

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2022



BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

BOARD OF SUPERVISORS

Barbara Jarrett-Harris, Ph.D.	Chair
Bernard L. Jones, Sr.	Vice-Chair
Welton Tyler	Member
John W. Zubrod	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>2020</u>	<u>Estimated 2021</u>
Real Estate	\$ 1,309,956,900	\$ 1,295,000,000
Mobile Homes	7,195,580	7,000,000
Personal Property	122,750,220	114,000,000
Machinery and Tools	18,357,400	18,750,000
Public Service Corporations	<u>1,025,902,873</u>	<u>1,020,000,000</u>
Total Assessed Values	<u>\$ 2,484,162,973</u>	<u>\$ 2,454,750,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2020</u>	<u>2021</u>
Real Estate	\$ 0.53	\$ 0.65
Mobile Homes	0.53	0.65
Personal Property	3.65	3.85
Special Classification of Personal Property for		
Fire & EMS Volunteers	2.59	2.85
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, 2021. 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 FY22 Brunswick County Consolidated Budget was adopted on June 16, 2021.

Largely influencing the FY22 budget is funding for the Renovation and Construction of New Schools project, which is supported by a \$0.10 real estate tax increase. Other aspects of Brunswick County's financial operations affecting the FY22 budget include a 5% salary increase for all full-time employees of the County, Department of Social Services, Constitutional Officers, and the school system, an increase in EMS staffing for both Central Rescue Squad and Alberta Volunteer Fire Department, and the Sheriff's salary initiative.

The General Fund provides for deficit spending in the amount of \$2,816,169, which is balanced by the use of the General Fund balance reserves in the amount of \$2,000,000, a \$0.20 personal property tax increase, and a \$0.02 real estate tax increase.

The FY22 Consolidated Budget includes a \$7,165,695 General Fund contribution to the School's Operating Budget, which includes funding for a 5% salary increase for employees effective July 1, 2021. Additional local funding for schools includes \$655,777 for school debt service.

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, 2020

Statement of Net Position
June 30, 2020

	Primary Government		Component Units	
	Governmental Activities	School Board	IDA	
ASSETS				
Cash and cash equivalents	\$ 15,436,225	\$ 880,067	\$ 1,844,166	
Receivables (net of allowance for uncollectibles):				
Taxes receivable	952,019	-	-	
Accounts receivable	313,080	7,476	13,724	
Due from component units	500,000	-	-	
Due from other governmental units	1,339,619	556,171	-	
Inventories	3,376	-	-	
Prepaid items	59,113	-	-	
Restricted assets:				
Cash and cash equivalents	380,838	-	-	
Investments (in custody of others)	1,369,311	-	-	
Other assets:				
Land and improvements held for sale	-	-	4,176,018	
Investment in industrial assets	-	-	7,861,930	
Notes receivable	-	-	91,862	
Net pension asset	-	367,682	49,269	
Capital assets (net of accumulated depreciation):				
Land	3,637,003	25,822	13,194	
Buildings and improvements	11,156,791	6,986,220	-	
Machinery, equipment, and vehicles	3,865,373	619,856	28,834	
Intangibles	126,818	-	-	
Total assets	\$ 39,139,566	\$ 9,443,294	\$ 14,078,997	
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	\$ 1,454,428	\$ 2,946,163	\$ 8,870	
OPEB related items	297,316	409,529	6,077	
Total deferred outflows of resources	\$ 1,751,744	\$ 3,355,692	\$ 14,947	
LIABILITIES				
Accounts payable	\$ 513,583	\$ 19,181	\$ 3,804	
Accrued liabilities	-	942,005	-	
Escrow accounts	-	-	550	
Accrued interest payable	553,449	2,566	-	
Due to primary government	-	-	500,000	
Unearned revenue	1,327,959	-	-	
Long-term liabilities:				
Due within one year	2,298,796	87,246	-	
Due in more than one year	19,166,035	17,266,057	11,554	
Total liabilities	\$ 23,859,822	\$ 18,317,055	\$ 515,908	
DEFERRED INFLOWS OF RESOURCES				
Pension related items	\$ 425,637	\$ 3,018,511	\$ 4,103	
OPEB related items	41,715	366,373	3,177	
Total deferred inflows of resources	\$ 467,352	\$ 3,384,884	\$ 7,280	
NET POSITION (DEFICIT)				
Net investment in capital assets	\$ 9,571,041	\$ 7,472,890	\$ 7,903,958	
Restricted:				
Anti-litter	294	-	-	
Electronic summons	42,468	-	-	
Law library	24,264	-	-	
Drug enforcement	91,140	-	-	
Courthouse maintenance	24,853	-	-	
Pension benefits	-	367,682	49,269	
Unrestricted (deficit)	6,810,076	(16,743,525)	5,617,529	
Total net position (deficit)	\$ 16,564,136	\$ (8,902,953)	\$ 13,570,756	

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2021

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	605.89		8.00-	597.89
100-0110	Cash in Bank - VASNAP (Radio Comm)				
100-0111	Cash in Banks - Bank of America				
100-0112	Cash in Bank - US Bank-LGIP				
100-0113	Cash in Banks - US Bank-Rt.58 Infr				
100-0114	Cash in Banks - Cit Bank & Trust M	2,488,771.36	845.50		2,489,616.86
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/	12,664,402.18	3,005,718.61	3,284,454.87-	12,385,665.92
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	3,323.86		6.95-	3,316.91
100-0126	Investments - ESSEX BANK	1,060,807.17	1,714.73		1,062,521.90
100-0127	Investments - First Citizens Bank				
100-0128	Investments - LGIP	3,809.85	.29		3,810.14
100-0129	Investments - CITIZENS BK & TRUST	2,085,365.45	43,792.67		2,129,158.12
100-0130	Investments - BENCHMARK BANK				
100-0133	Investments - FCB-SWELFARE				
100-0134	Investments - TOUCHSTONE BANK	497,056.34	401.05		497,457.39
100-0135	Investments - FCB-SWELFARE				
	ASSETS	18,805,842.10	3,052,472.85	3,284,469.82-	18,573,845.13
	TOTAL ASSETS	18,805,842.10	3,052,472.85	3,284,469.82-	18,573,845.13
	LIABILITIES				
200-0001	ACCRUED NET WAGES				
	LIABILITIES				
	TOTAL LIABILITIES				
	FUND EQUITY				
	999 FUND				
300-0001	General Fund	18,179,816.81-	1,944,845.73	1,117,856.91-	17,352,827.99-
300-0100	Anti-Litter Fund	5,337.08-	170.21		5,166.87-
300-0103	DMV Select Fund	3,718.69-	16,266.88	12,548.19-	
300-0104	Social Services Fund	23,933.10-	196,320.08	172,386.98-	
300-0105	Emergency Management Fund	41,494.28-	80,264.47	38,770.19-	

