

# TAZEWELL COUNTY BUDGET AS PROPOSED

## Revenue / Expenditure Summary Fiscal Year 2009/2010

|                                      | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| <b><u>GENERAL FUND:</u></b>          |                           |                           |                           |                                 |                                |
| Beginning Fund Balance:              | 1,575,672                 | 1,860,678                 | 1,442,438                 | 1,442,438                       |                                |
| Adj. To Beginning Fund Balance:      |                           | 21,541                    |                           |                                 |                                |
| <b><u>GENERAL FUND REVENUES:</u></b> |                           |                           |                           |                                 |                                |
| Real Property Tax                    | 11,550,000                | 11,974,940                | 11,750,000                | 11,750,000                      | 0.00%                          |
| Public Services Taxes, RE & PP       | 690,000                   | 897,634                   | 895,900                   | 895,900                         | 0.00%                          |
| Personal Property Tax                | 6,550,000                 | 7,231,755                 | 6,750,000                 | 5,062,500                       | -25.00%                        |
| Mobile Home Tax                      | 150,000                   | 158,689                   | 155,000                   | 155,000                         | 0.00%                          |
| Machinery & Tools Tax                | 800,000                   | 1,055,942                 | 900,000                   | 900,000                         | 0.00%                          |
| Merchants Capital Tax                | 925,000                   | 1,058,534                 | 996,000                   | 996,000                         | 0.00%                          |
| Delinquent Tax                       | 600,000                   | 803,521                   | 700,000                   | 700,000                         | 0.00%                          |
| Penalties & Interest                 | <u>400,000</u>            | <u>505,753</u>            | <u>450,000</u>            | <u>450,000</u>                  | <u>0.00%</u>                   |
| <b>Total Tax Collection:</b>         | 21,665,000                | 23,686,769                | 22,596,900                | 20,909,400                      | -7.47%                         |
| Local Sales Tax                      | 4,250,000                 | 4,563,568                 | 4,450,000                 | 4,860,000                       | 9.21%                          |
| Vehicle Decal                        | 22,000                    | 49,287                    | 45,000                    | 36,000                          | -20.00%                        |
| Consumer Utility Tax                 | 920,000                   | 926,215                   | 900,000                   | 810,000                         | -10.00%                        |
| Cable Franchise Tax                  | 45,000                    | 0                         | 0                         | 0                               |                                |
| Utility Tax                          | 25,000                    | 33,412                    | 30,000                    | 30,000                          | 0.00%                          |
| Bank Franchise Tax                   | 50,000                    | 32,396                    | 40,000                    | 40,000                          | 0.00%                          |
| Records & Wills Tax                  | 300,000                   | 373,774                   | 320,000                   | 288,000                         | -10.00%                        |
| Coal Severance Tax                   | 650,000                   | 1,033,344                 | 750,000                   | 1,000,000                       | 33.33%                         |
| Animal License Tax                   | 4,000                     | 6,945                     | 3,785                     | 3,785                           | 0.00%                          |
| Land Use Appl. Fee                   | 500                       | 502                       | 500                       | 500                             | 0.00%                          |
| Transfer Fees                        | 1,500                     | 1,532                     | 1,500                     | 1,500                           | 0.00%                          |
| Building Permits                     | 90,000                    | 93,910                    | 90,000                    | 90,000                          | 0.00%                          |
| Erosion Permits/SOD Coll. Fee        | 500                       | 403                       | 1,000                     | 1,000                           | 0.00%                          |
| Junk Dealer License                  | 2,700                     | 2,400                     | 2,400                     | 2,400                           | 0.00%                          |
| Fines & Forfeitures                  | 25,000                    | 39,956                    | 25,000                    | 25,000                          | 0.00%                          |
| Legal Service Fees-DMV               | 7,500                     | 31,200                    | 10,000                    | 15,000                          | 50.00%                         |
| Return Check Fees                    | 1,000                     | 975                       | 1,000                     | 1,000                           | 0.00%                          |
| Hospitalization - Retiree's / Cobra  | 41,952                    | 46,429                    | 46,743                    | 48,647                          | 4.07%                          |
| Interest on Investments              | 400,000                   | 845,843                   | 550,000                   | 412,500                         | -25.00%                        |
| Installment Service Fees             | 10,000                    | 10,645                    | 10,000                    | 10,000                          | 0.00%                          |
| Rent - Use of Property               | 50,000                    | 60,958                    | 30,000                    | 30,000                          | 0.00%                          |
| Town & County Lease                  | 0                         | 0                         | 0                         | 262,800                         |                                |
| Transient Occupancy Tax              | 175,000                   | 192,309                   | 175,000                   | 192,500                         | 10.00%                         |
| Commonwealth Attorney Fees           | 3,000                     | 5,459                     | 3,500                     | 3,500                           | 0.00%                          |
| Courthouse Maintenance Fees          | 12,500                    | 13,844                    | 12,500                    | 12,500                          | 0.00%                          |
| Library Fees                         | 25,000                    | 31,690                    | 25,000                    | 25,000                          | 0.00%                          |
| Courthouse Admission & Related Fees  | 10,000                    | 8,506                     | 7,500                     | 7,500                           | 0.00%                          |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|  | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| County Garage Service Fees                 | 100,000                         | 180,479                         | 125,000                         | 175,000                               | 40.00%                               |
| Library Recovered Costs                    | 15,000                          | 15,008                          | 15,000                          | 15,000                                | 0.00%                                |
| Sheriff Recovered Costs                    | 10,000                          | 3,743                           | 3,743                           | 3,743                                 | 0.00%                                |
| Courthouse Security                        | 32,500                          | 61,404                          | 37,500                          | 37,500                                | 0.00%                                |
| Insurance Recoveries                       | 30,000                          | 19,678                          | 30,000                          | 30,000                                | 0.00%                                |
| Reimbursement - Administrator Salary       | 35,735                          | 44,822                          | 36,267                          | 36,608                                | 0.94%                                |
| Health Department                          | 130,732                         | 73,666                          | 112,843                         | 112,843                               | 0.00%                                |
| ABC Profits                                | 16,370                          | 16,371                          | 16,370                          | 16,370                                | 0.00%                                |
| Wine Taxes                                 | 17,160                          | 17,160                          | 17,160                          | 17,160                                | 0.00%                                |
| Motor Carriers Tax                         | 80,000                          | 82,002                          | 82,000                          | 82,000                                | 0.00%                                |
| Mobile Home Titling Tax                    | 100,000                         | 138,927                         | 99,446                          | 99,446                                | 0.00%                                |
| Motor Vehicle Rental Tax                   | 30,000                          | 36,749                          | 20,000                          | 20,000                                | 0.00%                                |
| Cavitt's Creek Revenue                     | 10,000                          | 13,727                          | 12,500                          | 12,500                                | 0.00%                                |
| Sheriff Office Grants/DARE                 | 0                               | 13,472                          | 0                               | 0                                     |                                      |
| Commonwealth Attorney                      | 687,969                         | 668,639                         | 744,480                         | 771,392                               | 3.61%                                |
| Sheriff's Department                       | 1,885,667                       | 1,840,465                       | 1,925,287                       | 1,925,287                             | 0.00%                                |
| Commissioner of Revenue                    | 169,054                         | 168,429                         | 174,029                         | 174,029                               | 0.00%                                |
