

COUNTY OF BRUNSWICK, VIRGINIA

CONSOLIDATED BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2014



BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

BOARD OF SUPERVISORS

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

COUNTY ADMINISTRATOR

Charlette T. Woolridge

DIRECTOR OF FINANCE

Keli 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>2012</u>	<u>Estimated 2013</u>
Real Estate	\$ 1,274,836,800	\$ 1,277,000,000
Mobile Homes	8,663,990	8,000,000
Personal Property	99,100,750	98,000,000
Machinery and Tools	14,557,930	13,800,000
Merchants Capital	14,334,730	13,900,000
Public Service Corporations	60,752,103	59,500,000
Total Assessed Values	<u>\$ 1,472,246,303</u>	<u>\$ 1,470,200,000</u>

TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2012</u>	<u>2013</u>
Real Estate	\$ 0.47	\$ 0.47
Mobile Homes	0.47	0.47
Personal Property	3.60	3.60
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, 2013. 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 FY14 Brunswick County Consolidated Budget was adopted on June 19, 2013. The budget includes a 3% salary increase, effective August 1, 2013, for all full-time employees of internal county departments, Constitutional Officers, and Social Services.

As in recent years, Brunswick County continues to experience reductions in state and federal aid, as well as a decline in local revenue. Specifically, landfill host fee revenues have steadily decreased over time. Brunswick County received over \$2.2 million in host fee revenues in 2005. For the fiscal year beginning July 1, 2013, Brunswick County included only \$200,000 in host fee revenues in its budget.

Other aspects of Brunswick County's financial operations influencing the FY14 budget include an increase in the employer-paid health insurance premiums, new paid positions for volunteer rescue services, the addition of debt service for the Meherrin River Regional Jail, and an increase in the local contribution to the Lake Gaston Weed Control Council.

The General Fund provides for deficit spending in the amount of \$764,928 and is balanced by the use of the General Fund balance reserves.

The General Capital Projects Fund provides for deficit spending in the amount of \$588,237 and is balanced by the use of the General Capital Projects Fund balance reserves. It is important to note that the General Capital Projects Fund reserves are essentially depleted with this budget cycle.

The FY14 Consolidated Budget provides for a \$4,451,656 General Fund contribution to the School Operating Budget, which includes the local match of a 2% salary increase for all Standards of Quality (SOQ) funded personnel and a 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: \$440,171 for the School Debt Service Fund, \$322,023 for the School Construction Debt Service Fund, and \$76,000 for the School Capital Projects 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, 2012

Statement of Net Assets
June 30, 2012

	Primary Government		
	Governmental Activities	School Board	Component Units IDA
ASSETS			
Cash and cash equivalents	\$ 13,307,020	\$ 1,121,795	\$ 2,627,022
Receivables (net of allowance for uncollectibles):			
Taxes receivable	364,533	-	-
Accounts receivable	258,282	21,649	69,597
Due from component units	500,000	-	-
Due from other governmental units	1,016,785	1,220,665	287,053
Inventories	2,231	-	-
Prepaid expenses	-	-	8,690
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	-	-	225,178
Investments (in custody of others)	1,106,527	-	-
Other assets:			
Unamortized bond issue costs	35,722	-	-
Land and improvements held for sale	-	-	3,286,499
Investment in industrial assets	-	-	2,857,523
Leases receivable	-	-	767,339
Notes receivable	-	-	2,506
Escrow accounts	-	-	16,170
Capital assets (net of accumulated depreciation):			
Land	717,374	25,822	92,242
Buildings and improvements	11,813,976	5,616,302	662,361
Machinery, equipment, and vehicles	1,089,244	1,256,766	6,492
Intangibles	199,282	-	-
Construction in progress	220,829	-	-
Total assets	\$ 30,631,805	\$ 9,262,999	\$ 10,908,672
LIABILITIES			
Accounts payable	\$ 545,117	\$ 219,944	\$ 87,223
Accrued liabilities	(765)	1,930,791	455
Contracts payable	228,358	-	-
Retainage payable	3,187	-	-
Accrued interest payable	537,400	-	-
Due to primary government	-	-	500,000
Unearned revenue	-	-	92,931
Long-term liabilities:			
Due within one year	915,657	55,402	219,762
Due in more than one year	11,947,673	692,000	1,279,351
Total liabilities	\$ 14,176,627	\$ 2,898,137	\$ 2,179,722
NET ASSETS			
Invested in capital assets, net of related debt	\$ 5,016,320	\$ 6,898,890	\$ 311,263
Restricted for:			
Anti-litter	253	-	-
Law library	21,271	-	-
Drug enforcement	183,964	-	-
Courthouse maintenance	157,255	-	-
Courthouse security	226,833	-	-
CSA administration	20,644	-	-
Unrestricted (deficit)	10,828,638	(534,028)	8,417,687
Total net assets	\$ 16,455,178	\$ 6,364,862	\$ 8,728,950

