

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2020



BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

BOARD OF SUPERVISORS

Barbara Jarrett-Harris, Ph.D.	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>2018</u>	<u>Estimated 2019</u>
Real Estate	\$ 1,297,966,800	\$ 1,293,000,000
Mobile Homes	6,980,310	8,500,000
Personal Property	116,604,380	110,000,000
Machinery and Tools	19,362,900	14,500,000
Public Service Corporations	<u>1,004,963,140</u>	<u>1,000,000,000</u>
Total Assessed Values	<u>\$ 2,445,877,530</u>	<u>\$ 2,426,000,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2018</u>	<u>2019</u>
Real Estate	\$ 0.53	\$ 0.53
Mobile Homes	0.53	0.53
Personal Property	3.65	3.65
Special Classification of Personal Property for		
Fire & EMS Volunteers	2.81	2.59
Machinery and Tools	3.40	3.40

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, 2019. 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 FY20 Brunswick County Consolidated Budget was adopted on June 19, 2019.

Largely influencing the FY20 budget is a 3% salary increase for all full-time employees of the County, Department of Social Services, Constitutional Officers, and the school system. Brunswick County Public School employees also received a salary adjustment based on years of service effective July 1, 2019. Other aspects of Brunswick County's financial operations affecting the FY20 budget include new debt service for land acquisition for the purpose of Economic Development, and new grant awards for both the Sheriff's Office and Brunswick EMS.

The General Fund provides for deficit spending in the amount of \$1,726,044 and is balanced by the use of the General Fund balance reserves.

The FY20 Consolidated Budget includes a \$6,712,828 General Fund contribution to the School's Operating Budget, which includes \$85,000 towards the lease/purchase of five school busses and funding for a 3% salary increase and step adjustment for employees effective July 1, 2019. Additional local funding for schools includes \$260,925 for the School Debt Service Fund and \$380,942 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, 2018

Balance Sheet
 Governmental Funds
 June 30, 2018

	General	Virginia Public Assistance	Debt Service	County Capital Improvements	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 15,358,371	\$ -	\$ 167,035	\$ 373,514	\$ -	\$ 15,898,920
Receivables (net of allowance for uncollectibles):						
Taxes receivable	685,402	-	-	-	-	685,402
Accounts receivable	323,857	-	-	-	7,715	331,572
Due from other funds	157,569	-	-	-	-	157,569
Due from component unit	500,000	-	-	-	-	500,000
Due from other governmental units	544,211	131,696	-	97,246	96,139	869,292
Inventories	-	-	-	-	3,376	3,376
Prepaid items	12,000	-	-	-	-	12,000
Restricted assets:						
Cash and cash equivalents	-	-	-	1,584,582	-	1,584,582
Investments	-	-	2,165,113	-	-	2,165,113
Total assets	\$ 17,581,410	\$ 131,696	\$ 2,332,148	\$ 2,055,342	\$ 107,230	\$ 22,207,826
LIABILITIES						
Accounts payable	\$ 493,140	\$ 5,184	\$ -	\$ 7,846	\$ 73,435	\$ 579,605
Accrued interest payable	-	-	738,929	-	-	738,929
Due to other funds	-	126,512	-	-	31,057	157,569
Total liabilities	\$ 493,140	\$ 131,696	\$ 738,929	\$ 7,846	\$ 104,492	\$ 1,476,103
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	\$ 589,183	\$ -	\$ -	\$ -	\$ -	\$ 589,183
FUND BALANCES						
Nonspendable:						
Prepays	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Inventories	-	-	-	-	3,376	3,376
Long-term loans and advances	500,000	-	-	-	-	500,000
Restricted:						
Anti-litter	201	-	-	-	-	201
Electronic summons	15,305	-	-	-	-	15,305
Law library	23,414	-	-	-	-	23,414
Drug enforcement	115,929	-	-	-	-	115,929
Courthouse maintenance	66,816	-	-	-	-	66,816
Courthouse security	58,417	-	-	-	-	58,417
Debt service funds - QZABs	-	-	1,426,184	-	-	1,426,184
Committed:						
Radio communication network upgrade	-	-	-	1,584,582	-	1,584,582
Rt 58 water/wastewater infrastructure	-	-	-	281,335	-	281,335
Debt service funds	-	-	167,035	-	-	167,035
Assigned:						
DMV Select	189	-	-	-	-	189
Water safety	1,198	-	-	-	-	1,198
Other capital projects	-	-	-	181,579	-	181,579
Unassigned:						
General fund	15,705,618	-	-	-	-	15,705,618
Special revenue funds	-	-	-	-	(638)	(638)
Total fund balances	\$ 16,499,087	\$ -	\$ 1,593,219	\$ 2,047,496	\$ 2,738	\$ 20,142,540
Total liabilities, deferred inflows of resources and fund balances	\$ 17,581,410	\$ 131,696	\$ 2,332,148	\$ 2,055,342	\$ 107,230	\$ 22,207,826