| Treasurer                                  | 198,031                         | 192,441                         | 182,416                         | 182,416                               | 0.00%                                |
| Medical Examiner                           | 1,000                           | 0                               | 1,000                           | 1,000                                 | 0.00%                                |
| Clerk of Circuit Court                     | 393,325                         | 441,761                         | 403,682                         | 403,682                               | 0.00%                                |
| Registrar/Electoral Board                  | 55,000                          | 3,276                           | 55,000                          | 55,000                                | 0.00%                                |
| EMS-Four For Life                          | 33,740                          | 61,938                          | 36,082                          | 41,326                                | 14.53%                               |
| EMS Patient Resource Registry Grant        | 0                               | 0                               | 0                               | 76,650                                |                                      |
| Citizens for the Arts Grant                | 5,000                           | 5,000                           | 5,000                           | 5,000                                 | 0.00%                                |
| Fire Insurance Premium                     | 71,903                          | 78,144                          | 78,144                          | 78,144                                | 0.00%                                |
| TRIAD Grant                                | 2,500                           | 2,500                           | 4,750                           | 4,750                                 | 0.00%                                |
| At Risk Youth & Family                     | 1,810,800                       | 2,314,607                       | 1,810,800                       | 1,810,800                             | 0.00%                                |
| At Risk Youth & Family - Admin.            | 12,500                          | Incl. Above                     | 12,500                          | 12,500                                | 0.00%                                |
| Library Operations Grant                   | 199,055                         | 180,618                         | 188,207                         | 178,008                               | -5.42%                               |
| Library of Va - Records Preservation Grant | 4,536                           | 0                               | 32,316                          | 32,316                                | 0.00%                                |
| Litter Control                             | 9,600                           | 11,751                          | 11,750                          | 11,750                                | 0.00%                                |
| MOU Staff Support Grant                    | 7,750                           | 0                               | 7,587                           | 0                                     | -100.00%                             |
| Talent Solutions Grant                     | 0                               | 0                               | 30,000                          | 30,000                                | 0.00%                                |
| Comp. Community Corr. Services             | 121,329                         | 123,263                         | 123,263                         | 123,263                               | 0.00%                                |
| Creating Lasting Family Connections        | 65,000                          | 65,000                          | 48,750                          | 48,750                                | 0.00%                                |
| Justice Assistance Grant                   | 15,249                          | 0                               | 0                               | 33,231                                |                                      |
| Va. Domestic Violence Victim Fund          | 40,000                          | 70,510                          | 40,000                          | 40,000                                | 0.00%                                |
| Revenue from Federal Government            | 10,000                          | 10,957                          | 10,000                          | 10,000                                | 0.00%                                |
| Dept. of Social Service Assistance         | 6,006,556                       | 5,650,094                       | 6,296,089                       | 6,362,211                             | 1.05%                                |
| Local Welfare Receipts                     | 90,000                          | 102,444                         | 95,000                          | 95,000                                | 0.00%                                |
| Victim Witness Program Grant               | 93,948                          | 93,948                          | 86,432                          | 86,432                                | 0.00%                                |
| V-Stop Grant / Investigator                | 25,075                          | 25,075                          | 25,075                          | 25,075                                | 0.00%                                |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                   | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|-----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| Emergency Services Grant          | 7,192                     | 11,782                    | 7,192                     | 7,192                           | 0.00%                          |
| Community Connect Grant           | 0                         | 0                         | 855,000                   | 684,000                         | -20.00%                        |
| Transfer Station Hauling Fee      | 500                       | 191                       | 500                       | 500                             | 0.00%                          |
| Workforce Investment Act Funds    | 200,000                   | 0                         | 50,000                    | 100,000                         | 100.00%                        |
| Miscellaneous                     | 50,000                    | 339,759                   | 70,000                    | 70,000                          | 0.00%                          |
| Contingency Fund                  | 500,000                   | 0                         | 500,000                   | 500,000                         | 0.00%                          |
| Transfer from Other Funds         | <u>200,000</u>            | <u>1,156,687</u>          | <u>250,000</u>            | <u>0</u>                        | <u>-100.00%</u>                |
| <b>TOTAL GEN'L FUND REVENUE:</b>  | <b><u>42,366,928</u></b>  | <b><u>46,428,756</u></b>  | <b><u>44,895,488</u></b>  | <b><u>43,756,406</u></b>        | <b><u>-2.54%</u></b>           |
| <b>GENERAL FUND EXPENDITURES:</b> |                           |                           |                           |                                 |                                |
| Board Of Supervisors              | 82,896                    | 85,422                    | 82,225                    | 91,899                          | 11.77%                         |
| County Administrator              | 233,196                   | 239,698                   | 227,950                   | 223,801                         | -1.82%                         |
| County Attorney / Legal           | 132,463                   | 160,920                   | 178,125                   | 178,018                         | -0.06%                         |
| Economic Development              | 465,474                   | 469,704                   | 350,521                   | 329,401                         | -6.03%                         |
| Tourism Department                | 92,641                    | 69,174                    | 143,494                   | 77,539                          | -45.96%                        |
| Commissioner of Revenue           | 529,719                   | 516,388                   | 542,993                   | 527,911                         | -2.78%                         |
| Treasurer                         | 611,719                   | 587,558                   | 606,757                   | 598,514                         | -1.36%                         |
| Finance Office                    | 195,249                   | 207,445                   | 203,986                   | 199,632                         | -2.13%                         |
| Administrative Services           | 200,680                   | 178,684                   | 199,197                   | 203,798                         | 2.31%                          |
| County Garage                     | 287,053                   | 378,071                   | 295,310                   | 282,122                         | -4.47%                         |
| Transit System                    | 92,750                    | 62,500                    | 73,950                    | 79,650                          | 7.71%                          |
| Information Technology Department | 822,991                   | 829,422                   | 1,736,216                 | 1,491,345                       | -14.10%                        |
| Workforce Consortium              | 200,000                   | 97,374                    | 66,467                    | 73,000                          | 9.83%                          |
| Electoral Board & Officials       | 109,115                   | 83,341                    | 81,250                    | 77,250                          | -4.92%                         |
| Registrars Office                 | 118,523                   | 116,783                   | 133,160                   | 128,034                         | -3.85%                         |
| Circuit Court Judge               | 134,340                   | 115,014                   | 138,270                   | 111,004                         | -19.72%                        |
| General District Court            | 13,100                    | 13,262                    | 13,900                    | 11,500                          | -17.27%                        |
| Magistrate's Office               | 10,825                    | 5,849                     | 9,575                     | 9,575                           | 0.00%                          |
| Juvenile & Domestic Relations Crt | 10,900                    | 10,313                    | 6,900                     | 6,900                           | 0.00%                          |
| Clerk of Circuit Court            | 784,792                   | 696,728                   | 824,639                   | 697,526                         | -15.41%                        |
| Commonwealth Attorney             | 988,347                   | 1,011,855                 | 1,063,786                 | 1,056,103                       | -0.72%                         |
| Victim Witness Program            | 120,312                   | 120,217                   | 123,739                   | 123,869                         | 0.11%                          |
