

*Joe R. Beasley, Mayor*  
*Jonathan E. Hankins, Vice Mayor*  
*Zachary T. Cline, Councilmember*  
*Elisabeth D. Takach*  
*David H. Fox, Councilmember*  
*Glen A. Keen, Jr., Councilmember*  
*Danny C. Willis, Councilmember*



# **AGENDA**

**TOWN OF TAZEWELL, VIRGINIA**  
*Regular Town Council Meeting*  
**Tuesday, June 9, 2026 7:30 p.m.**  
**Town of Tazewell Council Chambers**

## **❖ EXECUTIVE SESSION (6:15 p.m.)**

1. Enter Executive Session (**VOTE**) *Mayor Beasley*
  - [A] Real Property [Section 2.2-3711 (A)(3)]  
(Mountain Biking Project Easement)
  - [B] Specific Legal Matters Requiring the Advice of Counsel [Section 2.2-3711 (A)(8)]  
(Tazewell Today Agreement)
  - [C] Consultation with Legal Counsel [Section 2.2-3711 (A)(7)]  
(PFAS)
2. Certification of Executive Session (**VOTE**) *Mayor Beasley*

## **❖ PUBLIC HEARING (7:15 p.m.)**

1. Community Development Block Grant Funds for North Tazewell Revitalization Project \*

## **❖ REGULAR TOWN COUNCIL MEETING (7:30 p.m.)**

1. Call to Order (Mayor)
2. Pledge of Allegiance
3. Invocation
4. Special Presentation/Request(s)  
*Please keep presentations to a limit of 5-10 minutes when possible.*
  - [A] Tazewell Youth Football League Support Request (**VOTE**) \*  
*Manager Regon*
  - [B] Tazewell County Historical Society Support Increase Request (**VOTE**)  
*Councilmember Fox*
5. Local Business Recognition
  - [A] Uncharted Adventures  
*Billy and Libby Jeffers*



6. Approval of Minutes (**VOTE**) \* [For Council Meeting on May 12, 2026, Special Called Meeting of Town Council & I/EDA on May 13, 2026, and Public Hearing on May 28, 2026]
7. Approval of Financial Statements & Financial Report (**VOTE**) \* [For May 2026]
8. Committee/Conference Updates
  - [A] Planning Commission Committee  
*Zoning, Building, & Property Maintenance Official Hurley*
  - [B] Tazewell Today  
*Nate Thomas, President, Tazewell Today*
  - [C] Industrial/Development Economic Development Authority  
*I/EDA Chairperson Spivey*
  - [D] Comprehensive Plan Review Sub-Committee  
*Councilmember Cline and Councilmember Keen*
9. Unfinished Business
  - [A] 2<sup>nd</sup> Reading & Approval of 2026/27 Budget (**VOTE**) \*  
*Mayor Beasley*
  - [B] Follow-up to Council Comments Regarding Town Benches  
*Manager Regon*
10. New Business
  - [A] Annual Cafeteria Plan Resolution of Support (**VOTE**) \*  
*Manager Regon*
  - [B] Community Development Block Grant Funds for North Tazewell Revitalization Project Resolution of Support (**VOTE**) \*  
*Manager Regon*
  - [C] Town Manager Project Updates
    - Rt 460 Water Line Replacement Project
    - Mountain Biking Project
    - Ramey Lot
    - Sewer Line on Lowe's Property  
*Manager Regon*
  - [D] Miscellaneous



11. Miscellaneous Public Comment

*Those planning to make public comments should sign in at the beginning of the regular meeting when possible. When speaking, please state your name, address, limiting your comments to three (3) minutes.*

12. Council Comments

13. Adjournment



# PUBLIC HEARING

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1. PUBLIC HEARING  
COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS  
FOR NORTH TAZEWELL REVITALIZATION PROJECT

## **NOTICE OF PUBLIC HEARING**

### **Community Development Block Grant Funds (CDBG)**

The Town of Tazewell will hold a public hearing at 7:15 p.m. on Tuesday, June 9, 2026, at the Town of Tazewell Town Hall, 211 Central Avenue, Tazewell, Virginia 24651, to solicit public input on a proposed Community Development Block Grant (CDBG) application to be submitted to the Virginia Department of Housing and Community Development for the Town of Tazewell North Tazewell Downtown Façade Improvement Project. Residents of the project area are encouraged to attend. The Project will include the following activities. Façade Improvements.

The draft CDBG proposal will be presented for comment along with information on projected beneficiaries, including the number of low-to-moderate-income residents to benefit from the proposed project, and plans to minimize displacement. Citizens will also be given the opportunity to comment on the Town of Tazewell's past use of CDBG funds. A fact sheet on the proposed project is available at the Town of Tazewell's Town Hall. For additional information, contact Leeanne Regon, Town Manager.

Comments and grievances can be submitted in writing to the Town of Tazewell, 211 Central Avenue, Tazewell, VA 24651 or by phone 276-988-2501, Fax 276-988-2505, TDD line 711 or email Leeanne Regon [tazmanager@taztown.org](mailto:tazmanager@taztown.org) until June 8, 2026 at 4:00 pm. If you plan to attend and have any special needs requirements, please call the number listed above.

# North Tazewell Revitalization Plan

Tazewell, Virginia  
April 14, 2026



# CumberlandPlateau

Planning District Commission

Funded by the Virginia Department of Housing and Community Development (DHCD), **The North Tazewell Revitalization Plan** was prepared in coordination with the Town of Tazewell, VA and the Cumberland Plateau Planning District Commission by **Hill Studio of Roanoke, VA**, and Arnett Muldrow of Greenville, SC.



HILL  
STUDIO

COMMUNITY PLANNING  
LANDSCAPE ARCHITECTURE  
ARCHITECTURE • PRESERVATION



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# Chapter 1: Community Overview

## 1.1 Community Background

Since its founding, North Tazewell has been known by three different names. At first, the settlement was known as Kelly. Once the railroad came, the name was changed to North Tazewell to match the name of the nearby town. Finally, North Tazewell lost its separate identity when it was annexed in 1963 by the Town of Tazewell, and it became known by that name instead.

The Town of Tazewell developed at the headwaters of the Clinch River along the Fincastle Turnpike, a road connecting western states (at the time, Kentucky and Ohio) to communities in the east. European settlement began in Tazewell in 1773, and development was primarily agricultural. The town only attracted churches, one business, and the county courthouse upon the 1799 creation of Tazewell County from land in Wythe and Russell Counties. The county (and later the town) was named for Senator Henry Tazewell, an early Virginia representative. Initially, the county seat was called “Jeffersonville” (named after President Thomas Jefferson), though it was colloquially known as “Tazewell Court House.” Many of Virginia’s county seats were named similarly during early statehood, and most of the county’s residents were moving into the area from other regions of the state.

During most of the 19th century, commercial development in the area remained primarily agricultural. However, the discovery of substantial coal deposits nearby spurred the development of a rail line to extract the mineral. This line passed about two miles north of the established town of Tazewell through the community of Kelly, and the Tazewell station was established here. A streetcar line was established to connect the station with downtown in 1892, initially powered by horses. It was electrified in 1904, making Tazewell the smallest community (by population) to operate an electric streetcar system. The service persisted until 1933, when economic troubles compounded by the Great Depression forced it to close.



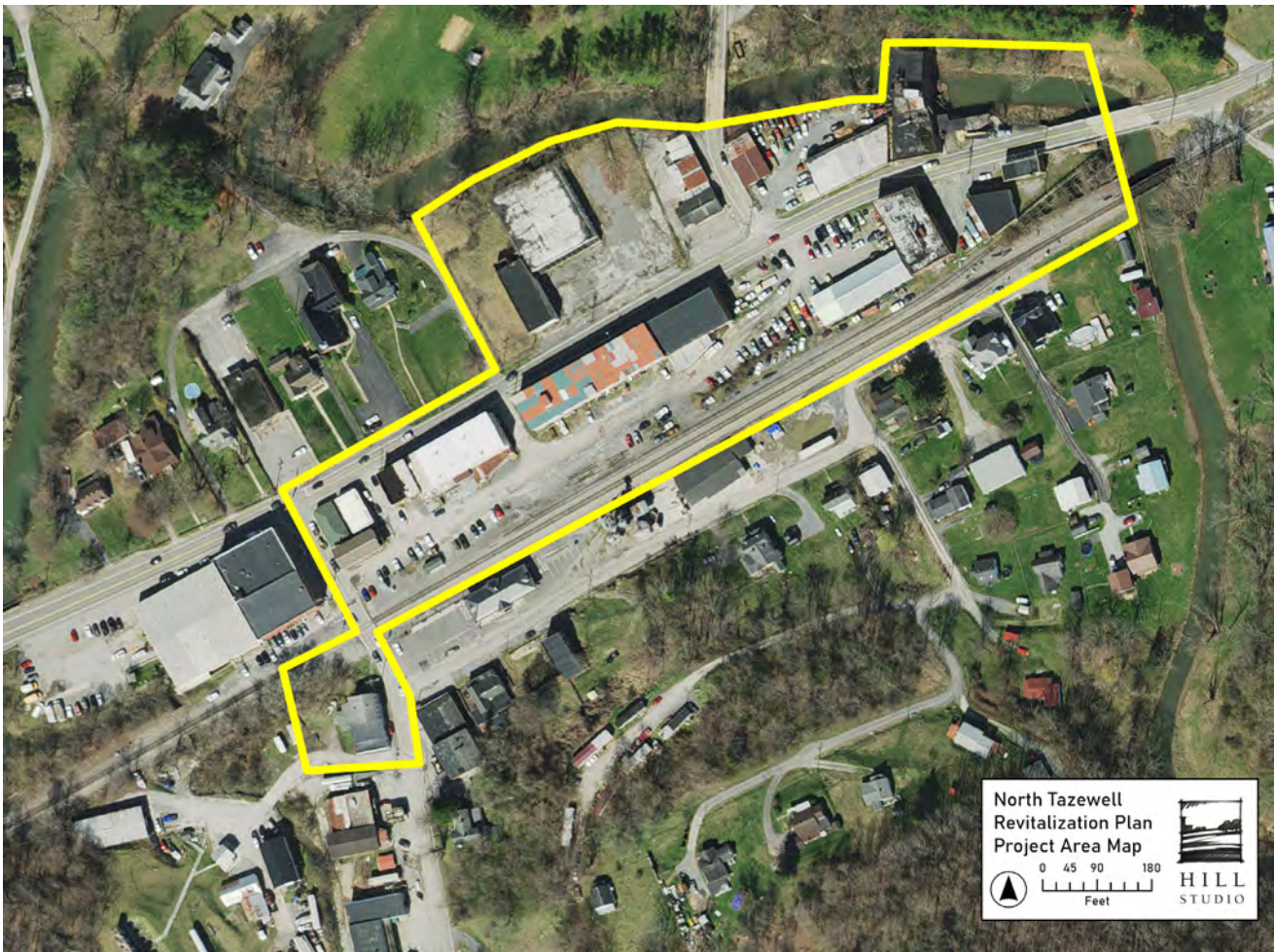
Regional wayfinding sign in North Tazewell

Though there were no coal mines in the immediate area, the construction of the railway in 1888 brought industrial development next to its tracks. These included the Tazewell Farm Bureau, a soda manufacturer, a power company, and several agricultural warehouses and loaders. Economic prosperity followed, though as the coalfields have declined in population, so too has commerce in North Tazewell. Most of the large, historic industrial structures are vacant, and those that aren't are mostly not used for their original purposes.

In 1964, the Town of Tazewell annexed three nearby unincorporated communities: River Jack (west of North Tazewell), North Tazewell, and Fourway (east of North Tazewell), bringing the total town area to nearly seven square miles. This greatly expanded the town's boundaries, and has set the stage for much of the modern development in the area.

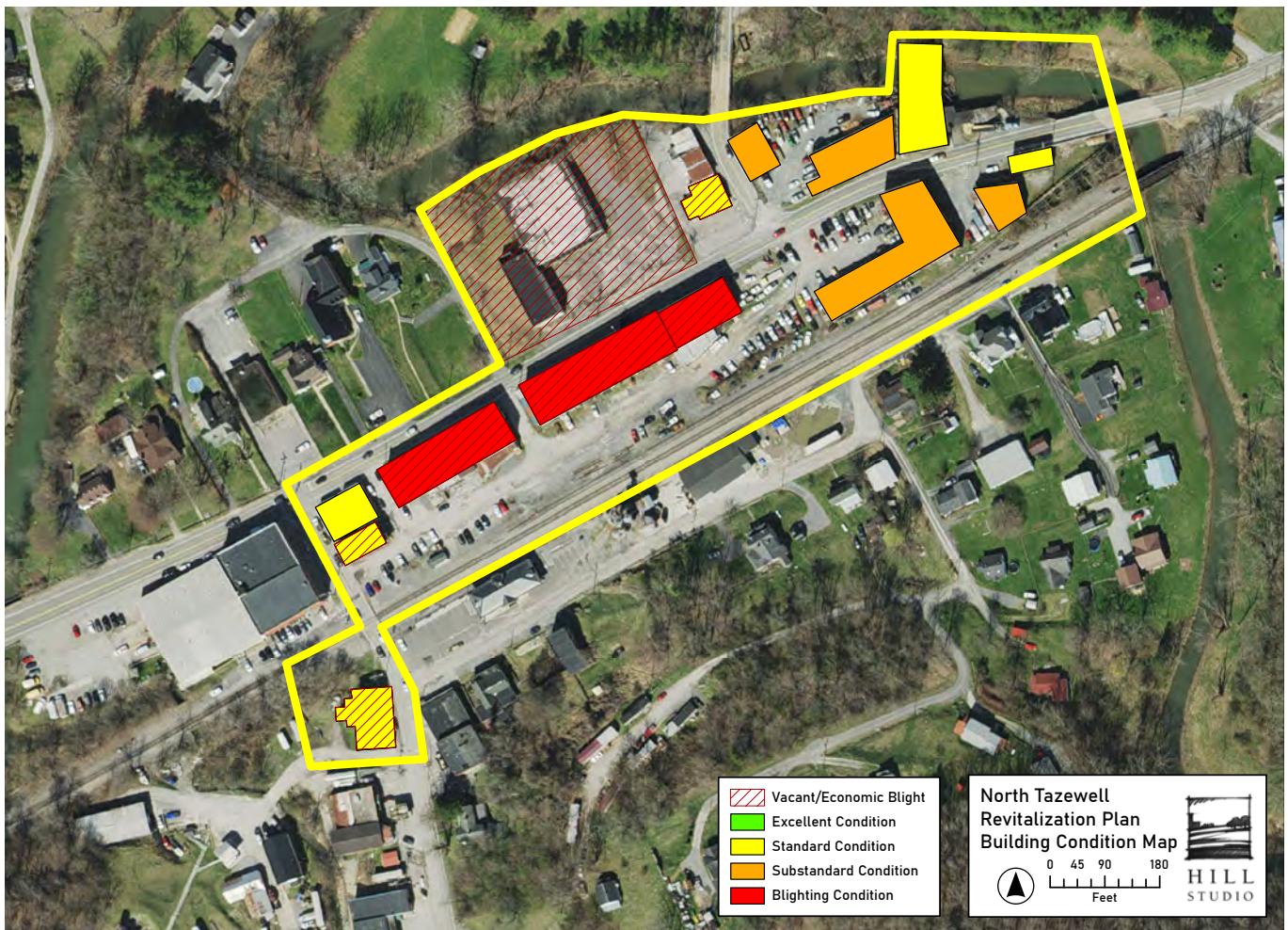
## 1.2 Project Area and Boundary

The North Tazewell Project Area is centered around the historic commercial district of North Tazewell. The project area begins at the intersection of Railroad Avenue and Clinchview Streets, following Railroad Avenue in a southwestern direction until it reaches the parking lot for the train depot/visitors center, where it turns south to follow the eastern property line boundary for 140 Railroad Avenue back to its end, then turns west to follow the neighboring property lines until it reaches Tazewell Avenue, which it crosses and follows the property line for 1303 Tazewell Avenue before turning north until it reaches the Norfolk Southern Railway tracks. It follows the tracks for a few hundred feet before turning north to include the western property line to Riverside Dr. It turns east to follow Riverside Drive until it reaches Baker Street, where it turns north until it reaches the south bank of the Clinch River, which it follows until it meets the Farm Bureau mill, where it turns north to follow the north bank of the river until it reaches the bend in the river at the end of the property line. Here, it turns south, crossing back to the south bank of the river and under E. Riverside Drive. It follows the river bank until it reaches the railroad track, following the tracks until it reaches Clinchview Street, turning south to meet the start of the boundary.



