

***An Ordinance Adopting Local Levies and Budget For
The County of Tazewell County, Virginia for Fiscal
Year Beginning July 1, 2019 and Ending June 30, 2020
In Accordance With Section 15.2-2500 – 15.2-2507*
Of The Code of Virginia, 1950, As Amended***

WHEREAS, the Board of Supervisors for Tazewell County, Virginia, is required by Subtitle III of Title 58.1 of the Code of Virginia (1950), as amended, to fix local tax rates and levies for fiscal year July 1, 2019 to June 30, 2020 and

WHEREAS, the Board is required to adopt an ordinance regarding its budget for informative and fiscal planning purposes only, Section 15.2 of the Code of Virginia (1950), as amended; and

WHEREAS, the Board of Supervisors for Tazewell County, Virginia has advertised the said budget and levies in accordance with law;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF TAZEWELL COUNTY, VIRGINIA that the following ordinance is hereby adopted:

Section I

That the following budget is adopted for informative and fiscal planning purposes only for Tazewell County, Virginia for fiscal year commencing on the first day of July, 2019 and ending on the 30th day of June 2020.

Section II

That no appropriations for salary totals shall be changed, nor appropriations transferred between departments unless authorized by the Tazewell County Board of Supervisors. Appropriations other than salaries within a department may be transferred therein for the purpose of equalization when necessary by approval of the Tazewell County Administrator.

