

TAZEWELL COUNTY BUDGET AS PROPOSED

Revenue / Expenditure Summary Fiscal Year 2016/2017

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
GENERAL FUND:					
Beginning Fund Balance:	2,232,134	4,014,943.24	2,596,938	2,300,000	-11.43%
Adj. To Beginning Fund Balance:		392.01			
GENERAL FUND REVENUES:					
Real Property Tax	13,870,596	13,606,361	13,896,544	13,870,896	-0.18%
Public Services Taxes, RE & PP	1,021,079	972,873	962,550	959,336	-0.33%
Personal Property Tax	7,710,518	8,233,908	7,805,223	7,806,621	0.02%
Mobile Home Tax	145,865	141,059	165,501	167,323	1.10%
Machinery & Tools Tax	1,911,672	2,207,085	2,199,231	2,076,857	-5.56%
Merchants Capital Tax	909,251	905,985	876,858	854,679	-2.53%
Delinquent Tax	700,000	1,090,039	700,000	800,000	14.29%
Penalties & Interest	<u>450,000</u>	<u>644,174</u>	<u>500,000</u>	<u>500,000</u>	0.00%
Total Tax Collection:	26,718,981	27,801,484	27,105,907	27,035,712	-0.26%
Local Sales Tax	4,900,000	4,785,355	4,800,000	4,850,000	1.04%
Vehicle Decal	27,000	25,980	25,000	26,000	4.00%
Consumer Utility Tax	900,000	871,591	870,000	850,000	-2.30%
Utility Tax	45,000	40,421	55,000	100,000	81.82%
Bank Franchise Tax	44,000	52,282	50,000	50,000	0.00%
Records & Wills Tax	275,000	265,847	275,000	250,000	-9.09%
Coal Severance Tax	1,550,000	1,053,736	1,250,000	650,000	-48.00%
Animal License Tax	6,000	13,526	6,000	6,000	0.00%
Land Use Appl. Fee	300	215	300	300	0.00%
Transfer Fees	1,500	1,242	1,500	1,250	-16.67%
Building Permits	60,000	79,227	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	500	29,678	0	500	#DIV/0!
Junk Dealer License	1,650	1,250	1,650	1,250	-24.24%
Fines & Forfeitures	35,000	52,833	40,000	45,000	12.50%
Legal Service Fees-DMV	25,000	52,600	35,000	35,000	0.00%
Return Check Fees	1,000	785	1,000	750	-25.00%
Credit Card Fees	500	0	0	500	
Animal Shelter Donations & Fees	2,500	9,362	2,500	10,000	300.00%
Hospitalization - Retiree's / Cobra	43,000	42,512	47,000	47,000	0.00%
VRS-Agency Flow through reimbursement	580,000	679,678	660,000	660,000	0.00%
Interest on Investments	40,000	36,408	40,000	30,000	-25.00%
Installment Service Fees	9,000	7,658	9,000	7,500	-16.67%
Rent - Use of Property	25,000	16,585	25,000	15,000	-40.00%
Tazewell Co. Fair Assoc. - Fairgrounds Reim.	8,000	8,000	8,000	8,000	0.00%
Community Facilities Building Lease	241,733	240,989	244,768	251,020	2.55%
Transient Occupancy Tax	200,000	168,588	180,000	170,000	-5.56%
Commonwealth Attorney Fees	7,500	9,552	8,000	8,000	0.00%
Courthouse Maintenance Fees	12,500	13,208	12,500	12,500	0.00%

	Budget	Actual	Budget	Proposed Bud	Percent
	2014-15	2014-15	2015-16	2016-17	Change
Library Fees	25,000	48,074	25,000	25,000	0.00%
Courthouse Admission & Related Fees	5,000	6,869	6,000	6,000	0.00%
County Garage Service Fees	300,000	271,422	300,000	175,000	-41.67%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Courthouse Security	70,000	129,897	75,000	75,000	0.00%
Insurance Recoveries	40,000	41,807	40,000	40,000	0.00%
SWVA Regional Jail Year End Settlement	0	142,979	58,000	0	-100.00%
Motor Carriers Tax	110,000	113,035	113,000	115,000	1.77%
Mobile Home Titling Tax	100,000	96,215	85,000	85,000	0.00%
Motor Vehicle Rental Tax	42,000	40,269	42,000	35,000	-16.67%