8/17/21
FUND #-999

GL070
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2021

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0202	Comprehensive Services Act Fund	52,065.68-	96,202.64	44,136.96-	
300-0205	School Fund	510.89-	1,734,397.26	1,733,886.37-	
300-0211	Law Library Fund	24,149.02-		93.00-	24,242.02-
300-0213	Drug Task Force Fund	98,641.92-	541.60		98,100.32-
300-0214	Courthouse Maintenance Fund	43,315.19-		3,739.18-	47,054.37-
300-0215	Courthouse Security Fund	70,570.72-			70,570.72-
300-0216	Home Incarceration Prg Fund				
300-0217	Electronic Summons System Fund	44,946.99-	4,208.48	8,475.04-	49,213.55-
300-0251	School Cafeteria Fund - BSHS	238,462.31-	85,893.18	118,815.59-	271,384.72-
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	423,749.79		423,749.79-	
300-0312	VRA Financing Land Acq Fund				
300-0313	Rt. 58 Water/Wastewater Proj Fund				
300-0314	Radio Communications Network Fund				
300-0350	Consolidated Gen CP Fund	666,352.16-	14,062.60		652,289.56-
300-0402	School Debt Service Fund	330,019.22	32,512.50	269,450.00-	93,081.72
300-0504	Airport Fund	1,867.20-	3,176.05		1,308.85
300-0733	Special Welfare Fund	64.28-	1,309.58	60,200.00-	58,954.70-
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	18,764,231.81-	4,210,171.26	4,004,108.20-	18,558,168.75-
	TOTAL PRIOR YR FUND BALANCE	18,764,231.81-	4,210,171.26	4,004,108.20-	18,558,168.75-
	TOTAL REVENUE				
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	18,764,231.81-	4,210,171.26	4,004,108.20-	18,558,168.75-
400-0000	*OTHER ACCOUNTS*				
400-0101	Treasurer's Deferred Acct				
400-0102	Cash (Short) Over	257.10-			257.10-
400-0105	Overpayments	168.32-	1,023.97	217.83-	637.82
400-0110	Prepaid Taxes - RE 2021	34,164.15-		4,545.10-	38,709.25-
400-0111	Prepaid Taxes - PP 2021	6,978.54-		257.36-	7,235.90-
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		50.00	50.00-	
400-0123	CVA - Building Surcharge Account	42.18-	1.40	71.17-	111.95-
	OTHER ACCOUNTS	41,610.29-	1,075.37	5,141.46-	45,676.38-
		41,610.29-	1,075.37	5,141.46-	45,676.38-
500-0000	* LICENSE FEES *				
500-0019	2018 LICENSE FEE	361,172.31		497.31-	360,675.00
500-0020	2019 LICENSE FEE	297,171.38-	29.66	9,181.92-	306,323.64-
500-0021	2020 LICENSE FEE	269.85-	75.00		194.85-
500-0022	2021 LICENSE FEE				
500-9999	RESERVE LICENSE FEES	63,731.08-	9,679.23	104.66-	54,156.51-
	* LICENSE FEES *		9,783.89	9,783.89-	
			9,783.89	9,783.89-	
	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	1,888.63-			1,888.63-
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	641.63			641.63
601-2003	Real Estate Taxes - 2003	846.15			846.15
601-2004	Real Estate Taxes - 2004	1,121.58			1,121.58
601-2005	Real Estate Taxes - 2005	811.20			811.20
601-2006	REAL ESTATE TAXES - 2006	1,221.69			1,221.69
601-2007	Real Estate Taxes - 2007	1,901.18			1,901.18
601-2008	Real Estate Taxes - 2008	2,069.36			2,069.36

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
601-2009	Real Estate Taxes - 2009	3,023.61			3,023.61
601-2010	Real Estate Taxes - 2010	4,306.05			4,306.05
601-2011	Real Estate Taxes - 2011	5,532.90			5,532.90
601-2012	Real Estate Taxes - 2012	8,328.22			8,328.22
601-2013	Real Estate Taxes - 2013	10,632.95			10,632.95
601-2014	Real Estate Taxes - 2014	14,725.60		192.12-	14,533.48
601-2015	Real Estate Taxes - 2015	21,293.24	14.66	311.23-	20,996.67
601-2016	REAL ESTATE TAXES - 2016	28,944.19		688.23-	28,255.96
601-2017	REAL ESTATE TAXES - 2017	44,457.14		1,224.34-	43,232.80
601-2018	REAL ESTATE TAXES - 2018	69,868.49		3,236.57-	66,631.92
601-2019	REAL ESTATE TAXES - 2019	110,460.07		8,245.14-	102,214.93
601-2020	REAL ESTATE TAXES - 2020	236,080.41		41,731.82-	194,348.59
601-2021	REAL ESTATE TAXES - 2021				
601-9999	RESERVE - Real Estate Taxes	565,629.03-	55,629.45	14.66-	510,014.24-
	REAL ESTATE TAXES		55,644.11	55,644.11-	
	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		6.71	6.71-	
602-2014	Personal Property Taxes - 2014	33,469.12		112.42-	33,356.70
602-2015	Personal Property Taxes - 2015	31,468.26		354.75-	31,113.51
602-2016	PERSONAL PROPERTY TAXES - 2016	34,974.62		190.86-	34,783.76
602-2017	PERSONAL PROPERTY TAXES - 2017	56,842.48		725.28-	56,117.20
602-2018	PERSONAL PROPERTY TAXES - 2018	60,753.51		1,751.53-	59,001.98
602-2019	PERSONAL PROPERTY TAXES - 2019	148,445.98		6,139.53-	142,306.45
602-2020	PERSONAL PROPERTY TAXES - 2020	220,019.92	206.43	39,430.84-	180,795.51
602-2021	PERSONAL PROPERTY TAXES - 2021				

