

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2024



BRUNSWICK COUNTY, VIRGINIA

Population Year 2021 - 15,940

BOARD OF SUPERVISORS

Alfonzo R. Seward, Ph.D.	Chair
Bernard L. Jones, Sr.	Vice-Chair
Welton Tyler	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

Jennifer D. Carter

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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>2022</u>	<u>Estimated 2023</u>
Real Estate	\$ 1,329,072,800	\$ 1,307,980,000
Mobile Homes	7,355,670	7,000,000
Personal Property	189,783,410	138,125,000
Machinery and Tools	9,230,850	9,004,000
Public Service Corporations	<u>902,886,218</u>	<u>908,000,000</u>
Total Assessed Values	<u>\$ 2,438,328,948</u>	<u>\$ 2,370,109,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2022</u>	<u>2023</u>
Real Estate	\$ 0.65	\$ 0.65
Mobile Homes	0.65	0.65
Personal Property	3.85	3.75
Special Classification of Personal Property for		
Fire & EMS Volunteers	2.85	2.30
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, 2023. 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 FY24 Brunswick County Consolidated Budget was adopted on June 21, 2023.

Largely influencing the FY24 budget is the PreK-6 New School Construction Project. Other aspects of Brunswick County's financial operations affecting the FY24 budget include a 5% salary increase for all full-time employees of the County, Department of Social Services, Constitutional Officers and the Public Schools effective July 1, 2023, and funding received of the American Rescue Plan Act, most of which is allocated toward Universal Broadband efforts.

The General Fund provides for deficit spending in the amount of \$2,965,201, which is balanced by the use of the General Fund balance reserves.

The FY24 Consolidated Budget includes a \$7,629,662 General Fund contribution to the School's Operating Budget, which includes a 5% salary increase for employees effective July 1, 2023. Additional local funding for schools includes \$2,925,514 for school debt service, to include the first payment of debt service on the new school construction.

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, 2022

Balance Sheet
 Governmental Funds
 June 30, 2022

	General	Virginia Public Assistance	School Debt Service	County Capital Improvements	Other Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 17,799,426	\$ -	\$ -	\$ -	\$ 46,464	\$ 17,845,890
Receivables (net of allowance for uncollectibles):						
Taxes receivable	9,550,689	-	-	-	-	9,550,689
Accounts receivable	511,434	-	-	-	-	511,434
Lease receivable	300,628	-	-	-	-	300,628
Interest receivable	134	-	-	-	-	134
Due from other funds	228,944	-	-	-	-	228,944
Due from other governmental units	482,837	180,209	-	77,346	78,827	819,219
Prepaid items	286,700	5,218	466,791	-	5,495	764,204
Restricted assets:						
Temporarily restricted:						
Cash and cash equivalents	-	-	-	55,738,860	-	55,738,860
Total assets	\$ 29,160,792	\$ 185,427	\$ 466,791	\$ 55,816,206	\$ 130,786	\$ 85,760,002
LIABILITIES						
Accounts payable	\$ 372,439	\$ 17,138	\$ -	\$ 203,994	\$ 55,071	\$ 648,642
Overdraft	-	-	535,966	-	-	535,966
Contracts payable	156,694	-	-	-	-	156,694
Unearned revenue	1,489,326	-	-	-	-	1,489,326
Due to other funds	-	168,289	-	-	60,655	228,944
Due to component unit	47,438	-	-	-	-	47,438
Total liabilities	\$ 2,065,897	\$ 185,427	\$ 535,966	\$ 203,994	\$ 115,726	\$ 3,107,010
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	\$ 9,507,016	\$ -	\$ -	\$ -	\$ -	\$ 9,507,016
Lease related items	298,100	-	-	-	-	298,100
Total deferred inflows of resources	9,805,116	-	-	-	-	9,805,116
FUND BALANCES						
Nonspendable:						
Prepaid items	\$ 286,700	\$ 5,218	\$ 466,791	\$ -	\$ 5,495	\$ 764,204
Restricted:						
Anti-litter	514	-	-	-	-	514
Electronic summons	99,967	-	-	-	-	99,967
Emergency Services	88,314	-	-	-	-	88,314
Law library	24,824	-	-	-	-	24,824
Drug enforcement	66,620	-	-	-	-	66,620
Courthouse maintenance	64,133	-	-	-	-	64,133
Employee benefits - sheriff	-	-	-	-	10,080	10,080
Assigned:						
DMV Select	1,402	-	-	-	-	1,402
Other capital projects	-	-	-	55,612,212	-	55,612,212
Unassigned:						
General fund	16,657,305	-	-	-	-	16,657,305
Special revenue funds	-	(5,218)	-	-	(515)	(5,733)
Debt service funds	-	-	(535,966)	-	-	(535,966)
Total fund balances	\$ 17,289,779	\$ -	\$ (69,175)	\$ 55,612,212	\$ 15,060	\$ 72,847,876
Total liabilities, deferred inflows of resources and fund balances	\$ 29,160,792	\$ 185,427	\$ 466,791	\$ 55,816,206	\$ 130,786	\$ 85,760,002