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

TREASURER'S TRIAL BALANCE

AT MAY 31, 2013

7/08/2013
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2013

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Exhibit 2

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	3,805.53	2,851.04	3,235.18	3,514.90-	2,571.32
100-0111	Cash in Banks - Bank of America	1,499.92	46,540.60			46,540.60
100-0112	Cash in Bank - SunTrust (CH Renov		2,748,338.96	601.70		2,748,940.66
100-0114	Cash in Banks - Cit Bank & Trust		1,606,669.15	477.60		1,607,146.75
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck	5,239,138.11	4,079,632.94	1,934.72		4,081,567.66
100-0118	Cash in Banks - US Bank SNAP Prin	1,513,603.15	164,472.60			164,472.60
100-0119	Cash in Banks - US Bank SNAP Int	2,515.81	3,422.06	25.41		3,447.47
100-0120	Cash in Banks - FCB-Special Welfa					
100-0121	Cash in Banks - First Citizens Ba	390,139.93	1,364,381.84	2,851,360.31	3,000,604.67-	1,215,137.48
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	1,821.90	4,056.80	432.80		4,489.60
100-0126	Investments-1st Citizens-LL					
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,549.35	3,554.59	.36		3,554.95
100-0129	Investments - CITIZENS BK & TRUST	4,880,042.53	3,344,900.99			3,344,900.99
100-0130	Investments - BENCHMARK BANK	1,987,480.51	1,871.31			1,871.31
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - CITIZENS COMM BK	456,892.27	1,964,611.60	1,084.86		1,965,696.46
100-0135	Investments - FCB-SWELFARE					
	ASSETS	14,481,989.01	15,336,804.48	2,859,152.94	3,004,119.57-	15,191,837.85
	TOTAL ASSETS	14,481,989.01	15,336,804.48	2,859,152.94	3,004,119.57-	15,191,837.85
LIABILITIES						
200-0001	ACCRUED NET WAGES					
	LIABILITIES					
	TOTAL LIABILITIES					
FUND EQUITY						
300-0001	*999 FUND*					
300-0100	General Fund	8,658,680.42-	9,561,318.39-	816,828.38	684,149.00-	9,428,639.01-
300-0103	Anti-Litter Fund	3,730.17-	3,783.92-			3,783.92-
300-0104	DMV Select Fund/COR-TREAS	9,902.12-	11,628.78-	1,537.68	2,358.01-	12,449.11-
300-0105	Social Services Fund	123,752.54		177,728.06	177,728.06-	
300-0202	Comprehensive Services Act Fund	6,472.42	52,052.57-	44,914.06	45,031.86-	52,170.37-
300-0205	School Fund	901,388.13-	17,007.00-	1,886,488.00	1,869,981.00-	500.00-
300-0211	Law Library Fund	21,178.61-	21,582.55-		133.00-	21,715.55-
300-0213	Drug Task Force Fund	184,077.72-	139,977.91-	4,119.17	696.50-	136,555.24-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0214	Courthouse Maintenance Fund	160,715.97-	156,707.88-		3,204.52-	159,912.40-
300-0215	Courthouse Security Fund	215,771.33-	273,454.56-	13,530.71	16,164.55-	276,088.40-
300-0216	Home Incarceration Prg Fund	36,905.00-	36,439.50-			36,439.50-
300-0251	School Cafeteria Fund - BSHS	220,407.18-	161,524.07-	104,813.47	213,864.78-	270,575.38-
300-0252	School Cafeteria Fund - RJHS					
300-0253	School Cafeteria Fund - MPES					
300-0254	School Cafeteria Fund - ROES/SES					
300-0255	School Cafeteria Fund - SES					
300-0256	School Cafeteria Fund - TES					
300-0257	SUMMER SCHOOL CAFETERIA FUND					
300-0301	School Capital Projects Fund		27,668.49-	3,226.25		24,442.24-
300-0302	Sch QZAB/QSCB CP Fund	1,516,118.96-	167,894.66-		25.41-	167,920.07-
300-0304	CP Fund - SCH CONST DEBT SERVICE	1,341,765.95-	1,123,143.18-			1,123,143.18-
300-0312	Historic CH Renovations Fund		2,748,338.96-		601.70-	2,748,940.66-
300-0350	Consolidated Gen CP Fund	1,421,899.88-	823,641.31-	74,184.70	6,422.67-	755,879.28-
300-0402	School Debt Service Fund			32,512.50		32,512.50
300-0504	Airport Fund	15,120.75	34,803.51	8,751.37	432.80-	43,122.08
300-0733	Special Welfare Fund	4,656.31-	4,843.56-	602.27		4,241.29-
300-0734	Undistributed Local Sales Tax Fun	118,380.51		59,493.03	59,493.03-	
300-0735	Escrow Deposit Fund	22,754.50-	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund					
	FUND EQUITY	14,456,226.03-	15,318,958.28-	3,228,729.65	3,080,286.89-	15,170,515.52-
	TOTAL PRIOR YR FUND BALANCE	14,456,226.03-	15,318,958.28-	3,228,729.65	3,080,286.89-	15,170,515.52-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		15,318,958.28-	3,228,729.65	3,080,286.89-	15,170,515.52-
400-0000	*OTHER ACCOUNTS*					
400-0101	Treasurer's Deferred Acct-Maitian	279.92-	279.92-			279.92-
400-0102	Cash (Short) Over	837.38-	881.07-			881.07-
400-0105	Overpayments		2,735.81-	1,412.99	1,412.99-	2,735.81-
400-0110	Prepaid Taxes - RE 2012	23,193.98-	13,431.96-		3,378.03-	16,809.99-
400-0111	Prepaid Taxes - PP 2012	1,451.70-	440.99-		24.27-	465.26-
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		76.45-	.70	74.53-	150.28-
	OTHER ACCOUNTS	25,762.98-	17,846.20-	1,413.69	4,889.82-	21,322.33-
		25,762.98-	17,846.20-	1,413.69	4,889.82-	21,322.33-
	UNCOLLECTED COUNTY TAXES					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	REAL ESTATE TAXES					
601-0080	Real Estate Taxes - 1980	3.50	3.50			3.50
601-0081	Real Estate Taxes - 1981	4.05	4.05			4.05
601-0082	Real Estate Taxes - 1982	7.56	7.56			7.56
601-0083	Real Estate Taxes - 1983	9.87	9.87			9.87
601-0084	Real Estate Taxes - 1984	9.87	9.87			9.87
601-0085	Real Estate Taxes - 1985	9.66	9.66			9.66
601-0086	Real Estate Taxes - 1986	13.34	13.34			13.34
601-0087	Real Estate Taxes - 1987	15.41	15.41			15.41
601-0088	Real Estate Taxes - 1988	16.33	16.33			16.33
601-0089	Real Estate Taxes - 1989	16.33	16.33			16.33
601-0090	Real Estate Taxes - 1990	16.33	16.33			16.33
601-0091	Real Estate Taxes - 1991	16.33	16.33			16.33
601-0092	Real Estate Taxes - 1992	16.33	16.33			16.33
601-0093	Real Estate Taxes - 1993	24.14	24.14			24.14
601-0094	Real Estate Taxes - 1994	42.78	42.78			42.78
601-0095	Real Estate Taxes - 1995	61.69	61.69			61.69
601-0096	Real Estate Taxes - 1996	83.26	83.26			83.26
601-0097	Real Estate Taxes - 1997	91.52	91.52			91.52
601-0098	Real Estate Taxes - 1998	171.58	171.58			171.58
601-0099	Real Estate Taxes - 1999	526.82	526.82			526.82
601-1999	Reserve - Real Estate Taxes	3,630.67-	3,630.67-	443.00		3,187.67-
601-2000	Real Estate Taxes - 2000	518.20	518.20			518.20
601-2001	Real Estate Taxes - 2001	631.18	631.18		221.50-	409.68
601-2002	Real Estate Taxes - 2002	1,329.59	1,329.59		221.50-	1,108.09
601-2003	Real Estate Taxes - 2003	1,446.11	1,446.11		221.50-	1,224.61
601-2004	Real Estate Taxes - 2004	2,700.18	2,488.38		265.80-	2,222.58
601-2005	Real Estate Taxes - 2005	3,445.92	2,451.92		218.70-	2,233.22
601-2006	REAL ESTATE TAXES - 2006	6,452.95	5,323.95	139.62	157.32-	5,306.25
601-2007	Real Estate Taxes - 2007	9,621.49	7,105.46	139.62	139.62-	7,105.46
601-2008	Real Estate Taxes - 2008	15,511.26	10,269.55	139.62	370.63-	10,038.54
601-2009	Real Estate Taxes - 2009	29,696.08	18,743.77	82.38	903.32-	17,922.83
601-2010	Real Estate Taxes - 2010	55,360.75	34,261.34		3,108.37-	31,152.97
601-2011	Real Estate Taxes - 2011	118,236.46	63,451.89		5,765.64-	57,686.25
601-2012	Real Estate Taxes - 2012		185,608.33	239.70	24,523.76-	161,324.27
601-9999	RESERVE - Real Estate Taxes	242,476.20-	331,155.70-	35,123.50	189.78-	296,221.98-
	REAL ESTATE TAXES			36,307.44	36,307.44-	
	PERSONAL PROPERTY TAXES					
602-0091	Personal Property Taxes - 1991					
602-0092	Personal Property Taxes - 1992					
602-0093	Personal Property Taxes - 1993					
602-0094	Personal Property Taxes - 1994					
602-0095	Personal Property Taxes - 1995					
602-0096	Personal Property Taxes - 1996					
602-0097	Personal Property Taxes - 1997					
602-0098	Personal Property Taxes - 1998					
602-0099	Personal Property Taxes - 1999					

