

# TAZEWELL COUNTY BUDGET AS ADOPTED

## Revenue / Expenditure Summary Fiscal Year 2014/2015

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b><u>GENERAL FUND:</u></b>					
Beginning Fund Balance:	1,499,600	2,503,722	2,638,488	2,232,134	-15.40%
Adj. To Beginning Fund Balance:		706,418			
<b><u>GENERAL FUND REVENUES:</u></b>					
Real Property Tax	12,689,587	15,256,413	14,150,132	13,870,596	-1.98%
Real Property Tax - Gas Wells	766,890	0	0	0	
Public Services Taxes, RE & PP	895,900	1,006,339	1,000,000	1,021,079	2.11%
Personal Property Tax	7,330,757	8,057,947	7,577,005	7,710,518	1.76%
Mobile Home Tax	187,136	144,585	172,639	145,865	-15.51%
Machinery & Tools Tax	1,090,838	1,666,574	1,630,698	1,911,672	17.23%
Merchants Capital Tax	997,753	1,051,130	923,300	909,251	-1.52%
Delinquent Tax	700,000	1,020,717	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>597,515</u>	<u>450,000</u>	<u>450,000</u>	0.00%
Total Tax Collection:	25,108,861	28,801,220	26,603,774	26,718,981	0.43%
Local Sales Tax	5,100,000	4,944,593	5,100,000	4,900,000	-3.92%
Vehicle Decal	30,000	28,388	26,699	27,000	1.13%
Consumer Utility Tax	900,000	892,361	900,000	900,000	0.00%
Wireless Broadband Authority	18,000	0	18,000	0	-100.00%
Utility Tax	30,000	48,443	32,000	45,000	40.63%
Bank Franchise Tax	41,331	44,451	41,000	44,000	7.32%
Records & Wills Tax	260,000	282,928	250,000	275,000	10.00%
Coal Severance Tax	1,500,000	1,629,790	1,550,000	1,550,000	0.00%
Animal License Tax	5,000	8,968	5,000	6,000	20.00%
Land Use Appl. Fee	500	224	500	300	-40.00%
Transfer Fees	1,500	1,404	1,500	1,500	0.00%
Building Permits	70,000	58,429	70,000	60,000	-14.29%
Erosion Permits/SOD Coll. Fee	1,000	500	1,000	500	-50.00%
Junk Dealer License	3,300	1,650	3,300	1,650	-50.00%
Fines & Forfeitures	25,000	45,762	30,000	35,000	16.67%
Legal Service Fees-DMV	25,000	29,140	25,000	25,000	0.00%
Return Check Fees	1,000	731	1,000	1,000	0.00%
Credit Card Fees	0	487	0	500	
Animal Shelter Donations	0	0	0	2,500	
Hospitalization - Retiree's / Cobra	64,970	52,482	60,000	43,000	-28.33%
VRS-Agency Flow through reimbursement	0	481,775	672,000	580,000	-13.69%
Interest on Investments	100,000	34,752	100,000	40,000	-60.00%
Installment Service Fees	10,000	7,949	10,000	9,000	-10.00%
Rent - Use of Property	25,000	254,413	35,000	25,000	-28.57%
Tazewell Co. Fair Assc. - Fairgrounds Reim.	0	0	8,000	8,000	0.00%
Community Facilities Building Lease	402,629	175,200	413,958	241,733	-41.60%

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget</u> <u>2012-13</u>	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>	<u>Percent</u> <u>Incr./Decr.</u>
Transient Occupancy Tax	200,000	227,878	220,000	200,000	-9.09%
Commonwealth Attorney Fees	5,000	9,165	7,500	7,500	0.00%
Courthouse Maintenance Fees	12,500	13,272	12,500	12,500	0.00%
Library Fees	35,000	44,409	25,000	25,000	0.00%
Courthouse Admission & Related Fees	7,500	6,326	5,000	5,000	0.00%
County Garage Service Fees	175,000	250,205	200,000	300,000	50.00%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Sheriff Recovered Costs	3,743	0	3,743	0	-100.00%
Courthouse Security	60,000	72,215	65,000	70,000	7.69%
Insurance Recoveries	30,000	43,193	35,000	40,000	14.29%
Health Department	0	36,993	0	0	
