

TAZEWELL COUNTY BUDGET AS ADOPTED

Revenue / Expenditure Summary Fiscal Year 2013/2014

	<u>Budget 2011-12</u>	<u>Actual 2011-12</u>	<u>Budget Prop. 2012-13</u>	<u>Budget 2013-14</u>	<u>Percent Incr./Decr.</u>
GENERAL FUND:					
Beginning Fund Balance:	1,917,011	2,490,476	1,499,600	2,638,488	75.95%
Adj. To Beginning Fund Balance:		(153,948)			
GENERAL FUND REVENUES:					
Real Property Tax	12,000,000	12,583,908	12,689,587	14,150,132	11.51%
Real Property Tax - Gas Wells	0	0	766,890	0	-100.00%
Public Services Taxes, RE & PP	895,900	894,410	895,900	1,000,000	11.62%
Personal Property Tax	6,750,000	7,774,220	7,330,757	7,577,005	3.36%
Mobile Home Tax	155,000	159,437	187,136	172,639	-7.75%
Machinery & Tools Tax	1,000,000	1,132,576	1,090,838	1,630,698	49.49%
Merchants Capital Tax	996,000	1,009,099	997,753	923,300	-7.46%
Delinquent Tax	700,000	952,916	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>562,664</u>	<u>450,000</u>	<u>450,000</u>	0.00%
Total Tax Collection:	22,946,900	25,069,229	25,108,861	26,603,774	5.95%
Local Sales Tax	5,005,000	5,198,811	5,100,000	5,100,000	0.00%
Vehicle Decal	36,000	32,761	30,000	26,699	-11.00%
Consumer Utility Tax	900,000	888,718	900,000	900,000	0.00%
Wireless Broadband Authority	0	0	18,000	18,000	0.00%
Utility Tax	30,000	31,971	30,000	32,000	6.67%
Bank Franchise Tax	45,000	40,795	41,331	41,000	-0.80%
Records & Wills Tax	250,000	239,714	260,000	250,000	-3.85%
Coal Severance Tax	1,200,000	1,855,084	1,500,000	1,550,000	3.33%
Animal License Tax	5,000	7,888	5,000	5,000	0.00%
Land Use Appl. Fee	500	412	500	500	0.00%
Transfer Fees	1,500	1,353	1,500	1,500	0.00%
Building Permits	70,000	84,199	70,000	70,000	0.00%
Erosion Permits/SOD Coll. Fee	1,000	84,425	1,000	1,000	0.00%
Junk Dealer License	2,400	3,300	3,300	3,300	0.00%
Fines & Forfeitures	25,000	30,693	25,000	30,000	20.00%
Legal Service Fees-DMV	50,000	46,000	25,000	25,000	0.00%
Return Check Fees	1,000	844	1,000	1,000	0.00%
Hospitalization - Retiree's / Cobra	60,500	65,518	64,970	60,000	-7.65%
VRS-Agency Flow through reimbursement	0	0	0	672,000	
Interest on Investments	90,000	100,781	100,000	100,000	0.00%
Installment Service Fees	10,000	9,062	10,000	10,000	0.00%
Rent - Use of Property	30,000	232,234	25,000	35,000	40.00%
Tazewell Co. Fair Assoc. - Fairgrounds Reim.	0	0	0	8,000	0.00%
Town & County & Comm. Fac. Bldg. Lease	402,629	175,200	402,629	413,958	2.81%
Transient Occupancy Tax	192,500	203,640	200,000	220,000	10.00%
Commonwealth Attorney Fees	3,500	12,465	5,000	7,500	50.00%

