

# TAZEWELL COUNTY BUDGET AS ADOPTED - June 30, 2015

## Revenue / Expenditure Summary Fiscal Year 2015/2016

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
<b>GENERAL FUND:</b>					
Beginning Fund Balance:	2,638,488	4,089,083	2,232,134	2,596,938	16.34%
Adj. To Beginning Fund Balance:		155,097			
<b>GENERAL FUND REVENUES:</b>					
Real Property Tax	14,150,132	14,369,434	13,870,596	13,896,544	0.19%
Real Property Tax - Gas Wells	0	0	0	0	
Public Services Taxes, RE & PP	1,000,000	1,041,918	1,021,079	962,550	-5.73%
Personal Property Tax	7,577,005	8,144,180	7,710,518	7,805,223	1.23%
Mobile Home Tax	172,639	144,166	145,865	165,501	13.46%
Machinery & Tools Tax	1,630,698	3,001,150	1,911,672	2,199,231	15.04%
Merchants Capital Tax	923,300	932,344	909,251	876,858	-3.56%
Delinquent Tax	700,000	955,328	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>769,591</u>	<u>450,000</u>	<u>500,000</u>	11.11%
Total Tax Collection:	26,603,774	29,358,111	26,718,981	27,105,907	1.45%
Local Sales Tax	5,100,000	4,772,163	4,900,000	4,800,000	-2.04%
Vehicle Decal	26,699	28,001	27,000	25,000	-7.41%
Consumer Utility Tax	900,000	884,911	900,000	870,000	-3.33%
Wireless Broadband Authority	18,000	0	0	0	
Utility Tax	32,000	58,286	45,000	55,000	22.22%
Bank Franchise Tax	41,000	50,370	44,000	50,000	13.64%
Records & Wills Tax	250,000	333,944	275,000	275,000	0.00%
Coal Severance Tax	1,550,000	1,714,979	1,550,000	1,250,000	-19.35%
Animal License Tax	5,000	11,771	6,000	6,000	0.00%
Land Use Appl. Fee	500	277	300	300	0.00%
Transfer Fees	1,500	1,274	1,500	1,500	0.00%
Building Permits	70,000	53,410	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	1,000	0	500	0	
Junk Dealer License	3,300	0	1,650	1,650	0.00%
Fines & Forfeitures	30,000	42,505	35,000	40,000	14.29%
Legal Service Fees-DMV	25,000	40,200	25,000	35,000	40.00%
Return Check Fees	1,000	879	1,000	1,000	0.00%
Credit Card Fees	0	0	500	0	
Animal Shelter Donations	0	0	2,500	2,500	0.00%
Hospitalization - Retiree's / Cobra	60,000	43,698	43,000	47,000	9.30%
VRS-Agency Flow through reimbursement	672,000	603,579	580,000	660,000	13.79%
Interest on Investments	100,000	48,275	40,000	40,000	0.00%
Installment Service Fees	10,000	8,091	9,000	9,000	0.00%
Rent - Use of Property	35,000	210,061	25,000	25,000	0.00%
Tazewell Co. Fair Assc. - Fairgrounds Reim	8,000	0	8,000	8,000	0.00%
Community Facilities Building Lease	413,958	150,360	241,733	244,768	1.26%