TAZEWELL COUNTY BUDGET AS ADOPTED

Revenue / Expenditure Summary Fiscal Year 2019/2020

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>GENERAL FUND:</u>					
Beginning Fund Balance:	2,945,415	2,175,051.69	2,122,949	1,052,241	-50.43%
Adj. To Beginning Fund Balance:		6,551.46			
<u>GENERAL FUND REVENUES:</u>					
Real Property Tax	13,643,060	13,650,121.46	14,789,367	14,222,810	-3.83%
Public Services Taxes, RE & PP	1,030,500	1,157,991.86	1,134,832	1,314,826	15.86%
Personal Property Tax	7,566,396	7,952,468.10	7,433,889	7,523,833	1.21%
Mobile Home Tax	163,604	142,720.53	143,972	160,893	11.75%
Machinery & Tools Tax	1,623,260	1,543,195.18	1,434,478	1,312,341	-8.51%
Merchants Capital Tax	820,000	780,228.05	748,310	753,349	0.67%
Delinquent Tax	800,000	1,381,265.85	800,000	800,000	0.00%
Penalties & Interest	<u>550,000</u>	<u>687,242.23</u>	<u>550,000</u>	<u>550,000</u>	0.00%
Total Tax Collection:	26,196,821	27,295,233.26	27,034,848	26,638,052	-1.47%
Sales Tax	4,949,543	4,607,411.31	4,700,000	4,700,000	0.00%
Vehicle Decal/License Tax	26,000	25,726.00	0	600,000	#DIV/0!
Consumer Utility Tax	850,000	858,496.99	850,000	850,000	0.00%
Telecommunications Tax - E911	0	0.00	585,000	522,932	-10.61%
Wireless Fee - E911	0	0.00	52,000	139,145	167.59%
Utility Tax	92,500	21,029.17	92,500	22,500	-75.68%
Bank Franchise Tax	50,000	57,388.00	50,000	55,000	10.00%
Records & Wills Tax	225,000	254,251.58	225,000	250,000	11.11%
Coal Severance Tax	850,000	789,613.24	750,000	885,250	18.03%
Coal Severance Maintenance Fee	0	0.00	0	12,500	
Animal License Tax	7,500	9,012.00	7,500	7,500	0.00%
Land Use Appl. Fee	300	156.00	300	300	0.00%
Transfer Fees	1,250	1,405.55	1,250	1,250	0.00%
Building Permits	60,000	61,092.00	60,000	60,000	0.00%
Erosion Permits/SOD Coll. Fee	500	51,967.03	500	500	0.00%
Junk Dealer License	1,000	1,100.00	1,000	1,000	0.00%
Fines & Forfeitures	45,000	54,350.83	45,000	45,000	0.00%
Legal Service Fees-DMV	35,000	57,255.00	40,000	40,000	0.00%
Return Check Fees	375	625.00	375	375	0.00%
Animal Shelter Donations & Fees	20,000	7,953.71	10,000	7,500	-25.00%
Hospitalization - Retiree's / Cobra	42,000	41,300.60	42,000	64,425	53.39%
VRS-Agency Flow through Reim.	660,000	649,368.15	650,000	680,000	4.62%
Interest on Investments	30,000	38,870.61	30,000	50,000	66.67%
Installment Service Fees	7,500	6,898.38	7,500	5,250	-30.00%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Rent - Use of Property	15,000	17,352.50	15,000	15,000	0.00%
Tazewell Co. Fair Assc. - Fairgrounds Reim.	8,000	0.00	0	0	#DIV/0!
Community Facilities Building Lease	251,020	251,020.32	254,241	257,526	1.29%
Transient Occupancy Tax	185,000	194,449.01	195,000	195,000	0.00%
Commonwealth Attorney Fees	8,000	8,530.08	8,000	8,000	0.00%
Courthouse Maintenance Fees	12,500	12,013.38	12,500	12,500	0.00%
Library Fees/Donations/Gifts	25,000	39,486.91	25,000	25,000	0.00%
Courthouse Adm. & Related Fees	6,000	5,451.58	6,000	6,000	0.00%
County Garage Service Fees	165,000	212,706.51	165,000	185,000	12.12%
Library Recovered Costs	15,000	15,008.00	15,000	15,000	0.00%
Courthouse Security	75,000	64,840.55	75,000	70,000	-6.67%
Insurance Recoveries	40,000	39,176.97	40,000	40,000	0.00%
SWVA Reg. Jail Year End Settlement	205,000	554,210.52	442,000	1,000,000	126.24%
Motor Carriers Tax	115,000	103,398.54	115,000	103,500	-10.00%
Mobile Home Titling Tax	85,000	66,663.08	85,000	70,000	-17.65%
Motor Vehicle Rental Tax	35,000	38,747.34	35,000	35,000	0.00%
Cavitt's Creek Revenue	25,000	16,806.75	25,000	25,000	0.00%
Commonwealth Attorney	723,164	720,582.26	725,741	746,161	2.81%
Sheriff's Department	1,893,745	1,886,820.94	1,919,192	1,995,380	3.97%
Commissioner of Revenue	144,441	156,689.93	157,311	162,287	3.16%
Treasurer	164,154	173,377.20	175,625	181,355	3.26%
Clerk of Circuit Court	455,471	481,840.04	456,118	492,824	8.05%
Registrar/Electoral Board	41,000	42,321.00	41,000	41,000	0.00%
EMS-Four For Life	39,051	34,305.44	34,305	37,055	8.02%
Tazewell County EMS	557,500	75,677.16	600,000	400,000	
Sheriff's Office Grants	86,000	89,034.86	86,000	86,000	0.00%
E-911 Grant Proceeds	0	0.00	493,876	284,297	
DCJS -School Resource Off. Grant	34,660	34,723.00	34,660	85,660	147.14%
Citizens for the Arts Grant	4,500	4,500.00	4,500	4,500	0.00%
Fire Insurance Premium	89,750	92,465.00	92,465	95,733	3.53%
At Risk Youth & Family	1,487,500	1,551,009.80	1,487,500	1,487,500	0.00%
At Risk Youth & Family - Admin.	9,412	Included Above	85,000	85,000	0.00%
Library Operations Grant	152,387	152,461.00	153,720	156,512	1.82%
Litter Control	11,500	10,921.00	11,500	10,500	-8.70%
VDEM - Mobile Data Sharing Grant	500,000	6,932.89	0	10,500	#DIV/0!
Comp. Community Corr. Services	129,618	131,429.00	131,429	131,569	0.11%
Va. Domestic Violence Victim Fund	45,000	45,000.00	45,000	45,000	0.00%
Drug Court Coordinator - Grant	0	0.00	0	90,000	
Revenue from Federal Government	16,000	28,957.00	16,000	25,000	56.25%
Dept. of Social Service Assistance	6,263,226	6,691,898.05	6,535,666	6,928,331	6.01%
Health Dept/Local Welfare Receipts	35,000	61,773.33	35,000	60,000	71.43%
Victim Witness Program Grant	149,299	149,299.00	149,299	149,299	0.00%
V-Stop Grant / Investigator	27,584	13,792.00	27,584	27,584	0.00%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Emergency Services Grant	7,500	7,500.00	7,500	7,500	0.00%
SATIRA Grant Salary Reim.	75,179	72,814.02	77,330	73,359	-5.14%
Cumberland Econ Dev Grant Proceeds	0	0.00	0	250,000	#DIV/0!
Transfer Station Hauling Fee	500	295.20	500	0	-100.00%
Workforce Investment Act Funds	16,000	96,293.19	0	0	#DIV/0!
Miscellaneous	100,000	150,751.39	100,000	100,000	0.00%
Contingency Fund	500,000	109,622.34	500,000	500,000	0.00%
PSA Reimbursement - Pocahontas Water	0	0.00	0	30,000	#DIV/0!
Transfer from Law Library Fund	0	0.00	0	5,000	#DIV/0!
Transfers from reverting funds		461,900.72		0	
TOTAL GEN'L FUND REV.:	<u>49,179,950</u>	<u>50,065,353.21</u>	<u>50,931,335</u>	<u>52,485,911</u>	3.05%

GENERAL FUND EXPENDITURES:

Board Of Supervisors	145,393	133,418.41	120,799	123,669	2.38%
County Administrator	251,101	263,674.48	264,715	260,092	-1.75%
County Attorney / Legal	343,115	355,055.44	177,093	199,573	12.69%
Economic Development	299,019	156,811.85	182,228	637,246	249.70%
Tourism Department	210,562	221,537.08	209,777	243,516	16.08%
Commissioner of Revenue	596,019	566,275.02	546,887	573,301	4.83%
Treasurer	653,045	658,670.43	622,384	654,325	5.13%
Finance Office	316,757	309,709.50	309,522	428,987	38.60%
Administrative Services	127,541	121,055.88	120,463	33,250	-72.40%
County Garage	342,119	337,785.16	292,497	338,046	15.57%
Transit System	80,124	74,000.04	80,124	79,909	-0.27%
Information Technology Department	479,362	429,907.38	441,991	571,693	29.34%
Workforce Consortium	61,420	95,995.50	0	0	#DIV/0!
Electoral Board & Officials	88,780	73,806.75	77,103	77,103	0.00%
Registrars Office	151,955	152,877.02	147,278	199,927	35.75%
Circuit Court Judge	133,701	136,988.25	142,314	127,569	-10.36%
General District Court	15,862	12,367.68	12,862	12,862	0.00%
Magistrate's Office	6,425	5,075.35	6,425	6,425	0.00%
Juvenile & Domestic Relations Crt	9,887	8,102.58	8,387	9,387	11.92%
Clerk of Circuit Court	823,154	816,518.81	823,850	831,733	0.96%
Commonwealth Attorney	1,160,560	1,117,338.09	1,145,787	1,268,886	10.74%
Victim Witness Program	199,468	182,704.41	210,737	210,500	-0.11%
V-Stop Grant / Investigator	37,684	37,451.52	37,614	38,742	3.00%
SATIRA Grant	76,715	74,418.36	77,330	72,730	-5.95%
Sheriff's Department	5,580,103	4,722,167.70	4,871,243	5,164,675	6.02%
DARE Program	9,596	7,969.21	0	0	#DIV/0!
Fire Departments	423,542	348,533.10	343,216	333,216	-2.91%
Rescue Squads	157,347	104,105.24	96,041	123,541	28.63%
Fire & EMS Services	70,876	102,530.29	177,921	119,715	-32.71%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Tazewell County EMS	698,755	735,757.08	784,304	874,453	11.49%
Regional Jail	4,971,196	4,871,195.88	4,738,404	3,613,840	-23.73%
Court Service Unit	278,146	279,260.91	336,568	305,604	-9.20%
At-Risk Youth/Family	2,000,000	2,000,000.00	2,000,000	2,000,000	0.00%
At-Risk Youth/Family - Admin.	20,250	20,250.00	20,250	20,250	0.00%
Human Services:					
Transportation Safety Comm.	2,500	2,196.60	1,200	1,200	0.00%
Citizens for the Arts	10,000	9,750.00	10,000	10,000	0.00%
Cumberland Plateau Housing	1,800	1,800.00	1,800	1,800	0.00%
Community Sentencing Program	15,600	15,600.00	14,040	15,600	11.11%
TASK	11,000	11,000.00	9,900	11,000	11.11%
Center for Christian Action	12,500	12,500.00	11,250	11,250	0.00%
CVCA-RSVP	8,500	8,500.00	7,650	7,650	0.00%
Comprehensive Comm. Cor. Serv.	129,618	131,429.00	131,429	131,569	0.11%
CVCA-Senior Companion Program	13,000	13,000.00	11,700	11,700	0.00%
Emergency Medical Services	4,014	4,014.00	4,014	4,014	0.00%
AASC	50,000	37,500.00	50,000	50,000	0.00%
Tri-County Health	8,000	8,000.00	7,200	7,200	0.00%
Good Samaritan Food Pantry	7,500	7,500.00	6,750	6,750	0.00%
A Child Shall Lead Them	5,000	3,750.00	4,500	4,500	0.00%
Clinch Independent Living Services	13,000	13,000.00	11,700	11,700	0.00%
Labor of Love Mission	5,000	5,000.00	4,500	4,500	0.00%
CVCA Camp Joy	5,000	5,000.00	4,500	10,000	122.22%
Richlands Teen Center	10,000	10,000.00	9,000	10,000	11.11%
Cultural Heritage Trail	5,000	5,000.00	0	0	#DIV/0!
Brain Injury Services of Southwest Virgir	1,250	1,250.00	1,125	0	-100.00%
Four Seasons YMCA	20,500	20,500.00	18,450	20,500	11.11%
Reid Hess Scholarship	2,500	2,500.00	2,500	0	-100.00%
CMCS Drug Court Grant - Match	2,000	0.00	2,000	2,000	0.00%
Historic Pocahontas, Inc.	5,000	5,000.00	4,500	7,500	66.67%
Emma Yates Library	0	0.00	18,000	7,500	-58.33%
Falls Mills Fishing Club (RDA)	0	0.00	0	3,000	#DIV/0!
Building Inspection	224,316	221,413.54	203,806	182,330	-10.54%
Property Maintenance	71,737	28,651.96	33,737	83,737	148.21%
Special Police	2,500	2,300.00	2,500	0	-100.00%
Forest Fire Prevention	20,000	19,696.41	20,000	20,000	0.00%
Emergency Preparedness	152,993	138,392.61	141,324	198,772	40.65%
Animal Shelter	233,904	167,148.15	234,488	304,362	29.80%
E-911	0	(0.30)	1,521,064	1,464,754	-3.70%
Orphan Roads Upgrading	285,651	21,304.00	50,000	40,000	-20.00%
Transfer Station Operations	0	1,195.06	0	0	#DIV/0!
Landfill	375,000	351,900.28	350,000	400,000	14.29%
Buildings & Grounds	2,613,203	2,572,847.52	2,492,642	2,510,910	0.73%
Fairgrounds	55,670	57,907.09	54,970	54,970	0.00%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Local Health Department	485,756	485,756.00	500,966	514,992	2.80%
Mental Health & Retardation	60,000	60,000.00	60,000	80,000	33.33%
Community College	80,000	80,000.00	95,000	60,000	-36.84%
Parks & Recreation	224,071	181,241.79	126,430	205,570	62.60%
Museums	76,500	75,619.88	63,850	78,100	22.32%
Library Operations	1,101,805	1,099,332.70	1,023,176	1,084,497	5.99%
Community Development:					
Cumberland Plateau Planning District	35,000	35,000.00	35,000	35,000	0.00%
New River Highlands RC&D	700	0.00	700	0	-100.00%
Soil & Water Conservation District	17,500	17,500.00	15,750	17,500	11.11%
Airport Authority	126,793	126,793.00	119,193	149,500	25.43%
Planning / Engineering	288,153	227,407.52	240,306	227,111	-5.49%
Fire Hydrant Fee - TCPSA	150,000	150,000.00	0	150,000	
VRS Outside Agency Reimbursements	660,000	648,450.60	650,000	680,000	4.62%
VPI Extension Service	120,218	107,948.03	120,218	127,608	6.15%
Capital Projects Contingency Fund	105,000	0.00	105,000	105,000	0.00%
Contingency Fund	0	0.00	1,010,000	135,000	-86.63%
Hospitalization - Retirees /Cobra	200,690	227,296.00	200,690	276,108	37.58%
Line of Duty Act	55,000	80,239.56	77,942	68,383	-12.26%
Employee Fringe Benefits	96,928	985.18	0	169,181	#DIV/0!
OP Contingency Fund	300,000	22,450.82	25,000	55,000	120.00%
Reassessment	350,000	367,947.49	50,000	0	-100.00%
Department of Social Service	7,635,260	7,635,260.00	7,893,937	8,287,355	4.98%
Contingent Expenditures Grant Acct.	500,000	0.00	500,000	500,000	0.00%
Restricted Funds - School Security	0	0.00	140,000	0	-100.00%
District Funds	344,764	364,766.59	115,000	135,057	17.44%
Transfer to General Projects Fund	0	0.00	1,551,700	275,000	
Transfer to Landfill Enterprise Fund	0	0.00	1,250,000	1,385,000	
Transfers to School Fund	<u>13,875,885</u>	<u>13,875,885.00</u>	<u>12,188,586</u>	<u>12,688,586</u>	4.10%
TOTAL GEN OPER FUND EXP:	<u>52,092,858</u>	<u>49,319,740.48</u>	<u>53,036,797</u>	<u>52,655,081</u>	-0.72%
TRANS TO OTHER FUNDS:	0	352,193.79	0	0	
TOTAL GENERAL FUND EXP.:	<u>0</u>	<u>71,834.64</u>	<u>0</u>	<u>0</u>	
ENDING FUND BALANCE:	\$ 32,507	2,503,187.45	\$ 17,487	\$ 883,071	4949.90%