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2023

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
100-0106	Petty Cash - BCCC Bowling Alley	200.00			200.00
100-0108	Warrants Payable - Schools/PR				
100-0109	Bad Check Holding Account	479.43			479.43
100-0110	Cash in Bank-VASNAP (New Schl Cons	54,990,142.95	236,016.68		55,226,159.63
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	2,503,194.91	822.97		2,504,017.88
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/	23,101,102.18	3,276,014.92	4,512,350.40-	21,864,766.70
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	3,296.06			3,296.06
100-0126	Investments - ESSEX BANK	1,067,916.48			1,067,916.48
100-0127	Investments - First Citizens Bank				
100-0128	Investments - LGIP	3,938.19	17.24		3,955.43
100-0129	Investments - CITIZENS BK & TRUST	2,139,861.18			2,139,861.18
100-0130	Investments - BENCHMARK BANK				
100-0133	Investments - FCB-SWELFARE				
100-0134	Investments - TOUCHSTONE BANK	505,754.10	365.11		506,119.21
100-0135	Investments - FCB-SWELFARE				
	ASSETS	84,317,585.48	3,513,236.92	4,512,350.40-	83,318,472.00
	TOTAL ASSETS	84,317,585.48	3,513,236.92	4,512,350.40-	83,318,472.00
	LIABILITIES				
200-0001	ACCRUED NET WAGES				
	LIABILITIES				
	TOTAL LIABILITIES				
	FUND EQUITY				
	999 FUND				
300-0001	General Fund	24,385,748.52-	3,029,301.49	1,041,856.97-	22,398,304.00-
300-0100	Anti-Litter Fund	10,834.03-	2,123.33		8,710.70-
300-0103	DMV Select Fund	15,330.91	9,376.07	24,706.98-	
300-0104	Social Services Fund	90,213.16	227,941.31	318,154.47-	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0106	Emergency Management Fund	150,652.50	91,544.43	242,196.93-	
300-0202	Comprehensive Services Act Fund	62,866.83	84,824.44	147,691.27-	
300-0205	School Fund	154,685.64	2,049,223.92	2,203,909.56-	
300-0211	Law Library Fund	25,960.20-		108.80-	26,069.00-
300-0213	Drug Task Force Fund	43,527.68-		712.73-	44,240.41-
300-0214	Courthouse Maintenance Fund	83,251.58-	825.61	3,254.67-	85,680.64-
300-0215	Courthouse Security Fund				
300-0216	Home Incarceration Prg Fund				
300-0217	Electronic Summons System Fund	98,046.95-	987.00	8,280.85-	105,340.80-
300-0251	School Cafeteria Fund - BSHS	655,181.73-	87,304.73	115,175.91-	683,052.91-
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	618,468.00-			618,468.00-
300-0302	Sch QZAB/QSCB CP Fund				
300-0303	New School Constr Debt Service Fun	4,462,622.61-		5,998.75-	4,468,621.36-
300-0304	CP Fund - SCH CONST DEBT SERVICE	6,752.07			6,752.07
300-0312	VRA Financing Land Acq Fund				
300-0313	New School Constr/Reno Project Fun	54,693,467.00-	36,461.64	236,016.68-	54,893,022.04-
300-0314	Radio Communications Network Fund				
300-0350	Consolidated Gen CP Fund	243,436.05		243,436.05-	
300-0402	School Debt Service Fund	92,308.45			92,308.45
300-0504	Airport Fund	5,348.56	3,499.46	1,772.80-	7,075.22
300-0733	Special Welfare Fund	5,729.06-	1,623.12		4,105.94-
300-0734	Undistributed Local Sales Tax Fund				
300-0735	Escrow Deposit Fund	22,754.50-		28,550.00-	51,304.50-
300-0736	Drug Forfeiture Escrow Fund				
	FUND EQUITY	84,283,997.69-	5,625,036.55	4,621,823.42-	83,280,784.56-
	TOTAL PRIOR YR FUND BALANCE	84,283,997.69-	5,625,036.55	4,621,823.42-	83,280,784.56-
	TOTAL REVENUE				
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	84,283,997.69-	5,625,036.55	4,621,823.42-	83,280,784.56-
400-0000	*OTHER ACCOUNTS*				
400-0101	Treasurer's Deferred Acct				
400-0102	Cash (Short) Over	342.20-			342.20-
400-0105	Overpayments	1,338.93-	4,598.83	4,255.84-	995.94-
400-0110	Prepaid Taxes - RE 2022	23,243.86-		3,546.59-	26,790.45-
400-0111	Prepaid Taxes - PP 2022	8,620.62-	29.94	817.90-	9,408.58-
400-0115	Atty Fees - Delinquent RE				
400-0116	CVA - Sales Tax Payable				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
400-0120	CVA - Current Debit Account				
400-0121	CVA - Unclaimed Property				
400-0122	CVA - Current Credit Account				
400-0123	CVA - Building Surcharge Account	42.18-		108.09-	150.27-
	OTHER ACCOUNTS	33,587.79-	4,628.77	8,728.42-	37,687.44-
		33,587.79-	4,628.77	8,728.42-	37,687.44-
500-0000	* LICENSE FEES *				
500-0019	2018 LICENSE FEE	358,302.36		93.98-	358,208.38
500-0020	2019 LICENSE FEE	337,624.81-		500.00-	338,124.81-
500-0021	2020 LICENSE FEE	194.85-			194.85-
500-0022	2021 LICENSE FEE	14,056.06	30.10	1,512.44-	12,573.72
500-0023	2022 LICENSE FEE	57,892.77		11,559.03-	46,333.74
500-9999	RESERVE LICENSE FEES	92,431.53-	13,665.45	30.10-	78,796.18-
	* LICENSE FEES *		13,695.55	13,695.55-	
			13,695.55	13,695.55-	
	UNCOLLECTED COUNTY TAXES				
	REAL ESTATE TAXES				
601-0083	Real Estate Taxes - 1983				
601-0084	Real Estate Taxes - 1984				
601-0085	Real Estate Taxes - 1985				
601-0086	Real Estate Taxes - 1986				
601-0087	Real Estate Taxes - 1987				
601-0088	Real Estate Taxes - 1988				
601-0089	Real Estate Taxes - 1989				
601-0090	Real Estate Taxes - 1990				
601-0091	Real Estate Taxes - 1991				
601-0092	Real Estate Taxes - 1992				
601-0093	Real Estate Taxes - 1993				
601-0094	Real Estate Taxes - 1994				
601-0095	Real Estate Taxes - 1995				
601-0096	Real Estate Taxes - 1996				
601-0097	Real Estate Taxes - 1997				
601-0098	Real Estate Taxes - 1998				
601-0099	Real Estate Taxes - 1999				
601-1999	Reserve - Real Estate Taxes	585.63-			585.63-
601-2000	Real Estate Taxes - 2000				
601-2001	Real Estate Taxes - 2001				
601-2002	Real Estate Taxes - 2002	590.63			590.63
601-2003	Real Estate Taxes - 2003	777.65			777.65
601-2004	Real Estate Taxes - 2004	1,017.18			1,017.18
601-2005	Real Estate Taxes - 2005	545.40			545.40
601-2006	REAL ESTATE TAXES - 2006	629.96			629.96
601-2007	Real Estate Taxes - 2007	1,268.60			1,268.60
601-2008	Real Estate Taxes - 2008	1,357.18			1,357.18

