

# COUNTY OF BRUNSWICK, VIRGINIA

## CONSOLIDATED BUDGET

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FOR THE FISCAL YEAR ENDING JUNE 30, 2019



# 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>2017</u>	<u>Estimated 2018</u>
Real Estate	\$ 1,302,515,600	\$ 1,293,000,000
Mobile Homes	9,313,360	8,500,000
Personal Property	112,844,840	105,000,000
Machinery and Tools	19,288,420	15,500,000
Public Service Corporations	940,609,418	935,000,000
Total Assessed Values	<u>\$ 2,384,571,638</u>	<u>\$ 2,357,000,000</u>

## TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2017</u>	<u>2018</u>
Real Estate	\$ 0.52	\$ 0.53
Mobile Homes	0.52	0.53
Personal Property	3.65	3.65
Special Classification of Personal Property for Fire & EMS Volunteers	2.71	2.81
Machinery and Tools	3.40	3.40

## **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, 2018. 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 FY19 Brunswick County Consolidated Budget was adopted on June 20, 2018.

Largely influencing the FY19 budget is a \$0.01 rate increase in Real Estate tax rates. Other aspects of Brunswick County's financial operations affecting the FY19 budget include salary increases for all employees effective July 1, 2018 in alignment with the results of a Classification and Compensation Study, a substantial increase in the allocation to the Meherrin River Regional Jail Authority, and the implementation of a county-wide Radio Communications System upgrade.

The General Fund provides for deficit spending in the amount of \$757,659 and is balanced by the use of the General Fund balance reserves.

The FY19 Consolidated Budget includes a \$5,438,247 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 for teachers only effective July 1, 2018. Additional local funding for schools includes \$301,182 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, 2017**

Balance Sheet  
 Governmental Funds  
 June 30, 2017

	<u>General</u>	<u>Virginia Public Assistance</u>	<u>Debt Service</u>	<u>County Capital Improvements</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,871,816	\$ -	\$ 347,962	\$ -	\$ -	\$ 13,219,778
Receivables (net of allowance for uncollectibles):						
Taxes receivable	644,969	-	-	-	-	644,969
Accounts receivable	313,707	-	-	-	8,202	321,909
Due from other funds	349,671	-	-	-	-	349,671
Due from component unit	500,000	-	-	-	-	500,000
Due from other governmental units	535,414	135,000	-	220,699	77,312	968,425
Inventories	-	-	-	-	4,820	4,820
Restricted assets:						
Cash and cash equivalents	-	-	-	281,335	-	281,335
Investments	-	-	1,977,370	-	-	1,977,370
Total assets	<u>\$ 15,215,577</u>	<u>\$ 135,000</u>	<u>\$ 2,325,332</u>	<u>\$ 502,034</u>	<u>\$ 90,334</u>	<u>\$ 18,268,277</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 390,473	\$ 6,113	\$ -	\$ 46,959	\$ 66,820	\$ 510,365
Retainage payable	10,683	-	-	8,000	-	18,683
Accrued interest payable	-	-	676,799	-	-	676,799
Due to other funds	-	128,887	-	210,825	9,959	349,671
Total liabilities	<u>\$ 401,156</u>	<u>\$ 135,000</u>	<u>\$ 676,799</u>	<u>\$ 265,784</u>	<u>\$ 76,779</u>	<u>\$ 1,555,518</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	\$ 592,591	\$ -	\$ -	\$ -	\$ -	\$ 592,591
<b>FUND BALANCES</b>						
Nonspendable:						
Inventories	\$ -	\$ -	\$ -	\$ -	\$ 4,820	\$ 4,820
Long-term loans and advances	500,000	-	-	-	-	500,000
Restricted:						
Anti-litter	275	-	-	-	-	275
Electronic summons	9,506	-	-	-	-	9,506
Emergency Services	5,050	-	-	-	-	5,050
Law library	23,312	-	-	-	-	23,312
Drug enforcement	106,361	-	-	-	-	106,361
Courthouse maintenance	64,864	-	-	-	-	64,864
Courthouse security	58,000	-	-	-	-	58,000
Debt service funds - QZABs	-	-	1,300,571	-	-	1,300,571
CSA administration	-	-	-	-	9,130	9,130
Committed:						
Debt service funds	-	-	347,962	-	-	347,962
Assigned:						
DMV Select	189	-	-	-	-	189
Water safety	4,150	-	-	-	-	4,150
Other capital projects	-	-	-	236,250	-	236,250
Unassigned:						
General fund	13,450,123	-	-	-	-	13,450,123
Special revenue funds	-	-	-	-	(395)	(395)
Total fund balances	<u>\$ 14,221,830</u>	<u>\$ -</u>	<u>\$ 1,648,533</u>	<u>\$ 236,250</u>	<u>\$ 13,555</u>	<u>\$ 16,120,168</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,215,577</u>	<u>\$ 135,000</u>	<u>\$ 2,325,332</u>	<u>\$ 502,034</u>	<u>\$ 90,334</u>	<u>\$ 18,268,277</u>

