

# COUNTY OF BRUNSWICK, VIRGINIA

## CONSOLIDATED BUDGET

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FOR THE FISCAL YEAR ENDING JUNE 30, 2021



# 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
Alfonzo R. Seward, Ph.D.	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>2019</u>	<u>Estimated 2020</u>
Real Estate	\$ 1,303,871,300	\$ 1,293,000,000
Mobile Homes	7,053,190	7,000,000
Personal Property	118,635,395	112,000,000
Machinery and Tools	19,465,840	18,000,000
Public Service Corporations	<u>1,024,737,090</u>	<u>1,000,000,000</u>
Total Assessed Values	<u>\$ 2,473,762,815</u>	<u>\$ 2,430,000,000</u>

## TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2019</u>	<u>2020</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	2.59	2.64
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, 2020. 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 FY21 Brunswick County Consolidated Budget was adopted on May 20, 2020.

The Coronavirus (COVID-19) pandemic began in the midst of preparing the FY21 Consolidated Budget. Due to the uncertainty of the pandemic's financial impact, the Board of Supervisors decided to fund all departments and agencies as they were funded in the prior year, and provide no funding for any new initiatives. Revenues and expenditures will be closely monitored to ensure collections and expenses are on track, ensuring the pandemic causes no strain on the current or future budgets.

The General Fund provides for deficit spending in the amount of \$1,361,347 and is balanced by the use of the General Fund balance reserves.

The FY21 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. Additional local funding for schools includes \$269,450 for the School Debt Service Fund and \$423,750 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, 2019**

Statement of Net Position  
June 30, 2019

	Primary Government		
	Governmental Activities	School Board	IDA
<b>ASSETS</b>			
Cash and cash equivalents	\$ 15,048,687	\$ 874,852	\$ 2,306,028
Receivables (net of allowance for uncollectibles):			
Taxes receivable	739,577	-	-
Accounts receivable	426,400	19,473	27,203
Due from component units	500,000	-	-
Due from other governmental units	692,784	688,427	-
Inventories	3,376	-	-
Prepaid items	-	23,228	-
Restricted assets:			
Cash and cash equivalents	374,169	-	-
Investments (in custody of others)	1,264,628	-	-
Other assets:			
Land and improvements held for sale	-	-	3,854,858
Investment in industrial assets	-	-	8,116,849
Leases receivable	-	-	227,141
Net pension asset	-	573,004	70,548
Capital assets (net of accumulated depreciation):			
Land	3,597,824	25,822	39,142
Buildings and improvements	10,908,836	7,002,635	100,664
Machinery, equipment, and vehicles	3,925,676	823,379	1,152
Intangibles	135,876	-	-
Construction in progress	44,600	-	-
Total assets	\$ 37,662,433	\$ 10,030,820	\$ 14,743,585
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related items	\$ 644,935	\$ 1,558,880	\$ 8,312
OPEB related items	108,871	215,377	727
Total deferred outflows of resources	\$ 753,806	\$ 1,774,257	\$ 9,039
<b>LIABILITIES</b>			
Accounts payable	\$ 417,858	\$ 75,514	\$ 95,542
Accrued liabilities	-	907,042	-
Retainage payable	-	-	33,422
Escrow accounts	-	-	5,219
Accrued interest payable	566,339	3,815	-
Due to primary government	-	-	500,000
Long-term liabilities:			
Due within one year	1,134,755	125,488	-
Due in more than one year	19,997,321	17,029,614	6,000
Total liabilities	\$ 22,116,273	\$ 18,141,473	\$ 640,183
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred gain on sale-leaseback	\$ -	\$ -	\$ 12,834
Pension related items	707,296	3,189,043	4,365
OPEB related items	52,558	271,565	4,000
Total deferred inflows of resources	\$ 759,854	\$ 3,460,608	\$ 21,199
<b>NET POSITION (DEFICIT)</b>			
Net investment in capital assets	\$ 8,054,136	\$ 7,615,364	\$ 8,257,807
Restricted:			
Anti-litter	202	-	-
Electronic summons	50,210	-	-
Law library	23,644	-	-
Drug enforcement	119,338	-	-
Courthouse maintenance	56,838	-	-
Courthouse security	70,571	-	-
Unrestricted (deficit)	7,165,173	(17,412,368)	5,833,435
Total net position (deficit)	\$ 15,540,112	\$ (9,797,004)	\$ 14,091,242

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

**TREASURER'S TRIAL BALANCE**

**AT MAY 31, 2020**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	TREASURER'S ACCOUNTABILITY FUND					
	*ASSETS*					
100-0101	Cash in Office - Treasurer	1,000.00	1,000.00			1,000.00
100-0104	Petty Cash - School Board	500.00	500.00			500.00
100-0105	Petty Cash - DMV Select	200.00	200.00			200.00
100-0108	Warrants Payable - Schools/PR					
100-0109	Bad Check Holding Account	1,340.87	627.89		20.00-	607.89
100-0110	Cash in Bank - VASNAP (Radio Comm	4,147.90	4,214.13	2.39		4,216.52
100-0111	Cash in Banks - Bank of America					
100-0112	Cash in Bank - US Bank-LGIP	370,020.83	376,107.45	302.55		376,410.00
100-0113	Cash in Banks - US Bank-Rt.58 Inf					
100-0114	Cash in Banks - Cit Bank & Trust	2,462,280.11	2,476,927.54	1,262.22		2,478,189.76
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck					
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 Welfa					
100-0121	Cash in Banks - General Fund Bank	9,939,700.90	9,908,069.77	2,756,946.79	3,097,392.19-	9,567,624.37
100-0122	Cash in Banks -1st Citizens-Payro					
100-0123	Cash in Banks-1st Cit-Drug Escrow					
100-0124	Cash in Banks-1st Cit-HIP Acct					
100-0125	First Citizens Bank - CC Airport	3,476.76	3,407.26		6.95-	3,400.31
100-0126	Investments - ESSEX BANK	1,042,520.18	1,050,236.37	2,589.63		1,052,826.00
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,743.55	3,801.14	2.18		3,803.32
100-0129	Investments - CITIZENS BK & TRUST	2,042,358.42	2,085,365.45			2,085,365.45
100-0130	Investments - BENCHMARK BANK					
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - TOUCHSTONE BANK	488,018.87	492,367.07	396.18		492,763.25
100-0135	Investments - FCB-SWELFARE					
	*ASSETS*	16,359,308.39	16,402,824.07	2,761,501.94	3,097,419.14-	16,066,906.87
	TOTAL ASSETS	16,359,308.39	16,402,824.07	2,761,501.94	3,097,419.14-	16,066,906.87
	*LIABILITIES*					
200-0001	ACCRUED NET WAGES					
	*LIABILITIES*					
	TOTAL LIABILITIES					
	*FUND EQUITY*					
	*999 FUND*					
300-0001	General Fund	14,376,776.08-	18,999,341.10-	4,862,037.48	891,527.45-	15,028,831.07-
300-0100	Anti-Litter Fund	2,910.41-	4,418.23-	134.56		4,283.67-
300-0103	DMV Select Fund		22,515.55	8,660.82	31,176.37-	
300-0104	Social Services Fund	69,022.21	126,934.79	210,169.03	337,103.82-	
300-0105	Emergency Management Fund	23,610.42-	485,239.07	65,877.65	526,596.39-	24,520.33



