

**Tazewell County Proposed Budget & Tax Levy Ordinance for FY2021-22**  
**Public Hearing Notice**  
**June 1, 2021 @ 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 29, 2021**. The Board of Supervisors of Tazewell County will meet on **June 1st 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, 2021-2022:

- Tazewell County General Operating Fund Budget 2021-22
- Tazewell County Reserve Fund Budget 2021-22
- Tazewell County General Capital Projects Fund Budget 2021-22
- Tazewell County Landfill Enterprise Fund Budget 2021-22
- Tazewell County General School Fund Budget, 2021-22
- Tazewell County School Textbook Fund Budget 2021-22
- Tazewell County School Cafeteria Fund Budget 2021-22
- Tazewell County Coal Road Improvement Fund Budget 2021-22
- Tazewell County Coal Road Economic Development Fund Budget 2021-22
- Tazewell County Law Library Fund Budget 2021-22
- Tazewell County American Rescue Plan Fund 2021-22

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](http://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](mailto:wparsons@tazewellcounty.org).

By: C. Eric Young, County Administrator

**TAZEWELL COUNTY BOARD OF SUPERVISORS  
 PROPOSED OPERATING BUDGET  
 FISCAL YEAR 2021-2022**

**Proposed Budget  
FY2021-2022**

<b>FD 100</b>	<b>GENERAL FUND</b>		
	<b><u>REVENUES</u></b>		
	Fund Balance - Carryover	\$	2,773,766
	Property Tax Revenue	\$	35,907,720
	Locally Generated Tax	\$	7,593,412
	Permits, Fees & Licenses	\$	297,525
	Fines & Forfeitures	\$	90,000
	Rev fr Use of Money & Prop	\$	289,294
	Court Costs/Fees	\$	648,596
	Exp Refunds/Reimbursed	\$	675,000
	Recovered Costs	\$	998,567
	State Non Categoriactal Aid	\$	225,500
	State Shared Expenses	\$	3,865,975
	Commonwealth Welfare/State Aid	\$	13,154,884
	Rev fr Federal Government	\$	30,200
	Non Revenue Receipts	\$	798,000
	<b>Total Revenue:</b>	\$	<b>64,574,673</b>

<b>FD 100</b>	<b>GENERAL FUND</b>		
	<b><u>EXPENDITURES</u></b>		
	General Government Administration	\$	6,967,804
	Judicial Administration	\$	2,817,128
	Public Safety	\$	14,503,268
	Public Works	\$	3,187,659
	Health & Welfare	\$	898,400
	Parks, Recreation & Culture	\$	1,497,046
	Community Development	\$	761,033
	Non-Departmental & Trans to Other Funds	\$	36,657,348
	<b>Total Expenditure:</b>	\$	<b>67,289,686</b>
	<b>Ending Fund Balance:</b>	\$	<b>58,753</b>

<b>FD 121</b>	<b>RESERVE FUND</b>		
	<b><u>FUND REVENUES</u></b>		
	Fund Balance - Carryover	\$	-
	Transfer from General Fund	\$	8,026,000
	<b>Total Revenue:</b>	\$	<b>8,026,000</b>

<b>FD 121</b>	<b>RESERVE FUND</b>		
	<b><u>FUND EXPENDITURES</u></b>		
	Expenditures	\$	-
	<b>Total Expenditure:</b>	\$	<b>-</b>
	<b>Ending Fund Balance:</b>	\$	<b>8,026,000</b>

<b>FD 203</b>	<b>COAL ROAD IMPROVEMENT</b>		
	<b><u>FUND REVENUES</u></b>		
	Fund Balance - Carryover	\$	1,083,704
	Coal Severance Tax	\$	475,000
	Clinic Rd. LAP - VDOT Reim.	\$	-
	<b>Total Revenue:</b>	\$	<b>475,000</b>

**TAZEWELL COUNTY BOARD OF SUPERVISORS  
 PROPOSED OPERATING BUDGET  
 FISCAL YEAR 2021-2022**

**Proposed Budget  
FY2021-2022**

<b>FD 203</b>	<b>COAL ROAD IMPROVEMENT</b>		
	<b><u>FUND EXPENDITURES</u></b>		
	Coal Roads - By District	\$	250,000
	Coal Roads - Priority Schedule	\$	300,000
	Revenue Sharing Paving Projects	\$	100,000
	Clinic Rd. LAP	\$	-
	Transfer to Cap. Proj Fund	\$	280,000
	<b>Total Expenditure:</b>	<b>\$</b>	<b>930,000</b>
<b>Ending Fund Balance:</b>		<b>\$</b>	<b>628,704</b>