8/17/21
FUND #-999

GL070
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
602-9999	RESERVE - Personal Property Taxes *PERSONAL PROPERTY TAXES*	585,973.89-	48,705.21 48,918.35	206.43- 48,918.35-	537,475.11-
	PUBLIC SERVICE CORP TAXES				
603-2003	PSC Taxes - 2003				
603-2004	PSC TAXES - 2004				
603-2005	PSC TAXES - 2005				
603-2006	PSC TAXES - 2006				
603-2007	PSC TAXES - 2007				
603-2008	PSC TAXES - 2008				
603-2009	PSC TAXES - 2009				
603-2010	PSC Taxes - 2010				
603-2011	PSC TAXES - 2011				
603-2012	PSC TAXES - 2012				
603-2013	PSC Taxes - 2013				
603-2014	PSC Taxes - 2014				
603-2015	PSC Taxes - 2015	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-
603-2019	PSC TAXES - 2019				
603-2020	PSC TAXES - 2020				
603-2021	PSC TAXES - 2021				
603-9999	RESERVE - PSC TAXES *PUBLIC SERVICE CORP TAXES*	341.87			341.87
	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	1,349,778.81			1,349,778.81
620-2016	2016 AVAILABLE PTR STATE FUNDS	1,346,973.83			1,346,973.83
620-2017	2017 AVAILABLE PTR STATE FUNDS	1,350,775.78			1,350,775.78
620-2018	2018 AVAILABLE PTR STATE FUNDS	1,352,357.81			1,352,357.81
620-2019	2019 AVAILABLE PTR STATE FUNDS	1,365,908.20			1,365,908.20
620-2020	2020 AVAILABLE PTR STATE FUNDS	1,369,780.11	187.05		1,369,967.16
620-2021	2021 AVAILBLE PTR STATE FUNDS				
620-9999	RESERVE PPTRA-POSSIBLE REIMB *PPTRA POSSIBLE C/W REIMB*	20,276,248.90-	187.05	187.05- 187.05-	20,276,435.95-
	REQUEST C/W REIMB PPTRA				
630-2003	REQUEST C/W REIMB 2003				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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	1,355,735.87-			1,355,735.87-
630-2019	2019 APPLIED PTR STATE FUNDS	1,355,735.87-			1,355,735.87-
630-2020	2020 APPLIED PTR STATE FUNDS	1,287,949.07-		67,786.80-	1,355,735.87-
630-2021	2021 APPLIED PTR STATE FUNDS				
630-9999	REQUEST C/W REIMB RESERVE	20,268,251.25	67,786.80		20,336,038.05
	REQUEST C/W REIMB PPTRA		67,786.80	67,786.80-	
			172,536.31	172,536.31-	
	UNCOLLECTED STATE TAXES				
	STATE INCOME TAXES				
701-1999	Reserve - State Income	4,420.87	14,731.57	14,731.57-	4,420.87
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-			618.00-
701-2019	STATE INCOME 2019				
701-2020	STATE INCOME 2020	1,817.00-	14,731.57	14,731.57-	1,817.00-
	STATE INCOME TAXES		29,463.14	29,463.14-	
	ESTIMATED INCOME TAXES				
702-1999	Reserve - Estimated Income	2,635.57	24,034.00	24,034.00-	2,635.57
702-2007	Estimated Income - 2007				
702-2008	Estimated Income - 2008				
702-2009	ESTIMATED INCOME - 2009				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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-			2,362.00-
702-2020	ESTIMATED INCOME - 2020				
702-2021	ESTIMATED INCOME - 2021		24,034.00	24,034.00-	
	ESTIMATED INCOME TAXES		48,068.00	48,068.00-	
			77,531.14	77,531.14-	
	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	339,163.00-			339,163.00-
800-1003	LEASE REV BNDS/CTHSE LOAN				
800-1004	LEASE REV BNDS/SCH VRS				
800-1005	QZAB BOND #1/SCH LOAN				
800-1006	QZAB BOND #2/SCH LOAN	153,667.75-			153,667.75-
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	2,415,173.00-			2,415,173.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-12	890,000.00-			890,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	2,280,484.99-			2,280,484.99-
800-1012	58 INFRASTRUCTURE W&S - VRA	4,545,000.00-			4,545,000.00-
800-1013	RADIO COMM SYSTEM	1,909,000.00-			1,909,000.00-
800-1014	VRA LAND ACQUISITION	1,910,000.00-			1,910,000.00-
800-1015	VRA REFUNDING OF 2012 SUNTRUST	1,640,000.00-			1,640,000.00-
800-1020	Jail Bonds Payable				
800-1999	Reserve - Future Debt Requirements	16,082,488.74			16,082,488.74
	LONG TERM DEBT				