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0202	Comprehensive Services Act Fund	26,963.98-	70,779.64	83,068.08	153,847.72-	
300-0205	School Fund	535,779.12-	1,308,726.32	1,730,942.38	3,039,668.70-	
300-0211	Law Library Fund	23,526.56-	23,990.24-		61.40-	24,051.64-
300-0213	Drug Task Force Fund	117,823.00-	106,656.30-	760.12		105,896.18-
300-0214	Courthouse Maintenance Fund	56,133.51-	25,236.59-	5,324.50	1,695.22-	21,607.31-
300-0215	Courthouse Security Fund	70,570.72-	70,570.72-			70,570.72-
300-0216	Home Incarceration Prg Fund					
300-0217	Electronic Summons System Fund	42,907.79-	42,526.94-	19,368.87	4,091.38-	27,249.45-
300-0251	School Cafeteria Fund - BSHS	612,869.18-	446,678.86-	78,060.97	87,381.49-	455,999.38-
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	6,753.06	438,003.52		380,942.00-	57,061.52
300-0312	VRA Financing Land Acq Fund	370,020.83-	376,107.45-		302.55-	376,410.00-
300-0313	Rt. 58 Water/Wastewater Proj Fund					
300-0314	Radio Communications Network Fund	4,147.90-	4,214.13-		2.39-	4,216.52-
300-0350	Consolidated Gen CP Fund	108,531.10-	1,033,342.28	22,476.80	1,055,819.08-	
300-0402	School Debt Service Fund	911.73-	257,444.66	32,512.50	260,925.00-	29,032.16
300-0504	Airport Fund		4,507.19	1,277.10	5,784.29-	
300-0733	Special Welfare Fund	2,053.79-	626.47-	49.00	25.00-	602.47-
300-0734	Undistributed Local Sales Tax Fun					
300-0735	Escrow Deposit Fund	22,754.50-	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund					
	*FUND EQUITY*	16,322,515.35-	16,375,628.51-	7,120,719.86	6,776,950.25-	16,031,858.90-
	TOTAL PRIOR YR FUND BALANCE	16,322,515.35-	16,375,628.51-	7,120,719.86	6,776,950.25-	16,031,858.90-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		16,375,628.51-	7,120,719.86	6,776,950.25-	16,031,858.90-
400-0000	*OTHER ACCOUNTS*					
400-0101	Treasurer's Deferred Acct					
400-0102	Cash (Short) Over	257.10-	257.10-			257.10-
400-0105	Overpayments	417.79-	594.70-	2,833.94	2,558.60-	319.36-
400-0110	Prepaid Taxes - RE 2020	31,901.38-	20,508.68-		5,803.83-	26,312.51-
400-0111	Prepaid Taxes - PP 2020	4,216.07-	5,808.66-		2,259.02-	8,067.68-
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	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
400-0122	CVA - Current Credit Account			24,697.00	24,697.00-	
400-0123	CVA - Building Surcharge Account	.70-	26.42-		64.90-	91.32-
	*OTHER ACCOUNTS*	36,793.04-	27,195.56-	27,530.94	35,383.35-	35,047.97-
		36,793.04-	27,195.56-	27,530.94	35,383.35-	35,047.97-
500-0000	* LICENSE FEES *					
500-0019	2019 LICENSE FEE	29,665.81	369,816.95		1,979.62-	367,837.33
500-0020	2020 LICENSE FEE		291,394.66-	10.00	11,364.00-	302,748.66-
500-9999	RESERVE LICENSE FEES	29,665.81-	78,422.29-	13,343.62	10.00-	65,088.67-
	* LICENSE FEES *			13,353.62	13,353.62-	
				13,353.62	13,353.62-	
	*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			1.41
601-0084	Real Estate Taxes - 1984	1.41	1.41			1.41
601-0085	Real Estate Taxes - 1985	1.38	1.38			1.38
601-0086	Real Estate Taxes - 1986	1.38	1.38			1.38
601-0087	Real Estate Taxes - 1987	1.38	1.38			1.38
601-0088	Real Estate Taxes - 1988	1.38	1.38			1.38
601-0089	Real Estate Taxes - 1989	1.38	1.38			1.38
601-0090	Real Estate Taxes - 1990	1.38	1.38			1.38
601-0091	Real Estate Taxes - 1991	1.38	1.38			1.38
601-0092	Real Estate Taxes - 1992	1.38	1.38			1.38
601-0093	Real Estate Taxes - 1993	2.04	2.04			2.04
601-0094	Real Estate Taxes - 1994	6.11	6.11			6.11
601-0095	Real Estate Taxes - 1995	7.94	7.94			7.94
601-0096	Real Estate Taxes - 1996	8.32	8.32			8.32
601-0097	Real Estate Taxes - 1997	22.43	22.43			22.43
601-0098	Real Estate Taxes - 1998	93.64	93.64			93.64
601-0099	Real Estate Taxes - 1999	345.10	345.10			345.10
601-1999	Reserve - Real Estate Taxes	2,071.00-	1,888.63-			1,888.63-
601-2000	Real Estate Taxes - 2000	360.50	360.50			360.50
601-2001	Real Estate Taxes - 2001	392.06	392.06			392.06
601-2002	Real Estate Taxes - 2002	824.00	641.63			641.63
601-2003	Real Estate Taxes - 2003	900.27	846.15			846.15
601-2004	Real Estate Taxes - 2004	1,579.38	1,396.38			1,396.38
601-2005	Real Estate Taxes - 2005	1,269.00	1,086.00			1,086.00
601-2006	REAL ESTATE TAXES - 2006	1,613.81	1,553.86			1,553.86
601-2007	Real Estate Taxes - 2007	2,453.27	2,453.27			2,453.27
601-2008	Real Estate Taxes - 2008	2,945.71	2,945.71		105.71-	2,840.00
601-2009	Real Estate Taxes - 2009	4,103.13	3,794.25			3,794.25
601-2010	Real Estate Taxes - 2010	5,454.77	5,235.98			5,235.98

