

# TAZEWELL COUNTY BUDGET AS ADOPTED

## Revenue / Expenditure Summary Fiscal Year 2011/2012

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Budget 2010-11</u>	<u>Adopted Bud. 2011-12</u>	<u>Percent Incr./Decr.</u>
<b>GENERAL FUND:</b>					
Beginning Fund Balance:	1,872,856	2,065,098.28	1,699,348	1,917,011	
Adj. To Beginning Fund Balance:		99,140.53			
<b>GENERAL FUND REVENUES:</b>					
Real Property Tax	11,750,000	12,411,324	11,877,615	12,000,000	1.09%
Public Services Taxes, RE & PP	895,900	861,201	895,900	895,900	0.00%
Personal Property Tax	5,062,500	7,212,810	6,000,000	6,750,000	18.52%
Mobile Home Tax	155,000	159,005	155,000	155,000	0.00%
Machinery & Tools Tax	900,000	1,241,026	900,000	1,000,000	0.00%
Merchants Capital Tax	996,000	1,043,641	996,000	996,000	0.00%
Delinquent Tax	700,000	753,775	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>453,125</u>	<u>450,000</u>	<u>450,000</u>	<u>0.00%</u>
Total Tax Collection:	20,909,400	24,135,906	21,974,515	22,946,900	5.09%
Local Sales Tax	4,860,000	4,848,259	4,950,000	5,005,000	1.85%
Vehicle Decal	36,000	36,285	36,000	36,000	0.00%
Consumer Utility Tax	900,000	909,509	900,000	900,000	0.00%
Cable Franchise Tax	0	0	200,000	0	
Utility Tax	30,000	50,274	30,000	30,000	0.00%
Bank Franchise Tax	40,000	45,115	44,800	45,000	12.00%
Records & Wills Tax	288,000	239,278	250,000	250,000	-13.19%
Coal Severance Tax	1,000,000	1,271,617	1,000,000	1,200,000	0.00%
Animal License Tax	3,785	7,023	3,785	5,000	0.00%
Land Use Appl. Fee	500	366	500	500	0.00%
Transfer Fees	1,500	1,211	1,500	1,500	0.00%
Building Permits	90,000	70,432	90,000	70,000	0.00%
Erosion Permits/SOD Coll. Fee	1,000	390	1,000	1,000	0.00%
Junk Dealer License	2,400	3,850	2,400	2,400	0.00%
Fines & Forfeitures	25,000	45,771	25,000	25,000	0.00%
Legal Service Fees-DMV	15,000	45,500	15,000	50,000	0.00%
Return Check Fees	1,000	1,148	1,000	1,000	0.00%
Hospitalization - Retiree's / Cobra	48,647	67,811	48,647	60,500	0.00%
Interest on Investments	412,500	89,792	250,000	90,000	-39.39%
Installment Service Fees	10,000	10,259	10,000	10,000	0.00%
Rent - Use of Property	30,000	53,046	30,000	30,000	0.00%
Town & County & Comm. Fac. Bldg. Lease	490,229	345,772	402,629	402,629	
Transient Occupancy Tax	192,500	182,555	192,500	192,500	0.00%
Commonwealth Attorney Fees	3,500	5,005	3,500	3,500	0.00%
Courthouse Maintenance Fees	12,500	17,599	12,500	12,500	0.00%
Library Fees	25,000	31,893	25,000	25,000	0.00%
Courthouse Admission & Related Fees	7,500	56,576	7,500	20,000	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
County Garage Service Fees	175,000	119,777	175,000	175,000	0.00%
Library Recovered Costs	15,000	30,016	15,000	15,000	0.00%
Sheriff Recovered Costs	3,743	3,743	3,743	3,743	0.00%
Courthouse Security	37,500	73,327	50,000	50,000	33.33%
Insurance Recoveries	30,000	75,545	30,000	30,000	0.00%
Reimbursement - Administrator Salary	36,608	36,316	36,608	0	0.00%
Health Department	112,843	89,531	0	0	-100.00%
ABC Profits	16,370	0	0	0	-100.00%
Wine Taxes	17,160	0	0	0	-100.00%
Motor Carriers Tax	82,000	99,860	90,000	90,000	9.76%
Mobile Home Titling Tax	99,446	94,052	99,446	94,052	0.00%
Motor Vehicle Rental Tax	20,000	37,976	20,000	30,000	0.00%
Cavitt's Creek Revenue	12,500	12,068	12,500	12,500	0.00%
Sheriff Office Grants/DARE	0	28,799	0	0	
Commonwealth Attorney	771,392	629,252	649,250	644,011	-15.83%
Sheriff's Department	1,925,287	1,729,650	1,760,028	1,696,125	-8.58%
Commissioner of Revenue	174,029	153,065	141,621	138,551	-18.62%
