 2,000	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,418	\$ 2,000	\$ 2,000	\$ -
DRUG TASK FORCE FUND:					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 35,000	\$ 45,685	\$ 50,000	\$ 50,000	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ 15,000	\$ -	\$ -	\$ -	\$ -
TOTAL - DRUG TASK FORCE FUND	\$ 50,000	\$ 45,685	\$ 50,000	\$ 50,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
<u>COURTHOUSE MAINTENANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 35,758	\$ 29,000	\$ 29,000	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 35,758	\$ 29,000	\$ 29,000	\$ -
<u>E-SUMMONS FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160199 E-Summons Fees	\$ -	\$ 85,357	\$ -	\$ 104,065	\$ 104,065
TOTAL - E-SUMMONS FUND	\$ -	\$ 85,357	\$ -	\$ 104,065	\$ 104,065
<u>SCHOOL CAFETERIA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 178,524	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 368	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 178,892	\$ 384,200	\$ 384,200	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 15,290	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 1,192,939	\$ 820,000	\$ 820,000	\$ -
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,217,640	\$ 1,387,121	\$ 1,217,640	\$ 1,217,640	\$ -
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 3,500	\$ 43,276	\$ 3,500	\$ 3,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 322,023	\$ 322,023	\$ 322,023	\$ 322,023	\$ -
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 325,523	\$ 365,299	\$ 325,523	\$ 325,523	\$ -
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 1,771	\$ -	\$ -	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ 343,503	\$ 7,276	\$ 332,996	\$ -	\$ (332,996)
240499 VITA E911 Grant	-	93,190	-	-	-
240499 OEMS E911 Grant	-	-	-	-	-
Total Revenue from the Commonwealth	\$ 343,503	\$ 100,466	\$ 332,996	\$ -	\$ (332,996)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ -	\$ 31,267	\$ -	\$ -	\$ -
330199 CDBG - Flat Rock Road Housing Project	-	-	-	675,000	675,000
330199 DCJS Grants	-	10,234	-	-	-
330199 National Scenic Byways Grant	457,421	-	436,630	27,400	(409,230)
Total Revenue from the Federal Government	\$ 457,421	\$ 41,501	\$ 436,630	\$ 702,400	\$ 265,770
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 2,523	\$ 202,523	\$ -	\$ 750,000	\$ 750,000
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 803,447	\$ 346,261	\$ 769,626	\$ 1,452,400	\$ 682,774
<u>SCHOOL DEBT SERVICE FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 306,879	\$ 306,879	\$ 304,683	\$ 302,937	\$ (1,746)
410503 Interest Reimbursement - VPSA QZAB	60,278	60,603	60,343	60,538	195
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 367,157	\$ 367,482	\$ 365,026	\$ 363,475	\$ (1,551)
<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	\$ 2,500	\$ 3,600	\$ 2,500	\$ 2,500	\$ -
189999 Sale of Aviation Fuel	10,000	715	10,000	10,000	-
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
<u>1900 Recovered Costs:</u>					
190201 Shared Costs--Town of Lawrenceville	\$ 12,796	\$ 16,362	\$ 12,796	\$ 12,796	\$ -
Total Revenue from Local Sources	\$ 25,296	\$ 20,677	\$ 25,296	\$ 25,296	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240401 Maintenance/Grant Program	\$ 13,400	\$ 24,952	\$ 13,400	\$ 13,400	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 29,093	\$ 26,602	\$ 29,093	\$ 29,093	\$ -
TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND	\$ 67,789	\$ 72,231	\$ 67,789	\$ 67,789	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Source & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2017
GRAND TOTAL - ALL FUNDS	\$ 43,489,100	\$ 46,267,824	\$ 45,895,852	\$ 50,552,038	\$ 4,552,121
LESS INTERFUND TRANSFERS	\$ 6,226,717	\$ 6,998,550	\$ 6,830,058	\$ 8,089,900	\$ 1,021,555
TOTAL INCOME	\$ 37,262,383	\$ 39,269,274	\$ 39,065,794	\$ 42,462,138	\$ 3,530,566
FUND BALANCES - JULY 1:					
