

TAZEWELL COUNTY BUDGET AS PROPOSED

Revenue / Expenditure Summary Fiscal Year 2017/2018

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget <u>2016-17</u>	Proposed <u>2017-18</u>	Percent <u>Change</u>
GENERAL FUND:					
Beginning Fund Balance:	2,596,938	3,363,967	3,068,764	2,620,000	-14.62%
Adj. To Beginning Fund Balance:		894,609.45			
GENERAL FUND REVENUES:					
Real Property Tax	13,896,544	13,621,888	13,870,896	13,643,060	-1.64%
Public Services Taxes, RE & PP	962,550	1,005,503	959,336	1,030,500	7.42%
Personal Property Tax	7,805,223	8,088,957	7,806,621	7,566,396	-3.08%
Mobile Home Tax	165,501	143,600	167,323	163,604	-2.22%
Machinery & Tools Tax	2,199,231	1,713,661	2,076,857	1,623,260	-21.84%
Merchants Capital Tax	876,858	877,902	854,679	820,000	-4.06%
Delinquent Tax	700,000	1,145,584	800,000	800,000	0.00%
Penalties & Interest	<u>500,000</u>	<u>601,207</u>	<u>500,000</u>	<u>550,000</u>	10.00%
Total Tax Collection:	27,105,907	27,198,301	27,035,712	26,196,821	-3.10%
Sales Tax	4,800,000	4,768,848	4,850,000	4,949,543	2.05%
Vehicle Decal	25,000	23,854	26,000	26,000	0.00%
Consumer Utility Tax	870,000	851,487	850,000	850,000	0.00%
Utility Tax	55,000	92,251	100,000	92,500	-7.50%
Bank Franchise Tax	50,000	37,343	50,000	50,000	0.00%
Records & Wills Tax	275,000	245,982	250,000	225,000	-10.00%
Coal Severance Tax	1,250,000	587,422	650,000	850,000	30.77%
Animal License Tax	6,000	10,501	6,000	7,500	25.00%
Land Use Appl. Fee	300	199	300	300	0.00%
Transfer Fees	1,500	1,451	1,250	1,250	0.00%
Building Permits	60,000	53,603	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	0	17,378	500	500	0.00%
Junk Dealer License	1,650	0	1,250	1,000	-20.00%
Fines & Forfeitures	40,000	42,516	45,000	45,000	0.00%
Legal Service Fees-DMV	35,000	49,120	35,000	35,000	0.00%
Return Check Fees	1,000	452	750	375	-50.00%
Credit Card Fees	0	0	500	0	-100.00%

	Budget	Actual	Budget	Proposed	Percent
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Animal Shelter Donations & Fees	2,500	11,219	10,000	10,000	0.00%
Hospitalization - Retiree's / Cobra	47,000	61,777	47,000	42,000	-10.64%
VRS-Agency Flow through Reim.	660,000	674,276	660,000	660,000	0.00%
Interest on Investments	40,000	32,714	30,000	30,000	0.00%
Installment Service Fees	9,000	7,517	7,500	7,500	0.00%
Rent - Use of Property	25,000	16,668	15,000	15,000	0.00%
Tazewell Co. Fair Assc. - Fairgrounds Reim	8,000	0	8,000	8,000	0.00%
Community Facilities Building Lease	244,768	281,942	251,020	251,020	0.00%
Transient Occupancy Tax	180,000	173,612	170,000	185,000	8.82%
Commonwealth Attorney Fees	8,000	8,335	8,000	8,000	0.00%
Courthouse Maintenance Fees	12,500	12,344	12,500	12,500	0.00%
Library Fees	25,000	25,000	25,000	25,000	0.00%
Courthouse Adm. & Related Fees	6,000	7,076	6,000	6,000	0.00%
County Garage Service Fees	300,000	157,781	175,000	165,000	-5.71%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Courthouse Security	75,000	70,703	75,000	75,000	0.00%
Insurance Recoveries	40,000	40,402	40,000	40,000	0.00%
SWVA Reg. Jail Year End Settlement	58,000	330,487	0	205,000	
Motor Carriers Tax	113,000	116,268	115,000	115,000	0.00%
Mobile Home Titling Tax	85,000	77,011	85,000	85,000	0.00%
Motor Vehicle Rental Tax	42,000	34,872	35,000	35,000	0.00%
Cavitt's Creek Revenue	15,000	12,846	18,000	25,000	38.89%
Commonwealth Attorney	706,857	689,960	700,279	709,251	1.28%
Sheriff's Department	1,835,870	1,831,231	1,847,162	1,869,130	1.19%
Commissioner of Revenue	142,259	140,831	142,919	144,441	1.06%
Treasurer	159,929	159,372	162,104	164,154	1.26%
Clerk of Circuit Court	444,933	446,435	449,957	455,471	1.23%
Registrar/Electoral Board	41,000	57,296	41,000	41,000	0.00%
EMS-Four For Life	36,457	39,051	39,051	39,051	0.00%
Tazewell County EMS	0	0	0	557,500	
VA Rural Development Fire Grant	50,000	0	0	0	
Sheriff's Office Grants	112,593	53,714	86,000	86,000	0.00%
DCJS -School Resource Off. Grant	34,660	34,660	34,660	34,660	0.00%
Citizens for the Arts Grant	5,000	5,000	5,000	4,500	-10.00%
Fire Insurance Premium	74,759	87,659	74,759	89,750	20.05%

