

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2016



BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

BOARD OF SUPERVISORS

Barbara Jarrett Drummond	Chairperson
Bernard L. Jones, Sr.	Vice-Chairperson
John Cataldo	Member
Welton Tyler	Member
Denise C. Williams	Member

COUNTY ADMINISTRATOR

Charlette T. Woolridge, Ph.D.

DIRECTOR OF FINANCE

Keli H. Reekes

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ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL TAXATION AND LOCAL TAX RATES

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2014</u>	<u>Estimated 2015</u>
Real Estate	\$ 1,287,319,400	\$ 1,288,000,000
Mobile Homes	8,549,170	8,300,000
Personal Property	101,793,535	98,500,000
Machinery and Tools	16,948,150	14,500,000
Merchants Capital	14,206,800	14,200,000
Public Service Corporations	84,983,256	290,000,000
Total Assessed Values	<u>\$ 1,513,800,311</u>	<u>\$ 1,713,500,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2014</u>	<u>2015</u>
Real Estate	\$ 0.47	\$ 0.47
Mobile Homes	0.47	0.47
Personal Property	3.60	3.60
Special Classification of Personal Property for Fire & EMS Volunteers	2.40	2.15
Machinery and Tools	3.40	3.40
Merchants Capital	1.20	1.20

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, 2015. 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 FY16 Brunswick County Consolidated Budget was adopted on June 17, 2015.

In recent years, Brunswick County has experienced reductions in state and federal aid, such as funding relative to the public school system, Department of Social Services, and other programs, and this funding has yet to be restored. Largely influencing the FY16 budget are anticipated revenues in the amount of approximately \$1,100,000 relative to the Dominion Virginia Power project. Other aspects of Brunswick County's financial operations affecting the FY16 budget include the set up of the new Department of Emergency Services, the addition of principal to the debt service for the Dominion Power – Water/Wastewater Infrastructure Project, the retirement of Subsidized Local School Bond debt, 2% salary increases for all full-time employees effective September 1, 2015, and increases in health insurance premiums.

The General Fund provides for deficit spending in the amount of \$1,855,409 and is balanced by the use of the General Fund balance reserves. Of the total deficit, \$2,523 is used to balance the General Capital Projects Fund. It is important to note that at the beginning of FY16, the General Capital Projects Fund reserves are essentially depleted.

The FY16 Consolidated Budget includes a \$4,666,068 General Fund contribution to the School Operating Budget, which includes \$76,000 for one school bus, the local match of a 2% salary increase effective September 1, 2015 for all employees, and the final reduction of funding per an agreement between the Brunswick County School Board and the Board of Supervisors to reimburse overspending local funds in FY12. Additional local funding for schools includes \$306,879 for the School Debt Service Fund and \$322,023 for the School Construction Debt Service Fund.

A copy of the detailed statement of contemplated expenditures is available upon request in the Brunswick County Finance Department.

Please do not hesitate to contact the Finance Director with any questions at (434) 848-6896.

BALANCE SHEET
GOVERNMENTAL FUNDS
AT JUNE 30, 2014

Statement of Net Position
June 30, 2014

	Primary Government		
	Governmental Activities	School Board	Component Units IDA
ASSETS			
Cash and cash equivalents	\$ 10,168,723	\$ 1,139,813	\$ 4,046,628
Receivables (net of allowance for uncollectibles):			
Taxes receivable	458,779	-	-
Accounts receivable	162,631	31,492	69,597
Due from component units	500,000	-	-
Due from other governmental units	2,069,557	1,137,676	30,240
Inventories	2,377	-	-
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	2,260,620	-	225,178
Investments (in custody of others)	1,441,780	-	-
Other assets:			
Land and improvements held for sale	-	-	2,735,340
Investment in industrial assets	-	-	7,301,646
Leases receivable	-	-	650,999
Capital assets (net of accumulated depreciation):			
Land	726,874	25,822	39,142
Buildings and improvements	14,144,806	6,245,701	126,189
Machinery, equipment, and vehicles	1,242,008	857,250	-
Intangibles	181,166	-	-
Construction in progress	251,926	-	-
Total assets	\$ 33,611,247	\$ 9,437,754	\$ 15,224,959
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	\$ 42,670	\$ -	\$ -
LIABILITIES			
Accounts payable	\$ 337,636	\$ 95,410	\$ 10,956
Accrued liabilities	-	1,929,447	-
Contracts payable	37,223	-	-
Retainage payable	61,370	-	151,426
Escrow accounts	-	-	31,407
Accrued interest payable	712,955	-	-
Due to primary government	-	-	500,000
Long-term liabilities:			
Due within one year	1,309,422	57,456	237,724
Due in more than one year	18,041,987	828,484	813,066
Total liabilities	\$ 20,500,593	\$ 2,910,797	\$ 1,744,579
DEFERRED INFLOWS OF RESOURCES			
Deferred gain on sale-leaseback	\$ -	\$ -	\$ 89,931
NET POSITION			
Net investment in capital assets	\$ 4,538,692	\$ 7,128,773	\$ 6,416,187
Restricted:			
Anti-litter	241	-	-
Law library	22,598	-	-
Drug enforcement	137,696	-	-
Courthouse maintenance	62,244	-	-
Courthouse security	282,720	-	-
CSA administration	22,235	-	-
Unrestricted (deficit)	8,086,898	(601,816)	6,974,262
Total net position	\$ 13,153,324	\$ 6,526,957	\$ 13,390,449

