

COUNTY OF TAZEWELL, VIRGINIA

June 25, 2020

***An Ordinance Adopting Local Levies and Budget For
The County of Tazewell County, Virginia for Fiscal
Year Beginning July 1, 2020 and Ending June 30, 2021
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, 2020 to June 30, 2021 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, 2020 and ending on the 30th day of June 2021.

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 BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
FD 100	GENERAL OPERATING FUND REVENUES					
000000	**Beginning Fund Balance**					
000000	Fund Balance - Reserves Utilized	\$ 2,122,949	\$ 1,052,241	\$ 1,000,000	\$ 1,616,513	\$ 616,513
000000	Fund Balance - Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL:	\$ 2,122,949	\$ 1,052,241	\$ 1,000,000	\$ 1,616,513	\$ 616,513
011000	**Property Tax Revenue**					
011010-0001	Real Property Tax	\$ 14,789,367	\$ 14,222,810	\$ 14,222,810	\$ 14,102,131	\$ (120,679)
011020-0001	Public Services Taxes, RE & PP	\$ 1,134,832	\$ 1,314,826	\$ 1,314,826	\$ 1,537,432	\$ 222,606
011030-0001	Personal Property Tax	\$ 7,433,889	\$ 7,523,833	\$ 7,523,833	\$ 7,649,940	\$ 126,107
011031-0001	Vehicle Decal/License Tax	\$ -	\$ 600,000	\$ 600,000	\$ 500,000	\$ (100,000)
011040-0001	Mobile Home Tax	\$ 143,972	\$ 160,893	\$ 160,893	\$ 158,493	\$ (2,400)
011050-0001	Machinery & Tools Tax	\$ 1,434,478	\$ 1,312,341	\$ 1,312,341	\$ 1,137,424	\$ (174,917)
011060-0001	Merchants Capital Tax	\$ 748,310	\$ 753,349	\$ 753,349	\$ 853,207	\$ 99,858
	Delinquent Tax	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -
011070-0001/2	Penalties & Interest	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
	TOTAL:	\$ 27,034,848	\$ 27,238,052	\$ 27,238,052	\$ 27,288,627	\$ 50,575
012000	**Locally Generated Tax**					
012010-0001	Local Sales & Use Tax	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000	\$ 4,491,060	\$ (208,940)
012030-0001	Junk Dealer License	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100
012030-0002	Utility Tax	\$ 92,500	\$ 22,500	\$ 22,500	\$ 24,924	\$ 2,424
012030-0003	Consumer Utility Tax	\$ 850,000	\$ 850,000	\$ 850,000	\$ 836,004	\$ (13,996)
012060-0001	Bank Franchise Tax	\$ 50,000	\$ 55,000	\$ 55,000	\$ 61,000	\$ 6,000
012070-0001	Records & Wills Tax	\$ 225,000	\$ 250,000	\$ 250,000	\$ 260,000	\$ 10,000
012130-0001/2	Coal Severance Tax	\$ 750,000	\$ 885,250	\$ 885,250	\$ 885,250	\$ -
012140-0001	Coal Severance Maintenance Fee	\$ -	\$ 12,500	\$ 12,500	\$ 27,500	\$ 15,000
	TOTAL:	\$ 6,668,500	\$ 6,776,250	\$ 6,776,250	\$ 6,586,838	\$ (189,412)
013000-0001	**Permits, Fees & Licenses**					
013010-0001	Animal License Tax	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,500	\$ 1,000
013030						

**TAZEWELL COUNTY BOARD OF SUPERVISORS
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FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
013030-0001	Land Use Appl. Fee	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
013030-0002	Transfer Fees	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
013030-0003	Building Permits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
013030-0005	Erosion Permits/SOD Coll. Fee	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 500
013030-0006	Animal Shelter Donations & Fees	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
013030-0008	Return Check Fees	\$ 375	\$ 375	\$ 375	\$ 375	\$ -
013030-0010/1	Library Fees/Donations/Gifts	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
013030-0017	Cavitt's Creek Rental Fee	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
013030-0020	Transfer Station Hauling Fee	\$ 500	\$ -	\$ -	\$ -	\$ -
013030-0022	Transient Occupancy Tax	\$ 195,000	\$ 195,000	\$ 195,000	\$ 192,000	\$ (3,000)
013030-0023	Installment Service Fees	\$ 7,500	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
	TOTAL:	\$ 332,925	\$ 327,675	\$ 327,675	\$ 326,175	\$ (1,500)
014000	**Fines & Forfeitures**					
014010-0001	Court Fines & Forfeitures	\$ 45,000	\$ 45,000	\$ 45,000	\$ 40,000	\$ (5,000)
014010-0003	Legal Service Fees-DMV	\$ 40,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 2,000
	TOTAL:	\$ 85,000	\$ 85,000	\$ 85,000	\$ 82,000	\$ (3,000)
015000	**Rev from Use of Money & Property**					
015010-0001	Interest on Investments	\$ 30,000	\$ 50,000	\$ 50,000	\$ 35,000	\$ (15,000)
015020-0002	Rent - Use of Property	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
015020-0015	Community Facilities Building Lease	\$ 254,241	\$ 257,526	\$ 257,526	\$ 257,526	\$ -
	TOTAL:	\$ 299,241	\$ 322,526	\$ 322,526	\$ 307,526	\$ (15,000)
016000	**Court Costs/Fees**					
016010-0007	Courthouse Adm. & Related Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)
016010-0008	SWVA Reg. Jail Year End Settlement	\$ 442,000	\$ 1,000,000	\$ -	\$ 275,000	\$ 275,000
016010-0006	Courthouse Security	\$ 75,000	\$ 70,000	\$ 70,000	\$ 125,000	\$ 55,000
016020-0001	Commonwealth Attorney Fees	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
016160-0003	Courthouse Maintenance Fees	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
	Total:	\$ 543,500	\$ 1,096,500	\$ 96,500	\$ 425,500	\$ 329,000
018000	**Expenditure Refunds/Reimbursed**					
018030-0002	County Garage Service Fees	\$ 165,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ -
018990-0001	Contingency Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -