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
601-2009	Real Estate Taxes - 2009	1,694.24			1,694.24
601-2010	Real Estate Taxes - 2010	2,073.18			2,073.18
601-2011	Real Estate Taxes - 2011	2,612.56			2,612.56
601-2012	Real Estate Taxes - 2012	4,776.01			4,776.01
601-2013	Real Estate Taxes - 2013	6,032.75			6,032.75
601-2014	Real Estate Taxes - 2014	8,233.76	12.28	12.28-	8,233.76
601-2015	Real Estate Taxes - 2015	12,964.22		277.30-	12,686.92
601-2016	REAL ESTATE TAXES - 2016	16,413.45		415.40-	15,998.05
601-2017	REAL ESTATE TAXES - 2017	24,165.94		645.32-	23,520.62
601-2018	REAL ESTATE TAXES - 2018	32,756.30		447.04-	32,309.26
601-2019	REAL ESTATE TAXES - 2019	46,705.74		635.30-	46,070.44
601-2020	REAL ESTATE TAXES - 2020	58,582.41		1,652.66-	56,929.75
601-2021	REAL ESTATE TAXES - 2021	121,817.70		4,722.75-	117,094.95
601-2022	REAL ESTATE TAXES - 2022	323,900.47		29,372.72-	294,527.75
601-2023	REAL ESTATE TAXES - 2023				
601-9999	RESERVE - Real Estate Taxes	668,329.70-	38,168.49		630,161.21-
	REAL ESTATE TAXES		38,180.77	38,180.77-	
	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		10.47	10.47-	
602-2015	Personal Property Taxes - 2015				
602-2016	PERSONAL PROPERTY TAXES - 2016	29,008.26		114.41-	28,893.85
602-2017	PERSONAL PROPERTY TAXES - 2017	48,116.70		307.06-	47,809.64
602-2018	PERSONAL PROPERTY TAXES - 2018	49,139.43		593.14-	48,546.29
602-2019	PERSONAL PROPERTY TAXES - 2019	112,283.95		998.83-	111,285.12
602-2020	PERSONAL PROPERTY TAXES - 2020	48,571.07	25.55	1,357.35-	47,239.27
602-2021	PERSONAL PROPERTY TAXES - 2021	107,578.18	179.51	8,479.05-	99,278.64
602-2022	PERSONAL PROPERTY TAXES - 2022	806,698.42		141,577.12-	665,121.30
602-2023	PERSONAL PROPERTY TAXES - 2023				
602-9999	RESERVE - Personal Property Taxes	1,201,396.01-	153,369.64	147.74-	1,048,174.11-
	PERSONAL PROPERTY TAXES		153,585.17	153,585.17-	
	PUBLIC SERVICE CORP TAXES				
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	58.73			58.73
603-2022	PSC TAXES - 2022	2,177.41			2,177.41
603-2023	PSC TAXES - 2023				
603-9999	RESERVE - PSC TAXES	1,894.27-			1,894.27-
	PUBLIC SERVICE CORP TAXES				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
701-1999	Reserve - State Income	348.00	3,708.00	3,708.00-	348.00
701-2021	STATE INCOME 2021	165.00-			165.00-
701-2022	STATE INCOME - 2022	183.00-	3,708.00	3,708.00-	183.00-
	STATE INCOME TAXES		7,416.00	7,416.00-	
	ESTIMATED INCOME TAXES				
702-1999	Reserve - Estimated Income	300.00	4,914.00	4,914.00-	300.00
702-2021	ESTIMATED INCOME - 2021				
702-2022	ESTIMATED INCOME - 2022				
702-2023	ESTIMATD INCOME - 2023	300.00-	4,914.00	4,914.00-	300.00-
	ESTIMATED INCOME TAXES		9,828.00	9,828.00-	
			17,244.00	17,244.00-	
	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	174,627.00-			174,627.00-
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				
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	1,764,092.00-			1,764,092.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-12	730,000.00-			730,000.00-
800-1011	2020C REFUNDING-RT 58 WATER & WAST	2,280,484.99-			2,280,484.99-
800-1012	2020C REF REMAINING-RT 58 WATER	4,095,000.00-			4,095,000.00-
800-1013	2020C REFUNDING-RADIO COMM SYSTEM	1,560,000.00-			1,560,000.00-
800-1014	2018C VRA LAND ACQUISITION	1,695,000.00-			1,695,000.00-
800-1015	2018C VRA REFUNDING 2012 SUNTRUST	1,400,000.00-			1,400,000.00-
800-1016	2022 VPSA NEW SCHOOL CONSTRUCTION	53,500,000.00-			53,500,000.00-
800-1020	Jail Bonds Payable				
800-1999	Reserve - Future Debt Requirements	67,199,203.99			67,199,203.99
	LONG TERM DEBT				