General	\$ 9,200,000	\$ 11,209,207	\$ 9,300,000	\$ 8,000,000	\$ (1,300,000)
Litter Control Grant	-	275	-	-	-
DMV Fund	10,000	18,930	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	22,705	15,000	15,000	-
School	500	500	500	500	-
Law Library	20,000	23,023	20,000	20,000	-
Drug Task Force	140,000	125,440	100,000	100,000	-
Courthouse Maintenance	62,000	90,898	62,000	75,000	13,000
Courthouse Security	282,000	317,703	200,000	55,000	(145,000)
Electronic Summons	-	25,000	-	-	-
School Cafeteria	168,000	258,707	168,000	400,000	232,000
School Capital Projects	-	-	-	-	-
Qualified Zoning Academy Bonds Project	-	1,058,492	-	-	-
School Construction Debt Service	890,000	732,448	697,000	500,000	(197,000)
Historic Courthouse Renovation Project	375,000	363,665	375,000	-	(375,000)
Water/Wastewater Infrastructure Project	1,755,000	700,071	280,000	280,000	-
General Capital Projects	-	-	2,200	-	(2,200)
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
TOTAL FUND BALANCES - JULY 1	\$ 12,917,500	\$ 14,947,064	\$ 11,219,700	\$ 9,445,500	\$ (1,774,200)
CASH RESOURCES	\$ 50,179,883	\$ 54,216,338	\$ 50,285,494	\$ 51,907,638	\$ 1,622,144

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2018	
	June 30, 2016		June 30, 2017		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2017
	Estimated	Expenditure	Estimated Expenditure	Expenditure		
GENERAL FUND:						
11010 Board of Supervisors	\$ 170,267	\$ 174,863	\$ 185,946	\$ 206,989	\$	21,043
12010 County Administrator	308,926	302,671	317,814	340,462		22,648
12240 Auditor	29,500	40,000	35,000	35,000		-
12310 Commissioner of the Revenue	235,707	232,429	221,311	231,479		10,168
12325 Reassessment	-	-	150,000	150,000		-
12330 Equalization Board	-	-	-	24,418		24,418
12410 Treasurer	258,730	248,787	246,838	262,545		15,707
12430 Finance	261,367	252,938	234,628	249,432		14,804
12510 Information Technology	37,575	15,179	58,556	58,556		-
13100 Electoral Board	34,578	189,641	34,578	61,659		27,081
13200 Registrar	87,603	86,468	88,867	119,234		30,367
21100 Circuit Court	33,534	34,147	33,875	33,875		-
21300 Magistrates	1,650	411	1,000	950		(50)
21500 General District/Juvenile/DR Courts	33,955	33,364	13,955	35,981		22,026
21600 Clerk of the Circuit Court	313,227	308,566	318,615	332,315		13,700
21800 Sheriff - Courthouse Security	439,962	511,976	447,855	499,794		51,939
21910 Victim/Witness Assistance Program	74,827	80,329	131,131	135,927		4,796
22000 Commonwealth's Attorney	492,964	495,379	503,743	601,528		97,785
30100 Line of Duty	24,144	24,144	24,700	28,888		4,188
31200 Sheriff - Law Enf & Traffic Control	2,115,291	2,256,231	2,101,630	2,550,257		448,627
31400 Sheriff - E911 Communications	620,464	618,617	632,753	700,952		68,199
31700 School Resource Officer	101,503	101,052	104,087	118,069		13,982
32400 Fire and Rescue Services	509,757	536,546	509,757	724,686		214,929
32450 Med Flight Program	770	770	500	500		-
32500 Forestry Service	22,603	22,603	22,603	22,603		-
33200 Meherrin River Regional Jail	2,579,220	2,579,219	2,438,063	2,438,063		-
33300 Probation Office	51,410	210,925	151,410	151,410		-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635		-
34100 Building Inspection	124,884	114,143	127,671	133,313		5,642
35100 Animal Control	134,135	125,523	136,322	147,634		11,312
35300 Medical Examiner	270	120	270	270		-
41500 Road Projects	25,000	25,000	25,000	25,000		-
42400 Solid Waste Disposal	1,081,701	1,084,391	759,716	838,562		78,846
42500 Lake Gaston Weed Control Council	90,000	90,000	90,000	90,000		-
42600 Sheriff-Inmate Labor	37,124	35,553	37,124	101,851		64,727
43100 Maintenance Administration	169,735	157,020	177,665	182,983		5,318
43200 Maintenance - Buildings & Grounds	338,201	311,832	337,255	457,255		120,000
51100 Health	104,978	104,978	104,978	104,978		-
51400 VCU Health-CMH	-	-	-	10,000		10,000
52000 Mental Health	73,872	73,872	73,872	72,269		(1,603)
53501 Lake Country Area Agency on Aging	2,500	-	2,500	2,500		-
53502 Southside Senior Citizens Center	3,848	3,848	3,848	3,848		-
