

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2023



BRUNSWICK COUNTY, VIRGINIA

Population Year 2021 - 15,940

BOARD OF SUPERVISORS

Welton Tyler	Chair
Alfonzo R. Seward, Ph.D.	Vice-Chair
Bernard L. Jones, Sr.	Member
Barbara Jarrett-Harris, Ph.D.	Member
John W. Zubrod	Member

COUNTY ADMINISTRATOR

Leslie R. Weddington

ASSISTANT COUNTY ADMINISTRATOR

Keli H. Reekes

DIRECTOR OF FINANCE

Dahlis M. Atkins

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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>2021</u>	<u>Estimated 2022</u>
Real Estate	\$ 1,319,600,050	\$ 1,305,000,000
Mobile Homes	7,412,950	7,000,000
Personal Property	138,275,685	135,325,000
Machinery and Tools	8,599,410	8,550,000
Public Service Corporations	<u>994,777,808</u>	<u>990,000,000</u>
Total Assessed Values	<u>\$ 2,468,665,903</u>	<u>\$ 2,445,875,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2021</u>	<u>2022</u>
Real Estate	\$ 0.65	\$ 0.65
Mobile Homes	0.65	0.65
Personal Property	3.85	3.85
Special Classification of Personal Property for Fire & EMS Volunteers	2.85	3.11
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, 2022. 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 FY23 Brunswick County Consolidated Budget was adopted on June 15, 2022.

Largely influencing the FY23 budget are debt proceeds received for the Construction of the New K-8 School project. Other aspects of Brunswick County's financial operations affecting the FY23 budget include a 5% salary increase for all full-time employees of the County, Department of Social Services, Constitutional Officers and the school system effective July 1, 2022, and funding received of the American Rescue Plan Act.

The General Fund provides for deficit spending in the amount of \$1,117,412, which is balanced by the use of the General Fund balance reserves.

The FY23 Consolidated Budget includes a \$7,165,695 General Fund contribution to the School's Operating Budget, which includes a 5% salary increase for employees effective July 1, 2022. Additional local funding for schools includes \$585,930 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, 2021

Balance Sheet
 Governmental Funds
 June 30, 2021

	<u>General</u>	<u>Virginia Public Assistance</u>	<u>School Debt Service</u>	<u>County Capital Improvements</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 16,509,229	\$ -	\$ -	\$ -	\$ 51,644	\$ 16,560,873
Receivables (net of allowance for uncollectibles):						
Taxes receivable	9,344,378	-	-	-	-	9,344,378
Accounts receivable	475,843	-	-	-	-	475,843
Due from other funds	224,264	-	-	-	-	224,264
Due from other governmental units	576,800	169,674	-	199,725	62,008	1,008,207
Prepaid items	24,554	-	-	-	5,220	29,774
Total assets	<u>\$ 27,155,068</u>	<u>\$ 169,674</u>	<u>\$ -</u>	<u>\$ 199,725</u>	<u>\$ 118,872</u>	<u>\$ 27,643,339</u>
LIABILITIES						
Accounts payable	\$ 422,030	\$ 6,065	\$ -	\$ 2,450	\$ 40,842	\$ 471,387
Overdraft	-	-	69,175	75,743	-	144,918
Unearned revenue	311,713	-	-	-	-	311,713
Due to other funds	-	163,609	-	-	60,655	224,264
Total liabilities	<u>\$ 733,743</u>	<u>\$ 169,674</u>	<u>\$ 69,175</u>	<u>\$ 78,193</u>	<u>\$ 101,497</u>	<u>\$ 1,152,282</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	\$ 9,327,025	\$ -	\$ -	\$ -	\$ -	\$ 9,327,025
FUND BALANCES						
Nonspendable:						
Prepaid items	\$ 24,554	\$ -	\$ -	\$ -	\$ 5,220	\$ 29,774
Restricted:						
Anti-litter	453	-	-	-	-	453
Electronic summons	71,871	-	-	-	-	71,871
Law library	24,526	-	-	-	-	24,526
Drug enforcement	79,740	-	-	-	-	79,740
Courthouse maintenance	53,660	-	-	-	-	53,660
Employee benefits - sheriff	-	-	-	-	13,379	13,379
Assigned:						
DMV Select	1,402	-	-	-	-	1,402
Other capital projects	-	-	-	121,532	-	121,532
Unassigned:						
General fund	16,838,094	-	-	-	-	16,838,094
Special revenue funds	-	-	-	-	(1,224)	(1,224)
Debt service funds	-	-	(69,175)	-	-	(69,175)
Total fund balances	<u>\$ 17,094,300</u>	<u>\$ -</u>	<u>\$ (69,175)</u>	<u>\$ 121,532</u>	<u>\$ 17,375</u>	<u>\$ 17,164,032</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,155,068</u>	<u>\$ 169,674</u>	<u>\$ -</u>	<u>\$ 199,725</u>	<u>\$ 118,872</u>	<u>\$ 27,643,339</u>

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2022

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

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
100-0106	Petty Cash - BCCC Bowling Alley		200.00			200.00
100-0108	Warrants Payable - Schools/PR					
100-0109	Bad Check Holding Account	597.89	825.41			825.41
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 Inf					
100-0114	Cash in Banks - Cit Bank & Trust	2,490,435.36	2,497,475.57			2,497,475.57
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	11,434,443.56	14,090,836.69			14,090,836.69
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	3,309.96	3,296.06			3,296.06
100-0126	Investments - ESSEX BANK	1,062,521.90	1,066,458.69			1,066,458.69
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,810.37	3,816.75			3,816.75
100-0129	Investments - CITIZENS BK & TRUST	2,129,158.12	2,134,481.01			2,134,481.01
100-0130	Investments - BENCHMARK BANK					
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - TOUCHSTONE BANK	497,845.82	501,836.90			501,836.90
100-0135	Investments - FCB-SWELFARE					
	ASSETS	17,623,822.98	20,300,927.08			20,300,927.08
	TOTAL ASSETS	17,623,822.98	20,300,927.08			20,300,927.08
	LIABILITIES					
200-0001	ACCRUED NET WAGES					
	LIABILITIES					
	TOTAL LIABILITIES					
	FUND EQUITY					
300-0001	*999 FUND*					
300-0100	General Fund	16,641,362.98-	19,638,031.25-			19,638,031.25-
300-0103	Anti-Litter Fund	2,069.76-	7,377.64-			7,377.64-
300-0104	DMV Select Fund	10,410.06				
300-0105	Social Services Fund	6,783.90				