Courthouse Maintenance Fees	12,500	14,368	12,500	12,500	0.00%
Library Fees	25,000	38,882	35,000	25,000	-28.57%
Courthouse Admission & Related Fees	20,000	6,914	7,500	5,000	-33.33%
County Garage Service Fees	175,000	175,521	175,000	200,000	14.29%
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	68,387	60,000	65,000	8.33%
Insurance Recoveries	30,000	33,625	30,000	35,000	16.67%
Health Department	0	116,058	0	0	0.00%
Motor Carriers Tax	90,000	97,636	95,000	105,000	10.53%
Mobile Home Titling Tax	94,052	138,260	100,000	100,000	0.00%
Motor Vehicle Rental Tax	30,000	44,989	30,000	40,000	33.33%
Cavitt's Creek Revenue	12,500	10,949	12,500	12,500	0.00%
Commonwealth Attorney	644,011	616,624	634,644	667,082	5.11%
Sheriff's Department	1,696,125	1,732,766	1,744,088	1,786,372	2.42%
Commissioner of Revenue	138,551	134,927	130,436	135,654	4.00%
Treasurer	152,175	148,412	144,077	155,975	8.26%
Clerk of Circuit Court	430,772	450,915	423,612	438,033	3.40%
Registrar/Electoral Board	43,000	60,756	43,000	43,000	0.00%
EMS-Four For Life	38,199	39,945	39,945	39,298	-1.62%
FEMA Disaster Reimbursement	0	52,880	0	0	0.00%
DCR Storm Water Grant	0	0	0	35,497	0.00%
Sheriff's Office Grants	0	37,026	0	87,593	0.00%
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	81,785	85,594	84,257	75,273	-10.66%
At Risk Youth & Family	1,509,000	1,611,386	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	12,500	12,500	12,500	12,500	0.00%
Library Operations Grant	146,857	146,733	146,986	150,632	2.48%
Library of Va - Records Preservation Grant	4,232	4,232	0	0	
Litter Control	9,124	9,047	9,000	9,000	0.00%
Emer. Mang-LETP Grant/Town of Richland	1,000,000	0	552,367	0	-100.00%
VDEM - Mobile Data Sharing Grant	0	0	272,368	70,866	-73.98%
Virginia Tourism Corporation Grant	0	10,000	0	0	
Comp. Community Corr. Services	125,196	125,196	125,196	125,196	0.00%
Va. Domestic Violence Victim Fund	40,000	40,000	40,000	40,000	0.00%
Revenue from Federal Government	10,000	11,010	10,000	10,000	0.00%
Dept. of Social Service Assistance	5,782,129	5,694,625	5,521,422	5,637,221	2.10%
Local Welfare Receipts	25,000	40,208	25,000	35,000	40.00%
Victim Witness Program Grant	93,948	95,827	95,827	95,827	0.00%
V-Stop Grant / Investigator	24,778	13,792	26,181	27,584	5.36%
Emergency Services Grant	7,192	0	7,192	7,192	0.00%
Community Connect Grant	343,000	0	200,000	0	-100.00%
SATIRA Grant	125,000	9,630	0	10,000	
Transfer Station Hauling Fee	500	246	450	500	11.11%
Workforce Investment Act Funds	1,433,996	1,209,212	1,433,996	1,433,996	0.00%
Miscellaneous	70,000	503,624	100,000	100,000	0.00%

