

TAZEWELL COUNTY BUDGET

AS PROPOSED

Revenue / Expenditure Summary Fiscal Year 2019/2020

	Budget <u>2017-18</u>	Actual <u>2017-18</u>	Budget <u>2018-19</u>	Proposed <u>2019-20</u>	Percent <u>Change</u>
GENERAL FUND:					
Beginning Fund Balance:	2,945,415	2,175,051.69	2,122,949	1,010,000	-52.42%
Adj. To Beginning Fund Balance:		6,551.46			
GENERAL FUND REVENUES:					
Real Property Tax	13,643,060	13,650,121.46	14,789,367	14,222,810	-3.83%
Public Services Taxes, RE & PP	1,030,500	1,157,991.86	1,134,832	1,314,826	15.86%
Personal Property Tax	7,566,396	7,952,468.10	7,433,889	7,523,833	1.21%
Mobile Home Tax	163,604	142,720.53	143,972	160,893	11.75%
Machinery & Tools Tax	1,623,260	1,543,195.18	1,434,478	1,312,341	-8.51%
Merchants Capital Tax	820,000	780,228.05	748,310	753,349	0.67%
Delinquent Tax	800,000	1,381,265.85	800,000	800,000	0.00%
Penalties & Interest	<u>550,000</u>	<u>687,242.23</u>	<u>550,000</u>	<u>550,000</u>	0.00%
Total Tax Collection:	26,196,821	27,295,233.26	27,034,848	26,638,052	-1.47%
Sales Tax	4,949,543	4,607,411.31	4,700,000	4,700,000	0.00%
Vehicle Decal/License Tax	26,000	25,726.00	0	600,000	#DIV/0!
Consumer Utility Tax	850,000	858,496.99	850,000	850,000	0.00%
Telecommunications Tax - E911	0	0.00	585,000	522,932	-10.61%
Wireless Fee - E911	0	0.00	52,000	139,145	167.59%
Utility Tax	92,500	21,029.17	92,500	92,500	0.00%
Bank Franchise Tax	50,000	57,388.00	50,000	55,000	10.00%
Records & Wills Tax	225,000	254,251.58	225,000	250,000	11.11%
Coal Severance Tax	850,000	789,613.24	750,000	785,250	4.70%
Coal Severance Maintenance Fee	0	0.00	0	12,500	
Animal License Tax	7,500	9,012.00	7,500	7,500	0.00%
Land Use Appl. Fee	300	156.00	300	300	0.00%
Transfer Fees	1,250	1,405.55	1,250	1,250	0.00%
Building Permits	60,000	61,092.00	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	500	51,967.03	500	500	0.00%
Junk Dealer License	1,000	1,100.00	1,000	1,000	0.00%
Fines & Forfeitures	45,000	54,350.83	45,000	45,000	0.00%
Legal Service Fees-DMV	35,000	57,255.00	40,000	40,000	0.00%
Return Check Fees	375	625.00	375	375	0.00%
Animal Shelter Donations & Fees	20,000	7,953.71	10,000	7,500	-25.00%
Hospitalization - Retiree's / Cobra	42,000	41,300.60	42,000	64,425	53.39%
VRS-Agency Flow through Reim.	660,000	649,368.15	650,000	680,000	4.62%
Interest on Investments	30,000	38,870.61	30,000	50,000	66.67%
Installment Service Fees	7,500	6,898.38	7,500	5,250	-30.00%
Rent - Use of Property	15,000	17,352.50	15,000	15,000	0.00%
Tazewell Co. Fair Assc. - Fairgrounds Reim.	8,000	0.00	0	0	#DIV/0!
Community Facilities Building Lease	251,020	251,020.32	254,241	257,526	1.29%
Transient Occupancy Tax	185,000	194,449.01	195,000	195,000	0.00%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Commonwealth Attorney Fees	8,000	8,530.08	8,000	8,000	0.00%
Courthouse Maintenance Fees	12,500	12,013.38	12,500	12,500	0.00%