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
601-2011	Real Estate Taxes - 2011	7,624.35	7,285.03			7,285.03
601-2012	Real Estate Taxes - 2012	11,193.92	10,885.70			10,885.70
601-2013	Real Estate Taxes - 2013	13,767.30	13,272.41			13,272.41
601-2014	Real Estate Taxes - 2014	22,272.34	18,146.06		282.07-	17,863.99
601-2015	Real Estate Taxes - 2015	40,784.84	29,095.03		533.61-	28,561.42
601-2016	REAL ESTATE TAXES - 2016	62,397.75	44,392.17		865.71-	43,526.46
601-2017	REAL ESTATE TAXES - 2017	107,316.42	73,605.79		2,361.45-	71,244.34
601-2018	REAL ESTATE TAXES - 2018	229,594.56	126,197.82		4,858.08-	121,339.74
601-2019	REAL ESTATE TAXES - 2019		280,814.10	352.74	34,647.71-	246,519.13
601-9999	RESERVE - Real Estate Taxes	515,275.82-	623,010.71-	43,654.34	352.74-	579,709.11-
	*REAL ESTATE TAXES*			44,007.08	44,007.08-	
	*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					
602-2013	Personal Property Taxes - 2013	28,333.34	26,533.06		57.07-	26,475.99
602-2014	Personal Property Taxes - 2014	42,977.31	40,191.95		53.08-	40,138.87
602-2015	Personal Property Taxes - 2015	44,986.30	40,442.29		183.79-	40,258.50
602-2016	PERSONAL PROPERTY TAXES - 2016	47,030.38	43,410.34		224.41-	43,185.93
602-2017	PERSONAL PROPERTY TAXES - 2017	72,889.78	64,463.92		444.43-	64,019.49
602-2018	PERSONAL PROPERTY TAXES - 2018	177,467.05	95,895.43		6,028.17-	89,867.26
602-2019	PERSONAL PROPERTY TAXES - 2019		369,823.13	2,624.08	56,418.68-	316,028.53
602-9999	RESERVE - Personal Property Taxes	413,684.16-	680,760.12-	63,409.63	2,624.08-	619,974.57-
	*PERSONAL PROPERTY TAXES*			66,033.71	66,033.71-	
	*PUBLIC SERVICE CORP TAXES*					
603-2003	PSC Taxes - 2003					
603-2004	PSC TAXES - 2004					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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	171.90-	171.90-			171.90-
603-2016	PSC TAXES - 2016					
603-2017	PSC TAXES - 2017	169.77-	169.77-			169.77-
603-2018	PSC TAXES - 2018	.20-	.20-			.20-
603-2019	PSC TAXES - 2019		51.94-			51.94-
603-2020	PSC TAXES - 2020					
603-9999	RESERVE - PSC TAXES	341.87	393.81			393.81
	*PUBLIC SERVICE CORP TAXES*					
	*PPTRA POSSIBLE C/W REIMB*					
620-2006	2006 AVAILABLE PTR STATE FUNDS	1,318,985.39	1,318,985.39			1,318,985.39
620-2007	2007 AVAILABLE PTR STATE FUNDS	1,340,952.17	1,340,952.17			1,340,952.17
620-2008	2008 AVAILABLE PTR STATE FUNDS	1,354,483.33	1,354,483.33			1,354,483.33
620-2009	2009 AVAILABLE PTR STATE FUNDS	1,349,605.69	1,349,605.69			1,349,605.69
620-2010	2010 AVAILABLE PTR STATE FUNDS	1,360,456.35	1,360,456.35			1,360,456.35
620-2011	2011 AVAILABLE PTR STATE FUNDS	1,365,281.74	1,365,281.74			1,365,281.74
620-2012	2012 AVAILABLE PTR STATE FUNDS	1,358,495.38	1,358,495.38			1,358,495.38
620-2013	2013 AVAILABLE PTR STATE FUNDS	1,345,250.01	1,345,250.01			1,345,250.01
620-2014	2014 AVAILABLE PTR STATE FUNDS	1,347,164.30	1,347,164.30			1,347,164.30
620-2015	2015 AVAILABLE PTR STATE FUNDS	1,349,905.36	1,349,778.81			1,349,778.81
620-2016	2016 AVAILABLE PTR STATE FUNDS	1,346,973.83	1,346,973.83			1,346,973.83
620-2017	2017 AVAILABLE PTR STATE FUNDS	1,350,673.88	1,350,810.66			1,350,810.66
620-2018	2018 AVAILABLE PTR STATE FUNDS	1,353,104.09	1,352,889.59			1,352,889.59
620-2019	2019 AVAILABLE PTR STATE FUNDS		1,367,602.17		644.88-	1,366,957.29
620-9999	RESERVE PPTRA-POSSIBLE REIMB	17,541,331.52-	18,908,729.42-	644.88		18,908,084.54-
	*PPTRA POSSIBLE C/W REIMB*			644.88	644.88-	
	*REQUEST C/W REIMB PPTRA*					
630-2003	REQUEST C/W REIMB 2003					
630-2004	REQUEST C/W REIMB 2004					
630-2005	REQUEST C/W REIMB 2005					
630-2006	2006 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2007	2007 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2008	2008 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2009	2009 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2010	2010 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2011	2011 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2012	2012 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
630-2013	2013 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2014	2014 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2015	2015 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2016	2016 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2017	2017 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2018	2018 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2019	2019 APPLIED PTR STATE FUNDS		1,287,949.07-		67,786.80-	1,355,735.87-
630-9999	REQUEST C/W REIMB RESERVE	17,624,566.31	18,912,515.38	67,786.80		18,980,302.18
	*REQUEST C/W REIMB PPTRA*			67,786.80	67,786.80-	
				178,472.47	178,472.47-	
	*UNCOLLECTED STATE TAXES*					
	*STATE INCOME TAXES*					
701-1999	Reserve - State Income	2,603.87	2,511.87	5,803.00	5,711.00-	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-			65.56-
701-2015	STATE INCOME - 2015	366.26	366.26			366.26
701-2016	STATE INCOME - 2016	71.57-	71.57-			71.57-
701-2017	STATE INCOME - 2017	2,215.00-	2,215.00-			2,215.00-
701-2018	STATE INCOME 2018	618.00-	618.00-			618.00-
701-2019	STATE INCOME 2019		92.00	5,711.00	5,803.00-	
	*STATE INCOME TAXES*			11,514.00	11,514.00-	
	*ESTIMATED INCOME TAXES*					
702-1999	Reserve - Estimated Income	2,635.57	2,635.57	28,201.00	28,201.00-	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-			42.00-
702-2016	ESTIMATED INCOME - 2016	632,370.00-	632,370.00-			632,370.00-
702-2017	ESTIMATED TAX 2017	632,138.43	632,138.43			632,138.43
702-2018	ESTIMATED INCOME - 2018					
702-2019	ESTIMATED 2019	2,362.00-	2,362.00-			2,362.00-
702-2020	ESTIMATED INCOME - 2020			28,201.00	28,201.00-	
	*ESTIMATED INCOME TAXES*			56,402.00	56,402.00-	
				67,916.00	67,916.00-	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	*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	418,149.00-	418,149.00-			418,149.00-
800-1003	LEASE REV BNDS/CTHSE LOAN					
800-1004	LEASE REV BNDS/SCH VRS	1,474.04				
800-1005	QZAB BOND #1/SCH LOAN					
800-1006	QZAB BOND #2/SCH LOAN	232,005.90-	232,005.90-			232,005.90-
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	2,730,809.00-	2,730,809.00-			2,730,809.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-1	970,000.00-	970,000.00-			970,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	2,280,484.99-	2,280,484.99-			2,280,484.99-
800-1012	58 INFRASTRUCTURE W&S - VRA	4,760,000.00-	4,760,000.00-			4,760,000.00-
800-1013	RADIO COMM SYSTEM	2,028,000.00-	2,028,000.00-			2,028,000.00-
800-1014	VRA LAND ACQUISITION		2,015,000.00-			2,015,000.00-
800-1015	VRA REFUNDING OF 2012 SUNTRUST		1,750,000.00-			1,750,000.00-
800-1020	Jail Bonds Payable					
800-1999	Reserve - Future Debt Requirement	13,417,974.85	17,184,448.89			17,184,448.89
	*LONG TERM DEBT*					