GENERAL CAPITAL PROJECTS FUND:

Beginning Fund Balance:	2,500,000	1,005,619.77	85,000	499,157	487.24%
REVENUES:					
Ceramic Technology	36,355	30,288.65	0	0	#DIV/0!
GOF Incentives	400,000	0.00	400,000	0	-100.00%
TROF Incentives	400,000	0.00	400,000	0	-100.00%
DCR Pocahontas Motorized Trail	0	147,412.05	0	0	
Trans. Enhancement Grant - Fed & State	0	73,035.26	0	0	#DIV/0!

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
VDOT Locally Administered Accs. Rd	0	0.00	0	0	#DIV/0!
VCEDA Loan - Gas Project	550,000	0.00	700,000	0	-100.00%
VCEDA - Project Claw	0		0	0	#DIV/0!
IDA Repayment	0		0	0	#DIV/0!
EMS Vehicle Grant - Revenue	0	0.00	0	160,000	#DIV/0!
Loan Proceeds:					
Self Contained Breathing Apparatus	0	32,700.00	800,000	800,000	
911 Generators	0	0	0	60,000	
HVAC System - Courthouse Complex	0	0	0	1,500,000	
New Construction-EMS Building	0	0	0	400,000	
Fire Department - Capital Items	0	0	0	230,000	
EMS Vehicle Grant	0	0	0	62,000	
Sheriff's Department-Vehicle Purch.	0	0	0	160,000	
Contingency Fund	0	0	0	150,000	
Transfer from Other Funds	0	0.00	1,837,202	555,000	-69.79%
TOTAL REVENUE:	<u>1,386,355</u>	<u>283,435.96</u>	<u>4,137,202</u>	<u>4,077,000</u>	-1.46%

EXPENDITURES:

Information Technology Upgrades	175,000	0.00	0	0	#DIV/0!
Courthouse Improvements	100,000	5,736.15	0	0	#DIV/0!
Public Service Authority Projects	920,890	854,810.28	1,106,392	912,288	-17.54%
County Capital Projects	100,000	0.00	0	0	#DIV/0!
GOF Incentives	400,000	0.00	400,000	0	-100.00%
TROF Incentives	400,000	0.00	400,000	0	-100.00%
Industrial Development Authority Pro.	150,000	25,000.00	50,000	50,000	0.00%
Upgrade of Election Machines	275,000	156,201.25	112,136	0	-100.00%
Cavitt's Creek Dam Permit Update	0	4,620.00	0	0	#DIV/0!
COE Project	100,000		20,000	0	-100.00%
Renovations on Planner Eng. Bldg.	0		50,000	27,960	-44.08%
TIC Repayment - PBE	75,000		75,000	0	-100.00%
Animal Shelter Replacement Project	75,000	84,524.86	0	0	#DIV/0!
Project Jonah Access Road	135,000	0.00	135,000	0	-100.00%
Western Gas Project	550,000	0.00	700,000	0	-100.00%
Project EPC	0	47,648.75			
Courthouse Security System	185,000	0.00	0	0	#DIV/0!
AASC Adult Daycare	50,000	0.00	95,000	0	-100.00%
Shott Found. Grant - Tourism Signage	0	1,296.00	31,404	25,004	-20.38%
Paving Projects	190,000	0.00	0	0	#DIV/0!
Loan Proceeds - Project Expenditures:					
Self Contained Breathing Apparatus	0	0.00	800,000	800,000	0.00%
911 Generators	0	0.00	0	60,000	#DIV/0!
HVAC System - Courthouse Complex	0	0.00	0	1,500,000	#DIV/0!
New Construction-EMS Building	0	0.00	0	400,000	#DIV/0!
Fire Department - Capital Items	0	0.00	0	230,000	#DIV/0!