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Adopted 2015-16</b>	<b>Percent Change</b>
Transient Occupancy Tax	220,000	181,473	200,000	180,000	-10.00%
Commonwealth Attorney Fees	7,500	8,719	7,500	8,000	6.67%
Courthouse Maintenance Fees	12,500	13,677	12,500	12,500	0.00%
Library Fees	25,000	24,395	25,000	25,000	0.00%
Courthouse Admission & Related Fees	5,000	5,965	5,000	6,000	20.00%
County Garage Service Fees	200,000	303,702	300,000	300,000	0.00%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Sheriff Recovered Costs	3,743	7,486	0	0	
Courthouse Security	65,000	76,250	70,000	75,000	7.14%
Insurance Recoveries	35,000	41,644	40,000	40,000	0.00%
SWVA Regional Jail Year End Settlement	0	0	0	58,000	#DIV/0!
Motor Carriers Tax	105,000	118,768	110,000	113,000	2.73%
Mobile Home Titling Tax	100,000	89,443	100,000	85,000	-15.00%
Motor Vehicle Rental Tax	40,000	42,622	42,000	42,000	0.00%
Cavitt's Creek Revenue	12,500	10,930	12,500	15,000	20.00%
Commonwealth Attorney	667,082	658,617	667,082	706,857	5.96%
Sheriff's Department	1,786,372	1,778,518	1,786,372	1,835,870	2.77%
Commissioner of Revenue	135,654	136,402	135,654	142,259	4.87%
Treasurer	155,975	156,699	155,975	159,929	2.54%
Clerk of Circuit Court	438,033	461,065	438,033	444,933	1.58%
Registrar/Electoral Board	43,000	41,252	40,000	41,000	2.50%
EMS-Four For Life	39,298	39,069	39,297	36,457	-7.23%
VA Rural Development Fire Grant	0	0	0	50,000	
DCR Storm Water Grant	35,497	19,437	0	0	
Sheriff's Office Grants	87,593	0	112,593	112,593	0.00%
DCJS -School Resource Officer Grant	0	0	89,100	34,660	-61.10%
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	75,273	148,814	75,273	74,759	-0.68%
At Risk Youth & Family	1,487,500	1,420,905	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	12,500	See Above	9,412	9,412	0.00%
Library Operations Grant	150,632	150,632	150,632	148,951	-1.12%
Litter Control	9,000	11,516	13,055	11,516	-11.79%
VDEM - Mobile Data Sharing Grant	70,866	117,473	250,000	250,000	0.00%
Comp. Community Corr. Services	125,196	96,065	128,297	128,297	0.00%
Va. Domestic Violence Victim Fund	40,000	40,000	40,000	40,000	0.00%
Revenue from Federal Government	10,000	16,455	10,000	15,000	50.00%
Dept. of Social Service Assistance	5,637,221	5,506,374	6,136,081	6,215,067	1.29%
Local Welfare Receipts	35,000	22,444	35,000	22,444	-35.87%
Victim Witness Program Grant	95,827	95,827	95,827	95,827	0.00%
V-Stop Grant / Investigator	27,584	27,584	27,584	27,584	0.00%
Emergency Services Grant	7,192	10,387	7,192	7,192	0.00%
Community Connect Grant	0	0	0	520,285	