	Budget	Actual	Budget	Proposed	Percent
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
At Risk Youth & Family	1,487,500	1,268,143	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	9,412	72,987	9,412	9,412	0.00%
Library Operations Grant	148,951	149,126	153,437	152,387	-0.68%
Litter Control	11,516	11,633	11,516	11,500	-0.14%
VDEM - Mobile Data Sharing Grant	250,000	70,712	350,000	500,000	42.86%
Comp. Community Corr. Services	128,297	129,618	128,297	129,618	1.03%
Va. Domestic Violence Victim Fund	40,000	65,000	45,000	45,000	0.00%
Revenue from Federal Government	15,000	16,558	15,000	16,000	6.67%
Dept. of Social Service Assistance	6,215,067	5,749,994	6,082,930	6,263,226	2.96%
Health Dept/Local Welfare Receipts	22,444	38,516	22,444	35,000	55.94%
Victim Witness Program Grant	95,827	113,507	149,299	152,288	2.00%
V-Stop Grant / Investigator	27,584	13,792	27,584	27,584	0.00%
Emergency Services Grant	7,192	7,500	7,500	7,500	0.00%
Community Connect Grant	520,285	0	0	0	
Community Connect Grant-Bland Co.	36,726	0	0	0	
SATIRA Grant Salary Reim.	98,885	63,247	98,885	75,179	-23.97%
AASC Planning Grant (DHCD)	0	25,000	0	0	
Transfer Station Hauling Fee	500	108	500	500	0.00%
Workforce Investment Act Funds	1,294,900	1,082,383	1,294,900	16,000	-98.76%
Miscellaneous	100,000	348,653	100,000	100,000	0.00%
Contingency Fund	500,000	0	500,000	500,000	0.00%
Clearfork Fire Dept Grant Reim.	0	0	11,000	0	-100.00%
Transfers from reverting funds	0	1,116,101			
TOTAL GEN'L FUND REV.:	<u>51,241,528</u>	<u>50,036,352.35</u>	<u>49,848,377</u>	<u>49,134,411</u>	-1.43%

GENERAL FUND EXPENDITURES:

Board Of Supervisors	155,663	144,680	154,538	153,021	-0.98%
County Administrator	278,375	169,478	249,371	260,439	4.44%
County Attorney / Legal	340,114	337,019	330,825	344,639	4.18%
Economic Development	317,314	283,675	318,701	309,548	-2.87%
Tourism Department	159,194	200,449	193,013	201,128	4.20%
Commissioner of Revenue	612,027	565,726	570,168	590,307	3.53%
Treasurer	643,291	651,093	651,763	658,975	1.11%
Finance Office	240,411	243,275	293,937	300,939	2.38%
Administrative Services	248,624	179,857	123,609	122,905	-0.57%
County Garage	365,149	323,763	340,542	340,391	-0.04%