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2019

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	1,613.22	676.24	771.24-	1,518.22
100-0110	Cash in Bank - VASNAP (Radio Comm)	553,511.39	1,197.71	551,025.29-	3,683.81
100-0111	Cash in Banks - Bank of America				
100-0112	Cash in Bank - US Bank-LGIP	368,133.19	1,096.37		369,229.56
100-0113	Cash in Banks - US Bank-Rt.58 Infr				
100-0114	Cash in Banks - Cit Bank & Trust M	2,460,634.92	835.94		2,461,470.86
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/	11,134,594.38	2,828,657.81	3,315,406.27-	10,647,845.92
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	3,490.66		6.95-	3,483.71
100-0126	Investments - ESSEX BANK	1,039,637.67			1,039,637.67
100-0127	Investments - First Citizens Bank				
100-0128	Investments - LGIP	3,727.97	8.06		3,736.03
100-0129	Investments - CITIZENS BK & TRUST	2,042,358.42			2,042,358.42
100-0130	Investments - BENCHMARK BANK				
100-0133	Investments - FCB-SWELFARE				
100-0134	Investments - TOUCHSTONE BANK	487,082.29	475.74		487,558.03
100-0135	Investments - FCB-SWELFARE				
	ASSETS	18,096,484.11	2,832,947.87	3,867,209.75-	17,062,222.23
	TOTAL ASSETS	18,096,484.11	2,832,947.87	3,867,209.75-	17,062,222.23
	LIABILITIES				
200-0001	ACCRUED NET WAGES				
	LIABILITIES				
	TOTAL LIABILITIES				
	FUND EQUITY				
300-0001	*999 FUND*				
300-0100	General Fund	16,579,906.01-	880,025.10	783,761.95-	16,483,642.86-
300-0103	Anti-Litter Fund	5,043.45-	1,984.56		3,058.89-
300-0104	DMV Select Fund		8,540.64	2,570.55-	5,970.09
300-0105	Social Services Fund	10,573.11-	235,891.80	179,873.58-	45,445.11
300-0106	Emergency Management Fund	90,783.22-	75,153.69	31,843.31-	47,472.84-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----
300-0202	Comprehensive Services Act Fund		112,788.56	12,119.00-	100,669.56
300-0205	School Fund	91,268.32	1,814,189.52	1,521,000.95-	384,456.89
300-0211	Law Library Fund	23,534.97-	395.31	196.70-	23,336.36-
300-0213	Drug Task Force Fund	116,686.55-	126.55	1,320.00-	117,880.00-
300-0214	Courthouse Maintenance Fund	54,152.36-	1,770.33	3,927.67-	56,309.70-
300-0215	Courthouse Security Fund	70,570.72-			70,570.72-
300-0216	Home Incarceration Prg Fund				
300-0217	Electronic Summons System Fund	25,520.93-	92.16	8,692.01-	34,120.78-
300-0251	School Cafeteria Fund - BSHS	568,750.23-	112,990.83	133,505.90-	589,265.30-
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	328,776.06			328,776.06
300-0312	VRA Financing Land Acq Fund	368,133.19-		1,096.37-	369,229.56-
300-0313	Rt. 58 Water/Wastewater Proj Fund				
300-0314	Radio Communications Network Fund	553,511.39-	551,025.29	1,197.71-	3,683.81-
300-0350	Consolidated Gen CP Fund		32,481.45	138,588.42-	106,106.97-
300-0402	School Debt Service Fund		32,512.50		32,512.50
300-0504	Airport Fund		2,870.92	300.00-	2,570.92
300-0733	Special Welfare Fund	2,272.57-	83.78	945.96-	3,134.75-
300-0734	Undistributed Local Sales Tax Fund				
300-0735	Escrow Deposit Fund	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund				
	FUND EQUITY	18,072,148.82-	3,862,922.99	2,820,940.08-	17,030,165.91-
	TOTAL PRIOR YR FUND BALANCE	18,072,148.82-	3,862,922.99	2,820,940.08-	17,030,165.91-
	TOTAL REVENUE				
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	18,072,148.82-	3,862,922.99	2,820,940.08-	17,030,165.91-
400-0000	*OTHER ACCOUNTS*				
400-0101	Treasurer's Deferred Acct				
400-0102	Cash (Short) Over	257.10-			257.10-
400-0105	Overpayments	417.79-	3,410.52	3,648.64-	655.91-
400-0110	Prepaid Taxes - RE 2017	20,373.84-	229.34	7,135.96-	27,280.46-
400-0111	Prepaid Taxes - PP 2017	3,231.92-		456.35-	3,688.27-
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	54.64-		119.94-	174.58-
	OTHER ACCOUNTS	24,335.29-	3,639.86	11,360.89-	32,056.32-
		24,335.29-	3,639.86	11,360.89-	32,056.32-
500-0000	* LICENSE FEES *				
500-0019	2019 LICENSE FEE	37,940.84	16.05	5,321.70-	32,635.19
500-9999	RESERVE LICENSE FEES	37,940.84-	5,321.70	16.05-	32,635.19-
	* LICENSE FEES *		5,337.75	5,337.75-	
			5,337.75	5,337.75-	
	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	8.32			8.32
601-0097	Real Estate Taxes - 1997	22.43			22.43
601-0098	Real Estate Taxes - 1998	93.64			93.64
601-0099	Real Estate Taxes - 1999	345.10			345.10
601-1999	Reserve - Real Estate Taxes	2,071.00-			2,071.00-
601-2000	Real Estate Taxes - 2000	360.50			360.50
601-2001	Real Estate Taxes - 2001	392.06			392.06
601-2002	Real Estate Taxes - 2002	824.00			824.00
601-2003	Real Estate Taxes - 2003	900.27			900.27
601-2004	Real Estate Taxes - 2004	1,579.38			1,579.38
601-2005	Real Estate Taxes - 2005	1,269.00			1,269.00
601-2006	REAL ESTATE TAXES - 2006	1,613.81			1,613.81
601-2007	Real Estate Taxes - 2007	2,453.27			2,453.27
601-2008	Real Estate Taxes - 2008	2,945.71			2,945.71
601-2009	Real Estate Taxes - 2009	4,103.13			4,103.13
601-2010	Real Estate Taxes - 2010	5,454.77			5,454.77
601-2011	Real Estate Taxes - 2011	7,634.71		5.19-	7,629.52

