

# COUNTY OF BRUNSWICK, VIRGINIA

## CONSOLIDATED BUDGET

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FOR THE FISCAL YEAR ENDING JUNE 30, 2017



# BRUNSWICK COUNTY, VIRGINIA

Population Year 2010 - 17,434

## BOARD OF SUPERVISORS

Bernard L. Jones, Sr.	Chairperson
Welton Tyler	Vice-Chairperson
Barbara Jarrett-Harris	Member
John W. Zubrod	Member
Frederick A. Harrison, Sr.	Member

## COUNTY ADMINISTRATOR

Charlette T. Woolridge, Ph.D.

## DIRECTOR OF FINANCE

Keli H. Reekes

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

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2015</u>	<u>Estimated 2016</u>
Real Estate	\$ 1,293,277,500	\$ 1,293,000,000
Mobile Homes	8,801,380	8,500,000
Personal Property	106,126,480	105,000,000
Machinery and Tools	17,351,320	14,500,000
Merchants Capital	7,543,250	7,500,000
Public Service Corporations	490,330,633	550,000,000
Total Assessed Values	<u>\$ 1,923,430,563</u>	<u>\$ 1,978,500,000</u>

## TAX RATE PER \$100 ASSESSED VALUATION

<u>Class of Property</u>	<u>Tax Year</u>	
	<u>2015</u>	<u>2016</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	2.15	2.64
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, 2016. 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 FY17 Brunswick County Consolidated Budget was adopted on June 15, 2016.

In recent years, Brunswick County has experienced reductions in state and federal aid, such as funding relative to the public school system, Department of Social Services, and other programs, and this funding has yet to be restored. Largely influencing the FY17 budget is an increase to anticipated revenues in the amount of approximately \$1,050,000 relative to the Dominion Virginia Power project. Other aspects of Brunswick County's financial operations affecting the FY17 budget include 3% salary increases for all full-time employees effective July 1, 2016, a decrease in the Virginia Retirement System retirement rate, and increases in health insurance premiums.

The General Fund provides for deficit spending in the amount of \$1,281,824 and is balanced by the use of the General Fund balance reserves. It is important to note that at the beginning of FY17, the General Capital Projects Fund reserves are essentially depleted.

The FY17 Consolidated Budget includes a \$5,264,250 General Fund contribution to the School's Operating Budget, which includes \$76,000 for one school bus and funding for a 3% salary increase effective July 1, 2016 for all full-time employees. Additionally, the School's Operating Budget was increased by \$175,358, due to the reinstatement of funding for overspending local funds in FY12. Additional local funding for schools includes \$304,683 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, 2015**

Statement of Net Position  
June 30, 2015

	Primary Government		Component Units	
	Governmental Activities	School Board	IDA	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,823,291	\$ 1,402,749	\$	3,628,940
Receivables (net of allowance for uncollectibles):				
Taxes receivable	444,470	-		-
Accounts receivable	175,003	35,989		411,296
Due from component units	500,000	-		-
Due from other governmental units	794,948	804,807		-
Inventories	6,114	-		-
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	1,095,768	-		225,178
Investments (in custody of others)	1,615,767	-		-
Other assets:				
Land and improvements held for sale	-	-		2,735,340
Investment in industrial assets	-	-		8,348,881
Leases receivable	-	-		573,191
Net pension asset	-	-		43,488
Capital assets (net of accumulated depreciation):				
Land	731,874	25,822		39,142
Buildings and improvements	13,256,885	6,398,328		121,084
Machinery, equipment, and vehicles	1,632,287	737,978		5,376
Intangibles	172,108	-		-
Construction in progress	269,685	-		-
Total assets	\$ 32,518,200	\$ 9,405,673	\$	16,131,916
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refunding	\$ 24,650	\$ -	\$	-
Pension contributions subsequent to measurement date	587,442	1,449,501		11,547
Total deferred outflows of resources	\$ 612,092	\$ 1,449,501	\$	11,547
<b>LIABILITIES</b>				
Accounts payable	\$ 259,116	\$ 126,282	\$	160
Accrued liabilities	-	1,858,056		-
Escrow accounts	-	-		31,903
Accrued interest payable	752,248	-		-
Due to primary government	-	-		500,000
Long-term liabilities:				
Due within one year	1,210,687	57,484		567,473
Due in more than one year	21,110,234	17,303,577		245,593
Total liabilities	\$ 23,332,285	\$ 19,345,399	\$	1,345,129
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred gain on sale-leaseback	\$ -	\$ -	\$	18,835
Items related to measurement of net pension liability	945,563	3,903,993		18,569
Total deferred inflows of resources	\$ 945,563	\$ 3,903,993	\$	37,404
<b>NET POSITION</b>				
Net investment in capital assets	\$ 5,287,831	\$ 7,162,128	\$	7,701,417
Restricted:				
Anti-litter	275	-		-
Electronic summons	26,694	-		-
Law library	23,025	-		-
Drug enforcement	125,468	-		-
Courthouse maintenance	90,738	-		-
Courthouse security	317,703	-		-
CSA administration	22,705	-		-
Unrestricted (deficit)	2,958,005	(19,556,346)		7,059,513
Total net position	\$ 8,852,444	\$ (12,394,218)	\$	14,760,930