7/08/2013
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2013

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Exhibit 2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
602-1999	Reserve - Personal Property Taxes			16.65	16.65-	
602-2000	Personal Property Taxes - 2000					
602-2001	Personal Property Taxes - 2001			16.65	16.65-	
602-2002	Personal Property Taxes - 2002					
602-2003	Personal Property Taxes - 2003					
602-2004	Personal Property Taxes - 2004					
602-2005	Personal Property Taxes - 2005					
602-2006	Personal Property Taxes - 2006	19,405.76	17,824.37		106.45-	17,717.92
602-2007	Personal Property Taxes - 2007	33,759.54	31,800.32			31,800.32
602-2008	Personal Property Taxes - 2008	40,196.85	36,445.23		357.99-	36,087.24
602-2009	Personal Property Taxes - 2009	35,463.46	30,974.05		17.00-	30,957.05
602-2010	Personal Property Taxes - 2010	46,639.56	36,371.98		41.16-	36,330.82
602-2011	Personal Property Taxes - 2011	80,861.39	53,327.06		1,736.47-	51,590.59
602-2012	Personal Property Taxes - 2012		128,405.20		15,021.62-	113,383.58
602-9999	RESERVE - Personal Property Taxes	256,326.56-	335,148.21-	17,280.69		317,867.52-
	PERSONAL PROPERTY TAXES			17,313.99	17,313.99-	
	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					
603-9999	RESERVE - PSC TAXES					
	PUBLIC SERVICE CORP TAXES					
	PPTRA POSSIBLE C/W REIMB					
620-2006	2006 AVAILABLE PTR STATE FUNDS	1,319,097.11	1,319,097.11			1,319,097.11
620-2007	2007 AVAILABLE PTR STATE FUNDS	1,341,200.20	1,341,050.27			1,341,050.27
620-2008	2008 AVAILABLE PTR STATE FUNDS	1,354,914.42	1,354,577.21			1,354,577.21
620-2009	2009 AVAILABLE PTR STATE FUNDS	1,350,005.34	1,349,942.51			1,349,942.51
620-2010	2010 AVAILABLE PTR STATE FUNDS	1,360,440.66	1,360,456.35			1,360,456.35
620-2011	2011 AVAILABLE PTR STATE FUNDS	1,365,106.11	1,364,790.38		95.75-	1,364,694.63
620-2012	2012 AVAILABLE PTR STATE FUNDS		1,358,443.77		155.45-	1,358,288.32
620-9999	RESERVE PPTRA-POSSIBLE REIMB	8,090,763.84-	9,448,357.60-	251.20		9,448,106.40-
	PPTRA POSSIBLE C/W REIMB			251.20	251.20-	
	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-

7/08/2013
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2013

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Exhibit 2

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
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		1,287,949.07-		67,786.80-	1,355,735.87-
630-9999	REQUEST C/W REIMB RESERVE	8,134,415.22	9,422,364.29	67,786.80		9,490,151.09
	REQUEST C/W REIMB PPTRA			67,786.80	67,786.80-	
				121,659.43	121,659.43-	
	UNCOLLECTED STATE TAXES					
	STATE INCOME TAXES					
701-1999	Reserve - State Income	730.63-	609.00-	11,838.30	11,838.30-	609.00-
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	730.63				
701-2012	STATE INCOME - 2012		609.00	11,838.30	11,838.30-	609.00
	STATE INCOME TAXES			23,676.60	23,676.60-	
	ESTIMATED INCOME TAXES					
702-1999	Reserve - Estimated Income			14,018.00	14,018.00-	
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			14,018.00	14,018.00-	
	ESTIMATED INCOME TAXES			28,036.00	28,036.00-	
				51,712.60	51,712.60-	
	LONG TERM DEBT					
800-1000	Literary Fund Loans - Schools					
800-1001	SNAP Program - Schools-Craddock/T	350,829.00-	350,829.00-			350,829.00-
800-1002	VPSA G.O. SCH BND LOAN/PH II	915,437.00-	915,437.00-			915,437.00-
800-1003	LEASE REV BNDS/CTHSE LOAN	1,635,400.00-	1,635,400.00-			1,635,400.00-
800-1004	LEASE REV BNDS/SCH VRS	371,100.00-	371,100.00-			371,100.00-
800-1005	QZAB BOND #1/SCH LOAN	398,272.00-	398,272.00-			398,272.00-
800-1006	QZAB BOND #2/SCH LOAN	780,372.95-	780,372.95-			780,372.95-
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	4,760,015.00-	4,760,015.00-			4,760,015.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-1	1,530,000.00-	1,530,000.00-			1,530,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE					