## **INCOME ESTIMATES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2021	
	June 30, 2019		June 30, 2020		Estimated	Increase (Decrease)
	Estimated	Actual	Estimated	Actual		
	Income	Income	Income	Income	Income	June 30, 2020
<b><u>GENERAL FUND:</u></b>						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 6,695,000	\$ 6,683,329	\$ 6,695,000	\$ 6,695,000	\$ 6,695,000	\$ -
110102 Delinquent Taxes	70,000	109,896	70,000	125,000	125,000	55,000
110201 Current Taxes--Public Service Corporations	4,800,000	5,327,355	5,300,000	5,300,000	5,300,000	-
110301 Current Taxes--Personal Property	2,200,000	2,789,793	2,450,000	2,700,000	2,700,000	250,000
110302 Delinquent Taxes	29,000	91,969	29,000	60,000	60,000	31,000
110303 Current Taxes--Mobile Homes	37,500	33,861	37,500	36,000	36,000	(1,500)
110304 Delinquent Taxes	1,000	1,972	1,000	1,000	1,000	-
110402 Current Taxes--Machinery and Tools	500,000	648,147	500,000	625,000	625,000	125,000
110501 Current Taxes--Merchant's Capital	-	2,072	-	-	-	-
110601 Penalties	95,000	137,692	95,000	95,000	95,000	-
110602 Interest on Taxes	50,000	84,137	50,000	50,000	50,000	-
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 442,467	\$ 616,428	\$ 725,000	\$ 725,000	\$ 108,572
120211 Consumer Utility Taxes	255,000	251,312	255,000	255,000	255,000	-
120301 Utility Consumption Taxes	45,000	51,207	45,000	45,000	45,000	-
120401 Utility Franchise Tax	30,000	20,268	30,000	30,000	30,000	-
120501 Motor Vehicle Licenses	335,000	375,412	335,000	335,000	335,000	-
120601 Bank Stock Taxes	15,000	12,820	15,000	15,000	15,000	-
120701 Recordation Tax on Deeds/Wills	55,000	75,081	55,000	55,000	55,000	-
120801 Transient Lodging	15,000	3,093	15,000	15,000	15,000	-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 24,000	\$ 17,874	\$ 24,000	\$ 24,000	\$ 24,000	\$ -
130305 Transfer Fees	600	693	600	600	600	-
130308 Building and Related Permits	40,000	43,191	40,000	40,000	40,000	-
130309 Zoning Permits	6,000	7,525	6,000	6,000	6,000	-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 1,325,475	\$ 1,489,472	\$ 1,375,475	\$ 1,375,475	\$ 1,375,475	\$ -
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 23,300	\$ 77,799	\$ 23,300	\$ 23,300	\$ 23,300	\$ -
150201 Rental of General Property	22,600	25,625	22,600	22,600	22,600	-
<u>1600 Charges for Services:</u>						
160103 Sheriff's Fees	\$ 1,000	\$ 990	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
160107 Jail Admission Fees	6,000	6,432	6,000	6,000	6,000	-
160201 Commonwealth's Attorney Fees	2,500	4,044	2,500	2,500	2,500	-
160202 Courthouse Security Fees	185,000	201,431	185,000	185,000	185,000	-
160602 Charges for Animal Control	250	250	250	250	250	-
160802 Recycling Revenues	30,000	31,261	30,000	30,000	30,000	-
160805 Waste Container Charge	85,000	92,428	85,000	85,000	85,000	-
160806 Landfill Fees	200,000	366,171	200,000	200,000	200,000	-
161601 Sale of Maps and Ordinances	2,000	1,024	2,000	2,000	2,000	-
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 1,975	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
180309 Miscellaneous	5,000	38,164	5,000	5,000	5,000	-
189906 Administration Fee	25,000	53,436	25,000	25,000	25,000	-
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	\$ 2,000	\$ 4,305	\$ 2,000	\$ 2,000	\$ 2,000	\$ -



**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020		Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020	
190204 Recovered Costs - Sheriff Security - Contractual	50,000	37,632	50,000	50,000	-	
190204 Recovered Costs - BWMF	140,000	148,666	140,000	140,000	-	
190204 Recovered Costs - School (SRO)	96,345	96,345	96,345	96,345	-	
190204 Recovered Costs - Insurance	-	30,296	-	-	-	
<b>Total Revenue from Local Sources</b>	<b>\$ 18,226,570</b>	<b>\$ 19,918,912</b>	<b>\$ 18,917,998</b>	<b>\$ 19,486,070</b>	<b>\$ 568,072</b>	
<b>Revenue from the Commonwealth:</b>						
<u>2200 Non-Categorical Aid:</u>						
220105 Mobile Home Titling Tax	\$ 30,000	\$ 39,261	\$ 30,000	\$ 30,000	\$ -	
220106 Grantor's Tax-Additional	20,000	22,660	20,000	20,000	-	
220108 Rolling Stock Tax	5,000	4,362	5,000	5,000	-	
220110 Auto Rental Tax	-	834	-	-	-	
220111 Recordation Tax	25,000	23,301	25,000	25,000	-	
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-	
220114 Communication Sales Taxes	425,000	355,146	425,000	425,000	-	
<u>2300 Shared Expenses:</u>						
230101 Commonwealth's Attorney	\$ 345,000	\$ 349,358	\$ 355,000	\$ 355,000	\$ -	
230201 Sheriff	1,017,000	1,026,374	1,040,000	1,040,000	-	
230301 Commissioner of the Revenue	86,500	89,581	90,000	90,000	-	
230401 Treasurer	78,000	79,295	81,500	81,500	-	
230601 Registrar/Electoral Board	36,000	37,500	36,000	36,000	-	
230701 Clerk of the Circuit Court	210,000	223,820	210,000	200,000	(10,000)	
<u>2400 Categorical Aid:</u>						
240402 Four for Life	\$ 15,000	\$ 16,160	\$ 15,000	\$ 15,000	\$ -	
240403 Wireless E911	100,000	66,199	100,000	100,000	-	
240404 Virginia 911 Services Board	-	-	245,999	-	(245,999)	
240412 Fire Program Funds	44,000	53,304	44,000	44,000	-	
240419 Victim's Assistance Grant	112,263	28,386	112,263	27,106	(85,157)	
240420 Arts Grant	5,000	4,500	4,500	4,500	-	
240433 Tobacco Region Revitalization Commission	-	69,085	-	-	-	
240499 Other State Grants	1,875	1,989	1,875	1,875	-	
<b>Total Revenue from the Commonwealth</b>	<b>\$ 3,911,373</b>	<b>\$ 3,846,851</b>	<b>\$ 4,196,872</b>	<b>\$ 3,855,716</b>	<b>\$ (341,156)</b>	
<b>Revenue from the Federal Government:</b>						
<u>2200 Non-Categorical Aid:</u>						
320112 Cost Allocation Plan	\$ 40,000	\$ 60,708	\$ 40,000	\$ 40,000	\$ -	
<u>3300 Categorical Aid:</u>						
330104 Victim's Assistant Grant	\$ -	\$ 85,157	\$ -	\$ 85,157	\$ 85,157	
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfers from Other Funds	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 22,177,943</b>	<b>\$ 23,911,628</b>	<b>\$ 23,204,870</b>	<b>\$ 23,466,943</b>	<b>\$ 262,073</b>	

