

# TAZEWELL COUNTY BUDGET AS PROPOSED

## Revenue / Expenditure Summary Fiscal Year 2018/2019

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
<b>GENERAL FUND:</b>					
Beginning Fund Balance:	3,068,764	3,332,549.46	2,945,415	1,000,000	-66.05%
Adj. To Beginning Fund Balance:		(46,293.44)			
<b>GENERAL FUND REVENUES:</b>					
Real Property Tax	13,870,896	13,630,132	13,643,060	13,979,367	2.47%
Public Services Taxes, RE & PP	959,336	1,030,484	1,030,500	1,134,832	10.12%
Personal Property Tax	7,806,621	8,015,133	7,566,396	7,433,889	-1.75%
Mobile Home Tax	167,323	141,431	163,604	143,972	-12.00%
Machinery & Tools Tax	2,076,857	1,475,591	1,623,260	1,434,478	-11.63%
Merchants Capital Tax	854,679	823,055	820,000	748,310	-8.74%
Delinquent Tax	800,000	2,056,061	800,000	800,000	0.00%
Penalties & Interest	<u>500,000</u>	<u>620,019</u>	<u>550,000</u>	<u>550,000</u>	0.00%
Total Tax Collection:	27,035,712	27,791,906	26,196,821	26,224,848	0.11%
Sales Tax	4,850,000	4,534,383	4,949,543	4,700,000	-5.04%
Vehicle Decal/License Tax	26,000	22,683	26,000	300,000	1053.85%
Consumer Utility Tax	850,000	849,896	850,000	850,000	0.00%
Telecommunications Tax - E911	0	0	0	585,000	#DIV/0!
Wireless Fee - E911	0	0	0	52,000	#DIV/0!
Utility Tax	100,000	36,136	92,500	92,500	0.00%
Bank Franchise Tax	50,000	50,939	50,000	50,000	0.00%
Records & Wills Tax	250,000	241,032	225,000	225,000	0.00%
Coal Severance Tax	650,000	819,403	850,000	750,000	-11.76%
Animal License Tax	6,000	11,777	7,500	7,500	0.00%
Land Use Appl. Fee	300	167	300	300	0.00%
Transfer Fees	1,250	1,307	1,250	1,250	0.00%
Building Permits	60,000	55,905	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	500	114	500	500	0.00%
Junk Dealer License	1,250	1,100	1,000	1,000	0.00%
Fines & Forfeitures	45,000	52,733	45,000	45,000	0.00%
Legal Service Fees-DMV	35,000	50,550	35,000	40,000	14.29%
Return Check Fees	750	373	375	375	0.00%
Credit Card Fees	500	0	0	0	#DIV/0!
Animal Shelter Donations & Fees	10,000	16,666	20,000	10,000	-50.00%
Hospitalization - Retiree's / Cobra	47,000	39,559	42,000	42,000	0.00%
VRS-Agency Flow through Reim.	660,000	639,452	660,000	650,000	-1.52%
Interest on Investments	30,000	28,414	30,000	30,000	0.00%
Installment Service Fees	7,500	7,235	7,500	7,500	0.00%
Rent - Use of Property	15,000	14,723	15,000	15,000	0.00%