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2015

6/19/2015
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2015

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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
100-0108	Warrants Payable - Schools/PR					
100-0109	Bad Check Holding Account	3,493.45	2,950.20	100.00	50.00-	3,000.20
100-0111	Cash in Banks - Bank of America	54,773.53	45,217.20			45,217.20
100-0112	Cash in Bank - SunTrust (CH Renov	504,708.42	393,769.75			393,769.75
100-0113	Cash in Banks - US Bank-Rt.58 Inf	1,755,911.85	700,749.08			700,749.08
100-0114	Cash in Banks - Cit Bank & Trust	1,011,851.01	1,015,210.76	1,413,042.08		2,428,252.84
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck	2,597,198.76	2,607,182.54		2,607,182.54-	
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	3,840,257.46	6,243,002.20	5,666,840.90	3,095,332.62-	8,814,510.48
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	1,435.56	2,084.50		6.95-	2,077.55
100-0126	Investments-1st Citizens-LL					
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,558.92	3,562.05	.36		3,562.41
100-0129	Investments - CITIZENS BK & TRUST	3,378,350.00	3,412,320.47		1,412,320.47-	2,000,000.00
100-0130	Investments - BENCHMARK BANK					
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - CITIZENS COMM BK	469,333.47	471,881.17	260.57		472,141.74
100-0135	Investments - FCB-SWELFARE					
	ASSETS	13,622,372.43	14,899,429.92	7,080,243.91	7,114,892.58-	14,864,781.25
	TOTAL ASSETS	13,622,372.43	14,899,429.92	7,080,243.91	7,114,892.58-	14,864,781.25
LIABILITIES						
200-0001	ACCRUED NET WAGES					
LIABILITIES						
	TOTAL LIABILITIES					
FUND EQUITY						
300-0001	*999 FUND*					
300-0100	General Fund	10,224,760.95-	12,739,609.95-	1,298,762.80	1,212,444.83-	12,653,291.98-
300-0103	Anti-Litter Fund	2,599.09-	2,710.95-			2,710.95-
300-0104	DMV Select Fund/COR-TREAS	13,730.38-	15,356.38-	1,535.37	2,084.46-	15,905.47-
300-0105	Social Services Fund	128,041.99	39,910.81	209,641.59	225,505.91-	24,046.49
300-0106	Emergency Management Fund		11,146.84	39,311.04		50,457.88
300-0202	Comprehensive Services Act Fund	2,839.23-	37,888.94-	59,239.80	37,591.38-	16,240.52-
300-0205	School Fund	858,711.99-	201,782.23	1,770,902.85	1,975,912.51-	3,227.43-

6/19/2015
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2015

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0211	Law Library Fund	22,575.54-	22,767.73-		161.40-	22,929.13-
300-0213	Drug Task Force Fund	137,867.87-	159,131.75-	13,644.55	2,661.10-	148,148.30-
300-0214	Courthouse Maintenance Fund	62,400.97-	85,692.22-	95.00	3,639.73-	89,236.95-
300-0215	Courthouse Security Fund	288,648.78-	325,997.43-	28,503.65	19,210.47-	316,704.25-
300-0216	Home Incarceration Prg Fund					
300-0217	Electronic Summons System Fund		12,390.50-		7,823.55-	20,214.05-
300-0251	School Cafeteria Fund - BSBS	281,100.66-	254,300.87-	96,135.45	101,839.63-	260,005.05-
300-0252	School Cafeteria Fund - RJHS					
300-0253	School Cafeteria Fund - MPES					
300-0254	School Cafeteria Fund - ROES/SES					
300-0255	School Cafeteria Fund - SES					
300-0256	School Cafeteria Fund - TES					
300-0257	SUMMER SCHOOL CAFETERIA FUND					
300-0301	School Capital Projects Fund					
300-0302	Sch QZAB/QSCB CP Fund					
300-0304	CP Fund - SCH CONST DEBT SERVICE	928,820.47-	403,174.58-			403,174.58-
300-0312	Historic CH Renovations Fund	504,708.42-	393,769.75-			393,769.75-
300-0313	Rt. 58 Water/Wastewater Proj Fund	1,755,911.85-	700,749.08-			700,749.08-
300-0350	Consolidated Gen CP Fund	5,881.58	45,056.26	75,000.00		120,056.26
300-0402	School Debt Service Fund		2,309.03-	32,512.50		30,203.47
300-0504	Airport Fund	4,489.69	13,069.22	2,634.11	150.00-	15,553.33
300-0733	Special Welfare Fund	773.72-	2,409.22-	710.00	700.00-	2,399.22-
300-0734	Undistributed Local Sales Tax Fun	1,377,106.39		530,105.95	530,105.95-	
300-0735	Escrow Deposit Fund	22,754.50-	26,146.75-			26,146.75-
300-0736	Drug Forfeiture Escrow Fund					
	FUND EQUITY	13,592,684.77-	14,873,439.77-	4,158,734.66	4,119,830.92-	14,834,536.03-
	TOTAL PRIOR YR FUND BALANCE	13,592,684.77-	14,873,439.77-	4,158,734.66	4,119,830.92-	14,834,536.03-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		14,873,439.77-	4,158,734.66	4,119,830.92-	14,834,536.03-
400-0000	*OTHER ACCOUNTS*					
400-0101	Treasurer's Deferred Acct-Maitlan	279.92-	279.92-			279.92-
400-0102	Cash (Short) Over	932.07-	932.07-			932.07-
400-0105	Overpayments	1,746.17-	2,040.27-		354.40-	2,394.67-
400-0110	Prepaid Taxes - RE 2014	21,193.04-	22,007.46-		3,753.69-	25,761.15-
400-0111	Prepaid Taxes - PP 2014	5,536.46-	669.36-		100.00-	769.36-
400-0115	Atty Fees - Delinquent RE					
400-0116	CVA - Sales Tax Payable					
400-0120	CVA - Current Debit Account					
400-0121	CVA - Unclaimed Property					
400-0122	CVA - Current Credit Account					
400-0123	CVA - Building Surcharge Account		61.07-		46.98-	108.05-
	OTHER ACCOUNTS	29,687.66-	25,990.15-		4,255.07-	30,245.22-
		29,687.66-	25,990.15-		4,255.07-	30,245.22-

