

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FD 100 GENERAL OPERATING FUND REVENUES								
Beginning Fund Balance								
	Fund Balance - Carryover	\$ 7,599,702	\$ 10,247,049	\$ 6,500,000	\$ 5,000,000	\$ 5,000,000	\$ (1,500,000)	\$ -
	TOTAL:	\$ 7,599,702	\$ 10,247,049	\$ 6,500,000	\$ 5,000,000	\$ 5,000,000	\$ (1,500,000)	\$ -
011000 **Property Tax Revenue**								
011010-0001	Real Property Tax	\$ 17,187,850	\$ 16,648,318	\$ 17,435,261	\$ 17,282,814	\$ 17,522,076	\$ 86,815	\$ 239,262
011020-0001	Public Services Taxes, RE & PP	\$ 1,412,390	\$ 2,010,250	\$ 1,812,544	\$ 1,751,231	\$ 1,751,231	\$ (61,313)	\$ -
011030-0001	Personal Property Tax	\$ 9,489,533	\$ 10,472,089	\$ 9,847,127	\$ 10,112,665	\$ 10,334,089	\$ 486,962	\$ 221,424
011031-0001	Vehicle Decal/License Tax	\$ 450,000	\$ 480,771	\$ 450,000	\$ 480,000	\$ 480,000	\$ 30,000	\$ -
011040-0001	Mobile Home Tax	\$ 131,000	\$ 138,702	\$ 172,020	\$ 150,312	\$ 150,312	\$ (21,708)	\$ -
011050-0001	Machinery & Tools Tax	\$ 1,100,870	\$ 1,576,089	\$ 1,509,238	\$ 1,310,023	\$ 1,310,023	\$ (199,215)	\$ -
011060-0001	Merchants Capital Tax	\$ 1,187,834	\$ 859,634	\$ 859,831	\$ 872,317	\$ 872,317	\$ 12,486	\$ -
011010-011060	Delinquent Tax	\$ 971,675	\$ 1,931,073	\$ 1,000,000	\$ 1,200,000	\$ 1,200,000	\$ 200,000	\$ -
011070-0001/2	Penalties & Interest	\$ 525,000	\$ 582,586	\$ 525,000	\$ 550,000	\$ 550,000	\$ 25,000	\$ -
	TOTAL:	\$ 32,456,152	\$ 34,699,510.75	\$ 33,611,021	\$ 33,709,362	\$ 34,170,048	\$ 559,027	\$ 460,686
012000 **Locally Generated Tax**								
012010-0001	Local Sales & Use Tax	\$ 6,500,000	\$ 6,436,941	\$ 6,550,000	\$ 6,600,000	\$ 6,600,000	\$ 50,000	\$ -
012030-0001	Junk Dealer License	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ -
012030-0002	Utility Tax	\$ 20,000	\$ 9,032	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)	\$ -
012030-0003	Consumer Utility Tax	\$ 834,000	\$ 810,180	\$ 810,000	\$ 810,000	\$ 810,000	\$ -	\$ -
012060-0001	Bank Franchise Tax	\$ 122,500	\$ 145,003	\$ 130,000	\$ 145,000	\$ 145,000	\$ 15,000	\$ -
012070-0001	Records & Wills Tax	\$ 300,000	\$ 214,852	\$ 210,000	\$ 250,000	\$ 250,000	\$ 40,000	\$ -
012080-0001	Cigarette Tax	\$ 415,000	\$ 331,313	\$ 310,000	\$ 325,000	\$ 325,000	\$ 15,000	\$ -
012110-0001	Restaurant Food Tax	\$ -	\$ -	\$ 940,000	\$ 750,000	\$ 750,000	\$ (190,000)	\$ -
012130-0001/2	Coal/Gas SeveranceTax	\$ 1,775,000	\$ 2,015,518	\$ 1,685,000	\$ 1,985,000	\$ 1,985,000	\$ 300,000	\$ -
012140-0001	Coal Severance Maintenance Fee	\$ 27,500	\$ 31,649	\$ 27,500	\$ 31,500	\$ 31,500	\$ 4,000	\$ -
	TOTAL:	\$ 9,995,100	\$ 9,995,587	\$ 10,683,600	\$ 10,907,600	\$ 10,907,600	\$ 224,000	\$ -
013000 **Permits, Fees & Licenses**								
013010-0001	Animal License Tax	\$ 5,000	\$ 3,237	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
013030-0001	Land Use Appl. Fee	\$ 150	\$ 455	\$ 300	\$ 300	\$ 300	\$ -	\$ -
013030-0002	Transfer Fees	\$ 1,250	\$ 1,325	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -
013030-0003	Building Permits	\$ 60,000	\$ 74,557	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -
013030-0005	Erosion Permits/SOD Coll. Fee	\$ 1,000	\$ 1,383	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
013030-0006	Animal Shelter Donations & Fees	\$ 7,500	\$ 23,440	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION	Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
013030-0008 Return Check Fees	\$ 375	\$ 415	\$ 375	\$ 375	\$ 375	\$ -	\$ -
013030-0010/11 Library Fees/Donations/Gifts	\$ 25,000	\$ 21,430	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
013030-0017 Cavitt's Creek Rental Fee	\$ 40,000	\$ 28,989	\$ 42,500	\$ 42,500	\$ 30,000	\$ (12,500)	\$ (12,500)
013030-0022 Transient Occupancy Tax (Hotel Tax)	\$ 275,000	\$ 287,065	\$ 260,000	\$ 275,000	\$ 260,000	\$ -	\$ (15,000)
013030-0023 Installment Service Fees	\$ 5,250		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ 420,525	\$ 442,296	\$ 408,425	\$ 423,425	\$ 395,925	\$ (12,500)	\$ (27,500)
014000 **Fines & Forfeitures**							
014010-0001 Court Fines & Forfeitures	\$ 40,000	\$ 44,273	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
014010-0003 Legal Service Fees-DMV	\$ 60,000	\$ 74,950	\$ 60,000	\$ 70,000	\$ 70,000	\$ 10,000	\$ -
TOTAL:	\$ 100,000	\$ 119,223	\$ 100,000	\$ 110,000	\$ 110,000	\$ 10,000	\$ -
015000 **Rev-Use of Money & Prop**							
015010-0001 Interest on Investments/Fund Balances	\$ 400,000	\$ 636,126	\$ 500,000	\$ 525,000	\$ 525,000	\$ 25,000	\$ -
015020-0002 Rent - Use of Property	\$ -	\$ 7,150	\$ -	\$ -	\$ -	\$ -	\$ -
015020-0015 Health Dept./DSS Building Lease	\$ 274,962	\$ 274,055	\$ 280,548	\$ 282,434	\$ 282,434	\$ 1,886	\$ -
TOTAL:	\$ 674,962	\$ 917,331	\$ 780,548	\$ 807,434	\$ 807,434	\$ 26,886	\$ -
016000 **Court Costs/Fees**							
016010-0004 Gun Permit Fee	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
016010-0007 Courthouse Adm. & Related Fees	\$ 4,000	\$ 3,060	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
016010-0008 SWVA Reg. Jail Year End Settlement	\$ 290,634	\$ 638,434	\$ 746,072	\$ -	\$ 311,000	\$ (435,072)	\$ 311,000
016010-0006 Courthouse Security	\$ 57,750	\$ 86,920	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	\$ -
016020-0001 Commonwealth Attorney Fees	\$ 6,000	\$ 6,206	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
016160-0003 Courthouse Maintenance Fees	\$ 7,500	\$ 7,649	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
TOTAL:	\$ 390,884	\$ 742,269	\$ 836,572	\$ 90,500	\$ 401,500	\$ (435,072)	\$ 311,000
018000 **Exp Refunds/Reimbursed**							
018030-0002 County Garage Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
018990-0001 Contingent Grant Revenues (Unbudgeted)	\$ 500,000	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -
018990-0005 Miscellaneous	\$ 200,000	\$ 402,439	\$ 250,000	\$ 300,000	\$ 300,000	\$ 50,000	\$ -
TOTAL:	\$ 700,000	\$ 402,439	\$ 1,000,000	\$ 1,050,000	\$ 1,050,000	\$ 50,000	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION	Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
019000 **Recovered Costs**							
019010-0001 Library Recovered Costs	\$ 15,000	\$ 15,008	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
019010-0003/4 Tazewell County EMS	\$ 388,500	\$ 454,375	\$ 475,000	\$ 475,000	\$ 400,000	\$ (75,000)	\$ (75,000)
019010-0005/6 Health Dept Recon/Local Welfare Receipts	\$ 60,000	\$ 246,780	\$ 30,000	\$ 100,000	\$ 100,000	\$ 70,000	\$ -
019010-0008 Telecommunications Tax - E911	\$ 400,000	\$ 389,884	\$ 400,000	\$ 400,000	\$ 380,000	\$ (20,000)	\$ (20,000)
019010-0009 Wireless Fee - E911	\$ 183,000	\$ 193,034	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
19010-10/12 E-911/VDEM Grant Proceeds	\$ 180,155	\$ 223,870	\$ 32,969	\$ -	\$ -	\$ (32,969)	\$ -