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
EMS Vehicle Grant	0	0.00	0	222,000	#DIV/0!
Sheriff's Department-Vehicle Purch.	0	0.00	0	160,000	#DIV/0!
Contingency Fund	0	25,000.00	0	150,000	#DIV/0!
Orphan Rd Carryover Balances	<u>190,000</u>	<u>0.00</u>	<u>239,000</u>	<u>0</u>	-100.00%
TOTAL GEN CAPITAL PROJ EXP:	<u>4,070,890</u>	<u>1,204,837.29</u>	<u>4,213,932</u>	<u>4,537,252</u>	7.67%
ENDING FUND BALANCE:	\$ (184,535)	84,218.44	\$ 8,270	\$ 38,905	370%

LANDFILL ENTERPRISE FUND:

Beginning Fund Balance - Unrestr.	(938,868)	(807,534.73)	(2,610,868)	350,000	-113.41%
Beginning Fund Balance - Restricted Reserves:					
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	2,688,868	2,688,868.00	2,810,868	0	-100.00%

REVENUES:

Tipping Fees:

Ind./Comm & Private Haulers	200,000	197,696.56	200,000	375,000	87.50%
Municipalities - General Fund	<u>375,000</u>	<u>351,605.08</u>	<u>350,000</u>	<u>400,000</u>	14.29%
TOTAL TIPPING FEES:	575,000	549,302	550,000	775,000	40.91%

Additional Revenue Sources:

Transfer from General Fund	0	0.00	1,250,000	1,385,000	
Miscellaneous Income	<u>10,000</u>	<u>13,177.14</u>	<u>10,000</u>	<u>10,000</u>	0.00%
TOTAL REVENUE:	<u>585,000</u>	<u>562,478.78</u>	<u>1,810,000</u>	<u>2,170,000</u>	19.89%

LANDFILL FUND EXPENDITURES:

Operations & Maintenance	1,727,200	1,768,394.80	1,743,900	2,054,000	17.78%
Depreciation	0	0.00	0	0	#DIV/0!
Closure Reserve	122,000	30,500.00	122,000	122,000	0.00%
Bond Payment	217,440	217,438.75	218,750	218,750	0.00%
Machinery & Equipment	0	0.00	0		#DIV/0!
Capital Improvements	<u>40,000</u>	<u>0.00</u>	<u>40,000</u>	<u>40,000</u>	0.00%
TOTAL EXPENDITURES:	2,106,640	2,016,333.55	2,124,650	2,434,750	14.60%
Less Depreciation Reserve	0	0.00	0	0	#DIV/0!
Less Closure Reserve	<u>(122,000)</u>	<u>(30,500.00)</u>	<u>(122,000)</u>	<u>(122,000)</u>	0.00%
NET CASH EXPENDITURES:	<u>1,984,640</u>	<u>1,985,833.55</u>	<u>2,002,650</u>	<u>2,312,750</u>	15.48%
Unrestricted Cash	(2,460,508)	(2,261,389.50)	(2,925,518)	85,250	-102.91%
Restricted Reserve Funds:					
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	<u>2,810,868</u>	<u>2,719,368.00</u>	<u>2,932,868</u>	<u>122,000</u>	-95.84%
ENDING FUND BALANCE:	\$ 350,360	457,978.50	\$ 7,350	\$ 207,250	2719.73%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>GENERAL SCHOOL FUND:</u>					
Beginning Fund Balance:	1,200,000	1,209,283.26	789,169	1,000,000	26.72%
REVENUES:					
Transfer from General Fund	13,875,885	13,875,885.00	12,188,586	12,688,586	4.10%
State Reimbursements:					
State Sales & Use Tax	6,568,433	6,593,536.66	6,541,339	6,821,168	4.28%
Basic School Account	17,925,340	17,996,515.70	18,350,172	17,798,894	-3.00%
Gifted. Talented Children Program	199,077	199,990.00	199,338	195,833	-1.76%
National Board	0	2,500.00	0	0	#DIV/0!
Teacher Incentive	5,055	7,446.00	7,446	4,333	-41.81%
Remedial - K-3 Classrooms	925,294	896,732.00	1,043,397	949,946	-8.96%
Special Education / Homebound	2,619,621	2,637,203.92	2,656,211	2,866,055	7.90%
Vocational Education	617,546	620,379.00	761,472	768,096	0.87%
Employer Share Fringe Benefits	3,993,733	4,012,054.00	3,946,897	3,889,240	-1.46%
Technical Assistance	503,200	505,200.00	440,000	465,600	5.82%
Remedial Education	793,652	792,701.00	791,662	768,096	-2.98%
At Risk 4 Yr. Old Program	1,248,719	1,269,066.30	880,778	1,057,073	20.02%
Virginia Pre-School Initiative	0	0.00	508,600	471,272	-7.34%
Reading Intervention	101,863	118,445.00	118,344	115,879	-2.08%
Other State Funding	1,141,508	1,138,665.93	1,692,928	1,577,019	-6.85%
Salary Supplement	187,410	188,273.00	0	1,158,145	#DIV/0!
GED Funding	23,576	24,880.96	23,576	25,065	6.32%
SOL Algebra Readiness	98,160	100,658.29	107,693	107,693	0.00%
Foster Care	0	14,071.00	42,557	40,663	-4.45%
Dual Enrollment/Supplemental Support	400,000	409,863.23	0	0	#DIV/0!
Special Education Foster Care	29,198	25,381.00	0	0	#DIV/0!
CTE	27,720	39,766.34	30,431	31,034	1.98%
Alternative School	434,160	439,913.35	0	0	#DIV/0!
Virtual VA	0	3,570.00	0	0	#DIV/0!
Title I Distinguished School	0	0.00	0	0	#DIV/0!
Cybercamp	0	0.00	0	0	#DIV/0!
ESL	<u>12,362</u>	<u>12,837.00</u>	<u>13,398</u>	<u>9,925</u>	-25.92%
TOTAL STATE REVENUE:	<u>37,855,627</u>	<u>38,049,649.68</u>	<u>38,156,239</u>	<u>39,121,029</u>	2.53%
Federal Reimbursements:					
Title I	1,536,610	1,627,226.17	1,569,124	1,498,089	-4.53%
Title VIB Special Ed	1,449,908	1,077,251.98	1,663,306	1,783,306	7.21%
Title II -A CSR NCLB	391,141	713,635.48	232,963	253,697	8.90%
Vocational Education	116,130	109,564.28	132,000	128,939	-2.32%
IDEA-B-619	69,474	71,283.52	130,095	85,009	-34.66%
Forest Reserve Fund	0	12,663.83	0	11,200	#DIV/0!
Title IV Part A - Student Support	0	0.00	41,504	122,229	194.50%
Title III & VI-B2 Rural Schools	117,428	225,972.73	115,836	158,689	36.99%
0 JROTC	69,870	52,613.32	45,000	45,000	0.00%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
Medicaid	289,910	218,640.87	0	0	#DIV/0!
ESL	<u>3,905</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL FEDERAL REIMB.:	<u>4,044,376</u>	<u>4,108,852.18</u>	<u>3,929,828</u>	<u>4,086,158</u>	3.98%
Local Sources Revenue:					
Rent	40,000	5,097.00	0	7,000	#DIV/0!
Charges for Education	55,000	32,629.00	0	82,750	#DIV/0!
Charges for Transportation	50,000	40,179.00	0	30,000	#DIV/0!
Other Funds	600,000	358,140.00	0	470,000	#DIV/0!
Sales / Etc.	70,000	52,483.00	0	14,358	#DIV/0!
Benefits/Other Agencies	0	100,000.00	0	420,210	#DIV/0!
Erate	526,600	305,450.00	0	280,423	#DIV/0!
Miscellaneous	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL LOCAL REVENUE:	<u>1,341,600</u>	<u>893,978.00</u>	<u>0</u>	<u>1,304,741</u>	#DIV/0!
TOTAL SCHOOL FUND REV.:	<u>57,117,488</u>	<u>56,928,364.86</u>	<u>54,274,653</u>	<u>57,200,514</u>	5.39%