## Physical Inventory and Assessment

As part of the CDBG master plan process, the team observed and assessed all open spaces and buildings within the North Tazewell project area. This was done to create an inventory of building conditions and locations and to determine whether the buildings were “blighted”. Below is a map detailing the locations of existing structures and their assessed conditions. Most buildings evaluated in the project area were in good condition, and all buildings considered to be in average or below average condition will be addressed through grant-funded initiatives.



## 1.3 Revitalization and Tourism in and Near the Project Area

In downtown Tazewell, Community Improvement Grants going back to the 1990s have revitalized the historic downtown and brought a new life to the area, helping to transition the town's economy from agriculture and mining support operations to tourism. Further development in the area should be focused on connecting successes between the historic downtown area and the town's far reaches.

An all-weather farmer's market is planned for the lot formerly occupied by a bowling alley on the north side of Riverside Drive. Though outside the scope of this report, this project will bring important investment and interest to a blighted area of North Tazewell. The original bowling alley structure was cleared in 2023 through a Brownfields grant.

In May 2025, the Virginia Tobacco Region Revitalization Commission awarded the town \$296,500 to prepare and construct the farmers market. A further \$15,000 was awarded by the Cumberland Forest Community Fund to construct a riverwalk behind the property.



Clinch River Pavilion and Farmers Market concept rendering featuring recently designed town graphics.  
Rendering: Dialogue + Design Associates

Tazewell is rapidly becoming a key tourist destination for the southwestern Virginia coalfields due to its proximity to many popular attractions, such as:

- **Crab Orchard Museum:** Founded 1978. The Crab Orchard Museum is a recreated Appalachian homestead and aims to preserve and promote the Appalachian cultural heritage in Southwest Virginia.
- **Back of the Dragon:** A 32-mile section of Virginia State Route 16 between Marion and Tazewell noted for its many curves, elevation changes, and scenery.
- **Burke's Garden:** Historic town located 15 miles away from downtown Tazewell noted for its scenic beauty and festivals. Also referred to as "God's Thumbprint" due to its unique topology and ecology.
- **Cavitt's Creek Park:** A 300-acre park near North Tazewell centered on a lake. Offers many opportunities for hiking, camping, and fishing.
- **Virginia Coal Heritage Trail:** A driving trail across seven counties and one city dedicated to telling the story of coal mining in southwestern Virginia.
- **Sanders House:** Historic home (ca. 1896) open for tours and events, located in Bluefield, VA.
- **Pocahontas Exhibition Coal Mine:** Historic coal mine dating to 1882, open for exhibition since 1938. Located 25 miles from North Tazewell in Pocahontas, VA.
- **Pocahontas Trail:** ATV trails on old coal mine access roads. Located 25 miles from North Tazewell in Pocahontas, VA.
- **Appalachian Trail:** Trail passes within 8 miles of North Tazewell, though it does not have any direct connection to the town. The closest trailhead is located in Burke's Garden, 15 miles away.

## 1.4 Public Engagement

From December 17th to -18th,, 2024, Hill Studio, working with Arnett Muldrow and Associates, held a design charrette for the North Tazewell area at the Tazewell Train Station and Visitors Center. Over these three days, consultant team members collaborated with local leaders, property and business owners, and other interested citizens to identify key projects and improvements that would make the historic district more attractive to potential investors and residents.

After meeting with interested stakeholders, the design team presented to the public where they believe revitalization efforts should be concentrated. This included identifying a series of projects for the corridor that would improve curb appeal, increase local connectivity, and showcase North Tazewell's unique identity. The identified projects included improvements for façades, parking, and the streetscape; more open spaces and murals; and storytelling components throughout the district that would help create interest in and bring awareness to North Tazewell's unique and vibrant past while also providing an attractive welcome to the area.

The presentation was followed by a discussion between the design team and attendees. The community provided feedback on the proposed revitalization efforts, with these comments integrated into the final revitalization plan. The physical improvements outlined in Chapters 3 and 4 result from this engagement process.



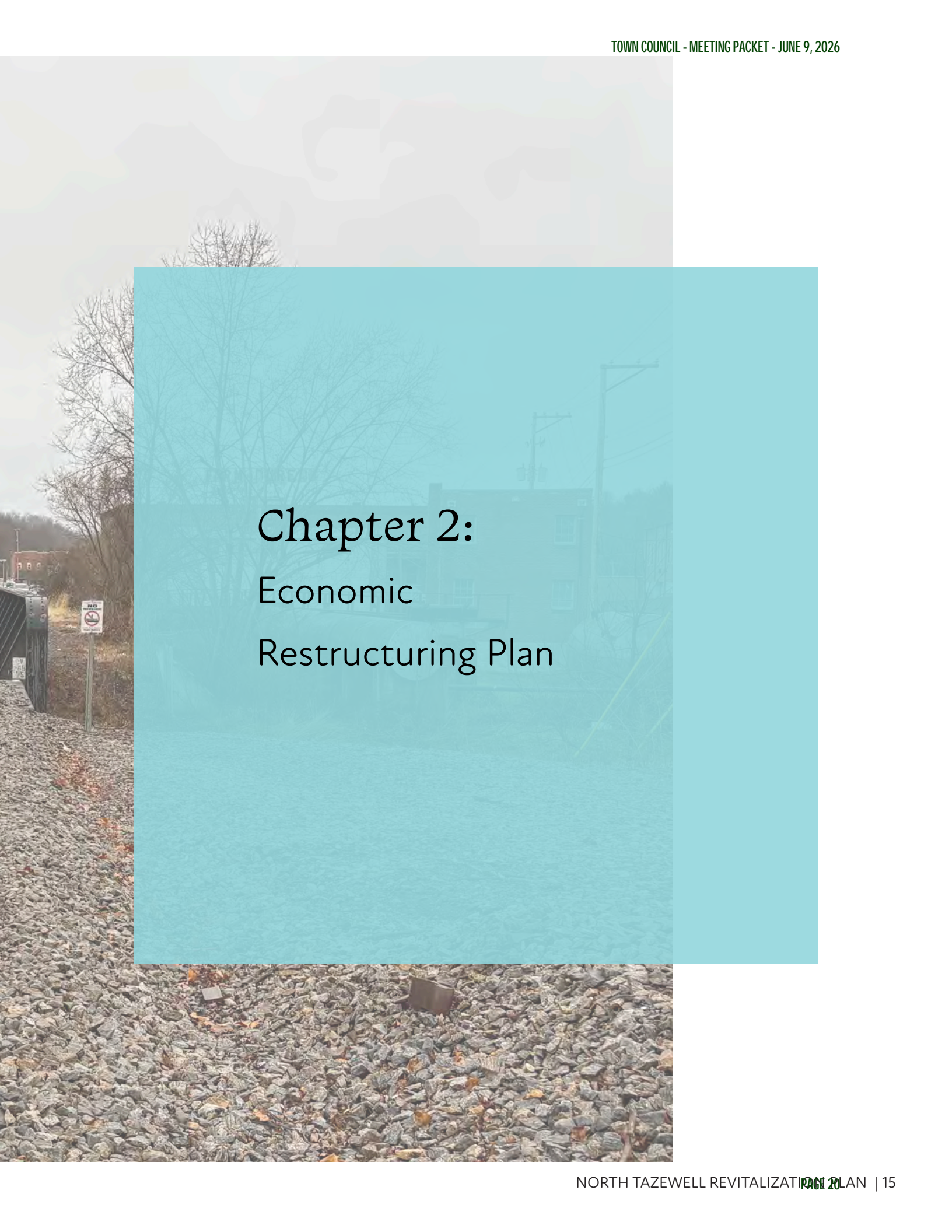
Above and Below: Hill Studio and Arnett Muldrow at work during the workshop





Sign outside of the Visitors Center showing distance to nearby towns and attractions.





Chapter 2:  
Economic  
Restructuring Plan

## 2.1 Introduction

The market study for the North Tazewell Business District is intended to inform the planning and design of the plan, while also creating a platform for business development in the district. The research here will describe opportunity for new investment based on market demand and opportunity. The study includes several items.

- **Market definition:** defines the trade areas that are relevant to the North Tazewell District and the geographies to be included in the study.
- **Demographic snapshot:** identifies trends in key demographic indicators including population, age, educational attainment and income.
- **Housing snapshot:** examines housing trends in the area including housing types, housing values, and affordability.
- **Employment snapshot:** identifies the number and types of jobs in the area.
- **Tourism snapshot:** provides information on tourism assets, visitor spending and lodging options in the region.
- **Retail snapshot:** analyzes supply and demand to identify gaps in the market that signal opportunity for new or expanded businesses in North Tazewell.

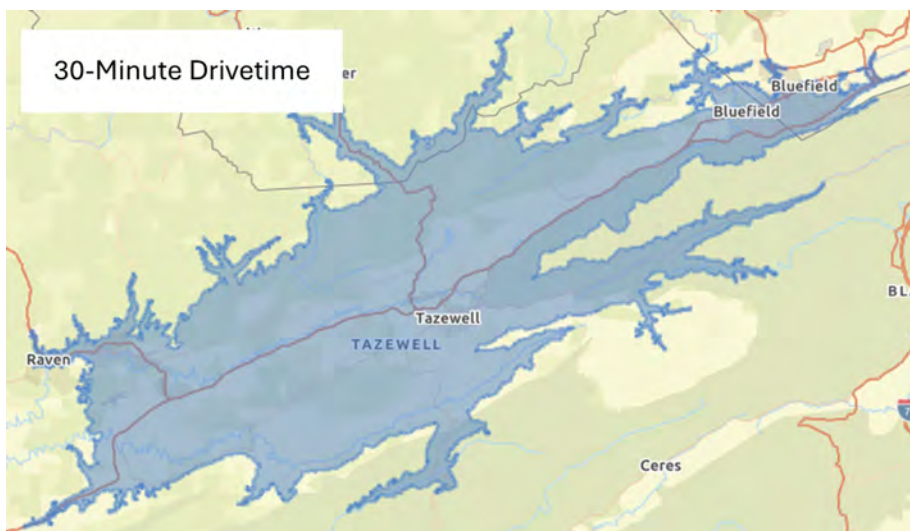
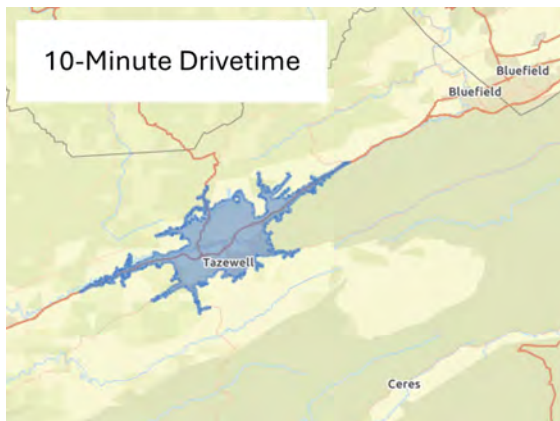
It should be noted that this market analysis focuses on North Tazewell, but the market research is relevant to the entire community. Moreover, the upcoming Downtown Tazewell Small Area Master Plan (SMARP) will expand this research in more detail, providing additional research relevant to North Tazewell's buildings, and its current and future businesses.

## 2.2 Market Analysis

### Market Definition

The market study included several different geographies to understand the local and regional context of the North Tazewell business district. Further, drivetime areas were drawn to establish primary and secondary trade areas relevant to businesses within the district. The following geographies were included in the study:

- Tazewell
- 24630 North Tazewell zip code
- 24651 Tazewell zip code
- Tazewell County
- 10-minute, 20-minute, and 30-minute drivetime areas
- Surrounding towns, counties and zip codes



10-Minute, 20-Minute, and 30-Minute Drivetime Areas from the North Tazewell Business District

## Demographic Snapshot

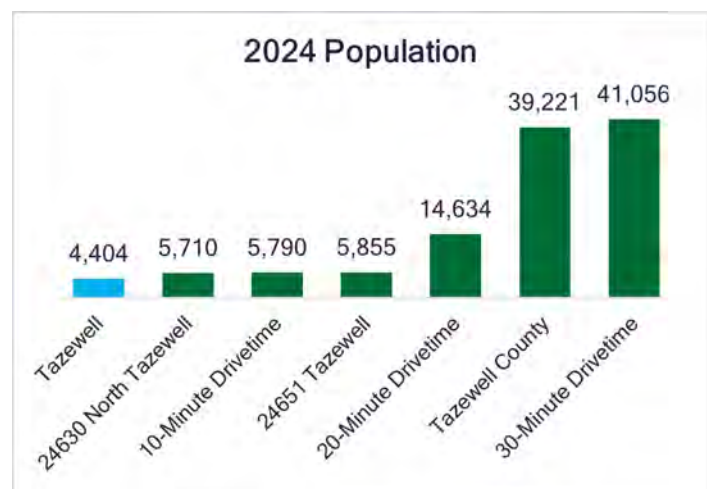
The following pages provide an overview of key demographic indicators for Tazewell and the region. Demographic data used in this report comes from the US Census Bureau, as well as Claritas, a national data service used by planners, consultants, and private businesses for market research.

### Population

As of 2024, an estimated 4,404 people live in Tazewell, and 5,710 people live in the 24630 North Tazewell zip code. Approximately 14,600 people live within a 20-minute drive of North Tazewell, expanding to 41,000 within a 30-minute drive.

The population in the Tazewell region has been declining over the past two decades, except for neighboring Wythe County. Between 2010 and 2020, the population in Tazewell decreased by 3.0% compared to a 10.3% decrease in Tazewell

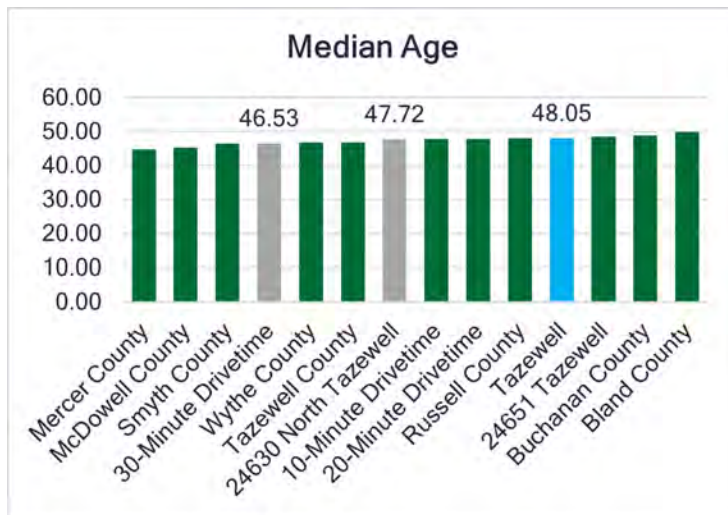
County. Five-year population projections show continued decline, but at a slower rate. Between 2024 and 2029, the population in Tazewell is projected to decrease by 0.8%, and the county is projected to decrease by 1.5%.