Motor Carriers Tax	95,000	112,555	105,000	110,000	4.76%
Mobile Home Titling Tax	100,000	98,062	100,000	100,000	0.00%
Motor Vehicle Rental Tax	30,000	44,734	40,000	42,000	5.00%
Cavitt's Creek Revenue	12,500	15,308	12,500	12,500	0.00%
Commonwealth Attorney	634,644	622,635	667,082	667,082	0.00%
Sheriff's Department	1,744,088	1,750,881	1,786,372	1,786,372	0.00%
Commissioner of Revenue	130,436	130,638	135,654	135,654	0.00%
Treasurer	144,077	145,615	155,975	155,975	0.00%
Clerk of Circuit Court	423,612	450,553	438,033	438,033	0.00%
Registrar/Electoral Board	43,000	42,996	43,000	40,000	-6.98%
EMS-Four For Life	39,945	39,297	39,298	39,297	0.00%
FEMA Disaster Reimbursement	0	386,414	0	0	
DCR Storm Water Grant	0	0	35,497	0	-100.00%
Sheriff's Office Grants	0	95,343	87,593	112,593	28.54%
DCJS -School Resource Officer Grant	0	0	0	89,100	
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	84,257	73,936	75,273	75,273	0.00%
At Risk Youth & Family	1,487,500	1,563,630	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	12,500	12,500	12,500	9,412	-24.70%
Library Operations Grant	146,986	146,986	150,632	150,632	0.00%
Library of Va - Records Preservation Grant	0	600	0	0	
Litter Control	9,000	13,055	9,000	13,055	45.06%
Emer. Mang-LETP Grant/Town of Richlands	552,367	827,032	0	0	
VDEM - Mobile Data Sharing Grant	272,368	143,982	70,866	250,000	252.78%
Comp. Community Corr. Services	125,196	125,196	125,196	128,297	2.48%
Va. Domestic Violence Victim Fund	40,000	40,000	40,000	40,000	0.00%
Revenue from Federal Government	10,000	98,413	10,000	10,000	0.00%
Dept. of Social Service Assistance	5,521,422	5,405,086	5,637,221	6,136,081	8.85%
Local Welfare Receipts	25,000	48,733	35,000	35,000	0.00%
Victim Witness Program Grant	95,827	95,827	95,827	95,827	0.00%
V-Stop Grant / Investigator	26,181	41,376	27,584	27,584	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
Emergency Services Grant	7,192	7,192	7,192	7,192	0.00%
Community Connect Grant	200,000	256,901	0	0	
SATIRA Grant Salary Reimbursement	0	10,418	10,000	98,885	888.85%
AASC Planning Grant (DHCD)	0	0	0	25,000	
Transfer Station Hauling Fee	450	361	500	500	0.00%
Workforce Investment Act Funds	1,433,996	1,218,302	1,433,996	1,294,900	-9.70%
Miscellaneous	100,000	890,543	100,000	100,000	0.00%
Contingency Fund	500,000	0	500,000	500,000	0.00%
Transfer from Other Funds	<u>0</u>	<u>297,132</u>	<u>0</u>	<u>0</u>	
<b>TOTAL GEN'L FUND REVENUE:</b>	<b><u>48,319,378</u></b>	<b><u>53,801,936</u></b>	<b><u>50,025,765</u></b>	<b><u>50,434,408</u></b>	<b><u>3.53%</u></b>
<b>GENERAL FUND EXPENDITURES:</b>					
Board Of Supervisors	157,109	129,728	156,609	155,913	-0.44%
County Administrator	250,295	237,334	260,503	270,630	3.89%
County Attorney / Legal	812,673	267,925	687,158	327,651	-52.32%
Economic Development	336,310	237,070	288,542	303,686	5.25%
Tourism Department	97,324	72,131	106,993	149,621	39.84%
Commissioner of Revenue	555,294	566,851	587,234	590,730	0.60%
Treasurer	626,322	597,912	624,977	634,490	1.52%
Finance Office	238,436	240,369	230,092	249,503	8.44%
Administrative Services	215,823	215,271	222,674	227,652	2.24%
County Garage	271,743	426,344	361,209	418,256	15.79%
Transit System	78,688	78,188	77,238	84,654	9.60%
Information Technology Department	857,456	688,979	665,513	672,590	1.06%