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0106	Emergency Management Fund	34,116.56-				
300-0202	Comprehensive Services Act Fund	38,264.73-				
300-0205	School Fund	415,558.60-				
300-0211	Law Library Fund	24,400.62-	24,597.70-			24,597.70-
300-0213	Drug Task Force Fund	79,739.89-	66,574.98-			66,574.98-
300-0214	Courthouse Maintenance Fund	50,218.67-	57,899.04-			57,899.04-
300-0215	Courthouse Security Fund					
300-0216	Home Incarceration Prg Fund					
300-0217	Electronic Summons System Fund	64,464.89-	86,446.47-			86,446.47-
300-0251	School Cafeteria Fund - BSHS	335,745.19-	553,153.71-			553,153.71-
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					
300-0303	New School Constr. Fund		2,198,041.62-			2,198,041.62-
300-0304	CP Fund - SCH CONST DEBT SERVICE	6,753.06				
300-0312	VRA Financing Land Acq Fund					
300-0313	New School Construction/Reno Fund		2,128,092.20			2,128,092.20
300-0314	Radio Communications Network Fund					
300-0350	Consolidated Gen CP Fund	75,742.84	8,462.14-			8,462.14-
300-0402	School Debt Service Fund	62,422.43	271,288.50			271,288.50
300-0504	Airport Fund	4,634.05				
300-0733	Special Welfare Fund	30,295.53-	26,486.70-			26,486.70-
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	17,572,245.58-	20,290,445.05-			20,290,445.05-
	TOTAL PRIOR YR FUND BALANCE	17,572,245.58-	20,290,445.05-			20,290,445.05-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		20,290,445.05-			20,290,445.05-
400-0000	*OTHER ACCOUNTS*					
400-0101	Treasurer's Deferred Acct					
400-0102	Cash (Short) Over	257.10-	257.10-			257.10-
400-0105	Overpayments	662.82	2,251.96-			2,251.96-
400-0110	Prepaid Taxes - RE 2022	44,388.00-	27,932.73-			27,932.73-
400-0111	Prepaid Taxes - PP 2022	7,595.12-	6,890.89-			6,890.89-
400-0115	Atty Fees - Delinquent RE					
400-0116	CVA - Sales Tax Payable					

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
400-0120	CVA - Current Debit Account					
400-0121	CVA - Unclaimed Property					
400-0122	CVA - Current Credit Account		26,952.17			26,952.17
400-0123	CVA - Building Surcharge Account		101.52-			101.52-
	OTHER ACCOUNTS	51,577.40-	10,482.03-			10,482.03-
		51,577.40-	10,482.03-			10,482.03-
500-0000	* LICENSE FEES *					
500-0019	2018 LICENSE FEE	360,425.00	359,196.73			359,196.73
500-0020	2019 LICENSE FEE	313,516.59-	332,681.24-			332,681.24-
500-0021	2020 LICENSE FEE	169.85-	269.85-			269.85-
500-0022	2021 LICENSE FEE		33,576.68			33,576.68
500-9999	RESERVE LICENSE FEES	46,738.56-	59,822.32-			59,822.32-
	* LICENSE FEES *					
	UNCOLLECTED COUNTY TAXES					
	REAL ESTATE TAXES					
601-0083	Real Estate Taxes - 1983	1.41				
601-0084	Real Estate Taxes - 1984	1.41				
601-0085	Real Estate Taxes - 1985	1.38				
601-0086	Real Estate Taxes - 1986	1.38				
601-0087	Real Estate Taxes - 1987	1.38				
601-0088	Real Estate Taxes - 1988	1.38				
601-0089	Real Estate Taxes - 1989	1.38				
601-0090	Real Estate Taxes - 1990	1.38				
601-0091	Real Estate Taxes - 1991	1.38				
601-0092	Real Estate Taxes - 1992	1.38				
601-0093	Real Estate Taxes - 1993	2.04				
601-0094	Real Estate Taxes - 1994	6.11				
601-0095	Real Estate Taxes - 1995	7.94				
601-0096	Real Estate Taxes - 1996	8.32				
601-0097	Real Estate Taxes - 1997	22.43				
601-0098	Real Estate Taxes - 1998	93.64				
601-0099	Real Estate Taxes - 1999	345.10				
601-1999	Reserve - Real Estate Taxes	1,888.63-	636.63-			636.63-
601-2000	Real Estate Taxes - 2000	360.50				
601-2001	Real Estate Taxes - 2001	392.06				
601-2002	Real Estate Taxes - 2002	641.63	641.63			641.63
601-2003	Real Estate Taxes - 2003	846.15	846.15			846.15
601-2004	Real Estate Taxes - 2004	1,121.58	1,121.58			1,121.58
601-2005	Real Estate Taxes - 2005	811.20	811.20			811.20
601-2006	REAL ESTATE TAXES - 2006	1,221.69	1,221.69			1,221.69
601-2007	Real Estate Taxes - 2007	1,901.18	1,901.18			1,901.18
601-2008	Real Estate Taxes - 2008	2,069.36	2,060.74			2,060.74
601-2009	Real Estate Taxes - 2009	3,023.61	2,991.24			2,991.24