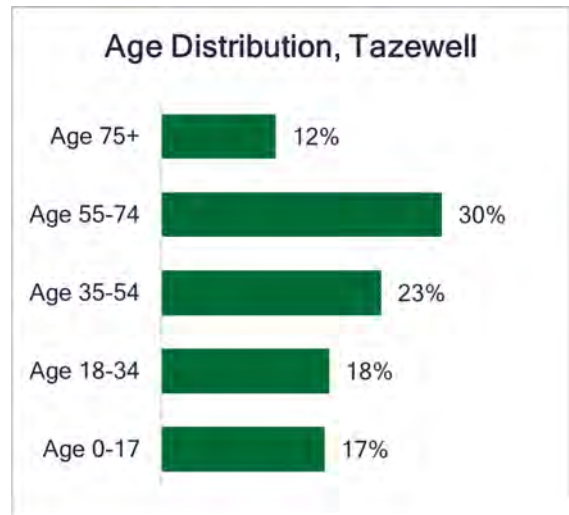
2024 Population in Tazewell and the Region (Source: Claritas)

## Age

The region around Tazewell has an older population than the state and nation, which is typical of rural communities. With a median age of 48.05, Tazewell is on the upper end of the region. The median age in the 30-minute drivetime is 46.53. Approximately 42% of Tazewell’s population is age 55 years or older, and 12% are 75 years or older.



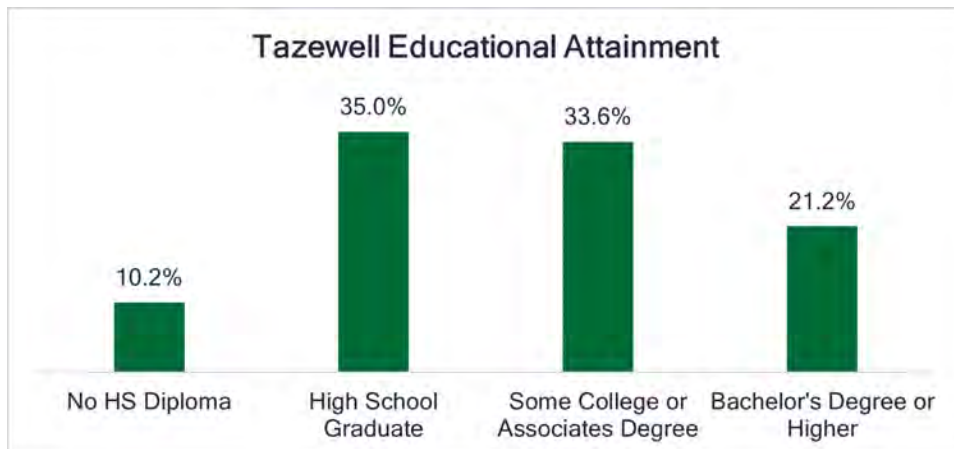
Median Age in Tazewell and the Region, 2024 (Source: Claritas)



Age Distribution in Tazewell, 2024 (Source: Claritas)

## Educational Attainment

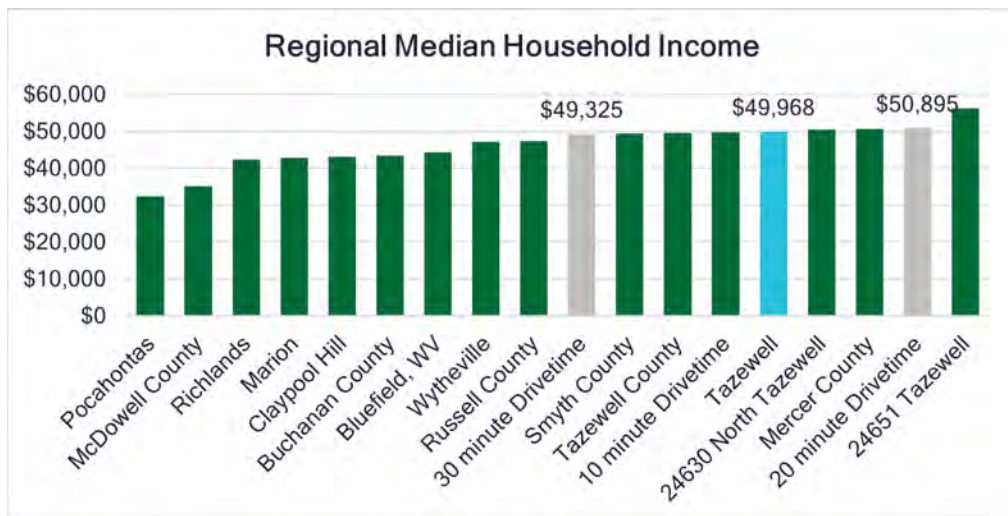
In Tazewell, nearly 90% of the population aged 25 years or older has a high school diploma or GED, and 21% have a bachelor’s degree or higher. While educational attainment levels in Tazewell are lower than those in the state overall, they are higher than those in the surrounding region. In Tazewell County, 16.3% of residents aged 25 years or older have a bachelor’s degree or higher.



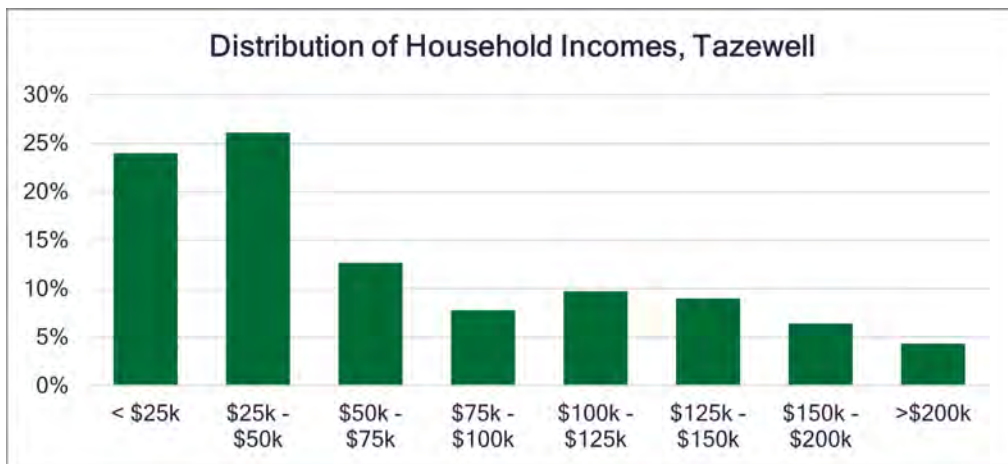
Educational Attainment in Tazewell, 2024 (Source: Claritas)

## Income

Median household incomes in the region are generally between \$40,000 and \$50,000. However, median incomes in Tazewell (\$49,730), the 20-minute drivetime (\$50,895), and the 24651 Tazewell zip code (\$56,169) are higher than those in most of the region. In Tazewell, 24% of households have annual incomes of less than \$25,000, and 29% have annual incomes of \$100,000 or more. 16.2% of families in Tazewell live below the poverty line.



Median Household Incomes in Tazewell and the Region, 2024 (Source: Claritas)

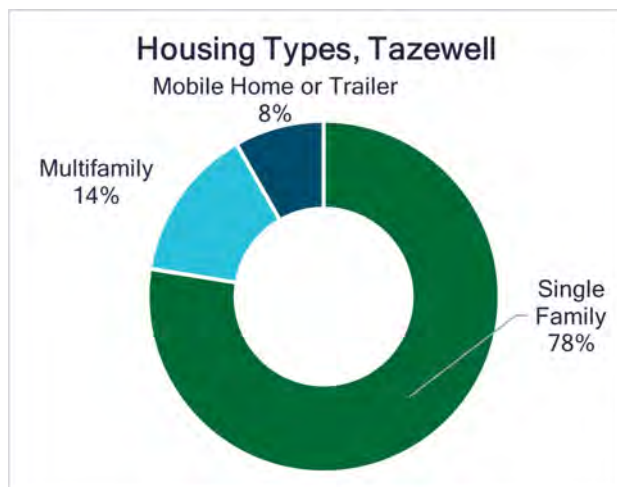


Distribution of Household Incomes in Tazewell, 2024 (Source: Claritas)

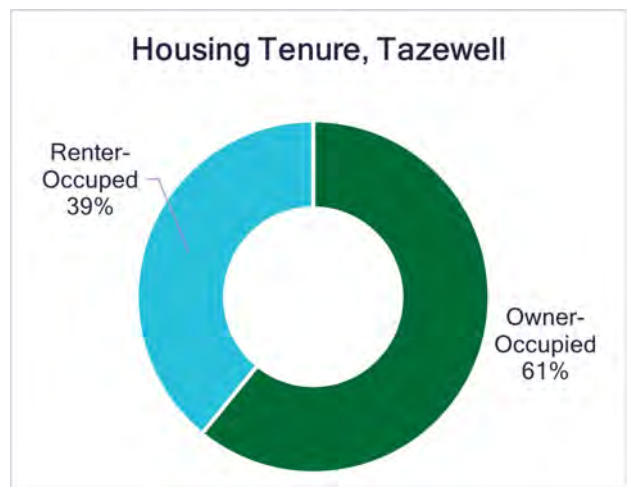
## Housing Snapshot

### Housing Stock

The housing stock in Tazewell primarily consists of single-family detached housing with a limited number of multifamily housing options. Of the 2,182 housing units in Tazewell, 78% are single-family, 14% are multifamily, and 8% are mobile homes or trailers. Tazewell has a slightly higher percentage of renter-occupied homes than the county and region. 39% of homes in Tazewell are renter-occupied compared to 26.7% in Tazewell County.

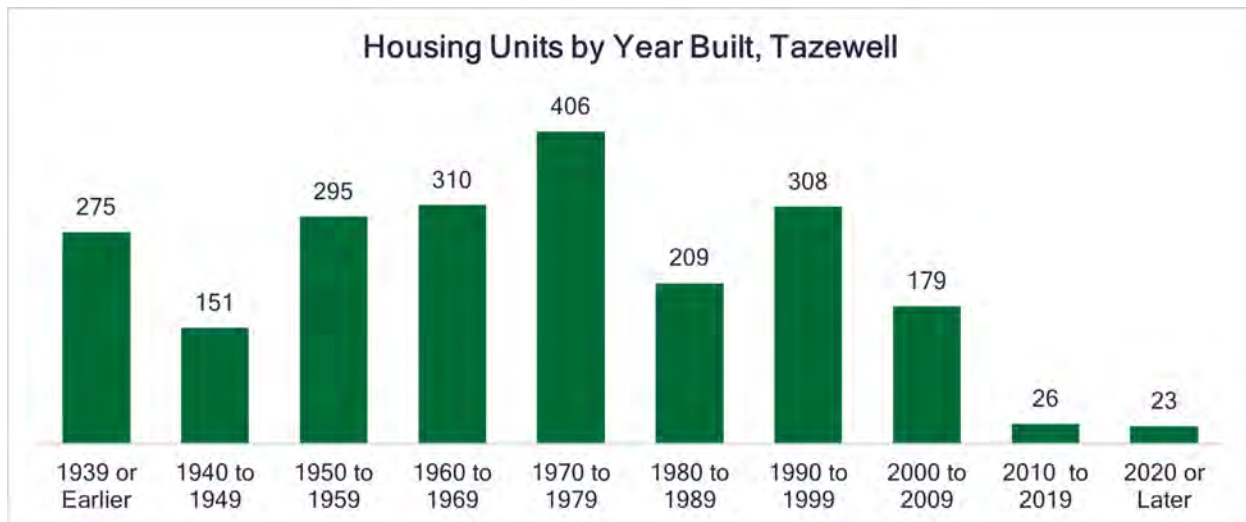


Housing Units by Type in Tazewell, 2024 (Source: Claritas)



Housing Tenure in Tazewell, 2024 (Source: Claritas)

The chart below shows housing units in Tazewell by year the structure was built. There has been very limited new housing construction in Tazewell since 2010, likely due to the town's and region's population decline. The median year built for housing units in Tazewell is 1971.



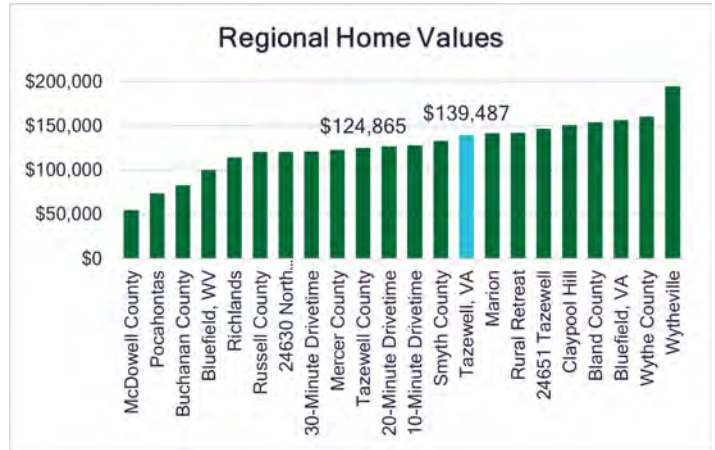
Housing Units by Year Structure Built in Tazewell, 2024 (Source: Claritas)

## Housing Values

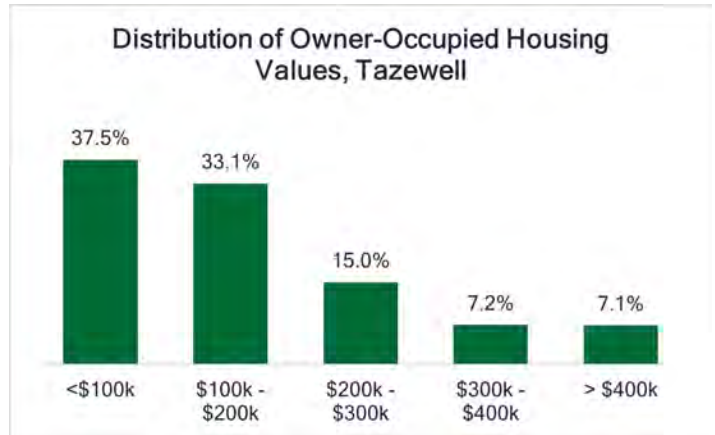
Housing values in Tazewell are about average for the region but have been increasing over the past five years. The median value of owner-occupied housing in Tazewell is \$139,487, slightly higher than the median value in the county (\$124,865). Regionally, housing values are highest in Wythe County, Wytheville, and Bluefield.

In Tazewell, 37.5% of homes are valued under \$100,000, while 33.1% are valued between \$100,000 and \$200,000, and 29.4% are valued at \$200,000 or more.