<b>FD 204</b>	<b>AMERICAN RESCUE PLAN ACT FUND</b>		
	<b><u>REVENUES</u></b>		
	Fund Balance - Carryover	\$	-
	ARPA Revenue	\$	7,943,382
<b>FD 204</b>	<b>Total Revenue:</b>	<b>\$</b>	<b>7,943,382</b>

	<b>AMERICAN RESCUE PLAN ACT FUND</b>		
	<b><u>EXPENDITURES</u></b>		
	ARPA Expenditures	\$	7,943,382
	<b>Total Expenditure:</b>	<b>\$</b>	<b>7,943,382</b>
<b>Ending Fund Balance:</b>		<b>\$</b>	<b>-</b>

<b>FD213</b>	<b>LAW LIBRARY FUND</b>		
	<b><u>REVENUES</u></b>		
	Fund Balance - Carryover	\$	62,500
	Law Library Receipts	\$	11,200
	<b>Total Revenue:</b>	<b>\$</b>	<b>11,200</b>

<b>FD 213</b>	<b>LAW LIBRARY FUND</b>		
	<b><u>EXPENDITURES</u></b>		
	Law Library Expenses	\$	20,000
	<b>Total Expenditure:</b>	<b>\$</b>	<b>20,000</b>
<b>Ending Fund Balance:</b>		<b>\$</b>	<b>53,700</b>

<b>FD 225</b>	<b>COAL ROAD ECONOMIC DEV FUND</b>		
	<b><u>REVENUES</u></b>		
	Fund Balance - Carryover	\$	35,000
	Road Economic Tax	\$	310,000
	<b>Total Revenue:</b>	<b>\$</b>	<b>310,000</b>

<b>FD 225</b>	<b>COAL ROAD ECONOMIC DEV FUND</b>		
	<b><u>EXPENDITURES</u></b>		
	Coal Road Economic Dev Expenses	\$	307,152
	<b>Total Expenditure:</b>	<b>\$</b>	<b>307,152</b>
<b>Ending Fund Balance:</b>		<b>\$</b>	<b>37,848</b>

<b>FD 250</b>	<b>GENERAL SCHOOL FUND</b>		
	<b><u>REVENUES</u></b>		
	Fund Balance - Carryover	\$	1,100,000

**TAZEWELL COUNTY BOARD OF SUPERVISORS  
 PROPOSED OPERATING BUDGET  
 FISCAL YEAR 2021-2022**

**Proposed Budget  
FY2021-2022**

Forest Reserve	\$	11,200
Local Revenue Sources	\$	1,198,297
ROTC/Pre-School Initiative	\$	742,744
State Shared Revenues	\$	44,731,367
Revenue from Federal Government	\$	3,862,604
Non Rev Receipts - Transfers fr Gen Fnd	\$	13,588,586
<b>Total Revenue:</b>	<b>\$</b>	<b>64,134,798</b>

**FD 250 GENERAL SCHOOL FUND**

**EXPENDITURES**

Adm./Attd./Hlth.	\$	4,063,943
Instruction	\$	43,118,256
Operation & Maintenance-Plant	\$	6,133,879
Other School Fd. Services	\$	-
Pupil Transportation	\$	4,174,149
Capital Outlay Facilities	\$	1,174,870
Debt Service	\$	1,687,837
Technology	\$	4,126,834
Contingency Reserve	\$	-
Reduction to FY22 Budget	\$	(141,668)
Adjustment to Balance	\$	896,698
<b>Total Expenditure:</b>	<b>\$</b>	<b>65,234,798</b>

Ending Fund Balance:

#REF!

**FD 252 SCHOOL CAFETERIA FUND**

**REVENUES**

Fund Balance - Carryover	\$	1,252,431
Cafeteria Sales	\$	300,000
Miscellaneous Receipts	\$	771,938
State Reimb./Food	\$	42,703
Federal Reim. Food	\$	2,110,000
Local Support	\$	-
<b>Total Revenue:</b>	<b>\$</b>	<b>3,224,641</b>

**FD 252 SCHOOL CAFETERIA FUND**

**EXPENDITURES**

**Total Expenditure: \$ 4,477,072**

Ending Fund Balance:

\$ -

**FD 253 SCHOOL TEXTBOOK FUND**

**REVENUES**

Fund Balance - Carryover	\$	957,269
Damaged Books	\$	250
Textbook-Local Support	\$	144,760
Textbook-State Support	\$	417,415
<b>Total Revenue:</b>	<b>\$</b>	<b>562,425</b>