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ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
018990-0005	Miscellaneous	\$ 100,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 25,000
	Total:	\$ 765,000	\$ 785,000	\$ 785,000	\$ 810,000	\$ 25,000
019000	**Recovered Costs**					
019010-0001	Library Recovered Costs	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
019010-0003/4	Tazewell County EMS	\$ 600,000	\$ 400,000	\$ 400,000	\$ 253,500	\$ (146,500)
019010-0006	Health Dept/Local Welfare Receipts	\$ 35,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
019010-0008	Telecommunications Tax - E911	\$ 585,000	\$ 522,932	\$ 522,932	\$ 517,325	\$ (5,607)
019010-0009	Wireless Fee - E911	\$ 52,000	\$ 139,145	\$ 139,145	\$ 140,000	\$ 855
019010-0010/11	E-911 Grant Proceeds	\$ 493,876	\$ 284,297	\$ 284,297	\$ 189,456	\$ (94,841)
019010-0014	PSA Reim- Pocahontas Water	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)
	Total:	\$ 1,780,876	\$ 1,451,374	\$ 1,451,374	\$ 1,175,281	\$ (276,093)
022000	**State Non Categorical Aid**					
022010-0004	Mobile Home Tiling Tax	\$ 85,000	\$ 70,000	\$ 70,000	\$ 73,000	\$ 3,000
022010-0006	Motor Vehicle Rental Tax	\$ 35,000	\$ 35,000	\$ 35,000	\$ 39,000	\$ 4,000
022010-0007	Rolling Stock Tax	\$ 115,000	\$ 103,500	\$ 103,500	\$ 103,500	\$ -
022010-0008	Moped/ATV Sales Tax	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
	Total:	\$ 235,000	\$ 208,500	\$ 208,500	\$ 223,000	\$ 14,500
023000	**State Shared Expenses**					
023010-0001	Commonwealth Attorney	\$ 725,741	\$ 746,161	\$ 760,445	\$ 760,445	\$ -
023010-0002	Sheriff's Department	\$ 1,919,192	\$ 1,995,380	\$ 2,020,003	\$ 2,020,003	\$ -
023010-0003	Commissioner of Revenue	\$ 157,311	\$ 162,287	\$ 169,961	\$ 169,961	\$ -
023010-0004	Treasurer	\$ 175,625	\$ 181,355	\$ 185,183	\$ 185,183	\$ -
023010-0006	Registrar/Electoral Board	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ -
023010-0007	Clerk of Circuit Court	\$ 456,118	\$ 492,824	\$ 556,612	\$ 556,612	\$ -
	Total:	\$ 3,474,987	\$ 3,619,007	\$ 3,733,204	\$ 3,733,204	\$ -
024000	**Commonwealth Welfare/State Aid**					
024010	Dept. of Social Service Assistance	\$ 6,535,666	\$ 6,928,331	\$ 7,370,326	\$ 7,208,505	\$ (161,821)
024040-0001	V-Stop Grant / Investigator	\$ 27,584	\$ 27,584	\$ 27,584	\$ 27,584	\$ -
024040-0002	Va. Domestic Violence Victim Fund	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
024040-0003	Litter Control	\$ 11,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ -
024040-0004	Library Operations Grant	\$ 153,720	\$ 156,512	\$ 156,512	\$ 173,583	\$ 17,071

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024040-0006	EMS-Four For Life	\$ 34,305	\$ 37,055	\$ 37,055	\$ 38,376	\$ 1,321
024040-0008	Citizens for the Arts Grant	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
024040-0011	SATIRA Grant Salary Reim.	\$ 77,330	\$ 73,359	\$ 73,359	\$ 75,510	\$ 2,151
024040+0012	Workforce Investment Act Funds	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
024040-0013	Fire Insurance Premium	\$ 92,465	\$ 95,733	\$ 95,733	\$ 100,735	\$ 5,002
024040-0016	At Risk Youth & Family - Admin.	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ -
024040-0017	Victim Witness Program Grant	\$ 149,299	\$ 149,299	\$ 149,299	\$ 149,299	\$ -
024040-0018	State - CSA Pool Funds	\$ 1,487,500	\$ 1,487,500	\$ 1,487,500	\$ 1,487,500	\$ -
024040-0021	Emergency Services Grant	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
024040-0022	Community Connect Grant	\$ -	\$ -	\$ -	\$ -	\$ -
024040-0026	Comp. Community Corr. Services	\$ 131,429	\$ 131,569	\$ 141,107	\$ 141,107	\$ -
024040-0036	Sheriff's Office Grants	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ -
024040-0037	DCJS -School Resource Off. Grant	\$ 34,660	\$ 85,660	\$ 85,660	\$ 241,585	\$ 155,925
024040-0038	Drug Court Coordinator - Grant	\$ -	\$ 90,000	\$ 90,000	\$ 85,509	\$ (4,491)
024040-0041	Cumberland Econ Dev Grant	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)
024040-0050	VDEM - C19	\$ -	\$ 10,500	\$ 10,500	\$ 25,000	\$ 14,500
	Total:	\$ 8,963,458	\$ 9,761,602	\$ 10,213,135	\$ 10,992,793	\$ 779,658
031000	**Revenue from Federal Government**					
031010-0001	Payment in Lieu of Taxes	\$ 16,000	\$ 25,000	\$ 25,000	\$ 29,600	\$ 4,600
	Total:	\$ 16,000	\$ 25,000	\$ 25,000	\$ 29,600	\$ 4,600
041000	**Non Revenue Receipts**					
	Insurance Recoveries	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	Hospitalization - Retirees / Cobra	\$ 42,000	\$ 64,425	\$ 64,425	\$ 60,590	\$ (3,835)
	VRS-Agency Flow through Reim.	\$ 650,000	\$ 680,000	\$ 675,000	\$ 675,000	\$ -
	Transfer from Law Library Fund	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
	Total:	\$ 732,000	\$ 789,425	\$ 784,425	\$ 780,590	\$ (3,835)
	Total General Fund Revenue:	\$ 50,931,335	\$ 52,485,911	\$ 52,046,641	\$ 52,761,134	\$ 714,493
	Transfers from Reverting Funds:	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL GEN'L FUND REV.:	\$ 50,931,335	\$ 52,485,911	\$ 52,046,641	\$ 52,761,134	\$ 714,493
FD 100	GENERAL OPERATING FUND EXPENDITURES					