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	<b>Percent</b>
	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Change</b>
Tazewell Co. Fair Assc. - Fairgrounds Reimbursement	8,000	0	8,000	0	-100.00%
Community Facilities Building Lease	251,020	247,863	251,020	254,241	1.28%
Transient Occupancy Tax	170,000	180,499	185,000	195,000	5.41%
Commonwealth Attorney Fees	8,000	8,404	8,000	8,000	0.00%
Courthouse Maintenance Fees	12,500	12,321	12,500	12,500	0.00%
Library Fees	25,000	25,000	25,000	25,000	0.00%
Courthouse Adm. & Related Fees	6,000	6,028	6,000	6,000	0.00%
County Garage Service Fees	175,000	163,367	165,000	165,000	0.00%
Library Recovered Costs	15,000	15,008	15,000	15,000	0.00%
Courthouse Security	75,000	64,811	75,000	75,000	0.00%
Insurance Recoveries	40,000	44,033	40,000	40,000	0.00%
SWVA Reg. Jail Year End Settlement	0	44,853	205,000	442,000	
Motor Carriers Tax	115,000	103,905	115,000	115,000	0.00%
Mobile Home Titling Tax	85,000	84,704	85,000	85,000	0.00%
Motor Vehicle Rental Tax	35,000	34,826	35,000	35,000	0.00%
Cavitt's Creek Revenue	18,000	25,327	25,000	25,000	0.00%
Commonwealth Attorney	700,279	665,397	723,164	723,164	0.00%
Sheriff's Department	1,847,162	1,821,164	1,893,745	1,893,745	0.00%
Commissioner of Revenue	142,919	141,086	144,441	144,441	0.00%
Treasurer	162,104	160,263	164,154	164,154	0.00%
Clerk of Circuit Court	449,957	488,021	455,471	476,845	4.69%
Registrar/Electoral Board	41,000	41,897	41,000	41,000	0.00%
EMS-Four For Life	39,051	0	39,051	34,305	-12.15%
Tazewell County EMS	0	0	557,500	557,500	
VA Rural Development Fire Grant	0	0	0	0	
Sheriff's Office Grants	86,000	51,363	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	4,500	4,500	0.00%
Fire Insurance Premium	74,759	89,754	89,750	92,465	3.03%
At Risk Youth & Family	1,487,500	1,162,104	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	9,412	See Above	9,412	85,000	803.10%
Library Operations Grant	153,437	153,413	152,387	136,441	-10.46%
Litter Control	11,516	11,201	11,500	11,500	0.00%
VDEM - Mobile Data Sharing Grant	350,000	25,558	500,000	0	-100.00%
Comp. Community Corr. Services	128,297	129,882	129,618	131,429	1.40%
Va. Domestic Violence Victim Fund	45,000	45,000	45,000	45,000	0.00%
Revenue from Federal Government	15,000	16,252	16,000	16,000	0.00%
Dept. of Social Service Assistance	6,082,930	5,444,339	6,263,226	6,535,666	4.35%
Health Dept/Local Welfare Receipts	22,444	19,048	35,000	35,000	0.00%
Victim Witness Program Grant	149,299	149,299	149,299	149,299	0.00%
V-Stop Grant / Investigator	27,584	41,376	27,584	27,584	0.00%
Emergency Services Grant	7,500	7,500	7,500	7,500	0.00%

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
Community Connect Grant	0	0	0	0	
Community Connect Grant-Bland Co.	0	0	0	0	
SATIRA Grant Salary Reim.	98,885	70,356	75,179	77,330	2.86%
AASC Planning Grant (DHCD)	0	0	0	0	
Transfer Station Hauling Fee	500	180	500	500	0.00%
Workforce Investment Act Funds	1,294,900	1,209,327	16,000	0	-100.00%
Miscellaneous	100,000	336,883	100,000	100,000	0.00%
Contingency Fund	500,000	0	500,000	500,000	0.00%
Clearfork Fire Dept Grant Reim.	11,000	11,000	0	0	#DIV/0!
Transfers from reverting funds		1,025,888			
<b>TOTAL GEN'L FUND REV.:</b>	<b><u>49,848,377</u></b>	<b><u>49,684,612</u></b>	<b><u>49,179,950</u></b>	<b><u>49,836,042</u></b>	<b>1.33%</b>

**GENERAL FUND EXPENDITURES:**

Board Of Supervisors	154,538	136,964	145,393	120,799	-16.92%
County Administrator	249,371	231,454	251,101	264,715	5.42%
County Attorney / Legal	330,825	315,201	343,115	177,093	-48.39%
Economic Development	318,701	276,611	299,019	182,228	-39.06%
Tourism Department	193,013	239,501	210,562	209,777	-0.37%
Commissioner of Revenue	570,168	560,758	596,019	546,887	-8.24%
Treasurer	651,763	635,762	653,045	622,384	-4.70%
Finance Office	293,937	296,468	316,757	309,522	-2.28%
Administrative Services	123,609	125,787	127,541	120,463	-5.55%
County Garage	340,542	325,958	342,119	292,497	-14.50%
Transit System	80,842	81,000	80,124	80,124	0.00%
Information Technology Department	570,639	566,315	479,362	429,991	-10.30%
Workforce Consortium	1,384,571	1,237,413	61,420	0	-100.00%
Electoral Board & Officials	88,725	80,352	88,780	88,780	0.00%
Registrars Office	142,213	136,532	151,955	135,601	-10.76%
Circuit Court Judge	130,960	122,252	133,701	142,314	6.44%
General District Court	15,862	15,139	15,862	12,862	-18.91%
Magistrate's Office	6,425	4,653	6,425	6,425	0.00%
Juvenile & Domestic Relations Crt	9,887	9,877	9,887	8,387	-15.17%
Clerk of Circuit Court	803,274	854,336	823,154	820,950	-0.27%
Commonwealth Attorney	1,096,235	1,106,707	1,160,560	1,123,887	-3.16%
Victim Witness Program	199,468	189,843	199,468	210,737	5.65%
V-Stop Grant / Investigator	44,606	37,307	37,684	37,614	-0.19%
SATIRA Grant	81,991	68,677	76,715	77,330	0.80%
Sheriff's Department	4,959,351	4,681,429	5,580,103	4,781,198	-14.32%
DARE Program	9,596	8,965	9,596	0	-100.00%
Fire Departments	528,022	522,062	423,542	343,216	-18.97%
Rescue Squads	171,926	168,925	157,347	96,041	-38.96%
Fire & EMS Services	62,398	68,123	70,876	109,046	53.85%