Library Fees/Donations/Gifts	25,000	39,486.91	25,000	25,000	0.00%
Courthouse Adm. & Related Fees	6,000	5,451.58	6,000	6,000	0.00%
County Garage Service Fees	165,000	212,706.51	165,000	185,000	12.12%
Library Recovered Costs	15,000	15,008.00	15,000	15,000	0.00%
Courthouse Security	75,000	64,840.55	75,000	70,000	-6.67%
Insurance Recoveries	40,000	39,176.97	40,000	40,000	0.00%
SWVA Reg. Jail Year End Settlement	205,000	554,210.52	442,000	750,000	69.68%
Motor Carriers Tax	115,000	103,398.54	115,000	103,500	-10.00%
Mobile Home Titling Tax	85,000	66,663.08	85,000	70,000	-17.65%
Motor Vehicle Rental Tax	35,000	38,747.34	35,000	35,000	0.00%
Cavit's Creek Revenue	25,000	16,806.75	25,000	25,000	0.00%
Commonwealth Attorney	723,164	720,582.26	725,741	746,161	2.81%
Sheriff's Department	1,893,745	1,886,820.94	1,919,192	1,995,380	3.97%
Commissioner of Revenue	144,441	156,689.93	157,311	162,287	3.16%
Treasurer	164,154	173,377.20	175,625	181,355	3.26%
Clerk of Circuit Court	455,471	481,840.04	456,118	492,824	8.05%
Registrar/Electoral Board	41,000	42,321.00	41,000	41,000	0.00%
EMS-Four For Life	39,051	34,305.44	34,305	37,055	8.02%
Tazewell County EMS	557,500	75,677.16	600,000	400,000	
Sheriff's Office Grants	86,000	89,034.86	86,000	86,000	0.00%
E-911 Grant Proceeds	0	0.00	493,876	240,139	
DCJS -School Resource Off. Grant	34,660	34,723.00	34,660	85,660	147.14%
Citizens for the Arts Grant	4,500	4,500.00	4,500	4,500	0.00%
Fire Insurance Premium	89,750	92,465.00	92,465	95,733	3.53%
At Risk Youth & Family	1,487,500	1,551,009.80	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	9,412	Included Above	85,000	85,000	0.00%
Library Operations Grant	152,387	152,461.00	153,720	115,290	-25.00%
Litter Control	11,500	10,921.00	11,500	10,500	-8.70%
VDEM - Mobile Data Sharing Grant	500,000	6,932.89	0	10,500	#DIV/0!
Comp. Community Corr. Services	129,618	131,429.00	131,429	131,569	0.11%
Va. Domestic Violence Victim Fund	45,000	45,000.00	45,000	45,000	0.00%
Drug Court Coordinator - Grant	0	0.00	0	21,530	
Revenue from Federal Government	16,000	28,957.00	16,000	25,000	56.25%
Dept. of Social Service Assistance	6,263,226	6,691,898.05	6,535,666	6,928,331	6.01%
Health Dept/Local Welfare Receipts	35,000	61,773.33	35,000	60,000	71.43%
Victim Witness Program Grant	149,299	149,299.00	149,299	149,299	0.00%
V-Stop Grant / Investigator	27,584	13,792.00	27,584	27,584	0.00%
Emergency Services Grant	7,500	7,500.00	7,500	7,500	0.00%
SATIRA Grant Salary Reim.	75,179	72,814.02	77,330	73,359	-5.14%
Cumberland Econ Dev Grant Proceeds	0	0.00	0	250,000	#DIV/0!
Transfer Station Hauling Fee	500	295.20	500	0	-100.00%
Workforce Investment Act Funds	16,000	96,293.19	0	0	#DIV/0!
Miscellaneous	100,000	150,751.39	100,000	100,000	0.00%
Contingency Fund	500,000	109,622.34	500,000	500,000	0.00%
Clearfork Fire Dept Grant Reim.	0	0.00	0	0	#DIV/0!