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

**TREASURER'S TRIAL BALANCE**

**AT MAY 31, 2016**

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	2,079.43	1,008.34			1,008.34
100-0111	Cash in Banks - Bank of America	45,217.20	80,565.24			80,565.24
100-0112	Cash in Bank - SunTrust (CH Renov	394,823.26	395,729.23			395,729.23
100-0113	Cash in Banks - US Bank-Rt.58 Inf	700,945.06	280,142.36			280,142.36
100-0114	Cash in Banks - Cit Bank & Trust	2,428,951.38	2,435,994.63			2,435,994.63
100-0115	Investments - Bank of America					
100-0116	Cash in Banks - BOA Bus Max Acct					
100-0117	Cash in Banks - Benchmark Muni Ck					
100-0118	Cash in Banks - US Bank SNAP Prin					
100-0119	Cash in Banks - US Bank SNAP Int					
100-0120	Cash in Banks - FCB-Special Welfa					
100-0121	Cash in Banks - General Fund Bank	7,341,346.36	6,541,186.38			6,541,186.38
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	2,034.60	2,044.81			2,044.81
100-0126	Investments - ESSEX BANK	1,000,000.00	1,002,520.54			1,002,520.54
100-0127	Investments - First Citizens Bank					
100-0128	Investments - LGIP	3,562.75	3,572.98			3,572.98
100-0129	Investments - CITIZENS BK & TRUST	2,000,000.00	2,000,000.00			2,000,000.00
100-0130	Investments - BENCHMARK BANK					
100-0133	Investments - FCB-SWELFARE					
100-0134	Investments - CITIZENS COMM BK	472,394.04	475,225.60			475,225.60
100-0135	Investments - FCB-SWELFARE					
	*ASSETS*	14,392,854.08	13,219,490.11			13,219,490.11
	TOTAL ASSETS	14,392,854.08	13,219,490.11			13,219,490.11
*LIABILITIES*						
200-0001	ACCRUED NET WAGES					
*LIABILITIES*						
	TOTAL LIABILITIES					
*FUND EQUITY*						
*999 FUND*						
300-0001	General Fund	10,807,225.52-	11,422,020.99-			11,422,020.99-
300-0100	Anti-Litter Fund	2,219.16-	3,764.64-			3,764.64-
300-0103	DMV Select Fund/COR-TREAS	16,679.25-	15,415.32-			15,415.32-
300-0104	Social Services Fund	128,822.04	74,534.36			74,534.36
300-0105	Emergency Management Fund	253.39-	86,260.61			86,260.61
300-0106	Comprehensive Services Act Fund	27,407.12-				
300-0202	School Fund	1,156,131.70-				
300-0205						

7/12/2016 FUND #-999	*GL070A* TREASURER'S ACCOUNTABILITY FUND	BRUNSWICK COUNTY BALANCE SHEET 5/31/2016		PAGE 2 TIME 14:08
ACCOUNT NUMBER -----	ACCOUNT DESCRIPTION -----	BEG. YR BALANCE -----	PREVIOUS BALANCE -----	ENDING BALANCE -----
			DEBIT -----	CREDIT -----
300-0211	Law Library Fund	23,009.73-	23,133.51-	23,133.51-
300-0213	Drug Task Force Fund	125,439.85-	139,280.56-	139,280.56-
300-0214	Courthouse Maintenance Fund	91,871.80-	109,118.67-	109,118.67-
300-0215	Courthouse Security Fund	317,469.17-	200,285.29-	200,285.29-
300-0216	Home Incarceration Prg Fund			
300-0217	Electronic Summons System Fund	26,611.80-	100,522.00-	100,522.00-
300-0251	School Cafeteria Fund - BSHS	246,617.40-	448,845.57-	448,845.57-
300-0252	School Cafeteria Fund - RJHS			
300-0253	School Cafeteria Fund - MPES			
300-0254	School Cafeteria Fund - ROES/SES			
300-0255	School Cafeteria Fund - SES			
300-0256	School Cafeteria Fund - TES			
300-0257	SUMMER SCHOOL CAFETERIA FUND			
300-0301	School Capital Projects Fund			
300-0302	Sch QZAB/QSCB CP Fund			
300-0304	CP Fund - SCH CONST DEBT SERVICE	732,447.58-	214,301.80-	214,301.80-
300-0312	Historic CH Renovations Fund	394,823.26-	395,729.23-	395,729.23-
300-0313	Rt. 58 Water/Wastewater Proj Fund	700,945.06-	280,142.36-	280,142.36-
300-0350	Consolidated Gen CP Fund	8,530.70-	13,777.24-	13,777.24-
300-0402	School Debt Service Fund		29,976.71	29,976.71
300-0504	Airport Fund	16,661.05		
300-0733	Special Welfare Fund	1,833.30-	923.25-	923.25-
300-0734	Undistributed Local Sales Tax Fun	210,392.23		
300-0735	Escrow Deposit Fund	26,146.75-	22,754.50-	22,754.50-
300-0736	Drug Forfeiture Escrow Fund			
	*FUND EQUITY*	14,349,787.22-	13,199,243.25-	13,199,243.25-
	TOTAL PRIOR YR FUND BALANCE	14,349,787.22-	13,199,243.25-	13,199,243.25-
	TOTAL REVENUE			
	TOTAL EXPENDITURE			
	TOTAL CURRENT FUND BALANCE			
	TOTAL LIABILITIES AND FUND BALANCE		13,199,243.25-	13,199,243.25-
400-0000	*OTHER ACCOUNTS*			
400-0101	Treasurer's Deferred Acct-Maitlan	279.92-		
400-0102	Cash (Short) Over	932.07-	.25-	.25-
400-0105	Overpayments	256.37-	139.42-	139.42-
400-0110	Prepaid Taxes - RE 2015	31,908.38-	17,564.59-	17,564.59-
400-0111	Prepaid Taxes - PP 2015	9,690.12-	2,433.34-	2,433.34-
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		109.26-	109.26-
	*OTHER ACCOUNTS*	43,066.86-	20,246.86-	20,246.86-
		43,066.86-	20,246.86-	20,246.86-