SCHOOL FUND EXPENDITURES:

Adm./Attd./Hlth.	3,361,133	3,761,352.00	3,611,359	3,856,122	6.78%
Instruction	45,043,114	40,347,773.00	38,738,815	40,018,974	3.30%
Operation & Maintenance-Plant	1,509,593	5,032,380.00	4,831,702	5,587,382	15.64%
Other School Fd. Services	0	0.00	0	0	#DIV/0!
Pupil Transportation	3,522,550	3,781,926.00	3,631,113	4,485,767	23.54%
Capital Outlay Facilities	0	0.00	0	0	#DIV/0!
Debt Service	2,027,500	1,933,080.00	1,855,994	2,113,368	13.87%
Technology	2,853,598	2,494,304.00	2,394,838	2,138,901	-10.69%
Contingency Reserve	0	0.00	0	0	#DIV/0!
Adjustment to Balance	<u>0</u>	<u>(2,335.94)</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL SCHOOL FUND EXP.:	<u>58,317,488</u>	<u>57,348,479.06</u>	<u>55,063,821</u>	<u>58,200,514</u>	5.70%
ENDING FUND BALANCE:	\$ -	789,169.06	\$ 1	\$ -	

SCHOOL TEXTBOOK FUND:

Beginning Fund Balance	700,000	694,149.83	1,019,382	1,019,382	0.00%
REVENUE:					
Interest on Investment	0	0.00	0	0	#DIV/0!
Damaged Books	0	2,721.16	0	250	#DIV/0!
Textbook-Local Support	337,508	0.00	0	0	#DIV/0!
Textbook-State Support	<u>446,014</u>	<u>448,060.00</u>	<u>401,427</u>	<u>394,368</u>	-1.76%
TOTAL TEXTBOOK REVENUE:	<u>783,522</u>	<u>450,781.16</u>	<u>401,427</u>	<u>394,618</u>	-1.70%
TOTAL EXPENDITURES:	<u>1,483,522</u>	<u>125,549.19</u>	<u>1,420,809</u>	<u>1,414,000</u>	-0.48%
ENDING FUND BALANCE:	\$ -	1,019,381.80	\$ -	\$ -	#DIV/0!