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	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Transit System	84,654	84,000	80,842	80,124	-0.89%
Information Technology Department	1,339,541	520,708	570,639	507,550	-11.06%
Workforce Consortium	1,386,301	1,198,106	1,384,571	73,907	-94.66%
Electoral Board & Officials	114,925	84,562	88,725	88,780	0.06%
Registrars Office	166,999	140,463	142,213	150,169	5.59%
Circuit Court Judge	122,625	111,933	130,960	132,549	1.21%
General District Court	19,706	14,274	15,862	15,862	0.00%
Magistrate's Office	6,575	4,185	6,425	6,425	0.00%
Juvenile & Domestic Relations Crt	6,550	6,478	9,887	9,887	0.00%
Clerk of Circuit Court	874,682	790,354	803,274	801,854	-0.18%
Commonwealth Attorney	1,263,777	1,197,327	1,096,235	1,125,190	2.64%
Victim Witness Program	143,973	152,396	199,468	181,685	-8.92%
V-Stop Grant / Investigator	45,403	27,482	44,606	44,846	0.54%
SATIRA Grant	0	0	81,991	75,179	-8.31%
Sheriff's Department	4,855,966	4,445,256	4,959,351	5,429,652	9.48%
DARE Program	10,046	11,245	9,596	9,596	0.00%
Fire Departments	681,025	573,451	528,022	423,542	-19.79%
Rescue Squads	149,832	109,695	171,926	157,347	-8.48%
Fire & EMS Services	0	0	62,398	62,978	0.93%
Tazewell County EMS	0	0	0	753,847	#DIV/0!
Regional Jail	4,409,817	4,409,817	4,854,324	4,971,196	2.41%
Court Service Unit	358,300	358,861	289,912	278,146	-4.06%
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%
Human Services:					
Transportation Safety Comm.	2,500	1,067	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 Comm. Cor. Serv.	128,297	129,618	128,297	129,618	1.03%
CVCA-Senior Companion Program	13,000	13,000	13,000	13,000	0.00%
Emergency Medical Services	4,014	2,007	4,014	4,014	0.00%

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AASC	50,000	50,000	50,000	50,000	0.00%
Tri-County Health	8,000	0	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	0	0	#DIV/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%
Richlands Teen Center	5,000	5,000	5,000	10,000	100.00%
Cultural Heritage Trail	10,000	10,000	10,000	5,000	-50.00%
Brain Injury Services of Southwest Virg	1,250	1,250	1,250	1,250	0.00%
Four Seasons YMCA	0	0	0	20,500	#DIV/0!
Reid Hess Scholarship	2,500	2,500	2,500	2,500	0.00%
CMCS Drug Court Grant - Match	2,000	2,000	2,000	2,000	0.00%
Historic Pocahontas, Inc.	0	0	0	5,000	#DIV/0!
Building Inspection	207,302	189,954	237,299	217,108	-8.51%
Property Maintenance	55,000	31,899	54,737	71,737	31.06%
Special Police	10,500	38,568	2,500	2,500	0.00%
Forest Fire Prevention	20,000	19,696	20,000	20,000	0.00%
Emergency Preparedness	251,609	218,085	142,742	144,039	0.91%
Animal Shelter	197,334	193,527	223,451	240,251	7.52%
Orphan Roads Upgrading	452,299	73,734	251,659	75,000	-70.20%
Transfer Station Operations	991,865	877,155	618,672	0	-100.00%
Landfill	375,000	361,696	375,000	375,000	0.00%
Buildings & Grounds	2,651,087	2,585,066	2,529,882	2,587,610	2.28%
Fairgrounds	85,700	59,333	55,670	55,670	0.00%
Local Health Department	460,058	460,058	473,116	485,756	2.67%
Mental Health & Retardation	60,000	60,000	60,000	60,000	0.00%
Community College	60,000	60,000	60,000	80,000	33.33%
Parks & Recreation	223,928	220,285	204,853	230,503	12.52%
Museums	76,500	74,518	76,500	76,500	0.00%
Library Operations	1,101,480	1,112,331	1,094,287	1,079,805	-1.32%
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%