**TAZEWELL COUNTY BOARD OF SUPERVISORS
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FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
Func 1 **General Government Administration**						
011010	Board Of Supervisors	\$ 120,799	\$ 123,669	\$ 126,354	\$ 127,478	\$ 1,124
012010	County Administrator	\$ 264,715	\$ 260,092	\$ 264,601	\$ 264,933	\$ 332
012040	County Attorney / Legal	\$ 177,093	\$ 199,573	\$ 219,633	\$ 219,465	\$ (168)
012050	Economic Development	\$ 182,228	\$ 637,246	\$ 548,070	\$ 268,608	\$ (279,462)
012060	Tourism Department	\$ 209,777	\$ 243,516	\$ 187,002	\$ 196,316	\$ 9,314
012090	Commissioner of Revenue	\$ 546,887	\$ 573,301	\$ 545,725	\$ 546,767	\$ 1,042
012130	Treasurer	\$ 622,384	\$ 654,325	\$ 665,178	\$ 661,757	\$ (3,421)
012140	Finance Office	\$ 309,522	\$ 428,987	\$ 438,993	\$ 439,925	\$ 932
012200	Administrative Services	\$ 120,463	\$ 33,250	\$ 36,250	\$ 36,250	\$ -
012210	County Garage	\$ 292,497	\$ 338,046	\$ 334,620	\$ 322,223	\$ (12,397)
012220	Transit System	\$ 80,124	\$ 79,909	\$ 79,047	\$ 79,047	\$ -
012510	Information Technology Department	\$ 441,991	\$ 571,693	\$ 840,533	\$ 566,961	\$ (273,572)
012600	Workforce Training Grant	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
013010	Electoral Board & Officials	\$ 77,103	\$ 77,103	\$ 81,430	\$ 81,430	\$ -
013020	Registrars Office	\$ 147,278	\$ 199,927	\$ 172,010	\$ 178,746	\$ 6,736
	FUNCTION 01 TOTAL:	\$ 3,592,861	\$ 4,420,637	\$ 4,539,446	\$ 4,989,906	\$ 450,460
Func 2 ** Judicial Administration**						
021010	Circuit Court Judge	\$ 142,314	\$ 127,569	\$ 142,521	\$ 142,693	\$ 172
021020	General District Court	\$ 12,862	\$ 12,862	\$ 14,002	\$ 14,002	\$ -
021030	Magistrate's Office	\$ 6,425	\$ 6,425	\$ 6,425	\$ 6,425	\$ -
021050	Juvenile & Domestic Relations Crt	\$ 8,387	\$ 9,387	\$ 9,387	\$ 9,387	\$ -
021060	Clerk of Circuit Court	\$ 823,850	\$ 831,733	\$ 883,966	\$ 886,462	\$ 2,496
022010	Commonwealth Attorney	\$ 1,145,787	\$ 1,268,886	\$ 1,261,284	\$ 1,238,899	\$ (22,385)
022020	Victim Witness Program	\$ 210,737	\$ 210,500	\$ 185,016	\$ 185,093	\$ 77
022030	V-Stop Grant / Investigator	\$ 37,614	\$ 38,742	\$ 38,069	\$ 38,069	\$ -
022040	SATIRA Grant	\$ 77,330	\$ 72,730	\$ 75,510	\$ 75,938	\$ 428
	FUNCTION 02 TOTAL:	\$ 2,465,306	\$ 2,578,834	\$ 2,616,180	\$ 2,596,968	\$ (19,212)
Func 3 ** Public Safety**						
031020	Sheriffs Department	\$ 4,871,243	\$ 5,164,675	\$ 5,494,051	\$ 5,409,336	\$ (84,715)
031060	DARE Program	\$ -	\$ -	\$ 9,596	\$ -	\$ (9,596)

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ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
032010	Fire Departments	\$ 343,216	\$ 333,216	\$ 610,216	\$ 410,218	\$ (199,998)
032020	Rescue Squads	\$ 96,041	\$ 123,541	\$ 252,041	\$ 418,751	\$ 166,710
032030	Fire & EMS Services	\$ 177,921	\$ 119,715	\$ 164,500	\$ 134,404	\$ (30,096)
032040	Tazewell County EMS	\$ 784,304	\$ 874,453	\$ 1,093,106	\$ 837,549	\$ (255,557)
033020	Regional Jail	\$ 4,738,404	\$ 3,613,840	\$ 3,878,984	\$ 3,908,984	\$ 30,000
033030	Court Service Unit	\$ 336,568	\$ 305,604	\$ 258,708	\$ 253,708	\$ (5,000)
033040	At-Risk Youth/Family	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
033040	At-Risk Youth/Family - Admin.	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	\$ -
033060	Human Services:					
4006	Transportation Safety Comm.	\$ 1,200	\$ 1,200	\$ 2,000	\$ 2,000	\$ -
4007	Citizens for the Arts	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
4009	Cumberland Plateau Housing	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
4010	Community Sentencing Program	\$ 14,040	\$ 15,600	\$ 20,000	\$ 20,000	\$ -
4013	TASK	\$ 9,900	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
4014	Center for Christian Action	\$ 11,250	\$ 11,250	\$ 15,000	\$ 15,000	\$ -
4015	CVCA-RSVP	\$ 7,650	\$ 7,650	\$ 8,500	\$ 7,650	\$ (850)
4017	Comprehensive Comm. Cor. Serv.	\$ 131,429	\$ 131,569	\$ 141,107	\$ 141,107	\$ -
4022	CVCA-Senior Companion Program	\$ 11,700	\$ 11,700	\$ 13,000	\$ 11,700	\$ (1,300)
4023	Emergency Medical Services	\$ 4,014	\$ 4,014	\$ 4,400	\$ 4,400	\$ -
4024	Historic Pocahontas, Inc.	\$ 4,500	\$ 7,500	\$ 10,500	\$ 7,500	\$ (3,000)
4026	AASC	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
4027	Tri-County Health	\$ 7,200	\$ 7,200	\$ 10,000	\$ 10,000	\$ -
4028	Good Samaritan Food Pantry	\$ 6,750	\$ 6,750	\$ 7,500	\$ 6,750	\$ (750)
4032	A Child Shall Lead Them	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
4040	Clinch Independent Living Services	\$ 11,700	\$ 11,700	\$ 13,000	\$ 11,700	\$ (1,300)
4050	Labor of Love Mission	\$ 4,500	\$ 4,500	\$ 8,000	\$ 4,500	\$ (3,500)
4051	CVCA Camp Joy	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
4053	Richlands Teen Center	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
4058	Brain Injury Services of Southwest Va	\$ 1,125	\$ -	\$ -	\$ -	\$ -
4059	Four Seasons YMCA	\$ 18,450	\$ 20,500	\$ 20,500	\$ 20,500	\$ -
4060	Reid Hess Scholarship	\$ 2,500	\$ -	\$ -	\$ -	\$ -