**Revenue / Expenditure Summary**  
**Fiscal Year 2015/2016**

	<u>Budget</u> <u>2013-14</u>	<u>Actual</u> <u>2013-14</u>	<u>Budget</u> <u>2014-15</u>	<u>Adopted</u> <u>2015-16</u>	<u>Percent</u> <u>Change</u>
Community Connect Grant-Bland County	0	0	0	36,726	
SATIRA Grant Salary Reimbursement	10,000	0	98,885	98,885	0.00%
AASC Planning Grant (DHCD)	0	0	25,000	0	
Transfer Station Hauling Fee	500	560	500	500	0.00%
Workforce Investment Act Funds	1,433,996	1,293,485	1,294,900	1,294,900	0.00%
Miscellaneous	100,000	578,827	100,000	100,000	0.00%
Contingency Fund	500,000	0	500,000	500,000	0.00%
Transfer from Other Funds	0	1,110,635	0	0	
<b>TOTAL GEN'L FUND REVENUE:</b>	<b>50,025,765</b>	<b>53,299,267.23</b>	<b>50,434,408</b>	<b>51,241,528</b>	1.60%
<b>GENERAL FUND EXPENDITURES:</b>					
Board Of Supervisors	156,609	134,703	155,913	155,663	-0.16%
County Administrator	260,503	270,106	270,630	278,375	2.86%
County Attorney / Legal	687,158	313,633	327,651	340,114	3.80%
Economic Development	288,542	250,184	303,686	317,314	4.49%
Tourism Department	106,993	70,683	149,621	159,194	6.40%
Commissioner of Revenue	587,234	583,174	590,730	612,027	3.61%
Treasurer	624,977	615,027	634,490	643,291	1.39%
Finance Office	230,092	216,785	249,503	240,411	-3.64%
Administrative Services	222,674	213,361	227,652	248,624	9.21%
County Garage	361,209	497,478	418,256	365,149	-12.70%
Transit System	77,238	80,167	84,654	84,654	0.00%
Information Technology Department	665,513	638,827	672,590	1,339,541	99.16%
Workforce Consortium	1,638,949	1,260,977	1,442,689	1,386,301	-3.91%
Electoral Board & Officials	93,900	58,856	113,925	114,925	0.88%
Registrars Office	149,249	156,734	161,116	166,999	3.65%
Circuit Court Judge	121,876	112,502	120,748	122,625	1.55%
General District Court	13,950	16,293	13,950	19,706	41.26%
Magistrate's Office	6,575	7,509	6,575	6,575	0.00%
Juvenile & Domestic Relations Crt	6,350	8,570	6,550	6,550	0.00%
Clerk of Circuit Court	873,130	837,704	841,259	874,682	3.97%
Commonwealth Attorney	1,158,488	1,172,525	1,198,087	1,263,777	5.48%
Victim Witness Program	139,884	140,830	140,840	143,973	2.22%
V-Stop Grant / Investigator	43,584	43,480	43,676	45,403	3.95%
Sheriff's Department	4,324,136	4,281,627	4,704,288	4,855,966	3.22%
DARE Program	10,046	10,307	10,046	10,046	0.00%
Fire Departments	648,051	580,331	650,451	681,025	4.70%
Rescue Squads	184,180	159,054	163,180	149,832	-8.18%
Regional Jail	4,176,438	4,087,542	4,429,401	4,409,817	-0.44%
Court Service Unit	363,336	366,635	389,300	358,300	-7.96%
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 2015/2016**

	<b><u>Budget 2013-14</u></b>	<b><u>Actual 2013-14</u></b>	<b><u>Budget 2014-15</u></b>	<b><u>Adopted 2015-16</u></b>	<b><u>Percent Change</u></b>
Human Services:					
Transportation Safety Comm.	2,500	1,463	2,500	2,500	0.00%
Citizens for the Arts	10,000	10,000	10,000	10,000	0.00%
Cumberland Plateau Housing	1,800	1,800	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	0	0	
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	128,087	128,297	128,297	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	75,000	50,000	-33.33%
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	0	20,000	5,000	-75.00%
Cultural Heritage Trail	10,000	10,000	10,000	10,000	0.00%
Brain Injury Services of Southwest Virgini	1,250	625	1,250	1,250	0.00%
Reid Hess Scholarship	2,500	0	2,500	2,500	0.00%
CMCS Drug Court Grant - Local Match	2,000	2,000	2,000	2,000	0.00%
Building Inspection	245,901	233,797	203,126	207,302	2.06%
Property Maintenance	119,571	98,884	83,218	55,000	-33.91%
Special Police	76,071	67,388	68,486	10,500	-84.67%
Forest Fire Prevention	20,000	19,696	20,000	20,000	0.00%
Emergency Preparedness	114,757	111,976	101,594	251,609	147.66%
Animal Shelter	218,037	178,706	187,912	197,334	5.01%
Orphan Roads Upgrading	241,681	39,684	352,870	452,299	28.18%
Transfer Station Operations	1,087,225	968,820	742,412	991,865	33.60%
Landfill	400,000	392,167	400,000	375,000	-6.25%
Buildings & Grounds	2,731,579	2,630,398	2,602,804	2,651,087	1.86%
Fairgrounds	110,700	146,236	110,700	85,700	-22.58%
Local Health Department	438,112	438,112	442,795	460,058	3.90%
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	203,152	187,129	252,610	223,928	-11.35%
Youth Activities	39,250	0	0	0	
Museums	87,000	91,362	76,500	76,500	0.00%