Cavitt's Creek Revenue	12,500	18,420	15,000	18,000	20.00%
Commonwealth Attorney	667,082	692,963	706,857	700,279	-0.93%
Sheriff's Department	1,786,372	1,801,784	1,835,870	1,847,162	0.62%
Commissioner of Revenue	135,654	139,728	142,259	142,919	0.46%
Treasurer	155,975	155,913	159,929	162,104	1.36%
Clerk of Circuit Court	438,033	438,185	444,933	449,957	1.13%
Registrar/Electoral Board	40,000	41,033	41,000	41,000	0.00%
EMS-Four For Life	39,297	36,457	36,457	36,457	0.00%
VA Rural Development Fire Grant	0	0	50,000	0	-100.00%
Sheriff's Office Grants	112,593	24,941	112,593	86,000	-23.62%
DCJS -School Resource Officer Grant	89,100	0	34,660	34,660	0.00%
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	75,273	100,758	74,759	74,759	0.00%
At Risk Youth & Family	1,487,500	1,632,996	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	9,412		9,412	9,412	0.00%
Library Operations Grant	150,632	150,345	148,951	153,437	3.01%
Litter Control	13,055	11,506	11,516	11,516	0.00%
VDEM - Mobile Data Sharing Grant	250,000	49,396	250,000	350,000	40.00%
Comp. Community Corr. Services	128,297	128,297	128,297	128,297	0.00%
Va. Domestic Violence Victim Fund	40,000	20,000	40,000	45,000	12.50%
Revenue from Federal Government	10,000	14,634	15,000	15,000	0.00%
Dept. of Social Service Assistance	6,136,081	5,439,967	6,215,067	6,082,930	-2.13%
Local Welfare Receipts	35,000	16,658	22,444	22,444	0.00%
Victim Witness Program Grant	95,827	98,702	95,827	149,299	55.80%
V-Stop Grant / Investigator	27,584	27,584	27,584	27,584	0.00%
Emergency Services Grant	7,192	7,500	7,192	7,500	4.28%
Community Connect Grant	0		520,285	0	-100.00%
Community Connect Grant-Bland County	0		36,726	0	-100.00%
SATIRA Grant Salary Reimbursement	98,885	73,882	98,885	98,885	0.00%
AASC Planning Grant (DHCD)	25,000	0	0	0	
Transfer Station Hauling Fee	500	60	500	500	0.00%
Workforce Investment Act Funds	1,294,900	876,046	1,294,900	1,294,900	0.00%
Miscellaneous	100,000	356,353	100,000	100,000	0.00%
Contingency Fund	500,000	0	500,000	500,000	0.00%
Clearfork Fire Department Grant Reim.	0	0	0	11,000	

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
Transfer from Other Funds	0	1,059,805	0	0	
TOTAL GEN'L FUND REVENUE:	50,434,408	50,685,081	51,241,528	49,845,783	-2.72%
GENERAL FUND EXPENDITURES:					
Board Of Supervisors	155,913	157,588	155,663	154,538	-0.72%
County Administrator	270,630	258,174	278,375	249,371	-10.42%
County Attorney / Legal	327,651	335,394	340,114	330,825	-2.73%
Economic Development	303,686	263,516	317,314	318,701	0.44%
Tourism Department	149,621	149,957	159,194	193,013	21.24%
Commissioner of Revenue	590,730	588,438	612,027	570,168	-6.84%
Treasurer	634,490	636,327	643,291	651,763	1.32%
Finance Office	249,503	243,603	240,411	293,937	22.26%
Administrative Services	227,652	286,350	248,624	123,609	-50.28%
County Garage	418,256	426,007	365,149	340,542	-6.74%
Transit System	84,654	81,752	84,654	80,842	-4.50%
Information Technology Department	672,590	573,781	1,339,541	570,639	-57.40%
Workforce Consortium	1,442,689	868,656	1,386,301	1,384,571	-0.12%
Electoral Board & Officials	113,925	80,683	114,925	88,725	-22.80%
Registrars Office	161,116	153,128	166,999	142,213	-14.84%
Circuit Court Judge	120,748	120,109	122,625	130,960	6.80%