Workforce Consortium	1,583,149	1,444,689	1,638,949	1,442,689	-11.97%
Electoral Board & Officials	123,650	98,413	93,900	113,925	21.33%
Registrars Office	164,002	151,179	149,249	161,116	7.95%
Circuit Court Judge	109,734	109,928	121,876	120,748	-0.93%
General District Court	11,500	15,881	13,950	13,950	0.00%
Magistrate's Office	6,075	6,883	6,575	6,575	0.00%
Juvenile & Domestic Relations Crt	6,900	6,894	6,350	6,550	3.15%
Clerk of Circuit Court	767,427	783,978	873,130	841,259	-3.65%
Commonwealth Attorney	1,112,942	1,119,142	1,158,488	1,198,087	3.42%
Victim Witness Program	133,829	137,093	139,884	140,840	0.68%
V-Stop Grant / Investigator	41,727	42,732	43,584	43,676	0.21%
Sheriff's Department	3,975,135	4,303,861	4,324,136	4,704,288	8.79%
DARE Program	10,046	13,998	10,046	10,046	0.00%
Fire Departments	775,894	719,568	648,051	650,451	0.37%
Rescue Squads	173,074	113,518	184,180	163,180	-11.40%
Regional Jail	3,384,158	3,362,908	4,176,438	4,429,401	6.06%
Court Service Unit	391,428	397,660	363,336	389,300	7.15%
At-Risk Youth/Family	2,000,000	2,000,000	2,000,000	2,000,000	0.00%
At-Risk Youth/Family - Admin.	20,250	20,250	20,250	20,250	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b>Human Services:</b>					
Transportation Safety Comm.	2,500	2,122	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	1,800	1,800	0.00%
Community Sentencing Program	15,600	15,600	15,600	15,600	0.00%
Prenatal Project	10,000	10,000	10,000	0	-100.00%
TASK	11,000	11,000	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	128,297	2.48%
CVCA-Senior Companion Program	13,000	13,000	13,000	13,000	0.00%
Emergency Medical Services	4,014	1,004	4,014	4,014	0.00%
AASC	50,000	50,000	50,000	75,000	50.00%
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%
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%
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%
Richlands Teen Center	5,000	5,000	5,000	20,000	300.00%
Cultural Heritage Trail	10,000	10,000	10,000	10,000	0.00%
CCCA/PSA Training Fund	0	600	0	0	
Brain Injury Services of Southwest Virginia	1,250	1,250	1,250	1,250	0.00%
Reid Hess Scholarship	0	0	2,500	2,500	0.00%
CMCS Drug Court Grant - Local Match	0	0	2,000	2,000	0.00%
Building Inspection	236,866	218,273	245,901	203,126	-17.40%
Property Maintenance	111,519	65,574	119,571	83,218	-30.40%
Special Police	245,678	73,744	76,071	68,486	-9.97%
Forest Fire Prevention	20,000	19,860	20,000	20,000	0.00%
Emergency Preparedness	637,714	807,201	114,757	101,594	-11.47%
Animal Shelter	144,835	149,880	218,037	187,912	-13.82%
Orphan Roads Upgrading	207,549	32,725	241,681	352,870	46.01%
Transfer Station Operations	949,485	841,470	1,087,225	742,412	-31.71%
Landfill	400,000	356,558	400,000	400,000	0.00%
Buildings & Grounds	2,743,904	2,515,747	2,731,579	2,602,804	-4.71%
Fairgrounds	50,700	58,176	110,700	110,700	0.00%
Local Health Department	438,112	433,417	438,112	442,795	1.07%
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	212,300	182,354	203,152	252,610	24.35%
Youth Activities	43,664	31,435	39,250	0	-100.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget</u> <u>2012-13</u>	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>	<u>Percent</u> <u>Incr./Decr.</u>