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4061	CMCS Drug Court Grant - Match	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
4062	Emma Yates Library	\$ 18,000	\$ 7,500	\$ 7,500	\$ -	\$ (7,500)
4065	Falls Mills Fishing Club (RDA)	\$ -	\$ 3,000	\$ 15,000	\$ 3,000	\$ (12,000)
9999	New Requests	\$ -	\$ -	\$ 188,320	\$ -	\$ (188,320)
034090	Building Inspection	\$ 203,806	\$ 182,330	\$ 262,541	\$ 187,713	\$ (74,828)
034400	Property Maintenance	\$ 33,737	\$ 83,737	\$ 68,737	\$ 68,737	\$ -
035010	Special Police	\$ 2,500	\$ -	\$ -	\$ -	\$ -
035020	Forest Fire Prevention	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
035050	Emergency Preparedness	\$ 141,324	\$ 198,772	\$ 166,691	\$ 134,909	\$ (31,782)
035070	Animal Shelter	\$ 234,488	\$ 304,362	\$ 324,296	\$ 306,737	\$ (17,559)
035600	E-911	\$ 1,521,064	\$ 1,464,754	\$ 1,594,107	\$ 1,538,660	\$ (55,447)
	FUNCTION 03 TOTAL:	\$ 15,872,574	\$ 15,160,182	\$ 16,801,451	\$ 16,013,063	\$ (788,388)
FUNC 4	**Public Works**					
041010	Orphan Roads Upgrading	\$ 50,000	\$ 40,000	\$ 40,000	\$ 30,000	\$ (10,000)
042040	Landfill	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
043020	Buildings & Grounds	\$ 2,492,642	\$ 2,510,910	\$ 2,886,946	\$ 2,738,481	\$ (148,465)
043030	Fairgrounds	\$ 54,970	\$ 54,970	\$ 54,970	\$ 54,970	\$ -
	FUNCTION 04 TOTAL:	\$ 2,947,612	\$ 3,005,880	\$ 3,381,916	\$ 3,223,451	\$ (158,465)
FUNC 5	**Health & Welfare**					
051010	Local Health Department	\$ 500,966	\$ 514,992	\$ 520,142	\$ 520,142	\$ -
052010	Mental Health & Retardation	\$ 60,000	\$ 80,000	\$ 305,578	\$ 70,000	\$ (235,578)
064010	Community College	\$ 95,000	\$ 60,000	\$ 60,000	\$ 315,000	\$ 255,000
	FUNCTION 05 TOTAL:	\$ 655,966	\$ 654,992	\$ 885,720	\$ 905,142	\$ 19,422
FUNC 7	**Parks, Recreation & Culture**					
071010	Parks & Recreation	\$ 126,430	\$ 205,570	\$ 601,566	\$ 296,466	\$ (305,100)
072020	Museums	\$ 63,850	\$ 78,100	\$ 85,600	\$ 78,100	\$ (7,500)
073010	Library Operations	\$ 1,023,176	\$ 1,084,497	\$ 1,081,092	\$ 1,079,714	\$ (1,378)
	FUNCTION 07 TOTAL:	\$ 1,213,456	\$ 1,368,167	\$ 1,768,258	\$ 1,454,280	\$ (313,978)
FUNC 8	**Community Development**					
081010	Community Development:					
081010-4015	Cumberland Plateau Plan District	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenerio #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
081010-4016	New River Highlands RC&D	\$ 700	\$ -	\$ 3,000	\$ -	\$ (3,000)
081010-4017	Soil & Water Conservation District	\$ 15,750	\$ 17,500	\$ 20,000	\$ 17,500	\$ (2,500)
081020	Airport Authority	\$ 119,193	\$ 149,500	\$ 149,500	\$ 133,793	\$ (15,707)
081100	Planning / Engineering	\$ 240,306	\$ 227,111	\$ 209,335	\$ 209,143	\$ (192)
082040	Fire Hydrant Fee - TCPSA	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
083050	VPI Extension Service	\$ 120,218	\$ 127,608	\$ 130,972	\$ 130,972	\$ -
FUNCTION 08 TOTAL:		\$ 531,167	\$ 706,719	\$ 697,807	\$ 676,408	\$ (21,399)
Non-Departmental						
091050-2210	VRS Outside Agency Reimbursed	\$ 650,000	\$ 680,000	\$ 675,000	\$ 675,000	\$ -
091050-2300	Hospitalization - Retirees /Cobra	\$ 200,690	\$ 276,108	\$ 250,104	\$ 250,104	\$ -
091050-2310	Line of Duty Act	\$ 77,942	\$ 68,383	\$ 60,000	\$ 70,260	\$ 10,260
091050-7003	Employee Fringe Benefits	\$ -	\$ 169,181	\$ 284,642	\$ 234,642	\$ (50,000)
091050-7008	Capital Projects Contingency Fund	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
091050-7023	Contingency Fund	\$ 1,010,000	\$ 135,000	\$ 135,000	\$ 200,000	\$ 65,000
091050-7023-OP	Contingency Fund	\$ 25,000	\$ 55,000	\$ 35,000	\$ 25,000	\$ (10,000)
091050-7025	Reassessment	\$ 50,000	\$ -	\$ -	\$ -	\$ -
091050-7029	Transfer to General Projects Fund	\$ 1,551,700	\$ 275,000	\$ 275,000	\$ 629,004	\$ 354,004
091050-7030	Transfers to School Fund	\$ 12,188,586	\$ 12,688,586	\$ 14,778,411	\$ 12,438,586	\$ (2,339,825)
091050-7030-Restricted	Funds - School Security	\$ 140,000	\$ -	\$ -	\$ -	\$ -
091050-7033	Department of Social Services	\$ 7,893,937	\$ 8,287,355	\$ 8,791,063	\$ 8,614,396	\$ (176,667)
091050-7037	Transfer to Landfill Enterprise Fund	\$ 1,250,000	\$ 1,385,000	\$ 1,385,000	\$ 602,750	\$ (782,250)
091050-7041	Contingent Expenditures Grant Acct.	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
091500-09190	District Funds	\$ 115,000	\$ 135,057	\$ 115,000	\$ 159,430	\$ 44,430
FUNCTION 09 TOTAL:		\$ 25,757,855	\$ 24,759,670	\$ 27,389,220	\$ 24,504,172	\$ (2,885,048)
TOTAL GEN OPER FUND EXP:		\$ 53,036,797	\$ 52,655,081	\$ 58,079,998	\$ 54,363,390	\$ (3,716,608)
ADD'L TRANSFERS TO OTHER FUNDS:		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND EXP.:		\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE:		\$ 53,036,797	\$ 52,655,081	\$ 58,079,998	\$ 54,363,390	\$ (3,716,608)
CAPITAL PROJECTS FUND REVENUES		\$ 17,487	\$ 883,071	\$ (5,033,357)	\$ 14,257	\$ -