General District Court	13,950	13,690	19,706	15,862	-19.51%
Magistrate's Office	6,575	8,443	6,575	6,425	-2.28%
Juvenile & Domestic Relations Crt	6,550	5,421	6,550	9,887	50.95%
Clerk of Circuit Court	841,259	823,753	874,682	803,274	-8.16%
Commonwealth Attorney	1,198,087	1,236,067	1,263,777	1,178,226	-6.77%
Victim Witness Program	140,840	142,772	143,973	199,468	38.55%
V-Stop Grant / Investigator	43,676	39,086	45,403	44,606	-1.76%
Sheriff's Department	4,704,288	4,429,288	4,855,966	4,959,351	2.13%
DARE Program	10,046	16,373	10,046	9,596	-4.48%
Fire Departments	650,451	578,548	681,025	528,022	-22.47%
Rescue Squads	163,180	129,346	149,832	169,332	13.01%
Fire & EMS Services	0	0	0	62,398	
Regional Jail	4,429,401	4,385,009	4,409,817	4,854,324	10.08%
Court Service Unit	389,300	387,935	358,300	289,912	-19.09%
At-Risk Youth/Family	2,000,000	2,229,202	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	673	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%
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.	128,297	128,297	128,297	128,297	0.00%

	Budget	Actual	Budget	Proposed Bud	Percent
	2014-15	2014-15	2015-16	2016-17	Change
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	75,000	84,420	50,000	50,000	0.00%
Tri-County Health	8,000	4,000	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%
Labor of Love Mission	5,000	3,750	5,000	5,000	0.00%
CVCA Camp Joy	5,000	5,000	5,000	5,000	0.00%
Richlands Teen Center	20,000	5,000	5,000	5,000	0.00%
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	2,500	2,500	2,500	0.00%
CMCS Drug Court Grant - Local Match	2,000	2,000	2,000	2,000	0.00%
Building Inspection	203,126	210,504	207,302	237,299	14.47%
Property Maintenance	83,218	64,263	55,000	54,737	-0.48%
Special Police	68,486	73,055	10,500	2,500	-76.19%
Forest Fire Prevention	20,000	19,696	20,000	20,000	0.00%
Emergency Preparedness	101,594	121,983	251,609	142,742	-43.27%
Animal Shelter	187,912	159,989	197,334	223,451	13.23%
Orphan Roads Upgrading	352,870	9,202	452,299	76,200	-83.15%
Transfer Station Operations	742,412	740,004	991,865	588,315	-40.69%
Landfill	400,000	293,746	375,000	375,000	0.00%
Buildings & Grounds	2,602,804	2,231,209	2,651,087	2,529,882	-4.57%
Fairgrounds	110,700	59,666	85,700	55,670	-35.04%
Local Health Department	442,795	442,795	460,058	473,116	2.84%
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	252,610	223,992	223,928	204,853	-8.52%
Museums	76,500	73,359	76,500	76,500	0.00%
Library Operations	1,035,719	1,080,820	1,101,480	1,089,482	-1.09%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000	35,000	35,000	0.00%
New River Highlands RC&D	700	0	700	700	0.00%
Soil & Water Conservation District	17,500	17,500	17,500	17,500	0.00%
Airport Authority	129,455	121,097	129,455	126,793	-2.06%
Planning / Engineering	270,570	257,469	287,112	282,110	-1.74%
VRS Outside Agency Reimbursements	672,000	650,065	672,000	672,000	0.00%
Water & Sewer Authority	274,922	224,922	174,922	174,922	0.00%
VPI Extension Service	120,976	110,788	120,414	119,821	-0.49%
Capital Projects Contingency Fund	105,000	0	105,000	105,000	0.00%
Hospitalization - Retirees /Cobra	225,000	188,403	225,000	210,000	-6.67%
Line of Duty Act	60,000	58,827	60,000	64,000	6.67%
Employee Fringe Benefits	400,000	0	175,000	40,000	-77.14%