Museums	87,000	82,351	87,000	76,500	-12.07%
Library Operations	982,098	1,023,853	1,016,011	1,035,719	1.94%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000	35,000	35,000	0.00%
New River Highlands RC&D	700	175	700	700	0.00%
Soil & Water Conservation District	17,500	17,500	17,500	17,500	0.00%
Airport Authority	120,755	121,018	120,755	129,455	7.20%
Planning / Engineering	300,999	241,283	345,713	270,570	-21.74%
VRS Outside Agency Reimbursements	0	480,163	672,000	672,000	0.00%
Water & Sewer Authority	174,922	174,922	174,922	274,922	57.17%
VPI Extension Service	109,402	105,463	111,555	120,976	8.45%
Capital Projects Contingency Fund	150,000	0	105,000	105,000	0.00%
PSA Study	0	0	45,000	0	-100.00%
Hospitalization - Retirees /Cobra	142,696	204,727	225,000	225,000	0.00%
Line of Duty Act	45,000	57,936	60,000	60,000	0.00%
Employee Fringe Benefits	274,000	0	61,000	400,000	555.74%
Contingency Fund	200,000	125,548	200,000	200,000	0.00%
Reassessment	75,000	42,553	0	0	
Caleb Hollow Settlement	0	568	0	0	
Department of Social Service	6,598,569	6,598,569	6,845,184	7,459,863	8.98%
School Board - Nursing Program	0	0	95,000	0	-100.00%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	254,273	223,816	293,480	395,648	34.81%
Transfers to School Fund	13,082,812	13,082,812	14,750,000	13,506,060	-8.43%
Transfers to E-911 Fund	0	0	0	0	
State Budget Cuts to Locality	274,224	215,497	0	0	
Transfers to Landfill Enterprise Fund	0	0	0	0	
<b>TOTAL GEN. OPER. FUND EXP.:</b>	<b><u>49,604,008</u></b>	<b><u>47,672,392.94</u></b>	<b><u>52,501,330</u></b>	<b><u>52,081,608</u></b>	-0.80%
TRANS TO OTHER FUNDS:		3,866,000			
TOTAL GENERAL FUND EXP.:		<u>1,384,601</u>			
ENDING FUND BALANCE:	<b>\$ 214,970</b>	<b>\$ 4,089,082</b>	<b>\$ 162,923</b>	<b>\$ 584,934</b>	259.03%
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**GENERAL CAPITAL PROJECTS FUND:**

Beginning Fund Balance:	3,390,388	\$ 3,923,038	4,756,010	6,200,000	30.36%
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**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	1,133,165	310,313	822,851	0	-100.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Bluestone - Loan for Interim Financing	933,433	0	0	0	

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<b><u>Budget 2012-13</u></b>	<b><u>Actual 2012-13</u></b>	<b><u>Budget 2013-14</u></b>	<b><u>Budget 2014-15</u></b>	<b><u>Percent Incr./Decr.</u></b>
VCEDA - Bluestone Grant	197,103	0	197,108	197,108	0.00%
Trans. Enhancement Grant - Fed & State	468,347	0	468,347	437,112	-6.67%
Document Scanning Grant	45,000	0	0	0	
VDOT Bluestone - Bridge Project	0	144,752	0	0	
DCR Pocahontas Motorized Trail Grant	0	0	100,000	183,219	83.22%
Loan - COE Project	0	0	0	1,500,000	
Transfer from Other Funds	<u>0</u>	<u>3,866,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<b><u>3,613,403</u></b>	<b><u>4,357,420</u></b>	<b><u>2,424,661</u></b>	<b><u>3,153,794</u></b>	<b>30.07%</b>
<b>TOTAL CAPITAL PROJECTS EXP.:</b>					
Information Technology Upgrades	570,000	528,367	363,400	363,400	0.00%
Courthouse Improvements	275,000	1,924	275,000	200,000	-27.27%
Telephone System	100,000	96,281	27,000	0	-100.00%
Public Service Authority Projects	820,890	820,890	820,890	820,890	0.00%
