

TAZEWELL COUNTY BUDGET AS ADOPTED

Revenue / Expenditure Summary Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
<u>GENERAL FUND:</u>					
Beginning Fund Balance:	1,699,348	2,303,560.46	1,917,011	1,499,600	-21.77%
Adj. To Beginning Fund Balance:		17,498.02			
GENERAL FUND REVENUES:					
Real Property Tax	11,877,615	12,430,226	12,000,000	12,689,587	5.75%
Real Property Tax - Gas Wells	0	0	0	766,890	
Public Services Taxes, RE & PP	895,900	893,654	895,900	895,900	0.00%
Personal Property Tax	6,000,000	7,649,148	6,750,000	7,330,757	8.60%
Mobile Home Tax	155,000	158,775	155,000	187,136	20.73%
Machinery & Tools Tax	900,000	1,200,765	1,000,000	1,090,838	9.08%
Merchants Capital Tax	996,000	914,096	996,000	997,753	0.18%
Delinquent Tax	700,000	857,644	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>487,537</u>	<u>450,000</u>	<u>450,000</u>	0.00%
Total Tax Collection:	21,974,515	24,591,845	22,946,900	25,108,861	9.42%
Local Sales Tax	4,950,000	4,982,309	5,005,000	5,100,000	1.90%
Vehicle Decal	36,000	33,089	36,000	30,000	-16.67%
Consumer Utility Tax	900,000	899,532	900,000	900,000	0.00%
Cable Francise Tax	200,000	0	0	0	
Wireless Broadband Authority	0	0	0	18,000	
Utility Tax	30,000	33,485	30,000	30,000	0.00%
Bank Franchise Tax	44,800	41,331	45,000	41,331	-8.15%
Records & Wills Tax	250,000	322,439	250,000	260,000	4.00%
Coal Severance Tax	1,000,000	1,409,530	1,200,000	1,500,000	25.00%
Animal License Tax	3,785	8,896	5,000	5,000	0.00%
Land Use Appl. Fee	500	394	500	500	0.00%
Transfer Fees	1,500	1,256	1,500	1,500	0.00%
Building Permits	90,000	71,198	70,000	70,000	0.00%
Erosion Permits/SOD Coll. Fee	1,000	1,270	1,000	1,000	0.00%
Junk Dealer License	2,400	3,300	2,400	3,300	37.50%
Fines & Forfeitures	25,000	38,328	25,000	25,000	0.00%
Legal Service Fees-DMV	15,000	53,320	50,000	25,000	-50.00%
Return Check Fees	1,000	1,079	1,000	1,000	0.00%
Hospitalization - Retiree's / Cobra	48,647	71,614	60,500	64,970	7.39%
Interest on Investments	250,000	87,151	90,000	100,000	11.11%
Installment Service Fees	10,000	9,864	10,000	10,000	0.00%
Rent - Use of Property	30,000	18,076	30,000	25,000	-16.67%
Town & County & Comm. Fac. Bldg. Lease	402,629	382,878	402,629	402,629	0.00%
Transient Occupancy Tax	192,500	200,245	192,500	200,000	3.90%
Commonwealth Attorney Fees	3,500	4,806	3,500	5,000	42.86%
Courthouse Maintenance Fees	12,500	12,235	12,500	12,500	0.00%

