

# COUNTY OF BRUNSWICK, VIRGINIA

## CONSOLIDATED BUDGET

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FOR THE FISCAL YEAR ENDING JUNE 30, 2015



# BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

## BOARD OF SUPERVISORS

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

## COUNTY ADMINISTRATOR

Charlette T. Woolridge, Ph.D.

## DIRECTOR OF FINANCE

Keli H. Reekes

## TABLE OF CONTENTS

Budget Commentary	Page i
Balance Sheet-Governmental Funds, at June 30, 2013	Exhibit 1
Treasurer's Trial Balance, at May 31, 2014	Exhibit 2
Income Estimates	Pages 1-7
Summary Statement of Contemplated Expenditures	Pages 8-11
Capital Budget Detail	Page 12

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

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2013</u>	<u>Estimated 2014</u>
Real Estate	\$ 1,282,536,300	\$ 1,284,000,000
Mobile Homes	8,621,830	8,300,000
Personal Property	99,409,000	99,500,000
Machinery and Tools	13,688,110	13,500,000
Merchants Capital	14,602,910	14,200,000
Public Service Corporations	63,772,289	63,000,000
	<hr/>	<hr/>
Total Assessed Values	<u>\$ 1,482,630,439</u>	<u>\$ 1,482,500,000</u>

## TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2013</u>	<u>2014</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
Machinery and Tools	3.40	3.40
Merchants Capital	1.20	1.20

## **BUDGET COMMENTARY**

**COUNTY OF BRUNSWICK, VIRGINIA  
BUDGET COMMENTARY**

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**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, 2014. 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.

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The FY15 Brunswick County Consolidated Budget was adopted on June 18, 2014.

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, 2014, Brunswick County included only \$200,000 in host fee revenues in its budget.

Other aspects of Brunswick County's financial operations influencing the FY15 budget include a special classification of Personal Property tax for volunteer fire and rescue agencies, the addition of principal to the debt service for the Meherrin River Regional Jail, decreases in health insurance premiums and the Virginia Retirement System employer retirement contribution rate, and increases in the local contributions to the Lake Gaston Weed Control Council and the Mecklenburg-Brunswick Regional Airport.

The General Fund provides for deficit spending in the amount of \$1,856,954 and is balanced by the use of the General Fund balance reserves. Of the total deficit, \$410,815 is used to balance the General Capital Projects Fund. It is important to note that at the beginning of FY15, the General Capital Projects Fund reserves are essentially depleted.

The FY15 Consolidated Budget provides for a \$4,568,632 General Fund contribution to the School Operating Budget, which includes \$76,000 for one school bus that is now reported within the operating budget, the remaining local match of a 2% salary increase for all Standards of Quality (SOQ) funded personnel received in August 2013, 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: \$434,899 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, 2013**

Statement of Net Position  
June 30, 2013

	Primary Government		Component Units	
	Governmental Activities		School Board	IDA
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,710,485	\$	1,282,726	\$ 3,733,008
Receivables (net of allowance for uncollectibles):				
Taxes receivable	468,229		-	-
Accounts receivable	204,733		20,509	69,957
Due from component units	500,000		-	-
Due from other governmental units	879,984		1,012,964	321,980
Inventories	3,925		-	-
Prepaid items	-		-	6,040
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	-		-	225,178
Investments (in custody of others)	1,272,055		-	-
Other assets:				
Land and improvements held for sale	-		-	2,735,340
Investment in industrial assets	-		-	3,801,191
Leases receivable	-		-	720,449
Escrow accounts	-		-	2,926
Capital assets (net of accumulated depreciation):				
Land	717,374		25,822	39,142
Buildings and improvements	12,121,709		6,071,163	131,295
Machinery, equipment, and vehicles	1,131,126		1,053,510	2,164
Intangibles	190,224		-	-
Construction in progress	982,404		-	-
Total assets	\$ 31,182,248	\$	9,466,694	\$ 11,788,670
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on refunding	\$ 63,878	\$	-	\$ -
<b>LIABILITIES</b>				
Accounts payable	\$ 244,354	\$	165,132	\$ -
Accrued liabilities	-		1,904,111	-
Contracts payable	246,302		-	205,408
Retainage payable	74,640		-	11,154
Accrued interest payable	628,917		-	-
Due to primary government	-		-	500,000
Long-term liabilities:				
Due within one year	1,071,457		56,942	228,560
Due in more than one year	14,070,576		764,455	1,050,791
Total liabilities	\$ 16,336,246	\$	2,890,640	\$ 1,995,913
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on sale-leaseback	\$ -	\$	-	\$ 91,431
<b>NET POSITION</b>				
Net investment in capital assets	\$ 2,716,597	\$	7,150,495	\$ 2,694,441
Restricted for:				
Anti-litter	254		-	-
Law library	21,905		-	-
Drug enforcement	138,637		-	-
Courthouse maintenance	158,292		-	-
Courthouse security	281,199		-	-
CSA administration	22,161		-	-
Unrestricted (deficit)	11,570,835		(574,441)	7,006,885
Total net position	\$ 14,909,880	\$	6,576,054	\$ 9,701,326