| V-Stop Grant / Investigator       | 37,269                    | 36,651                    | 38,586                    | 38,042                          | -1.41%                         |
| Sheriff's Department              | 3,509,656                 | 3,407,575                 | 3,668,140                 | 3,403,307                       | -7.22%                         |
| DARE Program                      | 12,565                    | 11,517                    | 10,046                    | 10,046                          | 0.00%                          |
| Fire Departments                  | 412,500                   | 511,889                   | 452,509                   | 457,509                         | 1.10%                          |
| Rescue Squads                     | 166,800                   | 137,976                   | 190,859                   | 247,605                         | 29.73%                         |
| Regional Jail                     | 2,464,068                 | 2,486,043                 | 3,063,214                 | 3,035,262                       | -0.91%                         |
| Court Service Unit                | 279,000                   | 280,698                   | 291,200                   | 319,020                         | 9.55%                          |
| At-Risk Youth/Family              | 2,400,000                 | 2,661,917                 | 2,400,000                 | 2,400,000                       | 0.00%                          |
| At-Risk Youth/Family - Admin.     | 20,250                    | Incl. Above               | 20,250                    | 20,250                          | 0.00%                          |
| Human Services:                   |                           |                           |                           |                                 |                                |
| Animal Shelter                    | 80,000                    | 60,526                    | 0                         | 0                               |                                |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|  | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| Transportation Safety Comm.                | 2,500                           | 2,107                           | 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                           | 900                             | 1,279                           | 1,279                                 | 0.00%                                |
| Community Sentencing Program               | 15,600                          | 15,600                          | 15,600                          | 15,600                                | 0.00%                                |
| Prenatal Project                           | 10,000                          | 10,000                          | 10,000                          | 10,000                                | 0.00%                                |
| TASK                                       | 10,000                          | 10,000                          | 10,500                          | 10,500                                | 0.00%                                |
| Center for Christian Action                | 8,000                           | 8,000                           | 8,500                           | 8,500                                 | 0.00%                                |
| CVCA-RSVP                                  | 8,500                           | 8,500                           | 8,500                           | 8,500                                 | 0.00%                                |
| Comprehensive Community Cor. Serv.         | 121,329                         | 123,263                         | 123,263                         | 123,263                               | 0.00%                                |
| CVCA-Senior Companion Program              | 13,000                          | 13,000                          | 13,000                          | 13,000                                | 0.00%                                |
| Emergency Medical Services                 | 5,000                           | 1,175                           | 5,352                           | 4,014                                 | -25.00%                              |
| AASC                                       | 50,000                          | 50,000                          | 50,000                          | 50,000                                | 0.00%                                |
| Tri-County Health                          | 8,000                           | 8,000                           | 8,000                           | 8,000                                 | 0.00%                                |
| Good Samaritan Food Pantry                 | 7,500                           | 7,500                           | 7,500                           | 7,500                                 | 0.00%                                |
| A Child Shall Lead Them                    | 5,000                           | 5,000                           | 5,000                           | 5,000                                 | 0.00%                                |
| CVCA - Creating Lasting Family Connections | 65,000                          | 65,000                          | 48,750                          | 48,750                                | 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%                                |
| TRIAD Grant                                | 2,500                           | 0                               | 2,250                           | 0                                     | -100.00%                             |
| American Red Cross                         | 1,000                           | 0                               | 1,000                           | 0                                     | -100.00%                             |
| EBM Justice Assistance Grant               | 15,249                          | 0                               | 0                               | 0                                     | -100.00%                             |
| Four Seasons Retirement Task Force         | 0                               | 0                               | 5,000                           | 0                                     | -100.00%                             |
| CVCA Pretrial Program                      | 0                               | 0                               | 0                               | 65,000                                |                                      |
| Labor of Love Mission                      | 0                               | 0                               | 0                               | 5,000                                 |                                      |
| CVCA Camp Joy                              | 0                               | 0                               | 0                               | 5,000                                 |                                      |
| Recovery Outreach Center                   | 0                               | 0                               | 0                               | 8,000                                 |                                      |
| Richlands Teen Center                      | 0                               | 0                               | 0                               | 5,000                                 |                                      |
| ARRA Justice Assistance Grant              | 0                               | 0                               | 0                               | 33,231                                |                                      |
| Building Inspection                        | 192,139                         | 198,398                         | 190,617                         | 154,942                               | -18.72%                              |
| Special Police                             | 289,148                         | 277,759                         | 294,923                         | 255,387                               | -13.41%                              |
| Forest Fire Prevention                     | 10,618                          | 10,618                          | 15,000                          | 15,000                                | 0.00%                                |
| Emergency Preparedness                     | 91,583                          | 79,261                          | 74,980                          | 72,685                                | -3.06%                               |
| Animal Shelter                             | 0                               | 55,565                          | 192,569                         | 187,722                               | -2.52%                               |
| Orphan Roads Upgrading                     | 376,780                         | 388,948                         | 396,632                         | 102,700                               | -74.11%                              |
| Transfer Station Operations                | 762,540                         | 651,729                         | 804,325                         | 652,987                               | -18.82%                              |
| Landfill                                   | 400,000                         | 396,154                         | 400,000                         | 400,000                               | 0.00%                                |
| Buildings & Grounds                        | 2,147,443                       | 1,914,430                       | 2,117,816                       | 2,463,976                             | 16.35%                               |
| Fairgrounds                                | 54,150                          | 40,236                          | 104,200                         | 43,700                                | -58.06%                              |
| Local Health Department                    | 458,197                         | 451,228                         | 449,633                         | 449,633                               | 0.00%                                |
| Mental Health & Retardation                | 60,000                          | 60,000                          | 60,000                          | 60,000                                | 0.00%                                |
| Community College                          | 109,548                         | 109,548                         | 78,121                          | 28,121                                | -64.00%                              |
| Parks & Recreation                         | 254,524                         | 191,590                         | 219,567                         | 176,806                               | -19.48%                              |

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**Fiscal Year 2009/2010**

|                                       | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|---------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| Youth Activities                      | 34,085                          | 35,257                          | 33,930                          | 30,000                                | -11.58%                              |
| Museums                               | 80,000                          | 105,875                         | 98,666                          | 98,666                                | 0.00%                                |