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

**TREASURER'S TRIAL BALANCE**

**AT MAY 31, 2018**

8/06/18  
FUND #-999

\*GL070\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2018

PAGE 1  
TIME 10:06

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	1,713.42			1,713.42
100-0110	Cash in Bank - VASNAP (Radio Comm)				
100-0111	Cash in Banks - Bank of America				
100-0112	Cash in Bank - SunTrust (CH Renov.				
100-0113	Cash in Banks - US Bank-Rt.58 Infr				
100-0114	Cash in Banks - Cit Bank & Trust M	2,451,646.30			2,451,646.30
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/	10,639,628.31			10,639,628.31
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	3,567.11			3,567.11
100-0126	Investments - ESSEX BANK	1,029,238.76			1,029,238.76
100-0127	Investments - First Citizens Bank				
100-0128	Investments - LGIP	3,649.00			3,649.00
100-0129	Investments - CITIZENS BK & TRUST	2,035,235.10			2,035,235.10
100-0130	Investments - BENCHMARK BANK				
100-0133	Investments - FCB-SWELFARE				
100-0134	Investments - TOUCHSTONE BANK	482,002.37			482,002.37
100-0135	Investments - FCB-SWELFARE				
	*ASSETS*	16,648,380.37			16,648,380.37
	TOTAL ASSETS	16,648,380.37			16,648,380.37
*LIABILITIES*					
200-0001	ACCRUED NET WAGES				
*LIABILITIES*					
	TOTAL LIABILITIES				
*FUND EQUITY*					
*999 FUND*					
300-0001	General Fund	16,326,160.39-			16,326,160.39-
300-0103	Anti-Litter Fund	2,252.96-			2,252.96-
300-0104	DMV Select Fund/COR-TREAS				
300-0105	Social Services Fund	7,267.43			7,267.43
300-0106	Emergency Management Fund	83,131.40			83,131.40



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0202	Comprehensive Services Act Fund				
300-0205	School Fund				
300-0211	Law Library Fund	23,132.38-			23,132.38-
300-0213	Drug Task Force Fund	115,878.00-			115,878.00-
300-0214	Courthouse Maintenance Fund	72,265.51-			72,265.51-
300-0215	Courthouse Security Fund	58,417.32-			58,417.32-
300-0216	Home Incarceration Prg Fund				
300-0217	Electronic Summons System Fund	94,816.97-			94,816.97-
300-0251	School Cafeteria Fund - BSHS	618,596.24-			618,596.24-
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	477,467.11			477,467.11
300-0312	Historic CH Renovations Fund				
300-0313	Rt. 58 Water/Wastewater Proj Fund				
300-0314	Radio Communications Network Fund				
300-0350	Consolidated Gen CP Fund				
300-0402	School Debt Service Fund	332,847.90			332,847.90
300-0504	Airport Fund				
300-0733	Special Welfare Fund	801.83-			801.83-
300-0734	Undistributed Local Sales Tax Fund	165,672.64-			165,672.64-
300-0735	Escrow Deposit Fund	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund				
	*FUND EQUITY*	16,600,034.90-			16,600,034.90-
	TOTAL PRIOR YR FUND BALANCE	16,600,034.90-			16,600,034.90-
	TOTAL REVENUE				
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	16,600,034.90-			16,600,034.90-
400-0000	*OTHER ACCOUNTS*				
400-0101	Treasurer's Deferred Acct				
400-0102	Cash (Short) Over	203.71-			203.71-
400-0105	Overpayments	400.93-			400.93-
400-0110	Prepaid Taxes - RE 2017	45,244.38-			45,244.38-
400-0111	Prepaid Taxes - PP 2017	2,364.80-			2,364.80-
400-0115	Atty Fees - Delinquent RE				
400-0116	CVA - Sales Tax Payable				
400-0120	CVA - Current Debit Account				
400-0121	CVA - Unclaimed Property				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
400-0122	CVA - Current Credit Account				
400-0123	CVA - Building Surcharge Account	161.65-			161.65-
	*OTHER ACCOUNTS*	48,375.47-			48,375.47-
		48,375.47-			48,375.47-
	*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	909.27			909.27
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	2,927.51			2,927.51
601-2008	Real Estate Taxes - 2008	3,477.67			3,477.67
601-2009	Real Estate Taxes - 2009	4,834.09			4,834.09
601-2010	Real Estate Taxes - 2010	6,643.18			6,643.18
601-2011	Real Estate Taxes - 2011	8,845.22			8,845.22
601-2012	Real Estate Taxes - 2012	12,820.03			12,820.03
601-2013	Real Estate Taxes - 2013	18,808.14			18,808.14
601-2014	Real Estate Taxes - 2014	32,170.25			32,170.25
601-2015	Real Estate Taxes - 2015	69,460.63			69,460.63
601-2016	REAL ESTATE TAXES - 2016	105,603.68			105,603.68
601-2017	REAL ESTATE TAXES - 2017	222,033.49			222,033.49
601-9999	RESERVE - Real Estate Taxes	493,697.34-			493,697.34-
	*REAL ESTATE TAXES*				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
*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				
602-1999	Reserve - Personal Property Taxes	186.74			186.74
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				
602-2006	Personal Property Taxes - 2006				
602-2007	Personal Property Taxes - 2007				
602-2008	Personal Property Taxes - 2008				
602-2009	Personal Property Taxes - 2009				
602-2010	Personal Property Taxes - 2010				
602-2011	Personal Property Taxes - 2011	32,536.93			32,536.93
602-2012	Personal Property Taxes - 2012	40,355.88			40,355.88
602-2013	Personal Property Taxes - 2013	31,350.36			31,350.36
602-2014	Personal Property Taxes - 2014	49,181.17			49,181.17
602-2015	Personal Property Taxes - 2015	54,699.44			54,699.44
602-2016	PERSONAL PROPERTY TAXES - 2016	65,972.59			65,972.59
602-2017	PERSONAL PROPERTY TAXES - 2017	160,640.44			160,640.44
602-2018	Personal Property 2018				
602-9999	RESERVE - Personal Property Taxes	434,923.55-			434,923.55-
*PERSONAL PROPERTY TAXES*					
*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				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
603-2017	PSC TAXES - 2017	2.13			2.13
603-9999	RESERVE - PSC TAXES	2.13-			2.13-
	*PUBLIC SERVICE CORP TAXES*				
	*PPTRA POSSIBLE C/W REIMB*				
620-2006	2006 AVAILABLE PTR STATE FUNDS	1,318,985.39			1,318,985.39
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	1,349,905.36			1,349,905.36
620-2016	2016 AVAILABLE PTR STATE FUNDS	1,346,973.83			1,346,973.83
620-2017	2017 AVAILABLE PTR STATE FUNDS	1,351,776.76			1,351,776.76
620-2018	2018 AVAILABLE PTR STATE FUNDS				
620-9999	RESERVE PPTRA-POSSIBLE REIMB	16,189,561.00-			16,189,561.00-
	*PPTRA POSSIBLE C/W REIMB*				
	*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	1,355,735.87-			1,355,735.87-
630-2017	2017 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2018	2018 APPLIED PTR STATE FUNDS				
630-9999	REQUEST C/W REIMB RESERVE	16,268,830.44			16,268,830.44
	*REQUEST C/W REIMB PPTRA*				
	*UNCOLLECTED STATE TAXES*				
	*STATE INCOME TAXES*				
701-1999	Reserve - State Income	1,715.87			1,715.87
701-2006	STATE INCOME - 2006				
701-2007	STATE INCOME - 2007				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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
701-2016	STATE INCOME - 2016	71.57-			71.57-
701-2017	STATE INCOME - 2017	1,945.00-			1,945.00-
	*STATE INCOME TAXES*				
	*ESTIMATED INCOME TAXES*				
702-1999	Reserve - Estimated Income	273.57			273.57
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	632,370.00-			632,370.00-
702-2017	ESTIMATED TAX 2017	632,138.43			632,138.43
702-2018	ESTIMATED INCOME - 2018				
	*ESTIMATED INCOME TAXES*				
	*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	569,995.00-			569,995.00-
800-1003	LEASE REV BNDS/CTHSE LOAN				
800-1004	LEASE REV BNDS/SCH VRS	236,100.00-			236,100.00-
800-1005	QZAB BOND #1/SCH LOAN	113,792.00-			113,792.00-
800-1006	QZAB BOND #2/SCH LOAN	388,682.20-			388,682.20-
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	3,344,233.00-			3,344,233.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-12	1,130,000.00-			1,130,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	2,529,000.00-			2,529,000.00-
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	13,486,802.20			13,486,802.20
	*LONG TERM DEBT*				

