

# TAZEWELL COUNTY BUDGET AS ADOPTED

## Revenue / Expenditure Summary Fiscal Year 2010/2011

	<u>Budget 2008-09</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Prop. Budget 2010-11</u>	<u>Percent Incr./Decr.</u>
<b><u>GENERAL FUND:</u></b>					
Beginning Fund Balance:	1,442,438	1,971,939	1,872,856	1,250,000	
Adj. To Beginning Fund Balance:		(1,763)			
<b><u>GENERAL FUND REVENUES:</u></b>					
Real Property Tax	11,750,000	12,174,152	11,750,000	11,877,615	1.09%
Public Services Taxes, RE & PP	895,900	787,726	895,900	895,900	0.00%
Personal Property Tax	6,750,000	7,489,888	5,062,500	6,000,000	18.52%
Mobile Home Tax	155,000	159,608	155,000	155,000	0.00%
Machinery & Tools Tax	900,000	1,253,386	900,000	900,000	0.00%
Merchants Capital Tax	996,000	1,041,043	996,000	996,000	0.00%
Delinquent Tax	700,000	812,455	700,000	700,000	0.00%
Penalties & Interest	<u>450,000</u>	<u>513,873</u>	<u>450,000</u>	<u>450,000</u>	<u>0.00%</u>
Total Tax Collection:	22,596,900	24,232,130	20,909,400	21,974,515	5.09%
Local Sales Tax	4,450,000	4,834,643	4,860,000	4,950,000	1.85%
Vehicle Decal	45,000	36,647	36,000	36,000	0.00%
Consumer Utility Tax	900,000	937,484	900,000	900,000	0.00%
Cable Franchise Tax	0	0	0	200,000	
Utility Tax	30,000	33,016	30,000	30,000	0.00%
Bank Franchise Tax	40,000	44,819	40,000	44,800	12.00%
Records & Wills Tax	320,000	282,799	288,000	250,000	-13.19%
Coal Severance Tax	750,000	1,202,367	1,000,000	1,000,000	0.00%
Animal License Tax	3,785	6,713	3,785	3,785	0.00%
Land Use Appl. Fee	500	354	500	500	0.00%
Transfer Fees	1,500	1,262	1,500	1,500	0.00%
Building Permits	90,000	98,723	90,000	90,000	0.00%
Erosion Permits/SOD Coll. Fee	1,000	650	1,000	1,000	0.00%
Junk Dealer License	2,400	2,700	2,400	2,400	0.00%
Fines & Forfeitures	25,000	47,658	25,000	25,000	0.00%
Legal Service Fees-DMV	10,000	41,260	15,000	15,000	0.00%
Return Check Fees	1,000	1,285	1,000	1,000	0.00%
Hospitalization - Retiree's / Cobra	46,743	55,804	48,647	48,647	0.00%
Interest on Investments	550,000	246,792	412,500	250,000	-39.39%
Installment Service Fees	10,000	10,524	10,000	10,000	0.00%
Rent - Use of Property	30,000	29,390	30,000	30,000	0.00%
Town & County & Comm. Fac. Bldg. Lease	0	262,800	490,229	402,629	
Transient Occupancy Tax	175,000	208,334	192,500	192,500	0.00%
Commonwealth Attorney Fees	3,500	5,075	3,500	3,500	0.00%
Courthouse Maintenance Fees	12,500	13,215	12,500	12,500	0.00%
Library Fees	25,000	49,664	25,000	25,000	0.00%
Courthouse Admission & Related Fees	7,500	8,955	7,500	7,500	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
County Garage Service Fees	125,000	187,731	175,000	175,000	0.00%
Library Recovered Costs	15,000	0	15,000	15,000	0.00%
Sheriff Recovered Costs	3,743	3,743	3,743	3,743	0.00%
Courthouse Security	37,500	69,890	37,500	50,000	33.33%
Insurance Recoveries	30,000	76,599	30,000	30,000	0.00%
Reimbursement - Administrator Salary	36,267	36,342	36,608	36,608	0.00%
Health Department	112,843	102,459	112,843	0	-100.00%
ABC Profits	16,370	0	16,370	0	-100.00%
Wine Taxes	17,160	0	17,160	0	-100.00%
Motor Carriers Tax	82,000	91,222	82,000	90,000	9.76%
Mobile Home Titling Tax	99,446	145,362	99,446	99,446	0.00%
Motor Vehicle Rental Tax	20,000	27,178	20,000	20,000	0.00%
Cavitt's Creek Revenue	12,500	16,315	12,500	12,500	0.00%
Sheriff Office Grants/DARE	0	0	0	0	
Commonwealth Attorney	744,480	703,260	771,392	649,250	-15.83%