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	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Soil & Water Conservation District	17,500	17,500	17,500	17,500	0.00%
Airport Authority	129,455	135,755	126,793	126,793	0.00%
Planning / Engineering	287,112	259,578	282,110	299,162	6.04%
VRS Outside Agency Reimbursements	672,000	657,053	672,000	660,000	-1.79%
Water & Sewer Authority	174,922	174,922	174,922	150,000	-14.25%
VPI Extension Service	120,414	111,418	119,821	120,218	0.33%
Capital Projects Contingency Fund	105,000		105,000	105,000	0.00%
Hospitalization - Retirees /Cobra	225,000	204,202	210,000	210,000	0.00%
Line of Duty Act	60,000	63,909	64,000	55,000	-14.06%
Employee Fringe Benefits	175,000	857	40,000	198,000	395.00%
Contingency Fund	200,000	184,384	633,946	300,000	-52.68%
Reassessment	0	426	250,000	350,000	40.00%
Department of Social Service	7,557,541	7,557,541	7,425,405	7,635,260	2.83%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	592,635	470,484	364,002	230,000	-36.81%
Transfers to School Fund	<u>13,914,675</u>	<u>13,914,675</u>	<u>14,298,738</u>	<u>13,875,885</u>	-2.96%
TOTAL GEN OPER FUND EXP:	<u>53,794,186</u>	<u>50,098,557.36</u>	<u>52,899,710</u>	<u>51,701,132</u>	-2.27%
TRANS TO OTHER FUNDS:	0	725,000	0	0	
TOTAL GENERAL FUND EXP.:	<u>0</u>	<u>138,822</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 44,280	\$ 3,332,549.46	\$ 17,431	\$ 53,279	205.66%

GENERAL CAPITAL PROJECTS FUND:

Beginning Fund Balance:	4,758,615	4,746,674	1,750,000	2,500,000	42.86%
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REVENUES:

Ceramic Technology	36,355	36,355	36,355	36,355	0.00%
GOF Incentives	400,000	45,000	400,000	400,000	0.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Trans. Enhancement Grant - Fed & State	356,859	0	356,859	0	-100.00%
VDOT Locally Administered Accs. Rd	500,000	0	500,000	0	-100.00%
DCR Pocahontas Motor. Trail Grant	183,219	0	0	0	#DIV/0!
Project SEC Repayment	550,000	550,000	0	0	#DIV/0!
VCEDA Loan - Gas Project	0	0	500,000	550,000	10.00%
VCEDA - Project Claw	0	0	375,000	0	-100.00%
IDA Repayment	0	0	500,000	0	-100.00%

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	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Transfer from Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL REVENUE:	<u>2,426,433</u>	<u>631,355</u>	<u>3,068,214</u>	<u>1,386,355</u>	-54.82%

EXPENDITURES:

Information Technology Upgrades	255,000	286,924	0	175,000	#DIV/0!
Courthouse Improvements	175,000	0	0	100,000	#DIV/0!
Public Service Authority Projects	820,890	820,890	820,890	920,890	12.18%
County Capital Projects	500,000	500,000	100,000	100,000	0.00%
New Garage Building	142,500	0	0	0	#DIV/0!
GOF Incentives	400,000	45,000	400,000	400,000	0.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Industrial Development Authority Projects	250,000	277,320	150,000	150,000	0.00%
Walking Trail Grant	359,660	256,276	0	0	#DIV/0!
Courthouse HVAC System	800,000	0	0	0	#DIV/0!
Cavitt's Creek Permit Update	148,847	0	148,847	0	-100.00%
VT Cancer Study	55,507	18,502	0	0	#DIV/0!
Upgrade of Election Machines	150,000	0	225,000	275,000	22.22%
COE Project	300,000	107,402	100,000	100,000	0.00%
DCR Pocahontas Motorized Trail Grant	90,000	0	0	0	#DIV/0!
TIC Repayment - PBE	200,000	150,000	150,000	75,000	-50.00%
Animal Shelter Replacement Project	138,000	73,292	125,000	75,000	-40.00%
Project Jonah Access Road	800,000	0	800,000	135,000	-83.13%
Western Gas Project	500,000	0	500,000	550,000	10.00%
EMS Pager System	125,000	0	125,000	0	-100.00%
Courthouse Security System	0	0	0	185,000	#DIV/0!
Project EPC	400,000	537,088	0	0	#DIV/0!
VCEDA-Project Claw	0	550,000	750,000	0	-100.00%
AASC Adult Daycare	0	0	0	50,000	#DIV/0!
Paving Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>190,000</u>	#DIV/0!
TOTAL GEN CAPITAL PROJ EXP:	<u>7,010,404</u>	<u>3,622,694.51</u>	<u>4,794,737</u>	<u>3,880,890</u>	-19.06%
ENDING FUND BALANCE:	\$ 174,644	\$ 1,755,334.54	\$ 23,477	\$ 5,465	-76.72%
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	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
<u>LANDFILL ENTERPRISE FUND:</u>					
Beginning Fund Balance - Unrestr.	403,316	302,990	(808,304)	(938,868)	16.15%
Beginning Fund Balance - Restricted Reserves:		(1,371)			
Depreciation Reserve	151,816	252,816	141,436	0	-100.00%
Closure Reserve	2,444,868	2,322,868	2,566,868	2,688,868	4.75%
REVENUES:					
Tipping Fees:					
Ind./Comm & Private Haulers	550,000	272,549	200,000	200,000	0.00%
Municipalities - General Fund	<u>375,000</u>	<u>385,739</u>	<u>375,000</u>	<u>375,000</u>	0.00%
TOTAL TIPPING FEES:	925,000	658,288	575,000	575,000	0.00%
Additional Revenue Sources:					
Miscellaneous Income	<u>10,000</u>	<u>10,879</u>	<u>10,000</u>	<u>10,000</u>	0.00%
TOTAL REVENUE:	<u>935,000</u>	<u>669,167</u>	<u>585,000</u>	<u>585,000</u>	0.00%
LANDFILL FUND EXPENDITURES:					
Operations & Maintenance	1,257,184	1,062,552	1,105,841	1,727,200	56.19%
Depreciation	200,000	200,000	200,000	0	-100.00%
Closure Reserve	122,000	122,000	122,000	122,000	0.00%
Bond Payment	305,000	303,465	225,000	217,440	-3.36%
Machinery & Equipment	210,380	216,693	93,880	0	-100.00%