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

**TREASURER'S TRIAL BALANCE**

**AT MAY 31, 2014**

6/24/2014  
FUND #-999

\*GLO70A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 1  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
<b>TREASURER'S ACCOUNTABILITY FUND</b>						
<b>*ASSETS*</b>						
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	2,369.32	3,656.45	12.00	175.00-	3,493.45
100-0111	Cash in Banks - Bank of America	46,542.60	54,773.53			54,773.53
100-0112	Cash in Bank - SunTrust (CH Renov	2,518,919.08	555,123.51	125.24	47,841.44-	507,407.31
100-0113	Cash in Banks - US Bank-Rt.58 Inf		2,618,117.99	132.53		2,618,250.52
100-0114	Cash in Banks - Cit Bank & Trust	1,607,609.08	1,011,259.40	300.61		1,011,560.01
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck	4,085,312.31	2,595,463.42	881.75		2,596,345.17
100-0118	Cash in Banks - US Bank SNAP Prin	164,472.60	696.81	7,076.52	7,773.33-	
100-0119	Cash in Banks - US Bank SNAP Int	3,470.40	3,538.26	3,538.26	7,076.52-	
100-0120	Cash in Banks - FCB-Special Welfa					
100-0121	Cash in Banks - First Citizens Ba	1,791,951.55	3,651,512.82	3,778,818.14	2,947,387.95-	4,482,943.01
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	4,661.91	1,306.13	37.46		1,343.59
100-0126	Investments-1st Citizens-LL					
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,555.25	3,558.31	.31		3,558.62
100-0129	Investments - CITIZENS BK & TRUST	3,344,900.99	3,378,350.00			3,378,350.00
100-0130	Investments - BENCHMARK BANK					
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - CITIZENS COMM BK	466,292.72	468,823.91	258.89		469,082.80
100-0135	Investments - FCB-SWELFARE					
	<b>*ASSETS*</b>	<b>14,041,557.81</b>	<b>14,347,680.54</b>	<b>3,791,181.71</b>	<b>3,010,254.24-</b>	<b>15,128,608.01</b>
	<b>TOTAL ASSETS</b>	<b>14,041,557.81</b>	<b>14,347,680.54</b>	<b>3,791,181.71</b>	<b>3,010,254.24-</b>	<b>15,128,608.01</b>
<b>*LIABILITIES*</b>						
200-0001	ACCRUED NET WAGES					
<b>*LIABILITIES*</b>						
	<b>TOTAL LIABILITIES</b>					
<b>*FUND EQUITY*</b>						
<b>*999 FUND*</b>						
300-0001	General Fund	8,107,944.63-	9,466,123.96-	1,022,580.64	1,911,864.81-	10,355,408.13-
300-0100	Anti-Litter Fund	268.92-	15,058.45-	3,450.00		11,608.45-
300-0103	DMV Select Fund/COR-TREAS	12,970.50-	12,284.50-	1,536.52	2,243.82-	12,991.80-
300-0104	Social Services Fund	127,391.64		184,492.11	184,492.11-	
300-0202	Comprehensive Services Act Fund	8,068.83	22,861.13-	76,052.06	63,717.51-	10,526.58-
300-0205	School Fund	1,017,014.73-	500.00-	1,647,256.90	1,647,256.90-	500.00-
300-0211	Law Library Fund	21,890.25-	22,186.84-		203.90-	22,390.74-

6/24/2014  
FUND #-999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 2  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
300-0213	Drug Task Force Fund	133,523.21-	138,716.50-	2,512.93	2,081.74-	138,285.31-
300-0214	Courthouse Maintenance Fund	158,246.68-	71,868.77-	2,593.11	3,155.93-	72,431.59-
300-0215	Courthouse Security Fund	281,661.73-	292,592.46-	25,034.35	15,964.75-	283,522.86-
300-0216	Home Incarceration Prg Fund					
300-0251	School Cafeteria Fund - BSHS	265,710.80-	273,197.73-	91,430.85	109,517.75-	291,284.63-
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	167,943.00-				
300-0304	CP Fund - SCH CONST DEBT SERVICE	1,132,443.18-	921,320.47-			921,320.47-
300-0312	Historic CH Renovations Fund	2,518,919.08-	555,123.51-	47,841.44	125.24-	507,407.31-
300-0313	Rt. 58 Water/Wastewater Proj Fund		2,618,117.99-		132.53-	2,618,250.52-
300-0350	Consolidated Gen CP Fund	600,009.50-	106,179.51	48,298.98	20,816.65-	133,661.84
300-0402	School Debt Service Fund			32,512.50	2,340.90-	30,171.60
300-0504	Airport Fund	12,623.98		3,990.34	3,990.34-	
300-0733	Special Welfare Fund	4,241.29-	4,316.07-	10,364.35	8,172.00-	2,123.72-
300-0734	Undistributed Local Sales Tax Fun	277,250.98		1,296,393.46	1,296,393.46-	
300-0735	Escrow Deposit Fund	22,754.50-	22,754.50-			22,754.50-
300-0736	Drug Forfeiture Escrow Fund					
	*FUND EQUITY*	14,020,206.57-	14,330,843.37-	4,496,340.54	5,272,470.34-	15,106,973.17-
	TOTAL PRIOR YR FUND BALANCE	14,020,206.57-	14,330,843.37-	4,496,340.54	5,272,470.34-	15,106,973.17-
	TOTAL REVENUE					
	TOTAL EXPENDITURE					
	TOTAL CURRENT FUND BALANCE					
	TOTAL LIABILITIES AND FUND BALANCE		14,330,843.37-	4,496,340.54	5,272,470.34-	15,106,973.17-
	*OTHER ACCOUNTS*					
400-0000	Treasurer's Deferred Acct-Maitlan	279.92-	279.92-			279.92-
400-0101	Cash (Short) Over	881.07-	932.07-			932.07-
400-0102	Overpayments	40.50-	1,271.88-	1,593.88	1,597.17-	1,275.17-
400-0105	Prepaid Taxes - RE 2014	19,645.59-	13,262.55-		2,588.55-	15,851.10-
400-0110	Prepaid Taxes - PP 2014	504.16-	651.24-	35.00	2,442.88-	3,059.12-
400-0111	Atty Fees - Delinquent RE					
400-0115	CVA - Sales Tax Payable					
400-0116	CVA - Current Debit Account					
400-0120	CVA - Unclaimed Property					
400-0121	CVA - Current Credit Account			4,557.00	4,557.00-	
400-0122	CVA - Building Surcharge Account		439.51-	297.85	95.80-	237.46-
400-0123	*OTHER ACCOUNTS*	21,351.24-	16,837.17-	6,483.73	11,281.40-	21,634.84-
		21,351.24-	16,837.17-	6,483.73	11,281.40-	21,634.84-