7/08/2013
FUND #-999

GL070A
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY
BALANCE SHEET
5/31/2013

PAGE 6
TIME 12:09

Exhibit 2

ACCOUNT NUMBER -----	ACCOUNT DESCRIPTION -----	BEG. YR BALANCE -----	PREVIOUS BALANCE -----	DEBIT -----	CREDIT -----	ENDING BALANCE -----
800-1020	Jail Bonds Payable					
800-1999	Reserve - Future Debt Requirement	10,741,425.95	10,741,425.95			10,741,425.95
	LONG TERM DEBT					

INCOME ESTIMATES

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
GENERAL FUND:					
<u>Revenue from Local Sources:</u>					
<u>1100 Property Taxes:</u>					
110101 Current Taxes--Real Estate	\$ 4,755,000	\$ 4,835,206	\$ 5,780,000	\$ 5,800,000	\$ 20,000
110102 Delinquent Taxes	70,000	95,226	70,000	70,000	-
110201 Current Taxes--Public Service Corporations	195,000	215,912	210,000	280,000	70,000
110301 Current Taxes--Personal Property	1,912,265	2,020,166	2,134,700	2,080,000	(54,700)
110302 Delinquent Taxes	30,000	40,805	29,000	29,000	-
110303 Current Taxes--Mobile Homes	40,000	40,912	20,000	35,000	15,000
110304 Delinquent Taxes	1,000	1,186	1,000	1,000	-
110402 Current Taxes--Machinery and Tools	417,000	474,801	283,000	455,000	172,000
110501 Current Taxes--Merchant's Capital	117,000	132,130	117,000	165,000	48,000
110601 Penalties	90,000	106,412	90,000	90,000	-
110602 Interest on Taxes	45,000	62,393	45,000	45,000	-
<u>1200 Other Local Taxes:</u>					
120101 Local Sales and Use Taxes	\$ 630,000	\$ 668,495	\$ 630,000	\$ 655,000	\$ 25,000
120201 Consumer Utility Taxes	255,000	256,355	255,000	255,000	-
120301 Utility Consumption Taxes	45,000	43,742	45,000	45,000	-
120401 Utility Franchise Tax	25,000	30,395	25,000	25,000	-
120501 Motor Vehicle Licenses	342,000	335,031	346,000	340,000	(6,000)
120601 Bank Stock Taxes	15,000	25,807	15,000	18,000	3,000
120701 Recordation Tax on Deeds/Wills	65,000	88,068	65,000	65,000	-
120801 Transient Lodging	7,500	19,185	15,000	15,000	-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>					
130101 Animal Licenses	\$ 27,000	\$ 25,238	\$ 27,000	\$ 25,000	\$ (2,000)
130305 Transfer Fees	800	623	600	600	-
130308 Building and Related Permits	50,000	84,836	50,000	50,000	-
130309 Zoning Permits	6,000	3,710	6,000	6,000	-
<u>1400 Fines and Forfeitures:</u>					
140101 Court Fines and Forfeitures	\$ 400,000	\$ 771,660	\$ 750,000	\$ 750,000	\$ -
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 125,000	\$ 183,321	\$ 125,000	\$ 50,000	\$ (75,000)
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	6,129	5,000	5,000	-
160201 Commonwealth's Attorney Fees	1,000	3,520	1,000	1,500	500
160202 Courthouse Security Fees	130,000	164,277	150,000	150,000	-
160504 Charges for Correction and Detention	20,000	25,500	-	-	-
160505 Charges for Home Incarceration	15,000	23,620	-	-	-
160602 Charges for Animal Control	100	155	100	100	-
160802 Recycling Revenues	20,000	55,701	40,000	40,000	-
160805 Waste Container Charge	140,000	96,073	115,000	110,000	(5,000)
160806 Landfill Fees	300,000	174,053	200,000	200,000	-
161601 Sale of Maps and Ordinances	1,500	2,751	1,500	2,000	500
161999 OTB Fees	27,000	24,086	25,000	25,000	-
<u>1800 Miscellaneous Revenue:</u>					
180401 Administration Fee	\$ 10,000	\$ 20,184	\$ 10,000	\$ 15,000	\$ 5,000
189909 Miscellaneous	5,000	240,270	5,000	5,000	-
190201 Exp Refunds - Town Tax Bills	2,000	2,432	2,000	2,000	-
190204 Recovered Costs - BWMF	150,000	136,004	135,000	135,000	-
190204 Recovered Cost - School (SRO)	94,571	95,195	96,435	96,435	-
Total Revenue from Local Sources	\$ 10,610,336	\$ 11,655,155	\$ 11,943,935	\$ 12,160,235	\$ 216,300
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 45,000	\$ 37,487	45,000	30,000	(15,000)
220106 Grantor's Tax-Additional	15,000	32,160	15,000	15,000	-
220108 Rolling Stock Tax	9,000	8,544	8,500	8,500	-