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023		Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023	
GENERAL FUND						
<u>Revenue from Local Sources</u>						
<u>1100 Property Taxes</u>						
110101 Current Taxes - Real Estate	\$ 6,950,000	\$ 7,114,124	\$ 7,050,000	\$ 7,050,000	\$ -	
110102 Delinquent Taxes	125,000	179,193	125,000	125,000	-	
110201 Current Taxes - Public Service Corporations	5,510,000	5,479,569	5,400,000	5,000,000	(400,000)	
110301 Current Taxes - Personal Property	3,035,000	3,821,323	4,590,000	5,076,045	486,045	
110302 Delinquent Taxes	60,000	145,638	60,000	60,000	-	
110303 Current Taxes - Mobile Homes	38,000	37,611	38,000	38,000	-	
110304 Delinquent Taxes	1,000	2,027	1,000	1,000	-	
110402 Current Taxes - Machinery and Tools	625,000	297,146	285,000	300,000	15,000	
110501 Current Taxes - Merchant's Capital	-	1,044	-	-	-	
110601 Penalties	105,000	160,910	105,000	105,000	-	
110602 Interest on Taxes	54,800	90,438	54,800	54,800	-	
<u>1200 Other Local Taxes</u>						
120101 Local Sales and Use Taxes	\$ 725,000	\$ 1,072,375	\$ 725,000	\$ 1,000,000	\$ 275,000	
120211 Consumer Utility Taxes	255,000	257,247	255,000	255,000	-	
120301 Utility Consumption Taxes	45,000	44,443	45,000	45,000	-	
120401 Utility Franchise Tax	30,000	33,548	30,000	30,000	-	
120501 Motor Vehicle Licenses	335,000	384,454	335,000	335,000	-	
120601 Bank Stock Taxes	15,000	-	15,000	15,000	-	
120701 Recordation Tax on Deeds/Wills	55,000	151,206	55,000	55,000	-	
120801 Transient Lodging	15,000	9,360	15,000	15,000	-	
<u>1300 Permits, Privilege Fees and Regulatory Licenses</u>						
130101 Animal Licenses	\$ 24,000	\$ 14,102	\$ 24,000	\$ 24,000	\$ -	
130305 Transfer Fees	600	853	600	600	-	
130308 Building and Related Permits	40,000	56,232	40,000	40,000	-	
130309 Zoning Permits	6,000	36,921	6,000	6,000	-	
<u>1400 Fines and Forfeitures</u>						
140101 Court Fines and Forfeitures	\$ 1,616,614	\$ 1,871,592	\$ 1,616,614	\$ 1,616,614	\$ -	
<u>1500 Revenue from Use of Money and Property</u>						
150101 Interest on Bank Deposits	\$ 46,300	\$ 42,422	\$ 46,300	\$ 47,327	\$ 1,027	
150201 Rental of General Property	22,600	33,764	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	6,438	6,000	6,000	-	
160201 Commonwealth's Attorney Fees	2,500	3,642	2,500	2,500	-	
160202 Courthouse Security Fees	250,000	404,667	250,000	319,000	69,000	
160602 Charges for Animal Control	250	-	250	250	-	
160802 Recycling Revenues	30,000	-	30,000	30,000	-	
160805 Waste Container Charge	85,000	159,975	85,000	85,000	-	
160806 Landfill Fees	200,000	587,517	200,000	200,000	-	
161601 Sale of Maps and Ordinances	2,000	941	2,000	2,000	-	
161602 Lease Revenue	-	68,792	-	-	-	
<u>1800 Miscellaneous Revenue</u>						
180305 Clerk of Court Copy Reimbursement	\$ 2,000	\$ 2,361	\$ 2,000	\$ 2,000	\$ -	
180306 Sponsorships and Vendor Fees - Jazz Festival	-	-	12,000	12,000	-	
180309 Miscellaneous	5,000	29,586	5,000	7,000	2,000	
189914 Sale of Land/Timber	-	723,216	-	-	-	
189906 Administration Fees	25,000	53,360	25,000	25,000	-	
<u>1900 Recovered Costs</u>						
190201 Town Tax Bills	\$ 2,000	\$ 741	\$ 2,000	\$ 2,000	\$ -	
190204 Sheriff's Security - Contractual	50,000	68,012	50,000	92,900	42,900	
190204 Landfill Inspection Costs	140,000	160,132	140,000	140,000	-	
190204 School Resource Officers	96,345	96,345	96,345	96,345	-	
190204 Insurance Proceeds	-	40,507	-	-	-	
Total Revenue from Local Sources	\$ 20,632,009	\$ 23,744,764	\$ 21,849,009	\$ 22,339,981	\$ 490,972	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2024	
	June 30, 2022		June 30, 2023		Estimated Income	Increase (Decrease) Year Ending June 30, 2023
	Estimated Income	Actual Income	Estimated Income	Actual Income		
<u>Revenue from the Commonwealth</u>						
<u>2200 Non-Categorical Aid</u>						
220105 Mobile Home Titling Tax	\$ 30,000	\$ 49,348	\$ 30,000	\$ 30,000	\$ -	-
220106 Grantor's Tax - Additional	20,000	51,564	20,000	20,000	20,000	-
220107 Moped and ATV Tax	-	41,008	-	-	-	-
220108 Rolling Stock Tax	5,000	4,198	5,000	5,000	5,000	-
220109 Games of Skill Tax	-	2,160	-	-	-	-
220110 Motor Vehicle Rental Tax	-	4,720	-	-	-	-
220111 Motor Vehicle Carrier's Tax	-	867	-	-	-	-
220112 Recordation Tax	25,000	-	25,000	25,000	25,000	-
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	1,355,735	-
220114 Communication Sales Taxes	425,000	299,196	425,000	425,000	425,000	-
<u>2300 Shared Expenses</u>						
230101 Commonwealth's Attorney	\$ 371,425	\$ 372,675	\$ 379,000	\$ 395,000	\$ 16,000	16,000
230201 Sheriff	1,092,345	1,170,354	1,171,181	1,275,000	103,819	103,819
230301 Commissioner of the Revenue	97,065	110,535	98,500	120,000	21,500	21,500
230401 Treasurer	88,130	94,314	90,000	100,000	10,000	10,000
230601 Registrar/Electoral Board	50,000	63,414	50,000	66,000	16,000	16,000
230701 Clerk of the Circuit Court	216,355	264,655	230,858	320,000	89,142	89,142
<u>2400 Categorical Aid</u>						
240402 Four for Life	\$ 15,000	\$ 11,273	\$ 15,000	\$ 15,000	\$ -	-
240403 Wireless E911, PSAP	100,000	87,903	100,000	100,000	100,000	-
240404 Virginia 911 Services Board	73,000	6,963	11,000	11,000	11,000	-
240405 VA Department of Emergency Management	-	-	107,998	107,998	107,998	-
240412 Fire Program Funds	44,000	62,331	44,000	44,000	44,000	-
240419 Victim-Witness Assistant Grant	29,048	33,456	29,048	29,048	29,048	-
240420 Arts Grant	4,500	4,500	4,500	4,500	4,500	-
240439 Lyngbia Remediation	-	800,000	-	-	-	-
240441 Rescue Squad Assistance Grant	-	6,784	-	-	-	-
240499 Other State Grants	1,875	89,039	1,875	1,875	1,875	-
Total Revenue from the Commonwealth	\$ 4,043,478	\$ 4,986,993	\$ 4,193,695	\$ 4,450,156	\$ 256,461	256,461
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330101 Victim-Witness Assistant Grant	\$ 97,101	\$ 78,066	\$ 97,101	\$ 97,101	\$ -	-
330102 Byrne Justice Grant	-	22,973	18,250	-	(18,250)	(18,250)
330103 CDBG Small Business Recovery Assistance Fund	-	201,548	-	-	-	-
330104 CARES Act Funds	-	287,396	-	-	-	-
330107 American Rescue Plan Act - COVID-19 Recovery Funds	-	-	3,152,681	2,838,616	(314,065)	(314,065)
330108 Coronavirus Emergency Supplemental Funding (CESF) Grant	-	18,282	45,380	-	(45,380)	(45,380)
330109 DCJS 2023 ARPA LE Equipment Grant	-	-	-	205,000	205,000	205,000
330112 Coronavirus State and Local Fiscal Recovery	-	87,015	-	-	-	-
330203 Cost Allocation Plan	40,000	-	40,000	40,000	40,000	-
330299 Other federal funds	-	24,683	-	-	-	-
Total Revenue from the Federal Government	\$ 137,101	\$ 719,963	\$ 3,353,412	\$ 3,180,717	\$ (172,695)	(172,695)
TOTAL - GENERAL FUND	\$ 24,812,588	\$ 29,451,720	\$ 29,396,116	\$ 29,970,854	\$ 574,738	574,738
<u>LITTER CONTROL GRANT FUND</u>						
<u>Revenue from the Commonwealth</u>						
240407 Litter Control Grant	\$ 6,389	\$ 8,848	\$ 6,389	\$ 10,584	\$ 4,195	4,195
TOTAL - LITTER CONTROL GRANT FUND	\$ 6,389	\$ 8,848	\$ 6,389	\$ 10,584	\$ 4,195	4,195