Treasurer	182,416	174,599	160,494	152,175	-12.02%
Medical Examiner	1,000	0	0	0	-100.00%
Clerk of Circuit Court	403,682	390,938	430,772	430,772	6.71%
Registrar/Electoral Board	55,000	103,029	55,000	43,000	0.00%
EMS-Four For Life	46,573	38,200	38,199	38,199	-17.98%
EMS Patient Resource Registry Grant	76,650	76,650	0	0	
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	80,672	162,456	81,785	81,785	1.38%
TRIAD Grant	4,750	3,085	0	0	-100.00%
At Risk Youth & Family	1,810,800	1,672,453	1,810,800	1,509,000	0.00%
At Risk Youth & Family - Admin.	12,500	Incl.Above	12,500	12,500	0.00%
Library Operations Grant	178,008	178,208	149,022	146,857	-16.28%
Library of Va - Records Preservation Grant	32,316		0	4,232	-100.00%
Litter Control	11,750	9,124	11,750	9,124	0.00%
Emergency Management -LETP Grant	0	374,100	0	1,000,000	#DIV/0!
Talent Solutions Grant	30,000	30,000	0	0	-100.00%
Virginia Tourism Corporation Grant	4,850	4,850	0	0	
Comp. Community Corr. Services	123,263	125,196	125,196	125,196	1.57%
Creating Lasting Family Connections	48,750	0	0	0	-100.00%
Justice Assistance Grant	33,231	0	33,231	0	
Va. Domestic Violence Victim Fund	40,000	40,000	40,000	40,000	0.00%
Revenue from Federal Government	10,000	6,193	10,000	10,000	0.00%
Dept. of Social Service Assistance	6,362,211	5,263,683	6,297,580	5,782,129	-1.02%
Local Welfare Receipts	95,000	22,286	95,000	25,000	0.00%
Victim Witness Program Grant	86,432	93,948	93,948	93,948	8.70%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
V-Stop Grant / Investigator	25,075	54,769	24,778	24,778	-1.18%
Emergency Services Grant	7,192	7,192	7,192	7,192	0.00%
Community Connect Grant	684,000	0	855,000	343,000	25.00%
SATIRA Grant	0	0	0	125,000	
Dept. of Labor - BRTDP Grant	0	0	555,195	0	
Transfer Station Hauling Fee	500	43	500	500	0.00%
Workforce Investment Act Funds	100,000	328,729	1,433,996	1,433,996	1334.00%
Miscellaneous	70,000	1,056,782	70,000	70,000	0.00%
Contingency Fund	500,000		500,000	500,000	0.00%
Fed. Jobs Education Fund Reimbursement	0	0	0	400,000	
Transfer from Other Funds	<u>0</u>	<u>1,462,767</u>	<u>0</u>	<u>400,000</u>	<u>#DIV/0!</u>
<b>TOTAL GEN'L FUND REVENUE:</b>	<b><u>44,086,460</u></b>	<b><u>47,469,501.15</u></b>	<b><u>46,487,910</u></b>	<b><u>47,208,294</u></b>	<b><u>5.45%</u></b>
<b>GENERAL FUND EXPENDITURES:</b>					
Board Of Supervisors	91,899	105,095	117,257	124,906	27.59%
County Administrator	223,801	225,500	225,177	269,218	0.61%
County Attorney / Legal	178,018	172,288	169,894	181,895	-4.56%
Economic Development	329,401	224,959	273,317	281,759	-17.03%
Tourism Department	82,389	73,934	84,217	98,292	2.22%
Commissioner of Revenue	527,911	527,670	528,050	539,681	0.03%
Treasurer	598,514	589,509	570,804	596,467	-4.63%
Finance Office	199,632	199,320	200,097	206,895	0.23%
Administrative Services	203,798	192,811	204,747	205,881	0.47%
County Garage	282,122	243,082	253,964	289,392	-9.98%
Transit System	79,650	72,000	78,625	78,625	-1.29%
Information Technology Department	1,491,345	801,368	1,193,391	1,002,878	-19.98%
Workforce Consortium	73,000	548,699	2,053,946	1,508,500	2713.62%
Electoral Board & Officials	77,250	47,720	77,250	123,650	0.00%
Registrars Office	128,034	120,447	123,889	138,878	-3.24%
Circuit Court Judge	111,004	97,012	100,295	104,875	-9.65%
General District Court	11,500	13,431	11,500	11,500	0.00%
Magistrate's Office	9,575	5,646	6,075	6,075	-36.55%
Juvenile & Domestic Relations Crt	6,900	5,847	6,900	6,900	0.00%