## **INCOME ESTIMATES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2019	
	June 30, 2017		June 30, 2018		Estimated Income	Increase (Decrease) Year Ending June 30, 2018
	Estimated	Realized	Estimated	Income		
<b>GENERAL FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 5,850,000	\$ 5,914,216	\$ 6,475,000	\$ 6,695,000	\$	220,000
110102 Delinquent Taxes	70,000	125,659	70,000	70,000		-
110201 Current Taxes--Public Service Corporations	2,400,000	4,587,346	4,715,000	4,800,000		85,000
110301 Current Taxes--Personal Property	2,150,000	2,631,590	2,200,000	2,200,000		-
110302 Delinquent Taxes	29,000	56,298	29,000	29,000		-
110303 Current Taxes--Mobile Homes	37,500	39,776	37,500	37,500		-
110304 Delinquent Taxes	1,000	1,942	1,000	1,000		-
110402 Current Taxes--Machinery and Tools	480,000	618,094	480,000	500,000		20,000
110501 Current Taxes--Merchant's Capital	88,000	88,787	-	-		-
110601 Penalties	90,000	128,484	90,000	95,000		5,000
110602 Interest on Taxes	45,000	65,432	45,000	50,000		5,000
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 880,557	\$ 725,000	\$ 725,000	\$	-
120201 Consumer Utility Taxes	255,000	256,889	255,000	255,000		-
120301 Utility Consumption Taxes	45,000	44,334	45,000	45,000		-
120401 Utility Franchise Tax	30,000	43,187	30,000	30,000		-
120501 Motor Vehicle Licenses	335,000	307,661	335,000	335,000		-
120601 Bank Stock Taxes	15,000	-	15,000	15,000		-
120701 Recordation Tax on Deeds/Wills	55,000	69,721	55,000	55,000		-
120801 Transient Lodging	15,000	15,246	15,000	15,000		-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 24,000	\$ 20,897	\$ 24,000	\$ 24,000	\$	-
130305 Transfer Fees	600	708	600	600		-
130308 Building and Related Permits	40,000	46,246	40,000	40,000		-
130309 Zoning Permits	6,000	7,410	6,000	6,000		-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 750,000	\$ 1,333,546	\$ 1,085,000	\$ 1,325,475	\$	240,475
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 20,000	\$ 74,921	\$ 20,000	\$ 23,300	\$	3,300
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	6,326	6,000	6,000		-
160201 Commonwealth's Attorney Fees	2,500	4,007	2,500	2,500		-
160202 Courthouse Security Fees	185,000	310,723	185,000	185,000		-
160602 Charges for Animal Control	250	150	250	250		-
160802 Recycling Revenues	40,000	34,189	30,000	30,000		-
160805 Waste Container Charge	90,000	113,623	85,000	85,000		-
160806 Landfill Fees	200,000	242,261	200,000	200,000		-
161601 Sale of Maps and Ordinances	2,000	1,762	2,000	2,000		-
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 2,245	\$ 2,000	\$ 2,000	\$	-
180309 Miscellaneous	5,000	48,353	5,000	5,000		-
189906 Administration Fee	25,000	61,277	25,000	25,000		-
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	\$ 2,000	\$ 1,825	\$ 2,000	\$ 2,000	\$	-
190204 Recovered Costs - Sheriff Security - Contractual	50,000	22,719	50,000	50,000		-
190204 Recovered Costs - BWMF	140,000	71,959	140,000	140,000		-
190204 Recovered Costs - School (SRO)	96,345	96,345	96,345	96,345		-
190204 Recovered Costs - Insurance	-	38,691	-	-		-
<b>Total Revenue from Local Sources</b>	<b>\$ 14,425,795</b>	<b>\$ 18,438,992</b>	<b>\$ 17,647,795</b>	<b>\$ 18,226,570</b>	<b>\$</b>	<b>578,775</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 35,437	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	20,000	16,444	20,000	20,000	-
220108 Rolling Stock Tax	5,000	811	5,000	5,000	-
220110 Auto Rental Tax	-	710	-	-	-
220111 Recordation Tax	25,000	21,037	25,000	25,000	-
220112 Cost Allocation Plan	40,000	51,662	40,000	40,000	-
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	425,000	395,176	425,000	425,000	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 338,700	\$ 342,203	\$ 345,000	\$ 345,000	\$ -
230201 Sheriff	973,000	977,475	1,017,000	1,017,000	-
230301 Commissioner of the Revenue	92,000	85,462	86,500	86,500	-
230401 Treasurer	82,000	77,252	78,000	78,000	-
230601 Registrar/Electoral Board	34,500	37,028	36,000	36,000	-
230701 Clerk of the Circuit Court	205,000	220,256	210,000	210,000	-
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 15,000	\$ 15,534	15,000	\$ 15,000	\$ -
240403 Wireless E911	100,000	129,963	100,000	100,000	-
240404 Virginia 911 Services Board	-	-	117,334	-	(117,334)
240412 Fire Program Funds	44,000	49,975	44,000	44,000	-
240419 Victim's Assistance Grant	112,263	109,419	112,263	112,263	-
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	1,875	12,545	-	1,875	1,875
Total Revenue from the Commonwealth	\$ 3,904,073	\$ 3,939,125	\$ 4,066,832	\$ 3,951,373	\$ (115,459)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ 1,019	\$ 2,054	\$ 1,550	\$ -	\$ (1,550)
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from E-Summons Fund	\$ -	\$ -	\$ 104,065	\$ -	\$ (104,065)
<b>TOTAL - GENERAL FUND</b>	<b>\$ 18,330,887</b>	<b>\$ 22,380,171</b>	<b>\$ 21,820,242</b>	<b>\$ 22,177,943</b>	<b>\$ 357,701</b>
<b><u>LITTER CONTROL GRANT FUND</u></b>					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 7,398	\$ 7,194	\$ 7,398	\$ 7,398	\$ -
<b>TOTAL - LITTER CONTROL GRANT FUND</b>	<b>\$ 7,398</b>	<b>\$ 7,194</b>	<b>\$ 7,398</b>	<b>\$ 7,398</b>	<b>\$ -</b>
<b><u>DMV FUND:</u></b>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ -	\$ 8,228	\$ 19,500	\$ 19,500	\$ -
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ 29,827	\$ 73,983	\$ 78,000	\$ 4,017
<b>TOTAL - DMV FUND</b>	<b>\$ -</b>	<b>\$ 8,228</b>	<b>\$ 93,483</b>	<b>\$ 97,500</b>	<b>\$ 4,017</b>