68000 Southside VA Community College	3,676	3,676	5,341	5,875		534
68500 Improvement Association	58,475	58,475	58,475	58,475		-
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505		-
71700 Brunswick Water Safety	3,500	3,450	3,500	3,500		-
72501 Fort Christanna	5,000	-	5,000	5,000		-
72601 Historical Society/Museum	900	-	900	900		-
72651 Chamber of Commerce	3,159	3,159	3,159	6,000		2,841
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000		-
72653 Brunswick County/Lake Gaston Tourism	19,102	19,102	19,102	119,413		100,311
73200 Meherrin Regional Library	187,892	187,892	184,838	184,838		-
81100 Planning/Zoning	248,663	194,449	251,717	220,509		(31,208)
81500 Economic Development	-	-	-	223,872		223,872
81602 Industrial Development Authority	223,872	223,872	223,872	-		(223,872)
81603 Southside Planning District Commission	23,793	23,793	23,793	23,793		-
81605 Roanoke River Regional Business Park	5,000	5,000	5,000	5,000		-
81606 Brunswick Literacy Council, Inc	3,501	-	3,501	3,501		-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Function & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2017
81607 Mecklenburg Brunswick Regional Airport	17,000	17,000	17,000	25,000	8,000
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	-
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	-
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	70,218	69,985	70,218	75,505	5,287
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	360,167	360,167	359,433	-	(359,433)
95106 Debt Service - Historic Courthouse Renovations	196,952	196,952	196,658	196,283	(375)
95107 Debt Service - Water/Wastewater Infrastructure	406,709	406,709	409,791	406,776	(3,015)
Total Expenditures	\$ 12,919,280	\$ 13,313,135	\$ 12,782,653	\$ 13,906,194	\$ 1,123,541
Transfers to Other Funds:					
930104 Transfer to DMV Select Fund	\$ -	\$ -	\$ -	\$ 73,983	\$ 73,983
930105 Transfer to VPA Fund	371,816	378,248	378,084	476,450	98,366
930106 Transfer to Department of Emergency Services	275,265	358,009	278,875	339,114	60,239
930202 Transfers to CSA Fund	253,050	245,874	253,050	253,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	29,093	26,602	29,093	29,093	-
930205 Transfers to School Fund	4,666,068	5,158,392	5,264,250	5,439,185	174,935
930402 Transfers to School Debt Service Fund	306,879	306,879	304,683	302,937	(1,746)
930350 Transfer to General Capital Projects Fund	2,523	202,523	-	750,000	750,000
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	322,023	-
930373 Transfer to Special Welfare	-	-	-	-	-
Total Transfers to Other Fund	\$ 6,226,717	\$ 6,998,550	\$ 6,830,058	\$ 7,985,835	\$ 1,155,777
TOTAL - GENERAL FUND	\$ 19,145,997	\$ 20,311,685	\$ 19,612,711	\$ 21,892,029	\$ 2,279,318
LITTER CONTROL GRANT FUND:					
42600 Litter Control-Grant Program	\$ 7,398	\$ 7,474	\$ 7,398	\$ 7,398	\$ -
DMV FUND:					
12340 DMV Select	\$ 19,500	\$ 25,059	\$ -	\$ 93,483	\$ 93,483
VIRGINIA PUBLIC ASSISTANCE FUND:					
53100 Welfare Administration	\$ 1,608,167	\$ 1,642,401	\$ 1,655,179	\$ 1,794,284	\$ 139,105
53200 Public Assistance	343,544	333,299	345,150	362,178	17,028
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 1,951,711	\$ 1,975,700	\$ 2,000,329	\$ 2,156,462	\$ 156,133
DEPARTMENT OF EMERGENCY SERVICES FUND:					
32300 Brunswick Emergency Medical Services	\$ 422,515	\$ 388,618	\$ 426,512	\$ 469,824	\$ 43,312
32400 Central Lifesaving and Rescue Squad	41,880	8,081	41,832	45,162	3,330
32500 Alberta Volunteer Fire Department	62,369	43,178	61,863	73,178	11,315
35500 Emergency Services Coordinator	8,501	8,640	8,668	10,950	2,282
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 535,265	\$ 448,517	\$ 538,875	\$ 599,114	\$ 60,239
COMPREHENSIVE SERVICES ACT FUND:					
53110 Comprehensive Services Act Programs	\$ 888,000	\$ 662,712	\$ 888,000	\$ 888,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2018	
	June 30, 2016		June 30, 2017	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2017