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023	Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023
<u>DMV FUND</u>					
Revenue from the Commonwealth					
<u>2200 Non-Categorical Aid</u>					
220115 DMV Fees	\$ 25,000	\$ 68,822	\$ 40,000	\$ 40,000	\$ -
Other Financing Sources					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 81,927	\$ 40,296	\$ 65,919	\$ 73,529	\$ 7,610
TOTAL - DMV FUND	\$ 106,927	\$ 109,118	\$ 105,919	\$ 113,529	\$ 7,610
<u>DEPARTMENT OF SOCIAL SERVICES FUND</u>					
Revenue from Local Sources					
<u>1800 Miscellaneous Revenue</u>					
189909 Miscellaneous	\$ -	\$ 1,868	\$ -	\$ -	\$ -
Revenue from the Commonwealth					
<u>2400 Categorical Aid</u>					
240102 Public Assistance and Welfare Administration	\$ 595,813	\$ 743,086	\$ 648,416	\$ 953,659	\$ 305,243
Revenue from the Federal Government					
<u>3300 Categorical Aid</u>					
330507 Public Assistance and Welfare Administration	\$ 1,377,415	\$ 1,358,113	\$ 1,468,190	\$ 1,326,827	\$ (141,363)
Other Financing Sources					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 531,162	\$ 451,829	\$ 552,831	\$ 558,017	\$ 5,186
TOTAL - DEPARTMENT OF SOCIAL SERVICES FUND	\$ 2,504,390	\$ 2,554,896	\$ 2,669,437	\$ 2,838,503	\$ 169,066
<u>DEPARTMENT OF EMERGENCY SERVICES FUND</u>					
Revenue from Local Sources					
<u>1600 Charges for Services</u>					
160101 Ambulance Billing Services	\$ 185,000	\$ 44,712	\$ 125,000	\$ 125,000	\$ -
Revenue from the Commonwealth					
<u>2400 Categorical Aid</u>					
240102 Four for Life	\$ 4,500	\$ 4,831	\$ 4,500	\$ 4,500	\$ -
240405 VA Department of Emergency Management	-	7,353	-	7,500	7,500
Total Revenue from the Commonwealth	\$ 4,500	\$ 12,184	\$ 4,500	\$ 12,000	\$ 7,500
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 695,771	\$ 723,815	\$ 802,508	\$ 840,336	\$ 37,828
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 885,271	\$ 780,711	\$ 932,008	\$ 977,336	\$ 37,828
<u>CHILDREN'S SERVICES ACT FUND</u>					
Revenue from Local Sources					
<u>1800 Miscellaneous Revenue</u>					
189909 Miscellaneous	\$ 300	\$ -	\$ 300	\$ 300	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023	Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023
<u>Revenue from the Commonwealth</u>					
<u>2400 Categorical Aid</u>					
240199 Children's Services Act Programs	\$ 619,440	\$ 337,314	\$ 619,440	\$ 619,440	\$ -
240499 Family Preservation Assistance	1,710	1,513	1,710	1,710	-
Total Revenue from the Commonwealth	\$ 621,150	\$ 338,827	\$ 621,150	\$ 621,150	\$ -
<u>Revenue from the Federal Government</u>					
<u>3300 Categorical Aid</u>					
330598 TANF/SSBG - Title IV-E	\$ -	\$ 77,843	\$ -	\$ -	\$ -
330599 Family Preservation Assistance	13,500	15,335	13,500	13,500	-
Total Revenue from the Federal Government	\$ 13,500	\$ 93,178	\$ 13,500	\$ 13,500	\$ -
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 410,050	\$ 157,367	\$ 260,050	\$ 260,050	\$ -
TOTAL - CHILDREN'S SERVICES ACT FUND	\$ 1,045,000	\$ 589,372	\$ 895,000	\$ 895,000	\$ -
<u>SCHOOL FUND</u>					
<u>Revenue from Local Sources</u>					
<u>1500 Revenue from Use of Money and Property</u>					
150201 Rental of General Property	\$ -	\$ 2,350	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue</u>					
180399 Miscellaneous	\$ 57,500	\$ 131,745	\$ 57,500	\$ 57,500	\$ -
189999 E-Rate	-	722,235	-	-	-
Total Revenue from Local Sources	\$ 57,500	\$ 856,330	\$ 57,500	\$ 57,500	\$ -
<u>Revenue from the Commonwealth</u>					
<u>2400 Categorical Aid</u>					
240299 Total State Funds	\$ 11,933,681	\$ 12,437,757	\$ 14,376,799	\$ 14,525,400	\$ 148,601
<u>Revenue from the Federal Government</u>					
<u>3300 Categorical Aid</u>					
330299 Total Federal Funds	\$ 3,975,965	\$ 3,992,826	\$ 7,254,031	\$ 5,124,501	\$ (2,129,530)
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 7,165,695	\$ 7,648,133	\$ 7,165,695	\$ 7,629,662	\$ 463,967
TOTAL - SCHOOL FUND	\$ 23,132,841	\$ 24,935,046	\$ 28,854,025	\$ 27,337,063	\$ (1,516,962)
<u>LAW LIBRARY FUND</u>					
<u>Revenue from Local Sources</u>					
<u>1600 Charges for Services</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,503	\$ 2,000	\$ 2,000	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,503	\$ 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	\$ -	\$ 50,000	\$ 25,000	\$ (25,000)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023		Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023	
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330199 Drug Forfeiture Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - DRUG TASK FORCE FUND	\$ 50,000	\$ -	\$ 50,000	\$ 25,000	\$ (25,000)	
<u>COURTHOUSE MAINTENANCE FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 38,958	\$ 29,000	\$ 29,000	\$ -	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 38,958	\$ 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	\$ 85,626	\$ 60,000	\$ 66,000	\$ 6,000	\$ 6,000
TOTAL - E-SUMMONS FUND	\$ 55,000	\$ 85,626	\$ 60,000	\$ 66,000	\$ 6,000	
<u>SCHOOL CAFETERIA FUND</u>						
<u>Revenue from Local Sources</u>						
<u>1600 Charges for Services</u>						
161204 Cafeteria Sales	\$ 384,200	\$ 77,556	\$ 176,000	\$ 176,000	\$ -	\$ -
<u>1800 Miscellaneous Revenue</u>						
180399 Miscellaneous	\$ -	\$ 22,415	\$ 7,000	\$ 7,000	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 99,971	\$ 183,000	\$ 183,000	\$ -	\$ -
<u>Revenue from the Commonwealth</u>						
<u>2400 Categorical Aid</u>						
240215 School Food Programs	\$ 13,440	\$ 10,661	\$ 155,000	\$ 155,000	\$ -	\$ -
<u>Revenue from the Federal Government</u>						
<u>3300 Categorical Aid</u>						
330212 School Food Programs	\$ 980,360	\$ 1,286,815	\$ 1,040,000	\$ 1,040,000	\$ -	\$ -
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,378,000	\$ 1,397,447	\$ 1,378,000	\$ 1,378,000	\$ -	
<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	\$ 1,269,109	\$ 1,280,000	\$ 1,280,000	\$ -	\$ -
110201 Current Taxes - Public Service Corporations	1,010,000	986,762	995,000	902,000	(93,000)	(93,000)
110303 Current Taxes - Mobile Homes	6,900	6,711	6,900	6,900	-	-
110601 Penalties	10,860	9,351	10,860	10,860	-	-
110602 Interest on Taxes	5,000	2,174	5,000	5,000	-	-
Total Revenue from Local Sources	\$ 2,297,760	\$ 2,274,107	\$ 2,297,760	\$ 2,204,760	\$ (93,000)	\$ (93,000)
<u>1500 Revenue from Use of Money and Property</u>						
150101 Interest on Bank Deposits	\$ -	\$ 78,780	\$ -	\$ -	\$ -	\$ -
<u>4100 Nonrevenue Receipts</u>						
410501 Transfer from General Fund	\$ -	\$ -	\$ 174,308	\$ 144,115	\$ (30,193)	\$ (30,193)
TOTAL - NEW SCHOOL CONSTRUCTION/RENOVATION DEBT SERVICE FUND	\$ 2,297,760	\$ 2,352,887	\$ 2,472,068	\$ 2,348,875	\$ (123,193)	