| Library Operations                    | 937,632                         | 946,428                         | 994,360                         | 956,957                               | -3.76%                               |
| 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    | 16,500                          | 16,500                          | 17,500                          | 17,500                                | 0.00%                                |
| Airport Authority                     | 132,140                         | 112,500                         | 140,755                         | 140,755                               | 0.00%                                |
| Planning / Engineering                | 253,124                         | 250,539                         | 297,980                         | 267,613                               | -10.19%                              |
| Disabilities Services Board           | 2,350                           | 13                              | 9,937                           | 9,937                                 | 0.00%                                |
| PSA Fire Hydrant Rental               | 174,922                         | 174,922                         | 174,922                         | 174,922                               | 0.00%                                |
| VPI Extension Service                 | 101,848                         | 101,901                         | 107,866                         | 108,243                               | 0.35%                                |
| Capital Projects Contingency Fund     | 175,000                         | 0                               | 250,000                         | 250,000                               | 0.00%                                |
| Hospitalization - Retirees /Cobra     | 101,513                         | 152,326                         | 88,620                          | 154,260                               | 74.07%                               |
| Employee Fringe Benefits              | 83,000                          | 0                               | 0                               | 0                                     |                                      |
| Contingency Fund                      | 200,000                         | 180,549                         | 202,000                         | 202,000                               | 0.00%                                |
| Hospital Indigents                    | 15,000                          | 11,958                          | 11,925                          | 11,925                                | 0.00%                                |
| Department of Social Service          | 6,996,867                       | 6,520,508                       | 7,389,282                       | 7,455,645                             | 0.90%                                |
| Contingency Expenditures              | 500,000                         | 0                               | 500,000                         | 500,000                               | 0.00%                                |
| District Funds                        | 273,617                         | 193,480                         | 257,082                         | 200,000                               | -22.20%                              |
| Transfers to School Fund              | 12,182,812                      | 12,182,812                      | 12,182,812                      | 12,182,812                            | 0.00%                                |
| Transfers to E-911 Fund               | 100,000                         | 100,000                         | 100,000                         | 100,000                               | 0.00%                                |
| State Budget Cuts to Locality         | 0                               | 0                               | 227,177                         | 219,120                               | -3.55%                               |
| Transfers to Landfill Enterprise Fund | <u>329,000</u>                  | <u>329,000</u>                  | <u>200,000</u>                  | <u>0</u>                              | <u>-100.00%</u>                      |
| <b>TOTAL GEN. OPER. FUND EXP.:</b>    | <b><u>43,928,951</u></b>        | <b><u>42,282,290.38</u></b>     | <b><u>46,310,105</u></b>        | <b><u>45,154,783</u></b>              | <b><u>-2.49%</u></b>                 |
| TRANS TO OTHER FUNDS:                 |                                 | <u>3,700,000</u>                |                                 |                                       |                                      |
| TOTAL GENERAL FUND EXP.:              |                                 | <u>142,915</u>                  |                                 |                                       |                                      |
| ENDING FUND BALANCE:                  | <b>\$ 13,649</b>                | <b>\$ 2,185,769</b>             | <b>\$ 27,821</b>                | <b>\$ 44,061</b>                      | <b>58.37%</b>                        |
|                                       | =====                           | =====                           | =====                           | =====                                 |                                      |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|  | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| <b><u>GENERAL CAPITAL PROJECTS FUND:</u></b> |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance:                      | \$ 5,097,931                    | \$ 6,398,333                    | 4,975,000                       | 4,500,000                             | -9.55%                               |
| <b>REVENUES:</b>                             |                                 |                                 |                                 |                                       |                                      |
| Ceramic Technology                           | 36,355                          | 39,385                          | 36,355                          | 36,355                                | 0.00%                                |
| Fair Assoc. - Bleachers & Lights             | 9,000                           | 0                               | 9,000                           | 0                                     | -100.00%                             |
| Commonwealth Attn-Asset Forfeiture Account   | 0                               | 251,600                         | 0                               | 0                                     |                                      |
| GOF Incentives                               | 600,000                         | 0                               | 600,000                         | 400,000                               | -33.33%                              |
| Bluestone - Infrastructure TROF Incentives   | 2,000,000                       | 0                               | 0                               | 2,000,000                             |                                      |
| Bluestone - Workforce Training Center TROF   | 1,781,010                       | 0                               | 1,781,010                       | 2,041,000                             | 14.60%                               |
| TROF Incentives                              | 600,000                         | 0                               | 600,000                         | 400,000                               | -33.33%                              |
| Bond Proceeds - Community Facilities Bldg.   | 4,535,625                       | 3,894,547                       | 0                               | 0                                     |                                      |
| Bond Proceeds - Town & Country Renovation    | 0                               | 242,275                         | 0                               | 0                                     |                                      |
| Bond Proceeds - Prison Access Road           | 345,616                         | 110,459                         | 0                               | 0                                     |                                      |
| Kersey Road - State Reimbursement            | 397,500                         | 0                               | 75,000                          | 25,000                                | -66.67%                              |
| Recreation Authority Loan Proceeds           | 150,000                         | 0                               | 150,000                         | 150,000                               | 0.00%                                |
| Bluestone - Shott Foundation                 | 0                               | 0                               | 0                               | 0                                     |                                      |
| Bluestone - Planning Grant                   | 47,000                          | 0                               | 38,900                          | 0                                     | -100.00%                             |
| Bluestone - Loan for Interim Financing       | 0                               | 0                               | 1,250,622                       | 0                                     | -100.00%                             |
| VCEDA - Bluestone Grant                      | 0                               | 0                               | 1,508,100                       | 0                                     | -100.00%                             |
| Tobacco Commission - Bluestone Grant         | 0                               | 0                               | 250,000                         | 0                                     | -100.00%                             |
| Transportation Enhancement Grant - Fed.      | 300,000                         | 0                               | 340,942                         | 340,942                               | 0.00%                                |
| Transportation Enhancement Grant - State     | 0                               | 0                               | 185,236                         | 185,236                               | 0.00%                                |
| Community Facilities Bldg. Rental Income     | 0                               | 0                               | 360,000                         | 0                                     | -100.00%                             |
| VRA Loan - Courthouse HVAC System            | 0                               | 0                               | 550,000                         | 0                                     | -100.00%                             |
| EOC Building Grant Proceeds                  | 0                               | 0                               | 0                               | 750,000                               |                                      |
| Transfer from Other Funds                    | <u>0</u>                        | <u>2,500,000</u>                | <u>0</u>                        | <u>0</u>                              |                                      |
| <b>TOTAL REVENUE:</b>                        | <u>10,802,106</u>               | <u>7,038,266</u>                | <u>7,735,165</u>                | <u>6,328,533</u>                      | -18.18%                              |
| <b>TOTAL CAPITAL PROJECTS EXP.:</b>          |                                 |                                 |                                 |                                       |                                      |