	Estimated	Expenditure	Estimated Expenditure		
SCHOOL FUND:					
61100 Instruction	\$ 14,126,037	\$ 14,921,080	\$ 15,470,140	\$ 15,560,485	\$ 90,345
62000 Administration, Attendance and Health	740,025	736,783	778,342	780,540	2,198
63000 Pupil Transportation	1,942,018	1,881,712	1,860,079	1,865,851	5,772
64000 Operation and Maintenance Services	2,327,835	2,198,119	2,302,958	2,288,629	(14,329)
65000 School Food Services and Other Non-Instructional Operations	-	1,231	-	-	-
68000 Technology	847,736	1,103,755	892,240	879,942	(12,298)
TOTAL - SCHOOL FUND	\$ 19,983,651	\$ 20,842,680	\$ 21,303,759	\$ 21,375,447	\$ 71,688
LAW LIBRARY FUND:					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,120	\$ 2,000	\$ 2,000	\$ -
DRUG TASK FORCE FUND:					
31700 Drug Task Force	\$ 50,000	\$ 29,868	\$ 50,000	\$ 50,000	\$ -
COURTHOUSE MAINTENANCE FUND:					
43200 Courthouse Maintenance	\$ 29,000	\$ 26,987	\$ 29,000	\$ 29,000	\$ -
E-SUMMONS FUND:					
93100 Transfer to General Fund	\$ -	\$ -	\$ -	\$ 104,065	\$ 104,065
SCHOOL CAFETERIA FUND:					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,165,230	\$ 1,217,640	\$ 1,217,640	\$ -
SCHOOL CONSTRUCTION DEBT SERVICE FUND:					
95304 Debt Service	\$ 518,146	\$ 492,122	\$ 510,646	\$ 503,147	\$ (7,499)
WATER/WASTEWATER INFRASTRUCTURE PROJECT					
94101 Water/Wastewater Infrastructure Project	\$ -	\$ 421,513	\$ -	\$ -	\$ -
GENERAL CAPITAL PROJECTS FUND:					
94317 Solid Waste Management	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
94319 Economic Development - Land Acquisition/Infrastructure	-	-	-	500,000	500,000
94320 Fire & Rescue Service	-	-	-	200,000	200,000
94335 Buildings & Grounds	-	200,000	-	-	-
94347 Alvis Road Planning Project	-	3,400	-	-	-
94348 Silver Trail Housing Project	-	27,867	-	-	-
94354 Brunswick Byways Visitors Center	803,447	9,165	771,826	27,600	(744,226)
94357 Flat Rock Road Rehab Project	-	-	-	675,000	675,000
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 803,447	\$ 240,432	\$ 771,826	\$ 1,452,600	\$ 680,774
SCHOOL DEBT SERVICE FUND:					
67100 Debt Service	\$ 367,157	\$ 316,934	\$ 365,026	\$ 363,475	\$ (1,551)
LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:					
44100 Airport Commission	\$ 67,789	\$ 73,898	\$ 67,789	\$ 67,789	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Fund, Function & Item	Year Ended June 30, 2016		Year Ending June 30, 2017	Year Ending June 30, 2018	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2017
GRAND TOTAL - ALL FUNDS	\$ 45,586,701	\$ 47,041,931	\$ 47,364,999	\$ 50,801,649	\$ 3,436,650
LESS INTERFUND TRANSFERS	\$ 6,226,717	\$ 6,998,550	\$ 6,830,058	\$ 8,089,900	\$ 1,021,555
TOTAL EXPENDITURES	\$ 39,359,984	\$ 40,043,381	\$ 40,534,941	\$ 42,711,749	\$ 2,415,095
FUND BALANCES - JUNE 30:					
General	\$ 7,344,591	\$ 10,546,178	\$ 8,018,176	\$ 7,928,214	\$ (89,962)
Litter Control Grant	-	275	-	-	-
DMV Fund	10,000	17,978	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	34,132	15,000	15,000	-
School	500	500	500	500	-
Law Library	20,000	23,321	20,000	20,000	-
Drug Task Force	140,000	141,257	100,000	100,000	-
Courthouse Maintenance	62,000	99,669	62,000	75,000	13,000
Courthouse Security	232,431	187,000	200,000	55,000	(145,000)
Electronic Summons	-	110,357	-	-	-
School Cafeteria	168,000	480,598	168,000	400,000	232,000
School Capital Projects	-	-	-	-	-
Qualified Zone Academy Bonds Project	-	1,178,015	-	-	-
School Construction Debt Service	697,377	605,625	511,877	322,175	(189,702)
Historic Courthouse Renovation Project	375,000	363,665	375,000	-	(375,000)
Water/Wastewater Infrastructure Project	1,755,000	278,558	280,000	280,000	-
General Capital Projects	-	105,829	-	-	-
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
TOTAL FUND BALANCES - JUNE 30:	\$ 10,819,899	\$ 14,172,957	\$ 9,750,553	\$ 9,195,889	\$ (554,664)
REQUIREMENTS	\$ 50,179,883	\$ 54,216,338	\$ 50,285,494	\$ 51,907,638	\$ 1,860,431