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020	Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020
<b><u>LITTER CONTROL GRANT FUND</u></b>					
Revenue from the Commonwealth:					
240407 Litter Control Grant	\$ 7,398	\$ 7,049	\$ 7,049	\$ 5,562	\$ (1,487)
<b>TOTAL - LITTER CONTROL GRANT FUND</b>	<b>\$ 7,398</b>	<b>\$ 7,049</b>	<b>\$ 7,049</b>	<b>\$ 5,562</b>	<b>\$ (1,487)</b>
<b><u>DMV FUND:</u></b>					
Revenue from the Commonwealth:					
2200 Non-Categorical Aid:					
220115 DMV Fees	\$ 19,500	\$ 24,821	\$ 20,000	\$ 20,000	\$ -
Other Financing Sources:					
4100 Nonrevenue Receipts:					
410501 Transfer from General Fund	\$ 78,000	\$ 75,362	\$ 79,785	\$ 81,927	\$ 2,142
<b>TOTAL - DMV FUND</b>	<b>\$ 97,500</b>	<b>\$ 100,183</b>	<b>\$ 99,785</b>	<b>\$ 101,927</b>	<b>\$ 2,142</b>
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
Revenue from Local Sources:					
1800 Miscellaneous Revenue:					
189909 Miscellaneous	\$ -	\$ 1,023	\$ -	\$ -	\$ -
Revenue from the Commonwealth:					
2400 Categorical Aid:					
240102 Public Assistance and Welfare Administration	\$ 614,103	\$ 636,979	\$ 536,039	\$ 536,039	\$ -
Revenue from the Federal Government:					
3300 Categorical Aid:					
330507 Public Assistance and Welfare Administration	\$ 1,086,252	\$ 1,205,010	\$ 1,254,111	\$ 1,254,111	\$ -
Other Financing Sources:					
4100 Nonrevenue Receipts:					
410501 Transfer from General Fund	\$ 483,650	\$ 388,357	\$ 492,039	\$ 526,148	\$ 34,109
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,184,005</b>	<b>\$ 2,231,369</b>	<b>\$ 2,282,189</b>	<b>\$ 2,316,298</b>	<b>\$ 34,109</b>
<b><u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u></b>					
Revenue from Local Sources:					
1600 Charges for Services:					
160101 Ambulance Billing Services	\$ 150,000	\$ 251,111	\$ 185,000	\$ 185,000	\$ -
1800 Miscellaneous Revenue:					
189909 Greenville Memorial Foundation Grant	\$ 21,154	\$ 65,030	\$ -	\$ -	\$ -
4100 Nonrevenue Receipts:					
410501 Transfer from General Fund	\$ 459,248	\$ 415,116	\$ 719,397	\$ 598,158	\$ (121,239)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020		Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020	
Total Revenue from Local Sources	\$ 630,402	\$ 731,257	\$ 904,397	\$ 783,158	\$ (121,239)	
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240101 Rescue Squad Assistance Fund Grant	\$ 219,988	\$ 221,358	\$ 130,247	\$ -	\$ (130,247)	
240102 Four for Life	-	-	4,500	4,500	-	
Total Revenue from the Commonwealth	\$ 219,988	\$ 221,358	\$ 134,747	\$ 4,500	\$ (130,247)	
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ 850,390</b>	<b>\$ 952,615</b>	<b>\$ 1,039,144</b>	<b>\$ 787,658</b>	<b>\$ (251,486)</b>	
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>						
<u>Revenue from Local Sources:</u>						
<u>1800 Miscellaneous Revenue:</u>						
189909 Miscellaneous	\$ 300	\$ 135	\$ 300	\$ 300	\$ -	
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240199 Comprehensive Services Act Programs	\$ 619,440	\$ 574,223	\$ 619,440	\$ 619,440	\$ -	
240499 Family Preservation Assistance	1,710	1,026	1,710	1,710	-	
Total Revenue from the Commonwealth	\$ 621,150	\$ 575,249	\$ 621,150	\$ 621,150	\$ -	
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330599 Family Preservation Assistance	\$ 13,500	\$ 17,779	\$ 13,500	\$ 13,500	\$ -	
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 410,050	\$ 259,148	\$ 410,050	\$ 410,050	\$ -	
<b>TOTAL - COMPREHENSIVE SERVICES ACT FUND</b>	<b>\$ 1,045,000</b>	<b>\$ 852,311</b>	<b>\$ 1,045,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	
<b><u>SCHOOL FUND:</u></b>						
<u>Revenue from Local Sources:</u>						
<u>1500 Revenue from Use of Money and Property:</u>						
150201 Rental of General Property	\$ -	\$ 1,500	\$ -	\$ -	\$ -	
<u>1800 Miscellaneous Revenue:</u>						
180399 Miscellaneous	\$ 187,000	\$ 99,074	\$ 106,000	\$ 57,500	\$ (48,500)	
189999 E-Rate	-	152,343	-	-	-	
Total Revenue from Local Sources	\$ 187,000	\$ 252,917	\$ 106,000	\$ 57,500	\$ (48,500)	
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240299 Total State Funds	\$ 13,197,000	\$ 13,113,046	\$ 13,174,883	\$ 12,836,495	\$ (338,388)	