**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
Revenue from Local Sources:					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 1,285	\$ -	\$ -	\$ -
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 680,305	\$ 561,860	\$ 670,320	\$ 614,103	\$ (56,217)
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 941,940	\$ 1,111,127	\$ 1,009,692	\$ 1,086,252	\$ 76,560
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 378,084	\$ 341,918	\$ 476,450	\$ 483,650	\$ 7,200
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,000,329</b>	<b>\$ 2,016,190</b>	<b>\$ 2,156,462</b>	<b>\$ 2,184,005</b>	<b>\$ 27,543</b>
<b><u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u></b>					
Revenue from Local Sources:					
<u>1600 Charges for Services:</u>					
160101 Ambulance Billing Services	\$ 260,000	\$ 156,242	\$ 260,000	\$ 150,000	\$ (110,000)
<u>1800 Miscellaneous Revenue:</u>					
189909 Greenville Memorial Foundation Grant	-	-	-	21,154	21,154
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	278,875	374,292	339,114	459,248	120,134
Total Revenue from Local Sources	\$ 538,875	\$ 530,534	\$ 599,114	\$ 630,402	\$ 31,288
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240102 Rescue Squad Assistance Fund Grant	\$ -	\$ -	\$ -	\$ 219,988	\$ 219,988
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ 538,875</b>	<b>\$ 530,534</b>	<b>\$ 599,114</b>	<b>\$ 850,390</b>	<b>\$ 251,276</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
Revenue from Local Sources:					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 300	\$ 444	\$ 300	\$ 300	\$ -
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 619,440	\$ 457,831	\$ 619,440	\$ 619,440	\$ -
240499 Family Preservation Assistance	1,710	1,710	1,710	1,710	-
Total Revenue from the Commonwealth	\$ 621,150	\$ 459,541	\$ 621,150	\$ 621,150	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 13,500	\$ 13,594	\$ 13,500	\$ 13,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 309,525	\$ 253,050	\$ 410,050	\$ 157,000
<b>TOTAL - COMPREHENSIVE SERVICES ACT FUND</b>	<b>\$ 888,000</b>	<b>\$ 783,104</b>	<b>\$ 888,000</b>	<b>\$ 1,045,000</b>	<b>\$ 157,000</b>
<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	\$ -	\$ 900	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 187,000	\$ 93,293	\$ 102,000	\$ 187,000	\$ 85,000
189999 E-Rate	-	258,954	-	-	-
Total Revenue from Local Sources	\$ 187,000	\$ 353,147	\$ 102,000	\$ 187,000	\$ 85,000
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,440,312	\$ 13,653,637	\$ 13,383,400	\$ 13,197,000	\$ (186,400)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 2,412,197	\$ 2,269,108	\$ 2,450,862	\$ 2,093,169	\$ (357,693)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 5,264,250	\$ 4,766,689	\$ 5,439,185	\$ 5,438,247	\$ (938)
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 21,303,759</b>	<b>\$ 21,042,581</b>	<b>\$ 21,375,447</b>	<b>\$ 20,915,416</b>	<b>\$ (460,031)</b>
<u>LAW LIBRARY FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,170	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL - LAW LIBRARY FUND</b>	<b>\$ 2,000</b>	<b>\$ 1,170</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<u>DRUG TASK FORCE FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 50,000	\$ 27,613	\$ 50,000	\$ 50,000	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 50,000</b>	<b>\$ 27,613</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
Revenue from Local Sources:					
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 40,069	\$ 29,000	\$ 29,000	\$ -
<b>TOTAL - COURTHOUSE MAINTENANCE FUND</b>	<b>\$ 29,000</b>	<b>\$ 40,069</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ -</b>
<b><u>E-SUMMONS FUND:</u></b>					
Revenue from Local Sources:					
<u>1600 Charges for Services:</u>					
160199 E-Summons Fees	\$ -	\$ -	\$ 104,065	\$ 50,000	\$ (54,065)
<b>TOTAL - E-SUMMONS FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,065</b>	<b>\$ 50,000</b>	<b>\$ (54,065)</b>
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
Revenue from Local Sources:					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 179,443	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 25,800	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 205,243	\$ 384,200	\$ 384,200	\$ -
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 16,436	\$ 13,440	\$ 13,440	\$ -
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 1,133,590	\$ 820,000	\$ 820,000	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 1,217,640</b>	<b>\$ 1,355,269</b>	<b>\$ 1,217,640</b>	<b>\$ 1,217,640</b>	<b>\$ -</b>