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Fiscal Year 2012/2013

	<u>Budget</u> <u>2010-11</u>	<u>Actual</u> <u>2010-11</u>	<u>Budget</u> <u>2011-12</u>	<u>Budget</u> <u>2012-13</u>	<u>Percent</u> <u>Incr./Decr.</u>
Library Fees	25,000	42,977	25,000	35,000	40.00%
Courthouse Admission & Related Fees	7,500	7,719	20,000	7,500	-62.50%
County Garage Service Fees	175,000	160,024	175,000	175,000	0.00%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Sheriff Recovered Costs	3,743	3,743	3,743	3,743	0.00%
Courthouse Security	50,000	66,292	50,000	60,000	20.00%
Insurance Recoveries	30,000	71,122	30,000	30,000	0.00%
Reimbursement - Administrator Salary	36,608	36,023	0	0	
Health Department	0	2,128	0	0	
ABC Profits	0	0	0	0	
Wine Taxes	0	0	0	0	
Motor Carriers Tax	90,000	100,796	90,000	95,000	5.56%
Mobile Home Titling Tax	99,446	102,129	94,052	100,000	6.32%
Motor Vehicle Rental Tax	20,000	33,072	30,000	30,000	0.00%
Cavitt's Creek Revenue	12,500	14,910	12,500	12,500	0.00%
Sheriff Office Grants/DARE	0		0		
Commonwealth Attorney	649,250	643,030	644,011	634,644	-1.45%
Sheriff's Department	1,760,028	1,715,441	1,696,125	1,744,088	2.83%
Commissioner of Revenue	141,621	140,507	138,551	130,436	-5.86%
Treasurer	160,494	156,068	152,175	144,077	-5.32%
Medical Examiner	0	0	0	0	
Clerk of Circuit Court	430,772	451,588	430,772	423,612	-1.66%
Registrar/Electoral Board	55,000	43,128	43,000	43,000	0.00%
EMS-Four For Life	38,199	40,749	38,199	39,945	4.57%
EMS Patient Resource Registry Grant	0	0	0	0	
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	81,785	0	81,785	84,257	3.02%
TRIAD Grant	0		0		
At Risk Youth & Family	1,810,800	1,473,672	1,509,000	1,487,500	-1.42%
At Risk Youth & Family - Admin.	12,500	<i>Included Above</i>	12,500	12,500	0.00%
Library Operations Grant	149,022	149,135	146,857	146,986	0.09%
Library of Va - Records Preservation Grant	0	0	4,232	0	
Litter Control	11,750	10,521	9,124	9,000	-1.36%
Emer. Mang-LETP Grant/Town of Richlands	0		1,000,000	552,367	
VDEM - Mobile Data Sharing Grant	0	0	0	272,368	
Virginia Tourism Corporation Grant	0		0		
Comp. Community Corr. Services	125,196	125,196	125,196	125,196	0.00%
Creating Lasting Family Connections	0		0		
Justice Assistance Grant	33,231	0	0		
Va. Domestic Violence Victim Fund	40,000	40,000	40,000	40,000	0.00%
Revenue from Federal Government	10,000	9,751	10,000	10,000	0.00%
Dept. of Social Service Assistance	6,297,580	5,415,708	5,782,129	5,521,422	-4.51%

Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget</u> <u>2010-11</u>	<u>Actual</u> <u>2010-11</u>	<u>Budget</u> <u>2011-12</u>	<u>Budget</u> <u>2012-13</u>	<u>Percent</u> <u>Incr./Decr.</u>
Local Welfare Receipts	95,000	14,140	25,000	25,000	0.00%
Victim Witness Program Grant	93,948	93,948	93,948	95,827	2.00%
V-Stop Grant / Investigator	24,778	26,181	24,778	26,181	5.66%
Emergency Services Grant	7,192	7,192	7,192	7,192	0.00%
Community Connect Grant	855,000		343,000	200,000	-41.69%
SATIRA Grant	0		125,000	0	-100.00%
Dept. of Labor - BRTDP Grant	555,195	0	0	0	
Transfer Station Hauling Fee	500	431	500	450	-10.00%
Workforce Investment Act Funds	1,433,996	1,212,888	1,433,996	1,433,996	0.00%
Miscellaneous	70,000	707,004	70,000	100,000	42.86%
Contingency Fund	500,000		500,000	500,000	0.00%
Fed. Jobs Education Fund Reimbursement	0	0	400,000	0	-100.00%
Transfer from Other Funds	<u>0</u>	<u>2,035,560</u>	<u>400,000</u>	<u>0</u>	-100.00%
TOTAL GEN'L FUND REVENUE:	<u>46,487,910</u>	<u>48,452,252.13</u>	<u>47,208,294</u>	<u>48,319,378</u>	2.35%
GENERAL FUND EXPENDITURES:					
Board Of Supervisors	117,257	122,131	124,906	157,109	25.78%
County Administrator	225,177	236,811	269,218	250,295	-7.03%
County Attorney / Legal	169,894	180,890	181,895	812,673	346.78%
Economic Development	273,317	230,389	281,759	336,310	19.36%
Tourism Department	84,217	80,455	98,292	97,324	-0.98%
Commissioner of Revenue	528,050	535,067	539,681	555,294	2.89%
Treasurer	570,804	583,590	596,467	626,322	5.01%
Finance Office	200,097	230,557	206,895	238,436	15.24%
Administrative Services	204,747	196,620	205,881	215,823	4.83%
County Garage	253,964	317,230	289,392	271,743	-6.10%
Transit System	78,625	72,000	78,625	78,688	0.08%
Information Technology Department	1,193,391	978,856	1,002,878	857,456	-14.50%
Workforce Consortium	2,053,946	936,558	1,508,500	1,583,149	4.95%
Electoral Board & Officials	77,250	53,009	123,650	123,650	0.00%
Registrars Office	123,889	121,122	138,878	164,002	18.09%
Circuit Court Judge	100,295	102,030	104,875	109,734	4.63%
General District Court	11,500	13,347	11,500	11,500	0.00%
Magistrate's Office	6,075	5,383	6,075	6,075	0.00%
Juvenile & Domestic Relations Crt	6,900	6,719	6,900	6,900	0.00%
Clerk of Circuit Court	698,452	707,639	729,101	767,427	5.26%
Commonwealth Attorney	1,097,791	1,120,385	1,226,052	1,112,942	-9.23%
Victim Witness Program	125,106	125,043	126,818	133,829	5.53%
V-Stop Grant / Investigator	39,136	39,719	39,523	41,727	5.58%
Sheriff's Department	3,457,095	3,397,559	3,682,175	3,975,135	7.96%
DARE Program	10,046	10,488	10,046	10,046	0.00%
Fire Departments	486,151	401,568	627,394	775,894	23.67%
Rescue Squads	173,074	156,260	173,074	173,074	0.00%