01910-00?? Bond Reimbursement - Building Purchase	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000	\$ -
TOTAL:	\$ 1,226,655	\$ 1,522,951	\$ 1,152,969	\$ 1,515,000	\$ 1,420,000	\$ 267,031	\$ (95,000)
022000 **State Non Categorical Aid**							
022010-0004 Mobile Home Titling Tax	\$ 81,000	\$ 165,385	\$ 81,000	\$ 81,000	\$ 100,000	\$ 19,000	\$ 19,000
022010-0006 Motor Vehicle Rental Tax	\$ 40,000	\$ 42,887	\$ 44,500	\$ 44,500	\$ 44,500	\$ -	\$ -
022010-0007 Rolling Stock Tax	\$ 105,000	\$ 117,308	\$ 110,000	\$ 115,000	\$ 115,000	\$ 5,000	\$ -
022010-0008 Moped ATV Tax	\$ 17,500	\$ 29,024	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
TOTAL:	\$ 243,500	\$ 354,604	\$ 255,500	\$ 260,500	\$ 279,500	\$ 24,000	\$ 19,000
023000 **State Shared Expenses**							
023010-0001 Commonwealth Attorney	\$ 1,159,089	\$ 1,183,088	\$ 1,238,102	\$ 1,262,864	\$ 1,262,864	\$ 24,762	\$ -
023010-0002 Sheriff's Department	\$ 2,613,842	\$ 2,591,920	\$ 2,734,275	\$ 2,788,961	\$ 2,788,961	\$ 54,686	\$ -
023010-0003 Commissioner of Revenue	\$ 229,196	\$ 284,688	\$ 247,275	\$ 252,221	\$ 256,161	\$ 8,886	\$ 3,940
023010-0004 Treasurer	\$ 284,976	\$ 230,274	\$ 298,146	\$ 304,109	\$ 304,109	\$ 5,963	\$ -
023010-0006 Registrar/Electoral Board	\$ 70,500	\$ 90,488	\$ 85,000	\$ 86,700	\$ 86,700	\$ 1,700	\$ -
023010-0007 Clerk of Circuit Court	\$ 684,815	\$ 716,927	\$ 713,946	\$ 728,225	\$ 728,225	\$ 14,279	\$ -
TOTAL:	\$ 5,042,418	\$ 5,097,384	\$ 5,316,744	\$ 5,423,080	\$ 5,427,020	\$ 110,276	\$ 3,940
024000 **Commonwealth Welf/St Aid**							
024010 Dept. of Social Service Assistance	\$ 9,776,170	\$ 8,362,152	\$ 10,142,979	\$ 10,142,979	\$ 10,142,979	\$ -	\$ -
024040-0001 V-Stop Grant / Investigator	\$ 27,584	\$ 27,584	\$ 27,584	\$ 27,584	\$ 27,584	\$ -	\$ -
024040-0002 Va. Domestic Violence Victim Fund	\$ 45,000	\$ 58,733	\$ 45,000	\$ 45,000	\$ 75,000	\$ 30,000	\$ 30,000
024040-0003 Litter Control	\$ 9,570	\$ 18,752	\$ 18,750	\$ 18,750	\$ 18,750	\$ -	\$ -
024040-0004 Library Operations Grant	\$ 228,098	\$ 250,930	\$ 245,344	\$ 245,344	\$ 249,770	\$ 4,426	\$ 4,426
024040-0006 EMS-Four For Life	\$ 37,480	\$ 37,483	\$ 37,480	\$ 37,480	\$ 38,200	\$ 720	\$ 720
024040-0008 Citizens for the Arts Grant (CART)	\$ 4,500	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
024040-0010 DOJ Bullet Proof Vest Grant	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ -
024040-0012 Department of Labor Grant	\$ 150,000	\$ 88,776	\$ -	\$ -	\$ -	\$ -	\$ -
024040-0013 Fire Insurance Premium	\$ 109,180	\$ 139,274	\$ 124,180	\$ 135,720	\$ 135,720	\$ 11,540	\$ -
024040-0016 At Risk Youth & Family - Admin.	\$ 85,000	\$ 12,833	\$ 20,000	\$ 20,000	\$ 12,500	\$ (7,500)	\$ (7,500)
024040-0017 Victim Witness Program Grant	\$ 141,626	\$ 152,314	\$ 164,407	\$ 164,407	\$ 164,407	\$ -	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
024040-0018	State - CSA Pool Funds	\$ 2,475,000	\$ 1,299,028	\$ 2,475,000	\$ 1,528,000	\$ 1,528,000	\$ (947,000)	\$ -
024040-0021	Emergency Preparedness Grant	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
024040-0025	DCR/DHCD Grants	\$ 1,549	\$ 881,824	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
024040-0026	Comp. Community Corr. Services	\$ 149,512	\$ 146,279	\$ 161,333	\$ 179,136	\$ 179,136	\$ 17,803	\$ -
024040-0032	Tourism Grant	\$ -	\$ 28,400	\$ -	\$ -	\$ -	\$ -	\$ -
024040-0036	Sheriff's Office Grants	\$ 188,250	\$ 215,226	\$ 188,250	\$ 188,250	\$ 359,132	\$ 170,882	\$ 170,882
024040-0037	DCJS -School Resource Off. Grant	\$ 660,501	\$ 602,899	\$ 428,079	\$ 428,078	\$ 428,078	\$ (1)	\$ -
024040-0038	Recovery Court Coordinator - Grant	\$ 83,353	\$ 70,153	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ -
	DCJS-Behavioral Health Docket Coord.	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
	State Assistance - Local Required Match	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
024040-0050	VDEM - PEP Grant	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
024040-0050	VDEM - GIS & Data Grant	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
024040-0054	DCJS LOLE Law Enforcement Grant	\$ 104,000	\$ 53,436	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)	\$ (90,000)
024040-0043	DOT-Safe Streets For All Grant	\$ 371,620		\$ -	\$ -	\$ -	\$ -	\$ -
024040-0055	Casino Revenue Sharing	\$ 670,000	\$ 713,390	\$ 900,000	\$ 1,100,000	\$ 1,100,000	\$ 200,000	\$ -
024040-0063	DMDT Support Grant	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
024040-0064	NEW VDEM GRANT-PSAP Equip.	\$ -	\$ -	\$ 150,000	\$ 350,000	\$ 350,000	\$ 200,000	\$ -
024040-0065	NEW VDEM GRANT-CHE	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
024040-0066	DCJS-FRWGP-Decompression Rm.	\$ -	\$ -	\$ 18,988	\$ -	\$ -	\$ (18,988)	\$ -
024040-0067	Campground Feasibility Study	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	TOTAL:	\$ 15,317,993	\$ 13,178,967	\$ 15,583,374	\$ 15,046,728	\$ 16,345,256	\$ 761,882	\$ 1,298,528
031000	**Rev-Federal Government**							
031010-0001	Payment in Lieu of Taxes	\$ 30,200	\$ 37,044	\$ 35,800	\$ 35,800	\$ 35,800	\$ -	\$ -
031010-0006	FEMA Flood Reimbursements	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ (1,000,000)
	TOTAL:	\$ 30,200	\$ 37,044	\$ 1,035,800	\$ 1,035,800	\$ 35,800	\$ (1,000,000)	\$ (1,000,000)
041000	**Non Revenue Receipts**							
041010-0001	Insurance Recoveries	\$ 50,000	\$ 158,683	\$ 50,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ -
041010-0003	Hospitalization - Retiree's / Cobra	\$ 80,000	\$ 73,565	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -
041010-0004	VRS-Agency Flow through Reim.	\$ 875,000	\$ 1,015,336	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 25,000	\$ -
	Prior Year Adj-Correct Fund Trans.	\$ -	\$ 72,880	\$ -	\$ -	\$ -	\$ -	\$ -
041060-0004	Transfer from Law Library Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041060-0006	Transfer from ARPA Fund-Rev Repl.	\$ 931,600	\$ 931,600	\$ -	\$ -	\$ -	\$ -	\$ -
041060-0008	Transfer from Coal Sev Fund-Grant Match	\$ 46,452	\$ 46,452	\$ -	\$ -	\$ -	\$ -	\$ -
041060-0009	Transfer from School Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
041060-0010	Transfer from OPIOID Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL:	\$ 1,983,052	\$ 2,298,517	\$ 1,105,000	\$ 1,205,000	\$ 1,205,000	\$ 100,000	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
Total General Fund Revenue:		\$ 68,581,441	\$ 69,808,123.76	\$ 71,869,553	\$ 71,584,429	\$ 72,555,083	\$ 685,530	\$ 970,654
Transfers from Reverting Funds:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GEN'L FUND REV.:		\$ 68,581,441	\$ 69,808,124	\$ 71,869,553	\$ 71,584,429	\$ 72,555,083	\$ 685,530	\$ 970,654