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
Revenue from Local Sources:					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 3,500	\$ 47,860	\$ 3,500	\$ 3,500	\$ -
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 322,023	\$ 322,023	\$ 322,023	\$ 322,023	\$ -
<b>TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE</b>	<b>\$ 325,523</b>	<b>\$ 369,883</b>	<b>\$ 325,523</b>	<b>\$ 325,523</b>	<b>\$ -</b>
<b><u>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</u></b>					
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ 2,095,142	\$ 2,095,142
<b>TOTAL - RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,095,142</b>	<b>\$ 2,095,142</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<b>GENERAL CAPITAL PROJECTS FUND:</b>					
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ 332,996	\$ 319,900	\$ -	\$ -	\$ -
240499 VA Brownfield Restoration Grant	-	25,000	-	-	-
Total Revenue from the Commonwealth	\$ 332,996	\$ 344,900	\$ -	\$ -	\$ -
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ -	\$ 105,069	\$ -	\$ -	\$ -
330199 CDBG - Flat Rock Road Housing Project	-	-	675,000	650,000	(25,000)
330199 CDBG - Alvis Road Housing Project	-	-	-	450,000	450,000
330199 National Scenic Byways Grant	436,630	160,990	27,400	-	(27,400)
Total Revenue from the Federal Government	\$ 436,630	\$ 266,059	\$ 702,400	\$ 1,100,000	\$ 397,600
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	-	-	750,000	605,000	(145,000)
Total Nonrevenue Receipts	\$ -	\$ -	\$ 750,000	\$ 605,000	\$ (145,000)
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 769,626</b>	<b>\$ 610,959</b>	<b>\$ 1,452,400</b>	<b>\$ 1,705,000</b>	<b>\$ 252,600</b>
<b>SCHOOL DEBT SERVICE FUND:</b>					
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 304,683	\$ 304,683	\$ 302,937	\$ 301,182	\$ (1,755)
410503 Interest Reimbursement - VPSA QZAB	60,343	60,538	60,538	60,538	-
<b>TOTAL - SCHOOL DEBT SERVICE FUND</b>	<b>\$ 365,026</b>	<b>\$ 365,221</b>	<b>\$ 363,475</b>	<b>\$ 361,721</b>	<b>\$ (1,755)</b>
<b>LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:</b>					
Revenue from Local Sources:					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of Airport Facilities	\$ 2,500	\$ 1,650	\$ 2,500	\$ 2,500	\$ -
189999 Sale of Aviation Fuel	10,000	151	10,000	10,000	-
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 37	\$ -	\$ -	\$ -
<u>1900 Recovered Costs:</u>					
190201 Shared Costs--Town of Lawrenceville	\$ 12,796	\$ 8,202	\$ 12,796	\$ 12,796	\$ -
Total Revenue from Local Sources	\$ 25,296	\$ 10,040	\$ 25,296	\$ 25,296	\$ -
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240401 Maintenance/Grant Program	\$ 13,400	\$ 3,040	\$ 13,400	\$ 13,400	\$ -
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 29,093	\$ 14,461	\$ 29,093	\$ 29,093	\$ -
<b>TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND</b>	<b>\$ 67,789</b>	<b>\$ 27,541</b>	<b>\$ 67,789</b>	<b>\$ 67,789</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Fund, Source & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2018
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 45,895,852	\$ 49,565,727	\$ 50,552,038	\$ 53,181,467	\$ 2,629,428
<b>LESS INTERFUND TRANSFERS</b>	\$ 6,830,058	\$ 6,463,418	\$ 8,089,900	\$ 8,126,493	\$ 36,593
<b>TOTAL INCOME</b>	\$ <u>39,065,794</u>	\$ <u>43,102,309</u>	\$ <u>42,462,138</u>	\$ <u>45,054,973</u>	\$ <u>2,592,835</u>
<b>FUND BALANCES - JULY 1:</b>					
General	\$ 9,300,000	\$ 10,546,178	\$ 8,000,000	\$ 10,000,000	\$ 2,000,000
Litter Control Grant	-	275	-	-	-
DMV Fund	-	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	100,000	141,257	100,000	100,000	-
Courthouse Maintenance	62,000	99,669	75,000	75,000	-
Courthouse Security	200,000	187,000	55,000	55,000	-
Electronic Summons	-	110,357	-	-	-
School Cafeteria	168,000	480,598	400,000	500,000	100,000
School Capital Projects	-	-	-	-	-
Qualified Zoning Academy Bonds Project	-	1,178,015	-	-	-
School Construction Debt Service	697,000	605,625	500,000	500,000	-
Historic Courthouse Renovation Project	375,000	363,665	-	-	-
Water/Wastewater Infrastructure Project	280,000	278,558	280,000	-	(280,000)
General Capital Projects	2,200	105,829	-	-	-
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
<b>TOTAL FUND BALANCES - JULY 1</b>	\$ <u>11,219,700</u>	\$ <u>14,172,957</u>	\$ <u>9,445,500</u>	\$ <u>11,265,500</u>	\$ <u>1,820,000</u>
<b>CASH RESOURCES</b>	\$ <u>50,285,494</u>	\$ <u>57,275,265</u>	\$ <u>51,907,638</u>	\$ <u>56,320,473</u>	\$ <u>4,412,835</u>