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
601-2010	Real Estate Taxes - 2010	4,306.05	4,016.67			4,016.67
601-2011	Real Estate Taxes - 2011	5,589.27	4,977.41			4,977.41
601-2012	Real Estate Taxes - 2012	8,204.14	7,728.45			7,728.45
601-2013	Real Estate Taxes - 2013	10,508.87	9,854.16			9,854.16
601-2014	Real Estate Taxes - 2014	14,409.40	13,339.32			13,339.32
601-2015	Real Estate Taxes - 2015	20,642.29	19,391.98			19,391.98
601-2016	REAL ESTATE TAXES - 2016	27,935.12	24,496.06			24,496.06
601-2017	REAL ESTATE TAXES - 2017	42,672.81	33,925.43			33,925.43
601-2018	REAL ESTATE TAXES - 2018	65,125.60	48,722.00			48,722.00
601-2019	REAL ESTATE TAXES - 2019	97,121.00	68,664.40			68,664.40
601-2020	REAL ESTATE TAXES - 2020	175,496.75	96,993.15			96,993.15
601-2021	REAL ESTATE TAXES - 2021		243,436.17			243,436.17
601-9999	RESERVE - Real Estate Taxes	483,011.07-	586,503.98-			586,503.98-
	REAL ESTATE TAXES					
	PERSONAL PROPERTY TAXES					
602-2011	Personal Property Taxes - 2011					
602-2012	Personal Property Taxes - 2012					
602-2013	Personal Property Taxes - 2013					
602-2014	Personal Property Taxes - 2014					
602-2015	Personal Property Taxes - 2015	30,966.14	27,585.13			27,585.13
602-2016	PERSONAL PROPERTY TAXES - 2016	34,439.03	30,663.35			30,663.35
602-2017	PERSONAL PROPERTY TAXES - 2017	55,540.93	51,753.55			51,753.55
602-2018	PERSONAL PROPERTY TAXES - 2018	58,344.47	52,903.25			52,903.25
602-2019	PERSONAL PROPERTY TAXES - 2019	135,492.82	117,541.33			117,541.33
602-2020	PERSONAL PROPERTY TAXES - 2020	156,072.85	66,810.63			66,810.63
602-2021	PERSONAL PROPERTY TAXES - 2021		238,828.82			238,828.82
602-9999	RESERVE - Personal Property Taxes	470,856.24-	586,086.06-			586,086.06-
	PERSONAL PROPERTY TAXES					
	PUBLIC SERVICE CORP TAXES					
603-2003	PSC Taxes - 2003					
603-2004	PSC TAXES - 2004					
603-2005	PSC TAXES - 2005					
603-2006	PSC TAXES - 2006					
603-2007	PSC TAXES - 2007					
603-2008	PSC TAXES - 2008					
603-2009	PSC TAXES - 2009					
603-2010	PSC Taxes - 2010					
603-2011	PSC TAXES - 2011					
603-2012	PSC TAXES - 2012					
603-2013	PSC Taxes - 2013					
603-2014	PSC Taxes - 2014					
603-2015	PSC Taxes - 2015	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					

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
603-2020	PSC TAXES - 2020					
603-2021	PSC TAXES - 2021		58.73			58.73
603-9999	RESERVE - PSC TAXES	341.87	283.14			283.14
	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	1,349,778.81	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	1,350,775.78	1,350,775.78			1,350,775.78
620-2018	2018 AVAILABLE PTR STATE FUNDS	1,352,357.81	1,352,254.37			1,352,254.37
620-2019	2019 AVAILABLE PTR STATE FUNDS	1,365,908.20	1,365,123.78			1,365,123.78
620-2020	2020 AVAILABLE PTR STATE FUNDS	1,369,973.96	1,369,316.68			1,369,316.68
620-2021	2021 AVAILBLE PTR STATE FUNDS		1,337,901.60			1,337,901.60
620-9999	RESERVE PPTRA-POSSIBLE REIMB	20,276,442.75-	21,612,799.21-			21,612,799.21-
	PPTRA POSSIBLE C/W REIMB					
	REQUEST C/W REIMB PPTRA					
630-2003	REQUEST C/W REIMB 2003					
630-2004	REQUEST C/W REIMB 2004					
630-2005	REQUEST C/W REIMB 2005					
630-2006	2006 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			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-
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	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2020	2020 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2021	2021 APPLIED PTR STATE FUNDS		1,355,735.87-			1,355,735.87-
630-9999	REQUEST C/W REIMB RESERVE	20,336,038.05	21,691,773.92			21,691,773.92
	REQUEST C/W REIMB PPTRA					

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	UNCOLLECTED STATE TAXES					
	STATE INCOME TAXES					
701-1999	Reserve - State Income	4,420.87	2,876.87			2,876.87
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					
701-2020	STATE INCOME 2020	1,817.00-	1,817.00-			1,817.00-
701-2021	STATE INCOME 2021		1,544.00			1,544.00
	STATE INCOME TAXES					
	ESTIMATED INCOME TAXES					
702-1999	Reserve - Estimated Income	2,635.57	2,635.57			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					
702-2021	ESTIMATED INCOME - 2021					
702-2022	ESTIMATED INCOME - 2022					
	ESTIMATED INCOME TAXES					
	LONG TERM DEBT					
800-1000	Literary Fund Loans - Schools					
800-1001	SNAP Program - Schools-Craddock/T					
800-1002	VPSA G.O. SCH BND LOAN/PH II	258,093.00-	258,093.00-			258,093.00-
800-1003	LEASE REV BNDS/CTHSE LOAN					

6/30/2022
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2022

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
-----	-----	-----	-----	-----	-----	-----
800-1004	LEASE REV BNDS/SCH VRS					
800-1005	QZAB BOND #1/SCH LOAN					
800-1006	QZAB BOND #2/SCH LOAN	1,003,125.56	1,003,125.56			1,003,125.56
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	2,093,169.00-	2,093,169.00-			2,093,169.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-1	810,000.00-	810,000.00-			810,000.00-
800-1011	2020C REFUNDING-RT 58 WATER & WAS	2,280,484.99-	2,280,484.99-			2,280,484.99-
800-1012	2020C REF REMAINING-RT 58 WATER	4,325,000.00-	4,325,000.00-			4,325,000.00-
800-1013	2020C REFUNDING-RADIO COMM SYSTEM	1,909,000.00-	1,909,000.00-			1,909,000.00-
800-1014	2018C VRA LAND ACQUISITION	1,805,000.00-	1,805,000.00-			1,805,000.00-
800-1015	2018C VRA REFUNDING 2012 SUNTRUST	1,525,000.00-	1,525,000.00-			1,525,000.00-
800-1020	Jail Bonds Payable					
800-1999	Reserve - Future Debt Requirement	14,002,621.43	14,002,621.43			14,002,621.43
	LONG TERM DEBT					