FD 100	GENERAL OPERATING FUND EXPENDITURES							
Func 1	**Gen Government Admin**							
011010	Board Of Supervisors Department	\$ 124,263	\$ 111,011	\$ 106,518	\$ 107,990	\$ 110,961	\$ 4,443	\$ 2,971
012010	County Administration Department	\$ 321,682	\$ 334,791	\$ 345,379	\$ 350,710	\$ 353,744	\$ 8,365	\$ 3,034
012040	County Attorney / Legal Department	\$ 243,560	\$ 251,031	\$ 305,900	\$ 321,921	\$ 326,064	\$ 20,164	\$ 4,143
012050	Economic Development	\$ 684,718	\$ 516,993	\$ 607,767	\$ 557,107	\$ 527,316	\$ (80,451)	\$ (29,791)
012060	Tourism Department	\$ 179,527	\$ 219,841	\$ 272,251	\$ 272,788	\$ 234,288	\$ (37,963)	\$ (38,500)
012090	Commissioner of Revenue Office	\$ 786,624	\$ 776,054	\$ 815,395	\$ 840,402	\$ 859,527	\$ 44,132	\$ 19,125
012130	Treasurer's Office	\$ 914,348	\$ 936,746	\$ 964,679	\$ 999,313	\$ 1,009,954	\$ 45,275	\$ 10,641
012140	Finance Department	\$ 694,669	\$ 666,348	\$ 704,648	\$ 705,953	\$ 716,311	\$ 11,663	\$ 10,358
012200	Administrative Services Department	\$ 48,250	\$ 25,271	\$ 69,250	\$ 69,250	\$ 69,250	\$ -	\$ -
012210	County Garage	\$ 121,169	\$ 105,771	\$ 104,980	\$ 138,750	\$ 139,615	\$ 34,635	\$ 865
012220	Transit System (AASC)	\$ 82,338	\$ 78,330	\$ 85,709	\$ 91,007	\$ 91,007	\$ 5,298	\$ -
012510	Information Technology Department	\$ 1,071,423	\$ 1,037,876	\$ 860,117	\$ 1,015,777	\$ 1,021,414	\$ 161,297	\$ 5,637
013010	Electoral Board & Officials	\$ 137,225	\$ 150,312	\$ 137,225	\$ 174,425	\$ 174,425	\$ 37,200	\$ -
013020	Registrars Office	\$ 306,032	\$ 291,986	\$ 309,331	\$ 321,170	\$ 317,472	\$ 8,141	\$ (3,698)
013030	Treasurer's Office Refunds	\$ 175,000	\$ 176,778.37	\$ 176,000	\$ 175,000	\$ 175,000	\$ (1,000)	\$ -
FUNCTION 01 TOTAL:		\$ 5,890,828	\$ 5,679,138	\$ 5,865,149	\$ 6,141,563	\$ 6,126,348	\$ 261,199	\$ (15,215)
FUNC 2	**Judicial Administration**							
021010	Circuit Court Judge's Office	\$ 93,284	\$ 156,345	\$ 197,956	\$ 199,988	\$ 203,589	\$ 5,633	\$ 3,601
021020	General District Court	\$ 12,862	\$ 6,146	\$ 12,862	\$ 12,862	\$ 12,862	\$ -	\$ -
021030	Magistrate's Office	\$ 6,425	\$ 5,566	\$ 6,425	\$ 6,425	\$ 6,425	\$ -	\$ -
021050	Juvenile & Domestic Relations Crt	\$ 9,987	\$ 8,099	\$ 13,212	\$ 10,612	\$ 10,612	\$ (2,600)	\$ -
021060	Clerk of Circuit Court Office	\$ 1,118,618	\$ 1,079,686	\$ 1,158,969	\$ 1,278,408	\$ 1,297,511	\$ 138,542	\$ 19,103
022010	Commonwealth Attorney's Office	\$ 1,758,049	\$ 1,721,127	\$ 1,833,159	\$ 1,832,151	\$ 2,027,890	\$ 194,731	\$ 195,739
022020	Victim Witness Program Grant	\$ 219,949	\$ 212,262	\$ 223,469	\$ 224,279	\$ 227,506	\$ 4,037	\$ 3,227
022030	V-Stop Grant / Investigator	\$ 63,607	\$ 49,830	\$ 50,492	\$ 50,834	\$ 50,834	\$ 342	\$ -
FUNCTION 02 TOTAL:		\$ 3,282,781	\$ 3,239,060	\$ 3,496,544	\$ 3,615,559	\$ 3,837,229	\$ 340,685	\$ 221,670

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FUNC 3	**Public Safety**							
031020	Sheriff's Department	\$ 7,473,370	\$ 7,421,648	\$ 8,511,610	\$ 8,856,695	\$ 8,859,513	\$ 347,903	\$ 2,818
032010	Fire Departments	\$ 1,135,708	\$ 966,606	\$ 1,936,734	\$ 1,319,980	\$ 1,319,980	\$ (616,754)	\$ -
032020	Rescue Squads	\$ 381,056	\$ 222,534	\$ 381,056	\$ 381,056	\$ 371,056	\$ (10,000)	\$ (10,000)
032030	Fire & EMS Services	\$ 182,377	\$ 180,093	\$ 184,082	\$ 716,305	\$ 721,670	\$ 537,588	\$ 5,365
032040	Tazewell County EMS	\$ 1,248,611	\$ 1,300,001	\$ 1,282,252	\$ 1,259,039	\$ 1,269,525	\$ (12,727)	\$ 10,486
033020	Regional Jail	\$ 4,157,397	\$ 4,157,397	\$ 4,308,537	\$ 4,498,716	\$ 4,498,716	\$ 190,179	\$ -
033030	Court Service Unit	\$ 434,988	\$ 429,969	\$ 302,694	\$ 288,456	\$ 288,456	\$ (14,238)	\$ -
033060:	Human Services:							
4006	Transportation Safety Committee	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4007	Citizens for the Arts	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -
4009	Cumberland Plateau Housing	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ 2,000	\$ 200	\$ 200
4010	Community Sentencing Program	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
4013	Taking Action for Special Kids	\$ 10,800	\$ 8,100	\$ 10,800	\$ 12,000	\$ 12,000	\$ 1,200	\$ -
4014	Center for Christian Action	\$ 15,000	\$ 15,000	\$ 15,000	\$ 18,000	\$ 15,000	\$ -	\$ (3,000)
4015	CVCA-RSVP	\$ 8,500	\$ 8,500	\$ 8,500	\$ 10,000	\$ 9,000	\$ 500	\$ (1,000)
4017	Comprehensive Comm. Cor. Serv.	\$ 149,258	\$ 137,106	\$ 161,333	\$ 179,136	\$ 179,136	\$ 17,803	\$ -
4022	CVCA-Senior Companion Prog.	\$ 13,000	\$ 13,000	\$ 13,000	\$ 20,000	\$ 15,000	\$ 2,000	\$ (5,000)
4023	Emergency Medical Services	\$ 4,014	\$ 4,014	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	\$ -
4024	Historic Pocahontas, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4026	AASC	\$ 50,000	\$ 50,000	\$ 50,000	\$ 61,450	\$ 60,000	\$ 10,000	\$ (1,450)
4027	Tri-County Health	\$ 6,480	\$ 4,680	\$ 6,480	\$ 10,000	\$ 7,000	\$ 520	\$ (3,000)
4028	Good Samaritan Food Pantry	\$ 7,000	\$ 7,000	\$ 9,900	\$ 10,000	\$ 10,000	\$ 100	\$ -
4032	A Child Shall Lead Them Food Pantry	\$ 2,250	\$ 1,125	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	\$ -
4040	Clinch Independent Living Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
4050	Labor of Love Mission	\$ 7,200	\$ 7,200	\$ -	\$ 10,000	\$ 8,000	\$ 8,000	\$ (2,000)
4051	CVCA Camp Joy	\$ 10,000	\$ 10,000	\$ 10,000	\$ 35,000	\$ 15,000	\$ 5,000	\$ (20,000)
4053	Richlands Teen Center	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ -	\$ (9,000)	\$ (10,000)
4059	Four Seasons YMCA	\$ 22,500	\$ 22,500	\$ 32,500	\$ 35,500	\$ 33,500	\$ 1,000	\$ (2,000)
4060	Reid Hess Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4066	Cares Center	\$ 27,000	\$ 27,000	\$ 27,000	\$ 30,000	\$ 30,000	\$ 3,000	\$ -
4067	Communities in Schools	\$ 9,000	\$ 9,000	\$ 9,000	\$ 15,000	\$ 12,500	\$ 3,500	\$ (2,500)
4068	War Hawk Park	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -
4070	Care Portal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4071	Community Safety Program	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)
4072	Project Discovery	\$ 5,000	\$ 5,000	\$ 5,000	\$ 61,028	\$ 6,000	\$ 1,000	\$ (55,028)

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
4073	Feeding Southwest Virginia	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
4074	Tazewell County Chamber of Commerce	\$ 13,500	\$ 13,500	\$ 10,000	\$ 55,000	\$ 10,000	\$ -	\$ (45,000)
4075	Tazewell County Historical Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4076	Saunders House	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	\$ -
4077	Bluefield VFW	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	\$ -
New Requests:								
4078	Tazewell County Fair	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