**SUMMARY OF CONTEMPLATED  
EXPENDITURES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2019	
	June 30, 2017		June 30, 2018		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2018
	Estimated	Expenditure	Estimated	Expenditure		
<b>GENERAL FUND:</b>						
11010 Board of Supervisors	\$ 185,946	\$ 198,398	\$ 206,989	\$ 206,988	\$	(1)
12010 County Administrator	317,814	306,324	340,462	347,728		7,266
12240 Auditor	35,000	45,000	35,000	35,000		-
12310 Commissioner of the Revenue	221,311	201,062	231,479	231,614		135
12325 Reassessment	150,000	106,833	150,000	-		(150,000)
12330 Equalization Board	-	-	24,418	-		(24,418)
12410 Treasurer	246,838	246,490	262,545	262,674		129
12430 Finance	234,628	233,673	249,432	253,749		4,317
12510 Information Technology	58,556	34,888	58,556	58,556		-
13100 Electoral Board	34,578	49,447	61,659	56,685		(4,974)
13200 Registrar	88,867	98,887	119,234	124,275		5,041
21100 Circuit Court	33,875	39,057	33,875	33,875		-
21300 Magistrates	1,000	469	950	950		-
21500 General District/Juvenile/DR Courts	13,955	12,666	35,981	35,993		12
21600 Clerk of the Circuit Court	318,615	306,469	332,315	332,512		197
21800 Sheriff - Courthouse Security	447,855	460,453	499,794	525,388		25,594
21910 Victim/Witness Assistance Program	131,131	125,916	135,927	133,928		(1,999)
22000 Commonwealth's Attorney	503,743	500,638	601,528	610,777		9,249
30100 Line of Duty	24,700	24,700	28,888	33,210		4,322
31200 Sheriff - Law Enf & Traffic Control	2,101,630	2,593,407	2,550,257	2,544,659		(5,598)
31400 Sheriff - E911 Communications	632,753	646,961	700,952	712,969		12,017
31700 School Resource Officer	104,087	108,560	118,069	412,007		293,938
32400 Fire and Rescue Services	509,757	518,245	724,686	763,469		38,783
32450 Med Flight Program	500	500	500	800		300
32500 Forestry Service	22,603	22,603	22,603	22,603		-
33200 Meherrin River Regional Jail	2,438,063	2,432,053	2,438,063	2,863,063		425,000
33300 Probation Office	151,410	101,443	151,410	151,410		-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635		-
34100 Building Inspection	127,671	123,086	133,313	134,416		1,103
35100 Animal Control	136,322	132,171	147,634	151,126		3,492
35300 Medical Examiner	270	120	270	270		-
41500 Road Projects	25,000	25,000	25,000	25,000		-
42400 Solid Waste Disposal	759,716	730,438	838,562	918,385		79,823
42500 Lake Gaston Weed Control Council	90,000	90,000	90,000	90,000		-
42600 Sheriff-Inmate Labor	37,124	83,943	101,851	103,424		1,573
43100 Maintenance Administration	177,665	172,349	182,983	184,790		1,807
43200 Maintenance - Buildings & Grounds	337,255	459,837	457,255	457,255		-
51100 Health	104,978	104,978	104,978	104,978		-
51400 VCU Health-CMH	-	-	10,000	10,000		-
52000 Mental Health	73,872	78,498	72,269	72,466		197
53501 Lake Country Area Agency on Aging	2,500	2,500	2,500	2,500		-
53502 Southside Senior Citizens Center	3,848	3,848	3,848	3,848		-
68000 Southside VA Community College	5,341	5,341	5,875	5,875		-
68500 Improvement Association	58,475	58,475	58,475	61,240		2,765
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505		-
71700 Brunswick Water Safety	3,500	5,778	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	6,000	6,000		-
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000		-
72653 Brunswick County/Lake Gaston Tourism	19,102	18,440	119,413	125,983		6,570
73200 Meherrin Regional Library	184,838	184,838	184,838	184,838		-
81100 Planning/Zoning	251,717	216,133	220,509	215,554		(4,955)
81500 Economic Development	-	-	223,872	209,783		(14,089)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Function & Item	Year Ended		Year Ending		Increase (Decrease) Year Ending June 30, 2018
	June 30, 2017		June 30, 2018		
	Estimated	Expenditure	Estimated	Expenditure	Contemplated Expenditure
81602 Industrial Development Authority	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	3,501	-
81607 Mecklenburg Brunswick Regional Airport	17,000	17,000	25,000	25,000	-
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	68,893	75,505	79,930	4,425
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	359,433	359,433	-	-	-
95106 Debt Service - Historic Courthouse Renovations	196,658	590,767	196,283	196,827	544
95107 Debt Service - Radio Communications System	-	-	-	179,500	179,500
95108 Debt Service - Water/Wastewater Infrastructure	409,791	409,791	406,776	407,627	851
<b>Total Expenditures</b>	<b>\$ 12,782,653</b>	<b>\$ 13,672,042</b>	<b>\$ 13,906,194</b>	<b>\$ 14,809,110</b>	<b>\$ 902,916</b>
Transfers to Other Funds:					
930104 Transfer to DMV Select Fund	\$ -	\$ 29,827	\$ 73,983	\$ 78,000	\$ 4,017
930105 Transfer to VPA Fund	378,084	341,918	476,450	483,650	7,200
930106 Transfer to Department of Emergency Services	278,875	374,292	339,114	459,248	120,134
930202 Transfers to CSA Fund	253,050	309,525	253,050	410,050	157,000
930504 Transfers to Brunswick-Lawrenceville Airport Fund	29,093	14,461	29,093	29,093	-
930205 Transfers to School Fund	5,264,250	4,766,689	5,439,185	5,438,247	(938)
930402 Transfers to School Debt Service Fund	304,683	304,683	302,937	301,182	(1,755)
930350 Transfer to General Capital Projects Fund	-	-	750,000	605,000	(145,000)
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	322,023	-
<b>Total Transfers to Other Fund</b>	<b>\$ 6,830,058</b>	<b>\$ 6,463,418</b>	<b>\$ 7,985,835</b>	<b>\$ 8,126,493</b>	<b>\$ 140,658</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 19,612,711</b>	<b>\$ 20,135,461</b>	<b>\$ 21,892,029</b>	<b>\$ 22,935,603</b>	<b>\$ 1,043,574</b>
<b><u>LITTER CONTROL GRANT FUND:</u></b>					
42600 Litter Control-Grant Program	\$ 7,398	\$ 7,194	\$ 7,398	\$ 7,398	\$ -
<b>DMV FUND:</b>					
12340 DMV Select	\$ -	\$ 55,846	\$ 93,483	\$ 97,500	\$ 4,017
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
53100 Welfare Administration	\$ 1,655,179	\$ 1,654,072	\$ 1,794,284	\$ 1,812,829	\$ 18,545
53200 Public Assistance	345,150	362,118	362,178	371,176	8,998
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,000,329</b>	<b>\$ 2,016,190</b>	<b>\$ 2,156,462</b>	<b>\$ 2,184,005</b>	<b>\$ 27,543</b>
<b><u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u></b>					
32300 Brunswick Emergency Medical Services	\$ 426,512	\$ 461,275	\$ 469,824	\$ 715,996	\$ 246,172
32400 Central Lifesaving and Rescue Squad	41,832	24,285	45,162	45,368	206
32500 Alberta Volunteer Fire Department	61,863	41,728	73,178	78,013	4,835
35500 Emergency Services Coordinator	8,668	8,634	10,950	11,012	62
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ 538,875</b>	<b>\$ 535,922</b>	<b>\$ 599,114</b>	<b>\$ 850,389</b>	<b>\$ 251,275</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
53110 Comprehensive Services Act Programs	\$ 888,000	\$ 808,106	\$ 888,000	\$ 1,045,000	\$ 157,000