Clerk of Circuit Court	697,526	655,600	698,452	729,101	0.13%
Commonwealth Attorney	1,056,103	1,091,169	1,097,791	1,226,052	3.95%
Victim Witness Program	123,869	121,682	125,106	126,818	1.00%
V-Stop Grant / Investigator	38,042	38,489	39,136	39,523	2.88%
Sheriff's Department	3,403,307	3,167,585	3,457,095	3,682,175	1.58%
DARE Program	10,046	15,862	10,046	10,046	0.00%
Fire Departments	460,037	369,773	486,151	627,394	5.68%
Rescue Squads	252,852	252,969	173,074	173,074	-31.55%
Regional Jail	3,035,262	2,952,205	3,397,690	3,606,225	11.94%
Court Service Unit	319,020	323,922	428,000	424,258	34.16%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
At-Risk Youth/Family	2,400,000	2,055,250	2,400,000	2,000,000	0.00%
At-Risk Youth/Family - Admin.	20,250	Incl. Above	20,250	20,250	0.00%
<b>Human Services:</b>					
Transportation Safety Comm.	2,500	2,525	2,500	2,500	0.00%
Citizens for the Arts	10,000	10,000	10,000	10,000	0.00%
Cumberland Plateau Housing	1,279	1,279	1,279	1,279	0.00%
Community Sentencing Program	15,600	15,600	15,600	15,600	0.00%
Prenatal Project	10,000	10,000	10,000	10,000	0.00%
TASK	10,500	10,500	10,500	10,500	0.00%
Center for Christian Action	8,500	8,500	8,500	12,500	0.00%
CVCA-RSVP	8,500	8,500	8,500	8,500	0.00%
Comprehensive Community Cor. Serv.	123,263	125,196	125,196	125,196	1.57%
CVCA-Senior Companion Program	13,000	13,000	13,000	13,000	0.00%
Emergency Medical Services	4,014	1,673	4,014	4,014	0.00%
AASC	50,000	50,000	50,000	50,000	0.00%
Tri-County Health	8,000	8,000	8,000	8,000	0.00%
Good Samaritan Food Pantry	7,500	7,500	7,500	7,500	0.00%
A Child Shall Lead Them	5,000	5,000	5,000	5,000	0.00%
CVCA - Creating Lasting Family Connections	48,750	0	0	0	-100.00%
Clinch Independent Living Services	13,000	13,000	13,000	13,000	0.00%
CASA	5,000	5,000	5,000	5,000	0.00%
TRIAD Grant	0		0	0	
Regional Crime Network Grant	0	364,976	0	0	
EBM Justice Assistance Grant	0		0	0	
Four Seasons Retirement Task Force	0		0	0	
CVCA Pretrial Program	130,000	32,500	65,000	65,000	-50.00%
Labor of Love Mission	5,000	5,000	5,000	5,000	0.00%
CVCA Camp Joy	5,000	5,000	5,000	5,000	0.00%
Recovery Outreach Center	8,000	8,000	8,000	8,000	0.00%
Richlands Teen Center	5,000	5,000	5,000	5,000	0.00%
Cultural Heritage Trail	0	0	0	10,000	
Pocahontas Trail System	0	0	0	50,000	
ARRA Justice Assistance Grant	33,231	0	33,231	0	0.00%
Building Inspection	154,942	159,397	159,043	167,769	2.65%
Property Maintenance	0	1,796	75,000	100,000	
Special Police	255,387	224,598	189,193	205,417	-25.92%
Forest Fire Prevention	15,000	19,860	20,000	20,000	33.33%
Emergency Preparedness	72,685	98,447	74,578	1,078,084	2.60%
Animal Shelter	187,722	153,467	122,510	125,757	-34.74%
Orphan Roads Upgrading	286,469	96,911	261,504	277,117	-8.71%
Transfer Station Operations	652,987	707,213	676,094	760,486	3.54%
Landfill	400,000	405,347	400,000	400,000	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
Buildings & Grounds	2,818,976	2,757,489	2,808,889	2,904,621	-0.36%
Fairgrounds	43,700	58,182	43,700	50,700	0.00%
Local Health Department	433,933	441,701	433,933	438,112	0.00%
Mental Health & Retardation	60,000	60,000	60,000	60,000	0.00%
Community College	60,000	60,000	60,000	60,000	0.00%
Parks & Recreation	171,806	143,464	143,812	144,733	-16.29%
Youth Activities	34,830	26,800	40,500	45,789	16.28%
Museums	98,666	79,701	98,667	78,000	0.00%
Library Operations	956,957	981,480	955,675	955,257	-0.13%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000	35,000	35,000	0.00%