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Transfer from Law Library Fund	0	0.00	0	5,000	#DIV/0!
Transfers from reverting funds		461,900.72		0	
TOTAL GEN'L FUND REV.:	<u>49,179,950</u>	<u>50,065,353.21</u>	<u>50,931,335</u>	<u>52,022,061</u>	2.14%

GENERAL FUND EXPENDITURES:

Board Of Supervisors	145,393	133,418.41	120,799	123,669	2.38%
County Administrator	251,101	263,674.48	264,715	260,092	-1.75%
County Attorney / Legal	343,115	355,055.44	177,093	199,573	12.69%
Economic Development	299,019	156,811.85	182,228	547,246	200.31%
Tourism Department	210,562	221,537.08	209,777	236,682	12.83%
Commissioner of Revenue	596,019	566,275.02	546,887	573,215	4.81%
Treasurer	653,045	658,670.43	622,384	654,325	5.13%
Finance Office	316,757	309,709.50	309,522	428,987	38.60%
Administrative Services	127,541	121,055.88	120,463	33,250	-72.40%
County Garage	342,119	337,785.16	292,497	338,046	15.57%
Transit System	80,124	74,000.04	80,124	79,909	-0.27%
Information Technology Department	479,362	429,907.38	441,991	571,693	29.34%
Workforce Consortium	61,420	95,995.50	0	0	#DIV/0!
Electoral Board & Officials	88,780	73,806.75	77,103	77,103	0.00%
Registrars Office	151,955	152,877.02	147,278	166,927	13.34%
Circuit Court Judge	133,701	136,988.25	142,314	149,099	4.77%
General District Court	15,862	12,367.68	12,862	12,862	0.00%
Magistrate's Office	6,425	5,075.35	6,425	6,425	0.00%
Juvenile & Domestic Relations Crt	9,887	8,102.58	8,387	9,387	11.92%
Clerk of Circuit Court	823,154	816,518.81	823,850	831,733	0.96%
Commonwealth Attorney	1,160,560	1,117,338.09	1,145,787	1,178,886	2.89%
Victim Witness Program	199,468	182,704.41	210,737	210,500	-0.11%
V-Stop Grant / Investigator	37,684	37,451.52	37,614	38,742	3.00%
SATIRA Grant	76,715	74,418.36	77,330	73,359	-5.14%
Sheriff's Department	5,580,103	4,722,167.70	4,871,243	5,164,675	6.02%
DARE Program	9,596	7,969.21	0	0	#DIV/0!
Fire Departments	423,542	348,533.10	343,216	333,216	-2.91%
Rescue Squads	157,347	104,105.24	96,041	123,541	28.63%
Fire & EMS Services	70,876	102,530.29	177,921	119,715	-32.71%
Tazewell County EMS	698,755	735,757.08	784,304	867,953	10.67%
Regional Jail	4,971,196	4,871,195.88	4,738,404	3,613,840	-23.73%
Court Service Unit	278,146	279,260.91	336,568	305,604	-9.20%
At-Risk Youth/Family	2,000,000	2,000,000.00	2,000,000	2,000,000	0.00%
At-Risk Youth/Family - Admin.	20,250	20,250.00	20,250	20,250	0.00%
Human Services:					
Transportation Safety Comm.	2,500	2,196.60	1,200	1,200	0.00%
Citizens for the Arts	10,000	9,750.00	10,000	10,000	0.00%
Cumberland Plateau Housing	1,800	1,800.00	1,800	1,800	0.00%
Community Sentencing Program	15,600	15,600.00	14,040	15,600	11.11%
TASK	11,000	11,000.00	9,900	9,900	0.00%
Center for Christian Action	12,500	12,500.00	11,250	11,250	0.00%
CVCA-RSVP	8,500	8,500.00	7,650	7,650	0.00%