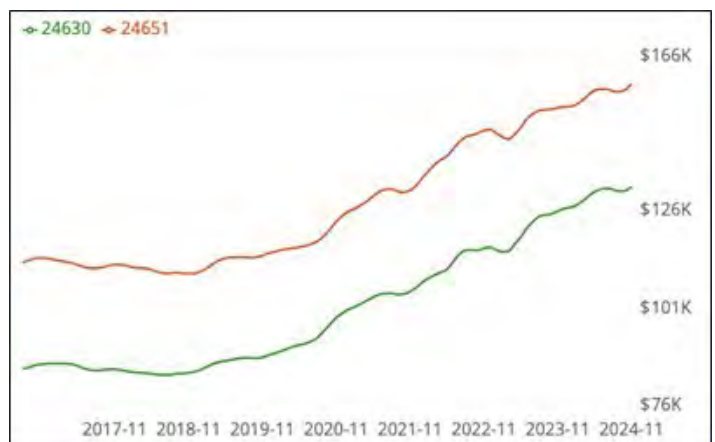
The Zillow Home Value Index (ZHVI) is a measure of historical home values that demonstrates changes in market value over time. In November of 2024, the ZHVI was \$132,348 for homes in the 24630 North Tazewell Zip Code and \$158,817 for homes in the 24651 Tazewell zip code. Both values rose significantly over the past five years, with the ZHVI in the 24630 North Tazewell zip code increasing by 49.7% from November 2019 to November 2024.



Value of Owner-Occupied Housing in the Region, 2024 (Source: Claritas)



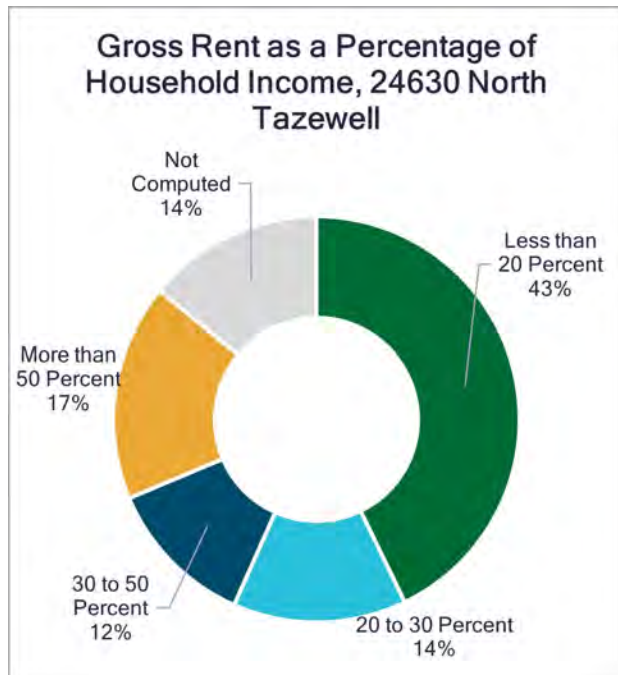
Distribution of Values of Owner-Occupied Housing in Tazewell, 2024 (Source: Claritas)



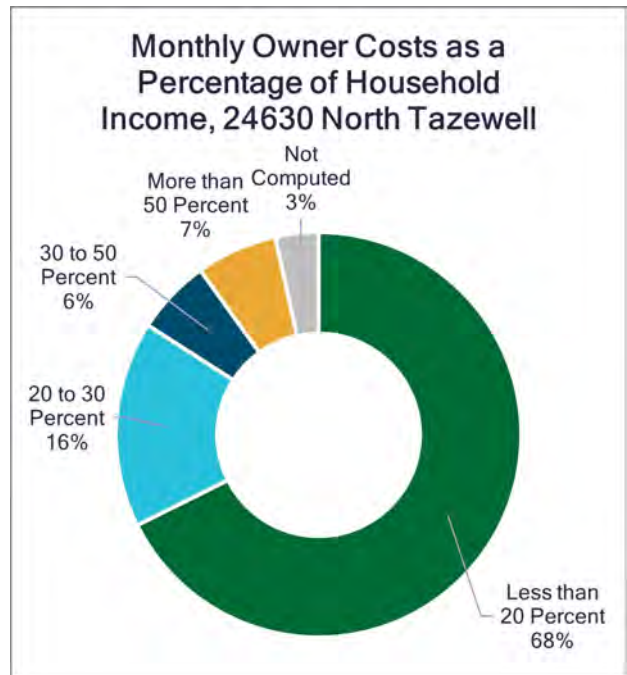
Zillow Home Value Index for 24630 North Tazewell and 24651 Tazewell Zip Codes, 2017 to 2024 (Source: Zillow)

## Housing Affordability

With rising housing costs and modest household incomes, housing affordability is likely to become a concern for Tazewell. Households are considered to be cost-burdened if more than 30% of household income is spent on housing. In the 24630 North Tazewell zip code, 13% of homeowners and 29% of renters are cost-burdened. Further, 17% of renter households are considered to be severely cost-burdened, meaning more than 50% of household income is spent on housing.



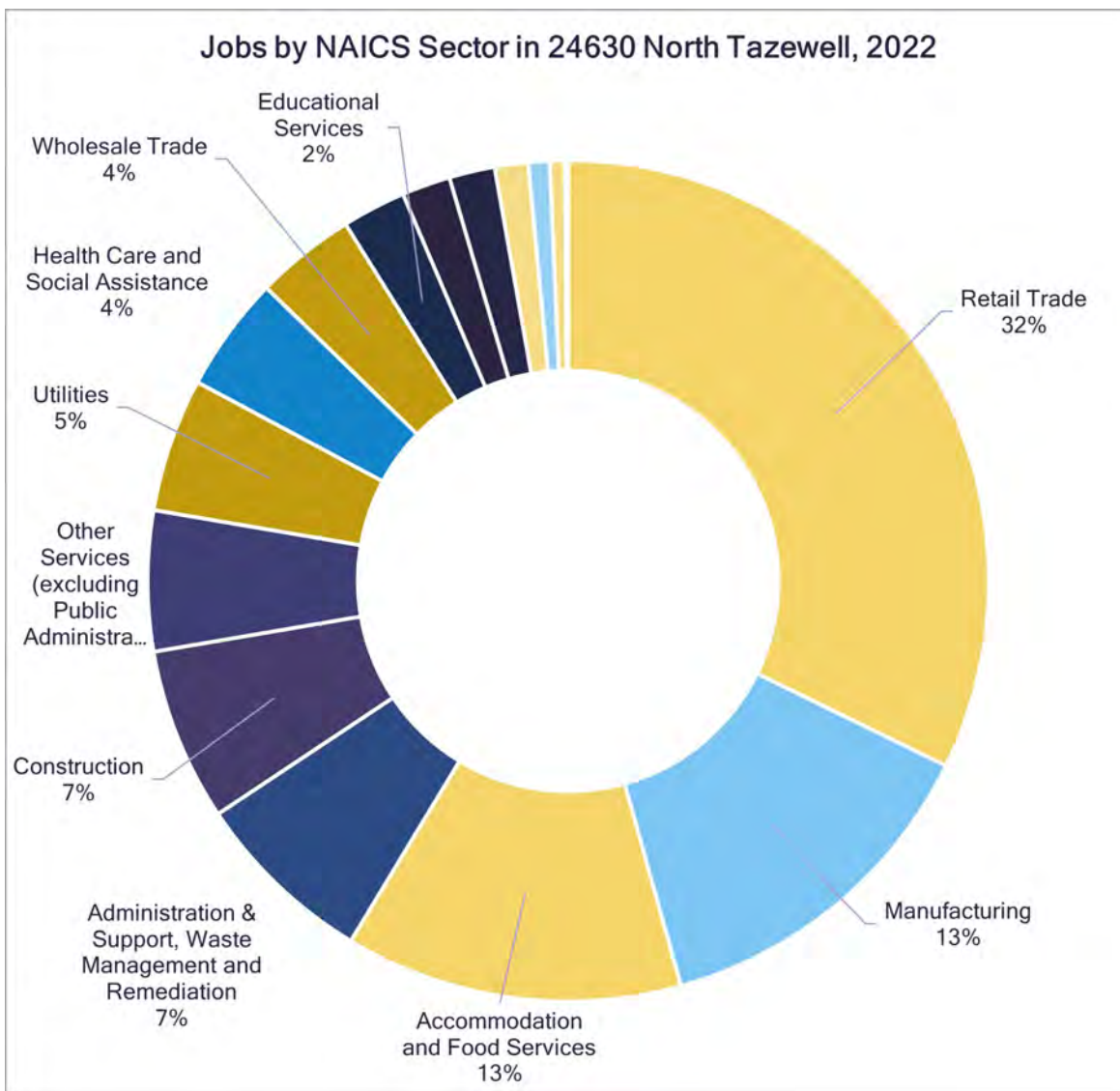
Gross Rent as a Percentage of Household Income in the 24630 North Tazewell Zip Code, 2022 (Source: 2018-2022 ACS 5-Year Estimates)



Monthly Owner Costs as a Percentage of Household Income in the 24630 North Tazewell Zip Code, 2022 (Source: 2018-2022 ACS 5-Year Estimates)

## Employment Snapshot

As of 2022, there are approximately 856 jobs within the 24630 North Tazewell zip code. Retail trade accounts for nearly a third of the jobs, while other key sectors include manufacturing (13% of jobs) and accommodation and food services (13%). The North Tazewell zip code has an estimated unemployment rate in 2024 of 3.7%. While this is low compared to previous years, it is higher than the Town (2.3%) and County (2.9%). Approximately 85.7% of jobs in the North Tazewell zip code are filled by residents coming in from the outside.



Jobs by NAICS Sector in the 24630 North Tazewell Zip Code, 2022 (Source: US Census On the Map)

## Tourism Snapshot

### Housing Affordability

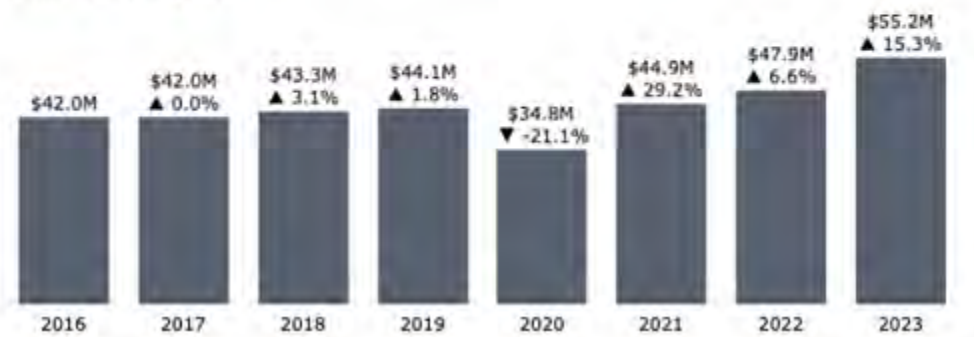
Tourism plays a vital role in Tazewell and Tazewell County. People come to the area for outdoor recreation, events, agritourism, and local shopping and dining. Key destinations include Crab Orchard, Back of the Dragon, and Burke’s Garden.

In 2023, Tazewell County saw \$55.2 million in direct visitor spending, a 15.3% increase over 2022. Visitor spending in the county has steadily increased over the years, except for a dip in 2020 due to travel impacts from the COVID-19 pandemic. Food and beverage accounts for nearly a third (31.9%) of visitor spending, followed by transport (25%), retail (23.5%), lodging (13.6%), and recreation (6.1%).

The Virginia Tourism Corporation estimates that visitor spending in Tazewell County generates \$4.0 million in state and local taxes and supports 4.7% of the jobs in the county. While this data is provided at the county level, it does suggest the potential for North Tazewell to benefit from tourism, particularly as it is the location of the Visitors Center and the future home of the Tazewell Farmers Market.



### Visitor Spending Actual & % change YOY



Visitor Spending and Economic Impact in Tazewell County, 2023 (Source: Virginia Tourism Corporation)

## Housing Affordability

Tazewell offers two motels (Fincastle Motor Inn and the Tazewell Motel), the Old Jail Bed and Breakfast, as well as a new boutique hotel called The Traveler on Main that offers vacation suites. Additionally, there are many short-term rental listings in Tazewell and the surrounding area that provide lodging options for visitors.

According to AirDNA, there are 116 short-term rental listings in Tazewell County. The short-term rental listings represent a wide range of accommodation types from downtown lofts above retail shops to large historic homes like the Litz Mansion. The inventory of short-term rental listings has increased over the past three years, though availability tends to vary by season. Demand is highest in the summer and fall and relatively quiet in the winter. The average daily rate for listings in the county is \$154 and the average occupancy rate is 37%.

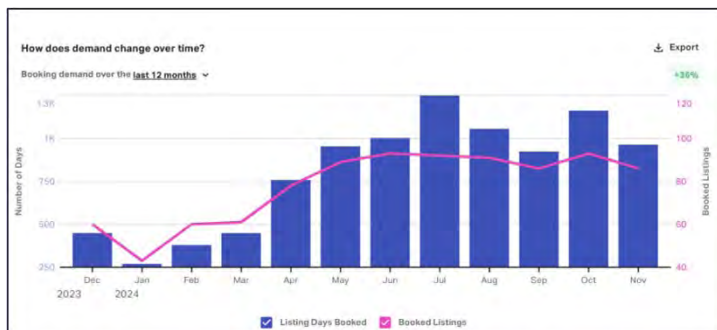
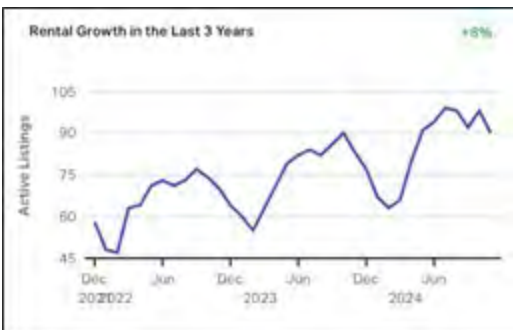
Demand has fluctuated over the past couple of years but is increasing. Given North Tazewell’s large former warehouse buildings, there would be the potential for investment in short-term rental offerings.

Property Name	Revenue Potential	Days Available	Revenue	Occupancy	Daily Rate
The Litz Mansion - A Historic ...	\$227.2k	351	\$219k	61%	\$1k
Bottoms Up Moto Inn	\$74.6k	300	\$69.7k	52%	\$446.7
Unique building stay! 5 bedroo...	\$44.9k	158	\$44k	65%	\$431.8
Large and spacious, lots of pa...	\$40.9k	342	\$40.8k	65%	\$183.8
ATV groups come to the Trail a...	\$43k	320	\$40k	54%	\$230
Adventurer's Paradise!	\$38k	336	\$35.4k	67%	\$156.5
The Dragon's Den 5 bedroom ...	\$33k	335	\$33k	36%	\$275.3
Buston House	\$34.3k	353	\$33k	49%	\$191.6

Left: Sampling of Short-Term Rental Listings in Tazewell County (Source: AirDNA)

Bottom Left: Growth in Short-Term Rental Listings in Tazewell County, 2022-2024 (Source: AirDNA)

Bottom Right: Monthly Demand for Short-Term Rentals in Tazewell County, December 2023 to November 2024 (Source: AirDNA)



## Retail Snapshot

### Retail Leakage Analysis

“Retail Leakage” refers to the difference between the retail expenditures by residents living in an area and the retail sales produced by the stores located in the same area. If resident expenditures in an area are higher than retail sales in the same area, that area is said to be “leaking.” Conversely, if retail sales in an area are higher than consumer expenditures, the area is said to be “gaining.” The following retail data comes from Nielsen Claritas, and is provided for the Town of Tazewell, Tazewell County, and the 10-minute, 20-minute and 30-minute drivetime trade areas.