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated	Actual	Estimated	Estimated	Increase (Decrease)	
	Income	Income	Income	Income	Year Ending June 30, 2022	
GENERAL FUND						
<u>Revenue from Local Sources</u>						
<u>1100 Property Taxes</u>						
110101 Current Taxes - Real Estate	\$ 6,695,000	\$ 6,789,796	\$ 6,950,000	\$ 7,050,000	\$ 100,000	
110102 Delinquent Taxes	125,000	201,204	125,000	125,000	-	
110201 Current Taxes - Public Service Corporations	5,300,000	5,437,584	5,510,000	5,400,000	(110,000)	
110301 Current Taxes - Personal Property	2,700,000	3,004,254	3,035,000	4,590,000	1,555,000	
110302 Delinquent Taxes	60,000	130,861	60,000	60,000	-	
110303 Current Taxes - Mobile Homes	36,000	35,368	38,000	38,000	-	
110304 Delinquent Taxes	1,000	3,033	1,000	1,000	-	
110402 Current Taxes - Machinery and Tools	625,000	637,835	625,000	285,000	(340,000)	
110501 Current Taxes - Merchant's Capital	-	218	-	-	-	
110601 Penalties	95,000	144,731	105,000	105,000	-	
110602 Interest on Taxes	50,000	118,060	54,800	54,800	-	
<u>1200 Other Local Taxes</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 1,092,613	\$ 725,000	\$ 725,000	\$ -	
120211 Consumer Utility Taxes	255,000	257,548	255,000	255,000	-	
120301 Utility Consumption Taxes	45,000	44,774	45,000	45,000	-	
120401 Utility Franchise Tax	30,000	30,392	30,000	30,000	-	
120501 Motor Vehicle Licenses	335,000	407,291	335,000	335,000	-	
120601 Bank Stock Taxes	15,000	-	15,000	15,000	-	
120701 Recordation Tax on Deeds/Wills	55,000	111,479	55,000	55,000	-	
120801 Transient Lodging	15,000	6,684	15,000	15,000	-	
<u>1300 Permits, Privilege Fees and Regulatory Licenses</u>						
130101 Animal Licenses	\$ 24,000	\$ 15,231	\$ 24,000	\$ 24,000	\$ -	
130305 Transfer Fees	600	784	600	600	-	
130308 Building and Related Permits	40,000	38,009	40,000	40,000	-	
130309 Zoning Permits	6,000	6,340	6,000	6,000	-	
<u>1400 Fines and Forfeitures</u>						
140101 Court Fines and Forfeitures	\$ 1,375,475	\$ 1,636,628	\$ 1,616,614	\$ 1,616,614	\$ -	
<u>1500 Revenue from Use of Money and Property</u>						
150101 Interest on Bank Deposits	\$ 23,300	\$ 102,919	\$ 46,300	\$ 46,300	\$ -	
150201 Rental of General Property	22,600	22,600	22,600	22,600	-	
<u>1600 Charges for Services</u>						
160103 Sheriff's Fees	\$ 1,000	\$ 990	\$ 1,000	\$ 1,000	\$ -	
160107 Jail Admission Fees	6,000	6,086	6,000	6,000	-	
160201 Commonwealth's Attorney Fees	2,500	3,676	2,500	2,500	-	
160202 Courthouse Security Fees	185,000	385,446	250,000	250,000	-	
160602 Charges for Animal Control	250	-	250	250	-	
160802 Recycling Revenues	30,000	32,134	30,000	30,000	-	
160805 Waste Container Charge	85,000	102,730	85,000	85,000	-	
160806 Landfill Fees	200,000	549,701	200,000	200,000	-	
161601 Sale of Maps and Ordinances	2,000	1,509	2,000	2,000	-	
<u>1800 Miscellaneous Revenue</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 2,248	\$ 2,000	\$ 2,000	\$ -	
180306 Sponsorships and Vendor Fees - Jazz Festival	-	-	-	12,000	12,000	
180309 Miscellaneous	5,000	48,483	5,000	5,000	-	
189906 Administration Fee	25,000	47,428	25,000	25,000	-	
<u>1900 Recovered Costs</u>						
190201 Town Tax Bills	\$ 2,000	\$ 753	\$ 2,000	\$ 2,000	\$ -	
190204 Sheriff's Security - Contractual	50,000	32,605	50,000	50,000	-	
190204 Landfill Inspection Costs	140,000	103,241	140,000	140,000	-	
190204 School Resource Officers	96,345	192,690	96,345	96,345	-	
190204 Insurance Proceeds	-	74,222	-	-	-	
Total Revenue from Local Sources	\$ 19,486,070	\$ 21,860,178	\$ 20,632,009	\$ 21,849,009	\$ 1,217,000	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated	Actual	Estimated	Estimated	Increase (Decrease)	
	Income	Income	Income	Income	Year Ending June 30, 2022	
<u>Revenue from the Commonwealth</u>						
<u>2200 Non-Categorical Aid</u>						
220105 Mobile Home Titling Tax	\$ 30,000	\$ 23,523	\$ 30,000	\$ 30,000	\$ -	-
220106 Grantor's Tax - Additional	20,000	28,681	20,000	20,000	-	-
220107 Moped and ATV Tax	-	42,569	-	-	-	-
220108 Rolling Stock Tax	5,000	4,268	5,000	5,000	-	-
220110 Auto Rental Tax	-	56	-	-	-	-
220111 Motor Vehicle Carrier's Tax	-	841	-	-	-	-
220112 Recordation Tax	25,000	-	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	308,257	425,000	425,000	-	-
<u>2300 Shared Expenses</u>						
230101 Commonwealth's Attorney	\$ 355,000	\$ 358,454	\$ 371,425	\$ 379,000	\$ 7,575	7,575
230201 Sheriff	1,040,000	1,067,976	1,092,345	1,171,181	78,836	78,836
230301 Commissioner of the Revenue	90,000	100,262	97,065	98,500	1,435	1,435
230401 Treasurer	81,500	89,505	88,130	90,000	1,870	1,870
230601 Registrar/Electoral Board	36,000	41,320	50,000	50,000	-	-
230701 Clerk of the Circuit Court	200,000	232,598	216,355	230,858	14,503	14,503
<u>2400 Categorical Aid</u>						
240402 Four for Life	\$ 15,000	\$ 16,243	\$ 15,000	\$ 15,000	\$ -	-
240403 Wireless E911	100,000	71,580	100,000	100,000	-	-
240404 Virginia 911 Services Board	-	-	11,000	11,000	-	-
240405 VA Department of Emergency Management	-	-	62,000	107,998	45,998	45,998
240412 Fire Program Funds	44,000	58,690	44,000	44,000	-	-
240419 Victim's Assistance Grant	27,106	27,884	29,048	29,048	-	-
240420 Arts Grant	4,500	4,500	4,500	4,500	-	-
240499 Other State Grants	1,875	66,166	1,875	1,875	-	-
Total Revenue from the Commonwealth	\$ 3,855,716	\$ 3,899,109	\$ 4,043,478	\$ 4,193,695	\$ 150,217	150,217
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330101 Victim's Assistant Grant	\$ 85,157	\$ 83,650	\$ 97,101	\$ 97,101	\$ -	-
330102 Byrne Justice Grant	-	-	-	18,250	18,250	18,250
330103 CDBG Small Business Recovery Assistance Fund	-	51,992	-	-	-	-
330104 CARES Act Funds	-	2,782,996	-	-	-	-
330107 American Rescue Plan Act - COVID-19 Recovery Funds	-	-	-	3,152,681	3,152,681	3,152,681
330108 Coronavirus Emergency Supplemental Funding (CESF) Grant	-	63,819	-	45,380	45,380	45,380
330203 Cost Allocation Plan	40,000	69,316	40,000	40,000	-	-
Total Revenue from the Federal Government	\$ 125,157	\$ 3,051,773	\$ 137,101	\$ 3,353,412	\$ 3,216,311	3,216,311
TOTAL - GENERAL FUND	\$ 23,466,943	\$ 28,811,060	\$ 24,812,588	\$ 29,396,116	\$ 4,583,528	4,583,528
<u>LITTER CONTROL GRANT FUND</u>						
<u>Revenue from the Commonwealth</u>						
240407 Litter Control Grant	\$ 5,562	\$ 6,389	\$ 6,389	\$ 6,389	\$ -	-
TOTAL - LITTER CONTROL GRANT FUND	\$ 5,562	\$ 6,389	\$ 6,389	\$ 6,389	\$ -	-
<u>DMV SELECT FUND</u>						
<u>Revenue from the Commonwealth</u>						
<u>2200 Non-Categorical Aid</u>						
220115 DMV Commissions	\$ 20,000	\$ 80,714	\$ 25,000	\$ 40,000	\$ 15,000	15,000