| Industrial Park Payment -Stowers Property    | 400,000                         | 400,000                         | 80,062                          | 555,000                               | 593.21%                              |
| Public Service Authority Projects            | 787,671                         | 787,671                         | 787,671                         | 787,671                               | 0.00%                                |
| County Capital Projects                      | 200,000                         | 251,700                         | 650,000                         | 750,000                               | 15.38%                               |
| Kersey Road Project                          | 5,000                           | 3,811                           | 0                               | 10,000                                |                                      |
| New Garage Building                          | 142,500                         | 0                               | 142,500                         | 142,500                               | 0.00%                                |

**Revenue / Expenditure Summary  
Fiscal Year 2009/2010**

|                                       | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| IDA/Economic Development Projects     | 0                         | 0                         | 225,000                   | 0                               | -100.00%                       |
| Eastern Ind. Park - Master Plan       | 0                         | 4,769                     | 0                         | 0                               |                                |
| Community Facilities Building         | 6,167,186                 | 4,512,746                 | 1,200,000                 | 0                               | -100.00%                       |
| Town & Country Renovation             | 200,000                   | 254,129                   | 0                         | 0                               |                                |
| Prison Access Road                    | 203,640                   | 110,459                   | 10,000                    | 0                               | -100.00%                       |
| GOF Incentives                        | 600,000                   | 0                         | 600,000                   | 400,000                         | -33.33%                        |
| TROF Incentives                       | 600,000                   | 0                         | 600,000                   | 400,000                         | -33.33%                        |
| VACO/VML Bond Payment                 | 514,633                   | 514,447                   | 515,000                   | 0                               | -100.00%                       |
| Recreation Authority Projects         | 150,000                   | 0                         | 150,000                   | 150,000                         | 0.00%                          |
| Airport Land Acquisition              | 100,000                   | 117,300                   | 0                         | 200,000                         |                                |
| Bluestone Business & Industrial Park  | 1,000,000                 | 424,755                   | 5,789,732                 | 5,138,970                       | -11.24%                        |
| Property Improvement & Acquisition    | 380,000                   | 2,023                     | 200,000                   | 0                               | -100.00%                       |
| Route 696                             | 80,000                    | 17,050                    | 15,000                    | 0                               | -100.00%                       |
| Bluestone - Planning Grant            | 50,000                    | 29,600                    | 20,400                    | 0                               | -100.00%                       |
| Bluestone - Infrastructure            | 2,000,000                 | 0                         | 0                         | 0                               |                                |
| Bluestone - Workforce Training Center | 1,781,010                 | 0                         | 0                         | 0                               |                                |
| Walking Trail Grant                   | 300,000                   | 0                         | 625,000                   | 625,000                         | 0.00%                          |
| Courthouse HVAC System                | 0                         | 0                         | 550,000                   | 450,000                         | -18.18%                        |
| Transfer to other funds               | 0                         | 540,000                   | 0                         | 0                               |                                |
| EOC Building Grant                    | 0                         |                           | 0                         | 750,000                         |                                |
| Cavitt's Creek Permit Update          | 0                         | 0                         | 0                         | 200,000                         |                                |
| Courthouse Parking                    | <u>0</u>                  | <u>0</u>                  | <u>0</u>                  | <u>50,000</u>                   |                                |
| <b>TOTAL GEN. CAPITAL PROJ. EXP.:</b> | <u>15,661,640</u>         | <u>7,970,459</u>          | <u>12,160,365</u>         | <u>10,609,141</u>               | -12.76%                        |
| ENDING FUND BALANCE:                  | \$ 238,398                | \$ 5,466,140              | \$ 549,800                | \$ 219,392                      | -60.10%                        |
|                                       | =====                     | =====                     | =====                     | =====                           |                                |

**LANDFILL ENTERPRISE FUND:**

|   |           |           |           |           |         |
|---|-----------|-----------|-----------|-----------|---------|
| Beginning Fund Balance - Unrestricted:        | 1,812,347 | 1,907,501 | 1,476,103 | 1,794,498 | 21.57%  |
| Beginning Fund Balance - Restricted Reserves: |           |           |           |           |         |
| Depreciation Reserve                          | 218,785   | 218,785   | 133,029   | 50,534    | -62.01% |
| Phase I Reserve - Suntrust                    | 171,218   | 171,218   | 171,218   | 171,218   | 0.00%   |
| Phase II Reserve - Suntrust                   | 105,888   | 105,888   | 105,888   | 105,888   | 0.00%   |
| Closure Reserve                               | 1,468,868 | 1,468,868 | 1,590,868 | 1,712,868 | 7.67%   |

**REVENUES:**

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                    | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| Tipping Fees:                      |                           |                           |                           |                                 |                                |
| Ind./Comm & Private Haulers        | 250,000                   | 470,784                   | 250,000                   | 250,000                         | 0.00%                          |
| Municipalities - General Fund      | <u>400,000</u>            | <u>395,964</u>            | <u>400,000</u>            | <u>400,000</u>                  | 0.00%                          |
| TOTAL TIPPING FEES:                | 650,000                   | 866,748                   | 650,000                   | 650,000                         | 0.00%                          |
| Additional Revenue Sources:        |                           |                           |                           |                                 |                                |
| Miscellaneous Income               | 0                         | 16,220                    | 0                         | 0                               |                                |
| Bond Proceeds                      | 2,500,000                 | 0                         | 2,000,000                 | 0                               | -100.00%                       |
| Transfer from General Fund         | <u>329,000</u>            | <u>1,079,000</u>          | <u>200,000</u>            | <u>0</u>                        | -100.00%                       |
| TOTAL REVENUE:                     | <u>3,479,000</u>          | <u>1,961,968</u>          | <u>2,850,000</u>          | <u>650,000</u>                  | -77.19%                        |
| <b>LANDFILL FUND EXPENDITURES:</b> |                           |                           |                           |                                 |                                |
| Operations & Maintenance           | 983,274                   | 946,682                   | 844,969                   | 998,615                         | 18.18%                         |
| 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                       | 420,000                   | 413,653                   | 608,875                   | 680,000                         | 11.68%                         |
| Machinery & Equipment              | 337,530                   | 245,521                   | 322,730                   | 262,020                         | -18.81%                        |
| Capital Improvements               | 85,000                    | 67,878                    | 25,000                    | 100,000                         | 300.00%                        |
| Phase IV-A Construction            | <u>2,500,000</u>          | <u>452,993</u>            | <u>2,000,000</u>          | <u>100,000</u>                  | -95.00%                        |
| TOTAL EXPENDITURES:                | 4,647,804                 | 2,448,728                 | 4,123,574                 | 2,462,635                       | -40.28%                        |
| Less 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%                          |
| NET CASH EXPENDITURES:             | <u>4,325,804</u>          | <u>2,126,728</u>          | <u>3,801,574</u>          | <u>2,140,635</u>                | -43.69%                        |
| Unrestricted Cash                  | 981,073                   | 1,666,263                 | 525,259                   | 243,883                         | -53.57%                        |
| Restricted Reserve Funds:          |                           |                           |                           |                                 |                                |
| DEPRECIATION RESERVE               | 81,255                    | 173,264                   | 10,299                    | (11,486)                        | -211.53%                       |
| PHASE I RESERVE - CRESTAR          | 171,218                   | 171,218                   | 171,218                   | 171,218                         | 0.00%                          |
| PHASE II RESERVE - CRESTAR         | 105,888                   | 105,888                   | 105,888                   | 105,888                         | 0.00%                          |
| CLOSURE & IMPROVEMENT RES          | <u>1,590,868</u>          | <u>1,590,868</u>          | <u>1,712,868</u>          | <u>1,834,868</u>                | 7.12%                          |
| ENDING FUND BALANCE:               | \$ 2,930,302              | \$ 3,707,501              | \$ 2,525,532              | \$ 2,344,371                    | -7.17%                         |