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2022
	June 30, 2020		June 30, 2021		Increase
	Estimated Income	Actual Income	Estimated Income	Estimated Income	(Decrease) Year Ending June 30, 2021
GENERAL FUND:					
<u>Revenue from Local Sources:</u>					
<u>1100 Property Taxes:</u>					
110101 Current Taxes - Real Estate	\$ 6,695,000	\$ 6,722,722	\$ 6,695,000	\$ 6,950,000	\$ 255,000
110102 Delinquent Taxes	70,000	186,186	125,000	125,000	-
110201 Current Taxes - Public Service Corporations	5,300,000	5,431,617	5,300,000	5,510,000	210,000
110301 Current Taxes - Personal Property	2,450,000	2,826,788	2,700,000	3,035,000	335,000
110302 Delinquent Taxes	29,000	128,115	60,000	60,000	-
110303 Current Taxes - Mobile Homes	37,500	33,878	36,000	38,000	2,000
110304 Delinquent Taxes	1,000	1,940	1,000	1,000	-
110402 Current Taxes - Machinery and Tools	500,000	610,417	625,000	625,000	-
110501 Current Taxes - Merchant's Capital	-	9,110	-	-	-
110601 Penalties	95,000	153,211	95,000	105,000	10,000
110602 Interest on Taxes	50,000	89,666	50,000	54,800	4,800
<u>1200 Other Local Taxes:</u>					
120101 Local Sales and Use Taxes	\$ 616,428	\$ 941,604	\$ 725,000	\$ 725,000	\$ -
120211 Consumer Utility Taxes	255,000	255,475	255,000	255,000	-
120301 Utility Consumption Taxes	45,000	43,296	45,000	45,000	-
120401 Utility Franchise Tax	30,000	14,957	30,000	30,000	-
120501 Motor Vehicle Licenses	335,000	362,633	335,000	335,000	-
120601 Bank Stock Taxes	15,000	17,510	15,000	15,000	-
120701 Recordation Tax on Deeds/Wills	55,000	99,656	55,000	55,000	-
120801 Transient Lodging	15,000	3,681	15,000	15,000	-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>					
130101 Animal Licenses	\$ 24,000	\$ 14,452	\$ 24,000	\$ 24,000	\$ -
130305 Transfer Fees	600	648	600	600	-
130308 Building and Related Permits	40,000	34,556	40,000	40,000	-
130309 Zoning Permits	6,000	5,485	6,000	6,000	-
<u>1400 Fines and Forfeitures:</u>					
140101 Court Fines and Forfeitures	\$ 1,375,475	\$ 1,448,184	\$ 1,375,475	\$ 1,616,614	\$ 241,139
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 23,300	\$ 148,391	\$ 23,300	\$ 46,300	\$ 23,000
150201 Rental of General Property	22,600	25,702	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	4,202	6,000	6,000	-
160201 Commonwealth's Attorney Fees	2,500	3,259	2,500	2,500	-
160202 Courthouse Security Fees	185,000	199,253	185,000	250,000	65,000
160602 Charges for Animal Control	250	50	250	250	-
160802 Recycling Revenues	30,000	20,841	30,000	30,000	-
160805 Waste Container Charge	85,000	79,480	85,000	85,000	-
160806 Landfill Fees	200,000	464,611	200,000	200,000	-
161601 Sale of Maps and Ordinances	2,000	1,170	2,000	2,000	-
<u>1800 Miscellaneous Revenue:</u>					
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 1,903	\$ 2,000	\$ 2,000	\$ -
180309 Miscellaneous	5,000	92,283	5,000	5,000	-
189906 Administration Fee	25,000		25,000	25,000	-

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2022
	June 30, 2020		June 30, 2021		Increase
	Estimated Income	Actual Income	Estimated Income	Estimated Income	(Decrease) Year Ending June 30, 2021
<u>1900 Recovered Costs:</u>					
190201 Town Tax Bills	\$ 2,000	\$ 12,961	\$ 2,000	\$ 2,000	\$ -
190204 Sheriff's Security - Contractual	50,000	51,475	50,000	50,000	-
190204 Landfill Inspection Costs	140,000	152,432	140,000	140,000	-
190204 School Resource Officers	96,345	-	96,345	96,345	-
190204 Insurance Proceeds	-	79,759	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenue from Local Sources	\$ 18,917,998	\$ 20,774,549	\$ 19,486,070	\$ 20,632,009	\$ 1,145,939
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 27,359	\$ 30,000	\$ 30,000	\$ -
220106 Grantor's Tax - Additional	20,000	29,263	20,000	20,000	-
220107 Moped and ATV Tax	-	40,005	-	-	-
220108 Rolling Stock Tax	5,000	4,360	5,000	5,000	-
220110 Auto Rental Tax	-	781	-	-	-
220111 Motor Vehicle Carrier's Tax	-	864	-	-	-
220112 Recordation Tax	25,000	19,650	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	347,048	425,000	425,000	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 355,000	\$ 358,594	\$ 355,000	\$ 371,425	\$ 16,425
230201 Sheriff	1,040,000	1,060,045	1,040,000	1,092,345	52,345
230301 Commissioner of the Revenue	90,000	91,867	90,000	97,065	7,065
230401 Treasurer	81,500	89,302	81,500	88,130	6,630
230601 Registrar/Electoral Board	36,000	52,190	36,000	50,000	14,000
230701 Clerk of the Circuit Court	210,000	231,876	200,000	216,355	16,355
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenue from the Commonwealth	\$ 4,196,872	\$ 4,019,535	\$ 3,855,716	\$ 4,043,478	\$ 187,762
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330101 Victim's Assistant Grant	\$ -	\$ 83,445	\$ 85,157	\$ 97,101	\$ 11,944
330102 Byrne Justice Grant	-	1,487	-	-	-
330103 Bulletproof Vest Grant	-	12,989	-	-	-
330104 DOJ SCAAP Grant - MRRJ	-	3,077	-	-	-
330105 LEMPG - Emergency Management	-	7,463	-	-	-
330106 DCJS Audio-Video Equipment Grant	-	85,000	-	-	-
330107 CARES Act Funding	-	142,290	-	-	-
330203 Cost Allocation Plan	40,000	66,057	40,000	40,000	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenue from the Federal Government	\$ 40,000	\$ 401,808	\$ 125,157	\$ 137,101	\$ 11,944