## **INCOME ESTIMATES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016		Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016	
<b>GENERAL FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1100 Property Taxes:</u>						
110101 Current Taxes--Real Estate	\$ 5,830,000	\$ 5,878,880	\$ 5,850,000	\$ 5,850,000	\$	-
110102 Delinquent Taxes	70,000	146,773	70,000	70,000		-
110201 Current Taxes--Public Service Corporations	290,000	408,252	1,350,000	2,400,000		1,050,000
110301 Current Taxes--Personal Property	2,100,000	2,209,206	2,090,000	2,150,000		60,000
110302 Delinquent Taxes	29,000	46,358	29,000	29,000		-
110303 Current Taxes--Mobile Homes	36,000	37,259	36,000	37,500		1,500
110304 Delinquent Taxes	1,000	2,030	1,000	1,000		-
110402 Current Taxes--Machinery and Tools	450,000	609,305	480,000	480,000		-
110501 Current Taxes--Merchant's Capital	165,000	166,518	165,000	88,000		(77,000)
110601 Penalties	90,000	121,105	90,000	90,000		-
110602 Interest on Taxes	45,000	68,181	45,000	45,000		-
<u>1200 Other Local Taxes:</u>						
120101 Local Sales and Use Taxes	\$ 700,000	\$ 2,320,957	\$ 725,000	\$ 725,000	\$	-
120201 Consumer Utility Taxes	255,000	255,489	255,000	255,000		-
120301 Utility Consumption Taxes	45,000	47,363	45,000	45,000		-
120401 Utility Franchise Tax	30,000	24,706	30,000	30,000		-
120501 Motor Vehicle Licenses	340,000	314,730	335,000	335,000		-
120601 Bank Stock Taxes	15,000	16,022	15,000	15,000		-
120701 Recordation Tax on Deeds/Wills	65,000	68,309	55,000	55,000		-
120801 Transient Lodging	15,000	21,067	15,000	15,000		-
<u>1300 Permits, Privilege Fees and Regulatory Licenses:</u>						
130101 Animal Licenses	\$ 24,000	\$ 22,215	\$ 24,000	\$ 24,000	\$	-
130305 Transfer Fees	600	612	600	600		-
130308 Building and Related Permits	40,000	47,314	40,000	40,000		-
130309 Zoning Permits	6,000	8,905	6,000	6,000		-
<u>1400 Fines and Forfeitures:</u>						
140101 Court Fines and Forfeitures	\$ 750,000	\$ 881,183	\$ 750,000	\$ 750,000	\$	-
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ 35,000	\$ 58,806	\$ 25,000	\$ 20,000	\$	(5,000)
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	7,063	6,000	6,000		-
160201 Commonwealth's Attorney Fees	2,500	3,624	2,500	2,500		-
160202 Courthouse Security Fees	150,000	194,324	180,000	185,000		5,000
160602 Charges for Animal Control	250	480	250	250		-
160802 Recycling Revenues	40,000	30,249	40,000	40,000		-
160805 Waste Container Charge	95,000	93,067	90,000	90,000		-
160806 Landfill Fees	200,000	203,887	200,000	200,000		-
161601 Sale of Maps and Ordinances	2,000	2,432	2,000	2,000		-
161999 OTB Fees	20,000	-	-	-		-
<u>1800 Miscellaneous Revenue:</u>						
180305 Clerk of Court Copy Reimbursement	\$ -	\$ 2,152	\$ 2,000	\$ 2,000	\$	-
180309 Miscellaneous	5,000	-	5,000	5,000		-
189906 Administration Fee	15,000	69,324	25,000	25,000		-
<u>1900 Recovered Costs:</u>						
190201 Exp Refunds - Town Tax Bills	2,000	1,922	2,000	2,000		-
190204 Recovered Costs - Sheriff Security - Contractual	49,000	111,204	50,000	50,000		-
190204 Recovered Costs - BWMF	135,000	145,995	140,000	140,000		-
190204 Recovered Costs - School (SRO)	96,345	96,345	96,345	96,345		-
<b>Total Revenue from Local Sources</b>	<b>\$ 12,267,295</b>	<b>\$ 14,767,203</b>	<b>\$ 13,391,295</b>	<b>\$ 14,425,795</b>	<b>\$</b>	<b>1,034,500</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220105 Mobile Home Titling Tax	\$ 30,000	\$ 30,183	30,000	\$ 30,000	\$ -
220106 Grantor's Tax-Additional	20,000	21,110	20,000	20,000	-
220108 Rolling Stock Tax	5,000	9,638	5,000	5,000	-
220110 Auto Rental Tax	-	4,638	-	-	-
220111 Recordation Tax	30,000	25,506	25,000	25,000	-
220112 Cost Allocation Plan	40,000	50,019	40,000	40,000	-
220113 PPTRA Funds	1,355,735	1,355,736	1,355,735	1,355,735	-
220114 Communication Sales Taxes	428,000	417,494	425,000	425,000	-
<u>2300 Shared Expenses:</u>					
230101 Commonwealth's Attorney	\$ 320,000	\$ 336,447	\$ 338,700	\$ 338,700	\$ -
230201 Sheriff	990,000	968,048	973,000	973,000	-
230301 Commissioner of the Revenue	88,000	91,221	92,000	92,000	-
230401 Treasurer	80,000	82,877	82,000	82,000	-
230601 Registrar/Electoral Board	36,000	36,271	34,500	34,500	-
230701 Clerk of the Circuit Court	202,000	209,384	205,000	205,000	-
<u>2400 Categorical Aid:</u>					
240402 Four for Life	\$ 14,000	\$ 15,183	15,000	\$ 15,000	\$ -
240403 Wireless E911	75,000	139,409	100,000	100,000	-
240412 Fire Program Funds	44,000	48,789	44,000	44,000	-
240415 Assistance for Adult Confinement	-	-	-	-	-
240419 Victim's Assistance Grant	55,000	58,376	56,700	112,263	55,563
240420 Arts Grant	5,000	5,000	5,000	5,000	-
240421 Other State Grants	-	3,475	1,875	1,875	-
Total Revenue from the Commonwealth	\$ 3,817,735	\$ 3,908,804	\$ 3,848,510	\$ 3,904,073	\$ 55,563
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330421 Other Federal Grants	\$ 1,214	\$ 32,081	\$ 1,214	\$ 1,019	\$ (195)
<b>TOTAL - GENERAL FUND</b>	\$ 16,086,244	\$ 18,708,088	\$ 17,241,019	\$ 18,330,887	\$ 1,089,868
<b>LITTER CONTROL GRANT FUND</b>					
<u>Revenue from the Commonwealth:</u>					
240407 Litter Control Grant	\$ 7,398	\$ 7,392	\$ 7,398	\$ 7,398	\$ -
<b>TOTAL - LITTER CONTROL GRANT FUND</b>	\$ 7,398	\$ 7,392	\$ 7,398	\$ 7,398	\$ -
<b>DMV FUND:</b>					
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220115 DMV Fees	\$ 19,500	\$ 22,422	\$ 19,500	\$ -	\$ (19,500)
<b>TOTAL - DMV FUND</b>	\$ 19,500	\$ 22,422	\$ 19,500	\$ -	\$ (19,500)
<b>VIRGINIA PUBLIC ASSISTANCE FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ 1,058	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240102 Public Assistance and Welfare Administration	\$ 608,123	\$ 528,899	\$ 536,017	\$ 680,305	\$ 144,288

