

Tazewell County Proposed Budget & Tax Levy Ordinance for FY2020-21
Public Hearing Notice
June 2, 2020 @ 7:00 p.m.

The County of Tazewell's recommended budget synopsis is prepared and published for informative and fiscal planning purposes only. The inclusion in the budget ordinance of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item or purpose. The budget ordinance is presented on the basis of the estimates prepared by the Tazewell County Board of Supervisors/Budget Committee, and requests submitted to the County Administrator by other offices and department heads of the County. The budget ordinance presumes enactment of an increased tax levy ordinance. There is no allocation or designation for that purpose of any funds of the County for any purpose until there has been an appropriation for that purpose by the Board of Supervisors of Tazewell County, Virginia. The budget ordinance is for informative and fiscal planning purposes only and will not be approved, adopted or ratified by the Board of Supervisors until at least seven (7) days after the Public Hearing with an anticipated adoption date of **June 25, 2020**. The Board of Supervisors of Tazewell County will meet on **June 2nd at 7:00 p.m.** at the Tazewell County Administration Building, 197 Main Street, Tazewell, Virginia 24651, to hold a Public Hearing, for informative and fiscal planning purposes only, to consider the following proposed budgets for fiscal year, 2020-2021:

Tazewell County General School Fund Budget, 2020-21
Tazewell County School Textbook Fund Budget 2020-21
Tazewell County School Cafeteria Fund Budget 2020-21
Tazewell County General Operating Fund Budget 2020-21
Tazewell County General Capital Projects Fund Budget 2020-21
Tazewell County Landfill Enterprise Fund Budget 2020-21
Tazewell County Coal Road Improvement Fund Budget 2020-21
Tazewell County Coal Road Economic Development Fund Budget 2020-21
Tazewell County Law Library Fund Budget 2020-21

This Public Hearing is held pursuant to Section 15.2-2500 - 15.2-2508 of the Code of Virginia, 1950, as amended, and is for the purpose of allowing the public to question and comment on the proposed budgets. A copy of the complete budget ordinance is on file in the office of the County Administrator, 197 Main Street, Tazewell, Virginia and posted outside the Circuit Court Clerk's Office door of the County Courthouse on Main Street in Tazewell, Virginia. It will also be posted on Tazewell County's website, www.tazewellcountyva.org. All citizens of Tazewell County Virginia have the right to attend and state their views thereon, subject to reasonable time limits as shall be determined by the Tazewell County Board of Supervisors. In accordance with the Americans with Disabilities Act, if you are physically disabled, or hearing or visually impaired and need assistance at the hearing, please call 276-385-1322 or e-mail wparsons@tazewellcounty.org.

By: C. Eric Young, County Administrator

Tazewell County Budget Proposal

July 1, 2020 - June 30, 2021

Proposed Budget
FY2020-2021

GENERAL FUND

Fund Balance:	\$	1,000,000
Fund Balance Reserve:	\$	500,000
Revenues:		
Property Taxes		26,753,627
Sales Taxes		4,491,060
Other Taxes, Licenses, Permits & Fees		3,406,137
Grants / Other State & Local Reimbursements		1,311,913
Constitutional Officers:		
Clerk of Circuit Court		556,612
Commissioner of Revenue		169,961
Commonwealth Attorney		760,445
Sheriff's Department		2,020,003
Treasurer		185,183
Department of Social Services		7,370,326
Other Social Service Related Revenues		1,632,500
Crime, Correction & Emergency Services		546,218
Interest/Fines		695,250
Library & Arts		218,083
Insurance, Rent & Maintenance		510,026
Contingency, Miscellaneous		630,000
Total Revenues:		51,257,344
Expenditures:		
County Support Operations		9,523,482
Constitutional Officers:		
Clerk of Circuit Court		886,462
Commissioner of Revenue		546,767
Commonwealth Attorney		1,255,106
Sheriff's Department		5,245,244
Treasurer		661,757
Comprehensive Services Act		2,020,250
Department of Social Services		8,791,063
Courts, Correction & Emergency Services		6,375,221
County/Region Agencies, Commissions, Etc.		2,548,228
Registrar / Electoral Board		260,176
School Budget		12,438,586
District Funds		115,000
Contingency		830,000
Transfers to Other Funds		1,231,754
Total Expenditures:		52,729,096
Ending Balance:	\$	28,248

CAPITAL PROJECTS FUND

Beginning Balance:	\$	76,000
Revenues:		
Loan Proceeds:		
911 Generators		60,000
HVAC - Courthouse Complex		1,410,156
New Construction - EMS Station		140,117

Fire / EMS - Capital Items	135,100
Sheriff's Department Vehicles	34,882
Falls Mills Daycare Generator	67,500
Contingency Fund	150,000
Transfer from Other Funds	909,004
Total Revenues:	2,906,759
Expenditures:	
IT Software Upgrade	60,000
Public Service Authority Capital Projects	900,000
Shott Foundation - Tourism Signage	25,004
Loan Proceeds - Expenditures:	
911 Generators	60,000
HVAC - Courthouse Complex	1,410,156
New Construction - EMS Station	140,117
Fire / EMS - Capital Items	135,100
Sheriff's Department Vehicles	34,882
Falls Mills Daycare Generator	67,500
Contingency Fund	150,000
Total Expenditures:	2,982,759
Ending Balance:	\$ -