New River Highlands RC&D	700	700	700	700	0.00%
Soil & Water Conservation District	17,500	17,500	17,500	17,500	0.00%
Airport Authority	120,755	120,755	120,755	120,755	0.00%
Planning / Engineering	267,613	237,276	362,479	345,654	35.45%
Disabilities Services Board	350	0	0	0	-100.00%
PSA Fire Hydrant Rental	174,922	174,922	174,922	174,922	0.00%
VPI Extension Service	108,243	72,637	101,949	109,449	-5.81%
Capital Projects Contingency Fund	250,000	55,243	250,000	150,000	0.00%
Hospitalization - Retirees /Cobra	154,260	162,644	181,116	142,696	17.41%
Line of Duty Act	0	0	0	44,000	
Employee Fringe Benefits	0	15,148	230,000	230,000	
Contingency Fund	202,000	67,254	200,000	264,272	-0.99%
Reassessment	0	0	275,000	350,000	
Hospital Indigents	0	0	0	0	
Department of Social Service	7,455,645	7,455,645	7,391,014	6,875,563	-0.87%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	300,507	185,807	320,013	330,279	6.49%
Transfers to School Fund	12,182,812	12,182,812	12,182,812	12,382,812	0.00%
Transfers to E-911 Fund	100,000	200,000	100,000	0	0.00%
State Budget Cuts to Locality	219,120	219,120	0	274,224	-100.00%
Transfers to Landfill Enterprise Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>TOTAL GEN. OPER. FUND EXP.:</b>	<b><u>45,846,181</u></b>	<b><u>43,704,908.82</u></b>	<b><u>48,097,364</u></b>	<b><u>49,110,440</u></b>	<b><u>4.91%</u></b>
TRANS TO OTHER FUNDS:		<u>3,500,000</u>			
TOTAL GENERAL FUND EXP.:		<u>125,271</u>			
ENDING FUND BALANCE:	<b>\$ 113,135</b>	<b>\$ 2,303,560.47</b>	<b>\$ 89,894</b>	<b>\$ 14,865</b>	<b>-20.54%</b>
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<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
Beginning Fund Balance:	4,500,000	\$ 5,037,661	4,510,438	3,500,000	0.23%
<b>REVENUES:</b>					
Ceramic Technology	36,355	36,355	36,355	36,355	0.00%
GOF Incentives	400,000	0	400,000	400,000	0.00%
Bluestone - Infrastructure TROF Incentives	2,000,000	0	2,000,000	2,168,871	
Bluestone - Workforce Training Center TROF	2,041,000	0	2,041,000	0	0.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Bond Proceeds - Community Facilities Bldg.	0	12	0	0	
Kersey Road - State Reimbursement	25,000	0	25,000	0	0.00%
Recreation Authority Loan Proceeds	150,000	0	0	0	-100.00%
Bluestone - Loan for Interim Financing	0	0	0	771,325	
VCEDA - Bluestone Grant	0	0	0	1,355,352	
Transportation Enhancement Grant - Fed.	340,942	9,261	509,840	509,840	49.54%
Transportation Enhancement Grant - State	178,159	0	0	0	-100.00%
EOC Building Grant Proceeds	750,000	0	0	0	
VDOT Bluestone - Bridge Project	0	0	0	335,604	
Transfer from Other Funds	<u>0</u>	<u>2,924,130</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<b><u>6,321,456</u></b>	<b><u>2,969,758</u></b>	<b><u>5,412,195</u></b>	<b><u>5,977,347</u></b>	<b>-14.38%</b>
<b>TOTAL CAPITAL PROJECTS EXP.:</b>					
Industrial Park Payment -Stowers Property	555,000	551,749	0	0	-100.00%
Public Service Authority Projects	787,671	787,671	787,671	820,890	0.00%
County Capital Projects	750,000	0	325,000	500,000	-56.67%
Kersey Road Project	10,000	13,650	0	0	
New Garage Building	142,500	0	142,500	142,500	0.00%
GOF Incentives	400,000	0	400,000	400,000	0.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Recreation Authority Projects	150,000	0	0	0	-100.00%
Airport Land Acquisition	200,000	189,650	0	0	
IDA / Bluestone Business & Industrial Park	5,138,970	858,106	5,138,970	4,195,431	0.00%
Industrial Development Authority Projects	0	0	0	150,000	