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
220110 Auto Rental Tax	-	95	-	-	-
220111 Recordation Tax	22,000	34,422	22,000	22,000	-
220112 Cost Allocation Plan	25,000	44,238	30,000	35,000	5,000
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	435,000	427,329	435,000	430,000	(5,000)
2300 Shared Expenses:					
230101 Commonwealth's Attorney	\$ 300,000	\$ 301,159	\$ 310,000	\$ 320,000	\$ 10,000
230201 Sheriff	1,390,000	1,397,909	950,000	990,000	40,000
230301 Commissioner of the Revenue	80,000	80,496	86,000	88,000	2,000
230401 Treasurer	78,000	78,215	78,000	80,000	2,000
230601 Registrar/Electoral Board	42,000	43,980	36,000	36,000	-
230701 Clerk of the Circuit Court	196,000	209,422	196,000	202,000	6,000
2400 Categorical Aid:					
240402 Four for Life	\$ 14,000	\$ 15,439	16,000	\$ 16,000	\$ -
240403 Wireless E911	70,000	73,079	70,000	75,000	5,000
240407 Litter Control Grant	7,000	5,804	7,000	8,386	1,386
240412 Fire Program Funds	45,704	41,167	48,000	48,000	-
240415 Assistance for Adult Confinement	114,000	135,988	-	-	-
240416 DUI DMV Smart & Safe	18,000	2,925	-	-	-
240419 Victim's Assistance Grant	53,000	56,589	55,000	55,000	-
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	-	16,190	2,000	-	(2,000)
Total Revenue from the Commonwealth	\$ 4,319,439	\$ 4,403,373	\$ 3,770,235	\$ 3,819,621	\$ 49,386
Revenue from the Federal Government:					
3300 Categorical Aid:					
330421 Other Federal Grants	\$ -	\$ 71,800	\$ -	\$ -	\$ -
Other Financing Sources:					
4100 Nonrevenue Receipts:					
410503 Transfer from Capital Projects Fund/Asset Forfeiture	\$ 25,001	\$ 39,819	\$ 25,000	\$ -	\$ (25,000)
TOTAL - GENERAL FUND	\$ 14,954,776	\$ 16,170,146	\$ 15,739,170	\$ 15,979,856	\$ 240,686
LAW LIBRARY FUND:					
Revenue from Local Sources:					
1500 Revenue from Use of Money and Property:					
150101 Interest on Bank Deposits	\$ -	\$ 40	\$ -	\$ -	\$ -
1600 Charges for Services:					
160104 Law Library Fees	\$ 2,000	\$ 1,632	\$ 2,000	\$ 2,000	\$ -
TOTAL - LAW LIBRARY FUND	\$ 2,000	\$ 1,672	\$ 2,000	\$ 2,000	\$ -
LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:					
Revenue from Local Sources:					
1500 Revenue from Use of Money and Property:					
150201 Rental of Airport Facilities	\$ 2,000	\$ 2,700	\$ 2,000	\$ 3,000	\$ 1,000
189999 Sale of Aviation Fuel	16,200	7,097	16,200	16,200	-
1900 Recovered Costs:					
190201 Shared Costs--Town of Lawrenceville	\$ 16,885	\$ 15,231	\$ 16,885	\$ 15,569	\$ (1,316)
Total Revenue from Local Sources	\$ 35,085	\$ 25,028	\$ 35,085	\$ 34,769	\$ (316)
Revenue from the Commonwealth:					
2400 Categorical Aid:					
240401 Maintenance/Grant Program	\$ -	\$ 328	\$ -	\$ -	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 34,669	\$ 25,909	\$ 34,669	\$ 34,490	\$ (179)
TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND	\$ 69,754	\$ 51,265	\$ 69,754	\$ 69,259	\$ (495)
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 3,628	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 700,563	\$ 609,846	\$ 693,016	\$ 608,123	\$ (84,893)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,008,311	\$ 967,567	\$ 1,057,074	\$ 891,389	\$ (165,685)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 323,484	\$ 287,457	\$ 359,309	\$ 368,368	\$ 9,059
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 2,032,358	\$ 1,868,498	\$ 2,109,399	\$ 1,867,880	\$ (241,519)
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 4,000	\$ 16,532	\$ 4,000	\$ 4,000	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 617,560	\$ 343,617	\$ 617,560	\$ 617,560	\$ -
240499 Family Preservation Assistance	1,550	1,382	1,550	1,550	-
Total Revenue from the Commonwealth	\$ 619,110	\$ 344,999	\$ 619,110	\$ 619,110	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 12,200	\$ 10,908	\$ 12,200	\$ 12,200	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 119,889	\$ 253,050	\$ 253,050	\$ -
TOTAL - COMPREHENSIVE SERVICES ACT FUND	\$ 888,360	\$ 492,328	\$ 888,360	\$ 888,360	\$ -
<u>DMV FUND:</u>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 15,500	\$ 20,935	\$ 19,500	\$ 19,500	\$ -
TOTAL - DMV FUND	\$ 15,500	\$ 20,935	\$ 19,500	\$ 19,500	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
<u>SCHOOL FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ 1,927	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 289,000	\$ 264,666	\$ 267,000	\$ 194,000	\$ (73,000)
189999 E-Rate	-	223,866	-	-	-
Total Revenue from Local Sources	\$ 289,000	\$ 490,459	\$ 267,000	\$ 194,000	\$ (73,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,527,485	\$ 13,112,194	\$ 14,303,243	\$ 13,922,919	\$ (380,324)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 2,876,759	\$ 2,745,059	\$ 2,876,759	\$ 1,723,084	\$ (1,153,675)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,592,672	\$ 5,275,391	\$ 4,592,672	\$ 4,451,656	\$ (141,016)
TOTAL - SCHOOL FUND	\$ 21,285,916	\$ 21,623,103	\$ 22,039,674	\$ 20,291,659	\$ (1,748,015)
<u>SCHOOL CAFETERIA FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 232,161	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 80,000	\$ 4,586	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 464,200	\$ 236,747	\$ 384,200	\$ 384,200	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 12,443	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 981,288	\$ 820,000	\$ 820,000	\$ -
TOTAL - SCHOOL CAFETERIA FUND	\$ 1,297,640	\$ 1,230,478	\$ 1,217,640	\$ 1,217,640	\$ -
<u>COURTHOUSE MAINTENANCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 1,700	\$ -	\$ -	\$ -
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 17,000	\$ 32,227	\$ 29,000	\$ 29,000	\$ -
TOTAL - COURTHOUSE MAINTENANCE FUND	\$ 17,000	\$ 33,927	\$ 29,000	\$ 29,000	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
<u>DRUG TASK FORCE FUND:</u>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 420	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 4,015	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ -	\$ 4,435	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 35,000	\$ 22,823	\$ 50,000	\$ 35,000	\$ (15,000)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 15,000
TOTAL - DRUG TASK FORCE FUND	\$ 35,000	\$ 27,258	\$ 60,000	\$ 60,000	\$ -
<u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ 2,345,000	\$ 2,345,000
TOTAL - HISTORIC COURTHOUSE RENOVATION PROJECT	\$ -	\$ -	\$ -	\$ 2,345,000	\$ 2,345,000
<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	\$ 30,000	\$ 27,300	\$ 10,000	\$ 3,000	\$ (7,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ 458,375	\$ 19,042	\$ 383,375	\$ 434,968	\$ 51,593
240499 National Scenic Byways Grant	-	8,257	603,794	621,525	17,731
240499 Wireless E911 Grant	150,000	150,000	5,000	-	(5,000)
240499 Virginia Department of Aviation	3,600	451	-	-	-
Total Revenue from the Commonwealth	\$ 611,975	\$ 177,750	\$ 992,169	\$ 1,056,493	\$ 64,324
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ 882,686	\$ 280,064	\$ 770,617	\$ 62,250	\$ (708,367)
330199 CDBG - Urgent Needs	-	19,990	-	-	-
330199 CDBG - Housing Production	477,360	137,628	431,275	459,375	28,100
330199 SHSG - LINX Regional Law Enforcement	-	11,117	-	-	-
Total Revenue from the Federal Government	\$ 1,360,046	\$ 448,799	\$ 1,201,892	\$ 521,625	\$ (680,267)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ 9,301	\$ 1,340,000	\$ -	\$ (1,340,000)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 2,002,021	\$ 663,150	\$ 3,544,061	\$ 1,581,118	\$ (1,962,943)