6/24/2014  
FUND #-999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 3  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
<b>*UNCOLLECTED COUNTY TAXES*</b>						
<b>*REAL ESTATE TAXES*</b>						
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	2,956.57-	2,956.57-			2,956.57-
601-2000	Real Estate Taxes - 2000	518.20	518.20			518.20
601-2001	Real Estate Taxes - 2001	297.18	297.18			297.18
601-2002	Real Estate Taxes - 2002	989.49	989.49			989.49
601-2003	Real Estate Taxes - 2003	1,104.61	1,104.61			1,104.61
601-2004	Real Estate Taxes - 2004	2,078.58	2,078.58			2,078.58
601-2005	Real Estate Taxes - 2005	2,089.22	1,407.84			1,407.84
601-2006	REAL ESTATE TAXES - 2006	5,158.44	3,904.59			3,904.59
601-2007	Real Estate Taxes - 2007	6,852.99	5,563.51		214.82-	5,348.69
601-2008	Real Estate Taxes - 2008	9,776.07	7,189.27		894.99-	6,294.28
601-2009	Real Estate Taxes - 2009	17,099.96	11,490.96		1,137.33-	10,353.63
601-2010	Real Estate Taxes - 2010	29,749.58	18,397.03		2,588.33-	15,808.70
601-2011	Real Estate Taxes - 2011	54,299.80	28,680.34		3,371.00-	25,309.34
601-2012	Real Estate Taxes - 2012	145,349.74	76,802.46		4,075.71-	72,726.75
601-2013	Real Estate Taxes - 2013		218,622.87		38,043.30-	180,579.57
601-9999	RESERVE - Real Estate Taxes	273,563.99-	375,247.06-	50,325.48		324,921.58-
	<b>*REAL ESTATE TAXES*</b>			<b>50,325.48</b>	<b>50,325.48-</b>	
<b>*PERSONAL PROPERTY TAXES*</b>						
602-0091	Personal Property Taxes - 1991					
602-0092	Personal Property Taxes - 1992					
602-0093	Personal Property Taxes - 1993					
602-0094	Personal Property Taxes - 1994			111.55	111.55-	
602-0095	Personal Property Taxes - 1995					
602-0096	Personal Property Taxes - 1996					
602-0097	Personal Property Taxes - 1997					

6/24/2014  
FUND # 999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 4  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
602-0098	Personal Property Taxes - 1998					
602-0099	Personal Property Taxes - 1999			25.00	25.00-	
602-1999	Reserve - Personal Property Taxes			136.55	136.55-	
602-2000	Personal Property Taxes - 2000					
602-2001	Personal Property Taxes - 2001					
602-2002	Personal Property Taxes - 2002					
602-2003	Personal Property Taxes - 2003					
602-2004	Personal Property Taxes - 2004					
602-2005	Personal Property Taxes - 2005					
602-2006	Personal Property Taxes - 2006			55.90	55.90-	
602-2007	Personal Property Taxes - 2007	31,568.43	30,129.23		96.70-	30,032.53
602-2008	Personal Property Taxes - 2008	35,883.47	35,423.81		239.52-	35,184.29
602-2009	Personal Property Taxes - 2009	30,814.35	29,124.22		113.07-	28,811.15
602-2010	Personal Property Taxes - 2010	36,196.18	32,572.17		187.69-	32,384.48
602-2011	Personal Property Taxes - 2011	49,828.22	39,888.58		416.11-	39,472.47
602-2012	Personal Property Taxes - 2012	95,517.44	58,898.50		834.94-	58,063.56
602-2013	Personal Property Taxes - 2013		153,308.86		13,349.67-	139,959.19
602-9999	RESERVE - Personal Property Taxes	279,808.09-	379,345.37-	15,493.60	55.90-	363,907.67-
	*PERSONAL PROPERTY TAXES*			15,822.60	15,822.60-	
	*PUBLIC SERVICE CORP TAXES*					
603-2003	PSC Taxes - 2003					
603-2004	PSC TAXES - 2004					
603-2005	PSC TAXES - 2005					
603-2006	PSC TAXES - 2006					
603-2007	PSC TAXES - 2007					
603-2008	PSC TAXES - 2008					
603-2009	PSC TAXES - 2009					
603-2010	PSC Taxes - 2010					
603-2011	PSC TAXES - 2011					
603-2012	PSC TAXES - 2012					
603-2013	PSC Taxes - 2013					
603-9999	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	1,341,050.27	1,341,050.27			1,341,050.27
620-2008	2008 AVAILABLE PTR STATE FUNDS	1,354,483.33	1,354,483.33			1,354,483.33
620-2009	2009 AVAILABLE PTR STATE FUNDS	1,349,919.40	1,349,766.81			1,349,766.81
620-2010	2010 AVAILABLE PTR STATE FUNDS	1,360,456.35	1,360,456.35			1,360,456.35
620-2011	2011 AVAILABLE PTR STATE FUNDS	1,364,544.29	1,365,034.13			1,365,034.13
620-2012	2012 AVAILABLE PTR STATE FUNDS	1,358,222.23	1,358,939.49			1,358,939.49
620-2013	2013 AVAILABLE PTR STATE FUNDS		1,345,888.17		174.52-	1,345,713.65
620-9999	RESERVE PPTRA-POSSIBLE REIMB	9,447,872.98-	10,794,715.66-	174.52		10,794,541.14-
	*PPTRA POSSIBLE C/W REIMB*			174.52	174.52-	
	*REQUEST C/W REIMB PPTRA*					

6/24/2014  
FUND # 999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 5  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
630-2003	REQUEST C/W REIMB 2003					
630-2004	REQUEST C/W REIMB 2004					
630-2005	REQUEST C/W REIMB 2005					
630-2006	2006 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2007	2007 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2008	2008 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2009	2009 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2010	2010 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2011	2011 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2012	2012 APPLIED PTR STATE FUNDS	1,355,735.87-	1,355,735.87-			1,355,735.87-
630-2013	2013 APPLIED PTR STATE FUNDS		1,287,949.07-		67,786.80-	1,355,735.87-
630-9999	REQUEST C/W REIMB RESERVE	9,490,151.09	10,778,100.16	67,786.80		10,845,886.96
	*REQUEST C/W REIMB PPTRA*			67,786.80	67,786.80-	
				134,109.40	134,109.40-	
	*UNCOLLECTED STATE TAXES*					
	*STATE INCOME TAXES*					
701-1999	Reserve - State Income	609.00-	714.29-	10,731.18	10,342.89-	326.00-
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					
701-2012	STATE INCOME - 2012	609.00	388.29		388.29-	
701-2013	STATE INCOME - 2013		326.00	10,342.89	10,342.89-	326.00
	*STATE INCOME TAXES*			21,074.07	21,074.07-	
	*ESTIMATED INCOME TAXES*					
702-1999	Reserve - Estimated Income			12,845.00	12,845.00-	
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			12,845.00	12,845.00-	
702-2014	Estimated Income - 2014			25,690.00	25,690.00-	
	*ESTIMATED INCOME TAXES*			46,764.07	46,764.07-	
	*LONG TERM DEBT*					
800-1000	Literary Fund Loans - Schools					
800-1001	SNAP Program - Schools-Craddock/T	239,045.00-	239,045.00-			239,045.00-
800-1002	VPSA G.O. SCH BND LOAN/PH II	849,723.00-	849,723.00-			849,723.00-
800-1003	LEASE REV BNDS/CTHSE LOAN	1,134,000.00-	1,134,000.00-			1,134,000.00-