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Walking Trail Grant	612,603	37,638	595,628	564,523	-2.77%
Courthouse HVAC System	450,000	18,600	800,000	800,000	77.78%
EOC Building Grant	750,000	0	0	0	-100.00%
Transfer Station Truck	0	0	0	150,000	
Cavitt's Creek Permit Update	200,000	3,500	190,000	184,900	-5.00%
Courthouse Parking	50,000	7,243	43,200	0	-13.60%
Renovations - Sheriff's / 911	0	0	175,000	75,000	
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>	
<b>TOTAL GEN. CAPITAL PROJ. EXP.:</b>	<u>10,596,744</u>	<u>2,467,807</u>	<u>8,997,969</u>	<u>8,783,244</u>	-15.09%
ENDING FUND BALANCE:	\$ 224,712	\$ 5,539,612	\$ 924,664	\$ 694,103	311.49%
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**LANDFILL ENTERPRISE FUND:**

Beginning Fund Balance - Unrestricted:	1,794,498	1,958,544	1,620,132	1,217,974	-9.72%
Beginning Fund Balance - Restricted Reserves:					
Depreciation Reserve	50,534	50,534	200,000	325,158	295.77%
Phase I Reserve - Suntrust	171,218	171,218	171,218	171,218	0.00%
Phase II Reserve - Suntrust	105,888	105,888	105,888	105,888	0.00%
Closure Reserve	1,712,868	1,712,868	1,834,868	1,956,868	7.12%

**REVENUES:**

Tipping Fees:

Ind./Comm & Private Haulers	250,000	464,890	350,000	400,000	40.00%
Municipalities - General Fund	<u>400,000</u>	<u>405,304</u>	<u>350,000</u>	<u>400,000</u>	-12.50%
<b>TOTAL TIPPING FEES:</b>	650,000	870,194	700,000	800,000	7.69%

Additional Revenue Sources:

Miscellaneous Income	0	22,728	0	0	
Bond Proceeds	0	6,054	0	0	
Transfer from General Fund	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<u>650,000</u>	<u>1,898,976</u>	<u>700,000</u>	<u>800,000</u>	7.69%

**LANDFILL FUND EXPENDITURES:**

Operations & Maintenance	998,615	913,975	1,034,566	1,049,395	3.60%
Depreciation	200,000	200,000	200,000	200,000	0.00%
Closure Reserve	122,000	122,000	122,000	122,000	0.00%
Bond Payment	680,000	610,065	618,423	475,000	-9.06%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Budget 2010-11</u>	<u>Adopted Bud. 2011-12</u>	<u>Percent Incr./Decr.</u>
Machinery & Equipment	262,020	300,922	274,842	274,842	4.89%
Capital Improvements	100,000	44,240	50,000	50,000	-50.00%
Phase IV-A Construction	0	4,754	0	0	#DIV/0!
Phase V Construction	<u>100,000</u>	<u>0</u>	<u>25,000</u>	<u>0</u>	
<b>TOTAL EXPENDITURES:</b>	2,462,635	2,195,955.09	2,324,831	2,171,237	-5.60%
Less Depreciation Reserve	(200,000)	(200,000)	(200,000)	(200,000)	0.00%
Closure Reserve	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
<b>NET CASH EXPENDITURES:</b>	<u>2,140,635</u>	<u>1,873,955</u>	<u>2,002,831</u>	<u>1,849,237</u>	-6.44%
Unrestricted Cash	243,883	1,962,487	270,143	121,579	10.77%
<b>Restricted Reserve Funds:</b>					
DEPRECIATION RESERVE	(11,486)	(50,388)	125,158	250,316	-1189.66%
PHASE I RESERVE - U S Bank	171,218	171,218	171,218	171,218	0.00%
PHASE II RESERVE - U S Bank	105,888	105,888	105,888	105,888	0.00%
CLOSURE & IMPROVEMENT RES	<u>1,834,868</u>	<u>1,834,868</u>	<u>1,956,868</u>	<u>2,078,868</u>	6.65%
<b>ENDING FUND BALANCE:</b>	\$ 2,344,371	\$ 4,024,072.85	\$ 2,629,275	\$ 2,727,869	12.15%
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**GENERAL SCHOOL FUND:**

Beginning Fund Balance:	1,528,159	1,528,159	250,000	250,000	
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**REVENUES:**