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Adopted 2015-16</b>	<b>Percent Change</b>
Library Operations	1,016,011	1,035,695	1,035,719	1,101,480	6.35%
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	171,018	129,455	129,455	0.00%
Planning / Engineering	345,713	249,176	270,570	287,112	6.11%
VRS Outside Agency Reimbursements	672,000	640,623	672,000	672,000	0.00%
Water & Sewer Authority	174,922	174,922	274,922	174,922	-36.37%
VPI Extension Service	111,555	106,686	120,976	120,414	-0.46%
Capital Projects Contingency Fund	105,000	27,500	105,000	105,000	0.00%
PSA Study	45,000	0	0	0	
Hospitalization - Retirees /Cobra	225,000	188,858	225,000	225,000	0.00%
Line of Duty Act	60,000	57,426	60,000	60,000	0.00%
Employee Fringe Benefits	61,000	0	400,000	175,000	-56.25%
Contingency Fund	200,000	128,642	200,000	200,000	0.00%
Reassessment	0	30	0	0	
Department of Social Service	6,845,184	6,845,184	7,459,863	7,557,541	1.31%
School Board - Nursing Program	95,000	0	0	0	
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	293,480	212,694	395,648	592,635	49.79%
Transfers to School Fund	<u>14,750,000</u>	<u>14,750,000</u>	<u>13,506,060</u>	<u>13,914,675</u>	3.03%
<b>TOTAL GEN. OPER. FUND EXP.:</b>	<b><u>52,501,330</u></b>	<b><u>49,898,948.40</u></b>	<b><u>52,081,608</u></b>	<b><u>53,794,186</u></b>	3.29%
TRANS TO OTHER FUNDS:		3,250,000		0	
TOTAL GENERAL FUND EXP.:		<u>379,555</u>		0	
ENDING FUND BALANCE:	<b>\$ 162,923</b>	<b>\$ 4,014,943.24</b>	<b>\$ 584,934</b>	<b>\$ 44,280</b>	-92.43%

**GENERAL CAPITAL PROJECTS FUND:**

Beginning Fund Balance:	4,756,010	\$ 4,732,428	6,200,000	4,758,615	-23.25%
-------------------------	-----------	--------------	-----------	-----------	---------

**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	822,851	822,851	0	0	
TROF Incentives	400,000	0	400,000	400,000	0.00%
VCEDA - Bluestone Grant	197,108	0	197,108	0	
Trans. Enhancement Grant - Fed & State	468,347	0	437,112	356,859	-18.36%
VDOT Locally Administered Access Rd.	0	0	0	500,000	
DCR Pocahontas Motorized Trail Grant	100,000	0	183,219	183,219	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2015/2016**

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
Loan - COE Project	0	0	1,500,000	0	
Project SEC Repayment	0	0	0	550,000	
Transfer from Other Funds	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<u>2,424,661</u>	<u>3,859,207</u>	<u>3,153,794</u>	<u>2,426,433</u>	-23.06%
<b>TOTAL CAPITAL PROJECTS EXP.:</b>					
Information Technology Upgrades	363,400	204,591	363,400	255,000	-29.83%
Courthouse Improvements	275,000	117,002	200,000	175,000	-12.50%
Telephone System	27,000	5,032	0	0	
Public Service Authority Projects	820,890	820,890	820,890	820,890	0.00%
County Capital Projects	500,000	268,815	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	1,019,959	94,529	700,000	0	
Industrial Development Authority Projects	250,000	250,000	1,250,000	250,000	-80.00%
Walking Trail Grant	453,514	31,235	422,279	359,660	-14.83%
Courthouse HVAC System	800,000	0	800,000	800,000	0.00%
Cavitt's Creek Permit Update	159,900	11,053	148,847	148,847	0.00%
Dental School Project	1,000,000	253,516	1,000,000	0	
VT Cancer Study	0	0	55,507	55,507	0.00%
Upgrade of Election Machines	0	0	75,000	150,000	100.00%
COE Project	0	0	1,500,000	300,000	-80.00%
DCR Pocahontas Motorized Trail Grant	125,000	0	225,000	90,000	-60.00%
TIC Repayment - PBE	0	0	200,000	200,000	0.00%
Animal Shelter Replacement Project	0	0	25,000	138,000	452.00%
Project Jonah Access Road	0	0	0	800,000	
Western Gas Project	0	0	0	500,000	
EMS Pager System	0	0	0	125,000	
Project EPC	0	0	0	400,000	
School Fund Debt Service	<u>266,000</u>	<u>266,000</u>	<u>0</u>		
<b>TOTAL GEN. CAPITAL PROJ. EXP.:</b>	<u>7,003,163</u>	<u>2,322,663.21</u>	<u>9,228,423</u>	<u>7,010,404</u>	-24.03%
ENDING FUND BALANCE:	\$ 177,508	\$ 6,268,971.31	\$ 125,371	\$ 174,644	39.30%