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----
601-2012	Real Estate Taxes - 2012	11,193.92			11,193.92
601-2013	Real Estate Taxes - 2013	13,906.89		139.59-	13,767.30
601-2014	Real Estate Taxes - 2014	23,322.95		597.58-	22,725.37
601-2015	Real Estate Taxes - 2015	43,310.18	20.37	934.60-	42,395.95
601-2016	REAL ESTATE TAXES - 2016	65,667.44		1,365.50-	64,301.94
601-2017	REAL ESTATE TAXES - 2017	113,302.35	15.24	2,740.66-	110,576.93
601-2018	REAL ESTATE TAXES - 2018	262,505.29	333.76	24,755.63-	238,083.42
601-9999	RESERVE - Real Estate Taxes	561,168.07-	30,408.49	239.11-	530,998.69-
	REAL ESTATE TAXES		30,777.86	30,777.86-	
	PERSONAL PROPERTY TAXES				
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				
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				
602-2012	Personal Property Taxes - 2012	38,333.34		87.30-	38,246.04
602-2013	Personal Property Taxes - 2013	29,170.21		836.87-	28,333.34
602-2014	Personal Property Taxes - 2014	44,320.23		1,056.19-	43,264.04
602-2015	Personal Property Taxes - 2015	46,284.00		973.80-	45,310.20
602-2016	PERSONAL PROPERTY TAXES - 2016	48,807.52		1,042.65-	47,764.87
602-2017	PERSONAL PROPERTY TAXES - 2017	78,337.58		4,012.74-	74,324.84
602-2018	PERSONAL PROPERTY TAXES - 2018	226,042.33	6.95	35,335.33-	190,713.95
602-9999	RESERVE - Personal Property Taxes	511,295.21-	43,344.88	6.95-	467,957.28-
	PERSONAL PROPERTY TAXES		43,351.83	43,351.83-	
	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				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----
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	171.90-			171.90-
603-2016	PSC TAXES - 2016				
603-2017	PSC TAXES - 2017	169.77-			169.77-
603-2018	PSC TAXES - 2018	.20-			.20-
603-9999	RESERVE - PSC TAXES	341.87			341.87
	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	1,345,250.01			1,345,250.01
620-2014	2014 AVAILABLE PTR STATE FUNDS	1,347,164.30			1,347,164.30
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	1,350,886.86		212.98-	1,350,673.88
620-2018	2018 AVAILABLE PTR STATE FUNDS	1,353,751.69		177.63-	1,353,574.06
620-9999	RESERVE PPTRA-POSSIBLE REIMB	17,542,192.10-	390.61		17,541,801.49-
	PPTRA POSSIBLE C/W REIMB		390.61	390.61-	
	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	1,287,949.07-		67,786.80-	1,355,735.87-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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630-9999	REQUEST C/W REIMB RESERVE	17,556,779.51	67,786.80		17,624,566.31
	REQUEST C/W REIMB PPTRA		67,786.80	67,786.80-	
			142,307.10	142,307.10-	
	UNCOLLECTED STATE TAXES				
	STATE INCOME TAXES				
701-1999	Reserve - State Income	2,603.87	11,403.03	11,403.03-	2,603.87
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
701-2016	STATE INCOME - 2016	71.57-			71.57-
701-2017	STATE INCOME - 2017	2,215.00-			2,215.00-
701-2018	STATE INCOME 2018	618.00-	11,403.03	11,403.03-	618.00-
	STATE INCOME TAXES		22,806.06	22,806.06-	
	ESTIMATED INCOME TAXES				
702-1999	Reserve - Estimated Income	2,635.57	17,174.00	17,174.00-	2,635.57
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				
702-2019	ESTIMATED 2019	2,362.00-	17,174.00	17,174.00-	2,362.00-
	ESTIMATED INCOME TAXES		34,348.00	34,348.00-	
			57,154.06	57,154.06-	
	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	495,155.00-			495,155.00-
800-1003	LEASE REV BNDS/CTHSE LOAN				
800-1004	LEASE REV BNDS/SCH VRS	206,000.00-			206,000.00-

ACCOUNT NUMBER -----	ACCOUNT DESCRIPTION -----	PREVIOUS BALANCE -----	DEBIT -----	CREDIT -----	ENDING BALANCE -----
800-1005	QZAB BOND #1/SCH LOAN	56,896.00-			56,896.00-
800-1006	QZAB BOND #2/SCH LOAN	310,344.05-			310,344.05-
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	3,040,347.00-			3,040,347.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-12	1,050,000.00-			1,050,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	2,401,000.00-			2,401,000.00-
800-1012	58 INFRASTRUCTURE W&S - VRA	4,970,000.00-			4,970,000.00-
800-1020	Jail Bonds Payable				
800-1999	Reserve - Future Debt Requirements	12,529,742.05			12,529,742.05
	LONG TERM DEBT				