Capital Improvements	<u>60,000</u>	<u>7,859</u>	<u>55,000</u>	<u>40,000</u>	-27.27%
TOTAL EXPENDITURES:	2,154,564	1,912,570	1,801,721	2,106,640	16.92%
Less Depreciation Reserve	(200,000)	(200,000)	(200,000)	0	-100.00%
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>1,832,564</u>	<u>1,590,570</u>	<u>1,479,721</u>	<u>1,984,640</u>	34.12%
Unrestricted Cash	(605,868)	(725,091)	(1,931,145)	(2,460,508)	27.41%
Restricted Reserve Funds:					
Depreciation Reserve	141,436	236,123	247,556	0	-100.00%
Closure Reserve	<u>2,566,868</u>	<u>2,444,868</u>	<u>2,688,868</u>	<u>2,810,868</u>	4.54%
ENDING FUND BALANCE:	\$ 2,102,436	\$ 1,955,899.40	\$ 1,005,279	\$ 350,360	-65.15%
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	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
<u>GENERAL SCHOOL FUND:</u>					
Beginning Fund Balance:	1,736,737	1,736,737	1,493,603	1,000,000	-33.05%
REVENUES:					
Transfer from General Fund	13,914,675	13,914,675	14,298,738	13,875,885	-2.96%
State Reimbursements:					
State Sales & Use Tax	6,511,969	6,524,202	6,713,919	6,568,433	-2.17%
Basic School Account	18,026,681	18,380,563	18,575,471	17,925,340	-3.50%
Gifted. Talented Children Program	199,174	202,139	206,187	199,077	-3.45%
National Board	0	5,000	5,000	0	-100.00%
Teacher Incentive	3,840	3,992	3,840	5,055	31.64%
Remedial - K-3 Classrooms	891,092	854,022	937,726	925,294	-1.33%
Special Education / Homebound	2,791,824	2,857,938	2,760,137	2,619,621	-5.09%
Vocational Education	711,498	675,231	639,601	617,546	-3.45%
Employer Share Fringe Benefits	3,686,834	3,741,727	3,850,229	3,993,733	3.73%
Technical Assistance	509,600	641,338	508,000	503,200	-0.94%
Remedial Education	703,465	748,562	770,046	793,652	3.07%
At Risk 4 Yr. Old Program	1,138,156	1,297,991	1,286,717	1,248,099	-3.00%
Reading Intervention	107,952	105,655	106,601	101,863	-4.44%
Other State Funding	31,140	27,214	74,937	1,312,650	1651.67%
Salary Supplement	327,432	332,343	519,364	187,410	-63.92%
GED Funding	23,576	25,643	23,576	23,576	0.00%
SOL Algebra Readiness	96,363	96,710	99,955	98,160	-1.80%
Foster Care	0	13,042	24,110	0	-100.00%
Dual Enrollment/Supplemental Support	200,000	419,818	420,000	400,000	-4.76%
Special Education Foster Care	21,629	14,947	0	29,198	#DIV/0!
CTE	0	27,720	42,346	27,720	-34.54%
Alternative School	0	412,554	456,902	434,160	-4.98%
Virtual VA	0	498	0	0	#DIV/0!
Title I Distinguished School	0	0	25,500	0	-100.00%
Cybercamp	0	62,500		0	
ESL	<u>28,333</u>	<u>31,480</u>	<u>33,312</u>	<u>12,362</u>	-62.89%
TOTAL STATE REVENUE:	<u>36,010,558</u>	<u>37,502,829</u>	<u>38,083,476</u>	<u>38,026,149</u>	-0.15%
Federal Reimbursements:					
Title I	1,610,257	1,684,305	1,811,463	1,536,610	-15.17%
Title VIB Special Ed	1,482,296	1,556,261	1,845,078	1,849,908	0.26%