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Adopted 2015-16</b>	<b>Percent Change</b>
<b>LANDFILL ENTERPRISE FUND:</b>					
Beginning Fund Balance - Unrestricted:	1,521,316	1,686,844	924,316	403,316	-56.37%
Beginning Fund Balance - Restricted Reserves:		4,811			
Depreciation Reserve	277,816	250,316	252,816	151,816	-39.95%
Closure Reserve	2,200,868	2,078,868	2,322,868	2,444,868	5.25%
<b>REVENUES:</b>					
Tipping Fees:					
Ind./Comm & Private Haulers	608,667	474,060	600,000	550,000	-8.33%
Municipalities - General Fund	<u>400,000</u>	<u>391,607</u>	<u>400,000</u>	<u>375,000</u>	-6.25%
<b>TOTAL TIPPING FEES:</b>	1,008,667	865,667	1,000,000	925,000	-7.50%
Additional Revenue Sources:					
Miscellaneous Income	10,000	9,496	10,000	10,000	0.00%
Transfer from General Fund	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<u>1,018,667</u>	<u>1,125,163</u>	<u>1,010,000</u>	<u>935,000</u>	-7.43%
<b>LANDFILL FUND EXPENDITURES:</b>					
Operations & Maintenance	1,068,915	1,073,356	1,265,522	1,257,184	-0.66%
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	305,000	301,985	305,000	305,000	0.00%
Machinery & Equipment	225,000	163,954	301,000	210,380	-30.11%
Capital Improvements	<u>75,000</u>	<u>51,644</u>	<u>60,000</u>	<u>60,000</u>	0.00%
<b>TOTAL EXPENDITURES:</b>	1,995,915	1,912,938.18	2,253,522	2,154,564	-4.39%
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%
<b>NET CASH EXPENDITURES:</b>	<u>1,673,915</u>	<u>1,590,938.2</u>	<u>1,931,522</u>	<u>1,832,564</u>	-5.12%
Unrestricted Cash	769,068	790,727	(18,206)	(605,868)	3227.85%
Restricted Reserve Funds:					
Depreciation Reserve	252,816	286,362	151,816	141,436	-6.84%
Phase I Reserve - U S Bank	0	171,218	0	0	

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
Phase II Reserve - U S Bank	0	105,888	0	0	
Closure Reserve	<u>2,322,868</u>	<u>2,200,868</u>	<u>2,444,868</u>	<u>2,566,868</u>	4.99%
ENDING FUND BALANCE:	\$ 3,344,752	\$ 3,555,063	\$ 2,578,478	\$ 2,102,436	-18.46%
	=====	=====	=====	=====	=====

**GENERAL SCHOOL FUND:**

Beginning Fund Balance:	450,000	670,334	3,258,000	1,736,737	
-------------------------	---------	---------	-----------	-----------	--