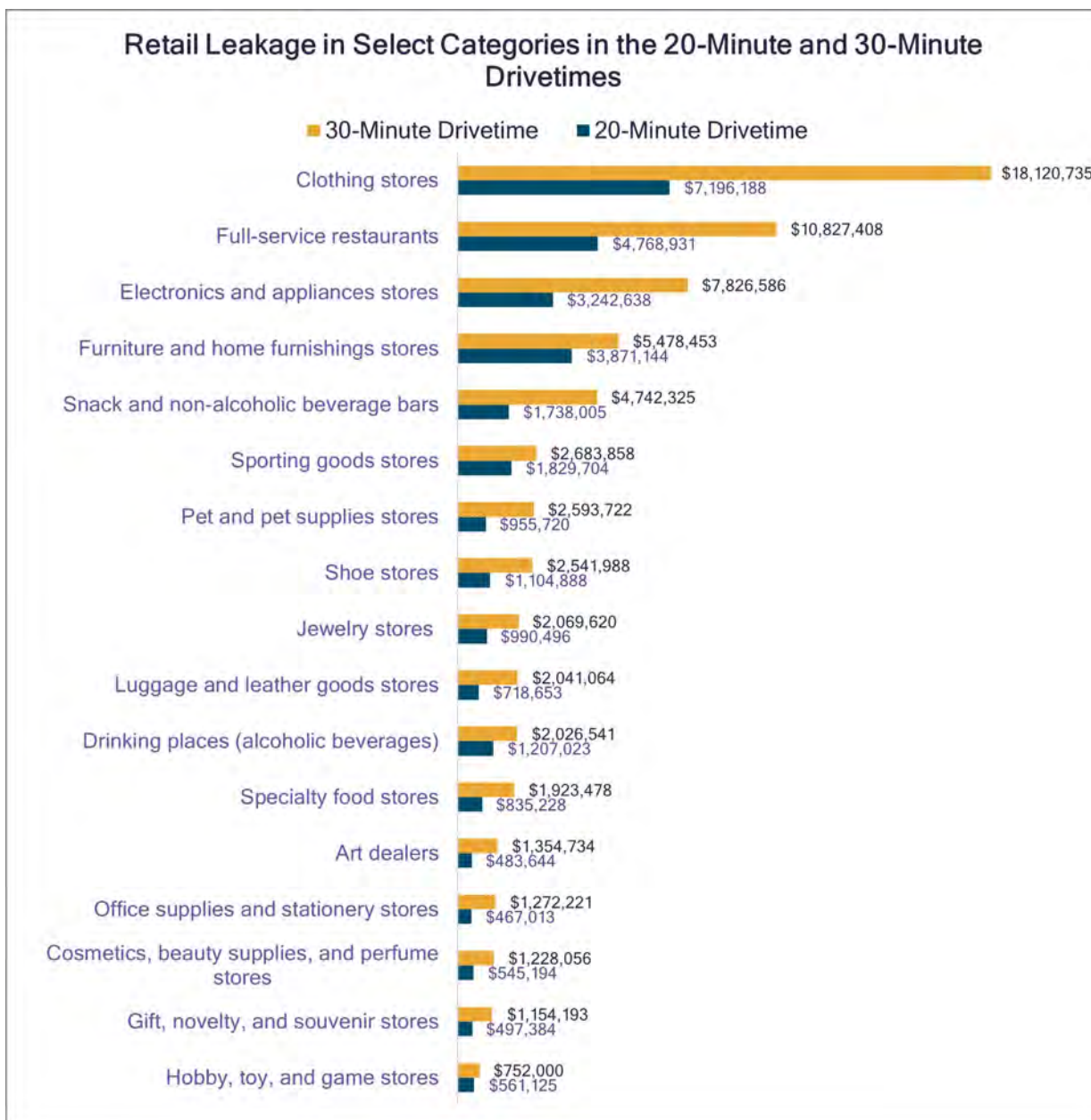
All of the trade areas examined in the analysis experience a retail gain, meaning that stores in the area sell more than consumers live in the area spend. Over the past year, stores in Tazewell had retail sales of \$105.9 million while Tazewell residents spent \$84.1 million, resulting in a market gain of \$20.8 million. In the 20-minute drivetime area, stores sold \$354.9 million while residents of the area had consumer expenditures of \$289.5 million, resulting in a \$65.4 million gain.

	Tazewell	10-Minute Drivetime	20-Minute Drivetime	30-Minute Drivetime	Tazewell County
<b>Stores Sell</b>	\$105.9 million	\$136.3 million	\$354.9 million	\$1.07 billion	\$975.3 million
<b>Consumers Buy</b>	\$84.1 million	\$110.9 million	\$289.5 million	\$812.1 million	\$754.5 million
<b>Market Leaks/Gains</b>	<b>\$20.8 m GAIN</b>	<b>\$25.4 m GAIN</b>	<b>\$65.4 m GAIN</b>	<b>\$256.7 m GAIN</b>	<b>\$220.8 m GAIN</b>

Retail Sales, Consumer Expenditures, and Market Gains or Leakages in Tazewell, Tazewell County, and the 10-Minute, 20-Minute, and 30-Minute Drivetime Areas (Source: Claritas, 2024)

An examination of the retail data by individual categories provides a better understanding of the retail market in Tazewell and the drivetime areas. A handful of categories contribute to the area’s overall market gain including general merchandise, gasoline stations, health and personal care stores, food and beverage stores, and building material and supply dealers. Outside of these categories, other retail in area experiences leakage and present opportunities for retail expansion in Tazewell.

The following chart shows retail leakage in select categories in the 20-minute and 30-minute drivetime trade areas. The retail leakage in these categories translates into unmet consumer demand and represents opportunities for new or expanded retail offerings in North Tazewell.



Retail Leakage in Select Categories in the 20-minute and 30-minute Drivetime Trade Areas, 2024 (Source: Claritas)

## Retail Demand Growth

Despite downward population trends, retail demand in Tazewell and the region is projected to grow modestly over the next five years. Overall, retail demand in Tazewell is projected to grow by \$6.08 million between 2024 and 2025, with a compound annual growth rate of 1.39%. Retail demand in the 20-minute and 30-minute drivetime areas is projected to grow by \$18.03 million and \$45.94 million, respectively.

## Retail Opportunities

Based on the findings of the retail leakage analysis, there are opportunities for North Tazewell to meet existing retail demand and leverage future demand growth. Key opportunities include:

- **Clothing stores:** With \$18.1 million in leakage in the 30-minute drivetime area and \$7.2 million in leakage in the 20-minute drivetime area, there is clear demand for more clothing options in the region. Opportunities exist for small-format, boutique-style clothing. Within the category, the greatest opportunities are in family and women's clothing.
- **Dining:** Although the market is saturated in terms of limited-service restaurants, the leakage analysis shows demand for full-service restaurants (\$10.8 million in leakage in the 30-minute drivetime and \$4.7 million in leakage in the 20-minute drivetime area) and snack and non-alcoholic beverage bars such as coffee shops, bakeries, etc. This is particularly the case in the North Tazewell district, as there currently are no dining establishments.
- **Furniture and Home Furnishings:** With \$5.4 million in leakage in the 30-minute drivetime and \$3.8 million in leakage in the 20-minute drivetime area, there is opportunity for expanded retail offerings in furniture and home furnishings.
- **Sporting goods:** The sporting goods category provides an opportunity for North Tazewell to meet unmet consumer demand and support regional recreation-based tourism. This category has leakage of \$2.6 million in the 30-minute drivetime area and \$1.8 million in the 20-minute drivetime area.
- **Specialty retail:** Several other categories including art dealers, gift and novelty stores, hobby and game stores, jewelry stores, and pet supply stores show unmet demand that provide an opportunity for retail expansion in North Tazewell.

## Summary of Market Findings

- The population in Tazewell and the surrounding region had decreased over the past twenty years and is projected to continue to decrease though at a slower rate. That means that the market is contracting slightly, and the opportunity for new commercial, housing, etc. may decline.
- The population in the region trends older, and approximately 42% of the population in Tazewell is aged 55 years or older.
- Incomes are modest throughout the region, with Tazewell having a slightly higher median household income than the region at \$49,730.
- Given a decreasing population, there has been limited housing construction since 2010 in Tazewell. Tazewell offers a wider variety of housing types and tenure than the surrounding region.
- Although housing values are modest in the region, values have greatly increased in the past five to ten years. According to Zillow data, housing values in the 24630 North Tazewell zip code increased by nearly 50% from November 2019 to November 2024.
- Increasing housing costs will contribute to an affordability challenge in the region. As of 2022, the American Community Survey indicates that 29% of renters and 13% homeowners in the 24630 North Tazewell zip code spend 30% or more of their household income on housing costs.
- Tourism is strong in both Tazewell & Tazewell County and provides an opportunity to growth the market in light of the contracting population base.
- Tazewell, Tazewell County, and the 10-minute, 20-minute, and 30-minute drivetime areas all experience an overall market gain, meaning that stores in the area sell more than consumers living in the area spend. However, there is retail leakage in select categories that represent opportunities for retail expansion in North Tazewell. Key opportunities include clothing, full-service restaurants, snack and non-alcoholic beverage bars, furniture and home furnishings, sporting goods, and specialty retail.

In North Tazewell, the character of the district and available property will dictate the true opportunity based on the potential described above. In particular, there is a need within the district for a restaurant which would support people coming into the district to the visitor's center and farmers market, as well as those who live and work in the surrounding area. The district is historically service and manufacturing, and there are just a few buildings that have street frontage and entries to support retail. Still, there are opportunities for specialty retail that could support activity within the district.

The biggest opportunities in North Tazewell are in the large two-story warehouse buildings that make up the district. Some of these are still in use, while others are either vacant or underutilized. These large, open spaces create an opportunity for other investment described in this report, particularly affordable housing and/or short-term rental opportunities. This market study did not address small-scale manufacturing, but it would appear that this historic use could also be accommodated in North Tazewell's larger buildings. With any new investment, particularly commercial or residential, there will be a need to make pedestrian and parking improvements to make the district's buildings more marketable.



Tazewell Train Station and Visitor Center

## 2.3 Business Development Strategies

Business development strategies are based on the market research conducted during the plan as well as ongoing discussions with local stakeholders. The research lays the foundation for recruitment and support strategies, as well as promoting North Tazewell and improving the overall economic environment. The market research in this study is relevant to all of Tazewell, and not specifically the North Tazewell district.

- **Coordinate business development with Tazewell Today:** Like most small communities, the Town of Tazewell has limited capacity to foster economic development and must rely on its partners to assist in business development. The town is fortunate however to have a key partner in Tazewell Today, an accredited Main Street community, guiding the revitalization and promotion of downtown Tazewell. It is recommended that the Town and Tazewell Today consider expanding the official Main Street district to include the North Tazewell business district. Of course, Tazewell Today has been involved in the plan from day one, but if North Tazewell were in its designated district, it could extend its services in partnership with the town to the businesses and property owners of the district. It would also open up a number of other services and grants facilitated by Virginia Main Street.

There is precedent in Virginia of a Main Street community overseeing two districts. Most recently, The River District Association, Danville's official Main Street agency, added the North Main Business District to its existing boundary, creating two distinct districts overseen by the organization.

- **Identify Sites for Targeted Recruitment:** The North Tazewell business district is unique compared to other traditional downtown districts. The area was built around the railroad depot and has an industrial heritage that is still seen today in the layout of its streets, and the design of its buildings. Both of these are key factors in the potential for the district, as limited pedestrian access and parking will impact uses, as will expansive utilitarian buildings and warehouses with more service connections to the streets. The master plan creates a vision, and the market research describes potential, but the real opportunity lies in the buildings themselves.

The Town of Tazewell should therefore engage local property owners to identify the best locations for new investment. There are a number of large, vacant industrial buildings that could accommodate a number of uses, as well as a handful of smaller underutilized commercial buildings at the intersection of Riverside Drive and Tazewell Avenue and throughout the district. There are also a couple of opportunity sites for infill investment within the district, one of which will become the new Tazewell Farmers Market.

The first step should be to meet with the property owners of each building and share the results of the master plan vision. Paring up the owner's vision with the potential investment identified in the market research will provide focus for targeted recruitment.

• **Meet with the Industrial/Economic Development Authority and Tazewell Today discuss potential projects:**

The Tazewell I/EDA can be a major partner in helping to realize the vision of this plan. This would include utilizing the Entrepreneurial Business Attraction Grant incentive, acquire or sell key properties with the district, or simply promote opportunity sites within the district. With the Town, I/EDA, and Tazewell Today should partner to implement this plan, identifying roles and responsibilities, and adding tasks to their respective work plans.

• **Target Desired Investment for Recruitment:** After engaging property and businesses owners and sharing the vision of the plan, the Town and Tazewell Today can begin to actively recruit investors to the key sites identified above. Key opportunities would include:

o *Full-service restaurant.* There is nearly \$5 million in demand for new restaurants in the local trade area illustrating demand throughout the community. While Downtown Tazewell has a few excellent dining establishments that drive activity to the district, North Main has none. This will be an incredible asset for the visitor center and farmers market, but also the other businesses in the district.

o *Residential.* The market study shows a need in Tazewell for attainable housing options in the community. North Tazewell is unique in that it has large buildings that could accommodate a significant number of units, rather than just focusing on upper floors above retail. There are a number of funding streams to assist in a development of this nature, and it is recommended that Tazewell leadership and property owners visit successful projects in other communities such as Fayette Street lofts in Martinsville, or Bedford Lofts in Bedford, to name a couple. Both are the adaptive reuse of smaller historic buildings.

o *Specialty retail.* The market study also shows opportunity for expanded or new specialty retail such as clothing, sporting goods, home furnishings, etc. Specialty retail such as this could support local needs, but also complement the offerings of North Tazewell including the future farmers market, potential restaurant, etc.

o *Short-term rental.* Tazewell and Tazewell County have some of the best visitor destinations of the communities of Southwest Virginia and have built a healthy and growing tourism market. The depot and its visitor center provide a key destination as an anchor to North Tazewell. It is likely visited by tourists coming to the area for Burkes Garden, Back of the Dragon, and Crab Orchard Museum, just to name a few. Stakeholders mentioned it that while the community does have some great boutique lodging establishments like the Old Jail, Litz Mansion, and most recently the Traveler on Main, more lodging is needed. With services like Airbnb and VRBO, small boutique lodging experiences are easier than ever to develop within a downtown district and have begun to fill gaps in lodging needs in small towns across Virginia. The market study showed a stable and growing market that appears to support stakeholders' desire to have new lodging.

- **Activate North Tazewell with programming:** While opportunities abound, North Tazewell's biggest challenge will be creating a physical environment that is conducive to business and activity. While the vision is complete and steps for implementation have been identified, these physical improvements may take time. In the meantime, Tazewell can look to create small events in the district to get local residents used to coming to North Tazewell, while also providing customers for business in the district. The new Farmers Market will be a huge step toward activating the district. Other options could be working with the Historical Society to program a heritage event using the depot as a venue, or perhaps expanding select events that currently occur in the community with a satellite experience in North Tazewell.
- **Adopt unique identity for North Tazewell consistent with the Tazewell community brand:** Tazewell Today and the Town of Tazewell established a new brand system in early 2022. The community has implemented the brand in community events, through social media and, most visibly, with banners in the downtown area. That plan created a simplified logo for the North Tazewell district as a placeholder.



This plan created a connected but unique logo for the North Tazewell business district designed from the framework of the Tazewell brand. The new logo reflects the hexagonal badge icon from the brand above, and includes a compass rose with the north arrow highlighted in gold to signify North Tazewell.



- **Utilize the brand in simple pole-mounted gateway signs:** Install pole-mounted gateway signs at the entrances to the North Tazewell district.
- **Apply brand to existing signage in the district:** The town has installed wayfinding signage at the intersection of Tazewell Avenue and Riverside Drive. The town should consider replacing those panels with new branded wayfinding signage for the district. Similarly, it can use the icon on the decorative sign adjacent to the depot.