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
<u>SCHOOL CAPITAL PROJECTS FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
4105 01 Transfer from General Fund	\$ -	\$ 181,809	\$ -	\$ -	\$ -
4105 03 Transfer from Gen Cap Proj Fund	76,000	91,645	76,000	76,000	-
TOTAL - SCHOOL CAPITAL PROJECTS FUND	\$ 76,000	\$ 273,454	\$ 76,000	\$ 76,000	\$ -
<u>SCHOOL 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	\$ -	\$ 10,786	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 363,095	\$ 363,094	\$ 438,771	\$ 440,171	\$ 1,400
410503 Interest Reimbursement - VPSA QZAB	-	29,984	65,025	59,367	(5,658)
TOTAL - SCHOOL DEBT SERVICE FUND	\$ 363,095	\$ 403,864	\$ 503,796	\$ 499,538	\$ (4,258)
<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	\$ 20,000	\$ 41,295	\$ 10,000	\$ 7,500	\$ (2,500)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 459,306	\$ 459,306	\$ 322,023	\$ 322,023	\$ -
TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE	\$ 479,306	\$ 500,601	\$ 332,023	\$ 329,523	\$ (2,500)
<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	\$ -	\$ 2,516	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 1,530,000	\$ -	\$ -	\$ -
TOTAL - QUALIFIED ZONE ACADEMY BONDS PROJECT	\$ -	\$ 1,532,516	\$ -	\$ -	\$ -
GRAND TOTAL - ALL FUNDS	\$ 43,518,726	\$ 44,893,196	\$ 46,630,377	\$ 45,256,333	\$ (1,374,044)
LESS INTERFUND TRANSFERS	\$ 6,127,277	6,853,620	7,441,494	5,945,758	\$ (1,495,736)
TOTAL INCOME	\$ 37,391,449	\$ 38,039,576	\$ 39,188,883	\$ 39,310,575	\$ 121,692
<u>FUND BALANCES - JULY 1:</u>					
General	\$ 9,800,000	\$ 10,643,358	\$ 9,000,000	\$ 7,300,000	\$ (1,700,000)
Law Library	20,000	20,539	20,000	20,000	-
Lawrenceville - Brunswick Airport	-	3,408	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	18,939	15,000	15,000	-

COUNTY OF BRUNSWICK, VIRGINIA
INCOME ESTIMATES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Source & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2013
DMV Fund	10,000	10,426	10,000	10,000	-
School	500	500	500	500	-
School Cafeteria	168,000	215,854	168,000	168,000	-
Courthouse Maintenance	177,000	181,266	150,000	150,000	-
Drug Task Force	225,000	269,999	170,000	170,000	-
General Capital Projects	2,200,000	2,191,392	1,420,000	588,237	(831,763)
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	1,530,000	2,151,086	1,325,000	1,100,000	(225,000)
Qualified Zoning Academy Bonds Project	-	-	-	-	-
TOTAL FUND BALANCES - JULY 1	\$ 14,145,500	\$ 15,706,767	\$ 12,278,500	\$ 9,521,737	\$ (2,756,763)
CASH RESOURCES	\$ 51,536,949	\$ 53,746,343	\$ 51,467,383	\$ 48,832,312	\$ (2,635,071)