	<u>Budget</u> <u>2014-15</u>	<u>Actual</u> <u>2014-15</u>	<u>Budget</u> <u>2015-16</u>	<u>Proposed Bud</u> <u>2016-17</u>	<u>Percent</u> <u>Change</u>
Contingency Fund	200,000	215,471	200,000	200,000	0.00%
Reassessment	0	0	0	250,000	
Department of Social Service	7,459,863	7,459,863	7,557,541	7,425,405	-1.75%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	395,648	291,224	592,635	230,000	-61.19%
Transfers to School Fund	<u>13,506,060</u>	<u>13,506,060</u>	<u>13,914,675</u>	<u>14,298,738</u>	2.76%
TOTAL GEN. OPER. FUND EXP.:	<u>52,081,608</u>	<u>49,081,549</u>	<u>53,794,186</u>	<u>52,123,547</u>	-3.11%
TRANS TO OTHER FUNDS:		2,150,000	0	0	
TOTAL GENERAL FUND EXP.:		<u>104,900</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 584,934	\$ 3,363,967	\$ 44,280	\$ 22,236	-49.78%
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GENERAL CAPITAL PROJECTS FUND:

Beginning Fund Balance:	6,200,000	6,268,971	4,758,615	1,650,000	-65.33%
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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	0	0	0	0	#DIV/0!
TROF Incentives	400,000	0	400,000	400,000	0.00%
VCEDA - Bluestone Grant	197,108	447,109	0	0	#DIV/0!
Trans. Enhancement Grant - Fed & State	437,112	80,253	356,859	356,859	0.00%
VDOT Locally Administered Access Rd.	0	0	500,000	500,000	0.00%
DCR Pocahontas Motorized Trail Grant	183,219	0	183,219	0	-100.00%
Loan - COE Project	1,500,000	0	0	0	#DIV/0!
Project SEC Repayment	0	0	550,000	0	-100.00%
VCEDA Loan - Gas Project	0	0	0	500,000	#DIV/0!
VCEDA - Project Claw	0	0	0	375,000	#DIV/0!
IDA Repayment	0	0	0	500,000	
Transfer from Other Funds/Miscellaneous	<u>0</u>	<u>1,867,080</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL REVENUE:	<u>3,153,794</u>	<u>2,430,797</u>	<u>2,426,433</u>	<u>3,068,214</u>	26.45%

TOTAL CAPITAL PROJECTS EXP.:

Information Technology Upgrades	363,400	478,168	255,000	0	-100.00%
Courthouse Improvements	200,000	22,531	175,000	0	-100.00%
Public Service Authority Projects	820,890	820,890	820,890	820,890	0.00%
County Capital Projects	500,000	0	500,000	0	-100.00%
New Garage Building	142,500	0	142,500	0	-100.00%
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	700,000	0	0	0	

	<u>Budget</u> <u>2014-15</u>	<u>Actual</u> <u>2014-15</u>	<u>Budget</u> <u>2015-16</u>	<u>Proposed Bud</u> <u>2016-17</u>	<u>Percent</u> <u>Change</u>
Industrial Development Authority Projects	1,250,000	1,729,466	250,000	150,000	-40.00%
Walking Trail Grant	422,279	62,619	359,660	0	-100.00%
Courthouse HVAC System	800,000	0	800,000	0	-100.00%
Cavitt's Creek Permit Update	148,847	0	148,847	148,847	0.00%
Dental School Project	1,000,000	504,019	0	0	#DIV/0!
VT Cancer Study	55,507	0	55,507	0	-100.00%
Upgrade of Election Machines	75,000	0	150,000	225,000	50.00%
COE Project	1,500,000	50,318	300,000	100,000	-66.67%
DCR Pocahontas Motorized Trail Grant	225,000	127,638	90,000	0	-100.00%
TIC Repayment - PBE	200,000	150,000	200,000	150,000	-25.00%
Animal Shelter Replacement Project	25,000	7,446	138,000	125,000	-9.42%
Project Jonah Access Road	0	0	800,000	800,000	0.00%
Western Gas Project	0	0	500,000	500,000	0.00%
EMS Pager System	0	0	125,000	125,000	0.00%
Courthouse Security System	0	0	0	0	#DIV/0!