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2022
	June 30, 2020		June 30, 2021		Increase
	Estimated Income	Actual Income	Estimated Income	Estimated Income	(Decrease) Year Ending June 30, 2021
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfers from Other Funds	\$ 50,000	\$ 62,153	\$ -	\$ -	\$ -
TOTAL - GENERAL FUND	\$ 23,204,870	\$ 25,258,045	\$ 23,466,943	\$ 24,812,588	\$ 1,345,645
<u>LITTER CONTROL GRANT FUND</u>					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 7,049	\$ 5,562	\$ 5,562	\$ 6,389	\$ 827
TOTAL - LITTER CONTROL GRANT FUND	\$ 7,049	\$ 5,562	\$ 5,562	\$ 6,389	\$ 827
<u>DMV FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 20,000	\$ 30,985	\$ 20,000	\$ 25,000	\$ 5,000
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 79,785	\$ 73,261	\$ 81,927	\$ 81,927	\$ -
TOTAL - DMV FUND	\$ 99,785	\$ 104,246	\$ 101,927	\$ 106,927	\$ 5,000
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 3,549	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 536,039	\$ 657,632	\$ 536,039	\$ 595,813	\$ 59,774
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,254,111	\$ 1,200,120	\$ 1,254,111	\$ 1,377,415	\$ 123,304
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 492,039	\$ 393,039	\$ 526,148	\$ 531,162	\$ 5,014
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 2,282,189	\$ 2,254,340	\$ 2,316,298	\$ 2,504,390	\$ 188,092

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2022	
	June 30, 2020		June 30, 2021		Estimated	Increase (Decrease)
	Estimated Income	Actual Income	Estimated Income	Estimated Income		
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160101 Ambulance Billing Services	\$ 185,000	\$ 141,709	\$ 185,000	\$ 185,000	\$	-
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 719,397	\$ 876,354	\$ 598,158	\$ 695,771	\$	97,613
Total Revenue from Local Sources	\$ 904,397	\$ 1,018,063	\$ 783,158	\$ 880,771	\$	97,613
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240101 Rescue Squad Assistance Fund Grant	\$ 130,247	\$ -	\$ -	\$ -	\$	-
240102 Four for Life	4,500	-	4,500	4,500	-	-
Total Revenue from the Commonwealth	\$ 134,747	\$ -	\$ 4,500	\$ 4,500	\$	-
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
320102 HHS CARES Act Funding	\$ -	\$ 7,562	\$ -	\$ -	\$	-
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 1,039,144	\$ 1,025,625	\$ 787,658	\$ 885,271	\$	97,613
<u>COMPREHENSIVE SERVICES ACT FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1800 Miscellaneous Revenue:</u>						
189909 Miscellaneous	\$ 300	\$ -	\$ 300	\$ 300	\$	-
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240199 Comprehensive Services Act Programs	\$ 619,440	\$ 500,212	\$ 619,440	\$ 619,440	\$	-
240499 Family Preservation Assistance	1,710	1,266	1,710	1,710	-	-
Total Revenue from the Commonwealth	\$ 621,150	\$ 501,478	\$ 621,150	\$ 621,150	\$	-
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330598 TANF/SSBG - Title IV-E	\$ -	\$ 9,290	\$ -	\$ -	\$	-
330599 Family Preservation Assistance	13,500	9,996	13,500	13,500	-	-
Total Revenue from the Federal Government	\$ 13,500	\$ 19,286	\$ 13,500	\$ 13,500	\$	-
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 410,050	\$ 218,375	\$ 410,050	\$ 410,050	\$	-
TOTAL - COMPREHENSIVE SERVICES ACT FUND	\$ 1,045,000	\$ 739,139	\$ 1,045,000	\$ 1,045,000	\$	-