6/24/2014  
FUND #-999

\*GL070A\*  
TREASURER'S ACCOUNTABILITY FUND

BRUNSWICK COUNTY  
BALANCE SHEET  
5/31/2014

PAGE 6  
TIME 10:57

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEG. YR BALANCE	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
800-1004	LEASE REV BNDS/SCH VRS	346,100.00-	346,100.00-			346,100.00-
800-1005	QZAB BOND #1/SCH LOAN	341,376.00-	341,376.00-			341,376.00-
800-1006	QZAB BOND #2/SCH LOAN	702,034.80-	702,034.80-			702,034.80-
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	4,490,378.00-	4,490,378.00-			4,490,378.00-
800-1010	VPSA DIRECT PYMT QSCB SERIES 11-1	1,450,000.00-	1,450,000.00-			1,450,000.00-
800-1011	OLD CTHOUSE RENOV/LEASE/FINANCE	3,000,000.00-	3,000,000.00-			3,000,000.00-
800-1020	Jail Bonds Payable					
800-1999	Reserve - Future Debt Requirement	12,752,656.80	12,752,656.80			12,752,656.80
	*LONG TERM DEBT*					

## **INCOME ESTIMATES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<b>GENERAL FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1100 Property Taxes:</u>					
110101 Current Taxes--Real Estate	\$ 5,780,000	\$ 5,868,434	\$ 5,800,000	\$ 5,830,000	\$ 30,000
110102 Delinquent Taxes	70,000	120,752	70,000	70,000	-
110201 Current Taxes--Public Service Corporations	210,000	287,567	280,000	290,000	10,000
110301 Current Taxes--Personal Property	2,134,700	2,120,737	2,080,000	2,100,000	20,000
110302 Delinquent Taxes	29,000	43,837	29,000	29,000	-
110303 Current Taxes--Mobile Homes	20,000	37,842	35,000	36,000	1,000
110304 Delinquent Taxes	1,000	2,269	1,000	1,000	-
110402 Current Taxes--Machinery and Tools	283,000	458,641	455,000	450,000	(5,000)
110501 Current Taxes--Merchant's Capital	117,000	170,594	165,000	165,000	-
110601 Penalties	90,000	125,482	90,000	90,000	-
110602 Interest on Taxes	45,000	67,064	45,000	45,000	-
<u>1200 Other Local Taxes:</u>					
120101 Local Sales and Use Taxes	\$ 630,000	\$ 817,266	\$ 655,000	\$ 700,000	\$ 45,000
120201 Consumer Utility Taxes	255,000	254,641	255,000	255,000	-
120301 Utility Consumption Taxes	45,000	45,617	45,000	45,000	-
120401 Utility Franchise Tax	25,000	31,237	25,000	30,000	5,000
120501 Motor Vehicle Licenses	346,000	339,161	340,000	340,000	-
120601 Bank Stock Taxes	15,000	15,838	18,000	15,000	(3,000)
120701 Recordation Tax on Deeds/Wills	65,000	99,108	65,000	65,000	-
120801 Transient Lodging	15,000	16,965	15,000	15,000	-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>					
130101 Animal Licenses	\$ 27,000	\$ 24,360	\$ 25,000	\$ 24,000	\$ (1,000)
130305 Transfer Fees	600	623	600	600	-
130308 Building and Related Permits	50,000	34,176	50,000	40,000	(10,000)
130309 Zoning Permits	6,000	6,975	6,000	6,000	-
<u>1400 Fines and Forfeitures:</u>					
140101 Court Fines and Forfeitures	\$ 750,000	\$ 1,110,627	\$ 750,000	\$ 750,000	\$ -
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 125,000	\$ 126,705	\$ 50,000	\$ 35,000	\$ (15,000)
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	6,945	5,000	5,000	-
160201 Commonwealth's Attorney Fees	1,000	3,076	1,500	2,500	1,000
160202 Courthouse Security Fees	150,000	191,517	150,000	150,000	-
160602 Charges for Animal Control	100	105	100	250	150
160802 Recycling Revenues	40,000	46,122	40,000	40,000	-
160805 Waste Container Charge	115,000	92,928	110,000	95,000	(15,000)
160806 Landfill Fees	200,000	275,513	200,000	200,000	-
161601 Sale of Maps and Ordinances	1,500	3,211	2,000	2,000	-
161999 OTB Fees	25,000	22,616	25,000	20,000	(5,000)
<u>1800 Miscellaneous Revenue:</u>					
180401 Administration Fee	\$ 10,000	\$ 51,604	\$ 15,000	\$ 15,000	\$ -
189909 Miscellaneous	5,000	24,786	5,000	5,000	-
190201 Exp Refunds - Town Tax Bills	2,000	2,388	2,000	2,000	-
190204 Recovered Costs - Sheriff Security - Contractual	-	-	-	49,000	-
190204 Recovered Costs - BWMF	135,000	142,402	135,000	135,000	-
190204 Recovered Cost - School (SRO)	96,435	96,435	96,435	96,345	(90)
<b>Total Revenue from Local Sources</b>	<b>\$ 11,943,935</b>	<b>\$ 13,209,756</b>	<b>\$ 12,160,235</b>	<b>\$ 12,267,295</b>	<b>\$ 58,060</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 45,000	\$ 22,827	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	15,000	25,837	15,000	20,000	5,000
220108 Rolling Stock Tax	8,500	7,673	8,500	5,000	(3,500)
220110 Auto Rental Tax	-	40	-	-	-
220111 Recordation Tax	22,000	31,578	22,000	30,000	8,000
220112 Cost Allocation Plan	30,000	45,135	35,000	40,000	5,000
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	435,000	428,463	430,000	428,000	(2,000)
220115 Animal Control Donations	-	4	-	-	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 310,000	\$ 311,607	\$ 320,000	\$ 320,000	\$ -
230201 Sheriff	950,000	971,141	990,000	990,000	-
230301 Commissioner of the Revenue	86,000	87,181	88,000	88,000	-
230401 Treasurer	78,000	78,240	80,000	80,000	-
230601 Registrar/Electoral Board	36,000	40,212	36,000	36,000	-
230701 Clerk of the Circuit Court	196,000	210,954	202,000	202,000	-
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 16,000	\$ 15,518	16,000	\$ 14,000	\$ (2,000)
240403 Wireless E911	70,000	221,306	75,000	75,000	-
240407 Litter Control Grant	7,000	8,386	8,386	7,398	(988)
240412 Fire Program Funds	48,000	-	48,000	44,000	(4,000)
240415 Assistance for Adult Confinement	-	34,832	-	-	-
240419 Victim's Assistance Grant	55,000	57,229	55,000	55,000	-
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	2,000	4,170	-	-	-
Total Revenue from the Commonwealth	\$ 3,770,235	\$ 3,963,069	\$ 3,819,621	\$ 3,825,133	\$ 5,512
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ -	\$ 11,300	\$ -	\$ 1,214	\$ 1,214
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410503 Transfer from Capital Projects Fund/Asset Forfeiture	\$ 25,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - GENERAL FUND</b>	<b>\$ 15,739,170</b>	<b>\$ 17,184,125</b>	<b>\$ 15,979,856</b>	<b>\$ 16,093,642</b>	<b>\$ 64,786</b>