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015		Estimated	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Realized	Estimated	Income		
GENERAL FUND:						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 5,800,000	\$ 5,892,683	\$ 5,830,000	\$ 5,850,000	\$	20,000
110102 Delinquent Taxes	70,000	110,651	70,000	70,000		-
110201 Current Taxes--Public Service Corporations	280,000	300,527	290,000	1,350,000		1,060,000
110301 Current Taxes--Personal Property	2,080,000	2,134,770	2,100,000	2,090,000		(10,000)
110302 Delinquent Taxes	29,000	40,744	29,000	29,000		-
110303 Current Taxes--Mobile Homes	35,000	37,471	36,000	36,000		-
110304 Delinquent Taxes	1,000	1,204	1,000	1,000		-
110402 Current Taxes--Machinery and Tools	455,000	466,603	450,000	480,000		30,000
110501 Current Taxes--Merchant's Capital	165,000	170,065	165,000	165,000		-
110601 Penalties	90,000	116,509	90,000	90,000		-
110602 Interest on Taxes	45,000	67,117	45,000	45,000		-
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 655,000	\$ 3,277,894	\$ 700,000	\$ 725,000	\$	25,000
120201 Consumer Utility Taxes	255,000	255,433	255,000	255,000		-
120301 Utility Consumption Taxes	45,000	46,976	45,000	45,000		-
120401 Utility Franchise Tax	25,000	31,456	30,000	30,000		-
120501 Motor Vehicle Licenses	340,000	331,336	340,000	335,000		(5,000)
120601 Bank Stock Taxes	18,000	14,988	15,000	15,000		-
120701 Recordation Tax on Deeds/Wills	65,000	57,414	65,000	55,000		(10,000)
120801 Transient Lodging	15,000	17,531	15,000	15,000		-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 25,000	\$ 23,635	\$ 24,000	\$ 24,000	\$	-
130305 Transfer Fees	600	646	600	600		-
130308 Building and Related Permits	50,000	57,278	40,000	40,000		-
130309 Zoning Permits	6,000	7,405	6,000	6,000		-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 750,000	\$ 908,216	\$ 750,000	\$ 750,000	\$	-
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 50,000	\$ 50,022	\$ 35,000	\$ 25,000	\$	(10,000)
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	5,000	6,888	5,000	6,000		1,000
160201 Commonwealth's Attorney Fees	1,500	2,644	2,500	2,500		-
160602 Charges for Animal Control	100	1,097	250	250		-
160802 Recycling Revenues	40,000	50,789	40,000	40,000		-
160805 Waste Container Charge	110,000	91,670	95,000	90,000		(5,000)
160806 Landfill Fees	200,000	243,605	200,000	200,000		-
161601 Sale of Maps and Ordinances	2,000	1,906	2,000	2,000		-
161999 OTB Fees	25,000	12,598	20,000	-		(20,000)
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ -	\$ 2,621	\$ -	\$ 2,000	\$	2,000
180309 Miscellaneous	5,000	153,655	5,000	5,000		-
189906 Administration Fee	15,000	49,618	15,000	25,000		10,000
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	2,000	2,713	2,000	2,000		-
190204 Recovered Costs - Sheriff Security - Contractual	-	16,775	49,000	50,000		1,000
190204 Recovered Costs - BWMF	135,000	148,692	135,000	140,000		5,000
190204 Recovered Costs - School (SRO)	96,435	96,435	96,345	96,345		-
Total Revenue from Local Sources	\$ 12,010,235	\$ 15,323,870	\$ 12,117,295	\$ 13,211,295	\$	1,094,000