County Capital Projects	500,000	351,765	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	1,330,268	538,138	1,019,959	700,000	-31.37%
Industrial Development Authority Projects	150,000	112,500	250,000	1,250,000	400.00%
<u>Walking Trail Grant</u>	539,560	86,046	453,514	422,279	-6.89%
Courthouse HVAC System	800,000	0	800,000	800,000	0.00%
Airport Condemnation	0	6,483	0	0	
Cavitt's Creek Permit Update	184,900	25,000	159,900	148,847	-6.91%
Renovations - Sheriff's / 911	75,000	80,637	0	0	
Dental School Project	0	0	1,000,000	1,000,000	0.00%
VT Cancer Study	0	0	0	55,507	
Upgrade of Election Machines	0	0	0	75,000	
COE Project	0	0	0	1,500,000	
DCR Pocahontas Motorized Trail Grant	0	0	125,000	225,000	80.00%
TIC Repayment - PBE	0	0	0	200,000	
Animal Shelter Replacement Project	0	0	0	25,000	
Transfer to School Fund - One time capital exp.	450,000	450,000	0	0	
School Fund Debt Service	0	0	266,000	0	-100.00%
Transfer to General Fund/School Fund	<u>0</u>	<u>450,000</u>	<u>0</u>	<u>0</u>	

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b>TOTAL GEN. CAPITAL PROJ. EXP.:</b>	<u>6,738,118</u>	<u>3,548,030.89</u>	<u>7,003,163</u>	<u>9,228,423</u>	31.78%
ENDING FUND BALANCE:	\$ 265,673	\$ 4,732,427	\$ 177,508	\$ 125,371	-29.37%
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<b><u>LANDFILL ENTERPRISE FUND:</u></b>					
Beginning Fund Balance - Unrestricted:	1,481,501	2,133,460	1,521,316	924,316	-39.24%
Beginning Fund Balance - Restricted Reserves:		832			
Depreciation Reserve	250,316	250,316	277,816	252,816	-9.00%
Phase I Reserve - Suntrust	171,218	171,218	0	0	
Phase II Reserve - Suntrust	105,888	105,888	0	0	
Closure Reserve	2,078,868	2,078,868	2,200,868	2,322,868	5.54%
<b>REVENUES:</b>					
Tipping Fees:					
Ind./Comm & Private Haulers	527,118	602,563	608,667	600,000	-1.42%
Municipalities - General Fund	<u>400,000</u>	<u>356,197</u>	<u>400,000</u>	<u>400,000</u>	0.00%
TOTAL TIPPING FEES:	927,118	958,760	1,008,667	1,000,000	-0.86%
Additional Revenue Sources:					
Miscellaneous Income	0	11,817	10,000	10,000	0.00%
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>927,118</u>	<u>970,577</u>	<u>1,018,667</u>	<u>1,010,000</u>	-0.85%
<b><u>LANDFILL FUND EXPENDITURES:</u></b>					
Operations & Maintenance	1,017,763	1,004,427	1,068,915	1,265,522	18.39%
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	472,108	305,000	305,000	0.00%
Machinery & Equipment	172,500	90,731	225,000	301,000	33.78%
Capital Improvements	75,000	127,867	75,000	60,000	-20.00%
Transfer to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	2,062,263	2,017,132.71	1,995,915	2,253,522	12.91%
Less Depreciation Reserve	(200,000)	(200,000)	(200,000)	(200,000)	0.00%
Less Closure Reserve	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
NET CASH EXPENDITURES:	<u>1,740,263</u>	<u>1,695,132.7</u>	<u>1,673,915</u>	<u>1,931,522</u>	15.39%
Unrestricted Cash	518,856	1,178,468	769,068	(18,206)	-102.37%
Restricted Reserve Funds:					
Deorecition Reserve	277,816	359,585	252,816	151,816	-39.95%
Phase I Reserve - U S Bank	171,218	171,218	0	0	

**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
Phase II Reserve - U S Bank	105,888	105,888	0	0	
Closure Reserve	<u>2,200,868</u>	<u>2,200,868</u>	<u>2,322,868</u>	<u>2,444,868</u>	5.25%