<b>LAW LIBRARY FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 20	\$ -	\$ -	\$ -
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,590	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL - LAW LIBRARY FUND</b>	<b>\$ 2,000</b>	<b>\$ 1,610</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>LAWRENCEVILLE - BRUNSWICK AIRPORT FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of Airport Facilities	\$ 2,000	\$ 3,300	\$ 3,000	\$ 3,000	\$ -
189999 Sale of Aviation Fuel	16,200	8,583	16,200	10,000	(6,200)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<u>1900 Recovered Costs:</u>					
190201 Shared Costs--Town of Lawrenceville	\$ 16,885	\$ 17,239	\$ 15,569	\$ 12,296	\$ (3,273)
Total Revenue from Local Sources	\$ 35,085	\$ 29,122	\$ 34,769	\$ 25,296	\$ (9,473)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240401 Maintenance/Grant Program	\$ -	\$ 484	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 34,669	\$ 33,293	\$ 34,490	\$ 22,493	\$ (11,997)
<b>TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND</b>	<b>\$ 69,754</b>	<b>\$ 62,899</b>	<b>\$ 69,259</b>	<b>\$ 47,789</b>	<b>\$ (21,470)</b>
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 6,710	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 693,016	\$ 572,535	\$ 608,123	\$ 608,123	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 1,057,074	\$ 928,566	\$ 891,389	\$ 891,389	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 359,309	\$ 322,239	\$ 368,368	\$ 368,368	\$ -
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,109,399</b>	<b>\$ 1,830,050</b>	<b>\$ 1,867,880</b>	<b>\$ 1,867,880</b>	<b>\$ -</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 4,000	\$ 4,176	\$ 4,000	\$ 1,000	\$ (3,000)
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 617,560	\$ 312,894	\$ 617,560	\$ 620,560	\$ 3,000
240499 Family Preservation Assistance	1,550	1,132	1,550	1,550	-
Total Revenue from the Commonwealth	\$ 619,110	\$ 314,026	\$ 619,110	\$ 622,110	\$ 3,000
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 12,200	\$ 8,937	\$ 12,200	\$ 12,200	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 136,635	\$ 253,050	\$ 253,050	\$ -
<b>TOTAL - COMPREHENSIVE SERVICES ACT FUND</b>	<b>\$ 888,360</b>	<b>\$ 463,774</b>	<b>\$ 888,360</b>	<b>\$ 888,360</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<b>DMV FUND:</b>					
Revenue from the Commonwealth:					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 19,500	\$ 21,666	\$ 19,500	\$ 19,500	\$ -
<b>TOTAL - DMV FUND</b>	<b>\$ 19,500</b>	<b>\$ 21,666</b>	<b>\$ 19,500</b>	<b>\$ 19,500</b>	<b>\$ -</b>
<b>SCHOOL FUND:</b>					
Revenue from Local Sources:					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ 1,600	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 267,000	\$ 242,653	\$ 194,000	\$ 282,000	\$ 88,000
189999 E-Rate	-	216,742	-	-	-
Total Revenue from Local Sources	\$ 267,000	\$ 460,995	\$ 194,000	\$ 282,000	\$ 88,000
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 14,303,243	\$ 13,670,948	\$ 13,922,919	\$ 13,594,012	\$ (328,907)
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 2,876,759	\$ 2,244,765	\$ 1,723,084	\$ 1,480,217	\$ (242,867)
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,592,672	\$ 4,924,918	\$ 4,451,656	\$ 4,568,632	\$ 116,976
410501 Transfer from Schools Capital Fund	-	24,215	-	-	-
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 22,039,674</b>	<b>\$ 21,325,841</b>	<b>\$ 20,291,659</b>	<b>\$ 19,924,861</b>	<b>\$ (366,798)</b>
<b>SCHOOL CAFETERIA FUND:</b>					
Revenue from Local Sources:					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 218,880	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 990	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 219,870	\$ 384,200	\$ 384,200	\$ -
Revenue from the Commonwealth:					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 11,805	\$ 13,440	\$ 13,440	\$ -
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 976,303	\$ 820,000	\$ 820,000	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 1,217,640</b>	<b>\$ 1,207,978</b>	<b>\$ 1,217,640</b>	<b>\$ 1,217,640</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
Revenue from Local Sources:					
<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	\$ 37,115	\$ 29,000	\$ 29,000	\$ -
<b>TOTAL - COURTHOUSE MAINTENANCE FUND</b>	<b>\$ 29,000</b>	<b>\$ 37,275</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ -</b>
<b><u>DRUG TASK FORCE FUND:</u></b>					
Revenue from Local Sources:					
<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	\$ -	\$ -	\$ -
Revenue from the Commonwealth:					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 50,000	\$ 57,875	\$ 35,000	\$ 35,000	\$ -
Revenue from the Federal Government:					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ 10,000	\$ 4,294	\$ 25,000	\$ 25,000	\$ -
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 60,000</b>	<b>\$ 66,068</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<b><u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u></b>					
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ 3,000,000	\$ 2,345,000	\$ -	\$ (2,345,000)
<b>TOTAL - HISTORIC COURTHOUSE RENOVATION PROJECT</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 2,345,000</b>	<b>\$ -</b>	<b>\$ (2,345,000)</b>
<b><u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u></b>					
Other Financing Sources:					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
<b>TOTAL - WATER/WASTEWATER INFRASTRUCTURE PROJECT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
Revenue from Local Sources:					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 10,000	\$ 10,179	\$ 3,000	\$ -	\$ (3,000)
<u>1800 Miscellaneous Revenue:</u>					
190201 Recovered Costs - Town of Lawrenceville	-	150	-	-	-
Total Revenue from Local Sources	\$ 10,000	\$ 10,329	\$ 3,000	\$ -	\$ (3,000)