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330507 Public Assistance and Welfare Administration	\$ 891,389	\$ 1,009,621	\$ 1,043,878	\$ 941,940	\$ (101,938)
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 368,368	\$ 297,973	\$ 371,816	\$ 378,084	\$ 6,268
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 1,867,880</b>	<b>\$ 1,837,551</b>	<b>\$ 1,951,711</b>	<b>\$ 2,000,329</b>	<b>\$ 48,618</b>
<b><u>DEPARTMENT OF EMERGENCY SERVICES FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160101 Ambulance Billing Services	\$ -	\$ 860	\$ 260,000	\$ 260,000	\$ -
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ -	\$ 84,275	\$ 275,265	\$ 278,875	\$ 3,610
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ -</b>	<b>\$ 85,135</b>	<b>\$ 535,265</b>	<b>\$ 538,875</b>	<b>\$ 3,610</b>
<b><u>COMPREHENSIVE SERVICES ACT FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ 1,000	\$ 656	\$ 300	\$ 300	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240199 Comprehensive Services Act Programs	\$ 620,560	\$ 370,395	\$ 619,440	\$ 619,440	\$ -
240499 Family Preservation Assistance	1,550	1,254	1,710	1,710	-
Total Revenue from the Commonwealth	\$ 622,110	\$ 371,649	\$ 621,150	\$ 621,150	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330599 Family Preservation Assistance	\$ 12,200	\$ 9,900	\$ 13,500	\$ 13,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 253,050	\$ 198,573	\$ 253,050	\$ 253,050	\$ -
<b>TOTAL - COMPREHENSIVE SERVICES ACT FUND</b>	<b>\$ 888,360</b>	<b>\$ 580,778</b>	<b>\$ 888,000</b>	<b>\$ 888,000</b>	<b>\$ -</b>
<b><u>SCHOOL FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150201 Rental of General Property	\$ -	\$ -	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ 282,000	\$ 156,413	\$ 187,000	\$ 187,000	\$ -
189999 E-Rate	-	-	-	-	-
Total Revenue from Local Sources	\$ 282,000	\$ 156,413	\$ 187,000	\$ 187,000	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240299 Total State Funds	\$ 13,594,012	\$ 13,454,872	\$ 13,226,248	\$ 13,440,312	\$ 214,064
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330299 Total Federal Funds	\$ 1,480,217	\$ 1,731,640	\$ 1,904,335	\$ 2,412,197	\$ 507,862
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 4,568,632	\$ 4,585,571	\$ 4,666,068	\$ 5,264,250	\$ 598,182
410501 Transfer from Schools Capital Fund	-	-	-	-	-
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 19,924,861</b>	<b>\$ 19,928,496</b>	<b>\$ 19,983,651</b>	<b>\$ 21,303,759</b>	<b>\$ 1,320,108</b>
<b>LAW LIBRARY FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160104 Law Library Fees	\$ 2,000	\$ 1,475	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL - LAW LIBRARY FUND</b>	<b>\$ 2,000</b>	<b>\$ 1,475</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>DRUG TASK FORCE FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ 72	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>					
189909 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ -	\$ 72	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2200 Non-Categorical Aid:</u>					
220199 Drug Forfeiture Funds	\$ 35,000	\$ 34,547	\$ 35,000	\$ 50,000	\$ 15,000
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330199 Drug Forfeiture Funds	\$ 25,000	\$ -	\$ 15,000	\$ -	\$ (15,000)
<b>TOTAL - DRUG TASK FORCE FUND</b>	<b>\$ 60,000</b>	<b>\$ 34,619</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>COURTHOUSE MAINTENANCE FUND:</b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
160199 Courthouse Maintenance Fees	\$ 29,000	\$ 37,576	\$ 29,000	\$ 29,000	\$ -
<b>TOTAL - COURTHOUSE MAINTENANCE FUND</b>	<b>\$ 29,000</b>	<b>\$ 37,576</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1600 Charges for Services:</u>					
161204 Cafeteria Sales	\$ 384,200	\$ 153,406	\$ 384,200	\$ 384,200	\$ -
<u>1800 Miscellaneous Revenue:</u>					
180399 Miscellaneous	\$ -	\$ 3,569	\$ -	\$ -	\$ -
Total Revenue from Local Sources	\$ 384,200	\$ 156,975	\$ 384,200	\$ 384,200	\$ -
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240215 School Food Programs	\$ 13,440	\$ 11,275	\$ 13,440	\$ 13,440	\$ -
<u>Revenue from the Federal Government:</u>					
<u>3300 Categorical Aid:</u>					
330213 School Food Programs	\$ 820,000	\$ 1,006,985	\$ 820,000	\$ 820,000	\$ -
<b>TOTAL - SCHOOL CAFETERIA FUND</b>	<b>\$ 1,217,640</b>	<b>\$ 1,175,235</b>	<b>\$ 1,217,640</b>	<b>\$ 1,217,640</b>	<b>\$ -</b>
<b><u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - QUALIFIED ZONE ACADEMY BONDS PROJECT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
<u>Revenue from Local Sources:</u>					
<u>1500 Revenue from Use of Money and Property:</u>					
150101 Interest on Bank Deposits	\$ 3,500	\$ 29,670	\$ 3,500	\$ 3,500	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 322,023	\$ 322,023	\$ 322,023	\$ 322,023	\$ -
<b>TOTAL - SCHOOL CONSTRUCTION DEBT SERVICE</b>	<b>\$ 325,523</b>	<b>\$ 351,693</b>	<b>\$ 325,523</b>	<b>\$ 325,523</b>	<b>\$ -</b>
<b><u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u></b>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - HISTORIC COURTHOUSE RENOVATION PROJECT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u></b>					
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410401 Proceeds from Indebtedness	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - WATER/WASTEWATER INFRASTRUCTURE PROJECT</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2017