Project EPC	0	0	400,000	0	-100.00%
VCEDA-Project Claw	0	0	0	750,000	#DIV/0!
TOTAL GEN. CAPITAL PROJ. EXP.:	<u>9,228,423</u>	<u>3,953,095</u>	<u>7,010,404</u>	<u>4,694,737</u>	-33.03%
ENDING FUND BALANCE:	\$ 125,371	\$ 4,746,674	\$ 174,644	\$ 23,477	-86.56%
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	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
<u>LANDFILL ENTERPRISE FUND:</u>					
Beginning Fund Balance - Unrestricted:	924,316	979,379	403,316	(808,304)	-300.41%
Beginning Fund Balance - Restricted Reserves:		146			
Depreciation Reserve	252,816	252,816	151,816	141,436	-6.84%
Closure Reserve	2,322,868	2,322,868	2,444,868	2,566,868	4.99%
REVENUES:					
Tipping Fees:					
Ind./Comm & Private Haulers	600,000	559,316	550,000	200,000	-63.64%
Municipalities - General Fund	<u>400,000</u>	<u>269,535</u>	<u>375,000</u>	<u>375,000</u>	0.00%
TOTAL TIPPING FEES:	1,000,000	828,851	925,000	575,000	-37.84%
Additional Revenue Sources:					
Miscellaneous Income	10,000	21,838	10,000	10,000	0.00%
Bond Proceeds - Reserve Fund	0	192,442	0	0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL REVENUE:	<u>1,010,000</u>	<u>1,043,131</u>	<u>935,000</u>	<u>585,000</u>	-37.43%
LANDFILL FUND EXPENDITURES:					
Operations & Maintenance	1,265,522	1,180,139	1,257,184	1,105,841	-12.04%
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	303,035	305,000	225,000	-26.23%
Machinery & Equipment	301,000	214,777	210,380	93,880	-55.38%
Capital Improvements	<u>60,000</u>	<u>21,568</u>	<u>60,000</u>	<u>55,000</u>	-8.33%
TOTAL EXPENDITURES:	2,253,522	2,041,517.87	2,154,564	1,801,721	-16.38%
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>1,931,522</u>	<u>1,719,517.9</u>	<u>1,832,564</u>	<u>1,479,721</u>	-19.25%
Unrestricted Cash	(18,206)	195,915	(605,868)	(1,931,145)	218.74%
Restricted Reserve Funds:					
Depreciation Reserve	151,816	238,039	141,436	247,556	75.03%
Closure Reserve	<u>2,444,868</u>	<u>2,444,868</u>	<u>2,566,868</u>	<u>2,688,868</u>	4.75%
ENDING FUND BALANCE:	\$ 2,578,478	\$ 2,878,822.03	\$ 2,102,436	\$ 1,005,279	-52.19%
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	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
<u>GENERAL SCHOOL FUND:</u>					
Beginning Fund Balance:	3,258,000	2,560,838	1,736,737	938,605	-45.96%
REVENUES:					
		768			
Transfer from General Fund	13,506,060	13,712,732	13,914,675	14,298,738	2.76%
State Reimbursements:					
State Sales & Use Tax	6,330,155	6,318,193	6,511,969	6,713,919	3.10%
Basic School Account	18,754,604	18,933,372	18,026,681	18,543,131	2.86%
Gifted. Talented Children Program	204,281	204,795	199,174	205,903	3.38%
Enrollment Loss	0	0	0	0	#DIV/0!
Teacher Incentive	0	0	3,840	3,840	0.00%
Remedial - K-3 Classrooms	937,506	915,806	891,092	1,423,507	59.75%
Special Education / Homebound	2,835,371	2,865,177	2,791,824	2,756,527	-1.26%
Vocational Education	708,356	684,101	711,498	638,719	-10.23%
Employer Share Fringe Benefits	3,850,910	3,860,596	3,686,834	3,844,918	4.29%
Technical Assistance	508,400	507,200	509,600	576,000	13.03%
Remedial Education	725,849	757,064	703,465	800,035	13.73%
At Risk 4 Year Old Program	1,291,352	1,266,941	1,138,156	768,984	-32.44%
Reading Intervention	107,952	110,249	107,952	106,601	-1.25%
Other State Funding	51,456	29,110	31,140	298,375	858.17%
Salary Supplement	0	0	327,432	220,274	-32.73%
GED Funding	23,576	23,576	23,576	23,576	0.00%
SOL Algebra Readiness	94,182	96,363	96,363	99,955	3.73%
Foster Care	15,829	15,717	0	24,110	#DIV/0!