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended June 30, 2020		Year Ending June 30, 2021		Year Ending June 30, 2022	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2021	
<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	\$ -	\$ 1,833	\$ -	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>						
180399 Miscellaneous	\$ 106,000	\$ 90,921	\$ 57,500	\$ 57,500	\$ -	\$ -
189999 E-Rate	-	209,603	-	-	-	-
Total Revenue from Local Sources	\$ 106,000	\$ 302,357	\$ 57,500	\$ 57,500	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240299 Total State Funds	\$ 13,174,883	\$ 13,001,750	\$ 12,836,495	\$ 11,933,681	\$ (902,814)	\$ (902,814)
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330299 Total Federal Funds	\$ 1,568,860	\$ 2,114,470	\$ 1,568,860	\$ 3,975,965	\$ 2,407,105	\$ 2,407,105
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 6,712,828	\$ 5,860,546	\$ 6,712,828	\$ 7,165,695	\$ 452,867	\$ 452,867
TOTAL - SCHOOL FUND	\$ 21,562,571	\$ 21,279,123	\$ 21,175,683	\$ 23,132,841	\$ 1,957,158	\$ 1,957,158
<u>LAW LIBRARY FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160104 Law Library Fees	\$ 2,000	\$ 1,562	\$ 2,000	\$ 2,000	\$ -	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,562	\$ 2,000	\$ 2,000	\$ -	\$ -
<u>DRUG TASK FORCE FUND:</u>						
<u>Revenue from the Commonwealth:</u>						
<u>2200 Non-Categorical Aid:</u>						
220209 Drug Forfeiture Funds	\$ 50,000	\$ 618	\$ 50,000	\$ 50,000	\$ -	\$ -
TOTAL - DRUG TASK FORCE FUND	\$ 50,000	\$ 618	\$ 50,000	\$ 50,000	\$ -	\$ -
<u>COURTHOUSE MAINTENANCE FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 37,209	\$ 29,000	\$ 29,000	\$ -	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 37,209	\$ 29,000	\$ 29,000	\$ -	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended June 30, 2020		Year Ending June 30, 2021		Year Ending June 30, 2022	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2021	
<u>E-SUMMONS FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
160199 E-Summons Fees	\$ 73,200	\$ 81,295	\$ 55,000	\$ 55,000	\$	-
<u>1800 Miscellaneous Revenue:</u>						
189909 Greensville Memorial Foundation Grant	\$ 98,329	\$ 98,329	\$ -	\$ -	\$	-
Total Revenue from Local Sources	\$ 171,529	\$ 179,624	\$ 55,000	\$ 55,000	\$	-
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from Courthouse Security Fund	\$ 8,418	\$ 8,418	\$ -	\$ -	\$	-
TOTAL - E-SUMMONS FUND	\$ 179,947	\$ 188,042	\$ 55,000	\$ 55,000	\$	-
<u>SCHOOL CAFETERIA FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1600 Charges for Services:</u>						
161204 Cafeteria Sales	\$ 384,200	\$ 109,875	\$ 384,200	\$ 384,200	\$	-
<u>1800 Miscellaneous Revenue:</u>						
180399 Miscellaneous	\$ -	\$ 18,760	\$ -	\$ -	\$	-
Total Revenue from Local Sources	\$ 384,200	\$ 128,635	\$ 384,200	\$ 384,200	\$	-
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240215 School Food Programs	\$ 13,440	\$ 29,596	\$ 13,440	\$ 13,440	\$	-
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330212 School Food Programs	\$ 949,860	\$ 905,342	\$ 980,360	\$ 980,360	\$	-
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,347,500	\$ 1,063,573	\$ 1,378,000	\$ 1,378,000	\$	-
<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	\$ -	\$ -	\$ -	\$	-
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 380,942	\$ 431,251	\$ 423,750	\$ 416,251	\$	(7,499)
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 384,442	\$ 431,251	\$ 423,750	\$ 416,251	\$	(7,499)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended June 30, 2020		Year Ending June 30, 2021	Year Ending June 30, 2022	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2021
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Regional Revitalization Commission Grant	\$ -	\$ 366,828	\$ -	\$ -	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330107 CDBG - Flat Rock Road Housing Project	\$ -	\$ 168,683	\$ -	\$ -	\$ -
330108 CDBG - Chestnut Road Housing Project	-	30,000	-	500,000	-
330109 CDBG - Alvis Road Housing Project	183,163	224,740	-	-	-
Total Revenue from the Federal Government	\$ 183,163	\$ 423,423	\$ -	\$ 500,000	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ 739,325	\$ 25,000	\$ 25,000	\$ -
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 183,163	\$ 1,529,576	\$ 25,000	\$ 525,000	\$ -
<u>RENOVATION/CONSTRUCTION OF NEW SCHOOLS FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1100 Property Taxes:</u>					
110101 Current Taxes - Real Estate	\$ -	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000
110201 Current Taxes - Public Service Corporations	-	-	-	1,010,000	1,010,000
110303 Current Taxes - Mobile Homes	-	-	-	6,900	6,900
110102 Delinquent Taxes	-	-	-	-	-
110601 Penalties	-	-	-	10,860	10,860
110602 Interest on Taxes	-	-	-	5,000	5,000
TOTAL - RENOVATION/CONSTRUCTION OF NEW SCHOOLS FUND	\$ -	\$ -	\$ -	\$ 2,297,760	\$ 2,297,760
<u>SCHOOL DEBT SERVICE FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 260,925	\$ 260,924	\$ 269,450	\$ 239,526	\$ (29,924)
410503 Interest Reimbursement - VPSA QZAB	60,538	30,594	60,538	60,538	-
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 321,463	\$ 291,518	\$ 329,988	\$ 300,064	\$ (29,924)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2022
	June 30, 2020		June 30, 2021		Increase
	Estimated	Actual	Estimated	Estimated	(Decrease)
	Income	Income	Income	Income	Year Ending
					June 30, 2021
<u>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	\$ 4,450	\$ 2,500	\$ -	\$ (2,500)
189999 Sale of Aviation Fuel	1,000	-	-	-	-
Total Revenue from Local Sources	\$ 3,500	\$ 4,450	\$ 2,500	\$ -	\$ (2,500)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240401 Airport Maintenance/Grant Program	\$ 5,000	\$ 6,071	\$ 5,000	\$ 5,000	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 24,069	\$ 22,923	\$ 23,969	\$ 23,969	\$ -
TOTAL - BRUNSWICK AIRPORT FUND	\$ 32,569	\$ 33,444	\$ 31,469	\$ 28,969	\$ (2,500)
GRAND TOTAL - ALL FUNDS	\$ 51,738,123	\$ 54,242,873	\$ 51,223,278	\$ 57,575,450	\$ 6,352,172
LESS INTERFUND TRANSFERS	\$ 9,114,384	\$ 8,946,569	\$ 9,047,311	\$ 9,589,351	\$ 542,040
TOTAL INCOME	\$ 42,623,739	\$ 45,296,304	\$ 42,175,967	\$ 47,986,099	\$ 5,810,132
<u>FUND BALANCES - JULY 1:</u>					
General	\$ 12,000,000	\$ 15,391,496	\$ 13,700,000	\$ 14,250,000	\$ 550,000
Litter Control Grant	-	202	-	-	-
DMV Fund	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	-	-	-	-
School	500	500	500	500	-
Law Library	20,000	23,644	20,000	20,000	-
Drug Task Force	100,000	119,338	100,000	95,000	(5,000)
Courthouse Maintenance	75,000	56,838	55,000	50,000	(5,000)
Courthouse Security	58,418	70,571	-	-	-
Electronic Summons	67,563	50,210	35,000	50,000	15,000
School Cafeteria	500,000	600,000	500,000	400,000	(100,000)
School Capital Projects	-	-	-	-	-
School Construction Debt Service	200,000	-	-	-	-
Radio Communications System Upgrade Project	-	-	-	-	-
VRA Property Acquisition Fund	-	-	-	-	-
General Capital Projects	-	121,532	-	-	-
School Debt Service	-	-	-	-	-
Brunswick County Airport	-	-	-	-	-
TOTAL FUND BALANCES - JULY 1	\$ 13,036,481	\$ 16,434,331	\$ 14,410,500	\$ 14,865,500	\$ 455,000
CASH RESOURCES	\$ 55,660,220	\$ 61,730,635	\$ 56,586,467	\$ 62,851,599	\$ 6,265,132