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2022	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 81,927	\$ 48,598	\$ 81,927	\$ 65,919	\$ (16,008)	
TOTAL - DMV SELECT FUND	\$ 101,927	\$ 129,312	\$ 106,927	\$ 105,919	\$ (1,008)	
<u>DEPARTMENT OF SOCIAL SERVICES FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1800 Miscellaneous Revenue</u>						
189909 Miscellaneous	\$ -	\$ (625)	\$ -	\$ -	\$ -	
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240102 Public Assistance and Welfare Administration	\$ 536,039	\$ 702,443	\$ 595,813	\$ 648,416	\$ 52,603	
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330507 Public Assistance and Welfare Administration	\$ 1,254,111	\$ 1,165,851	\$ 1,377,415	\$ 1,468,190	\$ 90,775	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 526,148	\$ 442,521	\$ 531,162	\$ 552,831	\$ 21,669	
TOTAL - DEPARTMENT OF SOCIAL SERVICES FUND	\$ 2,316,298	\$ 2,310,190	\$ 2,504,390	\$ 2,669,437	\$ 165,047	
<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	\$ 183,776	\$ 185,000	\$ 125,000	\$ (60,000)	
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 598,158	\$ 777,032	\$ 695,771	\$ 802,508	\$ 106,737	
Total Revenue from Local Sources	\$ 783,158	\$ 960,808	\$ 880,771	\$ 927,508	\$ 46,737	
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240102 Four for Life	\$ 4,500	\$ 4,873	\$ 4,500	\$ 4,500	\$ -	
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 787,658	\$ 965,681	\$ 885,271	\$ 932,008	\$ 46,737	
<u>CHILDREN'S 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 Children's Services Act Programs	\$ 619,440	\$ 370,924	\$ 619,440	\$ 619,440	\$ -	
240499 Family Preservation Assistance	1,710	1,158	1,710	1,710	-	
Total Revenue from the Commonwealth	\$ 621,150	\$ 372,082	\$ 621,150	\$ 621,150	\$ -	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2022	
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330599 Family Preservation Assistance	\$ 13,500	\$ 9,138	\$ 13,500	\$ 13,500	\$ -	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 410,050	\$ 132,148	\$ 410,050	\$ 260,050	\$ (150,000)	
TOTAL - CHILDREN'S SERVICES ACT FUND	<u>\$ 1,045,000</u>	<u>\$ 513,368</u>	<u>\$ 1,045,000</u>	<u>\$ 895,000</u>	<u>\$ (150,000)</u>	
<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	\$ -	\$ 130	\$ -	\$ -	\$ -	
<u>1800 Miscellaneous Revenue</u>						
180399 Miscellaneous	\$ 57,500	\$ 43,139	\$ 57,500	\$ 57,500	\$ -	
189999 E-Rate	-	222,203	-	-	-	
Total Revenue from Local Sources	\$ 57,500	\$ 265,472	\$ 57,500	\$ 57,500	\$ -	
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240299 Total State Funds	\$ 12,836,495	\$ 12,143,179	\$ 11,933,681	\$ 14,376,799	\$ 2,443,118	
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330299 Total Federal Funds	\$ 1,568,860	\$ 2,491,417	\$ 3,975,965	\$ 7,254,031	\$ 3,278,066	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 6,712,828	\$ 6,654,409	\$ 7,165,695	\$ 7,165,695	\$ -	
TOTAL - SCHOOL FUND	<u>\$ 21,175,683</u>	<u>\$ 21,554,477</u>	<u>\$ 23,132,841</u>	<u>\$ 28,854,025</u>	<u>\$ 5,721,184</u>	
<u>LAW LIBRARY FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
160104 Law Library Fees	\$ 2,000	\$ 1,314	\$ 2,000	\$ 2,000	\$ -	
TOTAL - LAW LIBRARY FUND	<u>\$ 2,000</u>	<u>\$ 1,314</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	
<u>DRUG TASK FORCE FUND</u>						
<u>Revenue from the Commonwealth</u>						
<u>2200 Non-Categorical Aid</u>						
220209 Drug Forfeiture Funds	\$ 50,000	\$ 5,092	\$ 50,000	\$ 50,000	\$ -	
TOTAL - DRUG TASK FORCE FUND	<u>\$ 50,000</u>	<u>\$ 5,092</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2022	
<u>COURTHOUSE MAINTENANCE FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 38,604	\$ 29,000	\$ 29,000	\$ -	
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 38,604	\$ 29,000	\$ 29,000	\$ -	
<u>E-SUMMONS FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
160199 E-Summons Fees	\$ 55,000	\$ 83,726	\$ 55,000	\$ 60,000	\$ 5,000	
TOTAL - E-SUMMONS FUND	\$ 55,000	\$ 83,726	\$ 55,000	\$ 60,000	\$ 5,000	
<u>SCHOOL CAFETERIA FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
161204 Cafeteria Sales	\$ 384,200	\$ 6,678	\$ 384,200	\$ 176,000	\$ (208,200)	
<u>1800 Miscellaneous Revenue</u>						
180399 Miscellaneous	\$ -	\$ 72,541	\$ -	\$ 7,000	\$ 7,000	
Total Revenue from Local Sources	\$ 384,200	\$ 79,219	\$ 384,200	\$ 183,000	\$ (201,200)	
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240215 School Food Programs	\$ 13,440	\$ 16,990	\$ 13,440	\$ 155,000	\$ 141,560	
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330212 School Food Programs	\$ 980,360	\$ 744,101	\$ 980,360	\$ 1,040,000	\$ 59,640	
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,378,000	\$ 840,310	\$ 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	\$ -	\$ 13,694	\$ -	\$ -	\$ -	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 423,750	\$ 417,282	\$ 416,251	\$ 408,750	\$ (7,501)	
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 423,750	\$ 430,976	\$ 416,251	\$ 408,750	\$ (7,501)	
<u>NEW SCHOOL CONSTRUCTION/RENOVATION PROJECT FUND</u>						
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ 56,329,735	\$ 56,329,735	
TOTAL - NEW SCHOOL CONSTRUCTION/RENOVATION PROJECT FUND	\$ -	\$ -	\$ -	\$ 56,329,735	\$ 56,329,735	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2022	
<u>GENERAL CAPITAL PROJECTS FUND</u>						
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240499 Tobacco Regional Revitalization Commission Grant	\$ -	\$ 199,725	\$ -	\$ -	\$ -	\$ -
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330108 CDBG - Chestnut Road Housing Project	\$ -	\$ 41,724	\$ 500,000	\$ 650,000	\$ 150,000	\$ 150,000
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 25,000	\$ 280,094	\$ 25,000	\$ 25,000	\$ -	\$ -
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 25,000	\$ 521,543	\$ 525,000	\$ 675,000	\$ 150,000	\$ 150,000
<u>NEW SCHOOL CONSTRUCTION/RENOVATION DEBT SERVICE FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1100 Property Taxes</u>						
110101 Current Taxes - Real Estate	\$ -	\$ -	\$ 1,265,000	\$ 1,280,000	\$ 15,000	\$ 15,000
110201 Current Taxes - Public Service Corporations	-	-	1,010,000	995,000	(15,000)	(15,000)
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 Revenue from Local Sources	\$ -	\$ -	\$ 2,297,760	\$ 2,297,760	\$ -	\$ -
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ -	\$ -	\$ -	\$ 174,308	\$ 174,308	\$ 174,308
TOTAL - NEW SCHOOL CONSTRUCTION/RENOVATION DEBT SERVICE FUND	\$ -	\$ -	\$ 2,297,760	\$ 2,472,068	\$ 174,308	\$ 174,308
<u>SCHOOL DEBT SERVICE FUND</u>						
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 269,450	\$ 269,450	\$ 239,526	\$ 177,188	\$ (62,338)	\$ (62,338)
410503 Interest Reimbursement - VPSA QZAB	60,538	92,152	60,538	60,538	-	-
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 329,988	\$ 361,602	\$ 300,064	\$ 237,726	\$ (62,338)	\$ (62,338)
<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	\$ (625)	\$ -	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240401 Airport Maintenance/Grant Program	\$ 5,000	\$ 2,565	\$ 5,000	\$ 5,000	\$ -	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Source & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2022	
<u>Other Financing Sources</u>						
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ 23,969	\$ 34,448	\$ 23,969	\$ 23,738	\$ (231)	
TOTAL - BRUNSWICK AIRPORT FUND	<u>\$ 31,469</u>	<u>\$ 36,388</u>	<u>\$ 28,969</u>	<u>\$ 28,738</u>	<u>\$ (231)</u>	
GRAND TOTAL - ALL FUNDS	\$ 51,223,278	\$ 56,610,032	\$ 57,575,450	\$ 124,529,911	\$ 66,954,461	
LESS INTERFUND TRANSFERS	<u>\$ 9,047,311</u>	<u>\$ 9,021,534</u>	<u>\$ 9,565,382</u>	<u>\$ 9,457,941</u>	<u>\$ (107,441)</u>	
TOTAL INCOME	<u>\$ 42,175,967</u>	<u>\$ 47,588,498</u>	<u>\$ 48,010,068</u>	<u>\$ 115,071,970</u>	<u>\$ 67,061,902</u>	
<u>FUND BALANCES - JULY 1</u>						
General	\$ 13,700,000	\$ 15,029,072	\$ 14,250,000	\$ 17,500,000	\$ 3,250,000	
Litter Control Grant	-	294	-	450	450	
DMV Select	-	-	-	-	-	
Department of Social Services	-	-	-	-	-	
Children's Services Act	-	-	-	-	-	
School	500	500	500	500	-	
Law Library	20,000	24,264	20,000	20,000	-	
Drug Task Force	100,000	91,140	95,000	65,000	(30,000)	
Courthouse Maintenance	55,000	24,853	50,000	60,000	10,000	
Courthouse Security	-	-	-	-	-	
Electronic Summons	35,000	42,468	50,000	90,000	40,000	
School Cafeteria	500,000	600,000	400,000	500,000	100,000	
School Capital Projects	-	-	-	-	-	
School Construction Debt Service	-	-	-	2,200,000	2,200,000	
General Capital Projects	-	160,835	-	-	-	
School Debt Service	-	-	-	-	-	
Brunswick Airport	-	-	-	-	-	
TOTAL FUND BALANCES - JULY 1	<u>\$ 14,410,500</u>	<u>\$ 15,973,426</u>	<u>\$ 14,865,500</u>	<u>\$ 20,435,950</u>	<u>\$ 5,570,450</u>	
CASH RESOURCES	<u>\$ 56,586,467</u>	<u>\$ 63,561,924</u>	<u>\$ 62,875,568</u>	<u>\$ 135,507,920</u>	<u>\$ 72,632,352</u>	