Dual Enrollment/Supplemental Support	0	350,878	200,000	200,000	0.00%
Special Education Foster Care	0	16,840	21,629	0	-100.00%
CTE	0	41,450	0	42,346	#DIV/0!
Alternative School	0	0	0	456,902	#DIV/0!
Virtual VA	0	2,419	0	0	#DIV/0!
ESL	<u>44,672</u>	<u>27,525</u>	<u>28,333</u>	<u>37,214</u>	31.35%
TOTAL STATE REVENUE:	<u>36,484,451</u>	<u>37,027,372</u>	<u>36,010,558</u>	<u>37,784,836</u>	4.93%
Federal Reimbursements:					
Title I	1,610,257	2,182,616	1,610,257	1,811,463	12.50%
Title VIB Special Ed	1,592,171	568,356	1,482,296	1,841,176	24.21%
Title II -A CSR NCLB	592,234	411,941	793,881	787,354	-0.82%
Vocational Education	112,080	111,580	123,831	113,466	-8.37%
IDEA-B-619	99,735	0	0	68,826	#DIV/0!

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
Forest Reserve Fund	0	11,377		0	#DIV/0!
Title III & VI-B2 Rural Schools	236,147	126,688	230,549	234,258	1.61%
JROTC	0	51,395	35,000	55,000	57.14%
Medicaid	0	141,346	140,000	100,000	-28.57%
SPDG	0	0	0	0	#DIV/0!
Sim Pd Inst Coaching	0	0	0	0	#DIV/0!
Opportunities School Reform	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL FEDERAL REIMB.:	<u>4,242,624</u>	<u>3,605,299</u>	<u>4,415,814</u>	<u>5,011,543</u>	13.49%
Local Sources Revenue:					
Rent	6,000	8,368	7,000	75,000	971.43%
Charges for Education	21,000	8,282	17,000	19,000	11.76%
Charges for Transportation	12,000	20,039	25,000	15,000	-40.00%
Other Funds	475,000	0	500,000	585,000	17.00%
Sales / Etc.	10,000	0	0	0	#DIV/0!
Benefits/Other Agencies	275,000	0	0	0	#DIV/0!
Erate	0	271,497	200,000	305,000	52.50%
Miscellaneous	<u>364,718</u>	<u>475,696</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL LOCAL REVENUE:	<u>1,163,718</u>	<u>783,882</u>	<u>749,000</u>	<u>999,000</u>	33.38%
TOTAL SCHOOL FUND REV.:	<u>55,396,853</u>	<u>55,129,285</u>	<u>55,090,047</u>	<u>58,094,117</u>	5.45%
SCHOOL FUND EXPENDITURES:					
Adm./Attd./Hlth.	2,297,607	2,644,836	4,069,904	2,622,000	-35.58%
Instruction	45,719,253	43,417,542	43,722,385	48,064,738	9.93%
Operation & Maintenance-Plant	1,733,394	2,515,054	2,494,063	2,413,125	-3.25%
Other School Fd. Services	0	0	0	0	#DIV/0!
Pupil Transportation	4,194,215	3,990,740	3,550,304	3,650,728	2.83%
Capital Outlay Facilities	592,000	124,345	0	0	#DIV/0!
Debt Service	2,013,433	1,056,854	3,376,509	2,417,420	-28.40%
Technology	2,104,951	2,289,014	2,496,830	1,464,922	-41.33%
Reduction in Expenditures	<u>0</u>	<u>0</u>	<u>(2,883,211)</u>	<u>(1,600,211)</u>	-44.50%
TOTAL SCHOOL FUND EXP.:	<u>58,654,853</u>	<u>56,038,385</u>	<u>56,826,784</u>	<u>59,032,722</u>	3.88%
ENDING FUND BALANCE:	\$ -	\$ 1,651,738	\$ -	\$ -	#DIV/0!