Contingency Fund	500,000		500,000	500,000	0.00%
Fed. Jobs Education Fund Reimbursement	400,000		0	0	
Transfer from Other Funds	<u>400,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	
TOTAL GEN'L FUND REVENUE:	<u>47,208,294</u>	<u>48,581,549</u>	<u>48,319,378</u>	<u>50,025,765</u>	<u>3.53%</u>
GENERAL FUND EXPENDITURES:					
Board Of Supervisors	124,906	146,538	157,109	156,609	-0.32%
County Administrator	269,218	283,819	250,295	260,503	4.08%
County Attorney / Legal	181,895	198,113	812,673	687,158	-15.44%
Economic Development	281,759	224,448	336,310	288,542	-14.20%
Tourism Department	98,292	92,622	97,324	106,993	9.93%
Commissioner of Revenue	539,681	543,518	555,294	587,234	5.75%
Treasurer	596,467	603,387	626,322	624,977	-0.21%
Finance Office	206,895	216,076	238,436	230,092	-3.50%
Administrative Services	205,881	202,137	215,823	222,674	3.17%
County Garage	289,392	301,879	271,743	361,209	32.92%
Transit System	78,625	66,000	78,688	77,238	-1.84%
Information Technology Department	1,002,878	735,615	857,456	665,513	-22.39%
Workforce Consortium	1,508,500	1,279,362	1,583,149	1,638,949	3.52%
Electoral Board & Officials	123,650	104,906	123,650	93,900	-24.06%
Registrars Office	138,878	131,559	164,002	149,249	-9.00%
Circuit Court Judge	104,875	100,493	109,734	121,876	11.06%
General District Court	11,500	13,211	11,500	13,950	21.30%
Magistrate's Office	6,075	7,097	6,075	6,575	8.23%
Juvenile & Domestic Relations Crt	6,900	6,322	6,900	6,350	-7.97%
Clerk of Circuit Court	729,101	738,517	767,427	873,130	13.77%
Commonwealth Attorney	1,226,052	1,102,744	1,112,942	1,158,488	4.09%
Victim Witness Program	126,818	128,771	133,829	139,884	4.52%
V-Stop Grant / Investigator	39,523	40,184	41,727	43,584	4.45%
Sheriff's Department	3,682,175	3,534,027	3,975,135	4,324,136	8.78%
DARE Program	10,046	10,940	10,046	10,046	0.00%
Fire Departments	627,394	459,161	775,894	648,051	-16.48%
Rescue Squads	173,074	202,298	173,074	184,180	6.42%
Regional Jail	3,606,225	3,362,651	3,384,158	4,176,438	23.41%
Court Service Unit	424,258	431,241	391,428	363,336	-7.18%
At-Risk Youth/Family	2,000,000	1,970,000	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	2,012	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	1,800	40.73%
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	11,000	11,000	0.00%
Center for Christian Action	12,500	12,500	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	53,897	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	3,750	5,000	5,000	0.00%
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%
CVCA Pretrial Program	65,000	97,500	0	0	
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)	0	0	
Richlands Teen Center	5,000	0	5,000	5,000	0.00%
Cultural Heritage Trail	10,000	10,000	10,000	10,000	0.00%
Pocahontas Trail System	50,000	50,000	0	0	
Brain Injury Services of Southwest Virgir	0	0	1,250	1,250	0.00%
Reid Hess Scholarship	0	0	0	2,500	
CMCS Drug Court Grant - Local Match	0	0	0	2,000	
Building Inspection	167,769	202,004	236,866	245,901	3.81%
Property Maintenance	100,000	51,992	111,519	119,571	7.22%
Special Police	205,417	222,229	245,678	76,071	-69.04%
Forest Fire Prevention	20,000	19,860	20,000	20,000	0.00%
Emergency Preparedness	1,078,084	532,894	637,714	114,757	-82.00%
Animal Shelter	125,757	126,321	144,835	218,037	50.54%
Orphan Roads Upgrading	277,117	75,672	207,549	241,681	16.45%
Transfer Station Operations	760,486	734,701	949,485	1,087,225	14.51%
Landfill	400,000	373,173	400,000	400,000	0.00%
Buildings & Grounds	2,904,621	2,534,346	2,743,904	2,731,579	-0.45%
Fairgrounds	50,700	65,047	50,700	110,700	118.34%
Local Health Department	438,112	438,112	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	144,733	137,502	212,300	203,152	-4.31%
Youth Activities	45,789	6,500	43,664	39,250	-10.11%
Museums	78,000	72,797	87,000	87,000	0.00%
Library Operations	955,257	982,340	982,098	1,016,011	3.45%
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	345,654	222,276	300,999	345,713	14.86%
VRS Outside Agency Reimbursements	0	0	0	672,000	
PSA Fire Hydrant Rental	174,922	174,922	174,922	174,922	0.00%
VPI Extension Service	109,449	102,437	109,402	111,555	1.97%
Capital Projects Contingency Fund	150,000	0	150,000	105,000	-30.00%