- **Install branded banners:** Similar to the branded banners that have been installed in downtown Tazewell, the town should place banners in North Tazewell. These banners will identify the area as a distinct character district while also creating visual continuity that adds color and vitality to the district during implementation. The banners would use the North Tazewell logo, and utilize variations of the “Unspoiled Virginia” tagline.



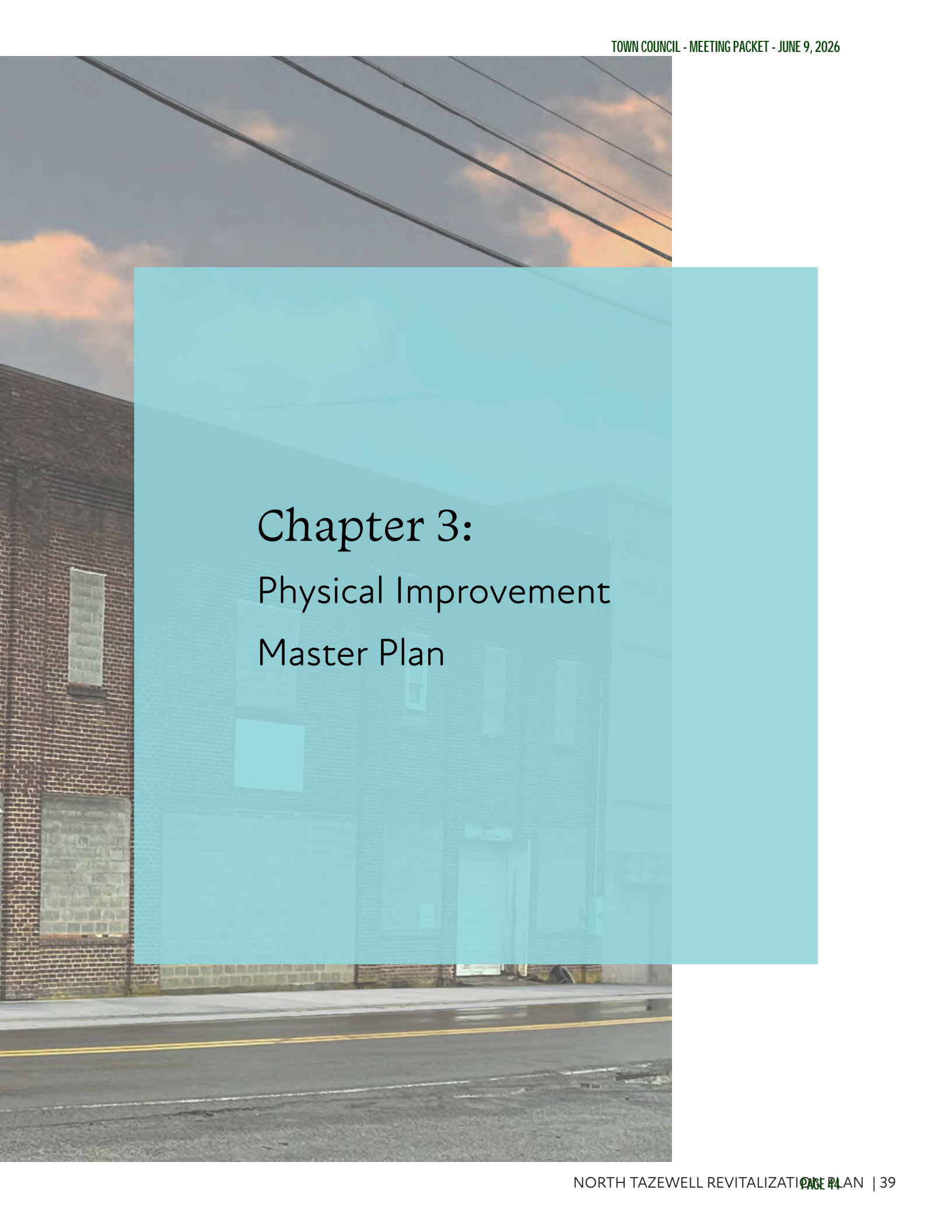
- Incorporate into Farmers Market signage: Tazwell's Farmers Market will soon relocate to a new structure in the heart of North Tazewell. Use banners and other signage to create awareness of this new destination.



- Create graphic-intensive branded advertisements to promote North Tazewell's businesses and destinations: These ads would be deployed initially through local social media and websites but could also be placed in regional media or tourism publications.





The background of the page is a photograph of a street scene. On the left, there is a multi-story brick building with several windows, some of which appear to be boarded up or in various states of repair. The sky is overcast with some light clouds, and power lines are visible in the upper portion of the image. A teal-colored rectangular overlay covers the middle and right portions of the page, providing a background for the chapter title.

# Chapter 3: Physical Improvement Master Plan

## 3.1 Revitalization Plan Summary

The North Tazewell Revitalization Plan outlines improvements to the built environment in the area between Railroad Avenue and Riverside Drive. It is a long-range vision for North Tazewell's downtown and includes initiatives for now and the future. The town intends to pursue a Community Improvement Grant (CIG) from the Virginia Department of Housing and Community Development (DHCD) to finance several priority initiatives listed below that will improve the curb appeal of the Downtown area and catalyze new development and investment. In addition to accomplishing the national goals and objectives of the Community Block Development Grant (CDBG) program, this money will help the town obtain other grant funding and encourage local businesses to invest in the upkeep, beautification, and improvement of their community. The CIG improvements will be important projects that will turn around blighting influences and stabilize disinvestment in the downtown area. Further, it will significantly impact preserving North Tazewell's historic character. Future initiatives will build upon the successes of the initial revitalization efforts to increase economic vitality, beautification, connectivity, and sense of place.

### Revitalization Catalyst Projects (CIG Projects)

#### A. Façade Improvements

## 3.2 Revitalization Catalyst Projects

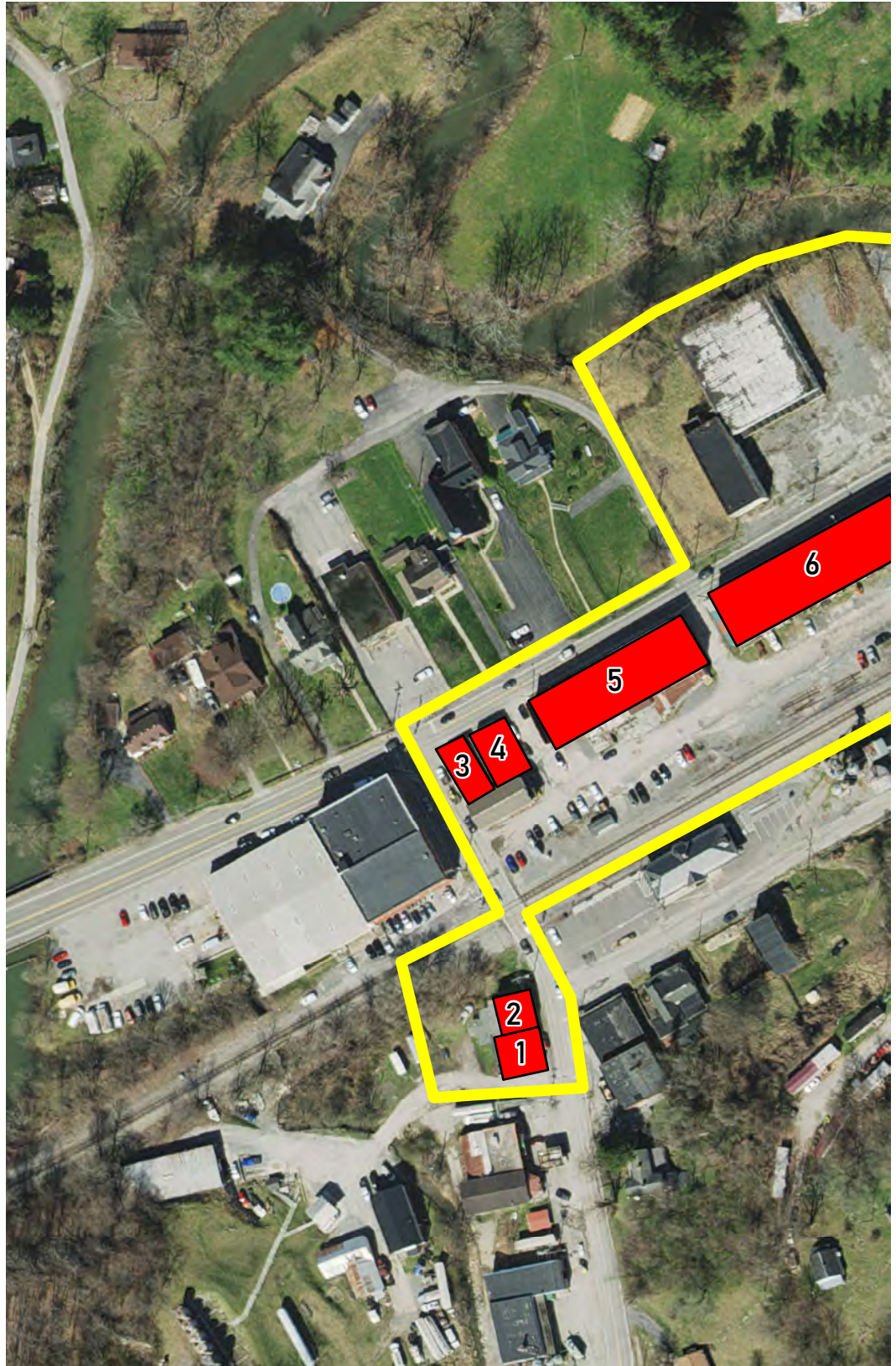
Virginia CDBG grant projects aim to attract new investment by making existing areas more attractive. Successful proposals must correct the identified “blighting influences” within the project area and make the area feel more welcoming and easier to navigate for newcomers. For Fayette Street, two categories are targeted for grant-funded improvements: facades and streetscape improvements.

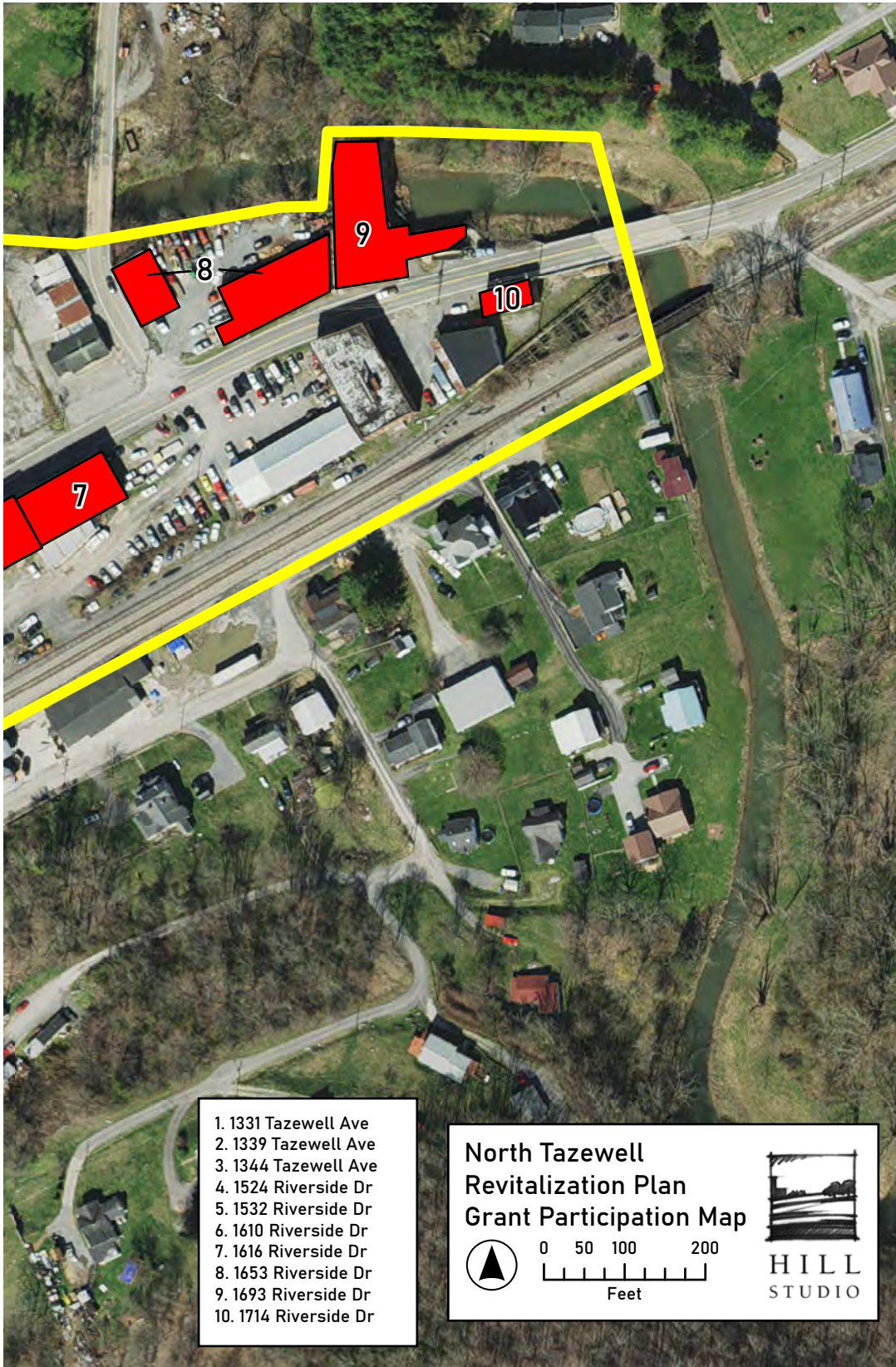
A map is provided on the following page to show the locations of each initiative in the plan

### **Façade Improvements**

Improvements to façades in a business district can help reinvigorate public interest and economic investment in the area. North Tazewell is home to several buildings that would benefit immensely from DHCD investments in façade improvements.

Before-and-after improvement renderings for each building appear in the numerical order assigned on the Grant Participation Map found on the following page.