	Budget	Actual	Budget	Proposed	Percent
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Title II -A CSR NCLB	793,881	392,944	787,354	391,141	-50.32%
Vocational Education	123,831	207,135	113,466	116,130	2.35%
IDEA-B-619	0	59,395	68,826	69,474	0.94%
Forest Reserve Fund		12,229	0	0	#DIV/0!
Title III & VI-B2 Rural Schools	230,549	108,068	234,258	117,428	-49.87%
JROTC	35,000	60,731	62,000	69,870	12.69%
Medicaid	140,000	50,078	100,000	200,000	100.00%
ESL	<u>0</u>	<u>5,803</u>	<u>3,902</u>	<u>3,905</u>	0.08%
TOTAL FEDERAL REIMB.:	<u>4,415,814</u>	<u>4,136,949</u>	<u>5,026,347</u>	<u>4,354,466</u>	-13.37%
Local Sources Revenue:					
Rent	7,000	24,565	50,000	7,500	-85.00%
Charges for Education	17,000	19,028	19,000	35,000	84.21%
Charges for Transportation	25,000	43,602	50,000	30,000	-40.00%
Other Funds	500,000	409,028	485,000	500,000	3.09%
Sales / Etc.	0	0	85,000	45,000	-47.06%
Benefits/Other Agencies	0	0	250,000	0	-100.00%
Erate	200,000	262,247	305,000	526,600	72.66%
Proceeds from PNC Loan	0	2,817,017		0	
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL LOCAL REVENUE:	<u>749,000</u>	<u>3,575,487</u>	<u>1,244,000</u>	<u>1,144,100</u>	-8.03%
TOTAL SCHOOL FUND REV.:	<u>55,090,047</u>	<u>59,129,940</u>	<u>58,652,561</u>	<u>57,400,600</u>	-2.13%
SCHOOL FUND EXPENDITURES:					
Adm./Attd./Hlth.	4,069,904	2,389,063	3,636,809	3,096,447	-14.86%
Instruction	43,722,385	44,284,735	45,620,711	44,219,546	-3.07%
Operation & Maintenance-Plant	2,494,063	1,468,891	2,271,084	2,346,685	3.33%
Other School Fd. Services	0	0	0	0	#DIV/0!
Pupil Transportation	3,550,304	3,681,221	3,652,961	3,796,511	3.93%
Capital Outlay Facilities	0	2,817,037	0	0	#DIV/0!
Debt Service	3,376,509	1,761,249	2,417,420	2,345,500	-2.98%
Technology	2,496,830	2,429,044	2,547,179	2,595,911	1.91%
Contingency Reserve	<u>(2,883,211)</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL SCHOOL FUND EXP.:	<u>56,826,784</u>	<u>58,841,240</u>	<u>60,146,164</u>	<u>58,400,600</u>	-2.90%
ENDING FUND BALANCE:	\$ -	\$ 2,025,437	\$ -	\$ -	#DIV/0!
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	<u>Budget</u> <u>2015-16</u>	<u>Actual</u> <u>2015-16</u>	<u>Budget</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	<u>Percent</u> <u>Change</u>
<u>SCHOOL TEXTBOOK FUND:</u>					
Beginning Fund Balance	1,209,775	1,103,773	705,000	700,000	-0.71%
REVENUE:					
Interest on Investment	0	0	0	0	#DIV/0!
Damaged Books	0	1,160	0	0	#DIV/0!
Textbook-Local Support	0	176,633	0	0	#DIV/0!
Textbook-State Support	<u>407,755</u>	<u>237,193</u>	<u>463,943</u>	<u>446,014</u>	-3.86%
TOTAL TEXTBOOK REVENUE:	<u>407,755</u>	<u>414,986</u>	<u>463,943</u>	<u>446,014</u>	-3.86%
TOTAL EXPENDITURES:	<u>1,617,530</u>	<u>753,640</u>	<u>1,168,943</u>	<u>1,146,014</u>	-1.96%
ENDING FUND BALANCE:	\$ -	\$ 765,119	\$ -	\$ -	#DIV/0!
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<u>SCHOOL CAFETERIA FUND:</u>					
Beginning Fund Balance:	559,733	199,440	300,000	200,000	-33.33%
REVENUE:					
Interest on Investment	0	0	0	0	#DIV/0!
Cafeteria Sales	921,244	549,940	600,000	550,000	-8.33%
Miscellaneous Receipts	35,000	18,845	349,000	142,568	-59.15%
State Reimb./Food	35,877	26,799	29,421	33,799	14.88%
Federal Reim. Food	1,180,155	1,653,913	1,300,000	1,349,000	3.77%
Local Support	<u>0</u>	<u>900,000</u>	<u>300,000</u>	<u>300,000</u>	0.00%
TOTAL CAFETERIA FUND REV.:	<u>2,172,276</u>	<u>3,149,497</u>	<u>2,578,421</u>	<u>2,375,367</u>	-7.88%
TOTAL CAFETERIA FUND EXP.:	<u>2,732,010</u>	<u>2,509,171</u>	<u>2,878,421</u>	<u>2,575,367</u>	-10.53%
ENDING FUND BALANCE:	\$ -	\$ 839,766	\$ -	\$ -	#DIV/0!
=====					
<u>SCHOOL CONSTRUCTION FUND:</u>					
Beginning Fund Balance	3,118,167	0	0	0	#DIV/0!
REVENUES:					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CONSTR. FUND EXP.	<u>3,118,167</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	#DIV/0!