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2023	
	June 30, 2021		June 30, 2022		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2022
	Estimated	Expenditure	Estimated	Expenditure		
GENERAL FUND						
11010 Board of Supervisors	\$ 229,255	\$ 662,314	\$ 231,009	\$ 238,263	\$	7,254
12010 County Administrator	361,065	365,676	378,248	401,146		22,898
12240 Auditor	40,000	55,000	40,000	55,000		15,000
12310 Commissioner of the Revenue	241,013	221,395	256,509	272,558		16,049
12325 General Reassessment	-	-	-	150,000		150,000
12410 Treasurer	280,907	249,351	284,184	311,188		27,004
12430 Finance	263,621	263,749	275,563	298,904		23,341
12510 Information Technology	88,556	147,633	88,556	88,556		-
13100 Electoral Board	56,687	84,147	107,447	110,246		2,799
13200 Registrar	129,384	131,038	137,320	171,679		34,359
15000 COVID-19 Relief & Recovery	-	1,972,423	-	3,152,681		3,152,681
21100 Circuit Court	35,980	28,611	47,780	35,980		(11,800)
21300 Magistrates	950	807	950	950		-
21500 General District/Juvenile & Domestic Relations Courts	35,996	62,350	69,893	39,686		(30,207)
21600 Clerk of the Circuit Court	345,651	341,745	371,366	393,609		22,243
21800 Sheriff - Courthouse Security	545,246	542,361	600,273	642,102		41,829
21910 Victim/Witness Assistance Program	139,645	136,117	148,390	157,925		9,535
22000 Commonwealth's Attorney	677,159	682,639	746,561	803,106		56,545
30100 Line of Duty	36,708	36,708	41,210	42,415		1,205
31200 Sheriff - Law Enforcement & Traffic Control	2,695,862	3,105,945	2,991,882	3,254,268		262,386
31400 Sheriff - E911 Communications	811,850	791,189	973,413	1,030,179		56,766
31700 School Resource Officer	308,190	307,114	363,898	382,368		18,470
32400 Fire and EMS Services	746,145	898,620	1,168,665	1,168,665		-
32410 Mecklenburg-Brunswick Fire Training Center	15,000	15,000	20,000	20,000		-
32450 Med-Flight Program	400	400	300	1,100		800
32500 Forestry Service	21,915	21,915	21,915	21,915		-
33200 Meherrin River Regional Jail	2,988,972	2,955,185	2,988,972	2,584,580		(404,392)
33300 Probation Office	151,410	23,735	151,410	87,758		(63,652)
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635		-
33500 Southside Community Corrections	-	-	-	7,219		7,219
34100 Building Inspection	148,160	146,272	153,203	173,561		20,358
35100 Animal Control	156,826	150,143	162,383	170,010		7,627
35300 Medical Examiner	270	240	270	270		-
42400 Solid Waste	980,280	917,388	986,898	1,118,056		131,158
42500 Lake Gaston Weed Control Council	90,000	90,000	90,000	90,000		-
42600 Sheriff - Inmate Labor	122,155	118,919	176,058	199,548		23,490
43100 Maintenance Administration	325,653	317,394	335,844	365,219		29,375
43200 Maintenance - Buildings & Grounds	461,868	559,309	461,868	511,868		50,000
51100 Health Department	104,978	104,978	107,053	107,053		-
51400 VCU Health-CMH	10,000	10,000	-	-		-
52000 Southside Behavioral Health	70,450	70,450	80,475	80,478		3
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	8,851	8,851	8,663	8,565		(98)
68500 Improvement Association	61,240	61,240	61,240	61,240		-
68700 JSR-SPC Museum & Archives	-	50,000	-	-		-
71600 Brunswick Youth Development League	12,505	6,253	12,505	12,505		-
71700 Brunswick Water Safety	3,500	7,248	3,500	3,500		-
72501 Fort Christanna	5,000	-	5,000	5,000		-
72601 Historical Society/Museum	-	-	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	130,883	128,927	136,574	166,528		29,954
73200 Meherrin Regional Library	184,838	184,838	212,885	212,885		-
81100 Planning/Zoning	243,501	241,415	252,370	264,663		12,293
81500 Economic Development	236,519	236,321	268,017	281,026		13,009
81603 Southside Planning District Commission	23,793	21,793	23,793	27,359		3,566
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	40,000	40,000		-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Function & Item	Year Ended		Year Ending		Year Ending	
	June 30, 2021		June 30, 2022		June 30, 2023	
	Estimated	Expenditure	Estimated	Expenditure	Contemplated Expenditure	
					Increase (Decrease) Year Ending June 30, 2022	
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	10,000	-
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	8,736	-
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	81,364	62,922	98,563	98,269	98,269	(294)
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	7,500	-
95102 Debt Service - VRA-Land Acquisition	176,242	176,242	177,793	179,070	179,070	1,277
95106 Debt Service - Historic Courthouse Renovations	196,104	196,104	199,954	198,419	198,419	(1,535)
95107 Debt Service - Radio Communications System	179,080	62,566	179,432	178,513	178,513	(919)
95108 Debt Service - Water/Wastewater Infrastructure	406,120	410,487	408,919	305,635	305,635	(103,284)
Total General Fund Expenditures	\$ 15,757,010	\$ 18,527,730	\$ 17,223,237	\$ 20,857,549	\$ 20,857,549	\$ 3,634,312
Transfers to Other Funds						
930104 Transfer to DMV Select Fund	\$ 81,927	\$ 48,598	\$ 81,927	\$ 65,919	\$ 65,919	\$ (16,008)
930105 Transfer to Social Services Fund	526,148	442,521	531,162	552,831	552,831	21,669
930106 Transfer to Department of Emergency Services	598,158	777,032	695,771	802,508	802,508	106,737
930202 Transfers to Children's Services Act Fund	410,050	132,148	410,050	260,050	260,050	(150,000)
930205 Transfers to Public Schools Fund	6,712,828	6,654,409	7,165,695	7,165,695	7,165,695	-
930303 Transfer to New School Construction Debt Service Fund	-	-	-	174,308	174,308	174,308
930402 Transfers to School Debt Service Fund	269,450	269,450	239,526	177,180	177,180	(62,346)
930504 Transfer to Brunswick County Airport	23,969	28,017	23,969	23,738	23,738	(231)
930350 Transfer to General Capital Projects Fund	25,000	280,094	25,000	25,000	25,000	-
930304 Transfer to School Construction Debt Service Fund	423,750	423,750	416,251	408,750	408,750	(7,501)
Total Transfers to Other Fund	\$ 9,071,280	\$ 9,056,019	\$ 9,589,351	\$ 9,655,979	\$ 9,655,979	\$ 66,628
TOTAL - GENERAL FUND	\$ 24,828,290	\$ 27,583,749	\$ 26,812,588	\$ 30,513,528	\$ 30,513,528	\$ 3,700,940
<u>LITTER CONTROL GRANT FUND</u>						
42600 Litter Control-Grant Program	\$ 5,562	\$ 6,230	\$ 6,389	\$ 6,389	\$ 6,389	\$ -
<u>DMV SELECT FUND</u>						
12340 DMV Select	\$ 101,927	\$ 129,312	\$ 106,927	\$ 105,919	\$ 105,919	\$ (1,008)
<u>DEPARTMENT OF SOCIAL SERVICES FUND</u>						
53100 Welfare Administration	\$ 1,940,816	\$ 1,870,960	\$ 2,014,696	\$ 2,179,743	\$ 2,179,743	\$ 165,047
53200 Public Assistance	375,482	439,230	489,694	489,694	489,694	-
TOTAL - DEPARTMENT OF SOCIAL SERVICES FUND	\$ 2,316,298	\$ 2,310,190	\$ 2,504,390	\$ 2,669,437	\$ 2,669,437	\$ 165,047
<u>DEPARTMENT OF EMERGENCY SERVICES FUND</u>						
32300 Brunswick Emergency Medical Services	\$ 676,588	\$ 852,833	\$ 774,201	\$ 700,235	\$ 700,235	\$ (73,966)
35500 Emergency Services/Radio Communications	111,070	112,848	111,070	231,773	231,773	120,703
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 787,658	\$ 965,681	\$ 885,271	\$ 932,008	\$ 932,008	\$ 46,737
<u>CHILDREN'S SERVICES ACT FUND</u>						
53110 Children's Services Act Programs	\$ 1,045,000	\$ 513,368	\$ 1,045,000	\$ 895,000	\$ 895,000	\$ (150,000)
<u>SCHOOL FUND</u>						
61100 Instruction	\$ 14,694,770	\$ 15,453,500	\$ 15,382,664	\$ 17,448,551	\$ 17,448,551	\$ 2,065,887
62000 Administration, Attendance and Health	1,000,770	1,183,902	1,099,210	1,169,595	1,169,595	70,385
63000 Pupil Transportation	2,077,061	1,657,503	2,247,267	2,331,951	2,331,951	84,684
64000 Operation and Maintenance Services	2,305,601	2,118,222	3,289,407	6,772,559	6,772,559	3,483,152