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>SCHOOL CAFETERIA FUND:</u>					
Beginning Fund Balance:	200,000	743,672.14	1,139,504	1,139,504	0.00%
REVENUE:					
Interest on Investment	0	0.00	0	0	#DIV/0!
Cafeteria Sales	550,000	1,250,752.36	350,000	550,000	57.14%
Miscellaneous Receipts	165,000	0.00	100,000	185,000	85.00%
State Reimb./Food	33,799	56,852.44	52,650	66,810	26.89%
Federal Reim. Food	1,749,000	2,112,588.37	7,500	2,094,000	27820.00%
Local Support	<u>200,000</u>		<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CAFETERIA FUND REV.:	<u>2,697,799</u>	<u>3,420,193.17</u>	<u>510,150</u>	<u>2,895,810</u>	467.64%
TOTAL CAFETERIA FUND EXP.:	<u>2,897,799</u>	<u>3,024,361.12</u>	<u>1,649,654</u>	<u>4,035,314</u>	144.62%
ENDING FUND BALANCE:	\$ -	1,139,504.19	\$ -	\$ -	#DIV/0!
<u>SCHOOL CONSTRUCTION FUND:</u>					
Beginning Fund Balance	0	0.00	0	0	#DIV/0!
REVENUES:					
TOTAL CONSTR. REVENUE:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL CONSTR. FUND EXP.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ -	0.00	\$ -	\$ -	#DIV/0!
<u>COAL ROAD IMPROVEMENT FUND:</u>					
Beginning Fund Balance:	870,000	804,479.90	1,183,955	1,028,353	-13.14%
REVENUES:					
Coal Severance Tax	550,000	480,465.87	440,000	467,300	6.20%
Clinic Rd. LAP - VDOT Reim.	200,798	41,725.22	500,000	629,058	25.81%
TOTAL REVENUE:	<u>750,798</u>	<u>522,191.09</u>	<u>940,000</u>	<u>1,096,358</u>	16.63%
COAL ROAD EXPENDITURES:					
Coal Roads - By District	250,000	114,041.19	250,000	250,000	0.00%
Coal Roads - Priority Schedule	0	0.00	0	300,000	
Revenue Sharing Paving Projects	0	0.00	0	200,000	#DIV/0!
Clinic Rd. LAP	383,764	657.90	750,000	686,121	-8.52%
Transfer to Cap. Proj Fund	<u>0</u>	<u>0.00</u>	<u>285,502</u>	<u>280,000</u>	-1.93%
TOTAL EXPENDITURES:	<u>633,764</u>	<u>114,699.09</u>	<u>1,285,502</u>	<u>1,716,121</u>	33.50%
ENDING FUND BALANCE:	\$ 987,034	1,211,971.90	\$ 838,453	\$ 408,590	-51.27%
<u>COAL ROAD ECON DEV'T FUND:</u>					
Beginning Fund Balance:	41,630	21,729.20	45,000	26,525	-41.06%
REVENUES:					
Road Economic Tax	<u>327,650</u>	<u>309,147.21</u>	<u>301,800</u>	<u>315,280</u>	4.47%
TOTAL RD. ECON. DEV. REV.:	<u>327,650</u>	<u>309,147.21</u>	<u>301,800</u>	<u>315,280</u>	4.47%
TOTAL EXPENDITURES:	<u>294,180</u>	<u>288,804.76</u>	<u>273,600</u>	<u>292,684</u>	6.98%
ENDING FUND BALANCE:	\$ 75,100	42,071.65	\$ 73,200	\$ 49,121	-32.89%

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>DAMAGE STAMP FUND:</u>					
Beginning Fund Balance	42	41.56	42	0	-100.00%
TOTAL DAMAGE STAMP REV.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL DAMAGE STAMP EXP.:	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ 42	41.56	\$ 42	\$ -	-100.00%
<u>LAW LIBRARY FUND:</u>					
Beginning Fund Balance	76,750	76,727.06	69,400	56,938	-17.96%
Law Library Receipts	<u>9,500</u>	<u>11,441.80</u>	<u>10,920</u>	<u>10,200</u>	-6.59%
TOTAL LAW LIBRARY REV.:	<u>9,500</u>	<u>11,441.80</u>	<u>10,920</u>	<u>10,200</u>	-6.59%
TOTAL LAW LIBRARY EXP.:	<u>19,585</u>	<u>18,412.08</u>	<u>25,000</u>	<u>30,000</u>	20.00%
ENDING FUND BALANCE:	\$ 66,665	69,756.78	\$ 55,320	\$ 37,138	-32.87%
<u>EMERGENCY 911 Fund:</u>					
Beginning Fund Balance:	278,100	293,303.33	0	0	#DIV/0!
Adj. To Beginning Balance		119.16			
REVENUES:					
Telecommunications Tax Receipts	585,000	555,237.51	0	0	#DIV/0!
Wireless 911 Fees	52,000	55,638.56	0	0	#DIV/0!
Grant Proceeds	1,219,182	302,748.69	0	0	#DIV/0!
Miscellaneous Receipts	0	842.30	0	0	#DIV/0!
Transfer from General Fund	<u>0</u>	<u>352,193.79</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 FUND REVENUE:	<u>1,856,182</u>	<u>1,266,660.85</u>	<u>0</u>	<u>0</u>	#DIV/0!
TOTAL E-911 EXPENDITURES:	<u>2,133,468</u>	<u>1,560,083.34</u>	<u>0</u>	<u>0</u>	#DIV/0!
ENDING FUND BALANCE:	\$ 814	0.00	\$ -	\$ -	#DIV/0!