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023	Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND</u>					
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 416,251	\$ 416,251	\$ 408,750	\$ 401,251	\$ (7,499)
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 416,251	\$ 416,251	\$ 408,750	\$ 401,251	\$ (7,499)
<u>NEW SCHOOL CONSTRUCTION/RENOVATION PROJECT FUND</u>					
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 56,329,734	\$ 56,329,735	\$ -	\$ (56,329,735)
TOTAL - NEW SCHOOL CONSTRUCTION/RENOVATION PROJECT FUND	\$ -	\$ 56,329,734	\$ 56,329,735	\$ -	\$ (56,329,735)
<u>GENERAL CAPITAL PROJECTS FUND</u>					
<u>Revenue from the Commonwealth</u>					
<u>2400 Categorical Aid</u>					
240499 Tobacco Regional Revitalization Commission Grant	\$ -	\$ 32,854	\$ -	\$ 230,400	\$ 230,400
240500 VA Outdoors Foundation Preservation	-	-	-	150,000	150,000
240501 VDOT Recreational Access Program	-	-	-	250,000	250,000
Total Revenue from the Commonwealth	\$ -	\$ 32,854	\$ -	\$ 630,400	\$ 380,400
<u>Revenue from the Federal Government</u>					
<u>3300 Categorical Aid</u>					
330108 CDBG - Chestnut Road Housing Project	\$ 500,000	\$ 145,551	\$ 650,000	\$ 699,767	\$ 49,767
330109 CDBG - Township Road Housing Project	-	-	-	733,810	-
330110 Dominion Energy - Federal Energy Regulatory Commission (FERC)	-	-	-	219,000	219,000
330111 American Rescue Plan Act/VA Tourism Corporation	-	-	-	50,000	50,000
Total Revenue from the Federal Government	\$ 500,000	\$ 211,259	\$ 650,000	\$ 1,702,577	\$ 318,767
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 25,000	\$ 21,638	\$ 25,000	\$ 25,000	\$ -
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 525,000	\$ 265,751	\$ 675,000	\$ 2,357,977	\$ 699,167
<u>SCHOOL DEBT SERVICE FUND</u>					
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 239,526	\$ 178,207	\$ 177,188	\$ 175,388	\$ (1,800)
410503 Interest Reimbursement - VPSA QZAB	60,538	61,319	60,538	60,538	-
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 300,064	\$ 239,526	\$ 237,726	\$ 235,926	\$ (1,800)
<u>BRUNSWICK AIRPORT FUND</u>					
<u>Revenue from the Commonwealth</u>					
<u>2400 Categorical Aid</u>					
240401 Airport Maintenance/Grant Program	\$ 5,000	\$ 2,565	\$ 5,000	\$ 5,000	\$ -
<u>Other Financing Sources</u>					
<u>4100 Nonrevenue Receipts</u>					
410501 Transfer from General Fund	\$ 23,969	\$ 31,336	\$ 23,738	\$ 23,738	\$ 23,969
TOTAL - BRUNSWICK AIRPORT FUND	\$ 28,969	\$ 33,901	\$ 28,738	\$ 28,738	\$ 23,969

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Source & Item	Year Ended June 30, 2022		Year Ending June 30, 2023	Year Ending June 30, 2024	
	Estimated Income	Actual Income	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2023
GRAND TOTAL - ALL FUNDS	\$ 57,575,450	\$ 119,591,295	\$ 124,529,911	\$ 69,015,636	\$ (56,358,423)
LESS INTERFUND TRANSFERS	\$ 9,589,351	\$ 9,637,536	\$ 9,655,987	\$ 10,131,086	\$ 505,292
TOTAL INCOME	\$ 47,986,099	\$ 109,953,759	\$ 114,873,924	\$ 58,884,550	\$ (56,863,715)
FUND BALANCES - JULY 1					
General	\$ 14,250,000	\$ 16,838,094	\$ 17,500,000	\$ 17,500,000	\$ -
Litter Control Grant	-	453	450	450	-
DMV Fund	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	-	-	-	-	-
School	500	500	500	500	-
Law Library	20,000	24,526	20,000	24,000	4,000
Drug Task Force	95,000	79,740	65,000	65,000	-
Courthouse Maintenance	50,000	53,660	60,000	64,000	4,000
Courthouse Security	-	-	-	-	-
Electronic Summons	50,000	71,871	90,000	99,000	9,000
School Cafeteria	400,000	357,756	500,000	585,000	85,000
School Capital Projects	-	-	-	-	-
New School Construction/Renovation Debt Service	-	-	2,200,000	2,300,000	100,000
School Construction Debt Service	-	-	-	-	-
New School Construction/Renovation Project	-	-	-	52,829,735	52,829,735
General Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
Brunswick Airport	-	-	-	-	-
TOTAL FUND BALANCES - JULY 1	\$ 14,865,500	\$ 17,426,600	\$ 20,435,950	\$ 73,467,685	\$ 53,031,735
CASH RESOURCES	\$ 62,851,599	\$ 127,380,359	\$ 135,309,874	\$ 132,352,235	\$ (3,831,980)