	Budget	Actual	Budget	Proposed	Percent
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Comprehensive Comm. Cor. Serv.	129,618	131,429.00	131,429	131,569	0.11%
CVCA-Senior Companion Program	13,000	13,000.00	11,700	11,700	0.00%
Emergency Medical Services	4,014	4,014.00	4,014	4,014	0.00%
AASC	50,000	37,500.00	50,000	50,000	0.00%
Tri-County Health	8,000	8,000.00	7,200	7,200	0.00%
Good Samaritan Food Pantry	7,500	7,500.00	6,750	6,750	0.00%
A Child Shall Lead Them	5,000	3,750.00	4,500	4,500	0.00%
Clinch Independent Living Services	13,000	13,000.00	11,700	11,700	0.00%
Labor of Love Mission	5,000	5,000.00	4,500	4,500	0.00%
CVCA Camp Joy	5,000	5,000.00	4,500	12,000	166.67%
CVCA Project Discovery	0	0.00	0	0	#DIV/0!
Richlands Teen Center	10,000	10,000.00	9,000	10,000	11.11%
Cultural Heritage Trail	5,000	5,000.00	0	0	#DIV/0!
Brain Injury Services of Southwest Virgir	1,250	1,250.00	1,125	0	-100.00%
Four Seasons YMCA	20,500	20,500.00	18,450	20,500	11.11%
Reid Hess Scholarship	2,500	2,500.00	2,500	0	-100.00%
CMCS Drug Court Grant - Match	2,000	0.00	2,000	2,000	0.00%
Historic Pocahontas, Inc.	5,000	5,000.00	4,500	7,500	66.67%
Emma Yates Library	0	0.00	18,000	7,500	-58.33%
Tazewell Co Chamber of Commerce	0	0.00	0	0	
Building Inspection	224,316	221,413.54	203,806	182,330	-10.54%
Property Maintenance	71,737	28,651.96	33,737	73,737	118.56%
Special Police	2,500	2,300.00	2,500	0	-100.00%
Forest Fire Prevention	20,000	19,696.41	20,000	20,000	0.00%
Emergency Preparedness	152,993	138,392.61	141,324	198,772	40.65%
Animal Shelter	233,904	167,148.15	234,488	304,362	29.80%
E-911	0	(0.30)	1,521,064	1,420,596	-6.61%
Orphan Roads Upgrading	285,651	21,304.00	50,000	40,000	-20.00%
Transfer Station Operations	0	1,195.06	0	0	#DIV/0!
Landfill	375,000	351,900.28	350,000	400,000	14.29%
Buildings & Grounds	2,613,203	2,572,847.52	2,492,642	2,498,910	0.25%
Fairgrounds	55,670	57,907.09	54,970	54,970	0.00%
Local Health Department	485,756	485,756.00	500,966	514,992	2.80%
Mental Health & Retardation	60,000	60,000.00	60,000	80,000	33.33%
Community College	80,000	80,000.00	95,000	95,000	0.00%
Parks & Recreation	224,071	181,241.79	126,430	205,570	62.60%
Museums	76,500	75,619.88	63,850	78,100	22.32%
Library Operations	1,101,805	1,099,332.70	1,023,176	1,084,497	5.99%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000.00	35,000	35,000	0.00%
New River Highlands RC&D	700	0.00	700	0	-100.00%
Soil & Water Conservation District	17,500	17,500.00	15,750	17,500	11.11%
Airport Authority	126,793	126,793.00	119,193	149,500	25.43%
Planning / Engineering	288,153	227,407.52	240,306	227,111	-5.49%
Fire Hydrant Fee - TCPSA	150,000	150,000.00	0	150,000	
VRS Outside Agency Reimbursements	660,000	648,450.60	650,000	680,000	4.62%
VPI Extension Service	120,218	107,948.03	120,218	127,608	6.15%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Capital Projects Contingency Fund	105,000	0.00	105,000	105,000	0.00%
Contingency Fund	0	0.00	1,010,000	100,000	-90.10%
Hospitalization - Retirees /Cobra	200,690	227,296.00	200,690	276,108	37.58%
Line of Duty Act	55,000	80,239.56	77,942	68,383	-12.26%
Employee Fringe Benefits	96,928	985.18	0	144,181	#DIV/0!
Contingency Fund	300,000	22,450.82	25,000	25,000	0.00%
Reassessment	350,000	367,947.49	50,000	0	-100.00%
Department of Social Service	7,635,260	7,635,260.00	7,893,937	8,287,355	4.98%
Contingent Expenditures Grant Acct.	500,000	0.00	500,000	500,000	0.00%
Restricted Funds - School Security	0	0.00	140,000	0	-100.00%
District Funds	344,764	364,766.59	115,000	115,000	0.00%
Transfer to E-911 Fund	0	0.00	0	0	#DIV/0!
Transfer to General Projects Fund	0	0.00	1,551,700	275,000	
Transfer to Landfill Enterprise Fund	0	0.00	1,250,000	1,585,000	
Transfers to School Fund	<u>13,875.885</u>	<u>13,875.885.00</u>	<u>12,188.586</u>	<u>12,188.586</u>	0.00%
TOTAL GEN OPER FUND EXP:	<u>52,092,858</u>	<u>49,319,740.48</u>	<u>53,036,797</u>	<u>52,007,505</u>	-1.94%
TRANS TO OTHER FUNDS:	0	352,193.79	0	0	
TOTAL GENERAL FUND EXP.:	<u>0</u>	<u>71,834.64</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 32,507	2,503,187.45	\$ 17,487	\$ 1,024,556	5758.99%

GENERAL CAPITAL PROJECTS FUND:

Beginning Fund Balance:	2,500,000	1,005,619.77	85,000	474,547	458.29%
REVENUES:					
Ceramic Technology	36,355	30,288.65	0	0	#DIV/0!
GOF Incentives	400,000	0.00	400,000	0	-100.00%
TROF Incentives	400,000	0.00	400,000	0	-100.00%
DCR Pocahontas Motorized Trail	0	147,412.05	0	0	
Trans. Enhancement Grant - Fed & State	0	73,035.26	0	0	#DIV/0!
VDOT Locally Administered Accs. Rd	0	0.00	0	0	#DIV/0!
VCEDA Loan - Gas Project	550,000	0.00	700,000	0	-100.00%
VCEDA - Project Claw	0		0	0	#DIV/0!
IDA Repayment	0		0	0	#DIV/0!
EMS Vehicle Grant - Revenue	0	0.00	0	160,000	#DIV/0!
Loan Proceeds:					
Self Contained Breathing Apparatus	0	32,700.00	800,000	800,000	
911 Generators	0	0	0	60,000	
HVAC System - Courthouse Complex	0	0	0	1,500,000	
New Construction-EMS Building	0	0	0	400,000	
Fire Department - Capital Items	0	0	0	230,000	
EMS Vehicle Grant	0	0	0	62,000	
Sheriff's Department-Vehicle Purch.	0	0	0	160,000	
Contingency Fund	0	0	0	150,000	

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Transfer from Other Funds	0	0.00	1,837,202	535,759	-70.84%
TOTAL REVENUE:	<u>1,386,355</u>	<u>283,435.96</u>	<u>4,137,202</u>	<u>4,057,759</u>	-1.92%

EXPENDITURES:

Information Technology Upgrades	175,000	0.00	0	0	#DIV/0!
Courthouse Improvements	100,000	5,736.15	0	0	#DIV/0!
Public Service Authority Projects	920,890	854,810.28	1,106,392	893,047	-19.28%
County Capital Projects	100,000	0.00	0	0	#DIV/0!
GOF Incentives	400,000	0.00	400,000	0	-100.00%
TROF Incentives	400,000	0.00	400,000	0	-100.00%
Industrial Development Authority Pro.	150,000	25,000.00	50,000	50,000	0.00%
Upgrade of Election Machines	275,000	156,201.25	112,136	0	-100.00%
Cavitt's Creek Dam Permit Update	0	4,620.00	0	0	#DIV/0!
COE Project	100,000		20,000	0	-100.00%
Renovations on Planner Eng. Bldg.	0		50,000	0	-100.00%
TIC Repayment - PBE	75,000		75,000	0	-100.00%
Animal Shelter Replacement Project	75,000	84,524.86	0	0	#DIV/0!
Project Jonah Access Road	135,000	0.00	135,000	0	-100.00%
Western Gas Project	550,000	0.00	700,000	0	-100.00%
Project EPC	0	47,648.75			
Courthouse Security System	185,000	0.00	0	0	#DIV/0!
AASC Adult Daycare	50,000	0.00	95,000	0	-100.00%
Shott Found. Grant - Tourism Signage	0	1,296.00	31,404	25,004	-20.38%
Paving Projects	190,000	0.00	0	0	#DIV/0!
Loan Proceeds - Project Expenditures:					
Self Contained Breathing Apparatus	0	0.00	800,000	800,000	0.00%
911 Generators	0	0.00	0	60,000	#DIV/0!
HVAC System - Courthouse Complex	0	0.00	0	1,500,000	#DIV/0!
New Construction-EMS Building	0	0.00	0	400,000	#DIV/0!
Fire Department - Capital Items	0	0.00	0	230,000	#DIV/0!
EMS Vehicle Grant	0	0.00	0	222,000	#DIV/0!
Sheriff's Department-Vehicle Purch.	0	0.00	0	160,000	#DIV/0!
Contingency Fund	0	25,000.00	0	150,000	#DIV/0!
Orphan Rd Carryover Balances	<u>190,000</u>	<u>0.00</u>	<u>239,000</u>	<u>0</u>	-100.00%
TOTAL GEN CAPITAL PROJ EXP:	<u>4,070,890</u>	<u>1,204,837.29</u>	<u>4,213,932</u>	<u>4,490,051</u>	6.55%
ENDING FUND BALANCE:	\$ <u>(184,535)</u>	<u>84,218.44</u>	\$ <u>8,270</u>	\$ <u>42,255</u>	411%

LANDFILL ENTERPRISE FUND:

Beginning Fund Balance - Unrestr.	(938,868)	(807,534.73)	(2,610,868)	200,000	-107.66%
Beginning Fund Balance - Restricted Reserves:					
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	2,688,868	2,688,868.00	2,810,868	0	-100.00%

REVENUES:

Tipping Fees:					
Ind./Comm & Private Haulers	200,000	197,696.56	200,000	325,000	62.50%
Municipalities - General Fund	<u>375,000</u>	<u>351,605.08</u>	<u>350,000</u>	<u>400,000</u>	14.29%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
TOTAL TIPPING FEES:	575,000	549,302	550,000	725,000	31.82%
Additional Revenue Sources:					
Transfer from General Fund	0	0.00	1,250,000	1,585,000	
Miscellaneous Income	<u>10,000</u>	<u>13,177.14</u>	<u>10,000</u>	<u>10,000</u>	0.00%
TOTAL REVENUE:	<u>585,000</u>	<u>562,478.78</u>	<u>1,810,000</u>	<u>2,320,000</u>	28.18%
LANDFILL FUND EXPENDITURES:					
Operations & Maintenance	1,727,200	1,768,394.80	1,743,900	2,054,000	17.78%
Depreciation	0	0.00	0	0	#DIV/0!
Closure Reserve	122,000	30,500.00	122,000	122,000	0.00%
Bond Payment	217,440	217,438.75	218,750	218,750	0.00%
Machinery & Equipment	0	0.00	0		#DIV/0!
Capital Improvements	<u>40,000</u>	<u>0.00</u>	<u>40,000</u>	<u>40,000</u>	0.00%
TOTAL EXPENDITURES:	2,106,640	2,016,333.55	2,124,650	2,434,750	14.60%
Less Depreciation Reserve	0	0.00	0	0	#DIV/0!
Less Closure Reserve	<u>(122,000)</u>	<u>(30,500.00)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
NET CASH EXPENDITURES:	<u>1,984,640</u>	<u>1,985,833.55</u>	<u>2,002,650</u>	<u>2,312,750</u>	15.48%
Unrestricted Cash	(2,460,508)	(2,261,389.50)	(2,925,518)	85,250	-102.91%
Restricted Reserve Funds:					
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	<u>2,810,868</u>	<u>2,719,368.00</u>	<u>2,932,868</u>	<u>122,000</u>	-95.84%
ENDING FUND BALANCE:	\$ <u>350,360</u>	<u>457,978.50</u>	\$ <u>7,350</u>	\$ <u>207,250</u>	<u>2719.73%</u>
GENERAL SCHOOL FUND:					
Beginning Fund Balance:	1,200,000	1,209,283.26	789,169	675,131	-14.45%
REVENUES:					
Transfer from General Fund	13,875,885	13,875,885.00	12,188,586	12,188,586	0.00%
State Reimbursements:					
State Sales & Use Tax	6,568,433	6,593,536.66	6,541,339	6,821,168	4.28%
Basic School Account	17,925,340	17,996,515.70	18,350,172	17,798,894	-3.00%
Gifted, Talented Children Program	199,077	199,990.00	199,338	195,833	-1.76%
National Board	0	2,500.00	0	0	#DIV/0!
Teacher Incentive	5,055	7,446.00	7,446	4,333	-41.81%
Remedial - K-3 Classrooms	925,294	896,732.00	1,043,397	1,043,397	0.00%
Special Education / Homebound	2,619,621	2,637,203.92	2,656,211	2,866,055	7.90%
Vocational Education	617,546	620,379.00	761,472	748,081	-1.76%
Employer Share Fringe Benefits	3,993,733	4,012,054.00	3,946,897	3,889,240	-1.46%
Technical Assistance	503,200	505,200.00	440,000	388,000	-11.82%
Remedial Education	793,652	792,701.00	791,662	768,096	-2.98%
At Risk 4 Yr. Old Program	1,248,719	1,269,066.30	880,778	1,057,073	20.02%
Virginia Pre-School Initiative	0	0.00	508,600	471,272	-7.34%
Reading Intervention	101,863	118,445.00	118,344	115,879	-2.08%
Other State Funding	1,141,508	1,138,665.93	1,692,928	1,796,318	6.11%
Salary Supplement	187,410	188,273.00	0	1,158,145	#DIV/0!
GED Funding	23,576	24,880.96	23,576	25,065	6.32%
SOL Algebra Readiness	98,160	100,658.29	107,693	107,693	0.00%