**SUMMARY OF CONTEMPLATED
EXPENDITURES**

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2014	
	June 30, 2012		June 30, 2013	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2013
	Estimated	Expenditure	Estimated Expenditure		
GENERAL FUND:					
11010 Board of Supervisors	\$ 184,730	\$ 224,318	\$ 184,730	\$ 169,590	\$ (15,140)
12010 County Administrator	260,379	261,846	274,706	282,746	8,040
12240 Auditor	28,500	28,500	28,500	28,500	-
12310 Commissioner of the Revenue	208,969	207,403	227,420	234,487	7,067
12325 Reassessment	104,066	142,996	-	-	-
12330 Equalization Board	20,000	11,481	-	-	-
12410 Treasurer	236,441	236,036	249,169	257,143	7,974
12430 Finance	231,730	221,527	244,122	251,508	7,386
13100 Electoral Board	34,676	47,007	34,578	34,578	-
13200 Registrar	85,170	76,821	88,942	91,135	2,193
21100 Circuit Court	30,235	31,079	31,191	31,191	-
21300 Magistrates	1,698	1,402	1,698	1,650	(48)
21500 General District/Juvenile/DR Courts	13,955	14,819	13,955	13,955	-
21600 Clerk of the Circuit Court	283,108	287,316	297,627	312,449	14,822
21800 Sheriff - Courthouse Security Fund	97,332	89,449	98,615	129,330	30,715
21800 Sheriff - Courthouse Security	-	-	313,787	321,608	7,821
21910 Victim/Witness Assistance Program	65,651	65,525	69,134	71,387	2,253
22000 Commonwealth's Attorney	405,458	405,238	440,005	465,614	25,609
30100 Line of Duty	22,050	22,050	21,357	21,510	153
31200 Sheriff - Law Enf & Traffic Control	1,506,993	1,713,712	1,651,984	1,692,777	40,793
31400 Sheriff - E911 Communications	585,542	556,918	604,942	612,173	7,231
31700 School Resource Officer	95,195	95,013	100,029	103,351	3,322
32400 Fire and Rescue Services	296,602	304,776	301,602	451,602	150,000
32450 Med Flight Program	770	770	770	770	-
32500 Forestry Service	23,133	23,133	23,133	22,603	(530)
33100 Sheriff - Correction & Detention	1,924,208	2,472,945	-	-	-
33200 Meherrin River Regional Jail	-	-	1,857,587	2,239,810	382,223
33300 Probation Office	49,514	67,234	51,410	51,410	-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-
33500 Sheriff - Home Incarceration Program	15,000	9,153	-	-	-
34100 Building Inspection	111,271	104,574	116,345	119,598	3,253
35100 Animal Control	127,301	125,959	132,490	135,889	3,399
35300 Medical Examiner	270	160	270	270	-
35500 Emergency Management Coordinator	8,196	8,196	8,457	8,457	-
41500 Road Projects	25,001	25,000	25,000	25,000	-
42400 Solid Waste Disposal	709,182	717,278	730,348	738,760	8,412
42500 Lake Gaston Weed Control Council	29,315	29,315	29,315	50,000	20,685
42600 Litter Control-Grant Program	7,000	5,873	7,000	8,386	1,386
42600 Sheriff-Inmate Labor	36,335	37,596	37,359	37,269	(90)
43100 Maintenance Administration	160,283	147,606	161,336	165,880	4,544
43200 Maintenance - Buildings & Grounds	257,293	331,395	325,293	321,047	(4,246)
51100 Health	94,178	94,178	94,178	94,178	-
52000 Mental Health	43,488	43,488	43,488	43,488	-
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	38,475	-
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	3,501	5,735	3,500	3,500	-
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
72653 Brunswick County/Lake Gaston Tourism	38,102	38,102	15,102	19,102	4,000
73200 Meherrin Regional Library	180,592	180,592	180,592	184,838	4,246
81100 Planning/Zoning	172,392	158,243	179,561	184,468	4,907
81602 Industrial Development Authority	73,872	73,872	73,872	73,872	-
81603 Southside Planning District Commission	27,964	25,131	23,793	24,393	600
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	5,000	5,000	-
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	-

COUNTY OF BRUNSWICK, VIRGINIA
SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Function & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2013
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	-
81613 Town of Alberta - TEA-21 Match	12,500	12,500	-	-	-
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	-
83501 VA Cooperative Extension Program	58,260	56,548	58,260	61,748	3,488
92200 State Aid Reduction Cost	141,500	140,372	100,000	-	(100,000)
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	357,657	357,656	357,225	356,490	(735)
95106 Debt Service - Historic Courthouse Renovations	-	-	-	196,225	196,225
95108 Debt Service - E911 Equipment	-	6,945	7,575	6,313	(1,262)
Total Expenditures	\$ 9,603,536	\$ 10,461,759	\$ 10,038,330	\$ 10,875,026	\$ 836,696
Transfers to Other Funds:					
930105 Transfer to VPA Fund	\$ 323,484	\$ 287,457	\$ 359,309	\$ 368,368	\$ 9,059
930202 Transfers to CSA Fund	253,050	119,889	253,050	253,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	34,669	25,909	34,669	34,490	(179)
930205 Transfers to School Fund	4,592,672	5,233,668	4,592,672	4,451,656	(141,016)
930301 Transfers to Schools Capital Fund	-	181,809	-	-	-
930402 Transfers to School Debt Service Fund	363,095	363,094	438,771	440,171	1,400
930350 Transfer to General Capital Projects Fund	-	9,301	-	-	-
930350 Transfer to General Capital Projects - Historic Courthouse	-	-	240,000	-	(240,000)
930350 Transfer to General Capital Projects - MRRJ-Mecklenburg	-	-	1,100,000	-	(1,100,000)
930304 Transfer to School Construction Debt Service Fund	459,306	459,306	322,023	322,023	-
Total Transfers to Other Fund	\$ 6,026,276	\$ 6,680,433	\$ 7,340,494	\$ 5,869,758	\$ (1,470,736)
TOTAL - GENERAL FUND	\$ 15,629,812	\$ 17,142,192	\$ 17,378,824	\$ 16,744,784	\$ (634,040)
<u>LAW LIBRARY FUND:</u>					
21800 Maintenance of Law Library	\$ 2,000	\$ 939	\$ 2,000	\$ 2,000	\$ -
<u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u>					
44100 Airport Commission	\$ 69,754	\$ 52,442	\$ 69,754	\$ 69,259	\$ (495)
<u>VIRGINIA PUBLIC ASSISTANCE FUND:</u>					
53100 Welfare Administration	\$ 1,456,756	\$ 1,440,960	\$ 1,526,217	\$ 1,547,105	\$ 20,888
53200 Public Assistance	575,602	427,538	583,182	320,775	(262,407)
TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND	\$ 2,032,358	\$ 1,868,498	\$ 2,109,399	\$ 1,867,880	\$ (241,519)
<u>COMPREHENSIVE SERVICES ACT FUND:</u>					
53110 Comprehensive Services Act Programs	\$ 888,360	\$ 490,623	\$ 888,360	\$ 888,360	\$ -
<u>DMV FUND:</u>					
12340 DMV Select	\$ 15,500	\$ 19,669	\$ 19,500	\$ 19,500	\$ -
<u>SCHOOL FUND:</u>					
61100 Instruction	\$ 15,468,077	\$ 15,791,452	\$ 16,154,436	\$ 14,538,752	\$ (1,615,684)
62000 Administration, Attendance and Health	756,410	705,707	771,156	732,985	(38,171)
63000 Pupil Transportation	1,801,689	1,925,062	1,831,810	1,866,600	34,790
64000 Operation and Maintenance Services	2,296,240	2,303,584	2,295,896	2,326,822	30,926
65000 School Food Services and Other Non-Instructional Operations	-	386	-	-	-
68000 Technology	963,500	896,912	986,376	826,500	(159,876)
TOTAL - SCHOOL FUND	\$ 21,285,916	\$ 21,623,103	\$ 22,039,674	\$ 20,291,659	\$ (1,748,015)
<u>SCHOOL CAFETERIA FUND:</u>					
65000 School Cafeteria Fund	\$ 1,297,640	\$ 1,233,458	\$ 1,217,640	\$ 1,217,640	\$ -