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020		Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020	
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330299 Total Federal Funds	\$ 2,093,169	\$ 1,952,585	\$ 1,568,860	\$ 1,568,860	\$	-
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 5,438,247	\$ 5,733,460	\$ 6,712,828	\$ 6,712,828	\$	-
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 20,915,416</b>	<b>\$ 21,052,008</b>	<b>\$ 21,562,571</b>	<b>\$ 21,175,683</b>	<b>\$</b>	<b>(386,888)</b>
<b>LAW LIBRARY FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160104 Law Library Fees	\$ 2,000	\$ 1,545	\$ 2,000	\$ 2,000	\$	-
<b>TOTAL - LAW LIBRARY FUND</b>	<b>\$ 2,000</b>	<b>\$ 1,545</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$</b>	<b>-</b>
<b>DRUG TASK FORCE FUND:</b>						
<u>Revenue from the Commonwealth:</u>						
<u>2200 Non-Categorical Aid:</u>						
220209 Drug Forfeiture Funds	\$ 50,000	\$ 18,752	\$ 50,000	\$ 50,000	\$	-
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330199 Drug Forfeiture Funds	\$ -	\$ 1,337	\$ -	\$ -	\$	-
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 50,000</b>	<b>\$ 20,089</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$</b>	<b>-</b>
<b>COURTHOUSE MAINTENANCE FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 37,589	\$ 29,000	\$ 29,000	\$	-
<b>TOTAL - COURTHOUSE MAINTENANCE FUND</b>	<b>\$ 29,000</b>	<b>\$ 37,589</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$</b>	<b>-</b>
<b>E-SUMMONS FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160199 E-Summons Fees	\$ 50,000	\$ 83,576	\$ 73,200	\$ 55,000	\$	(18,200)
<u>1800 Miscellaneous Revenue:</u>						
189909 Greensville Memorial Foundation Grant	\$ -	\$ -	\$ 98,329	\$ -	\$	(98,329)
Total Revenue from Local Sources	\$ 50,000	\$ 83,576	\$ 171,529	\$ 55,000	\$	(116,529)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2021

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020	Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from Courthouse Security Fund	\$ -	\$ -	\$ 8,418	\$ -	\$ (8,418)
<b>TOTAL - E-SUMMONS FUND</b>	<u>\$ 50,000</u>	<u>\$ 83,576</u>	<u>\$ 179,947</u>	<u>\$ 55,000</u>	<u>\$ (124,947)</u>
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 181,429	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 27,973	\$ -	\$ -	\$ -
Total Revenue from Local Sources	<u>\$ 384,200</u>	<u>\$ 209,402</u>	<u>\$ 384,200</u>	<u>\$ 384,200</u>	<u>\$ -</u>
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 13,275	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330212 School Food Programs	\$ 820,000	\$ 1,076,857	\$ 949,860	\$ 980,360	\$ 30,500
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<u>\$ 1,217,640</u>	<u>\$ 1,299,534</u>	<u>\$ 1,347,500</u>	<u>\$ 1,378,000</u>	<u>\$ 30,500</u>
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 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	\$ 380,942	\$ 423,750	\$ 42,808
<b>TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE</b>	<u>\$ 325,523</u>	<u>\$ 322,023</u>	<u>\$ 384,442</u>	<u>\$ 423,750</u>	<u>\$ 39,308</u>
<b><u>VRA LAND ACQUISITION FUND</u></b>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 1,960,547	\$ -	\$ -	\$ -
<b>TOTAL - VRA LAND ACQUISITION FUND</b>	<u>\$ -</u>	<u>\$ 1,960,547</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020		Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020	
<b><u>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</u></b>						
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410401 Proceeds from Indebtedness	\$ 2,095,142	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</b>	<b>\$ 2,095,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>						
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330105 VDOT Grant	\$ -	\$ 18,613	\$ -	\$ -	\$ -	\$ -
330100 CDBG - Flat Rock Road Housing Project	650,000	323,007	-	-	-	-
330100 CDBG - Alvis Road Housing Project	450,000	244,490	183,163	-	-	(183,163)
Total Revenue from the Federal Government	\$ 1,100,000	\$ 586,110	\$ 183,163	\$ -	\$ -	\$ (183,163)
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 605,000	\$ 1,195,847	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
410502 Transfer from VRA Land Acquisition Fund	-	337,082	-	-	-	-
Total Nonrevenue Receipts	\$ 605,000	\$ 1,532,929	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 1,705,000</b>	<b>\$ 2,119,039</b>	<b>\$ 183,163</b>	<b>\$ 25,000</b>	<b>\$ (158,163)</b>	<b>\$ (158,163)</b>
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>						
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 301,182	\$ 470,200	\$ 260,925	\$ 269,450	\$ 8,525	\$ 8,525
410503 Interest Reimbursement - VPSA QZAB	60,538	60,993	60,538	60,538	-	-
<b>TOTAL - SCHOOL DEBT SERVICE FUND</b>	<b>\$ 361,721</b>	<b>\$ 531,193</b>	<b>\$ 321,463</b>	<b>\$ 329,988</b>	<b>\$ 8,525</b>	<b>\$ 8,525</b>
<b><u>LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:</u></b>						
<u>Revenue from Local Sources:</u>						
<u>1500 Revenue from Use of Money and Property:</u>						
150201 Rental of Airport Facilities	\$ 2,500	\$ 2,100	\$ 2,500	\$ 2,500	\$ -	\$ -
189999 Sale of Aviation Fuel	10,000	-	1,000	-	(1,000)	(1,000)
<u>1800 Miscellaneous Revenue:</u>						
180101 Sale of Salvage & Surplus Property	\$ -	\$ 3,900	\$ -	\$ -	\$ -	\$ -
<u>1900 Recovered Costs:</u>						
190201 Shared Costs--Town of Lawrenceville	\$ 12,796	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 25,296	\$ 6,000	\$ 3,500	\$ 2,500	\$ (1,000)	\$ (1,000)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Source & Item	Year Ended June 30, 2019		Year Ending June 30, 2020		Year Ending June 30, 2021	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2020	
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240401 Airport Maintenance/Grant Program	\$ 13,400	\$ 9,045	\$ 5,000	\$ 5,000	\$	-
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 29,093	\$ 19,946	\$ 24,069	\$ 23,969	\$	(100)
<b>TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND</b>	<b>\$ 67,789</b>	<b>\$ 34,991</b>	<b>\$ 32,569</b>	<b>\$ 31,469</b>	<b>\$</b>	<b>(1,100)</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 53,113,678</b>	<b>\$ 55,517,289</b>	<b>\$ 51,738,123</b>	<b>\$ 51,223,278</b>	<b>\$</b>	<b>(514,845)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>\$ 8,097,400</b>	<b>\$ 8,879,459</b>	<b>\$ 9,114,384</b>	<b>\$ 9,047,311</b>	<b>\$</b>	<b>(67,073)</b>
<b>TOTAL INCOME</b>	<b>\$ 45,016,277</b>	<b>\$ 46,637,830</b>	<b>\$ 42,623,739</b>	<b>\$ 42,175,967</b>	<b>\$</b>	<b>(447,772)</b>
<u>FUND BALANCES - JULY 1:</u>						
General	\$ 10,000,000	\$ 15,706,816	\$ 12,000,000	\$ 13,700,000	\$	1,700,000
Litter Control Grant	-	201	-	-	-	-
DMV Fund	-	190	-	-	-	-
Virginia Public Assistance	-	-	-	-	-	-
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	55,000	-	(20,000)
Courthouse Security	55,000	58,417	58,418	-	-	(58,418)
Electronic Summons	-	15,305	67,563	35,000	-	(32,563)
School Cafeteria	500,000	583,216	500,000	500,000	-	-
School Capital Projects	-	-	-	-	-	-
School Construction Debt Service	500,000	167,035	200,000	-	-	(200,000)
Radio Communications System Upgrade Project	-	1,584,582	-	-	-	-
VRA Property Acquisition Fund	-	-	-	-	-	-
General Capital Projects	-	181,579	-	-	-	-
School Debt Service	-	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-	-
<b>TOTAL FUND BALANCES - JULY 1</b>	<b>\$ 11,265,500</b>	<b>\$ 18,503,950</b>	<b>\$ 13,036,481</b>	<b>\$ 14,410,500</b>	<b>\$</b>	<b>1,374,019</b>
<b>CASH RESOURCES</b>	<b>\$ 56,281,777</b>	<b>\$ 65,141,780</b>	<b>\$ 55,660,220</b>	<b>\$ 56,586,467</b>	<b>\$</b>	<b>926,247</b>