4079	Stream Sweepers	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
4080	Festival of the Arts	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
4081	Ole Town Revival (OTR)	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	\$ (10,000)
	Friends of Southwest VA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	William King Museum of Art	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other New Requests	\$ -	\$ -		\$ 98,000	\$ -	\$ -	\$ (98,000)
034090	Building Inspection	\$ 230,618	\$ 235,665	\$ 266,301	\$ 337,971	\$ 313,488	\$ 47,187	\$ (24,483)
034400	Property Maintenance	\$ 65,237	\$ 69,184	\$ 66,600	\$ 118,050	\$ 66,600	\$ -	\$ (51,450)
035020	Forest Fire Prevention	\$ 20,000	\$ 20,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
035050	Emergency Preparedness	\$ 266,994	\$ 1,205,657	\$ 275,952	\$ 656,582	\$ 371,078	\$ 95,126	\$ (285,504)
035070	Animal Shelter	\$ 488,324	\$ 430,912	\$ 477,285	\$ 485,074	\$ 475,651	\$ (1,634)	\$ (9,423)
035600	E-911	\$ 1,722,191	\$ 1,611,972	\$ 2,234,145	\$ 2,335,743	\$ 2,350,378	\$ 116,233	\$ 14,635
FUNCTION 03 TOTAL:		\$ 18,233,673	\$ 18,658,565	\$ 20,697,311	\$ 22,018,831	\$ 21,410,997	\$ 713,686	\$ (607,834)
FUNC 4 **Public Works**								
041010	Orphan Roads Upgrading	\$ 20,000	\$ 12,610	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
042040	Landfill waste - Municipalities	\$ 400,000	\$ 301,454	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ -
043020	Buildings & Grounds	\$ 1,568,561	\$ 1,373,030	\$ 1,713,572	\$ 1,941,784	\$ 1,637,255	\$ (76,317)	\$ (304,529)
043030	Fairgrounds	\$ 117,430	\$ 100,335	\$ 58,970	\$ 78,970	\$ 68,970	\$ 10,000	\$ (10,000)
FUNCTION 04 TOTAL:		\$ 2,105,991	\$ 1,787,429	\$ 2,202,542	\$ 2,450,754	\$ 2,136,225	\$ (66,317)	\$ (314,529)
FUNC 5 **Health & Welfare**								
051010	Local Health Department	\$ 529,973	\$ 529,973	\$ 529,986	\$ 529,998	\$ 529,998	\$ 12	\$ -
052010	Mental Health Services	\$ 100,000	\$ 100,000	\$ 100,000	\$ 447,986	\$ 103,000	\$ 3,000	\$ (344,986)
064010	Community College	\$ 261,708	\$ 131,482	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
FUNCTION 05 TOTAL:		\$ 891,681	\$ 761,455	\$ 829,986	\$ 1,177,984	\$ 832,998	\$ 3,012	\$ (344,986)
FUNC 7 **Parks, Recreation & Culture**								
071010	Parks & Recreation	\$ 315,373	\$ 270,166	\$ 322,031	\$ 330,409	\$ 335,797	\$ 13,766	\$ 5,388
072020	Museums	\$ 92,425	\$ 80,770	\$ 69,000	\$ 83,500	\$ 77,500	\$ 8,500	\$ (6,000)
073010	Library Operations	\$ 1,289,133	\$ 1,309,193	\$ 1,309,739	\$ 1,308,001	\$ 1,321,885	\$ 12,146	\$ 13,884
FUNCTION 07 TOTAL:		\$ 1,696,931	\$ 1,660,130	\$ 1,700,770	\$ 1,721,910	\$ 1,735,182	\$ 34,412	\$ 13,272

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FUNC 8	**Community Development**							
081010	Community Development:							
081010-4015	Cumberland Plateau Plan District	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -
081010-4017	Soil & Water Conservation District	\$ 20,000	\$ 20,000	\$ 20,000	\$ 53,000	\$ 30,000	\$ 10,000	\$ (23,000)
081020	Airport Authority	\$ 164,500	\$ 156,675	\$ 164,500	\$ 164,500	\$ 164,500	\$ -	\$ -
081100	Planning / Engineering	\$ 732,184	\$ 290,114	\$ 495,099	\$ 308,243	\$ 312,136	\$ (182,963)	\$ 3,893
082040	Fire Hydrant Fee - TCPSA	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ -	\$ (50,000)
083050	VPI Extension Service	\$ 164,870	\$ 156,806	\$ 170,095	\$ 175,009	\$ 175,009	\$ 4,914	\$ -
FUNCTION 08 TOTAL:		\$ 1,216,554	\$ 758,596	\$ 984,694	\$ 885,752	\$ 816,645	\$ (168,049)	\$ (69,107)
FUNC 9	**Non-Departmental**							
091050-2210	VRS Outside Agency Reimbursed	\$ 945,000	\$ 1,038,590	\$ 950,000	\$ 950,000	\$ 950,000	\$ -	\$ -
091050-2300	Hospitalization - Retirees /Cobra	\$ 334,250	\$ 264,328	\$ 275,000	\$ 300,000	\$ 300,000	\$ 25,000	\$ -
091050-2310	Line of Duty Act Insurance	\$ 81,560	\$ 69,513	\$ 78,500	\$ 70,000	\$ 70,000	\$ (8,500)	\$ -
091050-7003	Employee Fringe Benefits Increase	\$ 100,000	\$ 1,751	\$ 25,000	\$ 640,000	\$ 121,884	\$ 96,884	\$ (518,116)
091050-7008	Capital Projects Contingency Fund	\$ 305,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
091050-7023	Operations Contingency Fund	\$ 1,320,000	\$ 364,248	\$ 2,025,000	\$ 1,275,000	\$ 1,025,000	\$ (1,000,000)	\$ (250,000)
091050-7025	Reassessment	\$ 150,000	\$ 10,275	\$ -	\$ -	\$ -	\$ -	\$ -
091050-7039	Transfer to Reserve	\$ 500,000	\$ 200,000	\$ 700,000	\$ -	\$ -	\$ (700,000)	\$ -
091050-7029	Transfer to Capital Projects Fund	\$ 682,852	\$ 682,852	\$ 1,106,534	\$ 1,106,534	\$ 214,966	\$ (891,568)	\$ (891,568)
091050-7030	Transfer to School Fund	\$ 16,138,402	\$ 16,167,069	\$ 15,637,897	\$ 18,104,134	\$ 18,104,134	\$ 2,466,237	\$ -
091050-7033	Department of Social Services	\$ 11,356,334	\$ 9,555,132	\$ 11,779,971	\$ 11,779,971	\$ 11,829,971	\$ 50,000	\$ 50,000
091050-7037	Tran to Landfill Ent Fund	\$ 4,354,000	\$ 5,704,833	\$ 5,414,000	\$ 3,500,000	\$ 4,470,000	\$ (944,000)	\$ 970,000
091050-7038	Tranfser to CSA fund	\$ 2,500,000	\$ 1,937,385	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ (500,000)	\$ -
091050-7040	PPTRA Local Tax Relief	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
091050-7041	Contingent Exp. Grant Acct.	\$ 500,000	\$ 1,655	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -
091050-7042	Debt Service Payments	\$ 1,458,000	\$ 1,457,522	\$ 1,060,105	\$ 1,060,105	\$ 765,105	\$ (295,000)	\$ (295,000)
91500-091900	District Funds	\$ 333,390	\$ 109,215	\$ 219,476	\$ -	\$ -	\$ (219,476)	\$ -
FUNCTION 09 TOTAL:		\$ 42,059,720	\$ 38,564,367	\$ 42,521,483	\$ 41,535,744	\$ 40,601,060	\$ (1,920,423)	\$ (934,684)
TOTAL GEN OPER FUND EXP:		\$ 75,378,159	\$ 71,108,738.72	\$ 78,298,479	\$ 79,548,097	\$ 77,496,684	\$ (801,795)	\$ (2,051,413)
ADD'L TRANS TO OTHER FNDS:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER GENERAL FUND ADJUSTMENTS:		\$ -	\$ (36,289.91)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:		\$ 75,378,159	\$ 71,072,449	\$ 78,298,479	\$ 79,548,097	\$ 77,496,684	\$ (801,795)	\$ (2,051,413)
ENDING FUND BALANCE:		\$ 802,984	\$ 8,982,724.20	\$ 71,074	\$ (2,963,668)	\$ 58,399	\$ (12,675)	\$ 3,022,067

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FD121	RESERVE FUND REVENUES							
	Beginning Fund Balance							
	<i>Fund Balance - Carryover</i>	\$ 7,856,416	\$ 7,856,416	\$ 8,056,416	\$ 8,756,416	\$ 8,756,416	\$ 700,000	\$ -
	RESERVE FUND REVENUE							
	<i>Transfer from General Fund</i>	\$ 500,000	\$ 200,000	\$ 700,000	\$ -	\$ -	\$ (700,000)	\$ -
	Total Reserve Fund Revenue:	\$ 500,000	\$ 200,000	\$ 700,000	\$ -	\$ -	\$ (700,000)	\$ -
FD121	RESERVE FUND EXPENDITURES							
	<i>Reserve Fund Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Reserve Fund Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ENDING FUND BALANCE:	\$ 8,356,416	\$ 8,056,416.05	\$ 8,756,416	\$ 8,756,416	\$ 8,756,416	\$ 0	\$ -