PSA Study	0	0	0	45,000	
Hospitalization - Retirees /Cobra	142,696	186,624	142,696	225,000	57.68%
Line of Duty Act	44,000	2,046	45,000	60,000	33.33%
Employee Fringe Benefits	230,000	0	274,000	61,000	-77.74%
Contingency Fund	264,272	84,898	200,000	200,000	0.00%
Reassessment	350,000	322,463	75,000	0	-100.00%
Caleb Hollow Settlement	0	572	0	0	
Department of Social Service	6,875,563	6,875,563	6,598,569	6,845,184	3.74%
School Board - Nursing Program	0	0	0	95,000	
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	330,279	435,465	254,273	293,480	15.42%
Transfers to School Fund	12,382,812	12,382,812	13,082,812	14,750,000	12.74%
Transfers to E-911 Fund	0	0	0	0	
State Budget Cuts to Locality	274,224	270,494	274,224	0	-100.00%
Transfers to Landfill Enterprise Fund	0	0	0	0	
TOTAL GEN. OPER. FUND EXP.:	<u>49,110,440</u>	<u>45,651,151</u>	<u>49,604,008</u>	<u>52,501,330</u>	<u>5.84%</u>
TRANS TO OTHER FUNDS:		2,500,000			
TOTAL GENERAL FUND EXP.:		<u>263,201</u>			
ENDING FUND BALANCE:	\$ 14,865	\$ 2,503,724	\$ 214,970	\$ 162,923	-24.21%
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GENERAL CAPITAL PROJECTS FUND:

Beginning Fund Balance:	3,500,000	\$ 3,810,116	3,390,388	4,756,010	40.28%
REVENUES:					#DIV/0!
Ceramic Technology	36,355	39,385	36,355	36,355	0.00%
GOF Incentives	400,000	0	400,000	400,000	0.00%
Bluestone - Infrastructure TROF Incentives	2,168,871	1,595,212	1,133,165	822,851	-27.38%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Bluestone - Loan for Interim Financing	771,325	0	933,433	0	-100.00%
VCEDA - Bluestone Grant	1,355,352	576,053	197,103	197,108	0.00%
Trans. Enhancement Grant - Fed & State	509,840	0	468,347	468,347	0.00%
Document Scanning Grant	0	0	45,000	0	-100.00%
VDOT Bluestone - Bridge Project	335,604	0	0	0	#DIV/0!
Miscellaneous Reimbursements	0	19,446	0	0	#DIV/0!
DCR Pocahontas Motorized Trail Grant	0	0	0	100,000	
Transfer from Other Funds	0	<u>1,750,000</u>	0	0	#DIV/0!
					#DIV/0!
TOTAL REVENUE:	<u>5,977,347</u>	<u>3,980,097</u>	<u>3,613,403</u>	<u>2,424,661</u>	-32.90%
TOTAL CAPITAL PROJECTS EXP.:					#DIV/0!
Information Technology Upgrades	0	0	570,000	363,400	-36.25%
Courthouse Improvements	0	0	275,000	275,000	0.00%
Telephone System	0	0	100,000	27,000	-73.00%