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Function & Item	Year Ended June 30, 2021		Year Ending June 30, 2022	Year Ending June 30, 2023	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2022
65000 School Food Services and Other Non-Instructional Operations	-	-	-	-	-
68000 Technology	1,097,481	1,141,350	1,114,293	1,131,369	17,076
TOTAL - SCHOOL FUND	\$ 21,175,683	\$ 21,554,477	\$ 23,132,841	\$ 28,854,025	\$ 5,721,184
<u>LAW LIBRARY FUND</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,052	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND</u>					
31700 Drug Task Force	\$ 50,000	\$ 16,542	\$ 50,000	\$ 50,000	\$ -
<u>COURTHOUSE MAINTENANCE FUND</u>					
43200 Courthouse Maintenance	\$ 29,000	\$ 9,798	\$ 29,000	\$ 29,000	\$ -
<u>E-SUMMONS FUND</u>					
31100 E-Summons Maintenance	\$ 55,000	\$ 54,323	\$ 55,000	\$ 60,000	\$ 5,000
<u>SCHOOL CAFETERIA FUND</u>					
65000 School Cafeteria Fund	\$ 1,378,000	\$ 964,976	\$ 1,378,000	\$ 1,378,000	\$ -
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND</u>					
95304 Debt Service	\$ 423,750	\$ 430,976	\$ 416,251	\$ 408,750	\$ (7,501)
<u>NEW SCHOOL CONSTRUCTION PROJECT FUND</u>					
94101 New School Construction Project Fund	\$ -	\$ -	\$ -	\$ 56,329,735	\$ 56,329,735
<u>GENERAL CAPITAL PROJECTS FUND</u>					
94319 Economic Development - Land Acquisition/Infrastructure	\$ -	\$ 586,454	\$ -	\$ -	\$ -
94325 VDOT Road Projects	25,000	50,000	25,000	25,000	-
94358 CDBG - Alvis Road Rehab Project	-	28,811	-	-	-
94360 CDBG - Chestnut Road Rehab Project	-	17,113	500,000	650,000	150,000
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 25,000	\$ 682,378	\$ 525,000	\$ 675,000	\$ 150,000
<u>NEW SCHOOL CONSTRUCTION/RENOVATION FUND</u>					
94101 New School Construction/Renovation Project	\$ -	\$ -	\$ 2,297,760	\$ 2,472,068	\$ 174,308
<u>SCHOOL DEBT SERVICE FUND</u>					
67100 Debt Service	\$ 329,988	\$ 361,602	\$ 300,064	\$ 237,726	\$ (62,338)
<u>BRUNSWICK AIRPORT FUND</u>					
44100 Airport	\$ 31,469	\$ 36,388	\$ 28,969	\$ 28,738	\$ (231)
GRAND TOTAL - ALL FUNDS	\$ 52,584,625	\$ 55,621,042	\$ 59,575,450	\$ 125,647,323	\$ 66,071,873
LESS INTERFUND TRANSFERS	\$ 9,047,311	\$ 9,021,534	\$ 9,565,382	\$ 9,457,941	\$ (107,441)
TOTAL EXPENDITURES	\$ 43,537,314	\$ 46,599,508	\$ 50,010,068	\$ 116,189,382	\$ 66,179,314