Fund, Source & Item	Year Ended		Year Ending		Year Ending June 30, 2017	
	June 30, 2015		June 30, 2016		Estimated	Increase (Decrease)
	Estimated	Realized	Estimated	Income		
<b>GENERAL CAPITAL PROJECTS FUND:</b>						
<u>Revenue from Local Sources:</u>						
<u>1500 Revenue from Use of Money and Property:</u>						
150101 Interest on Bank Deposits	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
<u>1800 Miscellaneous Revenue:</u>						
190201 Recovered Costs	-	-	-	-	-	-
Total Revenue from Local Sources	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
<u>Revenue from the Commonwealth:</u>						
<u>2400 Categorical Aid:</u>						
240499 Tobacco Grant	\$ 343,000	\$ 11,812	\$ 343,503	\$ 332,996	\$ -	\$ (10,507)
240499 PSAP E911 Grant	93,190	-	-	-	-	-
240499 OEMS E911 Grant	69,668	69,668	-	-	-	-
240499 Hazard Mitigation Grant	-	2,632	-	-	-	-
Total Revenue from the Commonwealth	\$ 505,858	\$ 84,112	\$ 343,503	\$ 332,996	\$ -	\$ (10,507)
<u>Revenue from the Federal Government:</u>						
<u>3300 Categorical Aid:</u>						
330199 CDBG - Simmons Drive	\$ -	\$ 7,660	\$ -	\$ -	\$ -	\$ -
330199 CDBG - Housing Production Project	-	-	-	-	-	-
330199 CDBG - Housing Needs Assessment Planning	-	-	-	-	-	-
330199 DHS - Sheriff Response Vehicle	-	9,869	-	-	-	-
330199 National Scenic Byways Grant	486,000	3,298	457,421	436,630	-	(20,791)
Total Revenue from the Federal Government	\$ 486,000	\$ 20,827	\$ 457,421	\$ 436,630	\$ -	\$ (20,791)
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 410,815	\$ 366,154	\$ 2,523	\$ -	\$ -	\$ (2,523)
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 1,402,673</b>	<b>\$ 472,343</b>	<b>\$ 803,447</b>	<b>\$ 769,626</b>	<b>\$ -</b>	<b>\$ (33,821)</b>
<b>SCHOOL DEBT SERVICE FUND:</b>						
<u>Other Financing Sources:</u>						
<u>4100 Nonrevenue Receipts:</u>						
410501 Transfer from General Fund	\$ 434,899	\$ 434,964	\$ 306,879	\$ 304,683	\$ -	\$ (2,196)
410503 Interest/Interest Reimbursement - VPSA QZAB	60,343	76,581	60,278	60,343	-	65
<b>TOTAL - SCHOOL DEBT SERVICE FUND</b>	<b>\$ 495,242</b>	<b>\$ 511,545</b>	<b>\$ 367,157</b>	<b>\$ 365,026</b>	<b>\$ -</b>	<b>\$ (2,131)</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	\$ 3,000	\$ 2,250	\$ 2,500	\$ 2,500	\$ -	\$ -
189999 Sale of Aviation Fuel	10,000	892	10,000	10,000	-	-
<u>1800 Miscellaneous Revenue:</u>						
180399 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>1900 Recovered Costs:</u>						
190201 Shared Costs--Town of Lawrenceville	\$ 12,296	\$ 16,763	\$ 12,796	\$ 12,796	\$ -	\$ -
Total Revenue from Local Sources	\$ 25,296	\$ 19,905	\$ 25,296	\$ 25,296	\$ -	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**INCOME ESTIMATES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2017**