ENDING FUND BALANCE:	\$ 3,274,646	\$ 4,016,027	\$ 3,344,752	\$ 2,578,478	-22.91%
	=====	=====	=====	=====	
<b><u>GENERAL SCHOOL FUND:</u></b>					
Beginning Fund Balance:	450,000	458,336	450,000	3,258,000	624.00%
<b>REVENUES:</b>					
Transfer from General Fund	13,082,812	13,700,812	14,750,000	13,506,060	-8.43%
Transfer from Capital Projects Fund	450,000	0	0	0	
State Reimbursements:					
State Sales & Use Tax	6,073,221	6,053,790	6,325,732	6,330,155	0.07%
Basic School Account	18,629,652	18,543,972	18,179,592	18,754,604	3.16%
Gifted. Talented Children Program	210,943	210,652	208,431	204,281	-1.99%
Enrollment Loss	0	0	0	0	
Teacher Incentive	0	19,449	0	0	
Remedial - K-3 Classrooms	952,871	965,635	953,464	937,506	-1.67%
Special Education / Homebound	2,760,681	2,764,051	2,760,193	2,835,371	2.72%
Vocational Education	768,126	721,979	758,223	708,356	-6.58%
Employer Share Fringe Benefits	3,675,865	3,443,706	3,645,829	3,850,910	5.63%
Technical Assistance	492,000	440,000	492,000	508,400	3.33%
Remedial Education	678,686	677,750	670,604	725,849	8.24%
At Risk 4 Year Old Program	1,195,201	1,421,344	1,174,473	1,291,352	9.95%
Construction	0	0	0	0	
Reading Intervention	93,508	120,877	114,035	107,952	-5.33%
Other State Funding	19,671	84,469	14,536	51,456	253.99%
Salary Supplement	0	0	463,548	0	-100.00%
GED Funding	23,576	23,576	23,576	23,576	0.00%
SOL Algebra Readiness	98,067	95,787	95,787	94,182	-1.68%
State Stabilization Funds	824,298	1,281,476	0	0	
Maintenance Reserve	0	0	0	15,829	
ESL	<u>21,342</u>	<u>38,329</u>	<u>54,881</u>	<u>44,672</u>	-18.60%
TOTAL STATE REVENUE:	<u>36,517,708</u>	<u>36,906,842</u>	<u>35,934,904</u>	<u>36,484,451</u>	1.53%
Federal Reimbursements:					



**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
Title I	1,926,477	1,682,899	1,548,095	1,610,257	4.02%
Title VIB Special Ed	1,425,782	1,461,796	1,512,018	1,592,171	5.30%
Title II-D Technology Inst. NCLB	0	14,400		0	
Title II -A CSR NCLB	410,751	494,062	411,941	592,234	43.77%
Vocational Education	119,340	120,704	119,340	112,080	-6.08%
IDEA-B-619	0	0	0	99,735	
Forest Reserve Fund	10,000	10,918	10,000	0	-100.00%
Title III & VI-B2 Rural Schools	0	161,581	0	236,147	
Learn & Serve Grant	12,748	28,642	0	0	
Opportunities School Reform	<u>161,581</u>	<u>0</u>	<u>121,037</u>	<u>0</u>	-100.00%
<b>TOTAL FEDERAL REIMB.:</b>	<u>4,066,679</u>	<u>3,975,002</u>	<u>3,722,431</u>	<u>4,242,624</u>	13.97%
<b>Local Sources Revenue:</b>					
Rent	2,000	12,380	2,000	6,000	200.00%
Charges for Education	17,000	10,500	17,000	21,000	23.53%
Charges for Transportation	20,000	6,968	20,000	12,000	-40.00%
Other Funds	1,005,894	885,531	400,000	475,000	18.75%
Sales / Etc.	7,000	0	7,000	10,000	42.86%
Ben./Other Agencies	175,000	141,760	175,000	275,000	57.14%
Miscellaneous	<u>150,000</u>	<u>299,279</u>	<u>150,000</u>	<u>364,718</u>	143.15%
<b>TOTAL LOCAL REVENUE:</b>	<u>1,376,894</u>	<u>1,356,418</u>	<u>771,000</u>	<u>1,163,718</u>	50.94%
<b>TOTAL SCHOOL FUND REV.:</b>	<u>55,494,093</u>	<u>55,939,074</u>	<u>55,178,335</u>	<u>55,396,853</u>	0.40%
<b>SCHOOL FUND EXPENDITURES:</b>					
Adm./Attd./Hlth.	1,950,621	1,843,490	1,820,384	2,297,607	26.22%
Instruction	41,589,510	41,322,303	42,296,986	45,719,253	8.09%