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	<b>Percent</b>
	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Change</b>
Tazewell County EMS	0	24,125	698,755	771,112	10.36%
Regional Jail	4,854,324	4,857,313	4,971,196	4,738,404	-4.68%
Court Service Unit	289,912	291,735	278,146	336,568	21.00%
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%
<b>Human Services:</b>					
Transportation Safety Comm.	2,500	1,876	2,500	1,200	-52.00%
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	14,040	-10.00%
TASK	11,000	11,000	11,000	9,900	-10.00%
Center for Christian Action	12,500	12,500	12,500	11,250	-10.00%
CVCA-RSVP	8,500	8,500	8,500	7,650	-10.00%
Comprehensive Comm. Cor. Serv.	128,297	129,882	129,618	131,429	1.40%
CVCA-Senior Companion Program	13,000	13,000	13,000	11,700	-10.00%
Emergency Medical Services	4,014	4,014	4,014	4,014	0.00%
AASC	50,000	50,000	50,000	50,000	0.00%
Tri-County Health	8,000	8,000	8,000	7,200	-10.00%
Good Samaritan Food Pantry	7,500	7,500	7,500	6,750	-10.00%
A Child Shall Lead Them	5,000	3,750	5,000	4,500	-10.00%
Clinch Independent Living Services	13,000	13,000	13,000	11,700	-10.00%
Triad Grant	0	2,250	0	0	#DIV/0!
Labor of Love Mission	5,000	6,500	5,000	4,500	-10.00%
CVCA Camp Joy	5,000	5,000	5,000	4,500	-10.00%
Richlands Teen Center	5,000	5,000	10,000	9,000	-10.00%
Cultural Heritage Trail	10,000	10,000	5,000	0	-100.00%
Brain Injury Services of Southwest Virg	1,250	1,250	1,250	1,125	-10.00%
Four Seasons YMCA	0	0	20,500	18,450	-10.00%
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	5,000	4,500	-10.00%
Building Inspection	237,299	234,426	224,316	203,806	-9.14%
Property Maintenance	54,737	43,683	71,737	53,737	-25.09%
Special Police	2,500	2,450	2,500	2,500	0.00%
Forest Fire Prevention	20,000	19,696	20,000	20,000	0.00%
Emergency Preparedness	142,742	140,272	152,993	141,324	-7.63%
Animal Shelter	223,451	203,581	233,904	234,488	0.25%
E-911	0	0	0	1,001,919	#DIV/0!
Orphan Roads Upgrading	251,659	10,600	285,651	50,000	-82.50%
Carryover FY19 - estimate only	0	0	0	0	
Transfer Station Operations	618,672	400,237	0	0	#DIV/0!
Landfill	375,000	380,844	375,000	350,000	-6.67%
Buildings & Grounds	2,529,882	2,517,771	2,613,203	2,492,642	-4.61%
Fairgrounds	55,670	56,113	55,670	54,970	-1.26%
Local Health Department	473,116	473,116	485,756	500,966	3.13%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change</u>
Mental Health & Retardation	60,000	60,000	60,000	60,000	0.00%
Community College	60,000	60,000	80,000	60,000	-25.00%
Parks & Recreation	204,853	186,722	224,071	126,430	-43.58%
Museums	76,500	74,819	76,500	63,850	-16.54%
Library Operations	1,094,287	1,108,376	1,101,805	1,021,768	-7.26%
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	15,750	-10.00%
Airport Authority	126,793	120,755	126,793	114,193	-9.94%
Planning / Engineering	282,110	254,888	288,153	240,306	-16.60%
VRS Outside Agency Reimbursements	672,000	639,421	660,000	650,000	-1.52%
Water & Sewer Authority	174,922	174,922	150,000	0	-100.00%
VPI Extension Service	119,821	111,751	120,218	120,218	0.00%
Capital Projects Contingency Fund	105,000	0	105,000	105,000	0.00%
Hospitalization - Retirees /Cobra	210,000	219,560	200,690	200,690	0.00%
Line of Duty Act	64,000	53,243	55,000	77,942	41.71%
Employee Fringe Benefits	40,000	921	96,928	0	-100.00%
Contingency Fund	633,946	88,916	300,000	25,000	-91.67%
Reassessment	250,000	238,211	350,000	50,000	-85.71%
Department of Social Service	7,425,405	7,425,405	7,635,260	7,893,937	3.39%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	364,002	264,432	344,764	115,000	-66.64%
District Funds Carryover	0	0	0	0	
Transfer to General Projects Fund	0	0	0	1,506,700	
Transfer to Landfill Enterprise Fund	0	0	0	1,250,000	
Transfers to School Fund	<u>14,298,738</u>	<u>14,298,738</u>	<u>13,875,885</u>	<u>11,688,586</u>	-15.76%
<b>TOTAL GEN OPER FUND EXP:</b>	<b><u>52,899,710</u></b>	<b><u>50,539,786</u></b>	<b><u>52,092,858</u></b>	<b><u>50,574,332</u></b>	<b>-2.92%</b>
TRANS TO OTHER FUNDS:	0	164,574	0	0	
TOTAL GENERAL FUND EXP.:	<u>0</u>	<u>91,456</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 17,431	\$ 2,175,052	\$ 32,507	\$ 261,710	705.08%