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Regional Jail	3,397,690	3,402,639	3,606,225	3,384,158	-6.16%
Court Service Unit	428,000	433,375	424,258	391,428	-7.74%
At-Risk Youth/Family	2,400,000	1,980,000	2,000,000	2,000,000	0.00%
At-Risk Youth/Family - Admin.	20,250	20,250	20,250	20,250	0.00%
Human Services:					
Transportation Safety Comm.	2,500	2,364	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	11,000	4.76%
Center for Christian Action	8,500	8,500	12,500	12,500	0.00%
CVCA-RSVP	8,500	8,500	8,500	8,500	0.00%
Comprehensive Community Cor. Serv.	125,196	125,196	125,196	125,196	0.00%
CVCA-Senior Companion Program	13,000	13,000	13,000	13,000	0.00%
Emergency Medical Services	4,014	4,014	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	0	0	0	0	
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	1,228	0	0	
Regional Crime Network Grant	0	9,124	0	0	
EBM Justice Assistance Grant	0	0	0	0	
Four Seasons Retirement Task Force	0	0	0	0	
CVCA Pretrial Program	65,000	65,000	65,000	0	-100.00%
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	0	-100.00%
Richlands Teen Center	5,000	5,000	5,000	5,000	0.00%
Cultural Heritage Trail	0	0	10,000	10,000	0.00%
Pocahontas Trail System	0	0	50,000	0	-100.00%
ARRA Justice Assistance Grant	33,231	0	0	0	
Brain Injury Services of Southwest Virginia	0	0	0	1,250	
Building Inspection	159,043	168,159	167,769	236,866	41.19%
Property Maintenance	75,000	47,801	100,000	111,519	11.52%
Special Police	189,193	236,937	205,417	245,678	19.60%
Forest Fire Prevention	20,000	19,860	20,000	20,000	0.00%
Emergency Preparedness	74,578	103,458	1,078,084	637,714	-40.85%
Animal Shelter	122,510	119,186	125,757	144,835	15.17%