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2022	
	June 30, 2020		June 30, 2021	Contemplated	Increase (Decrease)
	Estimated	Expenditure	Estimated Expenditure		
GENERAL FUND:					
11010 Board of Supervisors	\$ 218,615	\$ 685,587	\$ 229,255	\$ 231,009	\$ 1,754
12010 County Administrator	356,679	358,189	361,065	378,248	17,183
12240 Auditor	40,000	55,000	40,000	40,000	-
12310 Commissioner of the Revenue	237,306	216,793	241,013	256,509	15,496
12410 Treasurer	276,270	244,659	280,907	284,184	3,277
12430 Finance	259,830	243,168	263,621	275,563	11,942
12510 Information Technology	88,556	148,384	88,556	88,556	-
13100 Electoral Board	56,687	70,206	56,687	107,447	50,760
13200 Registrar	127,116	125,935	129,384	137,320	7,936
21100 Circuit Court	35,980	29,555	35,980	47,780	11,800
21300 Magistrates	950	707	950	950	-
21500 General District/Juvenile & Domestic Relations Courts	35,997	28,895	35,996	69,893	33,897
21600 Clerk of the Circuit Court	340,597	336,404	345,651	371,366	25,715
21800 Sheriff - Courthouse Security	537,462	531,155	545,246	600,273	55,027
21910 Victim/Witness Assistance Program	137,269	135,400	139,645	148,390	8,745
22000 Commonwealth's Attorney	645,166	660,405	677,159	746,561	69,402
30100 Line of Duty	34,216	35,295	36,708	41,210	4,502
31200 Sheriff - Law Enforcement & Traffic Control	2,714,428	2,991,440	2,695,862	2,991,882	296,020
31400 Sheriff - E911 Communications	998,379	903,857	811,850	973,413	161,563
31700 School Resource Officer	302,188	300,334	308,190	363,898	55,708
32400 Fire and EMS Services	747,395	738,209	746,145	1,168,665	422,520
32410 Mecklenburg-Brunswick Fire Training Center	15,000	15,000	15,000	20,000	5,000
32450 Med-Flight Program	500	500	400	300	(100)
32500 Forestry Service	22,603	21,915	21,915	21,915	-
33200 Meherrin River Regional Jail	2,988,972	2,993,064	2,988,972	2,988,972	-
33300 Probation Office	151,410	51,185	151,410	151,410	-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-
34100 Building Inspection	146,401	142,891	148,160	153,203	5,043
35100 Animal Control	154,656	146,023	156,826	162,383	5,557
35300 Medical Examiner	270	80	270	270	-
41500 Road Projects	25,000	-	-	-	-
42400 Solid Waste	961,130	978,390	980,280	986,898	6,618
42500 Lake Gaston Weed Control Council	90,000	90,000	90,000	90,000	-
42600 Sheriff - Inmate Labor	120,462	127,787	122,155	176,058	53,903
43100 Maintenance Administration	303,736	328,113	325,653	335,844	10,191
43200 Maintenance - Buildings & Grounds	457,255	637,982	461,868	461,868	-
51100 Health Department	104,978	104,978	104,978	107,053	2,075
51400 VCU Health-CMH	10,000	10,000	10,000	-	(10,000)
52000 Southside Behavioral Health	70,450	70,450	70,450	80,475	10,025
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	-
53503 VA Legal Aid Society	-	-	-	5,000	5,000
68000 Southside VA Community College	9,047	9,047	8,851	8,663	(188)
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	3,658	3,500	3,500	-
72501 Fort Christanna	5,000	348	5,000	5,000	-
72601 Historical Society/Museum	900	900	-	5,000	5,000
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	128,656	147,256	130,883	136,574	5,691
73200 Meherrin Regional Library	184,838	184,838	184,838	212,885	28,047
81100 Planning/Zoning	239,956	234,720	243,501	252,370	8,869
81500 Economic Development	233,977	279,572	236,519	268,017	31,498
81603 Southside Planning District Commission	23,793	23,793	23,793	23,793	-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2022	
	June 30, 2020		June 30, 2021	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2021
	Estimated	Expenditure	Estimated Expenditure		
81605 Roanoke River Regional Business Park	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	40,000	15,000
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	-
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	-
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	81,364	80,319	81,364	98,563	17,199
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95102 Debt Service - VRA-Land Acquisition	179,429	179,428	176,242	177,793	1,551
95106 Debt Service - Historic Courthouse Renovations	196,494	196,494	196,104	199,954	3,850
95107 Debt Service - Radio Communications System	179,638	179,603	179,080	179,432	352
95108 Debt Service - Water/Wastewater Infrastructure	407,370	407,370	406,120	408,919	2,799
Total General Fund Expenditures	\$ 15,850,879	\$ 16,643,289	\$ 15,757,010	\$ 17,223,237	\$ 1,466,227
Transfers to Other Funds:					
930104 Transfer to DMV Select Fund	\$ 79,785	\$ 73,261	\$ 81,927	\$ 81,927	\$ -
930105 Transfer to Social Services Fund	492,039	393,039	526,148	531,162	5,014
930106 Transfer to Department of Emergency Services	719,397	876,354	598,158	695,771	97,613
930202 Transfers to Children's Services Act Fund	410,050	218,375	410,050	410,050	-
930205 Transfers to Public Schools Fund	6,712,828	5,860,546	6,712,828	7,165,695	452,867
930402 Transfers to School Debt Service Fund	260,925	260,925	269,450	239,526	(29,924)
930504 Transfer to Brunswick County Airport	24,069	22,923	23,969	23,969	-
930350 Transfer to General Capital Projects Fund	-	739,325	25,000	25,000	-
930304 Transfer to School Construction Debt Service Fund	380,942	431,250	423,750	416,251	(7,499)
Total Transfers to Other Fund	\$ 9,080,035	\$ 8,875,998	\$ 9,071,280	\$ 9,589,351	\$ 518,071
TOTAL - GENERAL FUND	\$ 24,930,914	\$ 25,519,287	\$ 24,828,290	\$ 26,812,588	\$ 1,984,298
<u>LITTER CONTROL GRANT FUND:</u>					
42600 Litter Control-Grant Program	\$ 7,049	\$ 5,470	\$ 5,562	\$ 6,389	\$ 827
<u>DMV FUND:</u>					
12340 DMV Select	\$ 99,785	\$ 104,246	\$ 101,927	\$ 106,927	\$ 5,000
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
53100 Welfare Administration	\$ 1,906,707	\$ 1,855,979	\$ 1,940,816	\$ 2,014,696	\$ 73,880
53200 Public Assistance	375,482	398,361	375,482	489,694	114,212
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 2,282,189	\$ 2,254,340	\$ 2,316,298	\$ 2,504,390	\$ 188,092
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>					
32300 Brunswick Emergency Medical Services	\$ 928,074	\$ 912,707	\$ 676,588	\$ 774,201	\$ 97,613
35500 Emergency Services Coordinator	111,070	116,058	111,070	111,070	-
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 1,039,144	\$ 1,028,765	\$ 787,658	\$ 885,271	\$ 97,613
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
53110 Comprehensive Services Act Programs	\$ 1,045,000	\$ 739,139	\$ 1,045,000	\$ 1,045,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Function & Item	Year Ended June 30, 2020		Year Ending June 30, 2021	Year Ending June 30, 2022	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2021
<u>SCHOOL FUND:</u>					
61100 Instruction	\$ 15,167,001	\$ 15,064,116	\$ 14,694,770	\$ 15,382,664	\$ 687,894
62000 Administration, Attendance and Health	915,427	959,283	1,000,770	1,099,210	98,440
63000 Pupil Transportation	2,077,061	1,990,980	2,077,061	2,247,267	170,206
64000 Operation and Maintenance Services	2,305,601	2,258,673	2,305,601	3,289,407	983,806
65000 School Food Services and Other Non-Instructional Operations	-	-	-	-	-
68000 Technology	1,097,481	1,006,071	1,097,481	1,114,293	16,812
TOTAL - SCHOOL FUND	\$ 21,562,571	\$ 21,279,123	\$ 21,175,683	\$ 23,132,841	\$ 1,957,158
<u>LAW LIBRARY FUND:</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 941	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND:</u>					
31700 Drug Task Force	\$ 50,000	\$ 27,352	\$ 50,000	\$ 50,000	\$ -
<u>COURTHOUSE MAINTENANCE FUND:</u>					
43200 Courthouse Maintenance	\$ 29,000	\$ 69,193	\$ 29,000	\$ 29,000	\$ -
<u>COURTHOUSE SECURITY FUND:</u>					
93000 Transfers to Other Funds	\$ 58,418	\$ 70,571	\$ -	\$ -	\$ -
<u>E-SUMMONS FUND:</u>					
31100 E-Summons Maintenance	\$ 197,510	\$ 195,784	\$ 55,000	\$ 55,000	\$ -
<u>SCHOOL CAFETERIA FUND:</u>					
65000 School Cafeteria Fund	\$ 1,347,500	\$ 1,204,469	\$ 1,378,000	\$ 1,378,000	\$ -
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u>					
95304 Debt Service	\$ 431,251	\$ 431,251	\$ 423,750	\$ 416,251	\$ (7,499)
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
94317 Solid Waste Management	\$ -	\$ 316,861	\$ -	\$ -	\$ -
94319 Economic Development - Land Acquisition/Infrastructure	-	753,656	-	-	-
94325 VDOT Road Projects	-	-	25,000	25,000	-
94358 CDBG - Alvis Road Rehab Project	183,163	222,440	-	-	-
94357 CDBG - Flat Rock Road Rehab Project	-	168,683	-	-	-
94360 CDBG - Chestnut Road Rehab Project	-	28,703	-	500,000	500,000
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 183,163	\$ 1,490,343	\$ 25,000	\$ 525,000	\$ 500,000