Sheriff's Department	1,925,287	1,758,771	1,925,287	1,760,028	-8.58%
Commissioner of Revenue	174,029	167,087	174,029	141,621	-18.62%
Treasurer	182,416	186,509	182,416	160,494	-12.02%
Medical Examiner	1,000	0	1,000	0	-100.00%
Clerk of Circuit Court	403,682	480,062	403,682	430,772	6.71%
Registrar/Electoral Board	55,000	69,596	55,000	55,000	0.00%
EMS-Four For Life	36,082	41,326	46,573	38,199	-17.98%
EMS Patient Resource Registry Grant	0	0	76,650	0	
Citizens for the Arts Grant	5,000	5,000	5,000	5,000	0.00%
Fire Insurance Premium	78,144	0	80,672	81,785	1.38%
TRIAD Grant	4,750	0	4,750	0	-100.00%
At Risk Youth & Family	1,810,800	1,817,731	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	188,207	182,083	178,008	149,022	-16.28%
Library of Va - Records Preservation Grant	32,316	0	32,316	0	-100.00%
Litter Control	11,750	11,329	11,750	11,750	0.00%
MOU Staff Support Grant	7,587	0	0	0	#DIV/0!
Talent Solutions Grant	30,000	0	30,000	0	-100.00%
Virginia Tourism Corporation Grant	0	0	4,850	0	
Comp. Community Corr. Services	123,263	125,196	123,263	125,196	1.57%
Creating Lasting Family Connections	48,750	48,750	48,750	0	-100.00%
Justice Assistance Grant	0	0	33,231	33,231	
Va. Domestic Violence Victim Fund	40,000	30,657	40,000	40,000	0.00%
Revenue from Federal Government	10,000	24,924	10,000	10,000	0.00%
Dept. of Social Service Assistance	6,296,089	5,332,638	6,362,211	6,297,580	-1.02%
Local Welfare Receipts	95,000	23,704	95,000	95,000	0.00%
Victim Witness Program Grant	86,432	86,430	86,432	93,948	8.70%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
V-Stop Grant / Investigator	25,075	0	25,075	24,778	-1.18%
Emergency Services Grant	7,192	7,192	7,192	7,192	0.00%
Community Connect Grant	855,000	0	684,000	855,000	25.00%
Dept. of Labor - BRTDP Grant	0	0	0	555,195	
Transfer Station Hauling Fee	500	53	500	500	0.00%
Workforce Investment Act Funds	50,000	0	100,000	650,000	550.00%
Miscellaneous	70,000	650,700	70,000	70,000	0.00%
Contingency Fund	500,000		500,000	500,000	0.00%
Transfer from Other Funds	<u>250,000</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>#DIV/0!</u>
<b>TOTAL GEN'L FUND REVENUE:</b>	<b><u>44,895,488</u></b>	<b><u>46,204,899.39</u></b>	<b><u>44,086,460</u></b>	<b><u>45,703,914</u></b>	<b><u>3.67%</u></b>
<b>GENERAL FUND EXPENDITURES:</b>					
Board Of Supervisors	82,225	89,167	91,899	117,257	27.59%
County Administrator	227,950	226,909	223,801	225,177	0.61%
County Attorney / Legal	178,125	185,754	178,018	169,894	-4.56%
Economic Development	350,521	305,548	329,401	273,317	-17.03%
Tourism Department	143,494	77,276	82,389	74,517	-9.55%
Commissioner of Revenue	542,993	514,393	527,911	528,050	0.03%
Treasurer	606,757	591,951	598,514	570,804	-4.63%
Finance Office	203,986	215,870	199,632	200,097	0.23%
Administrative Services	199,197	188,058	203,798	204,747	0.47%
County Garage	295,310	284,320	282,122	253,964	-9.98%
Transit System	73,950	79,950	79,650	78,625	-1.29%
Information Technology Department	1,736,216	917,398	1,491,345	1,193,391	-19.98%
Workforce Consortium	66,467	64,814	73,000	1,271,361	1641.59%
Electoral Board & Officials	81,250	71,784	77,250	77,250	0.00%
Registrars Office	133,160	133,421	128,034	123,889	-3.24%
Circuit Court Judge	138,270	111,137	111,004	100,295	-9.65%
General District Court	13,900	14,612	11,500	11,500	0.00%
Magistrate's Office	9,575	5,086	9,575	6,075	-36.55%
Juvenile & Domestic Relations Crt	6,900	6,813	6,900	6,900	0.00%