**SUMMARY OF CONTEMPLATED  
EXPENDITURES**



**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2021	
	June 30, 2019		June 30, 2020		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2020
	Estimated	Expenditure	Estimated Expenditure	Expenditure		
<b>GENERAL FUND:</b>						
11010 Board of Supervisors	\$ 206,988	\$ 255,263	\$ 218,615	\$ 229,255	\$	10,640
12010 County Administrator	347,728	348,138	356,679	361,065		4,386
12240 Auditor	35,000	50,000	40,000	40,000		-
12310 Commissioner of the Revenue	231,614	229,844	237,306	241,013		3,707
12410 Treasurer	262,674	261,448	276,270	280,907		4,637
12430 Finance	253,749	250,524	259,830	263,621		3,791
12510 Information Technology	58,556	45,011	88,556	88,556		-
13100 Electoral Board	56,685	47,514	56,687	56,687		-
13200 Registrar	124,275	119,821	127,116	129,384		2,268
21100 Circuit Court	33,875	25,318	35,980	35,980		-
21300 Magistrates	950	915	950	950		-
21500 General District/Juvenile/DR Courts	35,993	33,315	35,997	35,996		(1)
21600 Clerk of the Circuit Court	332,512	321,008	340,597	345,651		5,054
21800 Sheriff - Courthouse Security	525,388	523,721	537,462	545,246		7,784
21910 Victim/Witness Assistance Program	133,928	133,768	137,269	139,645		2,376
22000 Commonwealth's Attorney	610,777	623,657	645,166	677,159		31,993
30100 Line of Duty	33,210	33,210	34,216	36,708		2,492
31200 Sheriff - Law Enf & Traffic Control	2,544,659	2,589,019	2,714,428	2,695,862		(18,566)
31400 Sheriff - E911 Communications	712,969	711,086	998,379	811,850		(186,529)
31700 School Resource Officer	412,007	410,365	302,188	308,190		6,002
32400 Fire and Rescue Services	748,469	790,297	747,395	746,145		(1,250)
32410 Mecklenburg-Brunswick Fire Training Center	15,000	15,000	15,000	15,000		-
32450 Med Flight Program	800	800	500	400		(100)
32500 Forestry Service	22,603	21,915	22,603	21,915		(688)
33200 Meherrin River Regional Jail	2,863,063	2,935,334	2,988,972	2,988,972		-
33300 Probation Office	151,410	79,835	151,410	151,410		-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635		-
34100 Building Inspection	134,416	138,991	146,401	148,160		1,759
35100 Animal Control	151,126	182,077	154,656	156,826		2,170
35300 Medical Examiner	270	160	270	270		-
41500 Road Projects	25,000	-	25,000	-		(25,000)
42400 Solid Waste Disposal	918,385	924,293	961,130	980,280		19,150
42500 Lake Gaston Weed Control Council	90,000	-	90,000	90,000		-
42600 Sheriff-Inmate Labor	103,424	117,313	120,462	122,155		1,693
43100 Maintenance Administration	184,790	268,256	303,736	325,653		21,917
43200 Maintenance - Buildings & Grounds	457,255	691,275	457,255	461,868		4,613
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	72,466	72,466	70,450	70,450		-
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	7,348	9,047	8,851		(196)
68500 Improvement Association	61,240	61,240	61,240	61,240		-
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505		-
71700 Brunswick Water Safety	3,500	14,326	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	125,983	268,925	128,656	130,883		2,227
73200 Meherrin Regional Library	184,838	184,838	184,838	184,838		-
81100 Planning/Zoning	215,554	221,477	239,956	243,501		3,545
81500 Economic Development	209,783	212,131	233,977	236,519		2,542
81603 Southside Planning District Commission	23,793	23,792	23,793	23,793		-
81605 Roanoke River Regional Business Park	5,000	-	5,000	5,000		-

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Function & Item	Year Ended		Year Ending		Year Ending
	June 30, 2019		June 30, 2020		June 30, 2021
	Estimated	Expenditure	Estimated	Expenditure	Contemplated Expenditure
					Increase (Decrease) Year Ending June 30, 2020
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	-
82400 Lake Country Soil and Water Conservation	11,543	23,086	11,543	11,543	-
83501 VA Cooperative Extension Program	79,930	75,818	81,364	81,364	-
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95102 Debt Service - VRA-Land Acquisition	-	-	179,429	176,242	(3,187)
95106 Debt Service - Historic Courthouse Renovations	196,827	191,448	196,494	196,104	(390)
95107 Debt Service - Radio Communications System	179,500	179,945	179,638	179,080	(558)
95108 Debt Service - Water/Wastewater Infrastructure	407,627	407,626	407,370	406,120	(1,250)
<b>Total General Fund Expenditures</b>	<b>\$ 14,809,110</b>	<b>\$ 15,323,160</b>	<b>\$ 15,850,879</b>	<b>\$ 15,757,010</b>	<b>\$ (93,869)</b>
<b>Transfers to Other Funds:</b>					
930104 Transfer to DMV Select Fund	\$ 78,000	\$ 75,362	\$ 79,785	\$ 81,927	\$ 2,142
930105 Transfer to DSS Fund	483,650	388,357	492,039	526,148	34,109
930106 Transfer to Department of Emergency Services	459,248	415,116	719,397	598,158	(121,239)
930202 Transfers to CSA Fund	410,050	259,148	410,050	410,050	-
930205 Transfers to School Fund	5,438,247	5,733,460	6,712,828	6,712,828	-
930402 Transfers to School Debt Service Fund	301,182	470,200	260,925	269,450	8,525
930504 Transfer to Brunswick Municipal Airport	29,093	19,946	24,069	23,969	(100)
930350 Transfer to General Capital Projects Fund	605,000	1,195,847	-	25,000	25,000
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	380,942	423,750	42,808
<b>Total Transfers to Other Fund</b>	<b>\$ 8,126,493</b>	<b>\$ 8,879,459</b>	<b>\$ 9,080,035</b>	<b>\$ 9,071,280</b>	<b>\$ (8,755)</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 22,935,603</b>	<b>\$ 24,202,619</b>	<b>\$ 24,930,914</b>	<b>\$ 24,828,290</b>	<b>\$ (102,624)</b>
<b><u>LITTER CONTROL GRANT FUND:</u></b>					
42600 Litter Control-Grant Program	\$ 7,398	\$ 7,048	\$ 7,049	\$ 5,562	\$ (1,487)
<b><u>DMV FUND:</u></b>					
12340 DMV Select	\$ 97,500	\$ 100,183	\$ 99,785	\$ 101,927	\$ 2,142
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
53100 Welfare Administration	\$ 1,812,829	\$ 1,821,521	\$ 1,906,707	\$ 1,940,816	\$ 34,109
53200 Public Assistance	371,176	409,848	375,482	375,482	-
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,184,005</b>	<b>\$ 2,231,369</b>	<b>\$ 2,282,189</b>	<b>\$ 2,316,298</b>	<b>\$ 34,109</b>
<b><u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u></b>					
32300 Brunswick Emergency Medical Services	\$ 715,996	\$ 879,770	\$ 928,074	\$ 676,588	\$ (251,486)
32400 Central Lifesaving and Rescue Squad	45,368	27,635	-	-	-
32500 Alberta Volunteer Fire Department	78,013	21,070	-	-	-
35500 Emergency Services Coordinator	11,012	24,140	111,070	111,070	-
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ 850,389</b>	<b>\$ 952,615</b>	<b>\$ 1,039,144</b>	<b>\$ 787,658</b>	<b>\$ (251,486)</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
53110 Comprehensive Services Act Programs	\$ 1,045,000	\$ 852,311	\$ 1,045,000	\$ 1,045,000	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