**REVENUES:**

Transfer from General Fund	14,750,000	14,750,000	13,506,060	13,914,675	3.03%
State Reimbursements:					
State Sales & Use Tax	6,325,732	6,071,304	6,330,155	6,511,969	2.87%
Basic School Account	18,179,592	18,139,137	18,754,604	18,026,681	-3.88%
Gifted. Talented Children Program	208,431	206,894	204,281	199,174	-2.50%
Enrollment Loss	0	16,421	0	0	
Teacher Incentive	0	5,452	0	3,840	#DIV/0!
Remedial - K-3 Classrooms	953,464	950,476	937,506	891,092	-4.95%
Special Education / Homebound	2,760,193	2,712,813	2,835,371	2,791,824	-1.54%
Vocational Education	758,223	701,641	708,356	711,498	0.44%
Employer Share Fringe Benefits	3,645,829	3,604,281	3,850,910	3,686,834	-4.26%
Technical Assistance	492,000	588,177	508,400	509,600	0.24%
Remedial Education	670,604	697,102	725,849	703,465	-3.08%
At Risk 4 Year Old Program	1,174,473	1,169,924	1,291,352	1,138,156	-11.86%
Construction	0	102,573	0	0	
Reading Intervention	114,035	107,193	107,952	107,952	0.00%
Other State Funding	14,536	8,048	51,456	31,140	-39.48%
Salary Supplement	463,548	459,811	0	327,432	
GED Funding	23,576	23,576	23,576	23,576	0.00%
SOL Algebra Readiness	95,787	88,727	94,182	96,363	2.32%
Foster Care	0	10,549	15,829	0	
Dual Enrollment Other State Agencies	0	370,755	0	200,000	
Special Education Foster Care	0	4,975	0	21,629	
CTE	0	46,173	0	0	
Virtual VA	0	4,267	0	0	



**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
ESL	<u>54,881</u>	<u>37,023</u>	<u>44,672</u>	<u>28,333</u>	-36.58%
TOTAL STATE REVENUE:	<u>35,934,904</u>	<u>36,127,292</u>	<u>36,484,451</u>	<u>36,010,558</u>	-1.30%
Federal Reimbursements:					
Title I	1,548,095	3,154,540	1,610,257	1,610,257	0.00%
Title VIB Special Ed	1,512,018	51,136	1,592,171	1,482,296	-6.90%
Title II -A CSR NCLB	411,941	410,368	592,234	793,881	34.05%
Vocational Education	119,340	133,380	112,080	123,831	10.48%
IDEA-B-619	0	0	99,735	0	
Forest Reserve Fund	10,000	11,574	0		
Title III & VI-B2 Rural Schools	0	2,167,984	236,147	230,549	-2.37%
JROTC	0	53,277	0	35,000	
Medicaid	0	361,007	0	140,000	
SPDG	0	3,053	0	0	
Sim Pd Inst Coaching	0	3,147	0	0	
Opportunities School Reform	<u>121,037</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL FEDERAL REIMB.:	<u>3,722,431</u>	<u>6,349,466</u>	<u>4,242,624</u>	<u>4,415,814</u>	4.08%
Local Sources Revenue:					
Rent	2,000	7,565	6,000	7,000	16.67%
Charges for Education	17,000	26,175	21,000	17,000	-19.05%
Charges for Transportation	20,000	16,683	12,000	25,000	108.33%
Other Funds	400,000	324,368	475,000	500,000	5.26%
Sales / Etc.	7,000	19,034	10,000	0	
Benefits/Other Agencies	175,000	0	275,000	0	
Erate	0	252,901	0	200,000	
Miscellaneous	<u>150,000</u>	<u>18,600</u>	<u>364,718</u>	<u>0</u>	
TOTAL LOCAL REVENUE:	<u>771,000</u>	<u>665,326</u>	<u>1,163,718</u>	<u>749,000</u>	-35.64%
TOTAL SCHOOL FUND REV.:	<u>55,178,335</u>	<u>57,892,084</u>	<u>55,396,853</u>	<u>55,090,047</u>	-0.55%
<b>SCHOOL FUND EXPENDITURES:</b>					
Adm./Attd./Hlth.	1,820,384	1,905,356	2,297,607	4,069,904	77.14%
Instruction	42,296,986	45,011,688	45,719,253	43,722,385	-4.37%
Operation & Maintenance-Plant	5,341,489	2,053,830	1,733,394	2,494,063	43.88%
Other School Fd. Services	310,000	0	0	0	
Pupil Transportation	3,835,998	3,623,756	4,194,215	3,550,304	-15.35%