	Budget	Actual	Budget	Proposed	Percent
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Foster Care	0	14,071.00	42,557	40,663	-4.45%
Dual Enrollment/Supplemental Support	400,000	409,863.23	0	0	#DIV/0!
Special Education Foster Care	29,198	25,381.00	0	0	#DIV/0!
CTE	27,720	39,766.34	30,431	31,034	1.98%
Alternative School	434,160	439,913.35	0	0	#DIV/0!
Virtual VA	0	3,570.00	0	0	#DIV/0!
Title I Distinguished School	0	0.00	0	0	#DIV/0!
Cybercamp	0	0.00	0	0	#DIV/0!
ESL	<u>12,362</u>	<u>12,837.00</u>	<u>13,398</u>	<u>9,925</u>	-25.92%
TOTAL STATE REVENUE:	<u>37,855,627</u>	<u>38,049,649.68</u>	<u>38,156,239</u>	<u>39,336,164</u>	3.09%
Federal Reimbursements:					
Title I	1,536,610	1,627,226.17	1,569,124	1,498,089	-4.53%
Title VIB Special Ed	1,449,908	1,077,251.98	1,663,306	1,783,306	7.21%
Title II -A CSR NCLB	391,141	713,635.48	232,963	253,697	8.90%
Vocational Education	116,130	109,564.28	132,000	128,939	-2.32%
IDEA-B-619	69,474	71,283.52	130,095	85,009	-34.66%
Forest Reserve Fund	0	12,663.83	0	0	#DIV/0!
Title IV Part A - Student Support	0	0.00	41,504	122,229	194.50%
Title III & VI-B2 Rural Schools	117,428	225,972.73	115,836	158,689	36.99%
0 JROTC	69,870	52,613.32	45,000	45,000	0.00%
Medicaid	289,910	218,640.87	0	0	#DIV/0!
ESL	<u>3,905</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL FEDERAL REIMB.:	<u>4,044,376</u>	<u>4,108,852.18</u>	<u>3,929,828</u>	<u>4,074,958</u>	3.69%
Local Sources Revenue:					
Rent	40,000	5,097.00	0	0	#DIV/0!
Charges for Education	55,000	32,629.00	0	0	#DIV/0!
Charges for Transportation	50,000	40,179.00	0	0	#DIV/0!
Other Funds	600,000	358,140.00	0	0	#DIV/0!
Sales / Etc.	70,000	52,483.00	0	0	#DIV/0!
Benefits/Other Agencies	0	100,000.00	0	0	#DIV/0!
Erate	526,600	305,450.00	0	0	#DIV/0!
Miscellaneous	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL LOCAL REVENUE:	<u>1,341,600</u>	<u>893,978.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL SCHOOL FUND REV.:	<u>57,117,488</u>	<u>56,928,364.86</u>	<u>54,274,653</u>	<u>55,599,708</u>	2.44%
SCHOOL FUND EXPENDITURES:					
Adm./Attd./Hlth.	3,361,133	3,761,352.00	3,611,359	3,611,359	0.00%
Instruction	45,043,114	40,347,773.00	38,738,815	38,738,815	0.00%
Operation & Maintenance-Plant	1,509,593	5,032,380.00	4,831,702	4,831,702	0.00%
Other School Fd. Services	0	0.00	0	0	#DIV/0!
Pupil Transportation	3,522,550	3,781,926.00	3,631,113	3,631,113	0.00%
Capital Outlay Facilities	0	0.00	0	0	#DIV/0!
Debt Service	2,027,500	1,933,080.00	1,855,994	1,855,994	0.00%
Technology	2,853,598	2,494,304.00	2,394,838	2,394,838	0.00%
Contingency Reserve	0	0.00	0	0	#DIV/0!
Adjustment to Balance	<u>0</u>	<u>(2,335.94)</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL SCHOOL FUND EXP.:	<u>58,317,488</u>	<u>57,348,479.06</u>	<u>55,063,821</u>	<u>55,063,821</u>	0.00%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
ENDING FUND BALANCE:	\$ -	789,169.06	\$ 1	\$ 1,211,018	
<u>SCHOOL TEXTBOOK FUND:</u>					
Beginning Fund Balance	700,000	694,149.83	1,019,382	1,019,382	0.00%
REVENUE:					
Interest on Investment	0	0.00	0	0	#DIV/0!
Damaged Books	0	2,721.16	0	250	#DIV/0!
Textbook-Local Support	337,508	0.00	0	0	#DIV/0!
Textbook-State Support	<u>446,014</u>	<u>448,060.00</u>	<u>401,427</u>	<u>394,368</u>	-1.76%
TOTAL TEXTBOOK REVENUE:	<u>783,522</u>	<u>450,781.16</u>	<u>401,427</u>	<u>394,618</u>	-1.70%
TOTAL EXPENDITURES:	<u>1,483,522</u>	<u>125,549.19</u>	<u>1,420,809</u>	<u>1,414,000</u>	-0.48%
ENDING FUND BALANCE:	\$ -	1,019,381.80	\$ -	\$ -	#DIV/0!
<u>SCHOOL CAFETERIA FUND:</u>					
Beginning Fund Balance:	200,000	743,672.14	1,139,504	1,139,504	0.00%
REVENUE:					
Interest on Investment	0	0.00	0	0	#DIV/0!
Cafeteria Sales	550,000	1,250,752.36	350,000	550,000	57.14%
Miscellaneous Receipts	165,000	0.00	100,000	185,000	85.00%
State Reimb./Food	33,799	56,852.44	52,650	66,810	26.89%
Federal Reim. Food	1,749,000	2,112,588.37	7,500	2,094,000	27820.00%
Local Support	<u>200,000</u>		<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CAFETERIA FUND REV.:	<u>2,697,799</u>	<u>3,420,193.17</u>	<u>510,150</u>	<u>2,895,810</u>	467.64%
TOTAL CAFETERIA FUND EXP.:	<u>2,897,799</u>	<u>3,024,361.12</u>	<u>1,649,654</u>	<u>4,035,314</u>	144.62%
ENDING FUND BALANCE:	\$ -	1,139,504.19	\$ -	\$ -	#DIV/0!
<u>SCHOOL CONSTRUCTION FUND:</u>					
Beginning Fund Balance	0	0.00	0	0	#DIV/0!
REVENUES:					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CONSTR. FUND EXP.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ -	0.00	\$ -	\$ -	#DIV/0!
<u>COAL ROAD IMPROVEMENT FUND:</u>					
Beginning Fund Balance:	870,000	804,479.90	1,183,955	1,063,903	-10.14%
REVENUES:					
Coal Severance Tax	550,000	480,465.87	440,000	417,300	-5.16%
Clinic Rd. LAP - VDOT Reim.	200,798	41,725.22	500,000	433,355	-13.33%
Transfer from Orphan Rd. /Other	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>750,798</u>	<u>522,191.09</u>	<u>940,000</u>	<u>850,655</u>	-9.50%
COAL ROAD EXPENDITURES:					
Coal Roads - By District	250,000	114,041.19	250,000	250,000	0.00%
Coal Roads - Priority Schedule	0	0.00	0	300,000	
Revenue Sharing Paving Projects	0	0.00	0	200,000	#DIV/0!
Coal Severance Maintenance Fee	0	0.00	0	12,500	
Clinic Rd. LAP	383,764	657.90	750,000	650,000	-13.33%