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended		Year Ending	Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015	Estimated	Increase (Decrease)
	Estimated	Realized	Estimated		
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 45,390	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	15,000	14,703	20,000	20,000	-
220108 Rolling Stock Tax	8,500	4,996	5,000	5,000	-
220110 Auto Rental Tax	-	2,967	-	-	-
220111 Recordation Tax	22,000	22,566	30,000	25,000	(5,000)
220112 Cost Allocation Plan	35,000	43,545	40,000	40,000	-
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	430,000	421,173	428,000	425,000	(3,000)
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 320,000	\$ 327,037	\$ 320,000	\$ 338,700	\$ 18,700
230201 Sheriff	990,000	990,815	990,000	973,000	(17,000)
230301 Commissioner of the Revenue	88,000	90,906	88,000	92,000	4,000
230401 Treasurer	80,000	82,342	80,000	82,000	2,000
230601 Registrar/Electoral Board	36,000	34,525	36,000	34,500	(1,500)
230701 Clerk of the Circuit Court	202,000	209,255	202,000	205,000	3,000
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 16,000	\$ 15,418	14,000	\$ 15,000	\$ 1,000
240403 Wireless E911	75,000	113,975	75,000	100,000	25,000
240412 Fire Program Funds	48,000	90,173	44,000	44,000	-
240415 Assistance for Adult Confinement	-	-	-	-	-
240419 Victim's Assistance Grant	55,000	56,597	55,000	56,700	1,700
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	-	3,626	-	1,875	1,875
Total Revenue from the Commonwealth	\$ 3,811,235	\$ 3,930,745	\$ 3,817,735	\$ 3,848,510	\$ 30,775
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ -	\$ 44,365	\$ 1,214	\$ 1,214	\$ -
TOTAL - GENERAL FUND	\$ 15,821,470	\$ 19,298,980	\$ 15,936,244	\$ 17,061,019	\$ 1,124,775
<u>LITTER CONTROL GRANT FUND</u>					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 8,386	\$ 7,398	\$ 7,398	\$ 7,398	\$ -
TOTAL - LITTER CONTROL GRANT FUND	\$ 8,386	\$ 7,398	\$ 7,398	\$ 7,398	\$ -
<u>DMV FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 19,500	\$ 24,541	\$ 19,500	\$ 19,500	\$ -
TOTAL - DMV FUND	\$ 19,500	\$ 24,541	\$ 19,500	\$ 19,500	\$ -
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 1,740	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 608,123	\$ 541,065	\$ 608,123	\$ 536,017	\$ (72,106)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended		Year Ending June 30, 2015 Estimated Income	Year Ending June 30, 2016	
	June 30, 2014			Estimated Income	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Realized			
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 891,389	\$ 1,022,906	\$ 891,389	\$ 1,043,878	\$ 152,489
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 368,368	\$ 327,945	\$ 368,368	\$ 371,816	\$ 3,448
TOTAL - VIRGINIA	\$ 1,867,880	\$ 1,893,656	\$ 1,867,880	\$ 1,951,711	\$ 83,831
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160101 Ambulance Billing Services	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ -	\$ -	\$ 275,265	\$ 275,265
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ -	\$ -	\$ -	\$ 535,265	\$ 535,265
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 4,000	\$ 4,900	\$ 1,000	\$ 300	\$ (700)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 617,560	\$ 424,980	\$ 620,560	\$ 619,440	\$ (1,120)
240499 Family Preservation Assistance	1,550	1,255	1,550	1,710	160
Total Revenue from the Commonwealth	\$ 619,110	\$ 426,235	\$ 622,110	\$ 621,150	\$ (960)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 12,200	\$ 9,911	\$ 12,200	\$ 13,500	\$ 1,300
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 166,848	\$ 253,050	\$ 253,050	\$ -
TOTAL - COMPREHENSIVE SERVICES ACT FUND	\$ 888,360	\$ 607,894	\$ 888,360	\$ 888,000	\$ (360)
<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	\$ -	\$ 200	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 194,000	\$ 208,354	\$ 282,000	\$ 187,000	\$ (95,000)
189999 E-Rate	-	226,505	-	-	-
Total Revenue from Local Sources	\$ 194,000	\$ 435,059	\$ 282,000	\$ 187,000	\$ (95,000)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended		Year Ending	Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015	Estimated	Increase (Decrease)
	Estimated	Realized	Estimated		
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,922,919	\$ 13,918,448	\$ 13,594,012	\$ 13,226,248	\$ (367,764)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 1,723,084	\$ 1,576,090	\$ 1,480,217	\$ 1,904,335	\$ 424,118
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,451,656	\$ 4,290,444	\$ 4,568,632	\$ 4,666,068	\$ 97,436
410501 Transfer from Schools Capital Fund	-	-	-	-	-
TOTAL - SCHOOL FUND	\$ 20,291,659	\$ 20,220,041	\$ 19,924,861	\$ 19,983,651	\$ 58,790
LAW LIBRARY FUND:					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,723	\$ 2,000	\$ 2,000	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,723	\$ 2,000	\$ 2,000	\$ -
DRUG TASK FORCE FUND:					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 140	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 3,759	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ -	\$ 3,899	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 35,000	\$ 12,693	\$ 35,000	\$ 35,000	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ 25,000	\$ 8,119	\$ 25,000	\$ 15,000	\$ (10,000)
TOTAL - DRUG TASK FORCE FUND	\$ 60,000	\$ 24,711	\$ 60,000	\$ 50,000	\$ (10,000)
COURTHOUSE MAINTENANCE FUND:					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 160	\$ -	\$ -	\$ -
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 35,150	\$ 29,000	\$ 29,000	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 29,000	\$ 35,310	\$ 29,000	\$ 29,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended June 30, 2014		Year Ending June 30, 2015	Year Ending June 30, 2016	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2015
<u>COURTHOUSE SECURITY FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160202 Courthouse Security Fees	\$ 150,000	\$ 181,980	\$ 150,000	\$ 180,000	\$ 30,000
TOTAL - COURTHOUSE SECURITY FUND	\$ 150,000	\$ 181,980	\$ 150,000	\$ 180,000	\$ 30,000
<u>SCHOOL CAFETERIA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 211,849	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 1,265	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 213,114	\$ 384,200	\$ 384,200	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 11,558	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 955,454	\$ 820,000	\$ 820,000	\$ -
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,217,640	\$ 1,180,126	\$ 1,217,640	\$ 1,217,640	\$ -
<u>SCHOOL CAPITAL PROJECTS FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
4102 01 Sale of Land, Buildings, Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
4105 01 Transfer from General Fund	-	-	-	-	-
4105 03 Transfer from Gen Cap Proj Fund	76,000	75,992	-	-	-
TOTAL - SCHOOL CAPITAL PROJECTS FUND	\$ 76,000	\$ 75,992	\$ -	\$ -	\$ -
<u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 68	\$ -	\$ -	\$ -
TOTAL - QUALIFIED ZONE ACADEMY BONDS PROJECT	\$ -	\$ 68	\$ -	\$ -	\$ -
<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	\$ 7,500	\$ 27,477	\$ 3,500	\$ 3,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 322,023	\$ 322,023	\$ 322,023	\$ 322,023	\$ -
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 329,523	\$ 349,500	\$ 325,523	\$ 325,523	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended June 30, 2014		Year Ending June 30, 2015	Year Ending June 30, 2016	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2015
<u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ 2,345,000	\$ -	\$ -	\$ -	\$ -
TOTAL - HISTORIC COURTHOUSE RENOVATION PROJECT	\$ 2,345,000	\$ -	\$ -	\$ -	\$ -
<u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 5,175,000	\$ 1,250,000	\$ -	\$ (1,250,000)
TOTAL - WATER/WASTEWATER INFRASTRUCTURE PROJECT	\$ -	\$ 5,175,000	\$ 1,250,000	\$ -	\$ (1,250,000)
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 3,000	\$ 5,603	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
190201 Recovered Costs	-	483	-	-	-
Total Revenue from Local Sources	\$ 3,000	\$ 6,086	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ 434,968	\$ 64,520	\$ 343,000	\$ 343,503	\$ 503
240499 PSAP E911 Grant	-	-	93,190	-	(93,190)
240499 OEMS E911 Grant	-	-	69,668	-	(69,668)
Total Revenue from the Commonwealth	\$ 434,968	\$ 64,520	\$ 505,858	\$ 343,503	\$ (162,355)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ 62,250	\$ 54,197	\$ -	\$ -	\$ -
330199 CDBG - Housing Production Project	459,375	72,592	-	-	-
330199 CDBG - Housing Needs Assessment Planning	-	11,664	-	-	-
330199 National Scenic Byways Grant	621,525	128,699	486,000	457,421	(28,579)
Total Revenue from the Federal Government	\$ 1,143,150	\$ 267,152	\$ 486,000	\$ 457,421	\$ (28,579)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ 453,162	\$ 410,815	\$ 2,523	\$ (408,292)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 1,581,118	\$ 790,920	\$ 1,402,673	\$ 803,447	\$ (599,226)
<u>SCHOOL DEBT SERVICE FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 440,171	\$ 439,195	\$ 434,899	\$ 306,879	\$ (128,020)
410503 Interest Reimbursement - VPSA QZAB	59,367	60,343	60,343	60,278	(65)
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 499,538	\$ 499,538	\$ 495,242	\$ 367,157	\$ (128,085)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015		Estimated	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Realized	Estimated	Income		
<u>LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:</u>						
<u>Revenue from Local Sources:</u>						
<u>1500 Revenue from Use of Money and Property:</u>						
150201 Rental of Airport Facilities	\$ 3,000	\$ 2,400	\$ 3,000	\$ 2,500	\$ (500)	
189999 Sale of Aviation Fuel	16,200	2,431	10,000	10,000	-	
<u>1800 Miscellaneous Revenue:</u>						
180399 Miscellaneous	\$ -	\$ 3,198	\$ -	\$ -	\$ -	
<u>1900 Recovered Costs:</u>						
190201 Shared Costs--Town of Lawrenceville	\$ 15,569	\$ 10,169	\$ 12,296	\$ 12,796	\$ 500	
Total Revenue from Local Sources	\$ 34,769	\$ 18,198	\$ 25,296	\$ 25,296	\$ -	
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240401 Maintenance/Grant Program	\$ -	\$ -	\$ -	\$ 13,400	\$ 13,400	
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 34,490	\$ 15,018	\$ 22,493	\$ 29,093	\$ 6,600	
TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND	\$ 69,259	\$ 33,216	\$ 47,789	\$ 67,789	\$ 20,000	
GRAND TOTAL - ALL FUNDS	\$ 45,256,333	\$ 50,400,594	\$ 43,624,110	\$ 43,489,100	\$ (135,010)	
LESS INTERFUND TRANSFERS	\$ 5,945,758	\$ 6,090,627	\$ 6,380,280	\$ 6,226,717	\$ (428,828)	
TOTAL INCOME	\$ 39,310,575	\$ 44,309,967	\$ 37,243,830	\$ 37,262,383	\$ 293,819	
<u>FUND BALANCES - JULY 1:</u>						
General	\$ 7,300,000	\$ 9,009,540	\$ 7,200,000	\$ 9,200,000	\$ 2,000,000	
Litter Control Grant	-	13	-	-	-	
DMV Fund	10,000	14,731	10,000	10,000	-	
Virginia Public Assistance	-	-	-	-	-	
Comprehensive Services Act	15,000	22,161	15,000	15,000	-	
School	500	500	500	500	-	
Law Library	20,000	21,905	20,000	20,000	-	
Drug Task Force	170,000	138,637	130,000	140,000	10,000	
Courthouse Maintenance	150,000	158,292	150,000	62,000	(88,000)	
Courthouse Security	-	281,199	-	282,000	282,000	
School Cafeteria	168,000	246,456	168,000	168,000	-	
School Capital Projects	-	-	-	-	-	
Qualified Zoning Academy Bonds Project	-	162,456	-	-	-	
School Construction Debt Service	1,100,000	1,960,711	890,000	890,000	-	
Historic Courthouse Renovation Project	-	2,290,070	-	375,000	375,000	
Water/Wastewater Infrastructure Project	-	-	-	1,755,000	1,755,000	
General Capital Projects	588,237	565,542	-	-	-	
School Debt Service	-	-	-	-	-	
Lawrenceville - Brunswick Airport	-	3,925	-	-	-	
TOTAL FUND BALANCES - JULY 1	\$ 9,521,737	\$ 14,876,138	\$ 8,583,500	\$ 12,917,500	\$ 4,334,000	
CASH RESOURCES	\$ 48,832,312	\$ 59,186,105	\$ 45,827,330	\$ 50,179,883	\$ 4,352,554	