**GENERAL CAPITAL PROJECTS FUND:**

Beginning Fund Balance:	1,750,000	1,755,335	2,500,000	85,000	-96.60%
<b>REVENUES:</b>					
Ceramic Technology	36,355	33,326	36,355	0	-100.00%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change</u>
GOF Incentives	400,000	0	400,000	400,000	0.00%
TROF Incentives	400,000	0	400,000	400,000	0.00%
Trans. Enhancement Grant - Fed & State	356,859	309,563	0	0	#DIV/0!
VDOT Locally Administered Accs. Rd	500,000	0	0	0	#DIV/0!
VCEDA Loan - Gas Project	500,000	0	550,000	700,000	27.27%
VCEDA - Project Claw	375,000	0	0	0	#DIV/0!
IDA Repayment	500,000	500,000	0	0	#DIV/0!
Transfer from Other Funds	<u>0</u>	<u>42,817</u>	<u>0</u>	<u>1,706,700</u>	#DIV/0!
<b>TOTAL REVENUE:</b>	<u>3,068,214</u>	<u>885,706</u>	<u>1,386,355</u>	<u>3,206,700</u>	131.30%

**EXPENDITURES:**

Information Technology Upgrades	0	0	175,000	0	-100.00%
Courthouse Improvements	0	15,054	100,000	0	-100.00%
Public Service Authority Projects	820,890	820,890	920,890	1,020,890	10.86%
County Capital Projects	100,000	0	100,000	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%
Industrial Development Authority Pro.	150,000	150,000	150,000	50,000	-66.67%
Walking Trail Grant	0	66,608	0	0	#DIV/0!
Cavitt's Creek Permit Update	148,847	97,248	0	0	#DIV/0!
Upgrade of Election Machines	225,000	0	275,000	112,136	-59.22%
COE Project	100,000	2,500	100,000	20,000	-80.00%
Renovations on Planner Eng. Bldg.	0	0	0	50,000	#DIV/0!
TIC Repayment - PBE	150,000	150,000	75,000	75,000	0.00%
Animal Shelter Replacement Project	125,000	80,807	75,000	0	-100.00%
Project Jonah Access Road	800,000	0	135,000	135,000	0.00%
Western Gas Project	500,000	0	550,000	700,000	27.27%
EMS Pager System	125,000	115,085	0	0	#DIV/0!
Courthouse Security System	0	0	185,000	0	-100.00%
Project EPC	0	114,649	0	0	#DIV/0!
Clear Fork FEMA Study	0	22,580			
VCEDA-Project Claw	750,000	0	0	0	#DIV/0!
AASC Adult Daycare	0	0	50,000	50,000	0.00%
Shott Foundation Grant - Tourism Signage				32,700	
Paving Projects	0	0	190,000	0	-100.00%
Orphan Rd Carryover Balances	<u>0</u>	<u>0</u>	<u>190,000</u>	<u>239,000</u>	25.79%
<b>TOTAL GEN CAPITAL PROJ EXP:</b>	<u>4,794,737</u>	<u>1,635,420.77</u>	<u>4,070,890</u>	<u>3,284,726</u>	-19.31%
<b>ENDING FUND BALANCE:</b>	\$ 23,477	\$ 1,005,620	\$ (184,535)	\$ 6,974	-104%