|                                    | =====                     | =====                     | =====                     | =====                           |                                |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                    | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| <b><u>GENERAL SCHOOL FUND:</u></b> |                           |                           |                           |                                 |                                |
| Beginning Fund Balance:            | 458,532                   | 458,532                   | 667,849                   | 700,000                         |                                |
| <b>REVENUES:</b>                   |                           |                           |                           |                                 |                                |
| Transfer from General Fund         | 12,182,812                | 12,182,812                | 12,182,812                | 12,182,812                      | 0.00%                          |
| Interim Financing - RHS Fieldhouse | 350,000                   | 0                         | 0                         | 0                               | -100.00%                       |
| State Reimbursements:              |                           |                           |                           |                                 |                                |
| State Sales & Use Tax              | 6,817,561                 | 6,458,542                 | 6,775,064                 | 5,120,078                       | -24.43%                        |
| Basic School Account               | 21,374,836                | 21,284,570                | 25,375,030                | 23,774,700                      | -6.31%                         |
| Gifted, Talented Children Program  | 207,848                   | 205,345                   | 230,461                   | 226,949                         | -1.52%                         |
| Enrollment Loss                    | 64,521                    | 207,134                   | 105,502                   | 149,167                         | 41.39%                         |
| Teacher Incentive                  | 1,449,870                 | 1,447,434                 | 0                         | 0                               |                                |
| Remedial - K-3 Classrooms          | 870,176                   | 865,300                   | 1,031,402                 | 1,024,711                       | -0.65%                         |
| Special Education / Homebound      | 2,338,419                 | 2,342,583                 | 2,643,093                 | 2,593,653                       | -1.87%                         |
| Vocational Education               | 914,155                   | 904,916                   | 924,856                   | 911,510                         | -1.44%                         |
| Employer Share Fringe Benefits     | 3,132,935                 | 3,095,204                 | 3,221,335                 | 3,152,069                       | -2.15%                         |
| Technical Assistance               | 492,000                   | 492,000                   | 492,000                   | 466,000                         | -5.28%                         |
| Remedial Education                 | 829,532                   | 756,785                   | 832,175                   | 880,127                         | 5.76%                          |
| At Risk 4 Year Old Program         | 1,351,978                 | 1,342,632                 | 1,268,757                 | 1,191,327                       | -6.10%                         |
| Construction                       | 204,752                   | 204,555                   | 206,090                   | 458,286                         | 122.37%                        |
| Reading Intervention               | 102,971                   | 117,386                   | 134,344                   | 103,704                         | -22.81%                        |
| Other State Funding                | 0                         | 12,861                    | 1,558                     | 1,558                           | 0.00%                          |
| Lottery Funding                    | 1,120,303                 | 1,115,875                 | 1,220,215                 | 0                               | -100.00%                       |
| GED Funding                        | 23,576                    | 23,576                    | 23,576                    | 23,576                          | 0.00%                          |
| SOL Algebra Readiness              | 92,828                    | 92,828                    | 101,110                   | 96,295                          | -4.76%                         |
| State Stabilization Funds          | 0                         | 0                         | 0                         | 2,691,353                       |                                |
| ESL                                | <u>3,341</u>              | <u>2,923</u>              | <u>4,049</u>              | <u>23,825</u>                   | 488.42%                        |
| <b>TOTAL STATE REVENUE:</b>        | <u>41,391,602</u>         | <u>40,972,449.00</u>      | <u>44,590,617</u>         | <u>42,888,888</u>               | -3.82%                         |
| Federal Reimbursements:            |                           |                           |                           |                                 |                                |
| Title I                            | 1,925,816                 | 2,085,499                 | 1,808,050                 | 1,808,050                       | 0.00%                          |
| Title II                           | 400,000                   | 720,061                   | 249,480                   | 225,000                         | -9.81%                         |
| Title VIB Special Ed               | 1,557,828                 | 1,575,854                 | 1,557,828                 | 1,571,751                       | 0.89%                          |
| Title VI-A Library NCLB            | 37,840                    | 36,959                    | 37,609                    | 17,500                          | -53.47%                        |
| Title II-D Technology Inst. NCLB   | 18,393                    | 18,479                    | 17,977                    | 17,977                          | 0.00%                          |
| Title II -A CSR NCLB               | 229,550                   | 37,679                    | 229,550                   | 225,000                         | -1.98%                         |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                  | <u>Budget<br/>2007-08</u> | <u>Actual<br/>2007-08</u> | <u>Budget<br/>2008-09</u> | <u>Prop. Budget<br/>2009-10</u> | <u>Percent<br/>Incr./Decr.</u> |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------------|
| Vocational Education             | 145,000                   | 172,699                   | 145,000                   | 145,000                         | 0.00%                          |
| Adult Education                  | 55,000                    | 0                         | 51,702                    | 51,702                          | 0.00%                          |
| Forest Reserve Fund              | 4,500                     | 5,600                     | 4,500                     | 10,000                          | 122.22%                        |
| Reading First Grant              | 488,558                   | 448,923                   | 335,281                   | 115,000                         | -65.70%                        |
| Federal Stimulus Funds           | 0                         | 0                         | 0                         | 1,557,072                       |                                |
| Drug Free Schools                | 47,791                    | 47,591                    | 37,441                    | 34,000                          | -9.19%                         |
| Opportunities School Reform      | <u>0</u>                  | <u>0</u>                  | <u>0</u>                  | <u>166,000</u>                  |                                |
| <b>TOTAL FEDERAL REIMB.:</b>     | <u>4,910,276</u>          | <u>5,149,344.00</u>       | <u>4,474,418</u>          | <u>5,944,052</u>                | 32.85%                         |
| <b>Local Sources Revenue:</b>    |                           |                           |                           |                                 |                                |
| Rent                             | 3,000                     | 3,835                     | 3,000                     | 3,000                           | 0.00%                          |
| Charges for Education            | 34,375                    | 28,161                    | 30,500                    | 24,500                          | -19.67%                        |
| Charges for Transportation       | 3,000                     | 6,911                     | 3,000                     | 4,000                           | 33.33%                         |
| Other Funds                      | 350,000                   | 354,160                   | 370,000                   | 558,996                         | 51.08%                         |
| Sales / Etc.                     | 8,000                     | 33,000                    | 16,000                    | 12,000                          | -25.00%                        |
| Ben./Other Agencies              | 250,000                   | 167,278                   | 200,000                   | 175,000                         | -12.50%                        |
| Miscellaneous                    | <u>150,000</u>            | <u>107,756</u>            | <u>150,000</u>            | <u>150,000</u>                  | 0.00%                          |
| <b>TOTAL LOCAL REVENUE:</b>      | <u>798,375</u>            | <u>701,101.00</u>         | <u>772,500</u>            | <u>927,496</u>                  | 20.06%                         |
| <b>TOTAL SCHOOL FUND REV.:</b>   | <u>59,633,065</u>         | <u>59,005,706.00</u>      | <u>62,020,347</u>         | <u>61,943,248</u>               | -0.12%                         |
| <b>SCHOOL FUND EXPENDITURES:</b> |                           |                           |                           |                                 |                                |
| Adm./Attd./Hlth.                 | 1,763,390                 | 1,800,366                 | 1,847,859                 | 1,860,542                       | 0.69%                          |
| Instruction                      | 44,635,876                | 43,863,439                | 44,724,212                | 44,080,328                      | -1.44%                         |
| Operation & Maintenance-Plant    | 5,458,691                 | 5,404,458                 | 5,275,286                 | 5,713,960                       | 8.32%                          |
| Other School Fd. Services        | 310,000                   | 310,000                   | 310,000                   | 310,000                         | 0.00%                          |
| Pupil Transportation             | 3,728,131                 | 3,615,532                 | 4,149,510                 | 3,887,545                       | -6.31%                         |
| Capital Outlay Facilities        | 360,000                   | 10,000                    | 1,530,898                 | 1,844,010                       | 20.45%                         |