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Expenditure	Estimated Expenditure		
GENERAL FUND:					
11010 Board of Supervisors	\$ 169,590	\$ 242,897	\$ 174,895	\$ 170,267	\$ (4,628)
12010 County Administrator	282,746	281,572	283,488	308,926	25,438
12240 Auditor	28,500	28,500	29,500	29,500	-
12310 Commissioner of the Revenue	234,487	230,954	234,332	235,707	1,375
12410 Treasurer	257,143	255,429	256,761	258,730	1,969
12430 Finance	251,508	250,754	259,411	261,367	1,956
12510 Information Technology	-	-	30,000	37,575	7,575
13100 Electoral Board	34,578	29,333	34,578	34,578	-
13200 Registrar	91,135	84,308	86,684	87,603	919
21100 Circuit Court	31,191	32,168	32,641	33,534	893
21300 Magistrates	1,650	711	1,650	1,650	-
21500 General District/Juvenile/DR Courts	13,955	14,227	13,955	33,955	20,000
21600 Clerk of the Circuit Court	312,449	317,043	309,001	313,227	4,226
21800 Sheriff - Courthouse Security	321,608	315,852	323,484	210,393	(113,091)
21910 Victim/Witness Assistance Program	71,387	70,994	71,326	74,827	3,501
22000 Commonwealth's Attorney	465,614	464,542	465,418	492,964	27,546
30100 Line of Duty	21,510	21,510	21,625	24,144	2,519
31200 Sheriff - Law Enf & Traffic Control	1,692,777	2,001,937	1,930,812	2,115,291	184,479
31400 Sheriff - E911 Communications	612,173	609,363	618,409	620,464	2,055
31700 School Resource Officer	103,351	102,939	103,198	101,503	(1,695)
32400 Fire and Rescue Services	451,602	532,872	448,676	509,757	61,081
32450 Med Flight Program	770	770	770	770	-
32500 Forestry Service	22,603	22,603	22,603	22,603	-
33200 Meherrin River Regional Jail	2,239,810	2,244,379	2,620,565	2,579,220	(41,345)
33300 Probation Office	51,410	73,385	51,410	51,410	-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-
34100 Building Inspection	119,598	121,727	126,397	124,884	(1,513)
35100 Animal Control	135,889	132,249	133,075	134,135	1,060
35300 Medical Examiner	270	100	270	270	-
35500 Emergency Management Coordinator	8,457	15,910	8,467	-	(8,467)
41500 Road Projects	25,000	50,000	25,000	25,000	-
42400 Solid Waste Disposal	738,760	771,324	737,793	1,081,701	343,908
42500 Lake Gaston Weed Control Council	50,000	50,000	75,000	90,000	15,000
42600 Sheriff-Inmate Labor	37,269	31,982	37,269	37,124	(145)
43100 Maintenance Administration	165,880	144,579	163,808	169,735	5,927
43200 Maintenance - Buildings & Grounds	321,047	258,643	321,047	338,201	17,154
51100 Health	94,178	94,178	94,178	104,978	10,800
52000 Mental Health	43,488	43,448	43,488	73,872	30,384
53501 Lake Country Area Agency on Aging	2,500	2,500	2,500	2,500	-
53502 Southside Senior Citizens Center	3,848	3,848	3,848	3,848	-
68000 Southside VA Community College	3,676	3,676	3,676	3,676	-
68500 Improvement Association	38,475	38,475	38,475	58,475	20,000
68700 Saint Paul's College	1,000	1,000	-	-	-
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505	-
71700 Brunswick Water Safety	3,500	6,738	3,500	3,500	-
72501 Fort Christanna	-	-	-	5,000	5,000
72601 Historical Society/Museum	900	900	900	900	-
72651 Chamber of Commerce	3,159	3,159	3,159	3,159	-
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000	-
72653 Brunswick County/Lake Gaston Tourism	19,102	19,102	19,102	19,102	-
73200 Meherrin Regional Library	184,838	184,481	184,838	187,892	3,054
81100 Planning/Zoning	184,468	166,216	184,256	248,663	64,407
81602 Industrial Development Authority	73,872	73,872	73,872	223,872	150,000
81603 Southside Planning District Commission	24,393	23,793	23,715	23,793	78
81605 Roanoke River Regional Business Park	5,000	5,000	5,000	5,000	-
81606 Brunswick Literacy Council, Inc	3,501	3,501	3,501	3,501	-
81607 Mecklenburg Brunswick Regional Airport	5,000	5,000	17,000	17,000	-
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	-
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	-
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	61,748	63,595	65,724	70,218	4,494