1. 1331 Tazewell Avenue (c. 1920s)



Existing Façade: 1331 Tazewell Avenue



Proposed Façade Improvements: 1331 Tazewell Avenue

<b>1331 Tazewell Ave</b>	<b>\$23,500</b>
1. Remove existing cladding and awning	\$10,000
2. Paint masonry surface	\$4,500
3. Replace canvas awning	\$4,000
4. General Conditions Allowance	\$5,000

## 2. 1339 Tazewell Avenue (c. 1920s)

1339 Tazewell Ave was built around the 1920s.



Existing Façade: 1339 Tazewell Avenue



Rendering of Proposed Façade Improvements: 1339 Tazewell Avenue

### 1339 Tazewell Ave (Front) \$68,700

1. Remove existing cladding and conduit	\$8,000
2. Restore second-floor windows and apply storm windows (5)	\$7,500
3. Restore wood pilasters (11)	\$5,500
4. Reconstruct the first-floor cornice/entablature	\$1,500
5. Replace wood doors with commercial clad doors (2)	\$3,000
6. New canvas awnings	\$8,000
7. Replace first-floor windows (4)	\$7,200
8. Clean exposed masonry and repoint mortar allowance	\$12,000
9. General Conditions Allowance	\$16,000

### 1339 Tazewell Ave (North Side) \$10,700

1. Restore wood windows and add storm windows (3)	\$4,000
2. Replace side door	\$1,200
3. Prime and paint facade	\$13,500
4. New sign allowance	\$1,500
5. Lighting allowance	\$10,000
6. General Conditions Allowance	Included above

### 3. 1344 Tazewell Avenue (c. 1957)



Proposed Façade Improvements: 1344 Tazewell Avenue



Rendering of Proposed Façade Improvements: 1344 Tazewell Avenue

**1344 Tazewell Ave (Front) \$16,850**

- 1. Clean masonry allowance \$2,000
- 2. 3 Bollards \$1,800
- 3. Replace picture windows with new storefront (each) \$5,000
- 4. Lighting allowance \$2,500
- 5. Gate between buildings \$250
- 6. Replace damaged gutter \$300
- 7. General Conditions Allowance \$5,000

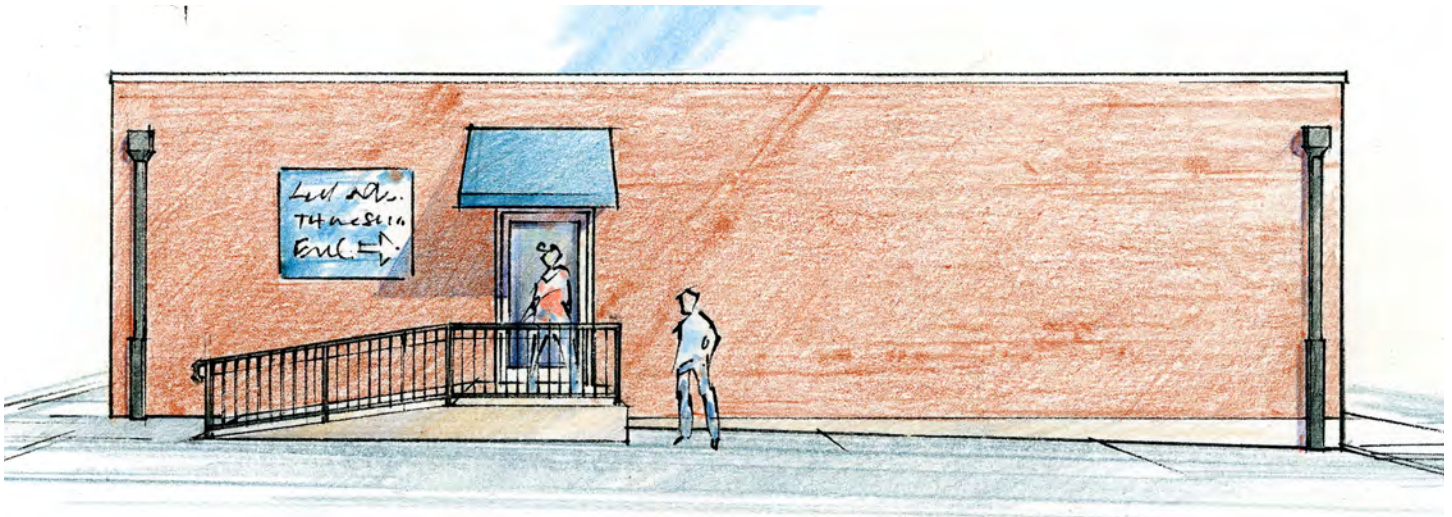
**1344 Tazewell Ave (East) \$4,500**

- 1. Clean masonry allowance \$1,000
- 2. Replace damaged downspout \$500
- 3. Lighting allowance \$2,500
- 4. Get rid of A/C Unit \$500
- 5. General Conditions Allowance Included with front

#### 4. 1524 Riverside Drive (c. 1957)



Proposed Façade Improvements: 1524 Riverside Drive



Rendering of Proposed Façade Improvements: 1524 Riverside Drive

<b>1524 Riverside Dr (Front)</b>	<b>\$14,300</b>
1. Clean and repair masonry allowance	\$5,000
2. Paint metal railing	\$500
3. Lighting allowance	\$2,500
4. General Conditions Allowance	\$4,000
5. Replace RS door with commercial door	\$1,800
6. Paint trim on Front	\$100
7. New fabric on awning	\$200
8. Extend sidewalk to street	\$200
 <b>1524 Riverside Dr (East)</b>	 <b>\$7,000</b>
1. Replace metal railing	\$500
2. Clean and repoint masonry allowance	\$5,000
3. Lighting allowance	\$1,500
4. General Conditions Allowance	Included with front

5. 1532 Riverside Drive (c. 1927)



Existing Façade: 1532 Riverside Drive



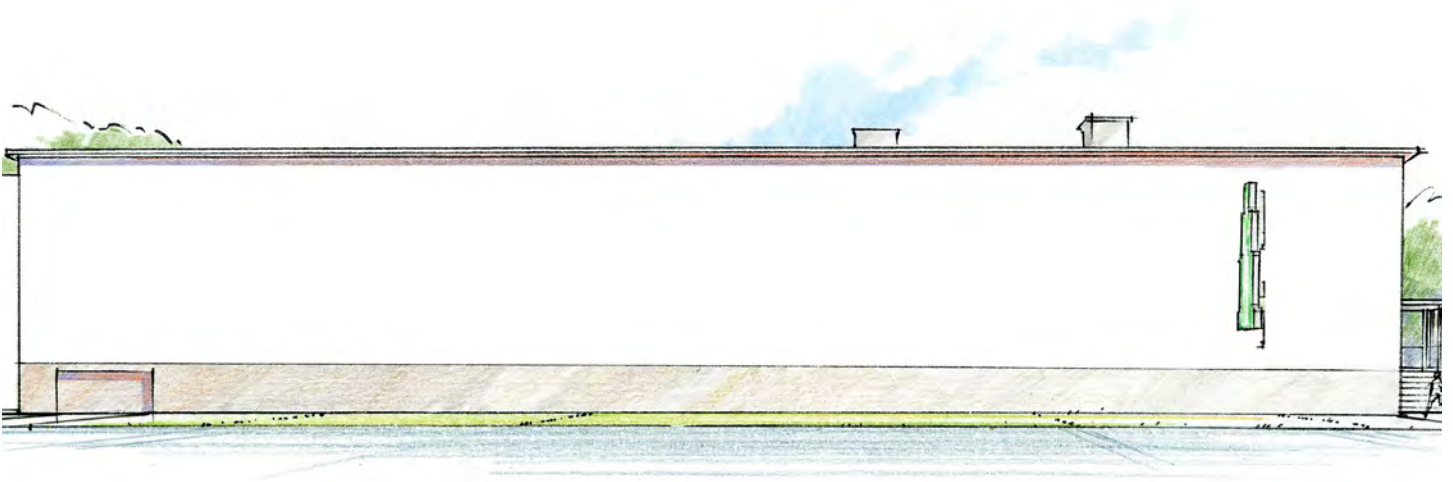
Proposed Façade Improvements: 1532 Riverside Drive

<b>1532 Riverside Drive</b>	<b>\$340,000</b>
1. Clean and repoint brick allowance	\$8,000
2. Provide architecturally appropriate windows (6)	\$12,000
3. Enlarge opening and provide clad doors (6)	\$18,000
4. New awning	\$15,000
5. New wood deck	\$165,000
6. Replace wood siding with cement board siding	\$80,000
7. Repair cornice at wood framed building	\$2,500
8. Provide new gutters and downspouts	\$4,000
9. Lighting allowance	\$2,500
10. General Conditions Allowance	\$33,000

6. 1610 Riverside Drive (c. 1921)



Existing Façade: 1610 Riverside Drive



Rendering of Proposed Façade Improvements: 1610 Riverside Drive

<b>1610 Riverside Dr (Front)</b>	<b>\$69,300</b>
1. Pressure wash and paint	\$25,000
2. Replace door	\$1,800
3. Lighting allowance	\$2,500
4. Restore sign	\$10,000
5. General Conditions Allowance	\$30,000
 <b>1610 Riverside Dr (West)</b>	 <b>\$95,000</b>
1. Repair porch and replace metal railing	\$15,000
2. Provide awnings	\$15,000
3. Pressure wash and paint brick allowance	\$15,000
4. Clean and repoint masonry allowance	\$50,000
5. General Conditions Allowance	Included with front

7. 1616 Riverside Drive (c. 1930)



Existing Façade: 1616 Riverside Drive



Above: Simulation Rendering of a sign and a mural on the north and east facades.



Rendering of Proposed Façade Improvements: 1616 Riverside Drive

**1616 Riverside Drive**

**\$116,500**

1. Clean and repoint brick allowance	\$6,000
2. Replace doors (3)	\$5,500
3. New storefront	\$20,000
4. New windows (15)	\$15,000
5. New signage allowance	\$2,500
6. Lighting allowance	\$2,500
7. Whitley Branch side elevation mural allowance	\$25,000
8. Mural Allowance	\$30,000
9. General Conditions Allowance	\$10,000

### 8. 1653 Riverside Drive (c. 1940)



Proposed Façade Improvements: 1653 Riverside Drive

<b>1653 Riverside Drive (Small Building)</b>	<b>\$41,500</b>
1. Mural allowance	\$15,000
2. Replace door	\$1000
3. Paint Building Facade	\$10,000
4. New signage allowance	\$2,500
5. Lighting allowance	\$1,000
6. General Conditions Allowance	\$12,000
<b>1653 Riverside Drive (Main Building)</b>	<b>\$18,000</b>
1. Widen garage door	\$8,000
2. New canopy	\$5,000
3. New signage allowance	\$2,500
4. Lighting allowance	\$2,500
5. General Conditions Allowance	Included above

9. 1693 Riverside Drive (c. 1930)



Existing Façade: 1693 Riverside Drive (South and West)



Proposed Façade Improvements: 1693 Riverside Drive (South)

<b>1693 Riverside Drive (Front)</b>	<b>\$25,000</b>
1. Provide plywood and paint artistic imagery allowance	\$5,000
3. Fix Windows on Don Crigger’s side (West Façade)	\$8,000
5. General Conditions Allowance	\$12,000

10. 1693 Riverside Drive (East) (c. 1930)



Existing Façade: 1693 Riverside Drive (East)

**1693 Riverside Drive (East)**

**\$132,000**

- |                                      |                 |
|--------------------------------------|-----------------|
| 1. Clean and Restore Brick Allowance | <b>\$50,000</b> |
| 2. Relocate Sign                     | <b>\$25,000</b> |
| 3. Restore Sign                      | <b>\$15,000</b> |
| 4. General Conditions Allowance      | <b>\$42,000</b> |

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### 11. 1714 Riverside Drive (c. 1930)

1714 Riverside Dr was built around 1930 and served as offices for the Farm Bureau.



Existing Façade: 1714 Riverside Drive

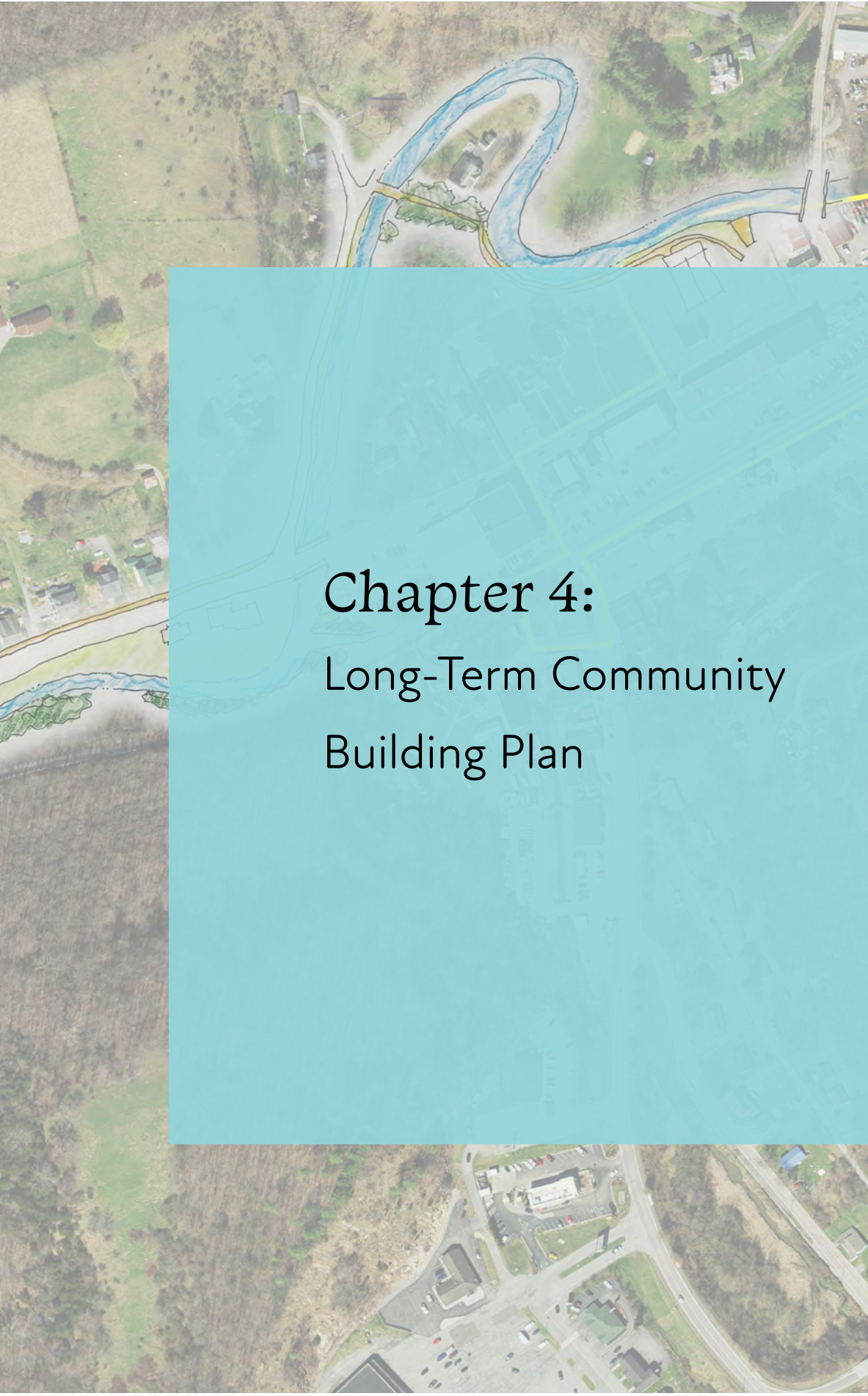


Proposed Façade Improvements: 1714 Riverside Drive

**1714 Riverside Drive (North) \$35,000**

1. Clean and repoint brick allowance	\$5,000
2. Provide metal windows (9)	\$20,000
3. New handrail	\$500
4. Lighting allowance	\$2,500
5. New sign allowance	\$500
6. General Conditions Allowance	\$6,500





# Chapter 4: Long-Term Community Building Plan

## 4.1 Long-Term Projects Summary

Upon implementation of the CIG improvements, additional enhancements to the district will build upon the successes of the initial revitalization efforts to increase economic vitality, beautification, connectivity, and sense of place.

The following projects are outside the scope of the initial Community Improvement Grant request. CDBG grants focus on eliminating blight in commercial buildings in designated districts. This grant proposal addresses all the blight; however, it is recommended that some related projects be implemented to further the success of the grant. Below are some initiatives that may not be funded by CDBG but are recommended by the consultant team for North Tazewell:

### Long-Term Community Building Projects

- A. Clinch River Creation Hub
- B. Streetscape Improvements
  - i. Riverside Drive Streetscape
  - ii. Safe Pedestrian Railroad Crossing and Streetscape
  - ii. Whitley Branch Road Streetscape
- C. Wayfinding Signage
- D. Transit Connectivity
- E. North Tazewell Greenway and Blueway
- F. District Incentives

## 4.2 Long-Term Community Building Projects

### Clinch River Creation Hub

1639 Riverside Drive, formerly part of a soda factory and grocery warehouse, is owned by the Tazewell I/EDA, but is currently vacant. The Town of Tazewell is currently developing a multi-use concept for the building, utilizing the first floor as a commercial kitchen space and the second floor as a “Fab Lab” maker’s space or business incubator equipped with tools for different trades. The commercial kitchen would support the Town’s Clinch River Pavillion property currently being developed across the street.