Clerk of Circuit Court	824,639	844,142	697,526	671,218	-3.77%
Commonwealth Attorney	1,063,786	1,069,327	1,056,103	1,097,791	3.95%
Victim Witness Program	123,739	122,344	123,869	125,106	1.00%
V-Stop Grant / Investigator	38,586	37,834	38,042	39,136	2.88%
Sheriff's Department	3,668,140	3,372,038	3,403,307	3,450,106	1.38%
DARE Program	10,046	9,499	10,046	10,046	0.00%
Fire Departments	452,509	399,871	460,037	486,151	5.68%
Rescue Squads	190,859	147,713	252,852	173,074	-31.55%
Regional Jail	3,063,214	3,055,589	3,035,262	3,397,690	11.94%
Court Service Unit	291,200	294,467	319,020	428,000	34.16%
At-Risk Youth/Family	2,400,000	2,616,735	2,400,000	2,400,000	0.00%
At-Risk Youth/Family - Admin.	20,250	Incl. Above	20,250	20,250	0.00%

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**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b>Human Services:</b>					
Transportation Safety Comm.	2,500	2,115	2,500	2,500	0.00%
Citizens for the Arts	10,000	10,000	10,000	10,000	0.00%
Cumberland Plateau Housing	1,279	1,279	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	10,500	10,500	10,500	10,500	0.00%
Center for Christian Action	8,500	8,500	8,500	8,500	0.00%
CVCA-RSVP	8,500	8,500	8,500	8,500	0.00%
Comprehensive Community Cor. Serv.	123,263	125,196	123,263	125,196	1.57%
CVCA-Senior Companion Program	13,000	13,000	13,000	13,000	0.00%
Emergency Medical Services	5,352	5,352	4,014	4,014	0.00%
AASC	50,000	50,000	50,000	50,000	0.00%
Tri-County Health	8,000	8,000	8,000	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	48,750	48,750	48,750	0	-100.00%
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	2,250	1,857	0	0	
American Red Cross	1,000	1,000	0	0	
EBM Justice Assistance Grant	0	0	0	0	
Four Seasons Retirement Task Force	5,000	5,000	0	0	
CVCA Pretrial Program	0	32,500	130,000	65,000	-50.00%
Labor of Love Mission	0	See Dist. Fund	5,000	5,000	0.00%
CVCA Camp Joy	0	See Dist. Fund	5,000	5,000	0.00%
Recovery Outreach Center	0	See Dist. Fund	8,000	8,000	0.00%
Richlands Teen Center	0	See Dist. Fund	5,000	5,000	0.00%
ARRA Justice Assistance Grant	0	0	33,231	33,231	0.00%
Building Inspection	190,617	194,038	154,942	159,043	2.65%
Property Maintenance	0	0	0	75,000	
Special Police	294,923	280,526	255,387	189,193	-25.92%
Forest Fire Prevention	15,000	14,865	15,000	20,000	33.33%
Emergency Preparedness	74,980	80,786	72,685	74,578	2.60%
Animal Shelter	192,569	133,730	187,722	122,510	-34.74%
Orphan Roads Upgrading	396,632	227,097	286,469	77,700	-72.88%
Transfer Station Operations	804,325	729,631	652,987	676,094	3.54%
Landfill	400,000	335,714	400,000	400,000	0.00%
Buildings & Grounds	2,117,816	2,322,725	2,818,976	2,808,889	-0.36%
Fairgrounds	104,200	98,173	43,700	43,700	0.00%
Local Health Department	449,633	446,757	433,933	433,933	0.00%
Mental Health & Retardation	60,000	60,000	60,000	60,000	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

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Community College	78,121	78,121	60,000	60,000	0.00%
Parks & Recreation	219,567	146,200	171,806	143,812	-16.29%
Youth Activities	33,930	32,100	34,830	30,000	-13.87%
Museums	98,666	97,496	98,666	98,667	0.00%
Library Operations	994,360	1,019,083	956,957	955,675	-0.13%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000	35,000	35,000	0.00%
New River Highlands RC&D	700	700	700	700	0.00%