Transfer from General Fund	12,182,812	12,182,812	12,182,812	12,382,812	0.00%
<b>State Reimbursements:</b>					
State Sales & Use Tax	5,120,078	4,830,990	4,876,998	5,254,482	-4.75%
Basic School Account	23,774,700	23,330,252	20,818,488	19,734,679	-12.43%
Gifted. Talented Children Program	226,949	227,481	222,120	214,385	-2.13%
Enrollment Loss	149,167	151,834	0	0	-100.00%
Teacher Incentive	0	15,000	689,505	617,523	
Remedial - K-3 Classrooms	1,024,711	1,017,734	871,926	880,577	-14.91%
Special Education / Homebound	2,593,653	2,591,177	2,838,408	2,711,540	9.44%
Vocational Education	911,510	918,984	883,488	849,891	-3.07%
Employer Share Fringe Benefits	3,152,069	2,709,548	2,157,034	2,482,099	-31.57%
Technical Assistance	466,000	512,526	440,000	440,000	-5.58%
Remedial Education	880,127	778,489	706,062	662,211	-19.78%
At Risk 4 Year Old Program	1,191,327	1,179,012	993,930	977,637	-16.57%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Budget 2010-11</u>	<u>Adopted Bud. 2011-12</u>	<u>Percent Incr./Decr.</u>
Construction	458,286	583,614	0	0	-100.00%
Reading Intervention	103,704	108,418	105,006	95,875	1.26%
Other State Funding	1,558	50,331	5,656	23,377	263.03%
Lottery Funding	0	0	0	0	
GED Funding	23,576	23,576	23,576	23,576	0.00%
SOL Algebra Readiness	96,295	93,939	86,620	86,393	-10.05%
State Stabilization Funds	2,691,353	0	701,497	2,714,000	
ESL	<u>23,825</u>	<u>15,801</u>	<u>15,816</u>	<u>19,856</u>	-33.62%
<b>TOTAL STATE REVENUE:</b>	<u>42,888,888</u>	<u>39,138,706</u>	<u>36,436,130</u>	<u>37,788,101</u>	-15.05%
<b>Federal Reimbursements:</b>					
Title I	1,808,050	1,967,448	1,808,050	2,213,935	0.00%
Title II	225,000	213,005	225,000	0	0.00%
Title VIB Special Ed	1,571,751	1,571,751	1,571,751	1,461,796	0.00%
Title VI-A Library NCLB	17,500	17,998	0	0	-100.00%
Title II-D Technology Inst. NCLB	17,977	5,000	17,978	14,400	0.01%
Title II -A CSR NCLB	225,000	225,000	225,000	491,517	0.00%
Vocational Education	145,000	204,515	145,000	146,621	0.00%
Adult Education	51,702	51,702	51,702	51,702	0.00%
Forest Reserve Fund	10,000	14,981	10,000	10,000	0.00%
Reading First Grant	115,000	227,706	32,009	0	-72.17%
Federal Stimulus Funds	1,557,072	837,084	2,701,619	1,222,000	
Drug Free Schools	34,000	42,896	34,000	0	0.00%
Opportunities School Reform	<u>166,000</u>	<u>0</u>	<u>166,000</u>	<u>161,581</u>	
<b>TOTAL FEDERAL REIMB.:</b>	<u>5,944,052</u>	<u>5,379,086</u>	<u>6,988,109</u>	<u>5,773,552</u>	17.56%
<b>Local Sources Revenue:</b>					
Rent	3,000	1,462	3,000	3,000	0.00%
Charges for Education	24,500	24,446	24,500	21,000	0.00%
Charges for Transportation	4,000	19,401	4,000	20,000	0.00%
Other Funds	558,996	694,445	350,000	350,000	-37.39%
Sales / Etc.	12,000	7,315	12,000	6,000	0.00%
Ben./Other Agencies	175,000	230,910	175,000	175,000	0.00%
Miscellaneous	<u>150,000</u>	<u>373,238</u>	<u>150,000</u>	<u>150,000</u>	0.00%
<b>TOTAL LOCAL REVENUE:</b>	<u>927,496</u>	<u>1,351,217</u>	<u>718,500</u>	<u>725,000</u>	-22.53%
<b>TOTAL SCHOOL FUND REV.:</b>	<u>61,943,248</u>	<u>58,051,821</u>	<u>56,325,551</u>	<u>56,669,465</u>	-9.07%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b>SCHOOL FUND EXPENDITURES:</b>					
Adm./Attd./Hlth.	1,860,542	1,940,221	1,765,119	1,788,783	-5.13%
Instruction	44,658,487	41,786,838	40,750,712	41,264,729	-8.75%
Operation & Maintenance-Plant	5,713,960	5,630,567	5,528,499	5,467,171	-3.25%
Other School Fd. Services	310,000	310,000	310,000	310,000	0.00%
Pupil Transportation	3,887,545	3,654,041	3,621,387	3,596,450	-6.85%
Capital Outlay Facilities	2,094,010	1,794,674	0	0	-100.00%
Debt Service	2,068,449	1,679,530	1,938,449	1,924,389	-6.28%
Technology	<u>2,878,414</u>	<u>2,777,213</u>	<u>2,661,385</u>	<u>2,567,943</u>	-7.54%
<b>TOTAL SCHOOL FUND EXP.:</b>	<u>63,471,407</u>	<u>59,573,084</u>	<u>56,575,551</u>	<u>56,919,465</u>	-10.86%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 6,896	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL TEXTBOOK FUND:</u></b>					
Beginning Fund Balance	1,239,607	1,744,206	1,800,000	1,685,000	45.21%
<b>REVENUE:</b>					
Interest on Investment	2,900	3,340	2,900	2,900	0.00%
Damaged Books	1,000	1,653	1,000	1,000	0.00%
Textbook-Local Support	0	0	85,848	63,966	
Textbook-State Support	<u>597,733</u>	<u>273,961</u>	<u>259,337</u>	<u>193,232</u>	-56.61%
<b>TOTAL TEXTBOOK REVENUE:</b>	<u>601,633</u>	<u>278,954</u>	<u>349,085</u>	<u>261,098</u>	-41.98%
<b>TOTAL EXPENDITURES:</b>	<u>1,841,240</u>	<u>206,390</u>	<u>2,149,085</u>	<u>1,946,098</u>	16.72%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 1,816,770	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
Beginning Fund Balance:	529,233	303,074	490,000	463,245	-7.41%
<b>REVENUE:</b>					
Interest on Investment	2,868	2,579	2,868	2,868	0.00%
Cafeteria Sales	950,000	924,750	950,000	925,000	0.00%
Miscellaneous Receipts	1,000	9,404	1,000	1,000	0.00%
State Reimb./Food	46,542	413,544	45,284	40,683	-2.70%
Federal Reim. Food	1,257,437	1,269,992	1,257,437	1,257,436	0.00%
Local Support	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	0.00%
<b>TOTAL CAFETERIA FUND REV.:</b>	<u>2,567,847</u>	<u>2,930,269</u>	<u>2,566,589</u>	<u>2,536,987</u>	-0.05%