	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Percent</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>
Transfer to Cap. Proj Fund	0	0.00	285,502	260,759	-8.67%
TOTAL EXPENDITURES:	<u>633,764</u>	<u>114,699.09</u>	<u>1,285,502</u>	<u>1,673,259</u>	30.16%
ENDING FUND BALANCE:	\$ <u>987,034</u>	<u>1,211,971.90</u>	\$ <u>838,453</u>	\$ <u>241,299</u>	-71.22%
<u>COAL ROAD ECON DEV'T FUND:</u>					
Beginning Fund Balance:	41,630	21,729.20	45,000	26,525	-41.06%
REVENUES:					
Road Economic Tax	<u>327,650</u>	<u>309,147.21</u>	<u>301,800</u>	<u>315,280</u>	4.47%
TOTAL RD. ECON. DEV. REV.:	<u>327,650</u>	<u>309,147.21</u>	<u>301,800</u>	<u>315,280</u>	4.47%
TOTAL EXPENDITURES:	<u>294,180</u>	<u>288,804.76</u>	<u>273,600</u>	<u>292,684</u>	6.98%
ENDING FUND BALANCE:	\$ <u>75,100</u>	<u>42,071.65</u>	\$ <u>73,200</u>	\$ <u>49,121</u>	-32.89%
<u>DAMAGE STAMP FUND:</u>					
Beginning Fund Balance	42	41.56	42	0	-100.00%
TOTAL DAMAGE STAMP REV.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ <u>42</u>	<u>41.56</u>	\$ <u>42</u>	\$ <u>-</u>	-100.00%
<u>LAW LIBRARY FUND:</u>					
Beginning Fund Balance	76,750	76,727.06	69,400	56,938	-17.96%
Law Library Receipts	<u>9,500</u>	<u>11,441.80</u>	<u>10,920</u>	<u>10,200</u>	-6.59%
TOTAL LAW LIBRARY REV.:	<u>9,500</u>	<u>11,441.80</u>	<u>10,920</u>	<u>10,200</u>	-6.59%
TOTAL LAW LIBRARY EXP.:	<u>19,585</u>	<u>18,412.08</u>	<u>25,000</u>	<u>30,000</u>	20.00%
ENDING FUND BALANCE:	\$ <u>66,665</u>	<u>69,756.78</u>	\$ <u>55,320</u>	\$ <u>37,138</u>	-32.87%
<u>EMERGENCY 911 Fund:</u>					
Beginning Fund Balance:	278,100	293,303.33	0	0	#DIV/0!
Adj. To Beginning Balance		119.16			
REVENUES:					
Telecommunications Tax Receipts	585,000	555,237.51	0	0	#DIV/0!
Wireless 911 Fees	52,000	55,638.56	0	0	#DIV/0!
Grant Proceeds	1,219,182	302,748.69	0	0	#DIV/0!
Miscellaneous Receipts	0	842.30	0	0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>352,193.79</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>1,856,182</u>	<u>1,266,660.85</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 EXPENDITURES:	<u>2,133,468</u>	<u>1,560,083.34</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ <u>814</u>	<u>0.00</u>	\$ <u>-</u>	\$ <u>-</u>	#DIV/0!

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Proposed</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>SUMMARY ALL FUNDS:</u>					
Beginning Fund Balance	10,561,937	8,912,061.63	6,654,401	5,665,930	-14.85%
CURRENT REVENUES:	<u>100,818,359</u>	<u>99,591,969.30</u>	<u>98,041,699</u>	<u>104,151,746</u>	6.23%
EXPENDITURES:					
Total Expenditures and Transfers:	124,050,194	115,445,328	119,093,765	121,441,384	1.97%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(13,875,885)	(13,875,885.00)	(12,188,586)	(12,188,586)	0.00%
General Cap. Proj.	0	0.00	(1,551,700)	(275,000)	-82.28%
911 Fund	0	(352,193.79)	0	0	#DIV/0!
Landfill Fund	0	0.00	(1,250,000)	(1,585,000)	26.80%
Coal Severance Fund To:					#DIV/0!
Capital Projects Fund	0	0.00	(285,502)	(260,759)	-8.67%
Law Library Fund To:					
General Fund	0	0.00	0	(5,000)	
Landfill Enterprise Fund To:					#DIV/0!
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	(122,000)	(30,500.00)	(122,000)	(122,000)	0.00%
TOTAL ADJUSTED EXPENDITURES:	<u>110,052,309</u>	<u>101,186,749.60</u>	<u>103,695,977</u>	<u>107,005,039</u>	3.19%
ENDING FUND BALANCE	<u>\$ 1,327,987</u>	<u>7,317,281.33</u>	<u>\$ 1,000,123</u>	<u>\$ 2,812,637</u>	181.23%