| Debt Service                     | 905,403                   | 904,663                   | 1,836,323                 | 2,068,449                       | 12.64%                         |
| Technology                       | 2,930,106                 | 2,887,931                 | 3,014,108                 | 2,878,414                       | -4.50%                         |
| <b>TOTAL SCHOOL FUND EXP.:</b>   | <u>60,091,597</u>         | <u>58,796,389</u>         | <u>62,688,196</u>         | <u>62,643,248</u>               | -0.07%                         |
| <b>ENDING FUND BALANCE:</b>      | \$ 0                      | \$ 667,849                | \$ -                      | \$ -                            |                                |
|                                  | =====                     | =====                     | =====                     | =====                           |                                |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|   | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| <b><u>SCHOOL TEXTBOOK FUND:</u></b>     |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance                  | 575,000                         | 854,570                         | 750,000                         | 1,239,607                             | 65.28%                               |
| <b>REVENUE:</b>                         |                                 |                                 |                                 |                                       |                                      |
| Interest on Investment                  | 2,988                           | 3,699                           | 2,900                           | 2,900                                 | 0.00%                                |
| Damaged Books                           | 500                             | 7,793                           | 1,000                           | 1,000                                 | 0.00%                                |
| Textbook-Local Support                  | 169,457                         | 169,457                         | 183,154                         | 0                                     | -100.00%                             |
| Textbook-State Support                  | <u>508,367</u>                  | <u>502,244</u>                  | <u>606,983</u>                  | <u>597,733</u>                        | -1.52%                               |
| TOTAL TEXTBOOK REVENUE:                 | <u>681,312</u>                  | <u>683,193</u>                  | <u>794,037</u>                  | <u>601,633</u>                        | -24.23%                              |
| TOTAL EXPENDITURES:                     | <u>1,256,312</u>                | <u>287,615</u>                  | <u>1,544,037</u>                | <u>1,841,240</u>                      | 19.25%                               |
| ENDING FUND BALANCE:                    | \$ -                            | \$ 1,250,148.00                 | \$ -                            | \$ -                                  |                                      |
|   | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>SCHOOL CAFETERIA FUND:</u></b>    |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance:                 | 570,210                         | 494,303                         | 494,303                         | 529,233                               | 7.07%                                |
| <b>REVENUE:</b>                         |                                 |                                 |                                 |                                       |                                      |
| Interest on Investment                  | 2,868                           | 2,856                           | 2,868                           | 2,868                                 | 0.00%                                |
| Cafeteria Sales                         | 910,000                         | 990,316                         | 950,000                         | 950,000                               | 0.00%                                |
| Miscellaneous Receipts                  | 1,000                           | 598                             | 1,000                           | 1,000                                 | 0.00%                                |
| State Reimb./Food                       | 41,963                          | 359,336                         | 46,092                          | 46,542                                | 0.98%                                |
| Federal Reim. Food                      | 1,290,000                       | 1,259,316                       | 1,257,437                       | 1,257,437                             | 0.00%                                |
| Local Support                           | <u>310,000</u>                  | <u>310,000</u>                  | <u>310,000</u>                  | <u>310,000</u>                        | 0.00%                                |
| TOTAL CAFETERIA FUND REV.:              | <u>2,555,831</u>                | <u>2,922,422.00</u>             | <u>2,567,397</u>                | <u>2,567,847</u>                      | 0.02%                                |
| TOTAL CAFETERIA FUND EXP.:              | <u>3,126,041</u>                | <u>3,129,330</u>                | <u>3,061,700</u>                | <u>3,097,080</u>                      | 1.16%                                |
| ENDING FUND BALANCE:                    | \$ -                            | \$ 287,395                      | \$ -                            | \$ -                                  |                                      |
|   | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>SCHOOL CONSTRUCTION FUND:</u></b> |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance                  | 84,912                          | 18,961                          | 0                               | 0                                     |                                      |
| <b>REVENUES:</b>                        |                                 |                                 |                                 |                                       |                                      |
| Transfer from School Fund               | <u>0</u>                        | <u>0</u>                        | <u>3,520,898</u>                | <u>0</u>                              | -100.00%                             |
| TOTAL CONSTR. REVENUE:                  | <u>0</u>                        | <u>564,273</u>                  | <u>3,520,898</u>                | <u>1,475,000</u>                      | -58.11%                              |
| TOTAL CONSTR. FUND EXP.                 | <u>84,912</u>                   | <u>583,234</u>                  | <u>3,520,898</u>                | <u>1,475,000</u>                      | -58.11%                              |
| ENDING FUND BALANCE:                    | \$ -                            | \$ -                            | \$0                             | \$0                                   |                                      |
|   | =====                           | =====                           | =====                           | =====                                 |                                      |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|  | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| <b><u>RX FUND(Health Services Fund):</u></b> |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance                       | 208,996                         | 208,996                         | 208,996                         | 0                                     | -100.00%                             |
| TOTAL RX FUND REVENUES                       | <u>0</u>                        | <u>0</u>                        | <u>0</u>                        | <u>0</u>                              |                                      |
| TOTAL RX FUND EXP.:                          | <u>0</u>                        | <u>0</u>                        | <u>0</u>                        | <u>0</u>                              |                                      |
| ENDING FUND BALANCE:                         | \$ 208,996                      | \$ 208,996                      | \$ 208,996                      | \$ -                                  | -100.00%                             |
|  | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>COAL ROAD IMPROVEMENT FUND:</u></b>    |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance:                      | 900,000                         | 830,488                         | 1,172,784                       | 1,230,269                             | 4.90%                                |
| <b>REVENUES:</b>                             |                                 |                                 |                                 |                                       |                                      |
| Coal Severance Tax                           | 500,000                         | 601,217                         | 400,000                         | 725,000                               | 81.25%                               |
| VDOT Revenue Sharing Match - Bluestone       | 0                               | 0                               | 0                               | 335,604                               |                                      |
| Town Road Projects - Reimbursements          | <u>0</u>                        | <u>412,000</u>                  | <u>881,850</u>                  | <u>0</u>                              | -100.00%                             |
| TOTAL REVENUE:                               | <u>500,000</u>                  | <u>1,013,217</u>                | <u>1,281,850</u>                | <u>1,060,604</u>                      | -17.26%                              |
| <b>COAL ROAD EXPENDITURES:</b>               |                                 |                                 |                                 |                                       |                                      |
| Coal Road Improvements                       | 648,000                         | 733,856                         | 1,778,790                       | 925,208                               | -47.99%                              |
| Coal Roads - By District                     | 0                               | 0                               | 0                               | 250,000                               |                                      |
| Revenue Sharing Paving Projects              | 0                               | 0                               | 0                               | 725,745                               |                                      |
| Transfer to General Fund                     | <u>200,000</u>                  | <u>200,000</u>                  | <u>250,000</u>                  | <u>0</u>                              | -100.00%                             |
| TOTAL EXPENDITURES:                          | <u>848,000</u>                  | <u>933,856</u>                  | <u>2,028,790</u>                | <u>1,900,953</u>                      | -6.30%                               |
| ENDING FUND BALANCE:                         | \$ 552,000                      | \$ 909,849                      | \$ 425,844                      | \$ 389,920                            | -8.44%                               |
|  | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>COAL ROAD ECON DEV'T FUND:</u></b>     |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance:                      | 55,000                          | 51,936                          | 50,000                          | 75,000                                | 50.00%                               |