Fund, Source & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Realized	Estimated Income	Estimated Income	Increase (Decrease) Year Ending June 30, 2016
<u>Revenue from the Commonwealth:</u>					
<u>2400 Categorical Aid:</u>					
240401 Maintenance/Grant Program	\$ -	\$ 11,852	\$ 13,400	\$ 13,400	\$ -
<u>Other Financing Sources:</u>					
<u>4100 Nonrevenue Receipts:</u>					
410501 Transfer from General Fund	\$ 22,493	\$ 33,854	\$ 29,093	\$ 29,093	\$ -
<b>TOTAL - LAWRENCEVILLE - BRUNSWICK AIRPORT FUND</b>	<b>\$ 47,789</b>	<b>\$ 65,611</b>	<b>\$ 67,789</b>	<b>\$ 67,789</b>	<b>\$ -</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 43,604,610</b>	<b>\$ 43,819,959</b>	<b>\$ 43,469,600</b>	<b>\$ 45,895,852</b>	<b>\$ 2,426,252</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>\$ 6,380,280</b>	<b>\$ 6,323,387</b>	<b>\$ 6,226,717</b>	<b>\$ 6,830,058</b>	<b>\$ 599,731</b>
<b>TOTAL INCOME</b>	<b>\$ 37,224,330</b>	<b>\$ 37,496,572</b>	<b>\$ 37,242,883</b>	<b>\$ 39,065,794</b>	<b>\$ 1,826,521</b>
<u>FUND BALANCES - JULY 1:</u>					
General	\$ 7,200,000	\$ 11,132,164	\$ 9,200,000	\$ 9,300,000	\$ 100,000
Litter Control Grant	-	-	-	-	-
DMV Fund	10,000	16,079	10,000	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	22,235	15,000	15,000	-
School	500	500	500	500	-
Law Library	20,000	22,597	20,000	20,000	-
Drug Task Force	130,000	140,259	140,000	100,000	(40,000)
Courthouse Maintenance	150,000	62,404	62,000	62,000	-
Courthouse Security	-	282,720	282,000	200,000	(82,000)
School Cafeteria	168,000	283,624	168,000	168,000	-
School Capital Projects	-	-	-	-	-
Qualified Zoning Academy Bonds Project	-	-	-	-	-
School Construction Debt Service	890,000	1,833,961	890,000	697,000	(193,000)
Historic Courthouse Renovation Project	-	375,880	375,000	375,000	-
Water/Wastewater Infrastructure Project	-	1,755,234	1,755,000	280,000	(1,475,000)
General Capital Projects	-	81,779	-	2,200	2,200
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	2,377	-	-	-
<b>TOTAL FUND BALANCES - JULY 1</b>	<b>\$ 8,583,500</b>	<b>\$ 16,011,813</b>	<b>\$ 12,917,500</b>	<b>\$ 11,219,700</b>	<b>\$ (1,687,800)</b>
<b>CASH RESOURCES</b>	<b>\$ 45,807,830</b>	<b>\$ 53,508,385</b>	<b>\$ 50,160,383</b>	<b>\$ 50,285,494</b>	<b>\$ 125,111</b>

**SUMMARY OF CONTEMPLATED  
EXPENDITURES**

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2017*

Fund, Function & Item	Year Ended		Year Ending		Year Ending June 30, 2017	
	June 30, 2015		June 30, 2016		Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2016
	Estimated	Expenditure	Estimated Expenditure	Estimated Expenditure		
<b>GENERAL FUND:</b>						
11010 Board of Supervisors	\$ 174,895	\$ 201,903	\$ 170,267	\$ 185,946	\$ 15,679	
12010 County Administrator	283,488	276,420	308,926	317,814	8,888	
12240 Auditor	29,500	29,500	29,500	35,000	5,500	
12310 Commissioner of the Revenue	234,332	229,897	235,707	221,311	(14,396)	
12325 Reassessment	-	-	-	150,000	150,000	
12410 Treasurer	256,761	256,601	258,730	246,838	(11,892)	
12430 Finance	259,411	253,557	261,367	234,628	(26,739)	
12510 Information Technology	30,000	64,195	37,575	58,556	20,981	
13100 Electoral Board	34,578	25,514	34,578	34,578	-	
13200 Registrar	86,684	81,161	87,603	88,867	1,264	
21100 Circuit Court	32,641	33,545	33,534	33,875	341	
21300 Magistrates	1,650	787	1,650	1,000	(650)	
21500 General District/Juvenile/DR Courts	13,955	14,728	33,955	13,955	(20,000)	
21600 Clerk of the Circuit Court	309,001	300,065	313,227	318,615	5,388	
21800 Sheriff - Courthouse Security	449,551	444,871	439,962	447,855	7,893	
21910 Victim/Witness Assistance Program	71,326	72,661	74,827	131,131	56,304	
22000 Commonwealth's Attorney	465,418	480,742	492,964	503,743	10,779	
30100 Line of Duty	21,625	21,625	24,144	24,700	556	
31200 Sheriff - Law Enf & Traffic Control	1,930,812	2,004,716	2,115,291	2,101,630	(13,661)	
31400 Sheriff - E911 Communications	618,409	629,124	620,464	632,753	12,289	
31700 School Resource Officer	103,198	102,469	101,503	104,087	2,584	
32400 Fire and Rescue Services	448,676	500,586	509,757	509,757	-	
32450 Med Flight Program	770	770	770	500	(270)	
32500 Forestry Service	22,603	22,603	22,603	22,603	-	
33200 Meherrin River Regional Jail	2,620,565	2,620,565	2,579,220	2,438,063	(141,157)	
33300 Probation Office	51,410	122,265	51,410	151,410	100,000	
33400 Virginia Juvenile Community Crime Control Act	635	635	635	635	-	
34100 Building Inspection	126,397	109,911	124,884	127,671	2,787	
35100 Animal Control	133,075	124,221	134,135	136,322	2,187	
35300 Medical Examiner	270	100	270	270	-	
35500 Emergency Management Coordinator	8,467	8,500	-	-	-	
41500 Road Projects	25,000	25,000	25,000	25,000	-	
42400 Solid Waste Disposal	737,793	777,776	1,081,701	759,716	(321,985)	
42500 Lake Gaston Weed Control Council	75,000	75,000	90,000	90,000	-	
42600 Sheriff-Inmate Labor	37,269	35,005	37,124	37,124	-	
43100 Maintenance Administration	163,808	151,473	169,735	177,665	7,930	
43200 Maintenance - Buildings & Grounds	321,047	253,614	338,201	337,255	(946)	
51100 Health	94,178	104,978	104,978	104,978	-	
52000 Mental Health	43,488	43,488	73,872	73,872	-	
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	5,341	1,665	
68500 Improvement Association	38,475	38,475	58,475	58,475	-	
71600 Brunswick Youth Development League	12,505	12,505	12,505	12,505	-	
71700 Brunswick Water Safety	3,500	5,423	3,500	3,500	-	
72501 Fort Christanna	-	-	5,000	5,000	-	
72601 Historical Society/Museum	900	900	900	900	-	
72651 Chamber of Commerce	3,159	3,159	3,159	3,159	-	
72652 Taste of Brunswick Festival	5,000	5,000	5,000	5,000	-	
72653 Brunswick County/Lake Gaston Tourism	19,102	19,102	19,102	19,102	-	
73200 Meherrin Regional Library	184,838	184,838	187,892	184,838	(3,054)	
81100 Planning/Zoning	184,256	154,888	248,663	251,717	3,054	
81602 Industrial Development Authority	73,872	73,872	223,872	223,872	-	
81603 Southside Planning District Commission	23,715	23,715	23,793	23,793	-	
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	17,000	17,000	17,000	17,000	-	
81608 Art Bank of Southside Virginia	10,000	10,000	10,000	10,000	-	
81610 Brodnax Sewer Capacity	8,736	8,736	8,736	8,736	-	
82400 Lake Country Soil and Water Conservation	11,543	11,543	11,543	11,543	-	
83501 VA Cooperative Extension Program	65,724	66,475	70,218	70,218	-	
92200 State Aid Reduction Cost	-	28,644	-	-	-	
94103 Roanoke River Service Authority	7,500	7,500	7,500	7,500	-	