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2015

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240499 Tobacco Grant	\$ 383,375	\$ 19,499	\$ 434,968	\$ 343,000	\$ (91,968)
240499 National Scenic Byways Grant	603,794	37,879	621,525	486,000	(135,525)
240499 Wireless E911 Grant	5,000	4,586	-	-	-
240499 PSAP E911 Grant	-	-	-	93,190	93,190
240499 OEMS E911 Grant	-	-	-	69,668	69,668
240499 Virginia Department of Aviation	-	3,732	-	-	-
Total Revenue from the Commonwealth	\$ 992,169	\$ 65,696	\$ 1,056,493	\$ 991,858	\$ (64,636)
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 CDBG - Simmons Drive	\$ 770,617	\$ 545,041	\$ 62,250	\$ -	\$ (62,250)
330199 CDBG - Housing Production Project	431,275	27,613	459,375	-	(459,375)
330199 CDBG - Housing Needs Assessment Planning	-	3,336	-	-	-
330199 Sheriff Response Vehicle	-	316,000	-	-	-
Total Revenue from the Federal Government	\$ 1,201,892	\$ 891,990	\$ 521,625	\$ -	\$ (521,625)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 1,340,000	\$ 1,202,729	\$ -	\$ 410,815	\$ 410,815
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 3,544,061</b>	<b>\$ 2,170,744</b>	<b>\$ 1,581,118</b>	<b>\$ 1,402,673</b>	<b>\$ (178,446)</b>
<u>SCHOOL CAPITAL PROJECTS FUND:</u>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
4102 01 Sale of Land, Buildings, Equipment	\$ -	\$ 125,000	\$ -	\$ -	\$ -
4105 01 Transfer from General Fund	-	-	-	-	-
4105 03 Transfer from Gen Cap Proj Fund	76,000	76,000	76,000	-	(76,000)
<b>TOTAL - SCHOOL CAPITAL PROJECTS FUND</b>	<b>\$ 76,000</b>	<b>\$ 201,000</b>	<b>\$ 76,000</b>	<b>\$ -</b>	<b>\$ (76,000)</b>
<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	\$ -	\$ 12,577	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 438,771	\$ 441,599	\$ 440,171	\$ 434,899	\$ (5,272)
410503 Interest Reimbursement - VPSA QZAB	65,025	62,196	59,367	60,343	976
<b>TOTAL - SCHOOL DEBT SERVICE FUND</b>	<b>\$ 503,796</b>	<b>\$ 516,372</b>	<b>\$ 499,538</b>	<b>\$ 495,242</b>	<b>\$ (4,296)</b>
<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	\$ 10,000	\$ 27,018	\$ 7,500	\$ 3,500	\$ (4,000)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 322,023	\$ 322,023	\$ 322,023	\$ 322,023	\$ -
<b>TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE</b>	<b>\$ 332,023</b>	<b>\$ 349,041</b>	<b>\$ 329,523</b>	<b>\$ 325,523</b>	<b>\$ (4,000)</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2015*

Fund, Source & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2014
<b>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 955	\$ -	\$ -	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - QUALIFIED ZONE ACADEMY BONDS PROJECT</b>	\$ -	\$ 955	\$ -	\$ -	\$ -
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 46,630,377	\$ 48,439,398	\$ 45,256,333	\$ 43,624,110	\$ (2,931,224)
<b>LESS INTERFUND TRANSFERS</b>	\$ 7,441,494	\$ 7,459,436	\$ 5,945,758	\$ 6,380,280	\$ 434,522
<b>TOTAL INCOME</b>	\$ 39,188,883	\$ 40,979,962	\$ 39,310,575	\$ 37,243,830	\$ (3,365,746)
<b>FUND BALANCES - JULY 1:</b>					
General	\$ 9,000,000	\$ 9,671,312	\$ 7,300,000	\$ 7,200,000	\$ (100,000)
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	-
School	500	500	500	500	-
School Cafeteria	168,000	212,874	168,000	168,000	-
Courthouse Maintenance	150,000	157,255	150,000	150,000	-
Drug Task Force	170,000	183,964	170,000	130,000	(40,000)
Historic Courthouse Renovation Project	-	-	-	-	-
General Capital Projects	1,420,000	1,625,211	588,237	-	(588,237)
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	1,325,000	2,059,088	1,100,000	890,000	(210,000)
Qualified Zoning Academy Bonds Project	-	1,305,574	-	-	-
<b>TOTAL FUND BALANCES - JULY 1</b>	\$ 12,278,500	\$ 15,271,616	\$ 9,521,737	\$ 8,583,500	\$ (938,237)
<b>CASH RESOURCES</b>	\$ 51,467,383	\$ 56,251,578	\$ 48,832,312	\$ 45,827,330	\$ (3,004,983)