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2024	
	June 30, 2022		June 30, 2023		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2023
	Estimated	Expenditure	Estimated Expenditure	Expenditure		
GENERAL FUND						
11010 Board of Supervisors	\$ 231,009	\$ 492,610	\$ 238,263	\$ 254,539	\$	16,276
12010 County Administrator	378,248	385,856	401,146	463,449		62,303
12240 Auditor	40,000	55,000	55,000	55,000		-
12310 Commissioner of the Revenue	256,509	234,987	272,558	327,604		55,046
12325 General Reassessment	-	-	150,000	400,000		250,000
12410 Treasurer	284,184	278,848	311,188	357,204		46,016
12430 Finance	275,563	220,443	298,904	327,654		28,750
12510 Information Technology	88,556	144,240	88,556	90,892		2,336
13100 Electoral Board	107,447	97,251	110,246	110,247		1
13200 Registrar	137,320	156,689	171,679	188,836		17,157
15000 COVID-19 Relief & Recovery	-	281,262	3,152,681	2,838,616		(314,065)
21100 Circuit Court	47,780	34,398	35,980	35,980		-
21300 Magistrates	950	523	950	950		-
21500 General District/Juvenile & Domestic Relations Courts	69,893	69,934	39,686	39,679		(7)
21600 Clerk of the Circuit Court	371,366	384,214	393,609	512,427		118,818
21800 Sheriff - Courthouse Security	600,273	614,718	642,102	744,192		102,090
21910 Victim/Witness Assistance Program	148,390	153,363	157,925	182,832		24,907
22000 Commonwealth's Attorney	746,561	703,841	803,106	808,068		4,962
30100 Line of Duty	41,210	41,210	42,415	44,348		1,933
31200 Sheriff - Law Enforcement & Traffic Control	2,991,882	3,633,984	3,254,268	3,694,386		440,118
31400 Sheriff - E911 Communications	973,413	800,398	1,030,179	1,153,680		123,501
31700 School Resource Officer	363,898	379,707	382,368	412,094		29,726
32400 Fire and EMS Services	1,168,665	1,142,122	1,168,665	1,568,193		399,528
32410 Mecklenburg-Brunswick Fire Training Center	20,000	20,000	20,000	20,000		-
32450 Med-Flight Program	300	300	1,100	-		(1,100)
32500 Forestry Service	21,915	21,915	21,915	21,915		-
33200 Meherrin River Regional Jail	2,988,972	2,697,622	2,584,580	2,584,580		-
33300 Probation Office	151,410	33,485	87,758	87,758		-
33400 Virginia Juvenile Community Crime Control Act	635	1,820	635	7,219		6,584
33500 Southside Community Corrections	-	-	7,219	635		(6,584)
34100 Building Inspection	153,203	152,249	173,561	195,355		21,794
35100 Sheriff - Animal Control	162,383	158,472	170,010	343,108		173,098
35300 Medical Examiner	270	140	270	270		-
42400 Solid Waste	986,898	1,069,344	1,118,056	1,190,997		72,941
42500 Lake Gaston Weed Control Council	90,000	490,000	90,000	116,000		26,000
42600 Sheriff - Inmate Labor	176,058	189,354	199,548	209,013		9,465
43100 Maintenance Administration	335,844	312,370	365,219	428,625		63,406
43200 Maintenance - Buildings & Grounds	461,868	562,639	511,868	511,868		-
51100 Health Department	107,053	107,053	107,053	112,000		4,947
52000 Southside Behavioral Health	80,475	80,475	80,478	94,660		14,182
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	5,000		1,152
53503 VA Legal Aid Society	5,000	5,000	5,000	5,200		200
68000 Southside VA Community College	8,663	8,663	8,565	8,605		40
68500 Improvement Association	61,240	61,240	61,240	61,240		-
71300 Brunswick Bowling Alley	-	15,980	-	26,800		26,800
71600 Brunswick Youth Development League	12,505	12,505	12,505	5,000		(7,505)
71700 Brunswick Water Safety	3,500	3,752	3,500	12,505		9,005
72501 Fort Christanna	5,000	-	5,000	3,500		(1,500)
72601 Historical Society/Museum	5,000	-	5,000	5,000		-
72651 Chamber of Commerce	6,000	11,000	6,000	6,000		-
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000		-
72653 Tourism	136,574	155,343	166,528	183,585		17,057
73200 Meherrin Regional Library	212,885	212,885	212,885	212,885		-
81100 Planning/Zoning	252,370	261,849	264,663	329,731		65,068
81200 CDBG Small Business Recovery Assistance Grant	-	201,548	-	-		-
81500 Economic Development	268,017	285,514	281,026	282,497		1,471
81602 Industrial Development Authority	-	200,000	-	-		-
81603 Southside Planning District Commission	23,793	23,793	27,359	27,504		145
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	40,000	40,000	40,000	40,000		-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2024	
	June 30, 2022		June 30, 2023		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2023
	Estimated	Expenditure	Estimated Expenditure	Estimated Expenditure		
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	98,563	66,606	98,269	100,143	100,143	1,874
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	7,500	-
95102 Debt Service - VRA-Land Acquisition	177,793	177,793	179,070	180,095	180,095	1,025
95106 Debt Service - Historic Courthouse Renovations	199,954	199,954	198,419	196,629	196,629	(1,790)
95107 Debt Service - Radio Communications System	179,432	158,510	178,513	177,747	177,747	(766)
95108 Debt Service - Water/Wastewater Infrastructure	408,919	308,764	305,635	346,650	346,650	41,015
Total General Fund Expenditures	\$ 17,223,237	\$ 18,666,163	\$ 20,857,549	\$ 22,804,969	\$ 22,804,969	\$ 1,947,420
Transfers to Other Funds						
930104 Transfer to DMV Select Fund	\$ 81,927	\$ 40,296	\$ 65,919	\$ 73,529	\$ 73,529	\$ 7,610
930105 Transfer to Social Services Fund	531,162	451,829	552,831	558,017	558,017	5,186
930106 Transfer to Department of Emergency Services	695,771	723,815	802,508	840,336	840,336	37,828
930202 Transfers to Children's Services Act Fund	410,050	157,367	260,050	260,050	260,050	-
930205 Transfers to Public Schools Fund	7,165,695	7,648,133	7,165,695	7,629,662	7,629,662	463,967
930303 Transfer to New School Construction/Renovation Debt Service Fund	-	-	174,308	144,115	144,115	(30,193)
930402 Transfers to School Debt Service Fund	239,526	178,207	177,180	175,388	175,388	(1,792)
930504 Transfer to Brunswick County Airport	23,969	32,320	23,738	23,738	23,738	-
930350 Transfer to General Capital Projects Fund	25,000	87,345	25,000	25,000	25,000	-
930304 Transfer to School Construction Debt Service Fund	416,251	416,251	408,750	401,251	401,251	(7,499)
Total Transfers to Other Fund	\$ 9,589,351	\$ 9,735,563	\$ 9,655,979	\$ 10,131,086	\$ 10,131,086	\$ 475,107
TOTAL - GENERAL FUND	\$ 26,812,588	\$ 28,401,726	\$ 30,513,528	\$ 32,936,055	\$ 32,936,055	\$ 2,422,527
LITTER CONTROL GRANT FUND						
42600 Litter Control-Grant Program	\$ 6,389	\$ 8,848	\$ 6,389	\$ 10,584	\$ 10,584	\$ 4,195
DMV FUND						
12340 DMV Select	\$ 106,927	\$ 109,118	\$ 105,919	\$ 113,529	\$ 113,529	\$ 7,610
DEPARTMENT OF SOCIAL SERVICES FUND						
53100 Welfare Administration	\$ 2,014,696	\$ 2,027,923	\$ 2,179,743	\$ 2,348,809	\$ 2,348,809	\$ 169,066
53200 Public Assistance	489,694	526,973	489,694	489,694	489,694	-
TOTAL - DEPARTMENT OF SOCIAL SERVICES FUND	\$ 2,504,390	\$ 2,554,896	\$ 2,669,437	\$ 2,838,503	\$ 2,838,503	\$ 169,066
DEPARTMENT OF EMERGENCY SERVICES FUND						
32300 Brunswick Emergency Medical Services	\$ 774,201	\$ 632,847	\$ 700,235	\$ 735,133	\$ 735,133	\$ 34,898
35500 Emergency Services/Radio Communications	111,070	147,864	231,773	242,203	242,203	10,430
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ 885,271	\$ 780,711	\$ 932,008	\$ 977,336	\$ 977,336	\$ 45,328
CHILDREN'S SERVICES ACT FUND						
53110 Children's Services Act Programs	\$ 1,045,000	\$ 589,372	\$ 895,000	\$ 895,000	\$ 895,000	\$ -
SCHOOL FUND						
61100 Instruction	\$ 15,382,664	\$ 17,800,704	\$ 17,448,551	\$ 17,794,286	\$ 17,794,286	\$ 345,735
62000 Administration, Attendance and Health	1,099,210	2,003,844	1,169,595	1,222,645	1,222,645	53,050
63000 Pupil Transportation	2,247,267	2,323,655	2,331,951	2,472,951	2,472,951	141,000
64000 Operation and Maintenance Services	3,289,407	1,998,523	6,772,559	4,706,812	4,706,812	(2,065,747)