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2017**

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2017	
	June 30, 2015		June 30, 2016	Contemplated	Increase (Decrease)
	Estimated	Expenditure	Estimated Expenditure		
95105 Debt Service - New Courthouse	360,744	360,744	360,167	359,433	(734)
95106 Debt Service - Historic Courthouse Renovations	196,138	196,138	196,952	196,658	(294)
95107 Debt Service - Water/Wastewater Infrastructure	-	-	406,709	409,791	3,082
<b>Total Expenditures</b>	<b>\$ 11,562,918</b>	<b>\$ 11,747,753</b>	<b>\$ 12,919,280</b>	<b>\$ 12,782,653</b>	<b>\$ (136,627)</b>
<b>Transfers to Other Funds:</b>					
930105 Transfer to VPA Fund	\$ 368,368	\$ 297,973	\$ 371,816	\$ 378,084	\$ 6,268
930106 Transfer to Department of Emergency Services	-	84,275	275,265	278,875	3,610
930202 Transfers to CSA Fund	253,050	198,573	253,050	253,050	-
930504 Transfers to Brunswick-Lawrenceville Airport Fund	22,493	33,854	29,093	29,093	-
930205 Transfers to School Fund	4,568,632	4,585,571	4,666,068	5,264,250	598,182
930402 Transfers to School Debt Service Fund	434,899	434,964	306,879	304,683	(2,196)
930350 Transfer to General Capital Projects Fund	410,815	366,154	2,523	-	(2,523)
930304 Transfer to School Construction Debt Service Fund	322,023	322,023	322,023	322,023	-
930373 Transfer to Special Welfare	-	-	-	-	-
<b>Total Transfers to Other Fund</b>	<b>\$ 6,380,280</b>	<b>\$ 6,323,387</b>	<b>\$ 6,226,717</b>	<b>\$ 6,830,058</b>	<b>\$ 603,341</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 17,943,198</b>	<b>\$ 18,071,140</b>	<b>\$ 19,145,997</b>	<b>\$ 19,612,711</b>	<b>\$ 466,714</b>
<b>LITTER CONTROL GRANT FUND:</b>					
42600 Litter Control-Grant Program	\$ 7,398	\$ 7,358	\$ 7,398	\$ 7,398	\$ -
<b>DMV FUND:</b>					
12340 DMV Select	\$ 19,500	\$ 19,571	\$ 19,500	\$ -	\$ (19,500)
<b>VIRGINIA PUBLIC ASSISTANCE FUND:</b>					
53100 Welfare Administration	\$ 1,547,105	\$ 1,511,363	\$ 1,608,167	\$ 1,655,179	\$ 47,012
53200 Public Assistance	320,775	326,188	343,544	345,150	1,606
<b>TOTAL - VIRGINIA PUBLIC ASSISTANCE FUND</b>	<b>\$ 1,867,880</b>	<b>\$ 1,837,551</b>	<b>\$ 1,951,711</b>	<b>\$ 2,000,329</b>	<b>\$ 48,618</b>
<b>DEPARTMENT OF EMERGENCY SERVICES FUND:</b>					
32300 Brunswick Emergency Medical Services	\$ -	\$ 65,371	\$ 422,515	\$ 426,512	\$ 3,997
32400 Central Lifesaving and Rescue Squad	-	7,029	41,880	41,832	(48)
32500 Alberta Volunteer Fire Department	-	12,934	62,369	61,863	(506)
35500 Emergency Services Coordinator	-	-	8,501	8,668	167
<b>TOTAL - DEPARTMENT OF EMERGENCY SERVICES FUND</b>	<b>\$ -</b>	<b>\$ 85,334</b>	<b>\$ 535,265</b>	<b>\$ 538,875</b>	<b>\$ 3,610</b>
<b>COMPREHENSIVE SERVICES ACT FUND:</b>					
53110 Comprehensive Services Act Programs	\$ 888,360	\$ 580,308	\$ 888,000	\$ 888,000	\$ -
<b>SCHOOL FUND:</b>					
61100 Instruction	\$ 14,079,052	\$ 14,237,763	\$ 14,126,037	\$ 15,470,140	\$ 1,344,103
62000 Administration, Attendance and Health	724,977	745,711	740,025	778,342	38,317
63000 Pupil Transportation	1,945,450	1,925,071	1,942,018	1,860,079	(81,939)
64000 Operation and Maintenance Services	2,346,168	2,314,844	2,327,835	2,302,958	(24,877)
65000 School Food Services and Other Non-Instructional Operations	-	709	-	-	-
68000 Technology	829,214	704,399	847,736	892,240	44,504
<b>TOTAL - SCHOOL FUND</b>	<b>\$ 19,924,861</b>	<b>\$ 19,928,497</b>	<b>\$ 19,983,651</b>	<b>\$ 21,303,759</b>	<b>\$ 1,320,108</b>
<b>LAW LIBRARY FUND:</b>					
21800 Maintenance of Law Library	\$ 2,000	\$ 1,049	\$ 2,000	\$ 2,000	\$ -