Public Service Authority Projects	820,890	820,890	820,890	820,890	0.00%
County Capital Projects	500,000	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%
IDA / Bluestone Business & Industrial Park	4,195,431	2,723,264	1,330,268	1,019,959	-23.33%
Industrial Development Authority Projects	150,000	150,000	150,000	250,000	66.67%
Walking Trail Grant	564,523	24,963	539,560	453,514	-15.95%
Courthouse HVAC System	800,000	0	800,000	800,000	0.00%
Transfer Station Truck	150,000	148,058	0	0	#DIV/0!
Cavitt's Creek Permit Update	184,900	0	184,900	159,900	-13.52%
Renovations - Sheriff's / 911	75,000	0	75,000	0	-100.00%
Dental School Project	0	0	0	1,000,000	#DIV/0!
DCR Pocahontas Motorized Trail Grant	0	0	0	125,000	
Transfer to School Fund - One time capital e.	0	0	450,000	0	-100.00%
School Fund Debt Service	0	0	0	266,000	
Transfer to General Fund	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL GEN. CAPITAL PROJ. EXP.:	<u>8,783,244</u>	<u>3,867,174.70</u>	<u>6,738,118</u>	<u>7,003,163</u>	3.93%
ENDING FUND BALANCE:	\$ 694,103	\$ 3,923,038	\$ 265,673	\$ 177,508	-33.19%
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LANDFILL ENTERPRISE FUND:

Beginning Fund Balance - Unrestricted:	1,217,974	1,963,480	1,481,501	1,521,316	2.69%
Beginning Fund Balance - Restricted Reserves:		614			
Depreciation Reserve	325,158	325,158	250,316	277,816	10.99%
Phase I Reserve - Suntrust	171,218	171,218	171,218	0	-100.00%
Phase II Reserve - Suntrust	105,888	105,888	105,888	0	-100.00%
Closure Reserve	1,956,868	1,956,868	2,078,868	2,200,868	5.87%

REVENUES:

Tipping Fees:					
Ind./Comm & Private Haulers	400,000	539,627	527,118	608,667	15.47%
Municipalities - General Fund	<u>400,000</u>	<u>372,926</u>	<u>400,000</u>	<u>400,000</u>	0.00%
TOTAL TIPPING FEES:	800,000	912,553	927,118	1,008,667	8.80%
Additional Revenue Sources:					
Miscellaneous Income	0	17,260	0	10,000	
Transfer from General Fund	<u>0</u>	<u>1,250,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>800,000</u>	<u>2,179,813</u>	<u>927,118</u>	<u>1,018,667</u>	9.87%

LANDFILL FUND EXPENDITURES:

Operations & Maintenance	1,049,395	817,578	1,017,763	1,068,915	5.03%
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	475,000	472,288	475,000	305,000	-35.79%
Machinery & Equipment	274,842	169,631	172,500	225,000	30.43%
Capital Improvements	50,000	3,795	75,000	75,000	0.00%
Transfer to General Fund	0	500,000	0	0	
Phase V Construction	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	2,171,237	2,285,290.79	2,062,263	1,995,915	-3.22%
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>1,849,237</u>	<u>1,963,290.8</u>	<u>1,740,263</u>	<u>1,673,915</u>	-3.81%
Unrestricted Cash	121,579	2,028,247	518,856	769,068	48.22%
Restricted Reserve Funds:					
DEPRECIATION RESERVE	250,316	355,527	277,816	252,816	-9.00%
PHASE I RESERVE - U S Bank	171,218	171,218	171,218	0	-100.00%
PHASE II RESERVE - U S Bank	105,888	105,888	105,888	0	-100.00%
CLOSURE & IMPROVEMENT RES	<u>2,078,868</u>	<u>2,078,868</u>	<u>2,200,868</u>	<u>2,322,868</u>	5.54%
ENDING FUND BALANCE:	\$ 2,727,869	\$ 4,739,748.20	\$ 3,274,646	\$ 3,344,752	2.14%
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GENERAL SCHOOL FUND:

Beginning Fund Balance:	250,000	250,000	450,000	450,000	0.00%
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REVENUES:

Transfer from General Fund	12,382,812	12,382,812	13,082,812	14,750,000	12.74%
Transfer from Capital Projects Fund	0	0	450,000	0	-100.00%
State Reimbursements:					
State Sales & Use Tax	5,254,482	5,259,766	6,073,221	6,325,732	4.16%
Basic School Account	19,734,679	19,748,643	18,629,652	18,179,592	-2.42%
Gifted. Talented Children Program	214,385	215,095	210,943	208,431	-1.19%
Enrollment Loss	0	0	0	0	
Teacher Incentive	617,523	638,167	0	0	
Remedial - K-3 Classrooms	880,577	906,373	952,871	953,464	0.06%
Special Education / Homebound	2,711,540	2,701,299	2,760,681	2,760,193	-0.02%
Vocational Education	849,891	856,104	768,126	758,223	-1.29%
Employer Share Fringe Benefits	2,482,099	2,441,410	3,675,865	3,645,829	-0.82%

Technical Assistance	440,000	466,000	492,000	492,000	0.00%
Remedial Education	662,211	664,404	678,686	670,604	-1.19%
At Risk 4 Year Old Program	977,637	979,468	1,195,201	1,174,473	-1.73%
Construction	0	0	0		
Reading Intervention	95,875	82,179	93,508	114,035	21.95%
Other State Funding	23,377	23,966	19,671	14,536	-26.10%
Salary Supplement	0	0	0	463,548	
GED Funding	23,576	72,486	23,576	23,576	0.00%
SOL Algebra Readiness	86,393	91,299	98,067	95,787	-2.32%
State Stabilization Funds	2,714,000	2,754,379	824,298	0	-100.00%
ESL	<u>19,856</u>	<u>17,787</u>	<u>21,342</u>	<u>54,881</u>	157.15%
TOTAL STATE REVENUE:	<u>37,788,101</u>	<u>37,918,825</u>	<u>36,517,708</u>	<u>35,934,904</u>	-1.60%
Federal Reimbursements:					
Title I	2,213,935	1,935,241	1,926,477	1,548,095	-19.64%
Title II	0	0	0		
Title VIB Special Ed	1,461,796	1,420,288	1,425,782	1,512,018	6.05%
Title II-D Technology Inst. NCLB	14,400	0	0		
Title II -A CSR NCLB	491,517	500,308	410,751	411,941	0.29%
Vocational Education	146,621	2,941	119,340	119,340	0.00%
Adult Education	51,702	0	0		
Forest Reserve Fund	10,000	11,861	10,000	10,000	0.00%
Reading First Grant	0	0	0	0	
Federal Stimulus Funds	1,222,000	1,007,564	0	0	
Learn & Serve Grant	0	7,808	12,748	0	-100.00%
Drug Free Schools	0	15,629	0	0	
Opportunities School Reform	<u>161,581</u>	<u>4,252</u>	<u>161,581</u>	<u>121,037</u>	-25.09%
TOTAL FEDERAL REIMB.:	<u>5,773,552</u>	<u>4,905,892</u>	<u>4,066,679</u>	<u>3,722,431</u>	-8.47%
Local Sources Revenue:					
Rent	3,000	2,539	2,000	2,000	0.00%
Charges for Education	21,000	12,500	17,000	17,000	0.00%
Charges for Transportation	20,000	21,276	20,000	20,000	0.00%
Other Funds	350,000	1,058,268	1,005,894	400,000	-60.23%
Sales / Etc.	6,000	1,608	7,000	7,000	0.00%
Ben./Other Agencies	175,000	50,028	175,000	175,000	0.00%
Miscellaneous	<u>150,000</u>	<u>112,347</u>	<u>150,000</u>	<u>150,000</u>	0.00%
TOTAL LOCAL REVENUE:	<u>725,000</u>	<u>1,258,566</u>	<u>1,376,894</u>	<u>771,000</u>	-44.00%
TOTAL SCHOOL FUND REV.:	<u>56,669,465</u>	<u>56,466,095</u>	<u>55,494,093</u>	<u>55,178,335</u>	-0.57%

SCHOOL FUND EXPENDITURES:

Adm./Attd./Hlth.	1,788,783	2,019,583	1,950,621	1,820,384	-6.68%
Instruction	41,264,729	40,140,563	41,589,510	42,296,986	1.70%
Operation & Maintenance-Plant	5,467,171	5,314,388	5,448,933	5,341,489	-1.97%
Other School Fd. Services	310,000	310,000	310,000	310,000	0.00%
Pupil Transportation	3,596,450	3,507,331	3,656,990	3,835,998	4.89%
Capital Outlay Facilities	0	831,718	0	0	
Debt Service	1,924,389	1,745,119	1,924,389	1,924,389	0.00%
Technology	2,567,943	2,386,941	2,622,638	2,321,900	-11.47%
Reduction in Exp.to Balance	<u>0</u>	<u>0</u>	<u>(1,558,988)</u>	<u>(2,222,812)</u>	42.58%
TOTAL SCHOOL FUND EXP.:	<u>56,919,465</u>	<u>56,255,643</u>	<u>55,944,093</u>	<u>55,628,335</u>	-0.56%
ENDING FUND BALANCE:	\$ -	\$ 460,452	\$ -	\$ 0	
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SCHOOL TEXTBOOK FUND:

Beginning Fund Balance	1,685,000	1,849,754	1,787,965	1,229,511	-31.23%
REVENUE:					
Interest on Investment	2,900	2,646	2,900	2,900	0.00%
Damaged Books	1,000	1,881	1,000	1,000	0.00%
Textbook-Local Support	63,966	63,966	151,804	149,997	-1.19%
Textbook-State Support	<u>193,232</u>	<u>242,305</u>	<u>411,476</u>	<u>406,576</u>	-1.19%
TOTAL TEXTBOOK REVENUE:	<u>261,098</u>	<u>310,798</u>	<u>567,180</u>	<u>560,473</u>	-1.18%
TOTAL EXPENDITURES:	<u>1,946,098</u>	<u>230,888</u>	<u>2,355,145</u>	<u>1,789,984</u>	-24.00%
ENDING FUND BALANCE:	\$ -	\$ 1,929,664	\$ -	\$ -	
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SCHOOL CAFETERIA FUND:

Beginning Fund Balance:	463,245	322,230	420,640	434,078	3.19%
REVENUE:					
Interest on Investment	2,868	2,043	2,868	2,868	0.00%
Cafeteria Sales	925,000	1,013,509	953,030	953,030	0.00%
Miscellaneous Receipts	1,000	15,912	2,318	2,318	0.00%
State Reimb./Food	40,683	543,109	41,457	42,561	2.66%
Federal Reim. Food	1,257,436	1,467,048	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%
TOTAL CAFETERIA FUND REV.:	<u>2,536,987</u>	<u>3,351,621</u>	<u>2,567,110</u>	<u>2,568,213</u>	0.04%
TOTAL CAFETERIA FUND EXP.:	<u>3,000,232</u>	<u>3,020,448</u>	<u>2,987,750</u>	<u>3,002,291</u>	0.49%
ENDING FUND BALANCE:	\$ -	\$ 653,403	\$ -	\$ -	
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SCHOOL CONSTRUCTION FUND:

Beginning Fund Balance	1,565	1,565	1,565	1,565	0.00%
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REVENUES:

Transfer from School Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. REVENUE:	<u>1,808,990</u>	<u>1,695,007</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. FUND EXP.	<u>1,810,555</u>	<u>1,695,007</u>	<u>0</u>	<u>1,565</u>	
ENDING FUND BALANCE:	\$ -	\$ 1,565	\$ 1,565	\$ -	-100.00%
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COAL ROAD IMPROVEMENT FUND:

Beginning Fund Balance:	2,181,077	2,033,993	1,926,002	1,981,124	2.86%
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REVENUES:

Coal Severance Tax	725,000	1,269,287	900,000	1,137,450	26.38%
Transfer from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>725,000</u>	<u>1,269,287</u>	<u>900,000</u>	<u>1,137,450</u>	26.38%

COAL ROAD EXPENDITURES:

Coal Roads - By District	456,077	223,600	375,000	375,000	0.00%
Revenue Sharing Paving Projects	2,225,745	1,183,992	1,041,753	1,041,753	0.00%
Transfer to General Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	<u>2,681,822</u>	<u>1,407,591.02</u>	<u>1,416,753</u>	<u>1,416,753</u>	0.00%
ENDING FUND BALANCE:	\$ 224,255	\$ 1,895,688.98	\$ 1,409,249	\$ 1,701,821	20.76%
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COAL ROAD ECON DEV'T FUND:

Beginning Fund Balance:	75,000	44,326	72,860	94,198	29.29%
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REVENUES:

Road Economic Tax	<u>500,000</u>	<u>585,796</u>	<u>614,410</u>	<u>525,754</u>	-14.43%
TOTAL RD. ECON. DEV. REV.:	<u>500,000</u>	<u>585,796</u>	<u>614,410</u>	<u>525,754</u>	-14.43%
TOTAL EXPENDITURES:	<u>500,000</u>	<u>572,190</u>	<u>585,874</u>	<u>489,486</u>	-16.45%
ENDING FUND BALANCE:	\$ 75,000	\$ 57,932	\$ 101,396	\$ 130,466	28.67%
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DAMAGE STAMP FUND:

Beginning Fund Balance	185	186	42	42	0.00%
TOTAL DAMAGE STAMP REV.:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>144</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 185	\$ 42	\$ 42	\$ 42	0.00%
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LAW LIBRARY FUND:

Beginning Fund Balance	60,000	88,337	100,657	71,350	-29.12%
Law Library Receipts	<u>17,500</u>	<u>13,347</u>	<u>13,470</u>	<u>13,656</u>	1.38%
TOTAL LAW LIBRARY REV.:	<u>17,500</u>	<u>13,347</u>	<u>13,470</u>	<u>13,656</u>	1.38%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>1,150</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 60,000	\$ 100,534	\$ 96,627	\$ 67,506	-30.14%
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EMERGENCY 911 Fund:

Beginning Fund Balance:	500,000	947,014	709,293	600,000	-15.41%
Adj. To Beginning Balance		254			

REVENUES:

Telecommunications Tax Receipts	400,000	604,767	599,112	623,123	4.01%
Wireless 911 Fees	52,361	58,895	60,005	34,045	-43.26%
Miscellaneous Receipts	0	3	0	0	#DIV/0!
Grant Proceeds	191,403	234,109	9,500	7,358	-22.55%
Matching Grant Funds-Locality Share	0	0	0	0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>643,764</u>	<u>897,774</u>	<u>668,617</u>	<u>664,526</u>	-0.61%
TOTAL E-911 EXPENDITURES:	<u>788,946</u>	<u>1,100,228</u>	<u>701,092</u>	<u>873,742</u>	24.63%
ENDING FUND BALANCE:	\$ 354,818	\$ 744,814	\$ 676,818	\$ 390,784	-42.26%
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SUMMARY ALL FUNDS:

Beginning Fund Balance	14,410,189	16,206,660.66	14,446,803	16,256,366	12.53%
CURRENT REVENUES:	<u>104,365,633</u>	<u>103,448,371</u>	<u>100,151,967</u>	<u>99,367,499</u>	-0.78%
EXPENDITURES:					
Total Expenditures and Transfers:	127,729,539	118,850,107.07	122,412,596	124,720,064	1.88%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(12,382,812)	(12,382,812)	(13,082,812)	(14,750,000)	12.74%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	(1,750,000)	0	0	
911 Fund	0		0	0	
Landfill Fund	0	(1,250,000)	0	0	
Capital Projects Fund To:					
General Fund	(400,000)	0	0	0	
General School Fund	0	0	(450,000)	0	-100.00%
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>114,624,727</u>	<u>103,145,295.07</u>	<u>108,557,784</u>	<u>109,648,064</u>	1.00%
ENDING FUND BALANCE	\$ 4,151,095	\$ 17,010,605	\$ 6,040,986	\$ 5,975,801	-1.08%
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