**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Fund, Function & Item	Year Ended June 30, 2017		Year Ending June 30, 2018	Year Ending June 30, 2019	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2018
<b>SCHOOL FUND:</b>					
61100 Instruction	\$ 15,470,140	\$ 15,354,192	\$ 15,560,485	\$ 14,190,696	\$ (1,369,789)
62000 Administration, Attendance and Health	778,342	780,177	780,540	1,734,965	954,425
63000 Pupil Transportation	1,860,079	1,846,151	1,865,851	1,851,427	(14,424)
64000 Operation and Maintenance Services	2,302,958	2,187,469	2,288,629	2,271,350	(17,279)
65000 School Food Services and Other Non-Instructional Operations	-	1,142	-	-	-
68000 Technology	892,240	837,607	879,942	866,978	(12,964)
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 21,303,759</b>	<b>\$ 21,006,738</b>	<b>\$ 21,375,447</b>	<b>\$ 20,915,416</b>	<b>\$ (460,031)</b>
<b>LAW LIBRARY FUND:</b>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,183	\$ 2,000	\$ 2,000	\$ -
<b>DRUG TASK FORCE FUND:</b>					
31700 Drug Task Force	\$ 50,000	\$ 23,288	\$ 50,000	\$ 50,000	\$ -
<b>COURTHOUSE MAINTENANCE FUND:</b>					
43200 Courthouse Maintenance	\$ 29,000	\$ 74,713	\$ 29,000	\$ 29,000	\$ -
<b>E-SUMMONS FUND:</b>					
31100 E-Summons Maintenance	\$ -	\$ -	\$ 104,065	\$ 50,000	\$ (54,065)
<b>SCHOOL CAFETERIA FUND:</b>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,253,239	\$ 1,217,640	\$ 1,217,640	\$ -
<b>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</b>					
95304 Debt Service	\$ 510,646	\$ 453,750	\$ 503,147	\$ 438,750	\$ (64,397)
<b>HISTORIC COURTHOUSE RENOVATION PROJECT:</b>					
94101 Historic Courthouse Renovation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WATER/WASTEWATER INFRASTRUCTURE PROJECT</b>					
94101 Water/Wastewater Infrastructure Project	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</b>					
94101 Radio Communications System Upgrade Project	\$ -	\$ -	\$ -	\$ 2,095,142	\$ 2,095,142
<b>GENERAL CAPITAL PROJECTS FUND:</b>					
94317 Solid Waste Management	\$ -	\$ -	\$ 50,000	\$ 200,000	\$ 150,000
94319 Economic Development - Land Acquisition/Infrastructure	-	-	500,000	305,000	(195,000)
94320 Emergency Management	-	-	200,000	100,000	(100,000)
94335 Buildings & Grounds	-	28,580	-	-	-
94347 Alvis Road Planning Project	-	25,249	-	-	-
94348 Silver Trail Housing Project	-	-	-	-	-
94354 Brunswick Byways Visitors Center	771,826	650,859	27,600	-	(27,600)
94358 Alvis Road Rehab Project	-	-	-	450,000	450,000
94357 Flat Rock Road Rehab Project	-	76,995	675,000	650,000	(25,000)
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 771,826</b>	<b>\$ 781,683</b>	<b>\$ 1,452,600</b>	<b>\$ 1,705,000</b>	<b>\$ 252,400</b>
<b>SCHOOL DEBT SERVICE FUND:</b>					
67100 Debt Service	\$ 365,026	\$ 347,486	\$ 363,475	\$ 361,721	\$ (1,754)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2019*