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2017**

Fund, Function & Item	Year Ended June 30, 2015		Year Ending June 30, 2016	Year Ending June 30, 2017	
	Estimated	Expenditure	Estimated Expenditure	Contemplated Expenditure	Increase (Decrease) Year Ending June 30, 2016
<b><u>DRUG TASK FORCE FUND:</u></b>					
31700 Drug Task Force	\$ 60,000	\$ 45,747	\$ 50,000	\$ 50,000	\$ -
<b><u>COURTHOUSE MAINTENANCE FUND:</u></b>					
43200 Courthouse Maintenance	\$ 29,000	\$ 9,082	\$ 29,000	\$ 29,000	\$ -
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
65000 School Cafeteria Fund	\$ 1,217,640	\$ 1,200,152	\$ 1,217,640	\$ 1,217,640	\$ -
<b><u>QUALIFIED ZONE ACADEMY BONDS PROJECT FUND:</u></b>					
66600 QZAB Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>SCHOOL CONSTRUCTION DEBT SERVICE FUND:</u></b>					
95304 Debt Service	\$ 525,646	\$ 498,664	\$ 518,146	\$ 510,646	\$ (7,500)
<b><u>HISTORIC COURTHOUSE RENOVATION PROJECT:</u></b>					
94101 Historic Courthouse Renovation	\$ -	\$ 12,215	\$ -	\$ -	\$ -
<b><u>WATER/WASTEWATER INFRASTRUCTURE PROJECT</u></b>					
94101 Water/Wastewater Infrastructure Project	\$ 1,250,000	\$ 1,055,163	\$ -	\$ -	\$ -
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
94317 E911 Communications System Upgrades	\$ 162,858	\$ 102,690	\$ -	\$ -	\$ -
94319 IDA Capital Projects	150,000	150,000	-	-	-
94320 Fire & Rescue Service	254,315	215,000	-	-	-
94329 Fort Christanna Preservation	5,000	9,004	-	-	-
94348 Silver Trail Housing Project	-	7,350	-	-	-
94352 Simmons Drive	-	75	-	-	-
94353 Brunswick Byways Visitors Center	830,500	16,388	803,447	771,826	(31,621)
<b>TOTAL - GENERAL CAPITAL PROJECTS FUND</b>	<b>\$ 1,402,673</b>	<b>\$ 500,507</b>	<b>\$ 803,447</b>	<b>\$ 771,826</b>	<b>\$ (31,621)</b>
<b><u>SCHOOL DEBT SERVICE FUND:</u></b>					
67100 Debt Service	\$ 495,242	\$ 444,468	\$ 367,157	\$ 365,026	\$ (2,131)
<b><u>LAWRENCEVILLE-BRUNSWICK AIRPORT FUND:</u></b>					
44100 Airport Commission	\$ 47,789	\$ 61,874	\$ 67,789	\$ 67,789	\$ -
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 45,661,687</b>	<b>\$ 44,358,680</b>	<b>\$ 45,567,201</b>	<b>\$ 47,364,999</b>	<b>\$ 1,797,798</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>\$ 6,380,280</b>	<b>\$ 6,323,387</b>	<b>\$ 6,226,717</b>	<b>\$ 6,830,058</b>	<b>\$ 603,341</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,281,407</b>	<b>\$ 38,035,293</b>	<b>\$ 39,340,484</b>	<b>\$ 40,534,941</b>	<b>\$ 1,194,457</b>

**COUNTY OF BRUNSWICK, VIRGINIA**  
**SUMMARY STATEMENT OF CONTEMPLATED EXPENDITURES**  
*FOR THE FISCAL YEAR ENDING JUNE 30, 2017*

Fund, Function & Item	Year Ended		Year Ending	Year Ending June 30, 2017	
	June 30, 2015		June 30, 2016	Contemplated	Increase (Decrease)
	Estimated	Expenditure	Estimated Expenditure		
<b>FUND BALANCES - JUNE 30:</b>					
General	\$ 5,343,046	\$ 11,760,235	\$ 7,344,591	\$ 8,018,176	\$ 673,585
Litter Control Grant	-	275	-	-	-
DMV Fund	10,000	18,930	10,000	-	-
Virginia Public Assistance	-	-	-	-	-
Comprehensive Services Act	15,000	22,705	15,000	15,000	-
School	500	500	500	500	-
Law Library	20,000	23,023	20,000	20,000	-
Drug Task Force	130,000	125,440	140,000	100,000	(40,000)
Courthouse Maintenance	150,000	90,898	62,000	62,000	-
Courthouse Security	-	317,703	232,431	200,000	(32,431)
School Cafeteria	168,000	258,707	168,000	168,000	-
School Capital Projects	-	-	-	-	-
Qualified Zone Academy Bonds Project	-	-	-	-	-
School Construction Debt Service	689,877	1,790,940	697,377	511,877	(185,500)
Historic Courthouse Renovation Project	-	363,665	375,000	375,000	-
Water/Wastewater Infrastructure Project	-	700,071	1,755,000	280,000	(1,475,000)
General Capital Projects	-	-	-	-	-
School Debt Service	-	-	-	-	-
Lawrenceville - Brunswick Airport	-	-	-	-	-
<b>TOTAL FUND BALANCES - JUNE 30:</b>	<b>\$ 6,526,423</b>	<b>\$ 15,473,092</b>	<b>\$ 10,819,899</b>	<b>\$ 9,750,553</b>	<b>\$ (1,059,346)</b>
<b>REQUIREMENTS</b>	<b>\$ 45,807,830</b>	<b>\$ 53,508,385</b>	<b>\$ 50,160,383</b>	<b>\$ 50,285,494</b>	<b>\$ 135,111</b>