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
TOTAL CAFETERIA FUND EXP.:	<u>3,097,080</u>	<u>2,928,943</u>	<u>3,056,589</u>	<u>3,000,232</u>	-1.31%
ENDING FUND BALANCE:	\$ -	\$ 304,400	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL CONSTRUCTION FUND:</u></b>					
Beginning Fund Balance	0	1,565	0	1,565	
<b>REVENUES:</b>					
Transfer from School Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. REVENUE:	<u>1,475,000</u>	<u>2,175,422</u>	<u>0</u>	<u>1,808,990</u>	-100.00%
TOTAL CONSTR. FUND EXP.	<u>1,475,000</u>	<u>2,175,422</u>	<u>0</u>	<u>1,810,555</u>	-100.00%
ENDING FUND BALANCE:	\$0	\$ 1,565	\$0	\$ -	
	=====	=====	=====	=====	
<b><u>COAL ROAD IMPROVEMENT FUND:</u></b>					
Beginning Fund Balance:	1,230,269	1,163,466	1,161,886	2,181,077	-5.56%
<b>REVENUES:</b>					
Coal Severance Tax	725,000	803,651	725,000	725,000	0.00%
VDOT Revenue Sharing Match - Bluestone	335,604	0	335,604	0	
Town Road Projects - Reimbursements	<u>0</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>1,060,604</u>	<u>857,651</u>	<u>1,060,604</u>	<u>725,000</u>	0.00%
<b>COAL ROAD EXPENDITURES:</b>					
Coal Road Improvements	925,208	738	200,000	0	-78.38%
Coal Roads - By District	250,000	110,747	150,200	456,077	
Revenue Sharing Paving Projects	725,745	32,000	725,745	2,225,745	
Transfer to General Capital Projects Fund	<u>0</u>	<u>671,208</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	<u>1,900,953</u>	<u>814,692.93</u>	<u>1,075,945</u>	<u>2,681,822</u>	-43.40%
ENDING FUND BALANCE:	\$ 389,920	\$ 1,206,424.07	\$ 1,146,545	\$ 224,255	194.05%
	=====	=====	=====	=====	
<b><u>COAL ROAD ECON DEV'T FUND:</u></b>					
Beginning Fund Balance:	75,000	28,415	75,000	75,000	0.00%
<b>REVENUES:</b>					
Road Economic Tax	<u>500,000</u>	<u>467,966</u>	<u>500,000</u>	<u>500,000</u>	0.00%
TOTAL RD. ECON. DEV. REV.:	<u>500,000</u>	<u>467,966</u>	<u>500,000</u>	<u>500,000</u>	0.00%
TOTAL EXPENDITURES:	<u>500,000</u>	<u>421,062</u>	<u>500,000</u>	<u>500,000</u>	0.00%
ENDING FUND BALANCE:	\$ 75,000	\$ 75,319	\$ 75,000	\$ 75,000	0.00%
	=====	=====	=====	=====	