Soil & Water Conservation District	17,500	17,500	17,500	17,500	0.00%
Airport Authority	140,755	140,755	120,755	120,755	0.00%
Planning / Engineering	297,980	260,546	267,613	332,479	24.24%
Disabilities Services Board	9,937	762	350	0	-100.00%
PSA Fire Hydrant Rental	174,922	174,922	174,922	174,922	0.00%
VPI Extension Service	107,866	73,128	108,243	101,949	-5.81%
Capital Projects Contingency Fund	250,000	3,133	250,000	250,000	0.00%
Hospitalization - Retirees /Cobra	88,620	166,642	154,260	181,116	17.41%
Employee Fringe Benefits	0	0	0	105,000	
Contingency Fund	202,000	124,392	202,000	200,000	-0.99%
Reassessment	0	0	0	275,000	
Hospital Indigents	11,925	10,757	0	0	
Department of Social Service	7,389,282	6,048,655	7,455,645	7,391,014	-0.87%
Contingency Expenditures	500,000	0	500,000	500,000	0.00%
District Funds	257,082	135,922	300,507	200,000	-33.45%
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	227,177	227,177	219,120	0	-100.00%
Transfers to Landfill Enterprise Fund	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL GEN. OPER. FUND EXP.:</b>	<b><u>46,310,105</u></b>	<b><u>42,641,313.30</u></b>	<b><u>45,846,181</u></b>	<b><u>46,801,539</u></b>	<b><u>2.08%</u></b>
TRANS TO OTHER FUNDS:		<u>3,350,000</u>			
TOTAL GENERAL FUND EXP.:		<u>118,664</u>			
ENDING FUND BALANCE:	<b>\$ 27,821</b>	<b>\$ 2,065,098</b>	<b>\$ 113,135</b>	<b>\$ 152,375</b>	<b>34.68%</b>
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**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>GENERAL CAPITAL PROJECTS FUND:</u></b>					
Beginning Fund Balance:	4,975,000	\$ 5,466,139	4,500,000	4,510,438	0.23%
<b>REVENUES:</b>					
Ceramic Technology	36,355	36,355	36,355	36,355	0.00%
Fair Assoc. - Bleachers & Lights	9,000	10,000	0	0	
GOF Incentives	600,000	0	400,000	400,000	0.00%
Bluestone - Infrastructure TROF Incentives	0	0	2,000,000	2,000,000	
Bluestone - Workforce Training Center TROF	1,781,010	0	2,041,000	2,041,000	0.00%
TROF Incentives	600,000	0	400,000	400,000	0.00%
Bond Proceeds - Community Facilities Bldg.	0	739,400	0	0	
Kersey Road - State Reimbursement	75,000	240,301	25,000	25,000	0.00%
Recreation Authority Loan Proceeds	150,000	0	150,000	0	-100.00%
Bluestone - Planning Grant	38,900	58,075	0	0	
Bluestone - Loan for Interim Financing	1,250,622	0	0	0	
VCEDA - Bluestone Grant	1,508,100	0	0	0	
Tobacco Commission - Bluestone Grant	250,000	0	0	0	
Transportation Enhancement Grant - Fed.	340,942	7,077	340,942	509,840	49.54%
Transportation Enhancement Grant - State	185,236	0	178,159	0	-100.00%
Community Facilities Bldg. Rental Income	360,000	0	0	0	
VRA Loan - Courthouse HVAC System	550,000	0	0	0	
EOC Building Grant Proceeds	0	0	750,000	0	
Transfer from Other Funds	<u>0</u>	<u>2,750,000</u>	<u>0</u>	<u>0</u>	
<b>TOTAL REVENUE:</b>	<u>7,735,165</u>	<u>3,841,208</u>	<u>6,321,456</u>	<u>5,412,195</u>	-14.38%
<b>TOTAL CAPITAL PROJECTS EXP.:</b>					
Industrial Park Payment -Stowers Property	80,062	80,062	555,000	0	-100.00%
Public Service Authority Projects	787,671	1,237,671	787,671	787,671	0.00%
County Capital Projects	650,000	349,390	750,000	500,000	-33.33%
Kersey Road Project	0	29	10,000	0	
New Garage Building	142,500	0	142,500	142,500	0.00%
IDA/Economic Development Projects	225,000	2,743	0	0	
Community Facilities Building	1,200,000	829,832	0	0	

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Prison Access Road	10,000	9,076	0	0	
GOF Incentives	600,000	0	400,000	400,000	0.00%