FD300

**TAZEWELL COUNTY BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
000000	**Beginning Fund Balance**					
000000	Fund Balance - Carryover	\$ 85,000	\$ 499,157	\$ 76,000	\$ 76,000	\$ -
16000	**CAPITAL PROJECTS REVENUE**					
	GOF Incentives	\$ 400,000	\$ -	\$ -	\$ -	\$ -
	TROF Incentives	\$ 400,000	\$ -	\$ -	\$ -	\$ -
	VCEDA Loan - Gas Project	\$ 700,000	\$ -	\$ -	\$ -	\$ -
016120-0004	EMS Vehicle Grant - Revenue	\$ -	\$ 160,000	\$ -	\$ -	\$ -
	Loan Proceeds:					
016120-0021	Self Contained Breathing Apparatus	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -
018030-001	911 Generators	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
018030-002	HVAC System - Courthouse Complex	\$ -	\$ 1,500,000	\$ 1,410,156	\$ 1,406,719	\$ (3,437)
018030-003	New Construction-EMS Building	\$ -	\$ 400,000	\$ 95,117	\$ 195,491	\$ 100,374
018030-004	Fire / EMS - Capital Items	\$ -	\$ 230,000	\$ 135,100	\$ 135,100	\$ -
018030-005	EMS Vehicle Grant	\$ -	\$ 62,000	\$ -	\$ -	\$ -
018030-006	Sheriff's Department-Vehicle Purch.	\$ -	\$ 160,000	\$ 34,882	\$ -	\$ (34,882)
	Fall Mills Daycare Generator	\$ -	\$ -	\$ -	\$ 67,500	\$ 67,500
018990-0002	Contingency Fund	\$ -	\$ 150,000	\$ 150,000	\$ 257,000	\$ 107,000
	CDBG Grant Funds-FMAD				\$ 392,644	
	CDBG-ARC Grant Funds-FMAD				\$ 412,766	
	CDBG-SWCC Automotive Excellence				\$ 200,000	
	Transfer from General Fund	\$ -	\$ -	\$ 615,000	\$ 629,004	\$ 14,004
041020-0001/2	Transfer from Coal Severance Fund	\$ 1,837,202	\$ 555,000	\$ 280,000	\$ 280,000	\$ -
	Total Capital Projects Fund Revenue:	\$ 4,137,202	\$ 4,077,000	\$ 2,780,255	\$ 4,036,224	\$ 250,559
FD300	CAPITAL PROJECTS FUND					
097010	EXPENDITURES					
	PROJECTS / GRANTS					
097010-8106	Information Technology Upgrades	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -
097010-8107	Courthouse Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
097010-8161	Public Service Authority Projects	\$ 1,106,392	\$ 912,288	\$ 1,043,037	\$ 900,000	\$ (143,037)
097010-8178	Industrial Development Authority Pro.	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
097010-8195	GOF Incentives	\$ 400,000	\$ -	\$ -	\$ -	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
097010-8196	TROF Incentives	\$ 400,000	\$ -	\$ -	\$ -	\$ -
	Upgrade of Election Machines	\$ 112,136	\$ -	\$ -	\$ -	\$ -
097010-8222	COE Project	\$ 20,000	\$ -	\$ -	\$ -	\$ -
097010-8224	TIC Repayment - PBE	\$ 75,000	\$ -	\$ -	\$ -	\$ -
097010-8225	Project Jonah Access Road	\$ 135,000	\$ -	\$ -	\$ -	\$ -
097010-8226	Western Gas Project	\$ 700,000	\$ -	\$ -	\$ -	\$ -
097010-8230	AASC Adult Daycare	\$ 95,000	\$ -	\$ -	\$ -	\$ -
097010-8234	Renovations on Planner Eng. Bldg.	\$ 50,000	\$ 27,960	\$ -	\$ -	\$ -
097010-8235	Shott Found. Grant - Tourism Signage	\$ 31,404	\$ 25,004	\$ -	\$ 25,004	\$ 25,004
	Loan Proceeds - Project Expenditures:					
097010-8237	Self Contained Breathing Apparatus	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -
097010-8238	911 Generators	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
097010-8107	HVAC System - Courthouse Complex	\$ -	\$ 1,500,000	\$ 1,410,156	\$ 1,406,719	\$ (3,437)
097010-8239	New Construction-EMS Building	\$ -	\$ 400,000	\$ 95,117	\$ 195,491	\$ 100,374
097010-8240	Fire Department - Capital Items	\$ -	\$ 230,000	\$ 135,100	\$ 135,100	\$ -
097010-8241	EMS Vehicle Grant	\$ -	\$ 222,000	\$ -	\$ -	\$ -
097010-8242	Sheriff's Department-Vehicle Purch.	\$ -	\$ 160,000	\$ 34,882	\$ -	\$ (34,882)
	Falls Mills Daycare Facility Generator	\$ -	\$ -	\$ -	\$ 67,500	\$ 67,500
097010-8243	Contingency Fund	\$ -	\$ 150,000	\$ 150,000	\$ 257,000	\$ 107,000
	CDBG Grant Funds-FMAD	\$ -	\$ -	\$ -	\$ 392,644	
	CDBG-ARC Grant Funds-FMAD	\$ -	\$ -	\$ -	\$ 412,766	
	CDBG-SWCC Automotive Excellence	\$ -	\$ -	\$ -	\$ 200,000	
	Orphan Rd Carryover Balances	\$ 239,000	\$ -	\$ -	\$ -	\$ -
	Total Capital Projects Fund Expenditures:	\$ 4,213,932	\$ 4,537,252	\$ 2,988,292	\$ 4,112,224	\$ 118,522
	ENDING FUND BALANCE:	\$ 8,270	\$ 38,905	\$ (132,037)	\$ -	
FD514	LANDFILL ENTERPRISE FUND					
	REVENUES					
000000	** Beginning Fund Balance**					
000000	Fund Balance - Unrestricted	\$ (2,610,868)	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
000000	Fund Balance - Restricted Reserves:					
000000	Closure Reserve	\$ 2,810,868	\$ -	\$ -	\$ -	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
LANDFILL REVENUE						
	Tipping Fees:					
015010-0001	Ind./Comm & Private Haulers	\$ 200,000	\$ 375,000	\$ 620,000	\$ 620,000	\$ -
015010-0003	Municipalities - General Fund	\$ 350,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
	TOTAL:	\$ 550,000	\$ 775,000	\$ 1,020,000	\$ 1,020,000	\$ -
Additional Revenue Sources:						
041050-0001	Transfer from General Fund	\$ 1,250,000	\$ 1,385,000	\$ 602,750	\$ 602,750	\$ -
	Bond Proceeds - Phase V	\$ -	\$ -	\$ 320,000	\$ 380,000	\$ 60,000
001899-0001	Miscellaneous Income	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ -
	TOTAL REVENUE:	\$ 1,810,000	\$ 2,170,000	\$ 1,957,750	\$ 2,017,750	\$ 60,000
FD514	LANDFILL ENTERPRISE FUND					
042050	EXPENDITURES					
LANDFILL OPERATIONS						
4205-3120/581	Operations & Maintenance	\$ 1,743,900	\$ 2,054,000	\$ 2,224,000	\$ 2,224,000	\$ -
042050-8120	Bond Payment	\$ 218,750	\$ 218,750	\$ -	\$ -	\$ -
042050-8101	Machinery & Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
042050-8109	Capital Improvements	\$ 40,000	\$ 40,000	\$ 33,400	\$ 33,400	\$ -
	TOTAL EXPENDITURES:	\$ 2,002,650	\$ 2,312,750	\$ 2,258,400	\$ 2,258,400	\$ -
	ENDING FUND BALANCE:	\$ 7,350	\$ 207,250	\$ 49,350	\$ 109,350	\$ 60,000
FND 250	GENERAL SCHOOL FUND					
000000	Revenues					
Beginning Fund Balance						
000000	Fund Balance - Unrestricted	\$ 789,169	\$ 1,746,191	\$ -	\$ 1,100,000	\$ 1,100,000
000000	Fund Balance - Restricted Reserves:	\$ -	\$ -	\$ -	\$ -	\$ -
	Total:	\$ 789,169	\$ 1,746,191	\$ -	\$ 1,100,000	\$ 1,100,000
010000-0665	Forest Reserve	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	\$ -
	Total:	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	\$ -
Local Revenue Sources						
016120-0001	Rent	\$ -	\$ 7,000	\$ 5,000	\$ 5,000	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
016120-0001	Charges for Education	\$ -	\$ 82,750	\$ 25,000	\$ 20,000	\$ (5,000)
016120-0001	Charges for Transportation	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
016120-0001	Other Funds	\$ -	\$ 470,000	\$ 300,000	\$ 300,000	\$ -
016120-0001	Sales / Etc.	\$ -	\$ 14,358	\$ 18,000	\$ 18,000	\$ -
016120-0001	Benefits/Other Agencies	\$ -	\$ 420,210	\$ 501,470	\$ 501,470	\$ -
016120-0001	Erate	\$ -	\$ 280,423	\$ 357,310	\$ 357,310	\$ -
016120-0001	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
	Total:	\$ -	\$ 1,304,741	\$ 1,236,780	\$ 1,231,780	\$ (5,000)
ROTC						
018990-0001	JROTC	\$ 45,000	\$ 45,000	\$ 55,000	\$ 55,000	\$ -
018990-0005	Virginia Pre-School Initiative	\$ 508,600	\$ 471,272	\$ 630,381	\$ 573,041	\$ (57,340)
	Total:	\$ 553,600	\$ 516,272	\$ 685,381	\$ 628,041	\$ (57,340)
State Shared Revenues						
024020-0001	State Sales & Use Tax	\$ 6,541,339	\$ 6,821,168	\$ 6,856,429	\$ 6,856,429	\$ -
024020-0002	Basic School Aid	\$ 18,350,172	\$ 17,798,894	\$ 19,699,929	\$ 19,609,077	\$ (90,852)
024020-0003	ISAEF Funding	\$ 23,576	\$ 25,065	\$ 25,159	\$ 25,159	\$ -
024020-0004	Summer Remedial					
024020-0005	Regular Foster Care	\$ 42,557	\$ 40,663	\$ 22,827	\$ 22,827	\$ -
024020-0007	Gifted Talented Children Program	\$ 199,338	\$ 195,833	\$ 209,355	\$ 209,355	\$ -
024020-0008	Remedial Education	\$ 761,472	\$ 768,096	\$ 900,623	\$ 888,817	\$ (11,806)
024020-0011	Compensation Supplement	\$ -	\$ 1,158,145	\$ 548,332	\$ -	\$ (548,332)
024020-0012	Special Education / Homebound	\$ 2,656,211	\$ 2,866,055	\$ 3,273,464	\$ 2,994,651	\$ (278,813)
024020-0017	Vocational Education	\$ 791,662	\$ 768,096	\$ 811,775	\$ 811,775	\$ -
	Employer Share Fringe Benefits:					
024020-0021	Teacher Social Security	\$ 3,946,897	\$ 1,253,615	\$ 4,435,962	\$ 4,420,162	\$ (15,800)
024020-0023	Teacher VRS Retirement	Incl. Above	\$ 2,557,322			
024020-0041	Teacher VRS Life Insurance	Incl. Above	\$ 78,303			
024020-0028	Early Reading Intervention	\$ 118,344	\$ 115,879	\$ 158,375	\$ 158,375	\$ -
024020-0055	Technical Assistance	\$ 440,000	\$ 465,600	\$ 388,000	\$ 638,000	\$ 250,000
024020-0065/8	At Risk Programs	\$ 880,778	\$ 1,057,073	\$ 1,809,248	\$ 1,566,034	\$ (243,214)
024020-0075	Primary Class Size Payments	\$ 1,043,397	\$ 949,946	\$ 1,183,182	\$ 1,183,182	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
024020-0091	Mentor Teacher Program	\$ 7,446	\$ 4,333	\$ 5,688	\$ 5,688	\$ -
024020-0100	Other State Funding	\$ 1,692,928	\$ 1,577,019	\$ 1,674,267	\$ 1,625,768	\$ (48,499)
	Total:	\$ 37,496,117	\$ 38,501,105	\$ 42,002,615	\$ 41,015,299	
024030-0009	ESL	\$ 13,398	\$ 9,925	\$ 9,058	\$ 9,058	\$ -
024030-0034	CTE - Equipment Schoolk Division	\$ 30,431	\$ 15,517	\$ 16,184	\$ 16,184	\$ -
024030-0036	CTE - Stem H Industry Credentials	Incl. Above	\$ 15,517	\$ 16,185	\$ 16,185	\$ -
024030-0099	National Board Certification Bonus	\$ -	\$ -	\$ -	\$ -	\$ -
	Total:	\$ 43,829	\$ 40,959	\$ 41,427	\$ 41,427	
024040-0005	SOL Algebra Readiness	\$ 107,693	\$ 107,693	\$ 117,318	\$ 117,318	\$ -
	Dual Enrollment/Supplement Support	\$ -	\$ -	\$ 400,000	\$ 450,000	\$ 50,000
	Special Education Foster Care	\$ -	\$ -	\$ -	\$ -	\$ -
	Alternative School	\$ -	\$ -	\$ -	\$ -	\$ -
	Virtual VA	\$ -	\$ -	\$ -	\$ -	\$ -
	Title I Distinguished School	\$ -	\$ -	\$ -	\$ -	\$ -
	Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -
	Total:	\$ 107,693	\$ 107,693	\$ 517,318	\$ 567,318	\$ 50,000
	Revenue from Federal Government					
084000-0010	Title I	\$ 1,569,124	\$ 1,498,089	\$ 1,914,900	\$ 1,914,900	\$ -
084000-0027	Title VI B Special Ed	\$ 1,663,306	\$ 1,783,306	\$ 1,667,848	\$ 1,667,848	\$ -
084000-0048	Vocational Education	\$ 132,000	\$ 128,939	\$ 133,800	\$ 133,800	\$ -
084000-0173	IDEA-B-619	\$ 130,095	\$ 85,009	\$ 78,830	\$ 78,830	\$ -
084000-0358	Title III & VI-B2 Rural Schools	\$ 115,836	\$ 158,689	\$ 113,270	\$ 113,270	\$ -
084000-0367	Title II -A CSR NCLB	\$ 232,963	\$ 253,697	\$ 204,625	\$ 246,446	\$ 41,821
084000-0424	Title IV Part A - Student Support	\$ 41,504	\$ 122,229	\$ 131,935	\$ 131,395	\$ (540)
	Total:	\$ 3,884,828	\$ 4,029,958	\$ 4,245,208	\$ 4,286,489	\$ 41,281
	Non Revenue Receipts					
410200-0001	Transfer from General Fund	\$ 12,188,586	\$ 12,688,586	\$ 14,778,411	\$ 12,438,586	\$ (2,339,825)
	Total General School Fund Revenue:	\$ 54,274,653	\$ 57,200,514	\$ 63,518,340	\$ 60,220,140	
FND 250	GENERAL SCHOOL FUND					
000000	Expenditures					
	SCHOOL FUND OPERATION EXP					