**SUMMARY OF CONTEMPLATED  
EXPENDITURES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2015*

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2015	
	June 30, 2013		June 30, 2014	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2014
	Estimated	Expenditure	Estimated Expenditure		
<b>GENERAL FUND:</b>					
11010 Board of Supervisors	\$ 184,730	\$ 197,217	\$ 169,590	\$ 174,895	\$ 5,305
12010 County Administrator	274,706	278,887	282,746	283,488	742
12240 Auditor	28,500	28,500	28,500	29,500	1,000
12310 Commissioner of the Revenue	227,420	226,643	234,487	234,332	(155)
12410 Treasurer	249,169	247,748	257,143	256,761	(382)
12430 Finance	244,122	244,081	251,508	259,411	7,903
12510 Information Technology	-	-	-	30,000	30,000
13100 Electoral Board	34,578	43,194	34,578	34,578	-
13200 Registrar	88,942	83,376	91,135	86,684	(4,451)
21100 Circuit Court	31,191	33,089	31,191	32,641	1,450
21300 Magistrates	1,698	555	1,650	1,650	-
21500 General District/Juvenile/DR Courts	13,955	16,467	13,955	13,955	-
21600 Clerk of the Circuit Court	297,627	303,682	312,449	309,001	(3,448)
21800 Sheriff - Courthouse Security Fund	98,615	137,151	129,330	126,067	(3,263)
21800 Sheriff - Courthouse Security	313,787	290,335	321,608	323,484	1,876
21910 Victim/Witness Assistance Program	69,134	69,439	71,387	71,326	(61)
22000 Commonwealth's Attorney	440,005	440,788	465,614	465,418	(196)
30100 Line of Duty	21,357	21,357	21,510	21,625	115
31200 Sheriff - Law Enf & Traffic Control	1,651,984	1,744,437	1,692,777	1,930,812	238,035
31400 Sheriff - E911 Communications	604,942	567,188	612,173	618,409	6,236
31700 School Resource Officer	100,029	96,435	103,351	103,198	(153)
32400 Fire and Rescue Services	301,602	258,130	451,602	448,676	(2,926)
32450 Med Flight Program	770	770	770	770	-
32500 Forestry Service	23,133	23,133	22,603	22,603	-
33100 Sheriff - Correction & Detention	-	-	-	-	-
33200 Meherrin River Regional Jail	1,857,587	1,857,588	2,239,810	2,620,565	380,755
33300 Probation Office	51,410	100,555	51,410	51,410	-
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-
34100 Building Inspection	116,345	111,173	119,598	126,397	6,799
35100 Animal Control	132,490	129,779	135,889	133,075	(2,814)
35300 Medical Examiner	270	60	270	270	-
35500 Emergency Management Coordinator	8,457	8,461	8,457	8,467	10
41500 Road Projects	25,000	-	25,000	25,000	-
42400 Solid Waste Disposal	730,348	728,686	738,760	737,793	(967)
42500 Lake Gaston Weed Control Council	29,315	29,315	50,000	75,000	25,000
42600 Litter Control-Grant Program	7,000	8,385	8,386	7,398	(988)
42600 Sheriff-Inmate Labor	37,359	36,614	37,269	37,269	-
43100 Maintenance Administration	161,336	140,709	165,880	163,808	(2,072)
43200 Maintenance - Buildings & Grounds	325,293	446,221	321,047	321,047	-
51100 Health	94,178	94,178	94,178	94,178	-
52000 Mental Health	43,488	43,448	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	3,500	3,391	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	5,000	-
72653 Brunswick County/Lake Gaston Tourism	15,102	15,602	19,102	19,102	-
73200 Meherrin Regional Library	180,592	180,592	184,838	184,838	-
81100 Planning/Zoning	179,561	167,621	184,468	184,256	(212)
81602 Industrial Development Authority	73,872	73,872	73,872	73,872	-
81603 Southside Planning District Commission	23,793	23,793	24,393	23,715	(678)
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	17,000	12,000
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	58,260	58,118	61,748	65,724	3,976

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2015*

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2015	
	June 30, 2013		June 30, 2014	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2014
	Estimated	Expenditure	Estimated Expenditure		
92200 State Aid Reduction Cost	100,000	83,722	-	-	-
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-
95105 Debt Service - New Courthouse	357,225	357,225	356,490	360,744	4,254
95106 Debt Service - Historic Courthouse Renovations	-	-	196,225	196,138	(87)
95108 Debt Service - E911 Equipment	7,575	7,575	6,313	-	(6,313)
<b>Total Expenditures</b>	<b>\$ 10,038,330</b>	<b>\$ 10,181,263</b>	<b>\$ 10,875,026</b>	<b>\$ 11,570,316</b>	<b>\$ 695,290</b>
<b>Transfers to Other Funds:</b>					
930105 Transfer to VPA Fund	\$ 359,309	\$ 322,239	\$ 368,368	\$ 368,368	\$ -
930202 Transfers to CSA Fund	253,050	136,635	253,050	253,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	34,669	33,293	34,490	22,493	(11,997)
930205 Transfers to School Fund	4,592,672	4,924,918	4,451,656	4,568,632	116,976
930402 Transfers to School Debt Service Fund	438,771	441,599	440,171	434,899	(5,272)
930350 Transfer to General Capital Projects Fund	-	-	-	410,815	410,815
930350 Transfer to General Capital Projects - Historic Courthouse	240,000	214,357	-	-	-
930350 Transfer to General Capital Projects - MRRJ-Mecklenburg	1,100,000	988,372	-	-	-
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	322,023	-
<b>Total Transfers to Other Fund</b>	<b>\$ 7,340,494</b>	<b>\$ 7,383,436</b>	<b>\$ 5,869,758</b>	<b>\$ 6,380,280</b>	<b>\$ 510,522</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 17,378,824</b>	<b>\$ 17,564,699</b>	<b>\$ 16,744,784</b>	<b>\$ 17,950,596</b>	<b>\$ 1,205,812</b>
<b><u>LAW LIBRARY FUND:</u></b>					
21800 Maintenance of Law Library	\$ 2,000	\$ 976	\$ 2,000	\$ 2,000	\$ -
<b><u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u></b>					
44100 Airport Commission	\$ 69,754	\$ 61,205	\$ 69,259	\$ 47,789	\$ (21,470)
<b><u>VIRGINIA PUBLIC ASSISTANCE FUND:</u></b>					
53100 Welfare Administration	\$ 1,526,217	\$ 1,510,038	\$ 1,547,105	\$ 1,547,105	\$ -
53200 Public Assistance	583,182	320,012	320,775	320,775	-
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 2,109,399</b>	<b>\$ 1,830,050</b>	<b>\$ 1,867,880</b>	<b>\$ 1,867,880</b>	<b>\$ -</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
53110 Comprehensive Services Act Programs	\$ 888,360	\$ 462,257	\$ 888,360	\$ 888,360	\$ -
<b><u>DMV FUND:</u></b>					
12340 DMV Select	\$ 19,500	\$ 18,628	\$ 19,500	\$ 19,500	\$ -
<b><u>SCHOOL FUND:</u></b>					
61100 Instruction	\$ 16,154,436	\$ 15,537,949	\$ 14,538,752	\$ 14,079,052	\$ (459,700)
62000 Administration, Attendance and Health	771,156	727,389	732,985	724,977	(8,008)
63000 Pupil Transportation	1,831,810	1,893,327	1,866,600	1,945,450	78,850
64000 Operation and Maintenance Services	2,295,896	2,379,361	2,326,822	2,346,168	19,346
65000 School Food Services and Other Non-Instructional Operations	-	562	-	-	-
68000 Technology	986,376	787,253	826,500	829,214	2,714
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 22,039,674</b>	<b>\$ 21,325,841</b>	<b>\$ 20,291,659</b>	<b>\$ 19,924,861</b>	<b>\$ (366,798)</b>
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,174,396	\$ 1,217,640	\$ 1,217,640	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2015*