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

Fund, Function & Item	Year Ended June 30, 2020		Year Ending June 30, 2021	Year Ending June 30, 2022	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2021
<u>RENOVATION/CONSTRUCTION OF NEW SCHOOLS FUND:</u>					
94101 Renovation/Construction of New Schools Project	-	-	-	2,297,760	2,297,760
TOTAL - RENOVATION/CONSTRUCTION OF NEW SCHOOLS FUND	\$ -	\$ -	\$ -	\$ 2,297,760	\$ 2,297,760
<u>SCHOOL DEBT SERVICE FUND:</u>					
67100 Debt Service	\$ 321,463	\$ 291,518	\$ 329,988	\$ 300,064	\$ (29,924)
<u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u>					
44100 Airport Commission	\$ 32,569	\$ 33,444	\$ 31,469	\$ 28,969	\$ (2,500)
GRAND TOTAL - ALL FUNDS	\$ 53,586,957	\$ 54,745,236	\$ 52,584,625	\$ 59,575,450	\$ 4,695,565
LESS INTERFUND TRANSFERS	\$ 9,114,384	\$ 8,946,569	\$ 9,047,311	\$ 9,589,351	\$ 542,040
TOTAL EXPENDITURES	\$ 44,472,573	\$ 45,798,667	\$ 43,537,314	\$ 49,986,099	\$ 6,448,785
FUND BALANCES - JUNE 30:					
General	\$ 10,273,956	\$ 15,127,114	\$ 12,338,653	\$ 12,250,000	\$ (88,653)
Litter Control Grant	-	294	-	-	-
DMV Fund	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	-	-	-	-
School	500	500	500	500	-
Law Library	20,000	24,265	20,000	20,000	-
Drug Task Force	100,000	92,604	100,000	95,000	(5,000)
Courthouse Maintenance	75,000	24,854	55,000	50,000	(5,000)
Courthouse Security	-	-	-	-	-
Electronic Summons	50,000	42,468	35,000	50,000	15,000
School Cafeteria	500,000	459,104	500,000	400,000	(100,000)
School Capital Projects	-	-	-	-	-
School Construction Debt Service	153,191	-	-	-	-
Radio Communications System Upgrade Project	-	-	-	-	-
VRA Property Acquisition Fund	-	-	-	-	-
General Capital Projects	-	160,765	-	-	-
School Debt Service	-	-	-	-	-
Brunswick County Airport	-	-	-	-	-
TOTAL FUND BALANCES - JUNE 30	\$ 11,187,647	\$ 15,931,968	\$ 13,049,153	\$ 12,865,500	\$ (183,653)
REQUIREMENTS	\$ 55,660,220	\$ 61,730,635	\$ 56,586,467	\$ 62,851,599	\$ 6,265,132