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
<b><u>LANDFILL ENTERPRISE FUND:</u></b>					
Beginning Fund Balance - Unrestr.	(808,304)	(725,092)	(938,868)	(2,610,868)	178.09%
Beginning Fund Balance - Restricted Reserves:		(4,631)			
Depreciation Reserve	141,436	236,123	0	0	#DIV/0!
Closure Reserve	2,566,868	2,444,868	2,688,868	2,810,868	4.54%
<b>REVENUES:</b>					
Tipping Fees:					
Ind./Comm & Private Haulers	200,000	201,546	200,000	200,000	0.00%
Municipalities - General Fund	<u>375,000</u>	<u>380,664</u>	<u>375,000</u>	<u>350,000</u>	-6.67%
TOTAL TIPPING FEES:	575,000	582,210	575,000	550,000	-4.35%
Additional Revenue Sources:					
Transfer from General Fund	0	0	0	1,250,000	
Miscellaneous Income	<u>10,000</u>	<u>1,009,886</u>	<u>10,000</u>	<u>10,000</u>	0.00%
TOTAL REVENUE:	<u>585,000</u>	<u>1,592,096</u>	<u>585,000</u>	<u>1,810,000</u>	209.40%
<b>LANDFILL FUND EXPENDITURES:</b>					
Operations & Maintenance	1,105,841	1,252,232	1,727,200	1,743,900	0.97%
Depreciation	200,000	150,000	0	0	#DIV/0!
Closure Reserve	122,000	122,000	122,000	122,000	0.00%
Bond Payment	225,000	219,865	217,440	218,750	0.60%
Machinery & Equipment	93,880	182,093	0	0	#DIV/0!
Capital Improvements	<u>55,000</u>	<u>7,859</u>	<u>40,000</u>	<u>40,000</u>	0.00%
TOTAL EXPENDITURES:	1,801,721	1,934,049	2,106,640	2,124,650	0.85%
Less Depreciation Reserve	(200,000)	(150,000)	0	0	#DIV/0!
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>1,479,721</u>	<u>1,662,049</u>	<u>1,984,640</u>	<u>2,002,650</u>	0.91%
Unrestricted Cash	(1,931,145)	(685,554)	(2,460,508)	(2,925,518)	18.90%
Restricted Reserve Funds:					
Depreciation Reserve	247,556	0	0	0	#DIV/0!
Closure Reserve	<u>2,688,868</u>	<u>2,566,868</u>	<u>2,810,868</u>	<u>2,932,868</u>	4.34%
ENDING FUND BALANCE:	\$ <u>1,005,279</u>	\$ <u>1,881,314</u>	\$ <u>350,360</u>	\$ <u>7,350</u>	<u>-97.90%</u>