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Fund, Function & Item	Year Ended June 30, 2021		Year Ending June 30, 2022		Year Ending June 30, 2023	
	Estimated	Expenditure	Estimated	Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2022
FUND BALANCES - JUNE 30						
General	\$ 12,338,653	\$ 16,256,383	\$ 12,250,000	\$ 16,382,588	\$ 4,132,588	
Litter Control Grant	-	453	-	450	450	
DMV Select	-	-	-	-	-	
Department of Social Services	-	-	-	-	-	
Children's Services Act	-	-	-	-	-	
School	500	500	500	500	-	
Law Library	20,000	24,526	20,000	20,000	-	
Drug Task Force	100,000	79,690	95,000	65,000	(30,000)	
Courthouse Maintenance	55,000	53,659	50,000	60,000	10,000	
Electronic Summons	35,000	71,871	50,000	90,000	40,000	
School Cafeteria	500,000	475,334	400,000	500,000	100,000	
School Capital Projects	-	-	-	-	-	
School Construction Debt Service	-	-	-	2,200,000	2,200,000	
General Capital Projects	-	-	-	-	-	
School Debt Service	-	-	-	-	-	
Brunswick Airport	-	-	-	-	-	
TOTAL FUND BALANCES - JUNE 30	\$ 13,049,153	\$ 16,962,416	\$ 12,865,500	\$ 19,318,538	\$ 6,453,038	
REQUIREMENTS	\$ 56,586,467	\$ 63,561,924	\$ 62,875,568	\$ 135,507,920	\$ 72,632,352	