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019		Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019	
GENERAL FUND:						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 6,475,000	\$ 6,830,000	\$ 6,695,000	\$ 6,695,000	\$ -	-
110102 Delinquent Taxes	70,000	165,170	70,000	70,000	-	-
110201 Current Taxes--Public Service Corporations	4,715,000	4,892,626	4,800,000	5,300,000	500,000	500,000
110301 Current Taxes--Personal Property	2,200,000	2,658,355	2,200,000	2,450,000	250,000	250,000
110302 Delinquent Taxes	29,000	88,315	29,000	29,000	-	-
110303 Current Taxes--Mobile Homes	37,500	44,781	37,500	37,500	-	-
110304 Delinquent Taxes	1,000	1,666	1,000	1,000	-	-
110402 Current Taxes--Machinery and Tools	480,000	647,832	500,000	500,000	-	-
110501 Current Taxes--Merchant's Capital	-	451	-	-	-	-
110601 Penalties	90,000	140,789	95,000	95,000	-	-
110602 Interest on Taxes	45,000	78,435	50,000	50,000	-	-
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 922,940	\$ 725,000	\$ 616,428	\$ (108,572)	(108,572)
120201 Consumer Utility Taxes	255,000	256,823	255,000	255,000	-	-
120301 Utility Consumption Taxes	45,000	46,355	45,000	45,000	-	-
120401 Utility Franchise Tax	30,000	21,329	30,000	30,000	-	-
120501 Motor Vehicle Licenses	335,000	290,013	335,000	335,000	-	-
120601 Bank Stock Taxes	15,000	12,917	15,000	15,000	-	-
120701 Recordation Tax on Deeds/Wills	55,000	140,595	55,000	55,000	-	-
120801 Transient Lodging	15,000	11,822	15,000	15,000	-	-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 24,000	\$ 20,082	\$ 24,000	\$ 24,000	\$ -	-
130305 Transfer Fees	600	673	600	600	-	-
130308 Building and Related Permits	40,000	40,849	40,000	40,000	-	-
130309 Zoning Permits	6,000	7,485	6,000	6,000	-	-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 1,085,000	\$ 1,349,105	\$ 1,325,475	\$ 1,375,475	\$ 50,000	50,000
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 20,000	\$ 67,551	\$ 23,300	\$ 23,300	\$ -	-
150201 Rental of General Property	22,600	25,775	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	5,577	6,000	6,000	-	-
160201 Commonwealth's Attorney Fees	2,500	3,784	2,500	2,500	-	-
160202 Courthouse Security Fees	185,000	194,160	185,000	185,000	-	-
160602 Charges for Animal Control	250	175	250	250	-	-
160802 Recycling Revenues	30,000	43,082	30,000	30,000	-	-
160805 Waste Container Charge	85,000	101,634	85,000	85,000	-	-
160806 Landfill Fees	200,000	303,520	200,000	200,000	-	-
161601 Sale of Maps and Ordinances	2,000	1,379	2,000	2,000	-	-
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 1,642	\$ 2,000	\$ 2,000	\$ -	-
180309 Miscellaneous	5,000	38,758	5,000	5,000	-	-
189906 Administration Fee	25,000	61,830	25,000	25,000	-	-
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	\$ 2,000	\$ 2,064	\$ 2,000	\$ 2,000	\$ -	-
190204 Recovered Costs - Sheriff Security - Contractual	50,000	22,100	50,000	50,000	-	-
190204 Recovered Costs - BWMF	140,000	173,400	140,000	140,000	-	-
190204 Recovered Costs - School (SRO)	96,345	96,345	96,345	96,345	-	-
190204 Recovered Costs - Insurance	-	17,040	-	-	-	-
Total Revenue from Local Sources	\$ 17,647,795	\$ 19,830,213	\$ 18,226,570	\$ 18,917,998	\$ 691,428	691,428

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 48,342	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	20,000	43,657	20,000	20,000	-
220108 Rolling Stock Tax	5,000	4,347	5,000	5,000	-
220110 Auto Rental Tax	-	937	-	-	-
220111 Recordation Tax	25,000	55,118	25,000	25,000	-
220112 Cost Allocation Plan	40,000	57,761	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	382,822	425,000	425,000	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 345,000	\$ 348,861	\$ 345,000	\$ 355,000	\$ 10,000
230201 Sheriff	1,017,000	985,459	1,017,000	1,040,000	23,000
230301 Commissioner of the Revenue	86,500	88,060	86,500	90,000	3,500
230401 Treasurer	78,000	79,092	78,000	81,500	3,500
230601 Registrar/Electoral Board	36,000	37,399	36,000	36,000	-
230701 Clerk of the Circuit Court	210,000	224,176	210,000	210,000	-
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 15,000	\$ 15,737	15,000	\$ 15,000	\$ -
240403 Wireless E911	100,000	127,618	100,000	100,000	-
240404 Virginia 911 Services Board	117,334	117,334	-	245,999	245,999
240412 Fire Program Funds	44,000	51,484	44,000	44,000	-
240419 Victim's Assistance Grant	112,263	111,174	112,263	112,263	-
240420 Arts Grant	5,000	4,500	5,000	4,500	(500)
240421 Other State Grants	-	53,154	1,875	1,875	-
Total Revenue from the Commonwealth	\$ 4,066,832	\$ 4,192,768	\$ 3,951,373	\$ 4,236,872	\$ 285,499
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ 1,550	\$ 1,396	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfers from Other Funds	\$ 104,065	\$ 95,265	\$ -	\$ 50,000	\$ 50,000
TOTAL - GENERAL FUND	\$ 21,820,242	\$ 24,119,642	\$ 22,177,943	\$ 23,204,870	\$ 1,026,927
LITTER CONTROL GRANT FUND					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 7,398	\$ 7,015	\$ 7,398	\$ 7,049	\$ (349)
TOTAL - LITTER CONTROL GRANT FUND	\$ 7,398	\$ 7,015	\$ 7,398	\$ 7,049	\$ (349)
DMV FUND:					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 19,500	\$ 20,765	\$ 19,500	\$ 20,000	\$ 500
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 73,983	\$ 74,374	\$ 78,000	\$ 79,785	\$ 1,785
TOTAL - DMV FUND	\$ 93,483	\$ 95,139	\$ 97,500	\$ 99,785	\$ 2,285