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Expenditure	Estimated Expenditure		
92200 State Aid Reduction Cost	-	-	-	-	-
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	356,490	356,489	360,744	360,167	(577)
95106 Debt Service - Historic Courthouse Renovations	196,225	196,225	196,138	196,952	814
95107 Debt Service - Water/Wastewater Infrastructure	-	-	-	406,709	406,709
95108 Debt Service - E911 Equipment	6,313	5,050	-	-	-
Total Expenditures	\$ 10,737,310	\$ 11,161,721	\$ 11,436,851	\$ 12,689,711	\$ 1,252,860
Transfers to Other Funds:					
930105 Transfer to VPA Fund	\$ 368,368	\$ 323,945	\$ 368,368	\$ 371,816	\$ 3,448
930106 Transfer to Department of Emergency Services	-	-	-	275,265	275,265
930202 Transfers to CSA Fund	253,050	166,848	253,050	253,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	34,490	15,018	22,493	29,093	6,600
930205 Transfers to School Fund	4,451,656	4,290,444	4,568,632	4,666,068	97,436
930402 Transfers to School Debt Service Fund	440,171	439,195	434,899	306,879	(128,020)
930350 Transfer to General Capital Projects Fund	-	453,162	410,815	2,523	(408,292)
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	322,023	-
930373 Transfer to Special Welfare	-	4,000	-	-	-
Total Transfers to Other Fund	\$ 5,869,758	\$ 6,014,635	\$ 6,380,280	\$ 6,226,717	\$ (153,563)
TOTAL - GENERAL FUND	\$ 16,607,068	\$ 17,176,356	\$ 17,817,131	\$ 18,916,428	\$ 1,099,297
<u>LITTER CONTROL GRANT FUND:</u>					
42600 Litter Control-Grant Program	\$ 8,386	\$ 7,411	\$ 7,398	\$ 7,398	\$ -
<u>DMV FUND:</u>					
12340 DMV Select	\$ 19,500	\$ 23,193	\$ 19,500	\$ 19,500	\$ -
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
53100 Welfare Administration	\$ 1,547,105	\$ 1,544,105	\$ 1,547,105	\$ 1,608,167	\$ 61,062
53200 Public Assistance	320,775	349,551	320,775	343,544	22,769
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 1,867,880	\$ 1,893,656	\$ 1,867,880	\$ 1,951,711	\$ 83,831
<u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u>					
32300 Brunswick Emergency Medical Services	\$ -	\$ -	\$ -	\$ 422,515	\$ 422,515
32400 Central Lifesaving and Rescue Squad	-	-	-	41,880	41,880
32500 Alberta Volunteer Fire Department	-	-	-	62,369	62,369
35500 Emergency Services Coordinator	-	-	-	8,501	8,501
TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND	\$ -	\$ -	\$ -	\$ 535,265	\$ 535,265
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
53110 Comprehensive Services Act Programs	\$ 888,360	\$ 607,820	\$ 888,360	\$ 888,000	\$ (360)
<u>SCHOOL FUND:</u>					
61100 Instruction	\$ 14,538,752	\$ 14,356,623	\$ 14,079,052	\$ 14,126,037	\$ 46,985
62000 Administration, Attendance and Health	732,985	773,435	724,977	740,025	15,048
63000 Pupil Transportation	1,866,600	1,827,877	1,945,450	1,942,018	(3,432)
64000 Operation and Maintenance Services	2,326,822	2,273,154	2,346,168	2,327,835	(18,333)
65000 School Food Services and Other Non-Instructional Operations	-	1,325	-	-	-
68000 Technology	826,500	987,627	829,214	847,736	18,522
TOTAL - SCHOOL FUND	\$ 20,291,659	\$ 20,220,041	\$ 19,924,861	\$ 19,983,651	\$ 58,790