TROF Incentives	600,000	0	400,000	400,000	0.00%
VACO/VML Bond Payment	515,000	508,927	0		
Recreation Authority Projects	150,000	0	150,000	0	-100.00%
Airport Land Acquisition	0	0	200,000	0	
Bluestone Business & Industrial Park	5,789,732	468,899	5,138,970	5,138,970	0.00%
Property Improvement & Acquisition	200,000	0	0	0	
Route 696	15,000	13,261	0	0	
Bluestone - Planning Grant	20,400	7,400	0	0	
Bluestone - Infrastructure	0	0	0	0	
Bluestone - Workforce Training Center	0	0	0	0	
Walking Trail Grant	625,000	12,397	612,603	595,628	-2.77%
Courthouse HVAC System	550,000	0	450,000	800,000	77.78%
Transfer to other funds	0	750,000	0	0	
EOC Building Grant	0	0	750,000	0	-100.00%
Cavitt's Creek Permit Update	0	0	200,000	190,000	-5.00%
Courthouse Parking	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>43,200</u>	-13.60%
<b>TOTAL GEN. CAPITAL PROJ. EXP.:</b>	<u>12,160,365</u>	<u>4,269,687</u>	<u>10,596,744</u>	<u>8,997,969</u>	-15.09%
<b>ENDING FUND BALANCE:</b>	\$ 549,800	\$ 5,037,660	\$ 224,712	\$ 924,664	311.49%

**LANDFILL ENTERPRISE FUND:**

Beginning Fund Balance - Unrestricted:	1,476,103	1,751,391	1,794,498	1,620,132	-9.72%
Beginning Fund Balance - Restricted Reserves:		140			
Depreciation Reserve	133,029	133,029	50,534	200,000	295.77%
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	1,590,868	1,590,868	1,712,868	1,834,868	7.12%

**REVENUES:**

Tipping Fees:					
Ind./Comm & Private Haulers	250,000	472,196	250,000	350,000	40.00%
Municipalities - General Fund	<u>400,000</u>	<u>335,661</u>	<u>400,000</u>	<u>350,000</u>	-12.50%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget 2008-09</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Prop. Budget 2010-11</u>	<u>Percent Incr./Decr.</u>
TOTAL TIPPING FEES:	650,000	807,857	650,000	700,000	7.69%
Additional Revenue Sources:					
Miscellaneous Income	0	15,576	0	0	
Bond Proceeds	2,000,000	2,143,551	0	0	
Transfer from General Fund	<u>200,000</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>2,850,000</u>	<u>3,666,984</u>	<u>650,000</u>	<u>700,000</u>	7.69%
<b>LANDFILL FUND EXPENDITURES:</b>					
Operations & Maintenance	844,969	992,748	998,615	1,034,566	3.60%
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	608,875	602,157	680,000	618,423	-9.06%
Machinery & Equipment	322,730	334,034	262,020	274,842	4.89%
Capital Improvements	25,000	10,000	100,000	50,000	-50.00%
Phase IV-A Construction	2,000,000	1,481,442	100,000	0	-100.00%
Phase V Construction	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	
TOTAL EXPENDITURES:	4,123,574	3,742,379.93	2,462,635	2,324,831	-5.60%
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>3,801,574</u>	<u>3,420,380</u>	<u>2,140,635</u>	<u>2,002,831</u>	-6.44%
Unrestricted Cash	525,259	2,010,170	243,883	270,143	10.77%
Restricted Reserve Funds:					
DEPRECIATION RESERVE	10,299	(1,005)	(11,486)	125,158	-1189.66%
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>1,712,868</u>	<u>1,712,868</u>	<u>1,834,868</u>	<u>1,956,868</u>	6.65%
ENDING FUND BALANCE:	\$ 2,525,532	\$ 3,999,138.79	\$ 2,344,371	\$ 2,629,275	12.15%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget 2008-09</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Prop. Budget 2010-11</u>	<u>Percent Incr./Decr.</u>
<b><u>GENERAL SCHOOL FUND:</u></b>					
Beginning Fund Balance:	667,849	667,849	1,528,159	250,000	
<b>REVENUES:</b>					