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
Capital Outlay Facilities	0	0	592,000	0	
Debt Service	1,924,389	1,530,142	2,013,433	3,376,509	67.70%
Technology	2,321,900	1,970,689	2,104,951	2,496,830	18.62%
Reduction in Exp.to Balance	<u>(2,222,812)</u>	<u>0</u>	<u>0</u>	(2,883,211)	
<b>TOTAL SCHOOL FUND EXP.:</b>	<u>55,628,335</u>	<u>56,095,461</u>	<u>58,654,853</u>	<u>56,826,784</u>	-3.12%
<b>ENDING FUND BALANCE:</b>	\$ 0	\$ 2,466,957	\$ -	\$ -	
	=====	=====	=====	=====	

**SCHOOL TEXTBOOK FUND:**

Beginning Fund Balance	1,229,511	1,355,985	992,083	1,209,775	21.94%
<b>REVENUE:</b>					
Interest on Investment	2,900	368	0	0	
Damaged Books	1,000	1,089	0	0	
Textbook-Local Support	149,997	151,927	267,676	0	
Textbook-State Support	<u>406,576</u>	<u>40,358</u>	<u>418,211</u>	<u>407,755</u>	-2.50%
<b>TOTAL TEXTBOOK REVENUE:</b>	<u>560,473</u>	<u>193,742</u>	<u>685,887</u>	<u>407,755</u>	-40.55%
<b>TOTAL EXPENDITURES:</b>	<u>1,789,984</u>	<u>898,404</u>	<u>1,676,149</u>	<u>1,617,530</u>	-3.50%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 651,323	\$ 1,821	\$ -	
	=====	=====	=====	=====	

**SCHOOL CAFETERIA FUND:**

Beginning Fund Balance:	434,078	654,836	412,371	559,733	35.74%
<b>REVENUE:</b>					
Interest on Investment	2,868	310	265	0	
Cafeteria Sales	953,030	694,465	1,046,492	921,244	-11.97%
Miscellaneous Receipts	2,318	14,772	4,372	35,000	700.55%
State Reimb./Food	42,561	41,932	48,984	35,877	-26.76%
Federal Reim. Food	1,257,436	1,660,475	<u>1,177,083</u>	<u>1,180,155</u>	0.26%
Local Support	<u>310,000</u>	<u>310,000</u>	<u>206,672</u>	<u>0</u>	
<b>TOTAL CAFETERIA FUND REV.:</b>	<u>2,568,213</u>	<u>2,721,954</u>	<u>2,483,868</u>	<u>2,172,276</u>	-12.54%
<b>TOTAL CAFETERIA FUND EXP.:</b>	<u>3,002,291</u>	<u>2,820,422</u>	<u>2,896,239</u>	<u>2,732,010</u>	-5.67%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 556,368	\$ -	\$ -	
	=====	=====	=====	=====	

**SCHOOL CONSTRUCTION FUND:**

Beginning Fund Balance	1,565	1,565	0	3,118,167	
------------------------	-------	-------	---	-----------	--

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Adopted 2015-16</b>	<b>Percent Change</b>
<b>REVENUES:</b>					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. FUND EXP.	<u>1,565</u>	<u>1,565</u>	<u>0</u>	<u>3,118,167</u>	
ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	
	=====	=====	=====	=====	

**COAL ROAD IMPROVEMENT FUND:**

Beginning Fund Balance: 1,981,124 1,932,015 1,612,950 1,755,819 8.86%

**REVENUES:**

Coal Severance Tax 1,137,450 1,120,035 1,000,000 793,087 -20.69%  
 Clinic Rd. LAP - VDOT Reimbursement 0 2,296 200,798 200,798 0.00%  
 TOTAL REVENUE: 1,137,450 1,122,331 1,200,798 993,885 -17.23%

**COAL ROAD EXPENDITURES:**

Coal Roads - By District 375,000 156,598 375,000 500,000 33.33%  
 Revenue Sharing Paving Projects 1,041,753 1,195,064 789,823 1,000,000 26.61%  
 Clinic Rd. LAP 0 0 405,596 400,405 -1.28%  
 TOTAL EXPENDITURES: 1,416,753 1,351,662.11 1,570,419 1,900,405 21.01%  
 ENDING FUND BALANCE: \$ 1,701,821 \$ 1,702,684 \$ 1,243,329 \$ 849,299 -31.69%