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Adopted</u> <u>2019-20</u>	<u>Percent</u> <u>Change</u>
<u>SUMMARY ALL FUNDS:</u>					
Beginning Fund Balance	10,561,937	8,912,061.63	6,654,401	6,172,100	-7.25%
CURRENT REVENUES:	<u>100,818,359</u>	<u>99,591,969.30</u>	<u>98,041,699</u>	<u>106,012,105</u>	8.13%
EXPENDITURES:					
Total Expenditures and Transfers:	124,050,194	115,445,328	119,093,765	125,315,716	5.22%
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	(13,875,885)	(13,875,885.00)	(12,188,586)	(12,688,586)	4.10%
General Cap. Proj.	0	0.00	(1,551,700)	(275,000)	-82.28%
911 Fund	0	(352,193.79)	0	0	#DIV/0!
Landfill Fund	0	0.00	(1,250,000)	(1,385,000)	10.80%
Coal Severance Fund To:					#DIV/0!
Capital Projects Fund	0	0.00	(285,502)	(280,000)	-1.93%
Law Library Fund To:					
General Fund	0	0.00	0	(5,000)	
Landfill Enterprise Fund To:					#DIV/0!
Depreciation Reserve	0	0.00	0	0	#DIV/0!
Closure Reserve	(122,000)	(30,500.00)	(122,000)	(122,000)	0.00%
TOTAL ADJUSTED EXPENDITURES:	<u>110,052,309</u>	<u>101,186,749.60</u>	<u>103,695,977</u>	<u>110,560,130</u>	6.62%
ENDING FUND BALANCE	<u>\$ 1,327,987</u>	<u>7,317,281.33</u>	<u>\$ 1,000,123</u>	<u>\$ 1,624,075</u>	62.39%

Section III

In accordance with Section 58-1-3001 of the Virginia Code and other applicable Virginia Code Sections the following tax rates and levies are hereby adopted and fixed for Tazewell County, Virginia for the current year, calendar year 2019:

Type of Tax	Current FY2018/2019 Rates	Adopted FY2019/2020 Rates
Real Estate Levy	\$.58 Per \$100 of Assessed Value	\$.58 Per \$100 of Assessed Value
Personal Property Levy	2.00 Per \$100 of Assessed Value	2.00 Per \$100 of Assessed Value
Merchants Capital Levy	3.80 Per \$100 of Assessed Value	3.80 Per \$100 of Assessed Value
Machinery & Tool Levy	2.00 Per \$100 of Assessed Value	2.00 Per \$100 of Assessed Value
Public Service Levy	R.E. - .58 Per \$100 of Assessed Value P. Prop. - 2.00 Per \$100 of Assessed Value	R.E. - .58 Per \$100 of Assessed Value P. Prop. - 2.00 Per \$100 of Assessed Value
Mobile Home Levy	.58 Per \$100 of Assessed Value	.58 Per \$100 of Assessed Value
Motor Vehicle - Decal	\$20.00 Motor Vehicle License Fee per vehicle per year	\$20.00 Motor Vehicle License Fee per vehicle per year
Utility Co. Tax	½ of 1% Gross County Receipts	½ of 1% Gross County Receipts
E-911 System Tax	1.50 per month per service connection Administered through the state	1.50 per month per service connection Administered through the state
Transient Occupancy Tax	5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia	5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia
Cable Franchise Fee	5% of Cable Bill	5% of Cable Bill
Aircraft Tax	.50 Per \$100 of Assessed Value	.50 Per \$100 of Assessed Value
Consumer Utility Tax	Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month & a maximum of \$3.00 per month. Commercial - \$0.01500 on 1 st 667 kwh & \$0.00105 over 667 kwh with a minimum of \$1.50 & a maximum of \$90.00 per month. Industrial - Same as commercial	Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month & a maximum of \$3.00 per month. Commercial - \$0.01500 on 1 st 667 kwh & \$0.00105 over 667 kwh with a minimum of \$1.50 & a maximum of \$90.00 per month. Industrial - Same as commercial

Household goods and personal effects owned and used by an individual or by a family or household incident to maintaining an abode which are defined as separate items for assessment in Virginia Code Section 58.1-3504 (A)(1-10), enacted in 1950, are exempt from taxation as personal property. Further, agriculturally related personal property used directly in conducting agricultural ventures, as defined in Virginia Code Section 58.1-3505 (A)(1-13), enacted in 1950, are also exempt from taxation as personal property. These exemptions shall not include any items of personal property that are currently assessed and taxed.

Section IV

That all unexpended budget/appropriations, except those for capital, construction and special projects or commitments which are incomplete as of June 30, 2018, be, and the same are hereby cancelled as of June 30, 2019, and the County Administrator is directed to transfer all budget/appropriations credit balances to un-appropriated surplus and place to the credit of all budget/appropriations accounts which show an overdraft for the fiscal year 2018-2019 an amount necessary from un-appropriated surplus to balance same and to close all such accounts for the fiscal year 2018-2019.

Section V

The County Treasurer is directed to transfer funds from the General Fund in the amount of the budgeted figure in the General Operating Budget to the General Capital Outlay Project Fund.

Section VI

There is a Landfill Enterprise Fund, which accounts for the construction, operation, closure and debt service of the County's landfill.

Section VII

This ordinance is adopted in accordance with the aforementioned provisions of the Code of Virginia.

Section VIII

This ordinance shall become effective on and after July 1, 2019.

Adopted: 6-25-2019
Chairman: 
Travis Hackworth
Tazewell County Board of Supervisors

ATTEST:


County Administrator
C. Eric Young, Esq.