Operation & Maintenance-Plant	5,448,933	5,234,036	5,341,489	1,733,394	-67.55%
Other School Fd. Services	310,000	310,000	310,000	0	-100.00%
Pupil Transportation	3,656,990	3,536,915	3,835,998	4,194,215	9.34%
Capital Outlay Facilities	0	0	0	592,000	
Debt Service	1,924,389	1,413,368	1,924,389	2,013,433	4.63%
Technology	2,622,638	2,066,348	2,321,900	2,104,951	-9.34%
Reduction in Exp.to Balance	<u>(1,558,988)</u>	<u>0</u>	<u>(2,222,812)</u>		-100.00%
<b>TOTAL SCHOOL FUND EXP.:</b>	<u>55,944,093</u>	<u>55,726,460</u>	<u>55,628,335</u>	<u>58,654,853</u>	5.44%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 670,950	\$ 0	\$ -	-100.00%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b><u>SCHOOL TEXTBOOK FUND:</u></b>					
Beginning Fund Balance	1,787,965	1,929,664	1,229,511	992,083	-19.31%
<b>REVENUE:</b>					
Interest on Investment	2,900	2,165	2,900	0	-100.00%
Damaged Books	1,000	1,325	1,000	0	-100.00%
Textbook-Local Support	151,804	151,927	149,997	267,676	78.45%
Textbook-State Support	<u>411,476</u>	<u>410,909</u>	<u>406,576</u>	<u>418,211</u>	2.86%
TOTAL TEXTBOOK REVENUE:	<u>567,180</u>	<u>566,326</u>	<u>560,473</u>	<u>685,887</u>	22.38%
TOTAL EXPENDITURES:	<u>2,355,145</u>	<u>1,140,040</u>	<u>1,789,984</u>	<u>1,676,149</u>	-6.36%
ENDING FUND BALANCE:	\$ -	\$ 1,355,950	\$ -	\$ 1,821	
	=====	=====	=====	=====	
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
Beginning Fund Balance:	420,640	653,403	434,078	412,371	-5.00%
<b>REVENUE:</b>					
Interest on Investment	2,868	1,672	2,868	265	-90.76%
Cafeteria Sales	953,030	816,564	953,030	1,046,492	9.81%
Miscellaneous Receipts	2,318	13,881	2,318	4,372	88.61%
State Reimb./Food	41,457	483,322	42,561	48,984	15.09%
Federal Reim. Food	1,257,437	1,261,037	1,257,436	1,177,083	-6.39%
Local Support	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>206,672</u>	-33.33%
TOTAL CAFETERIA FUND REV.:	<u>2,567,110</u>	<u>2,886,476</u>	<u>2,568,213</u>	<u>2,483,868</u>	-3.28%
TOTAL CAFETERIA FUND EXP.:	<u>2,987,750</u>	<u>2,885,072</u>	<u>3,002,291</u>	<u>2,896,239</u>	-3.53%
ENDING FUND BALANCE:	\$ -	\$ 654,807	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL CONSTRUCTION FUND:</u></b>					
Beginning Fund Balance	1,565	1,565	1,565	0	-100.00%
<b>REVENUES:</b>					
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>0</u>	<u>0</u>	
TOTAL CONSTR. FUND EXP.	<u>0</u>	<u>0</u>	<u>1,565</u>	<u>0</u>	-100.00%
ENDING FUND BALANCE:	\$ 1,565	\$ 1,565	\$ -	\$ -	
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**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b><u>COAL ROAD IMPROVEMENT FUND:</u></b>					
Beginning Fund Balance:	1,926,002	1,895,689	1,981,124	1,612,950	-18.58%
<b>REVENUES:</b>					
Coal Severance Tax	900,000	1,104,340	1,137,450	1,000,000	-12.08%
Clinic Rd. LAP - VDOT Reimbursement	0	0	0	200,798	
Transfer from Other Funds	<u>0</u>		<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>900,000</u>	<u>1,104,340</u>	<u>1,137,450</u>	<u>1,200,798</u>	5.57%
<b>COAL ROAD EXPENDITURES:</b>					
Coal Roads - By District	375,000	68,014	375,000	375,000	0.00%
Revenue Sharing Paving Projects	1,041,753	1,000,000	1,041,753	789,823	-24.18%
Clinic Rd. LAP	0	0	0	405,596	
TOTAL EXPENDITURES:	<u>1,416,753</u>	<u>1,068,013.85</u>	<u>1,416,753</u>	<u>1,570,419</u>	10.85%