FD300	CAPITAL PROJECTS FUND REVENUES							
000000	**Beginning Fund Balance**							
	<i>Fund Balance - Carryover</i>	\$ 761,149	\$ 761,149	\$ 566,043	\$ 722,096	\$ 819,219.00	\$ 253,176	\$ 97,123
16000	**CAPITAL PROJECTS REVENUE**							
016120-0027	Shott Foundation Grant - Fire Station	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
016120-0027	ARC Grant - Fires Station	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
018030-0008	Leachate Tank Loan Proceeds	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	\$ -
018030-0009	Springville Firestation Loan Proceeds	\$ -	\$ -	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ (500,000)	\$ -
016120-0001	Springville Fire Station Grant	\$ 617,000	\$ -	\$ 617,000	\$ 617,000	\$ 617,000	\$ -	\$ -
016120-0025	CFPF Flood Study	\$ -	\$ 47,036	\$ -	\$ -	\$ -	\$ -	\$ -
016120-0026	CDBG - ARC Project Jonah	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ (1,000,000)	\$ -
016120-0029	Communications Grant - Radios	\$ 3,500,000	\$ 2,500	\$ 3,758,500	\$ 854,154	\$ 854,154	\$ (2,904,346)	\$ -
016120-0030	CanneryGrant	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	\$ -
016120-0031	Cavitt's Creek Cabins Grant	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ (100,000)	\$ -
016120-0032	Cavitt's Creek Beach Project	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	\$ -
016120-0033	DCR - FP Debris Project	\$ -	\$ -	\$ 257,115	\$ 246,482	\$ 245,542	\$ (11,573)	\$ (940)
016120-0034	DCR - FP Town of Bluefield	\$ -	\$ -	\$ 196,874	\$ 155,406	\$ 104,928	\$ (91,946)	\$ (50,478)
016120-0035	DCR - FP Bottom Road	\$ -	\$ -	\$ 163,416	\$ 111,291	\$ 85,190	\$ (78,226)	\$ (26,101)
016120-0036	DCR - FP Richlands Elementary School	\$ -	\$ -	\$ 885,858	\$ 647,431	\$ 600,972	\$ (284,886)	\$ (46,459)
016120-0038	DHCD - Generator Grant - PSA	\$ -	\$ -	\$ 500,000	\$ 572,000	\$ 572,000	\$ 72,000	
016120-0042	DHCD-VA Disaster Asst Fund Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
016120-0043	PSA Manhole Replacement	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	
016120-0039	VDEM Grant - Flood February 2025	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
016120-0040	DOT - Safe Streets for All Grant	\$ -	\$ -	\$ 371,524	\$ -	\$ 74,548	\$ (296,976)	\$ 74,548
016120-0041	Raven Flood Study Grant	\$ -	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000	
016120-0042	USDOT Safer Streets Grant	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	
041020-0001	Transfer from General Fund	\$ 682,852	\$ 682,852	\$ 1,106,534	\$ 263,966	\$ 214,966	\$ (891,568)	\$ (49,000)
041020-0002	Transfer from Coal Severance Fund	\$ 258,498	\$ 258,498	\$ 282,498	\$ 282,498	\$ 282,498	\$ -	\$ -
041020-0002	Transfer from Coal Sev Fund-USDOT Grant	\$ -	\$ -	\$ 46,453	\$ -	\$ 250,000	\$ 203,547	\$ 250,000
Total Capital Projects Fund Revenue:		\$ 5,358,350	\$ 990,886.20	\$ 14,235,772	\$ 5,350,228	\$ 7,142,798	\$ (7,092,974)	\$ 1,792,570
FD300	CAPITAL PROJECTS FUND EXPENDITURES							
097010	**PROJECTS / GRANTS**							
097010-8161	Public Service Authority Projects	\$ 898,000	\$ 898,000	\$ 902,000	\$ 902,000	\$ 902,000	\$ -	\$ -
097010-8178	Industrial Development Auth Proj	\$ -	\$ 200,000	\$ 50,000	\$ -	\$ -	\$ (50,000)	\$ -
097010-8250	Project Jonah Water & Sewer	\$ 303,926	\$ 112,930	\$ 190,995	\$ -	\$ -	\$ (190,995)	\$ -
097010-8235	Shott Found. Grant - Tourism Signage	\$ 49,749	\$ -	\$ 59,749	\$ -	\$ -	\$ (59,749)	\$ -
097010-8247	Ponderosa Project	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	\$ -
097010-8251	Springville Fire Station	\$ 1,117,000	\$ 3,004	\$ 617,000	\$ 617,000	\$ 617,000	\$ -	\$ -
097010-8155	CDBG-ARC Project Jonah	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ (1,000,000)	\$ -
097010-8254	Leachate Tank Construction	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	\$ -
097010-8255	Springville Firestation Construction	\$ -	\$ -	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ (500,000)	\$ -
097010-8256	Communications Grant - Radios	\$ 3,500,000	\$ 2,500	\$ 3,758,500	\$ 854,154	\$ 854,154	\$ (2,904,346)	\$ -
097010-8257	CanneryGrant	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	\$ -
097010-8258	Sound System - 1st FloorConference Room	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)	
097010-8259	Cavitt's Creek Cabins	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ (100,000)	
097010-8260	Cavitt's Creek Beach Project	\$ -	\$ -	\$ 200,000	\$ 125,000	\$ 125,000	\$ (75,000)	
097010-8261	DCR - FP Debris Project	\$ -	\$ -	\$ 285,683	\$ 273,869	\$ 272,824	\$ (12,859)	
097010-8262	DCR - FP Town of Bluefield	\$ -	\$ -	\$ 218,749	\$ 172,673	\$ 116,586	\$ (102,163)	
097010-8263	DCR - FP Bottom Road	\$ -	\$ -	\$ 181,573	\$ 123,657	\$ 94,656	\$ (86,917)	
097010-8264	DCR - FP Richlands Elementary School	\$ -	\$ -	\$ 932,482	\$ 681,507	\$ 632,602	\$ (299,880)	
097010-8266	DHCD - Generator Grant - PSA	\$ -	\$ -	\$ 500,000	\$ 597,000	\$ 597,000	\$ 97,000	
NEW LINE	PSA Manhole Replacement	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	
097010-8267	VDEM Grant - Flood February 2025	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ (1,500,000)	
097010-8268	Natural Gas Study	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ (120,000)	
097010-8269	DOT - Safe Streets for All Grant	\$ -	\$ -	\$ 464,405	\$ -	\$ 93,186	\$ (371,219)	
097010-8270	Tazewell Community Foundation	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ (100,000)	
097010-8271	DHCD-VA Disaster Asst Fund Program	\$ -	\$ -	\$ -	\$ 113,966	\$ 113,966	\$ 113,966	
NEW LINE	Raven Flood Study Grant	\$ -	\$ -	\$ -	\$ -	\$ 427,000	\$ 427,000	

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
NEW LINE	USDOT Safer Streets Grant	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	
Total Capital Projects Fund Expenditures:		\$ 6,118,675	\$ 1,216,434.52	\$ 14,791,136	\$ 6,060,826	\$ 7,945,974	\$ (6,845,162)	\$ 1,885,148
ENDING FUND BALANCE:		\$ 824	\$ 535,600.70	\$ 10,679	\$ 11,498	\$ 16,043	\$ 5,364	\$ 4,545
FD315	OPIOD SETTLEMENT FUND REVENUES							
Beginning Fund Balance								
000000	Fund Balance - Restricted	\$ 988,578	\$ 988,578	\$ 1,133,322	\$ 1,400,000	\$ 1,400,000	\$ 266,678	\$ -
OPIOD SETTLEMENT REVENUES								
018990-0001	National Settlement Collections	\$ 500,000	\$ 381,627	\$ 210,107	\$ 336,302	\$ 336,302	\$ 126,195	\$ -
Total OPIOD Settlement Fund Revenue:		\$ 500,000	\$ 381,627.36	\$ 210,107	\$ 336,302	\$ 336,302	\$ 126,195	\$ -
FD315	OPIOD SETTLEMENT FUND EXPENDITURES							
Transfer to General Fund		\$ -	\$ 49,703	\$ -	\$ -	\$ -	\$ -	\$ -
010000-0001	Recovery Court Expenses	\$ 95,000	\$ 108,541	\$ 1,096,000	\$ 1,128,000	\$ 1,128,000	\$ 32,000	\$ -