| <b>REVENUES:</b>                             |                                 |                                 |                                 |                                       |                                      |
| Road Economic Tax                            | <u>325,000</u>                  | <u>432,128</u>                  | <u>375,000</u>                  | <u>500,000</u>                        | 33.33%                               |
| TOTAL RD. ECON. DEV. REV.:                   | <u>325,000</u>                  | <u>432,128</u>                  | <u>375,000</u>                  | <u>500,000</u>                        | 33.33%                               |
| TOTAL EXPENDITURES:                          | <u>307,000</u>                  | <u>411,089</u>                  | <u>375,000</u>                  | <u>500,000</u>                        | 33.33%                               |
| ENDING FUND BALANCE:                         | \$ 73,000                       | \$ 72,975                       | \$ 50,000                       | \$ 75,000                             | 50.00%                               |
|  | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>DAMAGE STAMP FUND:</u></b>             |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance                       | 4,455                           | 3,121                           | 1,644                           | 185                                   | -88.75%                              |
| TOTAL DAMAGE STAMP REV.:                     | <u>0</u>                        | <u>0</u>                        | <u>0</u>                        | <u>0</u>                              |                                      |
| TOTAL DAMAGE STAMP EXP.:                     | <u>1,000</u>                    | <u>2,576</u>                    | <u>1,500</u>                    | <u>0</u>                              | -100.00%                             |
| ENDING FUND BALANCE:                         | \$ 3,455                        | \$ 545                          | \$ 144                          | \$ 185                                | 28.47%                               |
|  | =====                           | =====                           | =====                           | =====                                 |                                      |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                     | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| <b><u>LAW LIBRARY FUND:</u></b>     |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance              | 48,500                          | 48,073                          | 50,000                          | 60,000                                | 20.00%                               |
| Law Library Receipts                | <u>16,800</u>                   | <u>17,975</u>                   | <u>17,500</u>                   | <u>17,500</u>                         | 0.00%                                |
| TOTAL LAW LIBRARY REV.:             | <u>16,800</u>                   | <u>17,975</u>                   | <u>17,500</u>                   | <u>17,500</u>                         | 0.00%                                |
| TOTAL LAW LIBRARY EXP.:             | <u>10,000</u>                   | <u>7,857</u>                    | <u>17,500</u>                   | <u>17,500</u>                         | 0.00%                                |
| ENDING FUND BALANCE:                | \$ 55,300                       | \$ 58,191                       | \$ 50,000                       | \$ 60,000                             | 20.00%                               |
|                                     | =====                           | =====                           | =====                           | =====                                 |                                      |
| <b><u>EMERGENCY 911 Fund:</u></b>   |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance:             | 130,000                         | 133,225                         | 345,000                         | 450,000                               | 30.43%                               |
| Adj. To Beginning Balance           |                                 | 3,055                           |                                 |                                       |                                      |
| <b>REVENUES:</b>                    |                                 |                                 |                                 |                                       |                                      |
| Telecommunications Tax Receipts     | 384,000                         | 457,767                         | 384,000                         | 437,838                               | 14.02%                               |
| Wireless 911 Fees                   | 0                               | 45,463                          | 0                               | 45,000                                |                                      |
| Miscellaneous Receipts              | 0                               | 0                               | 0                               | 0                                     |                                      |
| Grant Proceeds-PSAP & VITA          | 0                               | 0                               | 875,392                         | 1,242,392                             | 41.92%                               |
| Matching Grant Funds-Locality Share | 0                               | 0                               | 174,400                         | 0                                     | -100.00%                             |
| Transfer from General Fund          | <u>100,000</u>                  | <u>350,000</u>                  | <u>100,000</u>                  | <u>100,000</u>                        | 0.00%                                |
| TOTAL E-911 FUND REVENUE:           | <u>484,000</u>                  | <u>854,167</u>                  | <u>1,533,792</u>                | <u>1,825,230</u>                      | 19.00%                               |
| TOTAL E-911 EXPENDITURES:           | <u>589,254</u>                  | <u>571,145</u>                  | <u>1,876,814</u>                | <u>2,061,508</u>                      | 9.84%                                |
| ENDING FUND BALANCE:                | \$ 24,746                       | \$ 419,302                      | \$ 1,978                        | \$ 213,722                            | 10704.95%                            |
|                                     | =====                           | =====                           | =====                           | =====                                 |                                      |

**Revenue / Expenditure Summary**  
**Fiscal Year 2009/2010**

|                                     | <u>Budget</u><br><u>2007-08</u> | <u>Actual</u><br><u>2007-08</u> | <u>Budget</u><br><u>2008-09</u> | <u>Prop. Budget</u><br><u>2009-10</u> | <u>Percent</u><br><u>Incr./Decr.</u> |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| <b><u>SUMMARY ALL FUNDS:</u></b>    |                                 |                                 |                                 |                                       |                                      |
| Beginning Fund Balance              | 13,486,314                      | 15,258,072                      | 13,635,120                      | 14,061,738                            | 3.13%                                |
| <b>CURRENT REVENUES:</b>            | <u>108,232,231</u>              | <u>104,610,259</u>              | <u>114,858,662</u>              | <u>108,443,189</u>                    | -5.59%                               |
| <b>EXPENDITURES:</b>                |                                 |                                 |                                 |                                       |                                      |
| Total Expenditures and Transfers:   | 130,552,511                     | 121,267,483                     | 137,708,479                     | 131,763,088                           | -4.32%                               |
| Less Inter-Governmental Transfers:  |                                 |                                 |                                 |                                       |                                      |
| General Fund To:                    |                                 |                                 |                                 |                                       |                                      |
| School Fund                         | (12,182,812)                    | (12,182,812)                    | (12,182,812)                    | (12,182,812)                          | 0.00%                                |
| School Fund - RHS Fieldhouse        | 0                               |                                 |                                 |                                       |                                      |
| General Cap. Proj.                  | 0                               | (2,500,000)                     | 0                               | 0                                     |                                      |
| 911 Fund                            | (100,000)                       | (350,000)                       | (100,000)                       | (100,000)                             | 0.00%                                |
| Landfill Fund                       | (329,000)                       | (1,079,000)                     | (200,000)                       | 0                                     | -100.00%                             |
| Landfill Enterprise Fund To:        |                                 |                                 |                                 |                                       |                                      |
| Depreciation Reserve                | (200,000)                       | (200,000)                       | (200,000)                       | (200,000)                             | 0.00%                                |
| Closure Reserve                     | (122,000)                       | (122,000)                       | (122,000)                       | (122,000)                             | 0.00%                                |
| Coal Severance Fund To:             |                                 |                                 |                                 |                                       |                                      |
| General Fund                        | 0                               | (200,000)                       | (250,000)                       | 0                                     | -100.00%                             |
| <b>TOTAL ADJUSTED EXPENDITURES:</b> | <u>117,618,699</u>              | <u>104,633,671</u>              | <u>124,653,667</u>              | <u>119,158,276</u>                    | -4.41%                               |
| <b>ENDING FUND BALANCE</b>          | <u>\$ 4,099,846</u>             | <u>\$ 15,234,659</u>            | <u>\$ 3,840,115</u>             | <u>\$ 3,346,651</u>                   | -12.85%                              |
|                                     | =====                           | =====                           | =====                           | =====                                 |                                      |