ENDING FUND BALANCE:	\$ 1,409,249	\$ 1,932,015	\$ 1,701,821	\$ 1,243,329	-26.94%
	=====	=====	=====	=====	
<b><u>COAL ROAD ECON DEV'T FUND:</u></b>					
Beginning Fund Balance:	72,860	57,932	94,198	110,000	16.78%
<b>REVENUES:</b>					
Road Economic Tax	<u>614,410</u>	<u>525,449</u>	<u>525,754</u>	<u>559,500</u>	6.42%
TOTAL RD. ECON. DEV. REV.:	<u>614,410</u>	<u>525,449</u>	<u>525,754</u>	<u>559,500</u>	6.42%
TOTAL EXPENDITURES:	<u>585,874</u>	<u>511,916</u>	<u>489,486</u>	<u>481,500</u>	-1.63%
ENDING FUND BALANCE:	\$ 101,396	\$ 71,465	\$ 130,466	\$ 188,000	44.10%
	=====	=====	=====	=====	
<b><u>DAMAGE STAMP FUND:</u></b>					
Beginning Fund Balance	42	42	42	42	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:	\$ 42	\$ 42	\$ 42	\$ 42	0.00%
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<b><u>LAW LIBRARY FUND:</u></b>					
Beginning Fund Balance	100,657	100,533	71,350	80,800	13.24%
Law Library Receipts	<u>13,470</u>	<u>13,418</u>	<u>13,656</u>	<u>10,775</u>	-21.10%
TOTAL LAW LIBRARY REV.:	<u>13,470</u>	<u>13,418</u>	<u>13,656</u>	<u>10,775</u>	-21.10%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>42,778</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 96,627	\$ 71,173	\$ 67,506	\$ 74,075	9.73%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget</u> <u>2012-13</u>	<u>Actual</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>EMERGENCY 911 Fund:</u></b>					
Beginning Fund Balance:	709,293	744,813	600,000	475,000	-20.83%
Adj. To Beginning Balance		(304)			
<b>REVENUES:</b>					
Telecommunications Tax Receipts	599,112	623,349	623,123	600,000	-3.71%
Wireless 911 Fees	60,005	36,877	34,045	35,000	2.80%
Miscellaneous Receipts	0	1,096	0	0	
Grant Proceeds	9,500	53,344	7,358	7,000	-4.87%
Matching Grant Funds-Locality Share	0	0	0	0	
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL E-911 FUND REVENUE:	<u>668,617</u>	<u>714,666</u>	<u>664,526</u>	<u>642,000</u>	-3.39%
TOTAL E-911 EXPENDITURES:	<u>701,092</u>	<u>767,584</u>	<u>873,742</u>	<u>952,153</u>	8.97%
ENDING FUND BALANCE:	\$ 676,818	\$ 691,591	\$ 390,784	\$ 164,847	-57.82%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2014/2015**

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>	<u>Percent Incr./Decr.</u>
<b><u>SUMMARY ALL FUNDS:</u></b>					
Beginning Fund Balance	14,446,803	17,714,904.49	16,256,366	18,873,380	16.10%
<b>CURRENT REVENUES:</b>	<u>100,151,967</u>	<u>103,015,739</u>	<u>99,367,499</u>	<u>102,071,823</u>	2.72%
<b>EXPENDITURES:</b>					
Total Expenditures and Transfers:	122,412,596	120,630,021.14	124,720,064	129,812,366	4.08%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(13,082,812)	(13,250,812)	(14,750,000)	(13,506,060)	-8.43%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	0	0	0	
911 Fund	0		0	0	
Landfill Fund	0	0	0	0	
Capital Projects Fund To:					
General Fund	0	0	0	0	
General School Fund	(450,000)	(450,000)	0	0	
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>108,557,784</u>	<u>106,607,209.14</u>	<u>109,648,064</u>	<u>115,984,306</u>	5.78%
<b>ENDING FUND BALANCE</b>	<u>\$ 6,040,986</u>	<u>\$ 18,287,095</u>	<u>\$ 5,975,801</u>	<u>\$ 4,960,897</u>	-16.98%
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