COUNTY OF BRUNSWICK, VIRGINIA
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FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Function & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2013
<u>COURTHOUSE MAINTENANCE FUND:</u>					
43200 Courthouse Maintenance	\$ 17,000	\$ 57,938	\$ 29,000	\$ 29,000	\$ -
<u>DRUG TASK FORCE FUND:</u>					
31700 Drug Task Force	\$ 35,000	\$ 113,293	\$ 60,000	\$ 60,000	\$ -
<u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u>					
94101 Historic Courthouse Renovation	\$ -	\$ -	\$ -	\$ 2,345,000	\$ 2,345,000
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
94314 Sheriff's Vehicles/Equipment	\$ 105,922	\$ 103,607	\$ 105,922	\$ 105,922	\$ -
94316 Department of Solid Waste Management	-	(3,621)	-	-	-
94317 E911 Communications System Upgrades	150,000	149,950	5,000	-	(5,000)
94319 IDA Capital Projects	-	-	300,000	150,000	(150,000)
94320 Fire & Rescue Service	254,315	258,528	254,315	254,315	-
94325 Building Official	-	24,362	-	-	-
94329 Brunswick Byways Visitors Center	458,375	30,009	987,169	1,056,493	69,324
94329 Fort Christanna Preservation	5,000	5,000	5,000	5,000	-
94344 Airport Runway/Taxiway/Apron Rehabilitation	3,600	4,637	-	-	-
94348 Brunswick Co Housing Production Project	477,360	166,772	431,275	459,375	28,100
94349 Urgent Needs Project	-	19,991	-	-	-
94351 Narrow Banding	30,000	22,140	15,000	-	(15,000)
94352 Simmons Drive Grant	1,186,569	289,589	929,289	62,250	(867,039)
94355 Meherrin River Regional Jail - Mecklenburg Site	-	-	1,100,000	-	(1,100,000)
94356 Historic Courthouse Renovations	-	-	240,000	-	(240,000)
92000 Transfer to School Fund	-	41,723	-	-	-
92000 Transfer to School Capital Projects Fund	76,000	91,645	76,000	76,000	-
92000 Transfer to General Fund - Capital Projects	25,001	25,000	25,000	-	(25,000)
TOTAL - GENERAL CAPITAL PROJECTS FUND	\$ 2,772,142	\$ 1,229,332	\$ 4,473,970	\$ 2,169,355	\$ (2,304,615)
<u>SCHOOL CAPITAL PROJECTS FUND:</u>					
92000 School Capital Projects	\$ 76,000	\$ 273,454	\$ 76,000	\$ 76,000	\$ -
<u>SCHOOL DEBT SERVICE FUND:</u>					
67100 Debt Service	\$ 363,095	\$ 340,714	\$ 503,796	\$ 499,538	\$ (4,258)
<u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u>					
95304 Debt Service	\$ 685,429	\$ 655,750	\$ 540,646	\$ 533,146	\$ (7,500)
<u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u>					
66600 QZAB Capital Projects	\$ -	\$ 226,942	\$ -	\$ -	\$ -
GRAND TOTAL - ALL FUNDS	\$ 45,170,006	\$ 45,328,347	\$ 49,408,563	\$ 46,813,121	\$ (4,940,442)
LESS INTERFUND TRANSFERS	\$ 6,127,277	\$ 6,853,620	\$ 7,441,494	\$ 5,945,758	\$ (1,495,736)
TOTAL EXPENDITURES	\$ 39,042,729	\$ 38,474,727	\$ 41,967,069	\$ 40,867,363	\$ (3,444,706)
FUND BALANCES - JUNE 30:					
General	\$ 9,124,964	\$ 9,671,312	\$ 7,360,346	\$ 6,535,072	\$ (825,274)
Law Library	20,000	21,271	20,000	20,000	-
Lawrenceville - Brunswick Airport	-	2,231	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	20,644	15,000	15,000	-
DMV Fund	10,000	11,692	10,000	10,000	-

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FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Fund, Function & Item	Year Ended June 30, 2012		Year Ending June 30, 2013	Year Ending June 30, 2014	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2013
School	500	500	500	500	-
School Cafeteria	168,000	212,874	168,000	168,000	-
Courthouse Maintenance	177,000	157,255	150,000	150,000	-
Drug Task Force	225,000	183,964	170,000	170,000	-
General Capital Projects	1,429,879	1,625,211	490,091	-	(490,091)
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	1,323,877	2,059,088	1,116,377	896,377	(220,000)
Qualified Zone Academy Bonds Project	-	1,305,574	-	-	-
TOTAL FUND BALANCES - JUNE 30:	\$ 12,494,220	\$ 15,271,616	\$ 9,500,314	\$ 7,964,949	\$ (1,535,365)
REQUIREMENTS	\$ 51,536,949	\$ 53,746,343	\$ 51,467,383	\$ 48,832,312	\$ (4,980,071)

CAPITAL BUDGET DETAIL

BRUNSWICK COUNTY CAPITAL IMPROVEMENT PROJECTS

For the Fiscal Year Ending June 30, 2014

BUDGET DETAIL

General Capital Projects Fund

		<i>Funding Source</i>
Sheriff's Vehicles (3)	\$ 105,922	County
Industrial Development Authority	150,000	County
Fire and Rescue Services	254,315	County
Fort Christanna	5,000	County
Brunswick Byways Visitors Center	1,056,493	Grants
Brunswick County Housing Production Project (Silver Trails)	459,375	Grant
Simmons Drive Project	62,250	Grant/County
Transfer to School Capital Projects Fund	<u>76,000</u>	County
Total General Capital Projects	<u><u>\$ 2,169,355</u></u>	

School Capital Projects Fund

School Bus (1)	<u>\$ 76,000</u>
Total School Capital Projects Fund	<u><u>\$ 76,000</u></u>