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Function & Item	Year Ended June 30, 2014		Year Ending June 30, 2015	Year Ending June 30, 2016	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2015
<u>LAW LIBRARY FUND:</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,031	\$ 2,000	\$ 2,000	\$ -
<u>DRUG TASK FORCE FUND:</u>					
31700 Drug Task Force	\$ 60,000	\$ 23,089	\$ 60,000	\$ 50,000	\$ (10,000)
<u>COURTHOUSE MAINTENANCE FUND:</u>					
43200 Courthouse Maintenance	\$ 29,000	\$ 131,198	\$ 29,000	\$ 29,000	\$ -
<u>COURTHOUSE SECURITY FUND:</u>					
21800 Courthouse Security	\$ 129,330	\$ 180,459	\$ 126,067	\$ 229,569	\$ 103,502
<u>SCHOOL CAFETERIA FUND:</u>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,142,958	\$ 1,217,640	\$ 1,217,640	\$ -
<u>SCHOOL CAPITAL PROJECTS FUND:</u>					
92000 School Capital Projects	\$ 76,000	\$ 75,992	\$ -	\$ -	\$ -
<u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u>					
66600 QZAB Capital Projects	\$ -	\$ 162,524	\$ -	\$ -	\$ -
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u>					
95304 Debt Service	\$ 533,146	\$ 476,250	\$ 525,646	\$ 518,146	\$ (7,500)
<u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u>					
94101 Historic Courthouse Renovation	\$ 2,345,000	\$ 1,914,190	\$ -	\$ -	\$ -
<u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u>					
94101 Water/Wastewater Infrastructure Project	\$ -	\$ 3,419,766	\$ 1,250,000	\$ -	\$ (1,250,000)
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
94314 Sheriff's Vehicles/Equipment	\$ 105,922	\$ 175,521	\$ -	\$ -	\$ -
94314 Solid Waste	-	206,555	-	-	-
94317 E911 Communications System Upgrades	-	60,167	162,858	-	(162,858)
94319 IDA Capital Projects	150,000	150,000	150,000	-	(150,000)
94320 Fire & Rescue Service	254,315	251,714	254,315	-	(254,315)
94324 Animal Control	-	28,603	-	-	-
94329 Brunswick Byways Visitors Center	1,056,493	197,135	830,500	803,447	(27,053)
94329 Fort Christanna Preservation	5,000	1,389	5,000	-	(5,000)
94346 Housing Planning Grant	-	11,664	-	-	-
94348 Brunswick Co Housing Production Project	459,375	68,926	-	-	-
94352 Simmons Drive Grant	62,250	47,017	-	-	-
92000 Transfer to School Capital Projects Fund	76,000	75,992	-	-	-
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 2,169,355	\$ 1,274,683	\$ 1,402,673	\$ 803,447	\$ (599,226)
<u>SCHOOL DEBT SERVICE FUND:</u>					
67100 Debt Service	\$ 499,538	\$ 499,538	\$ 495,242	\$ 367,157	\$ (128,085)