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenerio #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
	Adm./Attd./Hlth.	\$ 3,611,359	\$ 3,785,826	\$ 4,461,311	\$ 3,661,771	\$ (799,540)
	Instruction	\$ 38,738,815	\$ 39,984,926	\$ 44,668,984	\$ 41,529,567	\$ (3,139,417)
	Operation & Maintenance-Plant	\$ 4,831,702	\$ 5,857,005	\$ 5,824,500	\$ 6,470,317	\$ 645,817
	Other School Fd. Services	\$ -	\$ -	\$ -	\$ -	\$ -
	Pupil Transportation	\$ 3,631,113	\$ 4,500,617	\$ 3,883,838	\$ 4,440,465	\$ 556,627
	Capital Outlay Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service	\$ 1,855,994	\$ 2,493,365	\$ 2,113,368	\$ 2,113,013	\$ (355)
	Technology	\$ 2,394,838	\$ 2,566,339	\$ 2,566,339	\$ 3,105,007	\$ 538,668
	Contingency Reserve	\$ -	\$ 182,122	\$ -	\$ -	\$ -
	Adjustment to Balance	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SCHOOL FUND EXP.:	\$ 55,063,821	\$ 59,370,200	\$ 63,518,340	\$ 61,320,140	\$ (2,198,200)
	ENDING FUND BALANCE:	\$ 1	\$ (423,495)	\$ -	\$ -	\$ -
FND 253	SCHOOL TEXTBOOK FUND					
	Revenues					
	** Beginning Fund Balance**					
000000	Fund Balance	\$ 1,019,382	\$ 706,140	\$ -	\$ 1,257,146	\$ 1,257,146
	Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -
016120-0001	Damaged Books	\$ -	\$ 250	\$ 250	\$ 250	\$ -
041000-0001	Textbook-Local Support	\$ -	\$ 379,997	\$ 379,997	\$ -	\$ (379,997)
024020-0014	Textbook-State Support	\$ 401,427	\$ 394,368	\$ 424,517	\$ 424,517	\$ -
	TOTAL TEXTBOOK REVENUE:	\$ 401,427	\$ 774,615	\$ 804,764	\$ 424,767	\$ (379,997)
FND 253	SCHOOL TEXTBOOK FUND					
	Expenditures					
	Textbook Fund Expenses					
	TOTAL EXPENDITURES:	\$ 1,420,809	\$ 1,480,755	\$ 804,764	\$ 1,681,913	\$ 877,149
	ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	\$ -
FND 252	SCHOOL CAFETERIA FUND					
	Revenues					
	Beginning Fund Balance					
000000	Fund Balance	\$ 1,139,504	\$ 1,482,376	\$ -	\$ 1,444,000	\$ 1,444,000
015010	Interest on Investment	\$ -	\$ -	\$ -	\$ -	\$ -