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	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
<u>SCHOOL TEXTBOOK FUND:</u>					
Beginning Fund Balance	992,083	1,222,224	1,209,775	1,094,707	-9.51%
REVENUE:					
Interest on Investment	0	301	0	0	#DIV/0!
Damaged Books	0	0	0	0	#DIV/0!
Textbook-Local Support	267,676	0	0	0	#DIV/0!
Textbook-State Support	<u>418,211</u>	<u>419,262</u>	<u>407,755</u>	<u>461,306</u>	13.13%
TOTAL TEXTBOOK REVENUE:	<u>685,887</u>	<u>419,563</u>	<u>407,755</u>	<u>461,306</u>	13.13%
TOTAL EXPENDITURES:	<u>1,676,149</u>	<u>330,366</u>	<u>1,617,530</u>	1,556,013	-3.80%
ENDING FUND BALANCE:	\$ 1,821	\$ 1,311,421	\$ -	\$ -	#DIV/0!
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<u>SCHOOL CAFETERIA FUND:</u>					
Beginning Fund Balance:	412,371	556,252	559,733	263,548	-52.92%
REVENUE:					
Interest on Investment	265	471	0	0	#DIV/0!
Cafeteria Sales	1,046,492	571,950	921,244	879,168	-4.57%
Miscellaneous Receipts	4,372	23,253	35,000	238,112	580.32%
State Reimb./Food	48,984	32,148	35,877	29,421	-17.99%
Federal Reim. Food	1,177,083	1,511,839	1,180,155	1,370,000	16.09%
Local Support	<u>206,672</u>	<u>206,672</u>	<u>0</u>	<u>300,000</u>	#DIV/0!
TOTAL CAFETERIA FUND REV.:	<u>2,483,868</u>	<u>2,346,333</u>	<u>2,172,276</u>	<u>2,816,701</u>	29.67%
TOTAL CAFETERIA FUND EXP.:	<u>2,896,239</u>	<u>2,714,844</u>	<u>2,732,010</u>	<u>3,080,249</u>	12.75%
ENDING FUND BALANCE:	\$ -	\$ 187,741	\$ -	\$ -	#DIV/0!
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<u>SCHOOL CONSTRUCTION FUND:</u>					
Beginning Fund Balance	0	0	3,118,167	0	-100.00%
REVENUES:					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>57,760</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CONSTR. FUND EXP.	<u>0</u>	<u>0</u>	<u>3,118,167</u>	<u>0</u>	-100.00%
ENDING FUND BALANCE:	\$ -	\$ 57,760	\$ -	\$ -	#DIV/0!
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	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
<u>COAL ROAD IMPROVEMENT FUND:</u>					
Beginning Fund Balance:	1,612,950	1,702,684	1,755,819	1,059,626	-39.65%
REVENUES:					
Coal Severance Tax	1,000,000	656,124	793,087	366,712	-53.76%
Clinic Rd. LAP - VDOT Reimbursement	<u>200,798</u>	<u>325</u>	<u>200,798</u>	<u>200,798</u>	0.00%
TOTAL REVENUE:	<u>1,200,798</u>	<u>656,449.48</u>	<u>993,885</u>	<u>567,510</u>	-42.90%
COAL ROAD EXPENDITURES:					
Coal Roads - By District	375,000	140,278	500,000	350,000	-30.00%
Revenue Sharing Paving Projects	789,823	600,000	1,000,000	700,000	-30.00%
Clinic Rd. LAP	<u>405,596</u>	<u>22,872</u>	<u>400,405</u>	<u>383,764</u>	-4.16%
TOTAL EXPENDITURES:	<u>1,570,419</u>	<u>763,149.44</u>	<u>1,900,405</u>	<u>1,433,764</u>	-24.55%
ENDING FUND BALANCE:	\$ 1,243,329	\$ 1,595,983.75	\$ 849,299	\$ 193,372	-77.23%
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<u>COAL ROAD ECON DEV'T FUND:</u>					
Beginning Fund Balance:	110,000	112,844	41,425	6,144	-85.17%
REVENUES:					
Road Economic Tax	<u>559,500</u>	<u>397,611</u>	<u>466,116</u>	<u>150,000</u>	-67.82%
TOTAL RD. ECON. DEV. REV.:	<u>559,500</u>	<u>397,611</u>	<u>466,116</u>	<u>150,000</u>	-67.82%
TOTAL EXPENDITURES:	<u>481,500</u>	<u>499,494</u>	<u>481,408</u>	<u>150,000</u>	-68.84%
ENDING FUND BALANCE:	\$ 188,000	\$ 10,961.81	\$ 26,133	\$ 6,144	-76.49%
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<u>DAMAGE STAMP FUND:</u>					
Beginning Fund Balance	42	42	42	42	0.00%
TOTAL DAMAGE STAMP REV.:	<u>0</u>	<u>0</u>	<u>0</u>	0	#DIV/0!