Fund, Function & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2014
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
43200 Courthouse Maintenance	\$ 29,000	\$ 36,238	\$ 29,000	\$ 29,000	\$ -
<b><u>DRUG TASK FORCE FUND:</u></b>					
31700 Drug Task Force	\$ 60,000	\$ 111,395	\$ 60,000	\$ 60,000	\$ -
<b><u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u></b>					
94101 Historic Courthouse Renovation	\$ -	\$ 709,930	\$ 2,345,000	\$ -	\$ (2,345,000)
<b><u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u></b>					
94101 Water/Wastewater Infrastructure Project	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
94314 Sheriff's Vehicles/Equipment	\$ 105,922	\$ 421,378	\$ 105,922	\$ -	\$ (105,922)
94317 E911 Communications System Upgrades	5,000	4,637	-	162,858	162,858
94319 IDA Capital Projects	300,000	300,000	150,000	150,000	-
94320 Fire & Rescue Service	254,315	253,361	254,315	254,315	-
94329 Brunswick Byways Visitors Center	987,169	54,790	1,056,493	830,500	(225,993)
94329 Fort Christanna Preservation	5,000	4,607	5,000	5,000	-
94346 Housing Planning Grant	-	3,248	-	-	-
94348 Brunswick Co Housing Production Project	431,275	27,613	459,375	-	(459,375)
94351 Narrow Banding	15,000	-	-	-	-
94352 Simmons Drive Grant	929,289	878,723	62,250	-	(62,250)
94355 Meherrin River Regional Jail - Mecklenburg Site	1,100,000	988,372	-	-	-
94356 Historic Courthouse Renovations	240,000	217,683	-	-	-
92000 Transfer to School Capital Projects Fund	76,000	76,000	76,000	-	(76,000)
92000 Transfer to General Fund - Capital Projects	25,000	-	-	-	-
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 4,473,970</b>	<b>\$ 3,230,412</b>	<b>\$ 2,169,355</b>	<b>\$ 1,402,673</b>	<b>\$ (766,683)</b>
<b><u>SCHOOL CAPITAL PROJECTS FUND:</u></b>					
92000 School Capital Projects	\$ 76,000	\$ 201,000	\$ 76,000	\$ -	\$ (76,000)
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>					
67100 Debt Service	\$ 503,796	\$ 425,458	\$ 499,538	\$ 495,242	\$ (4,296)
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
95304 Debt Service	\$ 540,646	\$ 538,332	\$ 533,146	\$ 525,646	\$ (7,500)
<b><u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u></b>					
66600 QZAB Capital Projects	\$ -	\$ 1,144,073	\$ -	\$ -	\$ -
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 49,408,563</b>	<b>\$ 48,834,889</b>	<b>\$ 46,813,121</b>	<b>\$ 45,681,187</b>	<b>\$ (36,935)</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>\$ 7,441,494</b>	<b>\$ 7,459,436</b>	<b>\$ 5,945,758</b>	<b>\$ 6,380,280</b>	<b>\$ 434,522</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,967,069</b>	<b>\$ 41,375,453</b>	<b>\$ 40,867,363</b>	<b>\$ 39,300,907</b>	<b>\$ (471,457)</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2015*

Fund, Function & Item	Year Ended June 30, 2013		Year Ending June 30, 2014	Year Ending June 30, 2015	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2014
<b>FUND BALANCES - JUNE 30:</b>					
General	\$ 7,360,346	\$ 9,290,739	\$ 6,535,072	\$ 5,343,046	\$ (1,192,026)
Law Library	20,000	21,905	20,000	20,000	-
Lawrenceville - Brunswick Airport	-	3,925	-	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	22,161	15,000	15,000	-
DMV Fund	10,000	14,731	10,000	10,000	-
School	500	500	500	500	-
School Cafeteria	168,000	246,456	168,000	168,000	-
Courthouse Maintenance	150,000	158,292	150,000	150,000	-
Drug Task Force	170,000	138,637	170,000	130,000	(40,000)
Historic Courthouse Renovation Project	-	2,290,070	-	-	-
General Capital Projects	490,091	565,542	-	-	-
School Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
School Construction Debt Service	1,116,377	1,960,711	896,377	689,877	(206,500)
Qualified Zone Academy Bonds Project	-	162,456	-	-	-
<b>TOTAL FUND BALANCES - JUNE 30:</b>	<b>\$ 9,500,314</b>	<b>\$ 14,876,125</b>	<b>\$ 7,964,949</b>	<b>\$ 6,526,423</b>	<b>\$ (1,438,526)</b>
<b>REQUIREMENTS</b>	<b>\$ 51,467,383</b>	<b>\$ 56,251,578</b>	<b>\$ 48,832,312</b>	<b>\$ 45,827,330</b>	<b>\$ (1,909,983)</b>

## **CAPITAL BUDGET DETAIL**

**BRUNSWICK COUNTY CAPITAL IMPROVEMENT PROJECTS**  
**For the Fiscal Year Ending June 30, 2015**

**BUDGET DETAIL**

<u>Department</u>	<u>Contemplated Expenditure</u>	<u>Funding Source</u>
Industrial Development Authority	150,000	County
Fire and Rescue Services	254,315	County
Fort Christanna	5,000	County
Brunswick Byways Visitors Center	830,500	Grants
E911 System Upgrades	162,858	Grants
Total General Capital Projects	<b><u>\$ 1,402,673</u></b>	

NOTE: *Vehicles are now included in the General Fund.*