**TAZEWELL COUNTY BOARD OF SUPERVISORS
PROPOSED OPERATING BUDGET
FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
016120-0004	Cafeteria Sales	\$ 350,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -
018990-0001	Miscellaneous Receipts	\$ 100,000	\$ 185,000	\$ 20,000	\$ 20,000	\$ -
024020-0015	State Reimb./Food	\$ 52,650	\$ 66,811	\$ 74,143	\$ 55,650	\$ (18,493)
0000-0553/05	Federal Reim. Food	\$ 7,500	\$ 2,094,000	\$ 2,110,000	\$ 2,110,000	\$ -
	Local Support	\$ -	\$ -	\$ 262,972	\$ -	\$ (262,972)
FND 252	TOTAL CAFETERIA FUND REV.:	\$ 510,150	\$ 2,895,811	\$ 3,017,115	\$ 2,735,650	\$ (281,465)
	SCHOOL CAFETERIA FUND					
	Expenditures					
000000	*Cafeteria Fund Expenses**					
	TOTAL CAFETERIA FUND EXP.:	\$ 1,649,654	\$ 4,378,187	\$ 3,017,115	\$ 4,179,650	\$ 1,162,535
	ENDING FUND BALANCE:	\$ -	\$ -	\$ -	\$ -	\$ -
FND #203	COAL ROAD IMPROVEMENT FUND					
	Revenues					
000000	**Beginning Fund Balance**					
000000	Beginning Fund Balance:	\$ 1,183,955	\$ 1,028,353	\$ 1,233,558	\$ 1,233,558	\$ -
2140-0001/001	Coal Severance Tax	\$ 440,000	\$ 467,300	\$ 746,675	\$ 746,675	\$ -
018030-0002	Clinic Rd. LAP - VDOT Reim.	\$ 500,000	\$ 629,058	\$ 237,575	\$ 237,575	\$ -
	TOTAL REVENUE:	\$ 940,000	\$ 1,096,358	\$ 984,250	\$ 984,250	\$ -
FND #203	COAL ROAD IMPROVEMENT FUND					
	Expenditures					
000000	**Coal Road Fund Expenses**					
91030-8109-1/	Coal Roads - By District	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
091030-3120-1	Coal Roads - Priority Schedule	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
091030-3120	Revenue Sharing Paving Projects	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
091030-8109-6	Clinic Rd. LAP	\$ 750,000	\$ 686,121	\$ -	\$ -	\$ -
091030-8110	Transfer to Cap. Proj Fund	\$ 285,502	\$ 280,000	\$ 280,000	\$ 280,000	\$ -
	TOTAL EXPENDITURES:	\$ 1,285,502	\$ 1,716,121	\$ 1,030,000	\$ 1,030,000	\$ -
	ENDING FUND BALANCE:	\$ 838,453	\$ 408,590	\$ 1,187,808	\$ 1,187,808	\$ -
FND #225	COAL ROAD ECONOMIC DEV FUND					
	Revenues					
000000	**Beginning Fund Balance**					

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION		Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
000000	Fund Balance	\$ 45,000	\$ 26,525	\$ 36,000	\$ 36,000	\$ -
016120-0001	Road Economic Tax	\$ 301,800	\$ 315,280	\$ 350,756	\$ 350,756	\$ (0)
	TOTAL RD. ECON. DEV. REV.:	\$ 301,800	\$ 315,280	\$ 350,756	\$ 350,756	\$ (0)
FND # 225	COAL ROAD ECONOMIC DEV FUND Expenditures					
000000	**Coal Road Economic Dev Expenses**					
	TOTAL EXPENDITURES:	\$ 273,600	\$ 292,684	\$ 350,033	\$ 350,033	\$ 0
	ENDING FUND BALANCE:	\$ 73,200	\$ 49,121	\$ 36,724	\$ 36,723	\$ (1)
FND	DAMAGE STAMP FUND Revenues					
000000	**Beginning Balance**					
	Fund Balance	\$ 42	\$ -	\$ -	\$ -	\$ -
	TOTAL DAMAGE STAMP REV.:	\$ -	\$ -	\$ -	\$ -	\$ -
FND	DAMAGE STAMP FUND Expenditures					
000000	**Damage Stamp Expenses**					
	TOTAL DAMAGE STAMP EXP.:	\$ -	\$ -	\$ -	\$ -	\$ -
	ENDING FUND BALANCE:	\$ 42	\$ -	\$ -	\$ -	\$ -
FND #213	LAW LIBRARY FUND Revenues					
000000	**Beginning Balance**					
000000	Fund Balance	\$ 69,400	\$ 56,938	\$ 64,725	\$ 64,725	\$ -
016010-0001	Law Library Receipts	\$ 10,920	\$ 10,200	\$ 11,200	\$ 11,200	\$ -
	TOTAL LAW LIBRARY REV.:	\$ 10,920	\$ 10,200	\$ 11,200	\$ 11,200	\$ -
FND #213	LAW LIBRARY FUND Expenditures					
021080	**Law Library Expenses**					
21080-6012/70	TOTAL LAW LIBRARY EXP.:	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
	ENDING FUND BALANCE:	\$ 55,320	\$ 37,138	\$ 45,925	\$ 45,925	\$ -
FND #202	CARES Act FUND					