Fund, Function & Item	Year Ended June 30, 2019		Year Ending June 30, 2020 Estimated Expenditure	Year Ending June 30, 2021	
	Estimated	Expenditure	Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2020
<b><u>SCHOOL FUND:</u></b>					
61100 Instruction	\$ 14,190,696	\$ 15,082,022	\$ 15,167,001	\$ 14,694,770	\$ (472,231)
62000 Administration, Attendance and Health	1,734,965	796,960	915,427	1,000,770	85,343
63000 Pupil Transportation	1,851,427	2,009,154	2,077,061	2,077,061	-
64000 Operation and Maintenance Services	2,271,350	2,130,071	2,305,601	2,305,601	-
65000 School Food Services and Other Non-Instructional Operations	-	1,602	-	-	-
68000 Technology	866,978	1,032,199	1,097,481	1,097,481	-
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 20,915,416</b>	<b>\$ 21,052,008</b>	<b>\$ 21,562,571</b>	<b>\$ 21,175,683</b>	<b>\$ (386,888)</b>
<b><u>LAW LIBRARY FUND:</u></b>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,315	\$ 2,000	\$ 2,000	\$ -
<b><u>DRUG TASK FORCE FUND:</u></b>					
31700 Drug Task Force	\$ 50,000	\$ 18,621	\$ 50,000	\$ 50,000	\$ -
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
43200 Courthouse Maintenance	\$ 29,000	\$ 47,568	\$ 29,000	\$ 29,000	\$ -
<b><u>COURTHOUSE SECURITY FUND:</u></b>					
93000 Transfers to Other Funds	\$ -	\$ -	\$ 58,418	\$ -	\$ (58,418)
<b><u>E-SUMMONS FUND:</u></b>					
31100 E-Summons Maintenance	\$ 50,000	\$ 48,671	\$ 197,510	\$ 55,000	\$ (142,510)
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,259,826	\$ 1,347,500	\$ 1,378,000	\$ 30,500
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
95304 Debt Service	\$ 438,750	\$ 438,750	\$ 431,251	\$ 423,750	\$ (7,501)
<b><u>VRA LAND ACQUISITION FUND</u></b>					
94101 VRA Land Acquisition Fund	\$ -	\$ 1,528,368	\$ -	\$ -	\$ -
<b><u>RADIO COMMUNICATIONS SYSTEM UPGRADE PROJECT</u></b>					
94101 Radio Communications System Upgrade Project	\$ 2,095,142	\$ 1,584,582	\$ -	\$ -	\$ -
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
94317 Solid Waste Management	\$ 200,000	\$ 44,600	\$ -	\$ -	\$ -
94319 Economic Development - Land Acquisition/Infrastructure	305,000	1,634,238	-	-	-
94320 Emergency Management	100,000	115,315	-	-	-
94325 VDOT Road Projects	-	-	-	25,000	25,000
94358 Alvis Road Rehab Project	450,000	245,640	183,163	-	(183,163)
94357 Flat Rock Road Rehab Project	650,000	339,868	-	-	-
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 1,705,000</b>	<b>\$ 2,379,661</b>	<b>\$ 183,163</b>	<b>\$ 25,000</b>	<b>\$ (158,163)</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2021*

Fund, Function & Item	Year Ended June 30, 2019		Year Ending June 30, 2020 Estimated Expenditure	Year Ending June 30, 2021	
	Estimated	Expenditure	Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2020
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>					
67100 Debt Service	\$ 361,721	\$ 452,340	\$ 321,463	\$ 329,988	\$ 8,525
<b><u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u></b>					
44100 Airport Commission	\$ 67,789	\$ 34,991	\$ 32,569	\$ 31,469	\$ (1,100)
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 53,984,564	\$ 57,192,846	\$ 53,586,957	\$ 52,584,625	\$ (1,033,801)
<b>LESS INTERFUND TRANSFERS</b>	\$ 8,097,400	\$ 8,879,459	\$ 9,114,384	\$ 9,047,311	\$ (67,073)
<b>TOTAL EXPENDITURES</b>	\$ 45,887,163	\$ 48,313,387	\$ 44,472,573	\$ 43,537,314	\$ (935,259)
<b>FUND BALANCES - JUNE 30:</b>					
General	\$ 9,242,341	\$ 15,415,825	\$ 10,273,956	\$ 12,338,653	\$ 2,064,697
Litter Control Grant	-	202	-	-	-
DMV Fund	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	-	15,000	-	(15,000)
School	500	500	500	500	-
Law Library	20,000	23,644	20,000	20,000	-
Drug Task Force	100,000	117,347	100,000	100,000	-
Courthouse Maintenance	75,000	56,837	75,000	55,000	(20,000)
Courthouse Security	55,000	58,417	-	-	-
Electronic Summons	-	50,210	50,000	35,000	(15,000)
School Cafeteria	500,000	622,924	500,000	500,000	-
School Capital Projects	-	-	-	-	-
School Construction Debt Service	386,773	50,308	153,191	-	(153,191)
Radio Communications System Upgrade Project	-	-	-	-	-
VRA Property Acquisition Fund	-	432,179	-	-	-
General Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
<b>TOTAL FUND BALANCES - JUNE 30:</b>	\$ 10,394,614	\$ 16,828,393	\$ 11,187,647	\$ 13,049,153	\$ 1,861,506
<b>REQUIREMENTS</b>	\$ 56,281,777	\$ 65,141,780	\$ 55,660,220	\$ 56,586,467	\$ 926,247