Total OPIOD Settlement Fund Expenditures:		\$ 95,000	\$ 158,244	\$ 1,096,000	\$ 1,128,000	\$ 1,128,000	\$ 32,000	\$ -
ENDING FUND BALANCE:		\$ 1,393,578	\$ 1,211,960.98	\$ 247,429	\$ 608,302	\$ 608,302	\$ 360,873	\$ -
FD514	LANDFILL ENTERPRISE FND REVENUES							
Beginning Fund Balance								
000000	Fund Balance	\$ 1,783,286	\$ 1,983,353.78	\$ 2,652,000	\$ 2,195,000	\$ 2,195,000	\$ (457,000)	\$ -
LANDFILL REVENUE								
Tipping Fees:								
015010-0001	Ind./Comm & Private Haulers	\$ 453,406	\$ 564,066	\$ 454,000	\$ 564,000	\$ 564,000	\$ 110,000	\$ -
015010-0002	Wythe / Bland Contract	\$ 694,872	\$ 315,697	\$ -	\$ -	\$ -	\$ -	\$ -
015010-0003	Municipalities - General Fund	\$ 381,208	\$ 296,335	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ -
NEW LINE	DHCD Leachate Tank Grant	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
015010-0004	Interest on Landfill Bond Proceeds	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
TOTAL:		\$ 1,529,486	\$ 1,176,097	\$ 854,000	\$ 989,000	\$ 3,489,000	\$ 2,635,000	\$ 2,500,000
Additional Revenue Sources:								
041050-0001	Transfer from General Fund	\$ 4,354,000	\$ 5,713,938	\$ 5,414,000	\$ 3,500,000	\$ 4,470,000	\$ (944,000)	\$ 970,000
001899-0002	Bond Proceeds - Phase V	\$ 1,553,870	\$ 1,292,387	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
001899-0002	Bond Proceeds-Leachate Tank/Tire Shr/CBTS	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000
001899-0001	Miscellaneous Income	\$ 25,000	\$ 55,637	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
TOTAL REVENUE:		\$ 7,462,356	\$ 8,238,060.31	\$ 6,268,000	\$ 7,314,000	\$ 11,284,000	\$ 5,016,000	\$ 3,970,000

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FD514	LANDFILL ENTERPRISE FND EXPENDITURES							
042050	**LANDFILL OPERATIONS**							
04205-3120/581	Operations & Maintenance	\$ 3,861,230	\$ 4,870,864	\$ 4,638,230	\$ 4,197,954	\$ 4,547,954	\$ (90,276)	\$ 350,000
042050-6007	Disaster Supplies/Maintenance	\$ -	\$ 753,063	\$ -	\$ -	\$ -	\$ -	\$ -
042050-8120	Bond Payment	\$ 606,360	\$ 606,359	\$ 1,250,975	\$ 1,049,300	\$ 995,000	\$ (255,975)	\$ (54,300)
042050-8101	Machinery & Equip-Dumpster Baptist Valley	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
042050-8109	Capital Impr.- DHCD Leachate Tank Grant	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
042050-8109	Capital Impr.- Landfill Projects	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000	\$ 500,000
042050-8109	Capital Improvements-Phase 5	\$ 4,394,257	\$ 1,317,394	\$ 3,000,000	\$ 2,350,000	\$ 2,350,000	\$ (650,000)	\$ -
	TOTAL EXPENDITURES:	\$ 8,861,847	\$ 7,547,679.82	\$ 8,919,205	\$ 10,127,254	\$ 13,422,954	\$ 4,503,749	\$ 3,295,700
	ENDING FUND BALANCE:	\$ 383,795	\$ 2,673,734.27	\$ 795	\$ (618,254)	\$ 56,046	\$ 55,251	\$ 674,300
FND 250	GENERAL SCHOOL FUND Revenues							
000000	**Beginning Fund Balance**							
000000	Fund Balance-Unrestricted	\$ 14,409,465	\$ 13,956,234.40	\$ 1,808,180	\$ 383,082	\$ 383,082	\$ (1,425,098)	\$ -
000000	Fund Balance-Restricted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL:	\$ 14,409,465	\$ 13,956,234.40	\$ 1,808,180	\$ 383,082	\$ 383,082	\$ (1,425,098)	\$ -
010000-0665	Forest Reserve	\$ 10,000	\$ 1,785.86	\$ 12,284	\$ 12,500	\$ 12,500	\$ 216	\$ -
	TOTAL:	\$ 10,000	\$ 1,785.86	\$ 12,284	\$ 12,500	\$ 12,500	\$ 216	\$ -
	Local Revenue Sources							
016120-0001	Rent	\$ 8,000	\$ 5,425.39	\$ 6,476	\$ 6,476	\$ 6,476	\$ -	\$ -
016120-0001	Charges for Education	\$ 27,000	\$ 26,991.72	\$ 24,492	\$ 24,500	\$ 24,500	\$ 8	\$ -
016120-0001	Charges for Transportation	\$ 20,000	\$ 23,360.38	\$ 16,858	\$ 8,000	\$ 8,000	\$ (8,858)	\$ -
016120-0001	Other Funds	\$ 299,000	\$ 369,323.99	\$ 333,068	\$ 191,695	\$ 191,695	\$ (141,373)	\$ -
016120-0001	Sales / Etc.	\$ 60,000	\$ 20,963.53	\$ 20,518	\$ 22,500	\$ 22,500	\$ 1,982	\$ -
016120-0001	Benefits/Other Agencies	\$ 1,118,346	\$ 859,764.32	\$ 1,281,760	\$ 846,118	\$ 846,118	\$ (435,642)	\$ -
016120-0001	Erate	\$ 138,208	\$ 81,956.10	\$ 81,956	\$ 82,000	\$ 82,000	\$ 44	\$ -
016120-0001	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL:	\$ 1,670,554	\$ 1,387,785.43	\$ 1,765,128	\$ 1,181,289	\$ 1,181,289	\$ (583,839)	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
ROTC								
018990-0001	JROTC	\$ 56,000	\$ 77,121.43	\$ 77,121	\$ 77,121	\$ 77,121	\$ -	\$ -
018990-0005	Virginia Pre-School Initiative	\$ -	\$ -	\$ 7,515	\$ -	\$ -	\$ (7,515)	\$ -
018990-0100	Misc Bond Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
018990-0120	Medicaid Reimbursements	\$ 2,500	\$ -	\$ 370,205	\$ 375,000	\$ 375,000	\$ 4,795	\$ -
TOTAL:		\$ 58,500	\$ 77,121.43	\$ 454,841	\$ 452,121	\$ 452,121	\$ (2,720)	\$ -
State Shared Revenues								
021000-0019	CARES CRF K-12 Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
024020-0001	State Sales & Use Tax	\$ 7,007,393	\$ 7,209,510.64	\$ 7,701,098	\$ 7,614,504	\$ 7,614,504	\$ (86,594)	\$ -
024020-0002	Basic School Aid	\$ 26,215,343	\$ 25,588,206.00	\$ 24,609,998	\$ 25,970,867	\$ 25,970,867	\$ 1,360,869	\$ -
024020-0003	ISAEP Funding	\$ 24,608	\$ 24,081.22	\$ 24,081	\$ 24,081	\$ 24,081	\$ -	\$ -
024020-0004	Summer Remedial	\$ 35,411	\$ 75,374.00	\$ 75,374	\$ 35,732	\$ 35,732	\$ (39,642)	\$ -
024020-0005	Regular Foster Care	\$ 88,842	\$ 51,440.00	\$ 183,136	\$ 43,220	\$ 43,220	\$ (139,916)	\$ -
024020-0007	Gifted Talented Children Program	\$ 242,985	\$ 239,362.00	\$ 227,989	\$ 232,716	\$ 232,716	\$ 4,727	\$ -
024020-0008	Remedial Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
024020-0011	Compensation Supplement	\$ 1,018,896	\$ 1,589,466.00	\$ 1,999,060	\$ 669,473	\$ 669,473	\$ (1,329,587)	\$ -
024020-0012	Special Education / Homebound	\$ 3,732,730	\$ 3,724,764.00	\$ 3,927,740	\$ 4,111,479	\$ 4,111,479	\$ 183,739	\$ -
024020-0017	Vocational Education	\$ 1,047,873	\$ 1,032,248.00	\$ 1,229,207	\$ 1,080,219	\$ 1,080,219	\$ (148,988)	\$ -
Employer Share Fringe Benefits:								
024020-0021	Teacher Social Security	\$ 1,484,486	\$ 1,462,352.00	\$ 1,396,433	\$ 1,444,923	\$ 1,444,923	\$ 48,490	\$ -
024020-0023	Teacher VRS Retirement	\$ 3,192,975	\$ 3,145,365.00	\$ 2,999,480	\$ 2,688,390	\$ 2,688,390	\$ (311,090)	\$ -
024020-0041	Teacher VRS Life Insurance	\$ 91,119	\$ 89,761.00	\$ 85,496	\$ 79,888	\$ 79,888	\$ (5,608)	\$ -
024020-0028	Early Reading Intervention	\$ 269,586	\$ 231,073.00	\$ 224,655	\$ 323,160	\$ 323,160	\$ 98,505	\$ -
024020-0055	Technical Assistance	\$ 549,166	\$ 688,436.99	\$ 388,000	\$ 776,000	\$ 776,000	\$ 388,000	\$ -
024020-0059	Special Ed Foster Care	\$ 91,931	\$ 63,481.00	\$ -	\$ -	\$ -	\$ -	\$ -
024020-0065/81	At Risk Programs	\$ 6,863,656	\$ 6,759,588.00	\$ 6,640,775	\$ 7,596,394	\$ 7,596,394	\$ 955,619	\$ -