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2019	
	June 30, 2017		June 30, 2018		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2018
	Estimated	Expenditure	Estimated	Expenditure		
<b>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</b>						
44100 Airport Commission	\$ 67,789	\$ 27,563	\$ 67,789	\$ 67,789	\$ -	
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 47,364,999	\$ 47,528,361	\$ 50,801,649	\$ 54,052,353	\$ 3,250,704	
<b>LESS INTERFUND TRANSFERS</b>	\$ 6,830,058	\$ 6,463,418	\$ 8,089,900	\$ 8,126,493	\$ 36,593	
<b>TOTAL EXPENDITURES</b>	\$ 40,534,941	\$ 41,064,944	\$ 42,711,749	\$ 45,925,859	\$ 3,214,110	
<b>FUND BALANCES - JUNE 30:</b>						
General	\$ 8,018,176	\$ 13,459,323	\$ 7,928,214	\$ 9,242,341	\$ 1,314,127	
Litter Control Grant	-	275	-	-	-	
DMV Fund	-	189	-	-	-	
Virginia Public Assistance	-	-	-	-	-	
Comprehensive Services Act	15,000	9,130	15,000	15,000	-	
School	500	500	500	500	-	
Law Library	20,000	23,312	20,000	20,000	-	
Drug Task Force	100,000	106,361	100,000	100,000	-	
Courthouse Maintenance	62,000	64,864	75,000	75,000	-	
Courthouse Security	200,000	58,000	55,000	55,000	-	
Electronic Summons	-	9,506	-	-	-	
School Cafeteria	168,000	594,079	400,000	500,000	100,000	
School Capital Projects	-	-	-	-	-	
Qualified Zone Academy Bonds Project	-	1,300,571	-	-	-	
School Construction Debt Service	511,877	347,962	322,175	386,773	64,598	
Historic Courthouse Renovation Project	375,000	-	-	-	-	
Water/Wastewater Infrastructure Project	280,000	236,250	280,000	-	(280,000)	
General Capital Projects	-	-	-	-	-	
School Debt Service	-	-	-	-	-	
Lawrenceville - Brunswick Airport	-	-	-	-	-	
<b>TOTAL FUND BALANCES - JUNE 30:</b>	\$ 9,750,553	\$ 16,210,322	\$ 9,195,889	\$ 10,394,614	\$ 1,198,725	
<b>REQUIREMENTS</b>	\$ 50,285,494	\$ 57,275,265	\$ 51,907,638	\$ 56,320,473	\$ 4,412,835	