**COAL ROAD ECON DEV'T FUND:**

Beginning Fund Balance: 94,198 71,465 110,000 41,425 -62.34%

**REVENUES:**

Road Economic Tax 525,754 594,944 559,500 466,116 -16.69%  
 TOTAL RD. ECON. DEV. REV.: 525,754 594,944 559,500 466,116 -16.69%  
 TOTAL EXPENDITURES: 489,486 553,565 481,500 481,408 -0.02%  
 ENDING FUND BALANCE: \$ 130,466 \$ 112,844 \$ 188,000 \$ 26,133 -86.10%

**DAMAGE STAMP FUND:**

Beginning Fund Balance 42 42 42 42 0.00%  
 TOTAL DAMAGE STAMP REV.: 0 0 0 0  
 TOTAL DAMAGE STAMP EXP.: 0 0 0 0  
 ENDING FUND BALANCE: \$ 42 \$ 42 \$ 42 \$ 42 0.00%

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent Change</u>
	=====	=====	=====	=====	=====
<b><u>LAW LIBRARY FUND:</u></b>					
Beginning Fund Balance	71,350	71,174	80,800	87,418	8.19%
Law Library Receipts	<u>13,656</u>	<u>10,576</u>	<u>10,775</u>	<u>7,960</u>	-26.13%
TOTAL LAW LIBRARY REV.:	<u>13,656</u>	<u>10,576</u>	<u>10,775</u>	<u>7,960</u>	-26.13%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>1,145</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 67,506	\$ 80,604	\$ 74,075	\$ 77,878	5.13%
	=====	=====	=====	=====	=====
<b><u>EMERGENCY 911 Fund:</u></b>					
Beginning Fund Balance:	600,000	691,592	475,000	450,000	-5.26%
Adj. To Beginning Balance		4,416			
<b><u>REVENUES:</u></b>					
Telecommunications Tax Receipts	623,123	600,700	600,000	602,859	0.48%
Wireless 911 Fees	34,045	49,977	35,000	51,343	46.69%
Grant Proceeds	7,358	904	7,000	526,314	7418.77%
TOTAL E-911 FUND REVENUE:	<u>664,526</u>	<u>651,581</u>	<u>642,000</u>	<u>1,180,515</u>	83.88%
TOTAL E-911 EXPENDITURES:	<u>873,742</u>	<u>853,683</u>	<u>952,153</u>	<u>1,583,017</u>	66.26%
ENDING FUND BALANCE:	\$ 390,784	\$ 493,906	\$ 164,847	\$ 47,498	-71.19%
	=====	=====	=====	=====	=====
<b><u>SUMMARY ALL FUNDS:</u></b>					
Beginning Fund Balance	16,256,366	18,441,643	18,873,380	19,314,669	2.34%
<b><u>CURRENT REVENUES:</u></b>	<u>99,367,499</u>	<u>102,360,214</u>	<u>102,071,823</u>	<u>101,006,840</u>	-1.04%
<b><u>EXPENDITURES:</u></b>					
Total Expenditures and Transfers:	124,720,064	117,090,012	129,812,366	131,235,975	1.10%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(14,750,000)	(14,750,000)	(13,506,060)	(13,914,675)	3.03%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	0	0	0	
911 Fund	0	0	0	0	
Landfill Fund	0	0	0	0	
Capital Projects Fund To:					
General Fund	0	0	0	0	

**Revenue / Expenditure Summary  
Fiscal Year 2015/2016**

	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Adopted 2015-16</b>	<b>Percent Change</b>
General School Fund	0	(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	0	
<b>TOTAL ADJUSTED EXPENDITURES:</b>	<u>109,648,064</u>	<u>101,568,012.42</u>	<u>115,984,306</u>	<u>116,999,300</u>	0.88%
<b>ENDING FUND BALANCE</b>	<u>\$ 5,975,801</u>	<u>\$ 19,903,705</u>	<u>\$ 4,960,897</u>	<u>\$ 3,322,210</u>	-33.03%