LANDFILL ENTERPRISE FUND

Beginning Balance:	\$	350,000
Revenues:		
Private Haulers		620,000
General Fund - Towns, County & Public Dumping		400,000
Miscellaneous Income		15,000
Bond Proceeds - Phase V		380,000
Transfer from General Fund		602,750
Total Revenues:		2,017,750
Expenditures:		
Operating Costs		2,224,000
Machinery & Equipment		1,000
Capital Improvements		33,400
Total Expenditures:		2,258,400
Ending Balance:	\$	109,350

GENERAL SCHOOL FUND

Beginning Balance:	\$	-
Revenues:		
State Revenue		43,246,741
Federal Revenue		4,245,208
Local Revenue		1,247,980
Transfer from Tazewell County		12,438,586
Total Revenues:	\$	61,178,515
Expenditures:		
Adm./Attd./Hlth.	\$	4,461,311
Instruction		44,668,984
Operation & Maintenance		5,824,500
Pupil Transportation		3,883,838
Capital Outlay - Facilities		-
Debt Service		2,113,368
Technology		2,566,339
Reduction to Balance		(2,339,825)
Total Expenditures:		61,178,515
Ending Balance:	2	\$ -

OTHER COUNTY FUNDS / ADDITIONAL SCHOOL FUNDS

	Textbook Fund	Cafeteria Fund	Coal Road Impr. Fund
Beginning Balance:	\$ -	\$ -	\$ 1,233,558
Revenues	804,764	3,017,115	984,250
Expenditures	<u>(804,764)</u>	<u>(3,017,115)</u>	<u>(1,030,000)</u>
Ending Balance:	\$ -	\$ -	\$ 1,187,808

	Coal Road Econ. Dev.	Law Library Fund
Beginning Balance:	\$ 36,000	\$ 64,725
Revenues	350,756	11,200
Expenditures	<u>(350,033)</u>	<u>(30,000)</u>
Ending Balance:	\$ 36,723	\$ 45,925

SUMMARY - ALL FUNDS

Beginning Balance:	\$	3,260,283
Revenues Less Transfers:		<u>108,573,113</u>
Expenditures Less Transfers:		<u>(110,425,342)</u>
Ending Fund Balance:	\$	<u><u>1,408,054</u></u>

PROPOSED TAX RATES AND LEVIES, FY 2020-2021

Type of Tax	Current FY2019-2020	Proposed FY2020-2021
Consumer Electric/Utility Tax	Residential - \$0.01525 per kwh w/a minimum of \$1.50 per month and 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 and 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
Cable Franchise Tax	5% of annual gross revenue	5% of annual gross revenue
Real Estate Levy	\$.58 per \$100.00 Assessed Value	\$.58 per \$100.00 Assessed Value
Personal Property Levy	\$2.00 per \$100.00 Assessed Value	\$2.00 per \$100.00 Assessed Value
Merchants Capital Levy	\$3.80 per \$100.00 Assessed Value	\$3.80 per \$100.00 Assessed Value
Machinery & Tool Levy	\$2.00 per \$100.00 Assessed Value	\$2.00 per \$100.00 Assessed Value
Public Service Levy	Real Estate \$.58 per \$100.00 Assessed Value Personal Property \$2.00 per \$100.00 Assessed Value Merchants Capital \$3.80 per \$100.00 Assessed Value	Real Estate \$.58 per \$100.00 Assessed Value Personal Property \$2.00 per \$100.00 Assessed Value Merchants Capital \$3.80 per \$100.00 Assessed Value
Mobile Home Levy	\$.58 per \$100.00 Assessed Value	\$.58 per \$100.00 Assessed Value
Motor Vehicle–License Fee	\$20.00 per vehicle	\$20.00 per vehicle
Utility Consumer Tax	½ of 1% of Gross County Receipts	½ of 1% of Gross County Receipts
E-911 Emergency System Tax	\$1.50 per month per service connection	\$1.50 per month per service connection
Aircraft Tax	\$.50 Per \$100.00 Assessed Value	\$.50 Per \$100.00 Assessed Value
Transient Occupancy Tax	5% Lodging fee	5% Lodging fee

TAZEWELL COUNTY TAX EXEMPT INFORMATION

Year ending December 31, 2018, Tazewell County has a fair market real estate value of \$3,293,419,675. Of that value, \$540,135,800 (16.4%) is tax exempt and immune from real estate taxation because of classification of governmental (Federal, State, Regional, Local, Multiple), religious, charitable, educational, and other. The property is exempted from taxation under 58.1-3607 and 58.1-3608 and Articles 3, 4 and 5 of this Title of the Code of Virginia.