**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>DAMAGE STAMP FUND:</u></b>					
Beginning Fund Balance	185	186	185	185	0.00%
TOTAL DAMAGE STAMP REV.:	0	<u>0</u>	0	0	
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 185	\$ 186	\$ 185	\$ 185	0.00%
	=====	=====	=====	=====	
<b><u>LAW LIBRARY FUND:</u></b>					
Beginning Fund Balance	60,000	66,147	60,000	60,000	0.00%
Law Library Receipts	<u>17,500</u>	<u>13,828</u>	<u>17,500</u>	<u>17,500</u>	0.00%
TOTAL LAW LIBRARY REV.:	<u>17,500</u>	<u>13,828</u>	<u>17,500</u>	<u>17,500</u>	0.00%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>5,798</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 60,000	\$ 74,177	\$ 60,000	\$ 60,000	0.00%
	=====	=====	=====	=====	
<b><u>EMERGENCY 911 Fund:</u></b>					
Beginning Fund Balance:	450,000	540,738	651,159	500,000	44.70%
Adj. To Beginning Balance		343			
<b><u>REVENUES:</u></b>					
Telecommunications Tax Receipts	437,838	411,317	405,955	400,000	-7.28%
Wireless 911 Fees	45,000	58,678	57,653	52,361	
Miscellaneous Receipts	0	707	0	0	
Grant Proceeds-PSAP & VITA	1,242,392	829,908	1,907,866	191,403	53.56%
Matching Grant Funds-Locality Share	0	0	0	0	
Transfer from General Fund	<u>100,000</u>	<u>350,000</u>	<u>100,000</u>	<u>0</u>	0.00%
TOTAL E-911 FUND REVENUE:	<u>1,825,230</u>	<u>1,650,610</u>	<u>2,471,474</u>	<u>643,764</u>	35.41%
TOTAL E-911 EXPENDITURES:	<u>2,114,208</u>	<u>1,358,500</u>	<u>2,966,672</u>	<u>788,946</u>	40.32%
ENDING FUND BALANCE:	\$ 161,022	\$ 833,191	\$ 155,961	\$ 354,818	-3.14%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2011/2012**

	<u>Budget</u> <u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>Adopted Bud.</u> <u>2011-12</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>SUMMARY ALL FUNDS:</u></b>					
Beginning Fund Balance	15,320,315	16,576,908	14,630,122	14,410,189	-4.51%
<b>CURRENT REVENUES:</b>	<u>108,766,166</u>	<u>100,845,047</u>	<u>103,608,096</u>	<u>104,365,633</u>	-4.74%
<b>EXPENDITURES:</b>					
Total Expenditures and Transfers:	133,322,948	115,977,834	125,761,506	127,729,539	-5.67%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(12,182,812)	(12,182,812)	(12,182,812)	(12,382,812)	0.00%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	(2,921,208)	0	0	
911 Fund	(100,000)	(350,000)	(100,000)	0	0.00%
Landfill Fund	0	(1,000,000)	0	0	
Capital Projects Fund To:					
General Fund	0		0	(400,000)	
Landfill Enterprise Fund To:					
Depreciation Reserve	(200,000)	(200,000)	(200,000)	(200,000)	0.00%
Closure Reserve	(122,000)	(122,000)	(122,000)	(122,000)	0.00%
Coal Severance Fund To:					
General Fund	0		0	0	
<b>TOTAL ADJUSTED EXPENDITURES:</b>	<u>120,718,136</u>	<u>99,201,814</u>	<u>113,156,694</u>	<u>114,624,727</u>	-6.26%
<b>ENDING FUND BALANCE</b>	<u>\$ 3,368,345</u>	<u>\$ 16,186,173</u>	<u>\$ 5,081,524</u>	<u>\$ 4,151,095</u>	50.86%