024020-0075	Primary Class Size Payments	\$ 1,384,752	\$ 1,297,485.00	\$ 1,260,274	\$ 1,261,949	\$ 1,261,949	\$ 1,675	\$ -
024020-0082	CTE Occupational Prep Regional	\$ 53,526	\$ 71,730.00	\$ 8,781	\$ 27,649	\$ 27,649	\$ 18,868	\$ -
024020-0086	Supplemental Lottery Per Pupil	\$ 1,688,842	\$ 1,669,135.00	\$ 1,451,975	\$ 1,450,405	\$ 1,450,405	\$ (1,570)	\$ -
024020-0091	Mentor Teacher Program	\$ 5,449	\$ 3,574.00	\$ 3,574	\$ 2,584	\$ 2,584	\$ (990)	\$ -
024020-0100	Other State Funding	\$ 1,116,284	\$ 1,812,313.34	\$ 1,635,654	\$ 1,601,709	\$ 1,601,709	\$ (33,945)	\$ -
TOTAL:		\$ 56,205,853	\$ 56,828,746.19	\$ 56,072,780	\$ 57,035,342	\$ 57,035,342	\$ 962,562	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
024030-0007	Jobs for Virginia Graduates	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
024030-0009	ESL	\$ 12,911	\$ 10,974.00	\$ 12,265	\$ 12,894	\$ 12,894	\$ 629	\$ -
024030-0034	CTE - Equipment School Division	\$ 13,500	\$ 10,485.86	\$ 17,330	\$ 54,568	\$ 54,568	\$ 37,238	\$ -
024030-0036	CTE - Stem H Industry Credentials	\$ 2,000	\$ 2,135.79	\$ -	\$ -	\$ -	\$ -	\$ -
024030-0049	Industry Cert. Cost	\$ -	\$ 4,478.00	\$ -	\$ -	\$ -	\$ -	\$ -
024030-0065	Virginia Workplace Readiness Skill	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ -	\$ -
024030-0099	National Board Certification Bonus	\$ -	\$ 5,000.00	\$ 5,000	\$ -	\$ -	\$ (5,000)	\$ -
TOTAL:		\$ 28,411	\$ 94,383.65	\$ 34,595	\$ 67,462	\$ 67,462	\$ 32,867	\$ -
024040-0005	SOL Algebra Readiness	\$ 131,281	\$ 131,293.00	\$ 124,726	\$ 126,255	\$ 126,255	\$ 1,529	\$ -
024040-045	Project Graduation	\$ 4,914	\$ 4,914.00	\$ 4,914	\$ 7,071	\$ 7,071	\$ 2,157	\$ -
TOTAL:		\$ 136,195	\$ 136,207.00	\$ 129,640	\$ 133,326	\$ 133,326	\$ 3,686	\$ -
024080-0065	Virginia Pre-School Initiative	\$ 1,472,916	\$ 1,006,993.00	\$ 1,367,707	\$ 905,825	\$ 905,825	\$ (461,882)	\$ -
024080-0068	No Loss Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
024080-0074	Learning Loss PPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Dual Enrollment/Supplement Support	\$ 5,000	\$ 49,192.45	\$ 49,192	\$ 50,000	\$ 50,000	\$ 808	\$ -
021000-0019	CARES Act	\$ 1,339,075	\$ 1,363,911.56	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:		\$ 2,816,991	\$ 2,420,097.01	\$ 1,416,899	\$ 955,825	\$ 955,825	\$ (461,074)	\$ -
Revenue - Federal Gov								
084000-0010	Title I	\$ 1,479,986	\$ 2,876,448.16	\$ 2,202,784	\$ 1,395,454	\$ 1,395,454	\$ (807,330)	\$ -
084000-0027	Title VIB Special Ed	\$ 1,865,547	\$ 1,603,363.36	\$ 1,574,562	\$ 1,574,562	\$ 1,574,562	\$ -	\$ -
084000-0048	Vocational Education	\$ 66,234	\$ 164,282.77	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
084000-0173	IDEA-B-619	\$ 63,923	\$ 63,922.93	\$ 184,903	\$ 92,018	\$ 92,018	\$ (92,885)	\$ -
084000-0358	Title III & VI-B2 Rural Schools	\$ 270,172	\$ 265,015.83	\$ 189,525	\$ 225,992	\$ 225,992	\$ 36,467	\$ -
084000-0367	Title II -A CSR NCLB	\$ 440,750	\$ 308,404.24	\$ 325,378	\$ 300,494	\$ 300,494	\$ (24,884)	\$ -
084000-0424	Title IV Part A - Student Support	\$ 127,093	\$ 578,854.65	\$ 283,183	\$ 249,272	\$ 249,272	\$ (33,911)	\$ -
NEW LINE	New School Construction Grant	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
TOTAL:		\$ 4,313,705	\$ 5,860,291.94	\$ 4,760,335	\$ 3,962,792	\$ 16,962,792	\$ 12,202,457	\$ 13,000,000
Non Revenue Receipts								
410200-0001	Transfer from General Fund	\$ 16,138,402	\$ 16,138,402.00	\$ 15,637,897	\$ 18,104,134	\$ 18,104,134	\$ 2,466,237	\$ -
Total General School Fund Revenue:		\$ 81,378,611	\$ 82,944,820.51	\$ 80,284,399	\$ 81,904,791	\$ 94,904,791	\$ 14,620,392	\$ 13,000,000

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FND 250	GENERAL SCHOOL FUND Expenditures **SCHOOL FUND EXPENSES**							
010000-0100	Adm./Attd./Hlth.	\$ 8,124,094	\$ 9,801,835.73	\$ 6,930,858	\$ 5,839,677	\$ 5,839,677	\$ (1,091,181)	\$ -
010000-0100	Instruction	\$ 53,053,581	\$ 52,446,810.93	\$ 54,993,761	\$ 54,582,596	\$ 54,582,596	\$ (411,165)	\$ -
010000-0100	Operation & Maintenance-Plant	\$ 11,934,459	\$ 10,487,328.29	\$ 7,687,307	\$ 8,780,792	\$ 8,780,792	\$ 1,093,485	\$ -
010000-0100	Other School Fd. Services	\$ 29,214	\$ 15,994.84	\$ -	\$ -	\$ -	\$ -	\$ -
010000-0100	Pupil Transportation	\$ 9,107,911	\$ 5,872,709.84	\$ 5,007,724	\$ 5,154,189	\$ 5,154,189	\$ 146,465	\$ -
010000-0100	Capital Outlay Facilities	\$ 6,752,656	\$ 7,028,121.64	\$ 1,543,323	\$ 3,215,996	\$ 16,215,996	\$ 14,672,673	\$ 13,000,000
010000-0100	Debt Service	\$ 637,042	\$ 627,574.20	\$ 3,168,393	\$ 1,439,206	\$ 1,439,206	\$ (1,729,187)	\$ -
010000-0100	Technology	\$ 6,149,119	\$ 4,185,986.61	\$ 2,761,213	\$ 3,275,417	\$ 3,275,417	\$ 514,204	\$ -
	Adjustment to balance w/Treasurer	\$ -	\$ (5,068.78)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer to School Textbook Fund	\$ -	\$ 2,188,268.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer to School Cafeteria Fund	\$ -	\$ 2,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SCHOOL FUND EXP.:	\$ 95,788,076	\$ 94,999,561.30	\$ 82,092,579	\$ 82,287,873	\$ 95,287,873	\$ 13,195,294	\$ 13,000,000
	ENDING FUND BALANCE:	\$ -	\$ 1,901,493.61	\$ -	\$ -	\$ -	\$ -	\$ -
FND 253	SCHOOL TEXTBOOK FUND Revenues **Beginning Fund Balance**							
000000	Fund Balance	\$ 1,512,320	\$ 1,484,832.90	\$ 2,721,102	\$ 3,291,573	\$ 3,291,573	\$ 570,471	\$ -
	Transfer from General School Fund	\$ -	\$ 2,188,268.00	\$ -	\$ -	\$ -	\$ -	\$ -
024020-0014	Textbook-State Support	\$ 607,994	\$ 598,928.00	\$ 570,471	\$ 553,690	\$ 553,690	\$ (16,781)	\$ -
	TOTAL TEXTBOOK REVENUE:	\$ 607,994	\$ 2,787,196.00	\$ 570,471	\$ 553,690	\$ 553,690	\$ (16,781)	\$ -
FND 253	SCHOOL TEXTBOOK FUND Expenditures **Textbook Fund Expenses**							
	TOTAL EXPENDITURES:	\$ 2,120,314	\$ 88,784.84	\$ 3,291,573	\$ 3,845,263	\$ 3,845,263	\$ (7,136,836)	\$ -
	ENDING FUND BALANCE:	\$ -	\$ 4,183,244.06	\$ -	\$ -	\$ -	\$ -	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FND 252 SCHOOL CAFETERIA FUND Revenues								
Beginning Fund Balance								
000000	Fund Balance	\$ 136,764	\$ 221,918.07	\$ 438,185	\$ 556,715	\$ 556,715	\$ 118,530	\$ -
	Transfer from General School Fund	\$ -	\$ 2,350,000.00	\$ -	\$ -	\$ -		
016120-0004	Cafeteria Sales	\$ 90,000	\$ 94,523.32	\$ 93,467	\$ 95,000	\$ 95,000	\$ 1,533	\$ -
018990-0001	Miscellaneous Receipts	\$ 20,000	\$ 19,589.49	\$ 28,460	\$ 30,000	\$ 30,000	\$ 1,540	\$ -
024020-0015	State Reimb./Food	\$ 130,967	\$ 101,752.38	\$ 125,115	\$ 76,055	\$ 76,055	\$ (49,060)	\$ -
010000-0553/05	Federal Reim. Food	\$ 3,392,800	\$ 2,668,596.36	\$ 2,237,299	\$ 2,260,317	\$ 2,260,317	\$ 23,018	\$ -
018990-0001	Local Support	\$ 650,000	\$ -	\$ 1,016,923	\$ 1,037,262	\$ 1,037,262	\$ 20,339	\$ -