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 1,439	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 670,320	\$ 580,278	\$ 614,103	\$ 536,039	\$ (78,064)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,009,692	\$ 1,100,816	\$ 1,086,252	\$ 1,254,111	\$ 167,859
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 476,450	\$ 342,974	\$ 483,650	\$ 492,039	\$ 8,389
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 2,156,462	\$ 2,025,507	\$ 2,184,005	\$ 2,282,189	\$ 98,184
<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	\$ 163,051	\$ 150,000	\$ 185,000	\$ 35,000
<u>1800 Miscellaneous Revenue:</u>					
189909 Greensville Memorial Foundation Grant	-	-	21,154	-	(21,154)
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	339,114	446,212	459,248	719,397	260,149
Total Revenue from Local Sources	\$ 599,114	\$ 609,263	\$ 630,402	\$ 904,397	\$ 273,995
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240101 Rescue Squad Assistance Fund Grant	\$ -	\$ 27,074	\$ 219,988	\$ 130,247	\$ (89,741)
240102 Four for Life	-	-	-	4,500	4,500
Total Revenue from the Commonwealth	\$ -	\$ 27,074	\$ 219,988	\$ 134,747	\$ (85,241)
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 599,114	\$ 636,337	\$ 850,390	\$ 1,039,144	\$ 188,754
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 300	\$ 436	\$ 300	\$ 300	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 619,440	\$ 539,312	\$ 619,440	\$ 619,440	\$ -
240499 Family Preservation Assistance	1,710	1,339	1,710	1,710	-
Total Revenue from the Commonwealth	\$ 621,150	\$ 540,651	\$ 621,150	\$ 621,150	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 13,500	\$ 10,858	\$ 13,500	\$ 13,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 230,659	\$ 410,050	\$ 410,050	\$ -
TOTAL - COMPREHENSIVE SERVICES ACT FUND	\$ 888,000	\$ 782,604	\$ 1,045,000	\$ 1,045,000	\$ -
<u>SCHOOL FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ 1,600	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 102,000	\$ 86,863	\$ 187,000	\$ 106,000	\$ (81,000)
189999 E-Rate	-	118,096	-	-	-
Total Revenue from Local Sources	\$ 102,000	\$ 206,559	\$ 187,000	\$ 106,000	\$ (81,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,383,400	\$ 13,275,583	\$ 13,197,000	\$ 13,174,883	\$ (22,117)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 2,450,862	\$ 2,299,734	\$ 2,093,169	\$ 1,568,860	\$ (524,309)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 394,248	\$ -	\$ -	\$ -
410501 Transfer from General Fund	5,439,185	5,400,627	5,438,247	6,712,828	1,274,581
TOTAL - SCHOOL FUND	\$ 21,375,447	\$ 21,576,751	\$ 20,915,416	\$ 21,562,571	\$ 647,155
<u>LAW LIBRARY FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,349	\$ 2,000	\$ 2,000	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,349	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 50,000	\$ 17,729	\$ 50,000	\$ 50,000	\$ -
TOTAL - DRUG TASK FORCE FUND	\$ 50,000	\$ 17,729	\$ 50,000	\$ 50,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019
<u>COURTHOUSE MAINTENANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 36,999	\$ 29,000	\$ 29,000	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 36,999	\$ 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	\$ 104,065	\$ 93,702	\$ 50,000	\$ 73,200	\$ 23,200
<u>1800 Miscellaneous Revenue:</u>					
189909 Greenville Memorial Foundation Grant	-	-	-	98,329	98,329
Total Revenue from Local Sources	\$ 104,065	\$ 93,702	\$ 50,000	\$ 171,529	\$ 121,529
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from Courthouse Security Fund	-	-	-	8,418	8,418
TOTAL - E-SUMMONS FUND	\$ 104,065	\$ 93,702	\$ 50,000	\$ 179,947	\$ 129,947
<u>SCHOOL CAFETERIA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 176,314	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	-	11,395	-	-	-
Total Revenue from Local Sources	\$ 384,200	\$ 187,709	\$ 384,200	\$ 384,200	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 15,039	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
School Food Programs	\$ 820,000	\$ 1,033,941	\$ 820,000	\$ 949,860	\$ 129,860
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,217,640	\$ 1,236,689	\$ 1,217,640	\$ 1,347,500	\$ 129,860
<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	-	\$ 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	\$ 380,942	\$ 58,919
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 325,523	\$ 322,023	\$ 325,523	\$ 384,442	\$ 58,919