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION	Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
Revenues					
000000	**Beginning Balance**				
000000	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ 3,541,757	
	\$ -	\$ -	\$ -	\$ 3,541,757	
FND #202	CARES Act FUND REV.:				
	CARES Act FUND Expenditures				
	CARES Act Fund Expenses				
	\$ -	\$ -	\$ -	\$ 541,757	
	\$ -	\$ -	\$ -	\$ 1,000,000	
	\$ -	\$ -	\$ -	\$ 1,000,000	
	\$ -	\$ -	\$ -	\$ 1,000,000	
	\$ -	\$ -	\$ -	\$ 3,541,757	
	\$ -	\$ -	\$ -	\$ -	
SUMMARY ALL FUNDS					
Revenues					
Beginning Balance					
Fund Balance All Funds	\$ 6,654,401	\$ 6,947,921	\$ 2,760,283	\$ 7,177,942	\$ 4,417,659
Current Revenues All Funds	\$ 98,041,699	\$ 106,392,103	\$ 109,189,910	\$ 109,586,531	\$ 396,621
SUMMARY ALL FUNDS Expenditures					
Expenditures All Funds					

**TAZEWELL COUNTY BOARD OF SUPERVISORS
 PROPOSED OPERATING BUDGET
 FISCAL YEAR 2020-2021**

ACCOUNT DESCRIPTION	Adopted Budget FY2019	Adopted Budget FY2020	Department Requests FY/2021	Scenario #1 Co Admin Rec FY/2021	CoAdmin Rec Incr / Decr FY-2021
Total Expenditures and Transfers:	\$ 118,971,765	\$ 126,773,030	\$ 132,076,942	\$ 129,325,750	\$ (2,751,192)
Less Inter-Governmental Transfers:					
General Fund To:					
School Fund	\$ (12,188,586)	\$ (12,688,586)	\$ (12,688,586)	\$ (12,438,586)	\$ 250,000
General Cap. Proj.	\$ (1,551,700)	\$ (275,000)	\$ (275,000)	\$ (629,004)	\$ (354,004)
911 Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill Fund	\$ (1,250,000)	\$ (1,385,000)	\$ (1,385,000)	\$ (602,750)	\$ 782,250
Coal Severance Fund To:					
Capital Projects Fund	\$ (285,502)	\$ (280,000)	\$ (280,000)	\$ (280,000)	\$ -
Law Library Fund To:					
General Fund	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -
TOTAL ADJUSTED EXPENDITURES:	\$ 103,695,977	\$ 112,139,444	\$ 117,443,356	\$ 115,370,410	\$ (2,072,946)
ENDING FUND BALANCE	\$ 1,000,123	\$ 1,200,580	\$ (5,493,163)	\$ 1,394,063	\$ 6,887,225

COUNTY OF TAZEWELL, VIRGINIA

June 25, 2020

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 2020:

Type of Tax	Current FY2019/2020 Rates	Adopted FY2020/2021 Rates
<i>Real Estate Levy</i>	<i>\$.58 Per \$100 of Assessed Value</i>	<i>\$.58 Per \$100 of Assessed Value</i>
<i>Personal Property Levy</i>	<i>2.00 Per \$100 of Assessed Value</i>	<i>2.00 Per \$100 of Assessed Value</i>
<i>Merchants Capital Levy</i>	<i>3.80 Per \$100 of Assessed Value</i>	<i>4.30 Per \$100 of Assessed Value</i>
<i>Machinery & Tool Levy</i>	<i>2.00 Per \$100 of Assessed Value</i>	<i>2.00 Per \$100 of Assessed Value</i>
<i>Public Service Levy</i>	<i>R.E. - .58 Per \$100 of Assessed Value P. Prop. - 2.00 Per \$100 of Assessed Value</i>	<i>R.E. - .58 Per \$100 of Assessed Value P. Prop. - 2.00 Per \$100 of Assessed Value</i>
<i>Mobile Home Levy</i>	<i>.58 Per \$100 of Assessed Value</i>	<i>.58 Per \$100 of Assessed Value</i>
<i>Motor Vehicle – Decal</i>	<i>\$20.00 Motor Vehicle License Fee per vehicle per year</i>	<i>\$20.00 Motor Vehicle License Fee per vehicle per year</i>
<i>Utility Co. Tax</i>	<i>½ of 1% Gross County Receipts</i>	<i>½ of 1% Gross County Receipts</i>
<i>E-911 System Tax</i>	<i>1.50 per month per service connection Administered through the state</i>	<i>1.50 per month per service connection Administered through the state</i>
<i>Transient Occupancy Tax</i>	<i>5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia</i>	<i>5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia</i>
<i>Cable Franchise Fee</i>	<i>5% of Cable Bill</i>	<i>5% of Cable Bill</i>
<i>Aircraft Tax</i>	<i>.50 Per \$100 of Assessed Value</i>	<i>.50 Per \$100 of Assessed Value</i>
<i>Consumer Utility Tax</i>	<i>Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month & a maximum of \$3.00 per month. Commercial - \$0.01500 on 1st 667 kwh & \$0.00105 over 667 kwh with a minimum of \$1.50 & a maximum of \$90.00 per month. Industrial – Same as commercial</i>	<i>Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month & a maximum of \$3.00 per month. Commercial - \$0.01500 on 1st 667 kwh & \$0.00105 over 667 kwh with a minimum of \$1.50 & a maximum of \$90.00 per month. Industrial – Same as commercial</i>

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.

COUNTY OF TAZEWELL, VIRGINIA

June 25, 2020

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 2020:

Type of Tax	Current FY2019/2020 Rates	Adopted FY2020/2021 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.

COUNTY OF TAZEWELL, VIRGINIA

June 25, 2020

Section IV

That all unexpended budget/appropriations, except those for capital, construction and special projects or commitments which are incomplete as of June 30, 2019, be, and the same are hereby cancelled as of June 30, 2020, 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 2019-2020 an amount necessary from un-appropriated surplus to balance same and to close all such accounts for the fiscal year 2019-2020.

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 Capital Projects Fund, Landfill Enterprise Fund, General School Fund, VPA (DSS) Public Assistance Fund, and Comprehensive Services Act Fund.

The County Treasurer is directed to transfer funds from the Coal Road Severance Fund in the amount of the budgeted figure in the Coal Road Severance Budget to the Capital Projects 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, 2020:

Adopted: 6/25/20

Chairman: Charles A. Stacy
Charles Stacy, Chairman
Tazewell County Board of Supervisors

ATTEST:
C. Eric Young
County Administrator
C. Eric Young, Esq.