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Fiscal Year 2012/2013

	<u>Budget</u> <u>2010-11</u>	<u>Actual</u> <u>2010-11</u>	<u>Budget</u> <u>2011-12</u>	<u>Budget</u> <u>2012-13</u>	<u>Percent</u> <u>Incr./Decr.</u>
Orphan Roads Upgrading	261,504	54,918	277,117	207,549	-25.10%
Transfer Station Operations	676,094	820,299	760,486	949,485	24.85%
Landfill	400,000	384,703	400,000	400,000	0.00%
Buildings & Grounds	2,808,889	2,709,582	2,904,621	2,743,904	-5.53%
Fairgrounds	43,700	57,613	50,700	50,700	0.00%
Local Health Department	433,933	438,438	438,112	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	143,812	133,571	144,733	212,300	46.68%
Youth Activities	40,500	26,931	45,789	43,664	-4.64%
Museums	98,667	114,433	78,000	87,000	11.54%
Library Operations	955,675	974,990	955,257	982,098	2.81%
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	121,743	120,755	120,755	0.00%
Planning / Engineering	362,479	276,957	345,654	300,999	-12.92%
Disabilities Services Board	0	0	0	0	
PSA Fire Hydrant Rental	174,922	174,922	174,922	174,922	0.00%
VPI Extension Service	101,949	100,716	109,449	109,402	-0.04%
Capital Projects Contingency Fund	250,000	8,000	150,000	150,000	0.00%
Hospitalization - Retirees /Cobra	181,116	177,982	142,696	142,696	0.00%
Line of Duty Act	0	0	44,000	45,000	2.27%
Employee Fringe Benefits	230,000	0	230,000	274,000	19.13%
Contingency Fund	200,000	8,208	264,272	200,000	-24.32%
Reassessment	275,000	84,633	350,000	75,000	-78.57%
Hospital Indigents	0	0	0	0	
Department of Social Service	7,391,014	7,391,014	6,875,563	6,598,569	-4.03%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	320,013	260,249	330,279	254,273	-23.01%
Transfers to School Fund	12,182,812	12,182,812	12,382,812	13,082,812	5.65%
Transfers to E-911 Fund	100,000	100,000	0	0	
State Budget Cuts to Locality	0	274,224	274,224	274,224	0.00%
Transfers to Landfill Enterprise Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL GEN. OPER. FUND EXP.:	<u>48,097,364</u>	<u>44,939,032.80</u>	<u>49,110,440</u>	<u>49,604,008</u>	1.01%
TRANS TO OTHER FUNDS:		<u>3,083,548</u>			
TOTAL GENERAL FUND EXP.:		<u>260,254</u>			
ENDING FUND BALANCE:	\$ 89,894	\$ 2,490,475.71	\$ 14,865	\$ 214,970	1346.15%
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Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget</u> 2010-11	<u>Actual</u> 2010-11	<u>Budget</u> 2011-12	<u>Budget</u> 2012-13	<u>Percent</u> <u>Incr./Decr.</u>
<u>GENERAL CAPITAL PROJECTS FUND:</u>					
Beginning Fund Balance:	4,510,438	\$ 5,539,612	3,500,000	3,390,388	-3.13%
REVENUES:					
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	4,529,461	2,168,871	1,133,165	-47.75%
Bluestone - Workforce Training Center TROF	2,041,000	0	0	0	
TROF Incentives	400,000	0	400,000	400,000	0.00%
Bond Proceeds - Community Facilities Bldg.	0	0	0	0	
Kersey Road - State Reimbursement	25,000	0	0	0	
Recreation Authority Loan Proceeds	0	0	0	0	
Bluestone - Loan for Interim Financing	0	0	771,325	933,433	21.02%
VCEDA - Bluestone Grant	0	0	1,355,352	197,103	-85.46%
Trans. Enhancement Grant - Fed & State	509,840	41,493	509,840	468,347	-8.14%
Document Scanning Grant	0	0	0	45,000	
VDOT Bluestone - Bridge Project	0	0	335,604	0	-100.00%
Transfer from Other Funds	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>5,412,195</u>	<u>5,607,309</u>	<u>5,977,347</u>	<u>3,613,403</u>	-39.55%
TOTAL CAPITAL PROJECTS EXP.:					
Information Technology Upgrades	0	0	0	570,000	
Courthouse Improvements	0	0	0	275,000	
Telephone System	0	0	0	100,000	
Public Service Authority Projects	787,671	787,671	820,890	820,890	0.00%
County Capital Projects	325,000	0	500,000	500,000	0.00%
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	0	0	0	0	
Airport Land Acquisition	0	0	0	0	
IDA / Bluestone Business & Industrial Park	5,138,970	5,803,215	4,195,431	1,330,268	-68.29%
Industrial Development Authority Projects	0	36,300	150,000	150,000	0.00%
Walking Trail Grant	595,628	31,105	564,523	539,560	-4.42%