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	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
<u>COAL ROAD IMPROVEMENT FUND:</u>					
Beginning Fund Balance:	1,755,819	1,595,984	1,059,626	870,000	-17.90%
REVENUES:					
Coal Severance Tax	793,087	371,308	366,712	550,000	49.98%
Clinic Rd. LAP - VDOT Reim.	200,798	0	200,798	200,798	0.00%
Transfer from Orphan Rd. /Other	<u>0</u>	<u>30,195</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>993,885</u>	<u>401,503</u>	<u>567,510</u>	<u>750,798</u>	32.30%
COAL ROAD EXPENDITURES:					
Coal Roads - By District	500,000	254,949	350,000	250,000	-28.57%
Revenue Sharing Paving Projects	1,000,000	600,000	700,000	0	-100.00%
Clinic Rd. LAP	<u>400,405</u>	<u>31,152</u>	<u>383,764</u>	<u>383,764</u>	0.00%
TOTAL EXPENDITURES:	<u>1,900,405</u>	<u>886,101</u>	<u>1,433,764</u>	<u>633,764</u>	-55.80%
ENDING FUND BALANCE:	\$ 849,299	\$ 1,111,386	\$ 193,372	\$ 987,034	410.43%
<u>COAL ROAD ECON DEV'T FUND:</u>					
Beginning Fund Balance:	41,425	10,962	6,144	41,630	577.57%
REVENUES:					
Road Economic Tax	<u>466,116</u>	<u>216,114</u>	<u>150,000</u>	<u>327,650</u>	118.43%
TOTAL RD. ECON. DEV. REV.:	<u>466,116</u>	<u>216,114</u>	<u>150,000</u>	<u>327,650</u>	118.43%
TOTAL EXPENDITURES:	<u>481,408</u>	<u>218,918</u>	<u>150,000</u>	<u>294,180</u>	96.12%
ENDING FUND BALANCE:	\$ 26,133	\$ 8,158	\$ 6,144	\$ 75,100	1122.33%
<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>	<u>0</u>	#DIV/0!
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ 42	\$ 42	\$ 42	\$ 42	0.00%
<u>LAW LIBRARY FUND:</u>					
Beginning Fund Balance	87,418	87,614	85,146	76,750	-9.86%
Law Library Receipts	<u>7,960</u>	<u>10,177</u>	<u>10,435</u>	<u>9,500</u>	-8.96%
TOTAL LAW LIBRARY REV.:	<u>7,960</u>	<u>10,177</u>	<u>10,435</u>	<u>9,500</u>	-8.96%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>13,162</u>	<u>17,508</u>	<u>19,585</u>	11.86%
ENDING FUND BALANCE:	\$ 77,878	\$ 84,630	\$ 78,073	\$ 66,665	-14.61%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
	=====	=====	=====	=====	=====
<u>EMERGENCY 911 Fund:</u>					
Beginning Fund Balance:	450,000	434,057	341,932	443,000	29.56%
Adj. To Beginning Balance		(235.10)			
REVENUES:					
Telecommunications Tax Receipts	602,859	585,672	584,848	585,000	0.03%
Wireless 911 Fees	51,343	52,331	52,147	52,000	-0.28%
Grant Proceeds	526,314	380,147	1,196,690	1,051,182	-20.78%
Miscellaneous Receipts		13,173	0	0	#DIV/0!
Transfer from General Fund		<u>275,000</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>1,180,515</u>	<u>1,306,324</u>	<u>1,833,685</u>	<u>1,688,182</u>	-7.93%
TOTAL E-911 EXPENDITURES:	<u>1,583,017</u>	<u>1,418,523</u>	<u>2,175,129</u>	<u>2,130,974</u>	-7.17%
ENDING FUND BALANCE:	\$ 47,498	\$ 321,622	\$ 488	\$ 208	-57.35%
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<u>SUMMARY ALL FUNDS:</u>					
Beginning Fund Balance	19,314,669	17,050,926	10,710,257	10,201,422	-4.75%
CURRENT REVENUES:	<u>101,006,840</u>	<u>101,775,741</u>	<u>103,459,408</u>	<u>100,227,992</u>	-3.12%
EXPENDITURES:					
Total Expenditures and Transfers:	131,235,975	121,138,397	127,466,097	122,889,146	-3.59%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(13,914,675)	(13,914,675)	(14,298,738)	(13,875,885)	-2.96%
General Cap. Proj.	0	0	0	0	#DIV/0!
911 Fund	0	(275,000)	0	0	#DIV/0!
Landfill Fund	0	0	0	0	#DIV/0!
Capital Projects Fund To:					#DIV/0!
General Fund	0	0	0	0	#DIV/0!
Landfill Enterprise Fund To:					#DIV/0!
Depreciation Reserve	(200,000)	(200,000)	(200,000)	0	-100.00%
Closure Reserve	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
TOTAL ADJUSTED EXPENDITURES:	<u>116,999,300</u>	<u>106,626,722</u>	<u>112,845,359</u>	<u>108,891,261</u>	-3.50%
ENDING FUND BALANCE	\$ 3,322,210	\$ 12,199,944	\$ 1,324,306	\$ 1,538,153	16.15%
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