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended		Year Ending	Year Ending June 30, 2020	
	June 30, 2018		June 30, 2019	Estimated	Increase (Decrease)
	Estimated	Realized	Estimated		
<u>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ 2,095,142	\$ -	\$ (2,095,142)
TOTAL - RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT	\$ -	\$ -	\$ 2,095,142	\$ -	\$ (2,095,142)
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ -	\$ 16,327	\$ -	\$ -	\$ -
Total Revenue from the Commonwealth	\$ -	\$ 16,327	\$ -	\$ -	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Flat Rock Road Housing Project	\$ 675,000	\$ 302,599	\$ 650,000	\$ -	\$ (650,000)
330199 CDBG - Alvis Road Housing Project	-	-	450,000	183,163	(266,837)
330199 National Scenic Byways Grant	27,400	250,738	-	-	-
Total Revenue from the Federal Government	\$ 702,400	\$ 553,337	\$ 1,100,000	\$ 183,163	\$ (916,837)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 750,000	\$ 875,505	\$ 605,000	\$ -	\$ (605,000)
Total Nonrevenue Receipts	750,000	875,505	605,000	-	(605,000)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 1,452,400	\$ 1,445,169	\$ 1,705,000	\$ 183,163	\$ (1,521,837)
<u>SCHOOL DEBT SERVICE FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 302,937	\$ 302,937	\$ 301,182	\$ 260,925	\$ (40,257)
410503 Interest Reimbursement - VPSA QZAB	60,538	60,733	60,538	60,538	(0)
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 363,475	\$ 363,670	\$ 361,721	\$ 321,463	\$ (40,258)
<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	1,770	10,000	1,000	(9,000)
<u>1900 Recovered Costs:</u>					
190201 Shared Costs--Town of Lawrenceville	\$ 12,796	\$ 7,565	\$ 12,796	\$ -	\$ (12,796)
Total Revenue from Local Sources	\$ 25,296	\$ 12,935	\$ 25,296	\$ 3,500	\$ (9,000)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Source & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2019
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240401 Maintenance/Grant Program	\$ 13,400	\$ 8,550	\$ 13,400	\$ 5,000	\$ (8,400)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 29,093	\$ 11,514	\$ 29,093	\$ 24,069	\$ (5,024)
TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND	\$ 67,789	\$ 32,999	\$ 67,789	\$ 32,569	\$ (22,424)
GRAND TOTAL - ALL FUNDS	\$ 50,552,038	\$ 52,793,324	\$ 53,181,467	\$ 51,770,692	\$ (1,410,775)
LESS INTERFUND TRANSFERS	\$ 8,089,900	\$ 8,006,825	\$ 8,126,493	\$ 9,138,453	\$ 1,011,960
TOTAL INCOME	\$ 42,462,138	\$ 44,786,499	\$ 45,054,973	\$ 42,632,239	\$ (2,422,734)
<u>FUND BALANCES - JULY 1:</u>					
General	\$ 8,000,000	\$ 13,459,323	\$ 10,000,000	\$ 12,000,000	\$ 2,000,000
Litter Control Grant	-	275	-	-	-
DMV Fund	-	189	-	-	-
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	75,000	64,864	75,000	75,000	-
Courthouse Security	55,000	58,000	55,000	58,418	3,418
Electronic Summons	-	9,506	-	67,563	67,563
School Cafeteria	400,000	582,628	500,000	500,000	-
School Construction Debt Service	500,000	347,962	500,000	200,000	(300,000)
Water/Wastewater Infrastructure Project	280,000	222,784	-	-	-
TOTAL FUND BALANCES - JULY 1	\$ 9,445,500	\$ 14,884,834	\$ 11,265,500	\$ 13,036,481	\$ 1,770,981
CASH RESOURCES	\$ 51,907,638	\$ 59,671,333	\$ 56,320,473	\$ 55,668,720	\$ (651,753)