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
<b><u>GENERAL SCHOOL FUND:</u></b>					
Beginning Fund Balance:	1,493,603	1,649,933	1,200,000	1,200,000	0.00%
<b>REVENUES:</b>					
Transfer from General Fund	14,298,738	14,298,738	13,875,885	11,688,586	-15.76%
State Reimbursements:					
State Sales & Use Tax	6,713,919	6,538,671	6,568,433	6,568,433	0.00%
Basic School Account	18,575,471	18,512,858	17,925,340	17,925,340	0.00%
Gifted, Talented Children Program	206,187	204,630	199,077	199,077	0.00%
National Board	5,000	2,500	0	0	#DIV/0!
Teacher Incentive	3,840	5,055	5,055	5,055	0.00%
Remedial - K-3 Classrooms	937,726	935,252	925,294	925,294	0.00%
Special Education / Homebound	2,760,137	2,688,293	2,619,621	2,619,621	0.00%
Vocational Education	639,601	634,771	617,546	617,546	0.00%
Employer Share Fringe Benefits	3,850,229	3,821,152	3,993,733	3,993,733	0.00%
Technical Assistance	508,000	1,005,800	503,200	503,200	0.00%
Remedial Education	770,046	806,758	793,652	793,652	0.00%
At Risk 4 Yr. Old Program	1,286,717	1,281,006	1,248,719	1,248,719	0.00%
Reading Intervention	106,601	104,232	101,863	101,863	0.00%
Other State Funding	74,937	392,603	1,141,508	1,141,508	0.00%
Salary Supplement	519,364	219,497	187,410	187,410	0.00%
GED Funding	23,576	25,254	23,576	23,576	0.00%
SOL Algebra Readiness	99,955	99,697	98,160	98,160	0.00%
Foster Care	24,110	9,895	0	0	#DIV/0!
Dual Enrollment/Supplemental Support	420,000	364,520	400,000	400,000	0.00%
Special Education Foster Care	0	18,891	29,198	29,198	0.00%
CTE	42,346	42,128	27,720	27,720	0.00%
Alternative School	456,902	280,145	434,160	434,160	0.00%
Virtual VA	0	3,444	0	0	#DIV/0!
Title I Distinguished School	25,500	0	0	0	#DIV/0!
Cybercamp		0	0	0	
ESL	<u>33,312</u>	<u>12,199</u>	<u>12,362</u>	<u>12,362</u>	0.00%
TOTAL STATE REVENUE:	<u>38,083,476</u>	<u>38,009,251</u>	<u>37,855,627</u>	<u>37,855,627</u>	0.00%
Federal Reimbursements:					
Title I	1,811,463	1,574,306	1,536,610	1,536,610	0.00%
Title VIB Special Ed	1,845,078	1,864,513	1,449,908	1,449,908	0.00%
Title II -A CSR NCLB	787,354	395,413	391,141	391,141	0.00%
Vocational Education	113,466	25,705	116,130	116,130	0.00%
IDEA-B-619	68,826	48,802	69,474	69,474	0.00%
Forest Reserve Fund	0	1,440	0	0	#DIV/0!
Title III & VI-B2 Rural Schools	234,258	117,278	117,428	117,428	0.00%
JROTC	62,000	56,727	69,870	69,870	0.00%
Medicaid	100,000	248,650	289,910	289,910	0.00%



	<b>Budget 2016-17</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Proposed 2018-19</b>	<b>Percent Change</b>
ESL	<u>3,902</u>	<u>5,524</u>	<u>3,905</u>	<u>3,905</u>	0.00%
TOTAL FEDERAL REIMB.:	<u>5,026,347</u>	<u>4,338,358</u>	<u>4,044,376</u>	<u>4,044,376</u>	0.00%
<b>Local Sources Revenue:</b>					
Rent	50,000	7,701	40,000	40,000	0.00%
Charges for Education	19,000	27,762	55,000	55,000	0.00%
Charges for Transportation	50,000	36,623	50,000	50,000	0.00%
Other Funds	485,000	397,775	600,000	600,000	0.00%
Sales / Etc.	85,000	49,368	70,000	70,000	0.00%
Benefits/Other Agencies	250,000	0	0	0	#DIV/0!
Erate	305,000	378,206	526,600	526,600	0.00%
Proceeds from PNC Loan		0	0	0	
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL LOCAL REVENUE:	<u>1,244,000</u>	<u>897,435</u>	<u>1,341,600</u>	<u>1,341,600</u>	0.00%
TOTAL SCHOOL FUND REV.:	<u>58,652,561</u>	<u>57,543,782</u>	<u>57,117,488</u>	<u>54,930,189</u>	-3.83%