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Courthouse HVAC System	800,000	19,446	800,000	800,000	0.00%
EOC Building Grant	0	0	0	0	
Transfer Station Truck	0	0	150,000	0	-100.00%
Cavitt's Creek Permit Update	190,000	5,100	184,900	184,900	0.00%
Courthouse Parking	43,200	39,682	0	0	
Renovations - Sheriff's / 911	175,000	114,287	75,000	75,000	0.00%
Transfer to School Fund - One time capital exp.	<u>0</u>	<u>0</u>	0	450,000	
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	-100.00%
TOTAL GEN. CAPITAL PROJ. EXP.:	<u>8,997,969</u>	<u>7,336,805.87</u>	<u>8,783,244</u>	<u>6,738,118</u>	-23.28%
ENDING FUND BALANCE:	\$ 924,664	\$ 3,810,115	\$ 694,103	\$ 265,673	-61.72%
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LANDFILL ENTERPRISE FUND:

Beginning Fund Balance - Unrestricted:	1,620,132	1,712,235	1,217,974	1,481,501	21.64%
Beginning Fund Balance - Restricted Reserves:					
Depreciation Reserve	200,000	200,000	325,158	250,316	-23.02%
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	1,834,868	1,834,868	1,956,868	2,078,868	6.23%

REVENUES:

Tipping Fees:

Ind./Comm & Private Haulers	350,000	575,659	400,000	527,118	31.78%
Municipalities - General Fund	<u>350,000</u>	<u>384,272</u>	<u>400,000</u>	<u>400,000</u>	0.00%
TOTAL TIPPING FEES:	700,000	959,931	800,000	927,118	15.89%

Additional Revenue Sources:

Miscellaneous Income	0	20,441	0	0	
Bond Proceeds	0	0	0	0	
Transfer from General Fund	<u>0</u>	<u>1,250,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>700,000</u>	<u>2,230,372</u>	<u>800,000</u>	<u>927,118</u>	15.89%

LANDFILL FUND EXPENDITURES:

Operations & Maintenance	1,034,566	774,349	1,049,395	1,017,763	-3.01%
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	618,423	610,341	475,000	475,000	0.00%
Machinery & Equipment	274,842	280,497	274,842	172,500	-37.24%

Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
Capital Improvements	50,000	66,782	50,000	75,000	50.00%
Phase IV-A Construction	0	0	0	0	
Phase V Construction	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	2,324,831	2,053,969.16	2,171,237	2,062,263	-5.02%
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%
NET CASH EXPENDITURES:	<u>2,002,831</u>	<u>1,731,969</u>	<u>1,849,237</u>	<u>1,740,263</u>	-5.89%
Unrestricted Cash	270,143	2,291,134	121,579	518,856	326.76%
Restricted Reserve Funds:					
DEPRECIATION RESERVE	125,158	119,503	250,316	277,816	10.99%
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>1,956,868</u>	<u>1,834,868</u>	<u>2,078,868</u>	<u>2,200,868</u>	5.87%
ENDING FUND BALANCE:	\$ 2,629,275	\$ 4,522,611.58	\$ 2,727,869	\$ 3,274,646	20.04%
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GENERAL SCHOOL FUND:

Beginning Fund Balance:	250,000	6,897	250,000	450,000	80.00%
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REVENUES:

Transfer from General Fund	12,182,812	12,182,812	12,382,812	13,082,812	5.65%
Transfer from Capital Projects Fund	0	0	0	450,000	
State Reimbursements:					
State Sales & Use Tax	4,876,998	5,068,176	5,254,482	6,073,221	15.58%
Basic School Account	20,818,488	20,178,369	19,734,679	18,629,652	-5.60%
Gifted, Talented Children Program	222,120	217,691	214,385	210,943	-1.61%
Enrollment Loss	0	27,975	0	0	
Teacher Incentive	689,505	650,056	617,523	0	-100.00%
Remedial - K-3 Classrooms	871,926	874,142	880,577	952,871	8.21%
Special Education / Homebound	2,838,408	2,739,569	2,711,540	2,760,681	1.81%
Vocational Education	883,488	874,510	849,891	768,126	-9.62%
Employer Share Fringe Benefits	2,157,034	2,114,021	2,482,099	3,675,865	48.10%
Technical Assistance	440,000	486,894	440,000	492,000	11.82%
Remedial Education	706,062	672,423	662,211	678,686	2.49%
At Risk 4 Year Old Program	993,930	981,146	977,637	1,195,201	22.25%

Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
Construction	0	0	0	0	
Reading Intervention	105,006	95,875	95,875	93,508	-2.47%
Other State Funding	5,656	89,878	23,377	19,671	-15.85%
Lottery Funding	0	0	0	0	
GED Funding	23,576	23,576	23,576	23,576	0.00%
SOL Algebra Readiness	86,620	88,789	86,393	98,067	13.51%
State Stabilization Funds	701,497	817,134	2,714,000	824,298	-69.63%
ESL	<u>15,816</u>	<u>15,816</u>	<u>19,856</u>	<u>21,342</u>	7.48%
TOTAL STATE REVENUE:	<u>36,436,130</u>	<u>36,016,040</u>	<u>37,788,101</u>	<u>36,517,708</u>	-3.36%
Federal Reimbursements:					
Title I	1,808,050	1,614,091	2,213,935	1,926,477	-12.98%
Title II	225,000	225,000	0	0	
Title VIB Special Ed	1,571,751	1,614,474	1,461,796	1,425,782	-2.46%
Title II-D Technology Inst. NCLB	17,978	0	14,400	0	-100.00%
Title II -A CSR NCLB	225,000	276,654	491,517	410,751	-16.43%
Vocational Education	145,000	218,914	146,621	119,340	-18.61%
Adult Education	51,702	0	51,702	0	-100.00%
Forest Reserve Fund	10,000	13,456	10,000	10,000	0.00%
Reading First Grant	32,009	127,593	0	0	
Federal Stimulus Funds	2,701,619	1,088,838	1,222,000	0	-100.00%
Learn & Serve Grant	0	0	0	12,748	
Drug Free Schools	34,000	66,845	0	0	
Opportunities School Reform	<u>166,000</u>	<u>329,902</u>	<u>161,581</u>	<u>161,581</u>	0.00%
TOTAL FEDERAL REIMB.:	<u>6,988,109</u>	<u>5,575,767</u>	<u>5,773,552</u>	<u>4,066,679</u>	-29.56%
Local Sources Revenue:					
Rent	3,000	8,270	3,000	2,000	-33.33%
Charges for Education	24,500	26,832	21,000	17,000	-19.05%
Charges for Transportation	4,000	25,692	20,000	20,000	0.00%
Other Funds	350,000	735,543	350,000	1,005,894	187.40%
Sales / Etc.	12,000	7,321	6,000	7,000	16.67%
Ben./Other Agencies	175,000	699,816	175,000	175,000	0.00%
Miscellaneous	<u>150,000</u>	<u>163,796</u>	<u>150,000</u>	<u>150,000</u>	0.00%
TOTAL LOCAL REVENUE:	<u>718,500</u>	<u>1,667,270</u>	<u>725,000</u>	<u>1,376,894</u>	89.92%
TOTAL SCHOOL FUND REV.:	<u>56,325,551</u>	<u>55,441,889</u>	<u>56,669,465</u>	<u>55,494,093</u>	-2.07%

Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
SCHOOL FUND EXPENDITURES:					
Adm./Attd./Hlth.	1,765,119	1,781,052	1,788,783	1,950,621	9.05%
Instruction	40,750,712	40,320,054	41,264,729	41,589,510	0.79%
Operation & Maintenance-Plant	5,528,499	4,856,146	5,467,171	5,448,933	-0.33%
Other School Fd. Services	310,000	310,000	310,000	310,000	0.00%
Pupil Transportation	3,621,387	3,338,898	3,596,450	3,656,990	1.68%
Capital Outlay Facilities	0	354,198	0	0	
Debt Service	1,938,449	1,849,381	1,924,389	1,924,389	0.00%
Technology	2,661,385	2,389,057	2,567,943	2,622,638	2.13%
Reduction in Exp.to Balance	0	0	0	(1,558,988)	
TOTAL SCHOOL FUND EXP.:	<u>56,575,551</u>	<u>55,198,786</u>	<u>56,919,465</u>	<u>55,944,093</u>	-1.71%
ENDING FUND BALANCE:	\$ -	\$ 250,000	\$ -	\$ -	
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SCHOOL TEXTBOOK FUND:

Beginning Fund Balance	1,800,000	1,816,770	1,685,000	1,787,965	6.11%
REVENUE:					
Interest on Investment	2,900	2,612	2,900	2,900	0.00%
Damaged Books	1,000	1,558	1,000	1,000	0.00%
Textbook-Local Support	85,848	85,848	63,966	151,804	137.32%
Textbook-State Support	<u>259,337</u>	<u>254,166</u>	<u>193,232</u>	<u>411,476</u>	112.94%
TOTAL TEXTBOOK REVENUE:	<u>349,085</u>	<u>344,184</u>	<u>261,098</u>	<u>567,180</u>	117.23%
TOTAL EXPENDITURES:	<u>2,149,085</u>	<u>311,200</u>	<u>1,946,098</u>	<u>2,355,145</u>	21.02%
ENDING FUND BALANCE:	\$ -	\$ 1,849,754	\$ -	\$ -	
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SCHOOL CAFETERIA FUND:

Beginning Fund Balance:	490,000	304,399	463,245	420,640	-9.20%
REVENUE:					
Interest on Investment	2,868	2,017	2,868	2,868	0.00%
Cafeteria Sales	950,000	921,989	925,000	953,030	3.03%
Miscellaneous Receipts	1,000	17,792	1,000	2,318	131.80%
State Reimb./Food	45,284	390,220	40,683	41,457	1.90%
Federal Reim. Food	1,257,437	1,163,174	1,257,436	1,257,437	0.00%
Local Support	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	0.00%

Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
TOTAL CAFETERIA FUND REV.:	<u>2,566,589</u>	<u>2,805,192</u>	<u>2,536,987</u>	<u>2,567,110</u>	1.19%
TOTAL CAFETERIA FUND EXP.:	<u>3,056,589</u>	<u>2,787,362</u>	<u>3,000,232</u>	<u>2,987,750</u>	-0.42%
ENDING FUND BALANCE:	\$ -	\$ 322,229	\$ -	\$ -	
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<u>SCHOOL CONSTRUCTION FUND:</u>					
Beginning Fund Balance	0	1,565	1,565	1,565	0.00%
REVENUES:					
Transfer from School Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0</u>	<u>1,808,990</u>	<u>0</u>	-100.00%
TOTAL CONSTR. FUND EXP.	<u>0</u>	<u>0</u>	<u>1,810,555</u>	<u>0</u>	-100.00%
ENDING FUND BALANCE:	\$0	\$ 1,565	\$ -	\$ 1,565	
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<u>COAL ROAD IMPROVEMENT FUND:</u>					
Beginning Fund Balance:	1,161,886	1,206,424	2,181,077	1,926,002	-11.69%
REVENUES:					
Coal Severance Tax	725,000	896,232	725,000	900,000	24.14%
VDOT Revenue Sharing Match - Bluestone	335,604	0	0	0	
Town Road Projects - Reimbursements	0	0	0	0	
Transfer from Other Funds	<u>0</u>	<u>16,356</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>1,060,604</u>	<u>912,588</u>	<u>725,000</u>	<u>900,000</u>	24.14%
COAL ROAD EXPENDITURES:					
Coal Road Improvements	200,000	9,144	0	0	
Coal Roads - By District	150,200	73,715	456,077	375,000	-17.78%
Revenue Sharing Paving Projects	725,745	2,160	2,225,745	1,041,753	-53.20%
Transfer to General Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	<u>1,075,945</u>	<u>85,018.55</u>	<u>2,681,822</u>	<u>1,416,753</u>	-47.17%
ENDING FUND BALANCE:	\$ 1,146,545	\$ 2,033,993.27	\$ 224,255	\$ 1,409,249	528.41%
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Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget</u> <u>2010-11</u>	<u>Actual</u> <u>2010-11</u>	<u>Budget</u> <u>2011-12</u>	<u>Budget</u> <u>2012-13</u>	<u>Percent</u> <u>Incr./Decr.</u>
<u>COAL ROAD ECON DEV'T FUND:</u>					
Beginning Fund Balance:	75,000	75,318	75,000	72,860	-2.85%
REVENUES:					
Road Economic Tax	<u>500,000</u>	<u>513,297</u>	<u>500,000</u>	<u>614,410</u>	22.88%
TOTAL RD. ECON. DEV. REV.:	<u>500,000</u>	<u>513,297</u>	<u>500,000</u>	<u>614,410</u>	22.88%
TOTAL EXPENDITURES:	<u>500,000</u>	<u>544,289</u>	<u>500,000</u>	<u>585,874</u>	17.17%
ENDING FUND BALANCE:	\$ 75,000	\$ 44,326	\$ 75,000	\$ 101,396	35.19%
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<u>DAMAGE STAMP FUND:</u>					
Beginning Fund Balance	185	186	185	42	-77.30%
TOTAL DAMAGE STAMP REV.:	0	<u>0</u>	0	0	
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>144</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 185	\$ 42	\$ 185	\$ 42	-77.30%
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<u>LAW LIBRARY FUND:</u>					
Beginning Fund Balance	60,000	74,176	60,000	100,657	67.76%
Law Library Receipts	<u>17,500</u>	<u>15,360</u>	<u>17,500</u>	<u>13,470</u>	-23.03%
TOTAL LAW LIBRARY REV.:	<u>17,500</u>	<u>15,360</u>	<u>17,500</u>	<u>13,470</u>	-23.03%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>1,199</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 60,000	\$ 88,337	\$ 60,000	\$ 96,627	61.05%
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<u>EMERGENCY 911 Fund:</u>					
Beginning Fund Balance:	651,159	833,192	500,000	709,293	41.86%
Adj. To Beginning Balance		(1,005)			
REVENUES:					
Telecommunications Tax Receipts	405,955	637,807	400,000	599,112	49.78%
Wireless 911 Fees	57,653	57,600	52,361	60,005	14.60%
Miscellaneous Receipts	0	3	0	0	
Grant Proceeds-PSAP & VITA	1,907,866	728,474	191,403	9,500	-95.04%
Matching Grant Funds-Locality Share	0	0	0	0	
Transfer from General Fund	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	
TOTAL E-911 FUND REVENUE:	<u>2,471,474</u>	<u>1,523,884</u>	<u>643,764</u>	<u>668,617</u>	3.86%
TOTAL E-911 EXPENDITURES:	<u>2,966,672</u>	<u>1,409,058</u>	<u>788,946</u>	<u>701,092</u>	-11.14%
ENDING FUND BALANCE:	\$ 155,961	\$ 947,014	\$ 354,818	\$ 676,818	90.75%
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Revenue / Expenditure Summary
Fiscal Year 2012/2013

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>	<u>Budget 2012-13</u>	<u>Percent Incr./Decr.</u>
<u>SUMMARY ALL FUNDS:</u>					
Beginning Fund Balance	14,630,122	16,203,806.42	14,410,189	14,446,803	0.25%
CURRENT REVENUES:	<u>103,608,096</u>	<u>101,277,955</u>	<u>104,365,633</u>	<u>100,151,967</u>	-4.04%
EXPENDITURES:					
Total Expenditures and Transfers:	125,761,506	118,010,666.29	127,729,539	122,412,596	-4.16%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(12,182,812)	(13,016,360)	(12,382,812)	(13,082,812)	5.65%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	(1,000,000)	0	0	
911 Fund	(100,000)	(100,000)	0	0	
Landfill Fund	0	(1,250,000)	0	0	
Capital Projects Fund To:					
General Fund	0		(400,000)	0	-100.00%
General School Fund	0	0	0	(450,000)	
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	
TOTAL ADJUSTED EXPENDITURES:	<u>113,156,694</u>	<u>102,322,306.29</u>	<u>114,624,727</u>	<u>108,557,784</u>	-5.29%
ENDING FUND BALANCE	<u>\$ 5,081,524</u>	<u>\$ 16,360,462</u>	<u>\$ 4,151,095</u>	<u>\$ 6,040,986</u>	45.53%