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2020	
	June 30, 2018		June 30, 2019	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2019
	Estimated	Expenditure	Estimated Expenditure		
GENERAL FUND:					
11010 Board of Supervisors	\$ 206,989	\$ 252,075	\$ 206,988	\$ 218,615	\$ 11,627
12010 County Administrator	340,462	344,669	347,728	356,679	8,951
12240 Auditor	35,000	45,000	35,000	40,000	5,000
12310 Commissioner of the Revenue	231,479	225,240	231,614	237,306	5,692
12325 Reassessment	150,000	143,911	-	-	-
12330 Equalization Board	24,418	2,342	-	-	-
12410 Treasurer	262,545	261,619	262,674	276,270	13,596
12430 Finance	249,432	242,223	253,749	259,830	6,081
12510 Information Technology	58,556	39,848	58,556	88,556	30,000
13100 Electoral Board	61,659	52,791	56,685	56,687	2
13200 Registrar	119,234	116,644	124,275	127,116	2,841
21100 Circuit Court	33,875	21,989	33,875	35,980	2,105
21300 Magistrates	950	720	950	950	-
21500 General District/Juvenile/DR Courts	35,981	25,846	35,993	35,997	4
21600 Clerk of the Circuit Court	332,315	324,744	332,512	340,597	8,085
21800 Sheriff - Courthouse Security	499,794	497,928	525,388	537,462	12,074
21910 Victim/Witness Assistance Program	135,927	131,439	133,928	137,269	3,341
22000 Commonwealth's Attorney	601,528	579,683	610,777	645,166	34,389
30100 Line of Duty	28,888	30,823	33,210	34,216	1,006
31200 Sheriff - Law Enf & Traffic Control	2,550,257	2,651,748	2,544,659	2,714,428	169,769
31400 Sheriff - E911 Communications	700,952	700,297	712,969	998,379	285,410
31700 School Resource Officer	118,069	116,804	412,007	302,188	(109,819)
32400 Fire and Rescue Services	724,686	738,040	763,469	762,395	(1,074)
32450 Med Flight Program	500	500	800	500	(300)
32500 Forestry Service	22,603	22,603	22,603	22,603	-
33200 Meherrin River Regional Jail	2,438,063	2,569,778	2,863,063	2,988,972	125,909
33300 Probation Office	151,410	127,075	151,410	151,410	-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-
34100 Building Inspection	133,313	124,680	134,416	146,401	11,985
35100 Animal Control	147,634	137,559	151,126	154,656	3,530
35300 Medical Examiner	270	220	270	270	-
41500 Road Projects	25,000	-	25,000	25,000	-
42400 Solid Waste Disposal	838,562	850,600	918,385	961,130	42,745
42500 Lake Gaston Weed Control Council	90,000	-	90,000	90,000	-
42600 Sheriff-Inmate Labor	101,851	101,448	103,424	120,462	17,038
43100 Maintenance Administration	182,983	194,277	184,790	303,736	118,946
43200 Maintenance - Buildings & Grounds	457,255	540,754	457,255	457,255	-
51100 Health	104,978	104,978	104,978	104,978	-
51400 VCU Health-CMH	10,000	10,000	10,000	10,000	-
52000 Mental Health	72,269	72,269	72,466	70,450	(2,016)
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	5,875	5,875	5,875	9,047	3,172
68500 Improvement Association	58,475	58,475	61,240	61,240	-
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505	-
71700 Brunswick Water Safety	3,500	2,452	3,500	3,500	-
72501 Fort Christanna	5,000	-	5,000	5,000	-
72601 Historical Society/Museum	900	-	900	900	-
72651 Chamber of Commerce	6,000	6,000	6,000	6,000	-
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000	-
72653 Tourism	119,413	44,228	125,983	128,656	2,673
73200 Meherrin Regional Library	184,838	184,838	184,838	184,838	-
81100 Planning/Zoning	220,509	194,737	215,554	239,956	24,402
81500 Economic Development	223,872	133,989	209,783	233,977	24,194
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	25,000	25,000	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	-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2020	
	June 30, 2018		June 30, 2019	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2019
	Estimated	Expenditure	Estimated Expenditure		
82400 Lake Country Soil and Water Conservation	11,543	-	11,543	11,543	-
83501 VA Cooperative Extension Program	75,505	74,121	79,930	81,364	1,434
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95102 Debt Service - VRA-Land Acquisition	-	-	-	179,429	179,429
95106 Debt Service - Historic Courthouse Renovations	196,283	185,550	196,827	196,494	(333)
95107 Debt Service - Radio Communications System	-	-	179,500	179,638	138
95108 Debt Service - Water/Wastewater Infrastructure	406,776	406,776	407,627	407,370	(257)
	<u>\$ 13,906,194</u>	<u>\$ 13,808,223</u>	<u>\$ 14,809,110</u>	<u>\$ 15,850,879</u>	<u>\$ 1,041,769</u>
Transfers to Other Funds:					
930104 Transfer to DMV Select Fund	\$ 73,983	\$ 74,374	\$ 78,000	\$ 79,785	\$ 1,785
930105 Transfer to VPA Fund	476,450	342,974	483,650	492,039	8,389
930106 Transfer to Department of Emergency Services	339,114	446,212	459,248	719,397	260,149
930202 Transfers to CSA Fund	253,050	230,659	410,050	410,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	29,093	11,514	29,093	24,069	(5,024)
930205 Transfers to School Fund	5,439,185	5,400,675	5,438,247	6,712,828	1,274,581
930402 Transfers to School Debt Service Fund	302,937	302,937	301,182	260,925	(40,257)
930350 Transfer to General Capital Projects Fund	750,000	875,505	605,000	-	(605,000)
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	380,942	58,919
Total Transfers to Other Fund	<u>\$ 7,985,835</u>	<u>\$ 8,006,873</u>	<u>\$ 8,126,493</u>	<u>\$ 9,080,035</u>	<u>\$ 953,542</u>
TOTAL - GENERAL FUND	<u>\$ 21,892,029</u>	<u>\$ 21,815,096</u>	<u>\$ 22,935,603</u>	<u>\$ 24,930,914</u>	<u>\$ 1,995,311</u>
<u>LITTER CONTROL GRANT FUND:</u>					
42600 Litter Control-Grant Program	<u>\$ 7,398</u>	<u>\$ 7,089</u>	<u>\$ 7,398</u>	<u>\$ 7,049</u>	<u>\$ (349)</u>
<u>DMV FUND:</u>					
12340 DMV Select	<u>\$ 93,483</u>	<u>\$ 95,138</u>	<u>\$ 97,500</u>	<u>\$ 99,785</u>	<u>\$ 2,285</u>
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
53100 Welfare Administration	\$ 1,794,284	\$ 1,663,886	\$ 1,812,829	\$ 1,906,707	\$ 93,878
53200 Public Assistance	362,178	361,621	371,176	375,482	4,306
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	<u>\$ 2,156,462</u>	<u>\$ 2,025,507</u>	<u>\$ 2,184,005</u>	<u>\$ 2,282,189</u>	<u>\$ 98,184</u>
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>					
32300 Brunswick Emergency Medical Services	\$ 469,824	\$ 544,747	\$ 715,996	\$ 928,074	\$ 212,078
32400 Central Lifesaving and Rescue Squad	45,162	14,360	45,368	-	(45,368)
32500 Alberta Volunteer Fire Department	73,178	72,124	78,013	-	(78,013)
35500 Emergency Services Coordinator	10,950	10,163	11,012	111,070	100,058
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	<u>\$ 599,114</u>	<u>\$ 641,394</u>	<u>\$ 850,389</u>	<u>\$ 1,039,144</u>	<u>\$ 188,755</u>
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
53110 Comprehensive Services Act Programs	<u>\$ 888,000</u>	<u>\$ 791,734</u>	<u>\$ 1,045,000</u>	<u>\$ 1,045,000</u>	<u>\$ -</u>
<u>SCHOOL FUND:</u>					
61100 Instruction	\$ 15,560,485	\$ 15,179,209	\$ 14,190,696	\$ 15,167,001	\$ 976,305
62000 Administration, Attendance and Health	780,540	845,193	1,734,965	915,427	(819,538)
63000 Pupil Transportation	1,865,851	2,399,129	1,851,427	2,077,061	225,634
64000 Operation and Maintenance Services	2,288,629	2,146,147	2,271,350	2,305,601	34,251
65000 School Food Services and Other Non-Instructional Operations	-	1,024	-	-	-
68000 Technology	879,942	1,006,049	866,978	1,097,481	230,503
TOTAL - SCHOOL FUND	<u>\$ 21,375,447</u>	<u>\$ 21,576,751</u>	<u>\$ 20,915,416</u>	<u>\$ 21,562,571</u>	<u>\$ 647,155</u>