**SCHOOL FUND EXPENDITURES:**

Adm./Attd./Hlth.	3,636,809	3,269,766	3,361,133	3,361,133	0.00%
<b>Instruction</b>	45,620,711	44,322,663	45,043,114	45,043,114	0.00%
Operation & Maintenance-Plant	2,271,084	2,034,710	1,509,593	1,509,593	0.00%
Other School Fd. Services	0	0	0	0	#DIV/0!
Pupil Transportation	3,652,961	3,693,533	3,522,550	3,522,550	0.00%
Capital Outlay Facilities	0	0	0	0	#DIV/0!
Debt Service	2,417,420	2,284,553	2,027,500	2,027,500	0.00%
Technology	2,547,179	2,376,934	2,853,598	2,853,598	0.00%
Contingency Reserve	0	0	0	0	#DIV/0!
<b>Reduction to Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,187,299)</u>	#DIV/0!
TOTAL SCHOOL FUND EXP.:	<u>60,146,164</u>	<u>57,982,159</u>	<u>58,317,488</u>	<u>56,130,189</u>	-3.75%
ENDING FUND BALANCE:	\$ -	\$ 1,211,556	\$ -	\$ -	#DIV/0!

**SCHOOL TEXTBOOK FUND:**

Beginning Fund Balance	705,000	839,766	700,000	700,000	0.00%
<b>REVENUE:</b>					
Interest on Investment	0	0	0	0	#DIV/0!
Damaged Books	0	0	0	0	#DIV/0!
Textbook-Local Support	0	0	337,508	337,508	0.00%
Textbook-State Support	<u>463,943</u>	<u>458,455</u>	<u>446,014</u>	<u>446,014</u>	0.00%
TOTAL TEXTBOOK REVENUE:	<u>463,943</u>	<u>458,455</u>	<u>783,522</u>	<u>783,522</u>	0.00%
TOTAL EXPENDITURES:	<u>1,168,943</u>	<u>484,182</u>	<u>1,483,522</u>	<u>1,483,522</u>	0.00%
ENDING FUND BALANCE:	\$ -	\$ 814,039	\$ -	\$ -	#DIV/0!

**SCHOOL CAFETERIA FUND:**

Beginning Fund Balance:	300,000	300,000	200,000	200,000	0.00%
<b>REVENUE:</b>					
Interest on Investment	0	0	0	0	#DIV/0!

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
Cafeteria Sales	600,000	794,530	550,000	550,000	0.00%
Miscellaneous Receipts	349,000	550,369	165,000	165,000	0.00%
State Reimb./Food	29,421	35,304	33,799	33,799	0.00%
Federal Reim. Food	1,300,000	1,390,556	1,749,000	1,749,000	0.00%
Local Support	<u>300,000</u>	<u>375,000</u>	<u>200,000</u>	<u>200,000</u>	0.00%
TOTAL CAFETERIA FUND REV.:	<u>2,578,421</u>	<u>3,145,759</u>	<u>2,697,799</u>	<u>2,697,799</u>	0.00%
TOTAL CAFETERIA FUND EXP.:	<u>2,878,421</u>	<u>2,970,940</u>	<u>2,897,799</u>	<u>2,897,799</u>	0.00%
ENDING FUND BALANCE:	\$ -	\$ 474,819	\$ -	\$ -	#DIV/0!

**SCHOOL CONSTRUCTION FUND:**

Beginning Fund Balance	0	0	0	0	#DIV/0!
<b>REVENUES:</b>					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CONSTR. FUND EXP.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	#DIV/0!

**COAL ROAD IMPROVEMENT FUND:**

Beginning Fund Balance:	1,059,626	1,111,386	870,000	1,183,955	36.09%
-------------------------	-----------	-----------	---------	-----------	--------

**REVENUES:**

Coal Severance Tax	366,712	509,046	550,000	440,000	-20.00%
Clinic Rd. LAP - VDOT Reim.	200,798	0	200,798	500,000	149.01%
Transfer from Orphan Rd. /Other	<u>0</u>	<u>41,743</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>567,510</u>	<u>550,789</u>	<u>750,798</u>	<u>940,000</u>	25.20%

**COAL ROAD EXPENDITURES:**

Coal Roads - By District	350,000	128,268	250,000	250,000	0.00%
Revenue Sharing Paving Projects	700,000	700,000	0	0	#DIV/0!
Clinic Rd. LAP	383,764	29,427	383,764	750,000	95.43%
Transfer to Cap. Proj Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	#DIV/0!
TOTAL EXPENDITURES:	<u>1,433,764</u>	<u>857,695</u>	<u>633,764</u>	<u>1,200,000</u>	89.34%
ENDING FUND BALANCE:	\$ 193,372	\$ 804,480	\$ 987,034	\$ 923,955	-6.39%