Transfer from General Fund	12,182,812	12,182,812	12,182,812	12,182,812	0.00%
State Reimbursements:					
State Sales & Use Tax	6,775,064	6,282,328	5,120,078	4,876,998	-4.75%
Basic School Account	25,375,030	25,633,012	23,774,700	20,818,488	-12.43%
Gifted. Talented Children Program	230,461	229,571	226,949	222,120	-2.13%
Enrollment Loss	105,502	99,807	149,167	0	-100.00%
Teacher Incentive	0	0	0	689,505	
Remedial - K-3 Classrooms	1,031,402	1,033,950	1,024,711	871,926	-14.91%
Special Education / Homebound	2,643,093	2,601,367	2,593,653	2,838,408	9.44%
Vocational Education	924,856	916,601	911,510	883,488	-3.07%
Employer Share Fringe Benefits	3,221,335	3,208,894	3,152,069	2,157,034	-31.57%
Technical Assistance	492,000	492,000	466,000	440,000	-5.58%
Remedial Education	832,175	875,111	880,127	706,062	-19.78%
At Risk 4 Year Old Program	1,268,757	1,445,333	1,191,327	993,930	-16.57%
Construction	206,090	1,219,022	458,286	0	-100.00%
Reading Intervention	134,344	103,704	103,704	105,006	1.26%
Other State Funding	1,558	45,324	1,558	5,656	263.03%
Lottery Funding	1,220,215	0	0	0	
GED Funding	23,576	20,911	23,576	23,576	0.00%
SOL Algebra Readiness	101,110	98,754	96,295	86,620	-10.05%
State Stabilization Funds	0	0	2,691,353	701,497	
ESL	<u>4,049</u>	<u>12,147</u>	<u>23,825</u>	<u>15,816</u>	-33.62%
<b>TOTAL STATE REVENUE:</b>	<u>44,590,617</u>	<u>44,317,836</u>	<u>42,888,888</u>	<u>36,436,130</u>	-15.05%
Federal Reimbursements:					
Title I	1,808,050	1,573,510	1,808,050	1,808,050	0.00%
Title II	249,480	0	225,000	225,000	0.00%
Title VIB Special Ed	1,557,828	1,557,828	1,571,751	1,571,751	0.00%
Title VI-A Library NCLB	37,609	17,840	17,500	0	-100.00%
Title II-D Technology Inst. NCLB	17,977	17,978	17,977	17,978	0.01%
Title II -A CSR NCLB	229,550	42,008	225,000	225,000	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget 2008-09</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Prop. Budget 2010-11</u>	<u>Percent Incr./Decr.</u>
Vocational Education	145,000	15,360	145,000	145,000	0.00%
Adult Education	51,702	5,894	51,702	51,702	0.00%
Forest Reserve Fund	4,500	17,697	10,000	10,000	0.00%
Reading First Grant	335,281	417,093	115,000	32,009	-72.17%
Federal Stimulus Funds	0	0	1,557,072	2,701,619	
Drug Free Schools	37,441	51,986	34,000	34,000	0.00%
Opportunities School Reform	<u>0</u>	<u>0</u>	<u>166,000</u>	<u>166,000</u>	
<b>TOTAL FEDERAL REIMB.:</b>	<u>4,474,418</u>	<u>3,717,194</u>	<u>5,944,052</u>	<u>6,988,109</u>	17.56%
<b>Local Sources Revenue:</b>					
Rent	3,000	6,852	3,000	3,000	0.00%
Charges for Education	30,500	25,383	24,500	24,500	0.00%
Charges for Transportation	3,000	8,886	4,000	4,000	0.00%
Other Funds	370,000	466,697	558,996	350,000	-37.39%
Sales / Etc.	16,000	6,081	12,000	12,000	0.00%
Ben./Other Agencies	200,000	159,171	175,000	175,000	0.00%
Miscellaneous	<u>150,000</u>	<u>144,241</u>	<u>150,000</u>	<u>150,000</u>	0.00%
<b>TOTAL LOCAL REVENUE:</b>	<u>772,500</u>	<u>817,311</u>	<u>927,496</u>	<u>718,500</u>	-22.53%
<b>TOTAL SCHOOL FUND REV.:</b>	<u>62,020,347</u>	<u>61,035,153</u>	<u>61,943,248</u>	<u>56,325,551</u>	-9.07%
<b>SCHOOL FUND EXPENDITURES:</b>					
Adm./Attd./Hlth.	1,847,859	1,916,384	1,860,542	1,765,119	-5.13%
Instruction	44,724,212	42,513,411	44,658,487	40,750,712	-8.75%
Operation & Maintenance-Plant	5,275,286	5,503,321	5,713,960	5,528,499	-3.25%
Other School Fd. Services	310,000	310,000	310,000	310,000	0.00%