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Function & Item	Year Ended June 30, 2022		Year Ending June 30, 2023	Year Ending June 30, 2024	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2023
65000 School Food Services and Other Non-Instructional Operations	-	839	-	-	-
68000 Technology	1,114,293	807,481	1,131,369	1,140,369	9,000
TOTAL - SCHOOL FUND	\$ 23,132,841	\$ 24,935,046	\$ 28,854,025	\$ 27,337,063	\$ (1,516,962)
<u>LAW LIBRARY FUND</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,205	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND</u>					
31700 Drug Task Force	\$ 50,000	\$ 13,165	\$ 50,000	\$ 25,000	\$ (25,000)
<u>COURTHOUSE MAINTENANCE FUND</u>					
43200 Courthouse Maintenance	\$ 29,000	\$ 28,485	\$ 29,000	\$ 29,000	\$ -
<u>E-SUMMONS FUND</u>					
31100 E-Summons Maintenance	\$ 55,000	\$ 57,530	\$ 60,000	\$ 66,000	\$ 6,000
<u>SCHOOL CAFETERIA FUND</u>					
65000 School Cafeteria Fund	\$ 1,378,000	\$ 1,169,551	\$ 1,378,000	\$ 1,378,000	\$ -
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND</u>					
95304 Debt Service	\$ 416,251	\$ 416,251	\$ 408,750	\$ 401,251	\$ (7,499)
<u>NEW SCHOOL CONSTRUCTION/RENOVATION PROJECT FUND</u>					
94101 New School Construction Project Fund	\$ -	\$ 2,966,348	\$ 56,329,735	\$ 52,829,735	\$ (3,500,000)
<u>GENERAL CAPITAL PROJECTS FUND</u>					
94319 Economic Development - Land Acquisition/Infrastructure	\$ -	\$ 122,675	\$ -	\$ -	\$ -
94325 VDOT Road Projects	25,000	-	25,000	25,000	-
94360 CDBG - Chestnut Road Rehab Project	500,000	93,076	650,000	699,767	49,767
94361 CDBG - Township Road Rehab Project	-	50,000	-	733,810	733,810
94363 Herman Road Lake Gaston Day Use Area Development	-	-	-	899,400	899,400
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 525,000	\$ 265,751	\$ 675,000	\$ 2,357,977	\$ 1,682,977
<u>NEW SCHOOL CONSTRUCTION/RENOVATION DEBT SERVICE FUND</u>					
94101 Debt Service	\$ 2,297,760	\$ -	\$ 2,472,068	\$ 3,172,225	\$ 700,157
<u>SCHOOL DEBT SERVICE FUND</u>					
67100 Debt Service	\$ 300,064	\$ 239,526	\$ 237,726	\$ 235,926	\$ (1,800)
<u>BRUNSWICK AIRPORT FUND</u>					
44100 Airport	\$ 28,969	\$ 33,901	\$ 28,738	\$ 28,738	\$ -
GRAND TOTAL - ALL FUNDS	\$ 59,575,450	\$ 62,571,430	\$ 125,647,323	\$ 125,633,922	\$ (13,401)
LESS INTERFUND TRANSFERS	\$ 9,589,351	\$ 9,637,536	\$ 9,655,987	\$ 10,131,086	\$ 475,099
TOTAL EXPENDITURES	\$ 49,986,099	\$ 52,933,894	\$ 115,991,336	\$ 115,502,836	\$ (488,500)

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2024	
	June 30, 2022		June 30, 2023		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2023
	Estimated	Expenditure	Estimated	Expenditure		
FUND BALANCES - JUNE 30						
General	\$ 12,250,000	\$ 17,888,088	\$ 16,382,588	\$ 14,534,799	\$	(1,847,789)
Litter Control Grant	-	453	450	450	-	-
DMV Fund	-	-	-	-	-	-
Virginia Public Assistance	-	-	-	-	-	-
Comprehensive Services Act	-	-	-	-	-	-
School	500	500	500	500	-	-
Law Library	20,000	24,824	20,000	24,000	4,000	4,000
Drug Task Force	95,000	66,575	65,000	65,000	-	-
Courthouse Maintenance	50,000	64,133	60,000	64,000	4,000	4,000
Electronic Summons	50,000	99,967	90,000	99,000	9,000	9,000
School Cafeteria	400,000	585,652	500,000	585,000	85,000	85,000
School Capital Projects	-	-	-	-	-	-
New School Construction Debt Service	-	2,352,887	2,200,000	1,476,650	(723,350)	(723,350)
School Construction Debt Service	-	-	-	-	-	-
New School Construction Project	-	53,363,386	-	-	-	-
General Capital Projects	-	-	-	-	-	-
School Debt Service	-	-	-	-	-	-
Brunswick Airport	-	-	-	-	-	-
TOTAL FUND BALANCES - JUNE 30	\$ 12,865,500	\$ 74,446,465	\$ 19,318,538	\$ 16,849,399	\$	(2,469,139)
REQUIREMENTS	\$ 62,851,599	\$ 127,380,359	\$ 135,309,874	\$ 132,352,235	\$	(2,957,639)