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

Beginning Fund Balance:	6,144	8,158	41,630	45,000	8.10%
-------------------------	-------	-------	--------	--------	-------

**REVENUES:**

Road Economic Tax	<u>150,000</u>	<u>310,357</u>	<u>327,650</u>	<u>301,800</u>	-7.89%
TOTAL RD. ECON. DEV. REV.:	<u>150,000</u>	<u>310,357</u>	<u>327,650</u>	<u>301,800</u>	-7.89%
TOTAL EXPENDITURES:	<u>150,000</u>	<u>296,787</u>	<u>294,180</u>	<u>273,600</u>	-7.00%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change</u>
ENDING FUND BALANCE:	\$ 6,144	\$ 21,729	\$ 75,100	\$ 73,200	-2.53%
	=====	=====	=====	=====	=====

**DAMAGE STAMP FUND:**

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%
	=====	=====	=====	=====	=====

**LAW LIBRARY FUND:**

Beginning Fund Balance	85,146	84,630	76,750	69,400	-9.58%
Law Library Receipts	<u>10,435</u>	<u>9,970</u>	<u>9,500</u>	<u>10,920</u>	14.95%
TOTAL LAW LIBRARY REV.:	<u>10,435</u>	<u>9,970</u>	<u>9,500</u>	<u>10,920</u>	14.95%
TOTAL LAW LIBRARY EXP.:	<u>17,508</u>	<u>17,873</u>	<u>19,585</u>	<u>25,000</u>	27.65%
ENDING FUND BALANCE:	\$ 78,073	\$ 76,727	\$ 66,665	\$ 55,320	-17.02%
	=====	=====	=====	=====	=====

**EMERGENCY 911 Fund:**

Beginning Fund Balance:	341,932	321,622	278,100	0	-100.00%
Adj. To Beginning Balance		(181.77)			

**REVENUES:**

SEE GENERAL FUND

Telecommunications Tax Receipts	584,848	615,711	585,000	0	-100.00%
Wireless 911 Fees	52,147	53,671	52,000	0	-100.00%
Grant Proceeds	1,196,690	582,522	1,219,182	0	-100.00%
Miscellaneous Receipts	0	6,236	0	0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>65,000</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>1,833,685</u>	<u>1,323,140</u>	<u>1,856,182</u>	<u>0</u>	-100.00%
TOTAL E-911 EXPENDITURES:	<u>2,175,129</u>	<u>1,351,277.74</u>	<u>2,133,468</u>	<u>0</u>	-100.00%
ENDING FUND BALANCE:	\$ 488	\$ 293,303.33	\$ 814	\$ -	-100.00%
	=====	=====	=====	=====	=====

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>Percent</u> <u>Change</u>
<b>SUMMARY ALL FUNDS:</b>					
Beginning Fund Balance	10,710,257	11,308,214	10,561,937	4,683,397	-55.66%
<b>CURRENT REVENUES:</b>	<u>103,459,408</u>	<u>101,140,928</u>	<u>100,818,359</u>	<u>99,871,686</u>	-0.94%
<b>EXPENDITURES:</b>					
Total Expenditures and Transfers:	127,466,097	118,326,200	124,050,194	117,993,818	-4.88%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(14,298,738)	(14,298,738)	(13,875,885)	(11,688,586)	-15.76%
General Cap. Proj.	0	0	0	(1,506,700)	#DIV/0!
911 Fund	0	(65,000)	0	0	#DIV/0!
Landfill Fund	0	0	0	(1,250,000)	#DIV/0!
Coal Severance Fund To:					
Capital Projects Fund	0	0	0	(200,000)	#DIV/0!
Landfill Enterprise Fund To:					
Depreciation Reserve	(200,000)	(150,000)	0	0	#DIV/0!
Closure Reserve	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
<b>TOTAL ADJUSTED EXPENDITURES:</b>	<u>112,845,359</u>	<u>103,690,462</u>	<u>110,052,309</u>	<u>103,226,532</u>	-6.20%
<b>ENDING FUND BALANCE</b>	<u>\$ 1,324,306</u>	<u>\$ 8,758,681</u>	<u>\$ 1,327,987</u>	<u>\$ 1,328,551</u>	0.04%