Pupil Transportation	4,149,510	3,529,795	3,887,545	3,621,387	-6.85%
Capital Outlay Facilities	1,530,898	1,530,898	2,094,010	0	-100.00%
Debt Service	1,836,323	1,791,176	2,068,449	1,938,449	-6.28%
Technology	<u>3,014,108</u>	<u>3,079,858</u>	<u>2,878,414</u>	<u>2,661,385</u>	-7.54%
<b>TOTAL SCHOOL FUND EXP.:</b>	<u>62,688,196</u>	<u>60,174,843</u>	<u>63,471,407</u>	<u>56,575,551</u>	-10.86%
<b>ENDING FUND BALANCE:</b>	\$ -	\$ 1,528,159	\$ -	\$ -	
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**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>SCHOOL TEXTBOOK FUND:</u></b>					
Beginning Fund Balance	750,000	1,250,453	1,239,607	1,800,000	45.21%
<b>REVENUE:</b>					
Interest on Investment	2,900	3,438	2,900	2,900	0.00%
Damaged Books	1,000	2,159	1,000	1,000	0.00%
Textbook-Local Support	183,154	183,154	0	85,848	
Textbook-State Support	<u>606,983</u>	<u>604,639</u>	<u>597,733</u>	<u>259,337</u>	-56.61%
TOTAL TEXTBOOK REVENUE:	<u>794,037</u>	<u>793,390</u>	<u>601,633</u>	<u>349,085</u>	-41.98%
TOTAL EXPENDITURES:	<u>1,544,037</u>	<u>299,637</u>	<u>1,841,240</u>	<u>2,149,085</u>	16.72%
ENDING FUND BALANCE:	\$ -	\$ 1,744,206	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL CAFETERIA FUND:</u></b>					
Beginning Fund Balance:	494,303	287,631	529,233	490,000	-7.41%
<b>REVENUE:</b>					
Interest on Investment	2,868	2,654	2,868	2,868	0.00%
Cafeteria Sales	950,000	1,019,838	950,000	950,000	0.00%
Miscellaneous Receipts	1,000	14,698	1,000	1,000	0.00%
State Reimb./Food	46,092	201,164	46,542	45,284	-2.70%
Federal Reim. Food	1,257,437	1,408,287	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>2,567,397</u>	<u>2,956,641</u>	<u>2,567,847</u>	<u>2,566,589</u>	-0.05%
TOTAL CAFETERIA FUND EXP.:	<u>3,061,700</u>	<u>2,941,198</u>	<u>3,097,080</u>	<u>3,056,589</u>	-1.31%
ENDING FUND BALANCE:	\$ -	\$ 303,074	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>SCHOOL CONSTRUCTION FUND:</u></b>					
Beginning Fund Balance	0	1,640	0	0	
<b>REVENUES:</b>					
Transfer from School Fund	<u>3,520,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONSTR. REVENUE:	<u>3,520,898</u>	<u>8,209,728</u>	<u>1,475,000</u>	<u>0</u>	-100.00%
TOTAL CONSTR. FUND EXP.	<u>3,520,898</u>	<u>8,209,728</u>	<u>1,475,000</u>	<u>0</u>	-100.00%
ENDING FUND BALANCE:	\$0	\$ 1,640	\$0	\$0	
	=====	=====	=====	=====	

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>RX FUND(Health Services Fund):</u></b>					
Beginning Fund Balance	208,996	208,996	0	0	
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	\$ -	\$ -	
	=====	=====	=====	=====	
<b><u>COAL ROAD IMPROVEMENT FUND:</u></b>					
Beginning Fund Balance:	1,172,784	909,849	1,230,269	1,161,886	-5.56%
<b>REVENUES:</b>					
Coal Severance Tax	400,000	633,617	725,000	725,000	0.00%
VDOT Revenue Sharing Match - Bluestone	0	0	335,604	335,604	
Town Road Projects - Reimbursements	<u>881,850</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUE:	<u>1,281,850</u>	<u>633,617</u>	<u>1,060,604</u>	<u>1,060,604</u>	0.00%
<b>COAL ROAD EXPENDITURES:</b>					
Coal Road Improvements	1,778,790	130,000	925,208	200,000	-78.38%
Coal Roads - By District	0	0	250,000	150,200	
Revenue Sharing Paving Projects	0	0	725,745	725,745	
Transfer to General Fund	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES:	<u>2,028,790</u>	<u>380,000</u>	<u>1,900,953</u>	<u>1,075,945</u>	-43.40%