**FD 253 SCHOOL TEXTBOOK FUND**

**EXPENDITURES**

**Total Expenditure: \$ 1,519,694**

**TAZEWELL COUNTY BOARD OF SUPERVISORS  
 PROPOSED OPERATING BUDGET  
 FISCAL YEAR 2021-2022**

**Proposed Budget  
FY2021-2022**

**Ending Fund Balance:** \$ -

**FD 300 CAPITAL PROJECTS FUND**

**REVENUES**

Fund Balance - Carryover	\$	50,004
Transfer from General Fund	\$	670,000
Transfer from Coal Severance Fund	\$	280,000
<b>Total Revenue:</b>	<b>\$</b>	<b>950,000</b>

**FD 300 CAPITAL PROJECTS FUND**

**EXPENDITURES**

Public Service Authority Projects	\$	900,000
Industrial Development Authority Projects	\$	50,000
Shott Found. Grant - Tourism Signage	\$	50,004
<b>Total Expenditure:</b>	<b>\$</b>	<b>1,000,004</b>

**Ending Fund Balance:** \$ -

**FD 514 LANDFILL ENTERPRISE FUND**

**REVENUES**

Fund Balance - Carryover	\$	350,000
Tipping Fees-Ind/Comm & Private Haulers	\$	887,155
Municipalities (Nonbillable) - General Fund	\$	400,000
	\$	1,287,155

**Additional Revenue Sources:**

Transfer from General Fund	\$	352,750
Bond Proceeds - Phase V	\$	2,700,000
Miscellaneous Income	\$	15,000

**Total Revenue:** \$ 4,354,905

**FD514 LANDFILL ENTERPRISE FUND**

**EXPENDITURES**

Operations & Maintenance	\$	2,004,552
Bond Payment	\$	86,000
Machinery & Equipment	\$	1,000
Capital Improvements-Phase 5	\$	2,320,000

**Total Expenditure:** \$ 4,411,552

**Ending Fund Balance:** \$ 293,353

**SUMMARY - ALL FUNDS**

Fund Balance - Carryover	\$	7,664,674
Total Revenues Less Transfers	\$	131,644,688
Total Expenditures Less Transfers	\$	130,211,004

**Ending Fund Balance:** \$ 9,098,358

**PROPOSED TAX RATES AND LEVIES, FY 2021-2022**

Type of Tax	Current FY2020-2021	Proposed FY2021-2022
<b>Consumer Electric/Utility Tax</b>	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 <sup>st</sup> 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 <sup>st</sup> 667 kwh & \$0.00105 over 667 kwh with a minimum of \$1.50 & a maximum of \$90.00 per month. Industrial – Same as Commercial
<b>Cable Franchise Tax</b>	5% of annual gross revenue	5% of annual gross revenue
<b>Real Estate Levy</b>	\$.58 per \$100.00 Assessed Value	\$.58 per \$100.00 Assessed Value
<b>Personal Property Levy</b>	\$2.00 per \$100.00 Assessed Value	\$2.00 per \$100.00 Assessed Value
<b>Merchants Capital Levy</b>	\$3.80 per \$100.00 Assessed Value	\$3.80 per \$100.00 Assessed Value
<b>Machinery &amp; Tool Levy</b>	\$2.00 per \$100.00 Assessed Value	\$2.00 per \$100.00 Assessed Value
<b>Public Service Levy</b>	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
<b>Mobile Home Levy</b>	\$.58 per \$100.00 Assessed Value	\$.58 per \$100.00 Assessed Value
<b>Motor Vehicle–License Fee</b>	\$20.00 per vehicle	\$20.00 per vehicle
<b>Utility Consumer Tax</b>	½ of 1% of Gross County Receipts	½ of 1% of Gross County Receipts
<b>E-911 Emergency System Tax</b>	\$1.50 per month per service connection	\$1.50 per month per service connection
<b>Aircraft Tax</b>	\$.50 Per \$100.00 Assessed Value	\$.50 Per \$100.00 Assessed Value
<b>Transient Occupancy Tax</b>	5% Lodging fee	5% Lodging fee
<b>Cigarette Tax</b>	\$ - 0 -	\$.40 per pack

## TAZEWELL COUNTY TAX EXEMPT INFORMATION

Year ending December 31, 2020, Tazewell County has a fair market real estate value of \$3,292,898,300. Of that value, \$544,866,100 (16.55%) 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.