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>0</u>	<u>0</u>	0	#DIV/0!
ENDING FUND BALANCE:	\$ 42	\$ 42	\$ 42	\$ 42	0.00%
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<u>LAW LIBRARY FUND:</u>					
Beginning Fund Balance	80,800	80,604	87,418	85,146	-2.60%
Law Library Receipts	<u>10,775</u>	<u>8,155</u>	<u>7,960</u>	<u>10,435</u>	31.10%
TOTAL LAW LIBRARY REV.:	<u>10,775</u>	<u>8,155</u>	<u>7,960</u>	<u>10,435</u>	31.10%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>1,145</u>	<u>17,500</u>	<u>17,508</u>	0.05%
ENDING FUND BALANCE:	\$ 74,075	\$ 87,614.23	\$ 77,878	\$ 78,073	0.25%
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	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Proposed Bud 2016-17</u>	<u>Percent Change</u>
<u>EMERGENCY 911 Fund:</u>					
Beginning Fund Balance:	475,000	493,906	450,000	341,932	-24.02%
Adj. To Beginning Balance		1,028			
REVENUES:					
Telecommunications Tax Receipts	600,000	603,558	602,859	584,848	-2.99%
Wireless 911 Fees	35,000	51,266	51,343	52,147	1.57%
Grant Proceeds	7,000	17,399	526,314	1,188,997	125.91%
Matching Grant Funds-Locality Share	0	2,350		0	#DIV/0!
Miscellaneous Receipts	0	4,684		0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>300,000</u>		<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>642,000</u>	<u>979,257.25</u>	<u>1,180,515</u>	<u>1,825,992</u>	54.68%
TOTAL E-911 EXPENDITURES:	<u>952,153</u>	<u>1,040,134</u>	<u>1,583,017</u>	<u>2,167,436</u>	36.92%
ENDING FUND BALANCE:	\$ 164,847	\$ 434,056.87	\$ 47,498	\$ 488	-98.97%
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<u>SUMMARY ALL FUNDS:</u>					
Beginning Fund Balance	18,873,380	20,568,763	19,314,669	9,639,750	-50.09%
CURRENT REVENUES:	<u>102,071,823</u>	<u>97,513,806</u>	<u>101,006,840</u>	<u>103,126,320</u>	2.10%
EXPENDITURES:					
Total Expenditures and Transfers:	129,812,366	116,568,580	131,235,975	126,057,697	-3.95%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(13,506,060)	(13,506,060)	(13,914,675)	(14,298,738)	2.76%
School Fund - RHS Fieldhouse					
General Cap. Proj.	0	0	0	0	#DIV/0!
911 Fund	0	0	0	0	#DIV/0!
Landfill Fund	0	0	0	0	#DIV/0!
Capital Projects Fund To:					
General Fund	0	0	0	0	#DIV/0!
General School Fund	0		0	0	#DIV/0!
Landfill Enterprise Fund To:					
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%
TOTAL ADJUSTED EXPENDITURES:	<u>115,984,306</u>	<u>102,740,519.69</u>	<u>116,999,300</u>	<u>111,436,959</u>	-4.75%
ENDING FUND BALANCE	\$ 4,960,897	\$ 16,326,781	\$ 3,322,210	\$ 1,329,111	-59.99%
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