ENDING FUND BALANCE:	\$ 425,844	\$ 1,163,466	\$ 389,920	\$ 1,146,545	194.05%
	=====	=====	=====	=====	
<b><u>COAL ROAD ECON DEV'T FUND:</u></b>					
Beginning Fund Balance:	50,000	72,974	75,000	75,000	0.00%
<b>REVENUES:</b>					
Road Economic Tax	<u>375,000</u>	<u>568,749</u>	<u>500,000</u>	<u>500,000</u>	0.00%
TOTAL RD. ECON. DEV. REV.:	<u>375,000</u>	<u>568,749</u>	<u>500,000</u>	<u>500,000</u>	0.00%
TOTAL EXPENDITURES:	<u>375,000</u>	<u>613,309</u>	<u>500,000</u>	<u>500,000</u>	0.00%
ENDING FUND BALANCE:	\$ 50,000	\$ 28,414	\$ 75,000	\$ 75,000	0.00%
	=====	=====	=====	=====	
<b><u>DAMAGE STAMP FUND:</u></b>					
Beginning Fund Balance	1,644	546	185	185	0.00%
TOTAL DAMAGE STAMP REV.:	0	<u>0</u>	0	0	
TOTAL DAMAGE STAMP EXP.:	<u>1,500</u>	<u>360</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 144	\$ 186	\$ 185	\$ 185	0.00%

**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
	=====	=====	=====	=====	
<b><u>LAW LIBRARY FUND:</u></b>					
Beginning Fund Balance	50,000	58,190	60,000	60,000	0.00%
Law Library Receipts	<u>17,500</u>	<u>16,223</u>	<u>17,500</u>	<u>17,500</u>	0.00%
TOTAL LAW LIBRARY REV.:	<u>17,500</u>	<u>16,223</u>	<u>17,500</u>	<u>17,500</u>	0.00%
TOTAL LAW LIBRARY EXP.:	<u>17,500</u>	<u>8,266</u>	<u>17,500</u>	<u>17,500</u>	0.00%
ENDING FUND BALANCE:	\$ 50,000	\$ 66,147	\$ 60,000	\$ 60,000	0.00%
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<b><u>EMERGENCY 911 Fund:</u></b>					
Beginning Fund Balance:	345,000	416,379	450,000	651,159	44.70%
Adj. To Beginning Balance		(176)			
<b><u>REVENUES:</u></b>					
Telecommunications Tax Receipts	384,000	433,095	437,838	405,955	-7.28%
Wireless 911 Fees	0	49,619	45,000	57,653	
Miscellaneous Receipts	0	47	0	0	
Grant Proceeds-PSAP & VITA	875,392	0	1,242,392	2,228,350	79.36%
Matching Grant Funds-Locality Share	174,400	0	0	0	
Transfer from General Fund	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>	0.00%
TOTAL E-911 FUND REVENUE:	<u>1,533,792</u>	<u>682,761</u>	<u>1,825,230</u>	<u>2,791,958</u>	52.96%
TOTAL E-911 EXPENDITURES:	<u>1,876,814</u>	<u>558,227</u>	<u>2,114,208</u>	<u>2,967,349</u>	40.35%
ENDING FUND BALANCE:	\$ 1,978	\$ 540,737	\$ 161,022	\$ 475,768	195.47%
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**Revenue / Expenditure Summary**  
**Fiscal Year 2010/2011**

	<u>Budget</u> <u>2008-09</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Prop. Budget</u> <u>2010-11</u>	<u>Percent</u> <u>Incr./Decr.</u>
<b><u>SUMMARY ALL FUNDS:</u></b>					
Beginning Fund Balance	13,635,120	15,063,181	15,320,315	14,180,774	-7.44%
<b>CURRENT REVENUES:</b>	<u>114,858,662</u>	<u>111,776,541</u>	<u>108,766,166</u>	<u>103,144,584</u>	-5.17%
<b>EXPENDITURES:</b>					
Total Expenditures and Transfers:	137,708,479	127,307,612	133,322,948	124,466,358	-6.64%
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					
General Cap. Proj.	0	(2,750,000)	0	0	
911 Fund	(100,000)	(200,000)	(100,000)	(100,000)	0.00%
Landfill Fund	(200,000)	(700,000)	0	0	
Capital Projects Fund To:					
General Fund	0	(750,000)	0	0	
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	(250,000)	(250,000)	0	0	
<b>TOTAL ADJUSTED EXPENDITURES:</b>	<u>124,653,667</u>	<u>110,152,800</u>	<u>120,718,136</u>	<u>111,861,546</u>	-7.34%
<b>ENDING FUND BALANCE</b>	<u>\$ 3,840,115</u>	<u>\$ 16,686,923</u>	<u>\$ 3,368,345</u>	<u>\$ 5,463,812</u>	62.21%
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