TOTAL CAFETERIA FUND REV.:		\$ 4,283,767	\$ 5,234,461.55	\$ 3,501,264	\$ 3,498,634	\$ 3,498,634	\$ (2,630)	\$ -
FND #252 SCHOOL CAFETERIA FUND Expenditures								
*Cafeteria Fund Expenses**								
TOTAL CAFETERIA FUND EXP.:		\$ 4,420,531	\$ 3,926,128.57	\$ 3,939,449	\$ 4,055,349	\$ 4,055,349	\$ 115,900	\$ -
ENDING FUND BALANCE:		\$ -	\$ 1,530,251.05	\$ -	\$ -	\$ -	\$ -	\$ -
FND #254 SCHOOL FACILITIES FUND Revenues								
Beginning Fund Balance								
000000	Fund Balance	\$ 5,841,000	\$ 5,841,000	\$ 5,869,667	\$ 4,350,567	\$ 4,350,567	\$ (1,519,100)	\$ -
	Revenues	\$ -	\$ 28,667.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FACILITIES FUND REV.:		\$ -	\$ 28,667.00	\$ -	\$ -	\$ -	\$ -	\$ -
FND #254 SCHOOL FACILITIES FUND Expenditures								
*Facilities Fund Expenses**								
	Anticipated Projects -TCPS	\$ 5,841,000	\$ -	\$ 5,869,667	\$ 4,350,567	\$ 4,350,567	\$ (1,519,100)	
TOTAL FACILITIES FUND EXP.:		\$ 5,841,000	\$ -	\$ 5,869,667	\$ 4,350,567	\$ 4,350,567	\$ (1,519,100)	\$ -
ENDING FUND BALANCE:		\$ -	\$ 5,869,667.00	\$ -	\$ -	\$ -	\$ -	\$ -
FND #203 COAL ROAD IMPROVEMENT FUND Revenues								
Beginning Fund Balance								
000000	Beginning Fund Balance:	\$ 2,866,250	\$ 2,877,319.45	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -
012140-0001/00	Coal Severance Tax	\$ 1,140,000	\$ 1,440,218.29	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ -	\$ -
018990-0005	Miscellaneous Receipts	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE:		\$ 1,140,000	\$ 1,440,218.29	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000	\$ -	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FND #203	COAL RD IMPROVEMENT FND							
	Expenditures							
	Coal Road Fund Expenses							
091030-8109-1/	Coal Roads - By District	\$ 250,000	\$ 250,000.00	\$ 250,000	\$ -	\$ -	\$ (250,000)	\$ -
091030-3120-1	Coal Roads - Priority Schedule	\$ 325,000	\$ 389,339.25	\$ 460,929	\$ 800,000	\$ 800,000	\$ 339,071	\$ -
091030-3120-2	Additional Paving Projects	\$ -	\$ 169,500.00	\$ 50,000	\$ -	\$ -	\$ (50,000)	\$ -
091030-3120	Revenue Sharing Paving Projects	\$ 315,873	\$ 155,530.00	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -
091030-8109-6	Transfer to General Fund - Grant Match	\$ 46,452	\$ 76,706.25	\$ 46,453	\$ -	\$ -	\$ (46,453)	\$ -
091030-8110	Transfer to Cap. Proj Fund	\$ 258,498	\$ 258,498.00	\$ 282,498	\$ 282,498	\$ 532,498	\$ 250,000	\$ 250,000
	TOTAL EXPENDITURES:	\$ 1,195,823	\$ 1,299,573.50	\$ 1,149,880	\$ 1,142,498	\$ 1,392,498	\$ 242,618	\$ 250,000
	ENDING FUND BALANCE:	\$ 2,810,427	\$ 3,017,964.24	\$ 2,990,120	\$ 2,997,502	\$ 2,747,502	\$ (242,618)	
FND #225	COAL RD ECONOMIC DEV FUND							
	Revenues							
	Beginning Fund Balance							
000000	Fund Balance	\$ 25,000	\$ 54,159.59	\$ 25,000	\$ 55,000	\$ 55,000	\$ 30,000	\$ -
016120-0001	Road Economic Tax	\$ 500,000	\$ 575,299.25	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
	TOTAL RD. ECON. DEV. REV.:	\$ 500,000	\$ 575,299.25	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
FND # 225	COAL RD ECONOMIC DEV FUND							
	Expenditures							
	Coal Rd Economic Dev Exp							
	TOTAL EXPENDITURES:	\$ 507,000	\$ 552,164.44	\$ 507,000	\$ 475,000	\$ 475,000	\$ (32,000)	\$ -
	ENDING FUND BALANCE:	\$ 18,000	\$ 77,294.40	\$ 18,000	\$ 80,000	\$ 80,000	\$ 62,000	\$ -
FND #213	LAW LIBRARY FUND							
	Revenues							
	Beginning Balance							
000000	Fund Balance	\$ -	\$ 2,596.84	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ -
	Transfer to General Fund	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
016010-0001	Law Library Receipts	\$ 8,500	\$ 9,661.80	\$ 8,500	\$ 10,000	\$ 10,000	\$ 1,500	\$ -
	TOTAL LAW LIBRARY REV.:	\$ 8,499.60	\$ 14,661.80	\$ 8,500	\$ 10,000	\$ 10,000	\$ 1,500	\$ -
FND #213	LAW LIBRARY FUND							
	Expenditures							
	Law Library Expenses							
	TOTAL LAW LIBRARY EXP.:	\$ 8,500	\$ 13,575	\$ 8,500	\$ 14,200	\$ 14,200	\$ 5,700	\$ -
	ENDING FUND BALANCE:	\$ (0)	\$ 3,683.59	\$ (0)	\$ -	\$ -	\$ 0	\$ -

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION		Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
FND #204 AMERICAN RESCUE FUND Revenues								
Beginning Balance								
000000	Fund Balance	\$ 931,600	\$ 931,599.99	\$ -	\$ -	\$ -	\$ -	\$ -
011010-0001	American Rescue Plan Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ARPA FUND REV.:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FND #204 AMERICAN RESCUE FUND Expenditures								
AMERICAN RESCUE EXP								
091400-5604	Transfer to Revenue Replacement/G.Fund	\$ 931,600	\$ 931,599.99	\$ -	\$ -	\$ -	\$ -	\$ -
091400-5604	ARPA All Categories - FY24 & FY25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:		\$ 931,600	\$ 931,599.99	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUMMARY ALL FUNDS Revenues								
Beginning Balance								
Fund Balance All Funds:		\$ 44,711,530	\$ 40,376,629.34	\$ 32,769,915	\$ 29,714,649	\$ 29,811,772	\$ (2,958,143)	\$ 97,123
Current Revenues All Funds:		\$ 147,409,215	\$ 149,249,787.68	\$ 156,100,683	\$ 150,041,476	\$ 168,603,700	\$ 12,503,016	\$ 18,562,224

TAZEWELL COUNTY BOARD OF SUPERVISORS
Proposed Operating Budget
FISCAL YEAR 2026-2027

ACCOUNT DESCRIPTION	Adopted Budget FY/2025	Actual FY/2025	Adopted Budget FY/2026	Department Requests FY/2027	Admin Recommends FY/2027	Incr/(Decr) From FY/2026	Incr/(Decr) From Dept Req
SUMMARY ALL FUNDS Expenditures							
Expenditures All Funds							
Total Expenditures and Trans:	\$ 201,266,525	\$ 181,647,950.84	\$ 199,963,468	\$ 193,034,927	\$ 209,414,362	\$ 9,450,894	\$ 16,379,435
Less Inter-Governmental Trans:							
General Fund To:							
School Fund	\$ (16,138,402)	\$ (16,167,069.00)	\$ (15,637,897)	\$ (18,104,134)	\$ (18,104,134)	\$ (2,466,237)	\$ -
General Cap. Proj. Fund	\$ (682,852)	\$ (682,852.00)	\$ (1,106,534)	\$ (1,106,534)	\$ (214,966)	\$ 891,568	\$ 891,568
Reserve Fund	\$ (500,000)	\$ (200,000.00)	\$ (700,000)	\$ -	\$ -	\$ 700,000	\$ -
Landfill Fund	\$ (4,354,000)	\$ (5,704,833.00)	\$ (5,414,000)	\$ (3,500,000)	\$ (4,470,000)	\$ 944,000	\$ (970,000)
American Recovery Plan Act Fund To:							\$ -
General Fund	\$ (931,600)	\$ (931,599.99)	\$ -	\$ -	\$ -	\$ -	\$ -
Coal Severance Fund To:							\$ -
Capital Projects Fund	\$ (258,498)	\$ (258,498.00)	\$ (328,951)	\$ (282,498)	\$ (532,498)	\$ (203,547)	\$ (250,000)
General Fund	\$ (46,452)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Library Fund To:							\$ -
General Fund	\$ -	\$ -				\$ -	\$ -
Total Adjusted Expenditures All Funds:	\$ 178,354,721	\$ 157,703,098.85	\$ 176,776,086	\$ 170,041,761	\$ 186,092,764	\$ 9,316,678	\$ 16,051,003
ENDING FUND BALANCE ALL FUNDS:	\$ 13,766,024	\$ 31,923,318.17	\$ 12,094,512	\$ 9,714,364	\$ 12,322,708	\$ 228,196	\$ 2,608,344