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2016	
	June 30, 2014		June 30, 2015		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2015
	Estimated	Expenditure	Estimated Expenditure	Estimated Expenditure		
LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:						
44100 Airport Commission	\$ 69,259	\$ 34,764	\$ 47,789	\$ 67,789	\$ 20,000	
GRAND TOTAL - ALL FUNDS	\$ 46,813,121	\$ 49,264,919	\$ 45,681,187	\$ 45,586,701	\$ (94,486)	
LESS INTERFUND TRANSFERS	\$ 5,945,758	\$ 6,090,627	\$ 6,380,280	\$ 6,226,717	\$ (153,563)	
TOTAL EXPENDITURES	\$ 40,867,363	\$ 43,174,292	\$ 39,300,907	\$ 39,359,984	\$ 59,078	
FUND BALANCES - JUNE 30:						
General	\$ 6,514,402	\$ 11,132,164	\$ 5,343,046	\$ 7,344,591	\$ 2,001,545	
Litter Control Grant	-	-	-	-	-	
DMV Fund	10,000	16,079	10,000	10,000	-	
Virginia Public Assistance	-	-	-	-	-	
Comprehensive Services Act	15,000	22,235	15,000	15,000	-	
School	500	500	500	500	-	
Law Library	20,000	22,597	20,000	20,000	-	
Drug Task Force	170,000	140,259	130,000	140,000	10,000	
Courthouse Maintenance	150,000	62,404	150,000	62,000	(88,000)	
Courthouse Security	20,670	282,720	-	232,431	232,431	
School Cafeteria	168,000	283,624	168,000	168,000	-	
School Capital Projects	-	-	-	-	-	
Qualified Zone Academy Bonds Project	-	-	-	-	-	
School Construction Debt Service	896,377	1,833,961	689,877	697,377	7,500	
Historic Courthouse Renovation Project	-	375,880	-	375,000	375,000	
Water/Wastewater Infrastructure Project	-	1,755,234	-	1,755,000	1,755,000	
General Capital Projects	-	81,779	-	-	-	
School Debt Service	-	-	-	-	-	
Lawrenceville - Brunswick Airport	-	2,377	-	-	-	
TOTAL FUND BALANCES - JUNE 30:	\$ 7,964,949	\$ 16,011,813	\$ 6,526,423	\$ 10,819,899	\$ 4,293,476	
REQUIREMENTS	\$ 48,832,312	\$ 59,186,105	\$ 45,827,330	\$ 50,179,883	\$ 4,352,554	