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Function & Item	Year Ended June 30, 2018		Year Ending June 30, 2019	Year Ending June 30, 2020	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2019
<u>LAW LIBRARY FUND:</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,247	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND:</u>					
31700 Drug Task Force	\$ 50,000	\$ 8,211	\$ 50,000	\$ 50,000	\$ -
<u>COURTHOUSE MAINTENANCE FUND:</u>					
43200 Courthouse Maintenance	\$ 29,000	\$ 35,047	\$ 29,000	\$ 29,000	\$ -
<u>COURTHOUSE SECURITY FUND:</u>					
93000 Transfers to Other Funds	\$ -	\$ -	\$ -	\$ 58,418	\$ -
<u>E-SUMMONS FUND:</u>					
31100 E-Summons Maintenance	\$ 104,065	\$ 95,265	\$ 50,000	\$ 197,510	\$ 147,510
<u>SCHOOL CAFETERIA FUND:</u>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,236,101	\$ 1,217,640	\$ 1,347,500	\$ 129,860
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u>					
95304 Debt Service	\$ 503,147	\$ 479,129	\$ 438,750	\$ 431,251	\$ (7,499)
<u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u>					
94101 Water/Wastewater Infrastructure Project	\$ -	\$ 222,784	\$ -	\$ -	\$ -
<u>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</u>					
94101 Radio Communications System Upgrade Project	\$ -	\$ -	\$ 2,095,142	\$ -	\$ (2,095,142)
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
94317 Solid Waste Management	\$ 50,000	\$ -	\$ 200,000	\$ -	\$ (200,000)
94319 Economic Development - Land Acquisition/Infrastructure	500,000	80,839	305,000	-	(305,000)
94320 Emergency Management	200,000	542,863	100,000	-	(100,000)
94335 Buildings & Grounds	-	485,071	-	-	-
94347 Alvis Road Planning Project	-	19,806	-	-	-
94354 Brunswick Byways Visitors Center	27,600	125,829	-	-	-
94358 Alvis Road Rehab Project	-	-	450,000	183,163	(266,837)
94357 Flat Rock Road Rehab Project	675,000	266,098	650,000	-	(650,000)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 1,452,600	\$ 1,520,506	\$ 1,705,000	\$ 183,163	\$ (1,521,837)
<u>SCHOOL DEBT SERVICE FUND:</u>					
67100 Debt Service	\$ 363,475	\$ 314,388	\$ 361,721	\$ 321,463	\$ (40,258)
<u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u>					
44100 Airport Commission	\$ 67,789	\$ 34,686	\$ 67,789	\$ 32,569	\$ (35,220)

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2020	
	June 30, 2018		June 30, 2019	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2019
	Estimated	Expenditure	Estimated Expenditure		
GRAND TOTAL - ALL FUNDS	\$ 50,801,649	\$ 50,900,073	\$ 54,052,353	\$ 53,619,526	\$ (491,245)
LESS INTERFUND TRANSFERS	\$ 8,089,900	\$ 8,006,825	\$ 8,126,493	\$ 9,138,453	\$ 1,011,960
TOTAL EXPENDITURES	\$ 42,711,749	\$ 42,893,248	\$ 45,925,859	\$ 44,481,073	\$ (1,444,786)
FUND BALANCES - JUNE 30:					
General	\$ 7,928,214	\$ 15,731,071	\$ 9,242,341	\$ 10,273,956	\$ 1,031,615
Litter Control Grant	-	201	-	-	-
DMV Fund	-	190	-	-	-
Comprehensive Services Act	15,000	-	15,000	15,000	-
School	500	500	500	500	-
Law Library	20,000	23,414	20,000	20,000	-
Drug Task Force	100,000	115,879	100,000	100,000	-
Courthouse Maintenance	75,000	66,816	75,000	75,000	-
Courthouse Security	55,000	58,000	55,000	-	(55,000)
Electronic Summons	-	7,943	-	50,000	50,000
School Cafeteria	400,000	583,216	500,000	500,000	-
School Construction Debt Service	322,175	190,856	386,773	153,191	(233,582)
Water/Wastewater Infrastructure Project	280,000	-	-	-	-
TOTAL FUND BALANCES - JUNE 30:	\$ 9,195,889	\$ 16,778,085	\$ 10,394,614	\$ 11,187,647	\$ 793,033
REQUIREMENTS	\$ 51,907,638	\$ 59,671,333	\$ 56,320,473	\$ 55,668,720	\$ (651,753)