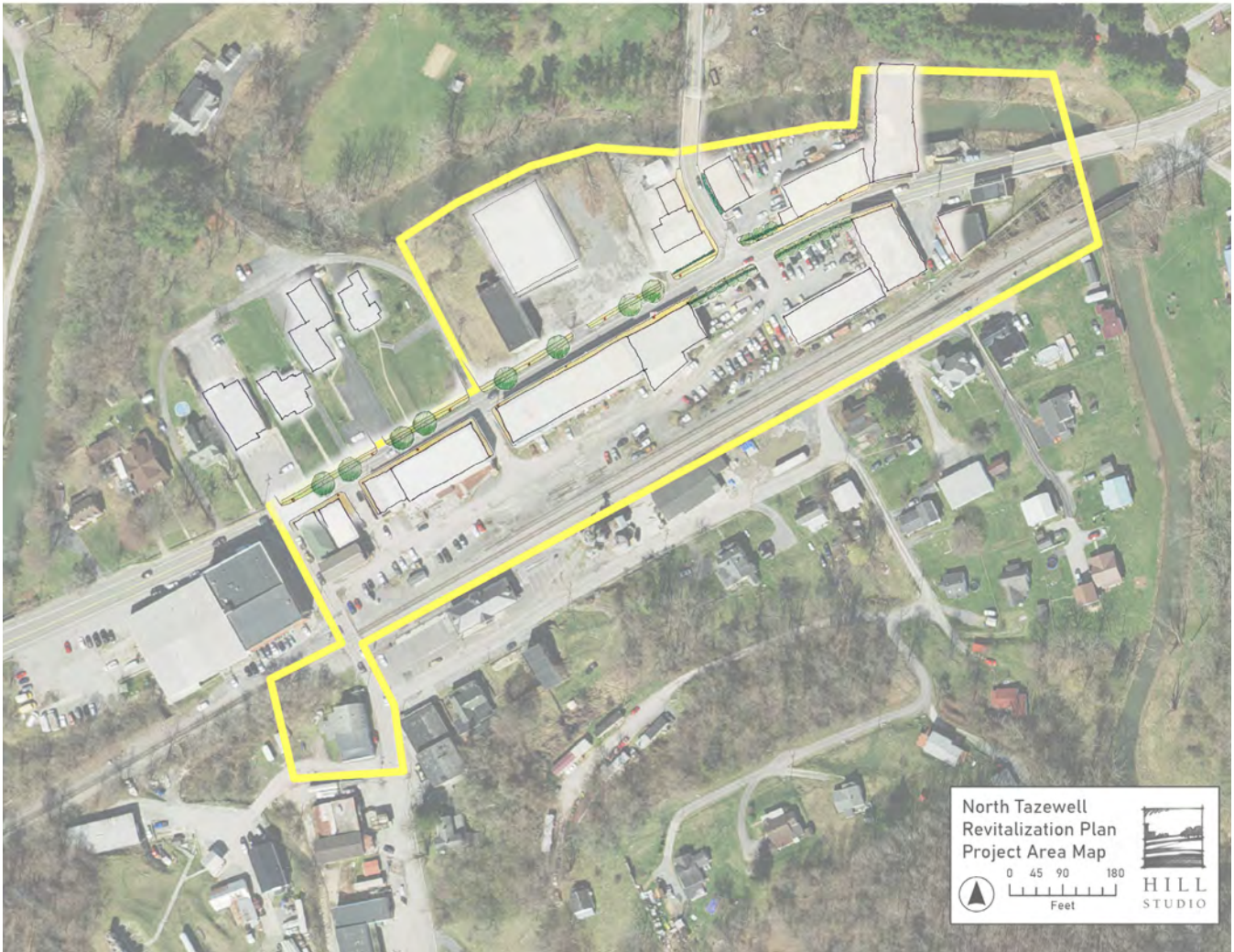
Above: Simulation Rendering of Boulder and Boat Shop

## Riverside Drive Streetscape Improvements

Presently, sidewalks along Riverside Drive make up a patchwork of pedestrian connectivity for its entire length in this project area. Existing sidewalks are generally in poor condition and cross the street several times in a short distance. The disjointed appearance and accessibility of the district make it difficult for the area to feel “whole.” A comprehensive streetscape plan is recommended to connect the homes and businesses along this corridor and create a localized sense of place that is accessible by all.

The area between the Clinch River and Clinch Valley Community Action is targeted for the first round of streetscape improvements. Implements include improved sidewalks on both sides of the road between the Clinch River bridge and the Clinch Valley Community Action parking lot. The north sidewalk receives trees between lamp posts for its entire length. Due to the lack of available space between the buildings and the road, the south sidewalk receives trees in front of the current auto sales facility. Both sides of the sidewalk receive dense plantings in front of the automotive service businesses to obscure their visibility from pedestrians and make the whole district feel safer and livelier. These improvements provide the whole district with a safe, walkable system of transportation, crucial to many prospective visitors.

Simulations and renderings of the proposed improvements are provided on the following pages.



Above: Site plan rendering of streetscape improvements on Riverside Drive between the Clinch River Bridge and the intersection with Tazewell Avenue



Left: Photo showing poor and inconsistent sidewalk conditions on both sides of Riverside Drive.

## Streetscape Improvements

To further improve streetscape upgrades, additional improvements are recommended at two key locations to connect the North Tazewell neighborhood to the historic Downtown Tazewell district. Successful implementation would renew interest in each district, improve connectivity between neighborhoods, and attract more investment and new businesses to the area.

### Safe Pedestrian Railroad Crossing Streetscape

The contiguous Tazewell sidewalk network ends about 400 feet south of the Tazewell Train Station and Visitors Center, though it once stretched all the way to Riverside Drive. This proposal seeks to restore the missing 400 feet of sidewalk and extend it across the Norfolk Southern Railway tracks to the proposed streetscape improvements on the north side of the tracks along Riverside Drive. Such an extension would require a new, safe pedestrian railroad crossing using a smaller, pedestrian-oriented version of the standard crossing safety equipment. Implementing safety features makes the sidewalk more attractive and helps make walking an attractive alternative to driving in this district. On top of the safety improvements, a public square next to the depot featuring a clock, plantings, and sidewalks create a public gathering space – whether it is waiting for the bus, or a centerpiece to a street festival – the small plaza would create a key landmark establishing the Tazewell Depot and Visitors Center as the main gateway to Tazewell.



Site plan simulation of the sidewalk extension and pedestrian railroad crossing



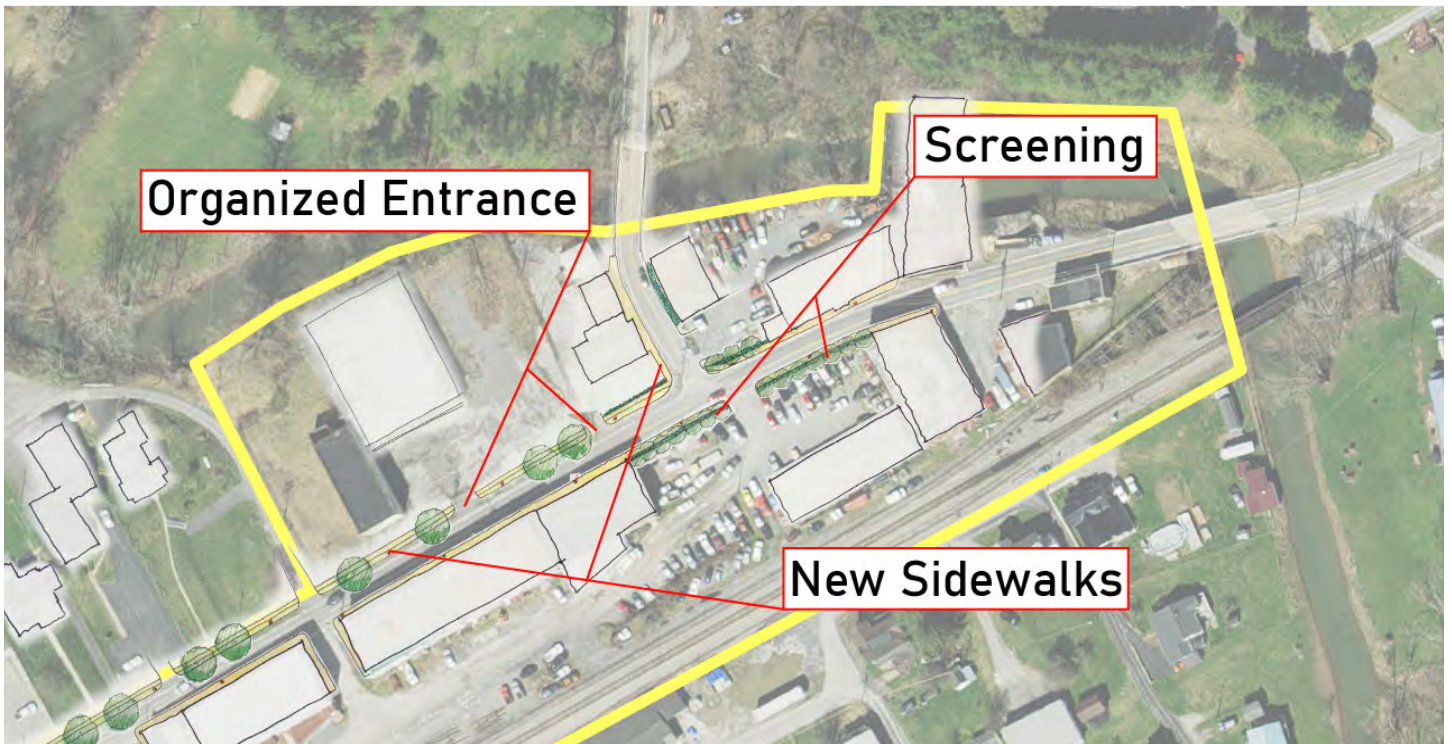
Example of pedestrian rail crossing (Source: DanTD Wikimedia Commons)



An example of clock tower improvements to the Bassett, VA depot, including a clock and public gathering area

## Whitley Branch Road Streetscape

A sidewalk extension from the intersection of Whitley Branch Road and Riverside Drive to the bridge over the Clinch River can help attract pedestrians and other on-foot recreators to access the Clinch River State Park. The Town of Tazewell has proposed a boat ramp near this location, and the sidewalk would help with access to this spot.



## Wayfinding Signage

Existing wayfinding signage primarily points visitors to the historic Downtown Tazewell area. New signage should help direct people to North Tazewell once façade improvements have been made and businesses have moved in.

There are three main entrances to North Tazewell: Virginia State Route 61 (Riverside Drive) from the east, State Route 16 (Tazewell Avenue) from the south, and State Route 16 (Riverside Drive) from the west. About a quarter mile south of the project area, Tazewell Avenue interchanges with US Route 460, a major regional highway connecting the area with the rest of the country. Attracting visitors from this major corridor will be key to future successes in the Town. Wayfinding signage should be placed at major intersections all across the Town of Tazewell.

Updated wayfinding signage was designed using a refreshed branding key as part of the design workshop held in December 2024. Signage should be unifying to help integrate each of the unique neighborhoods under the town's jurisdiction with each other.



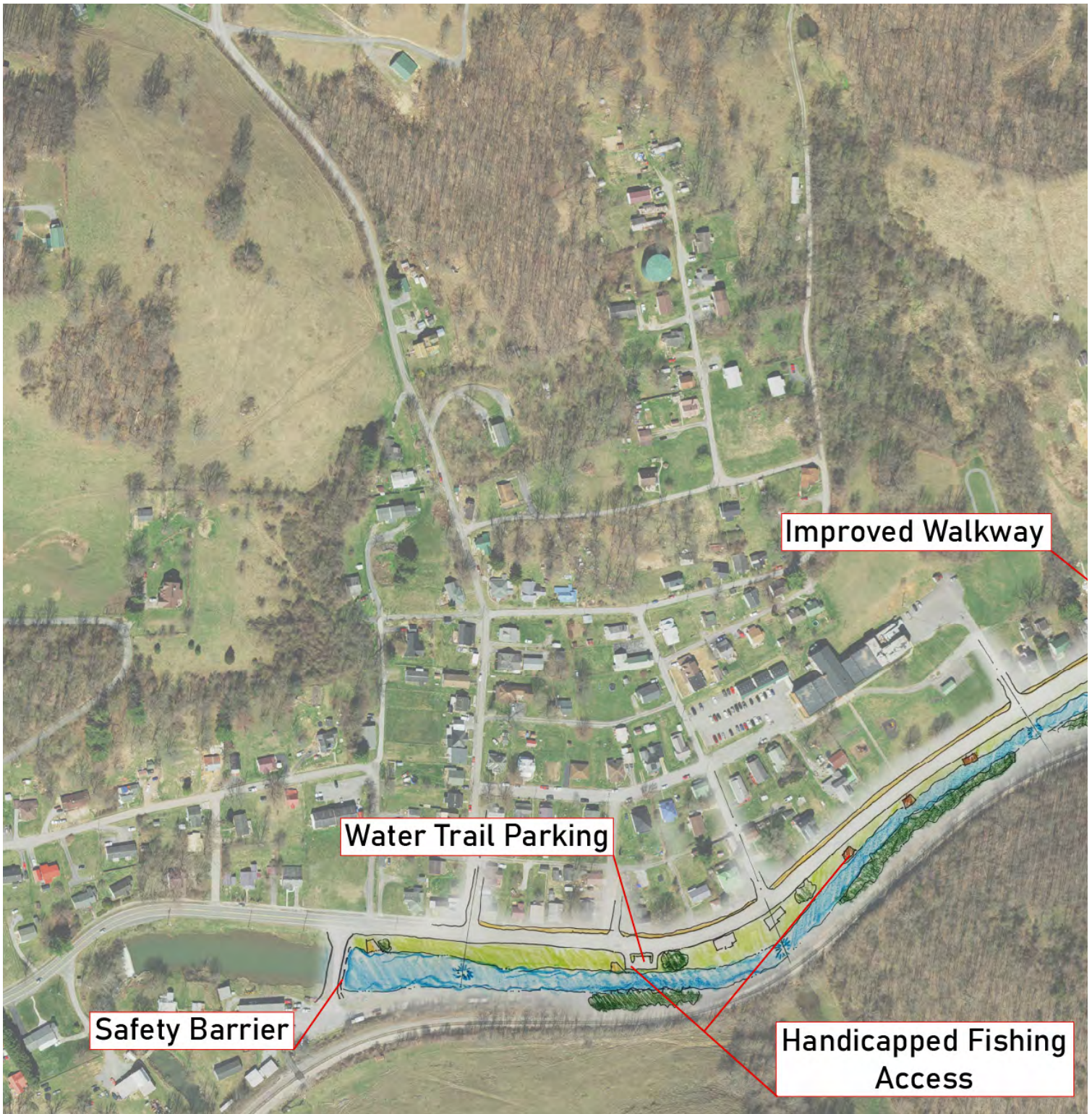
Simulations of improved wayfinding signage designed for the North Tazewell area

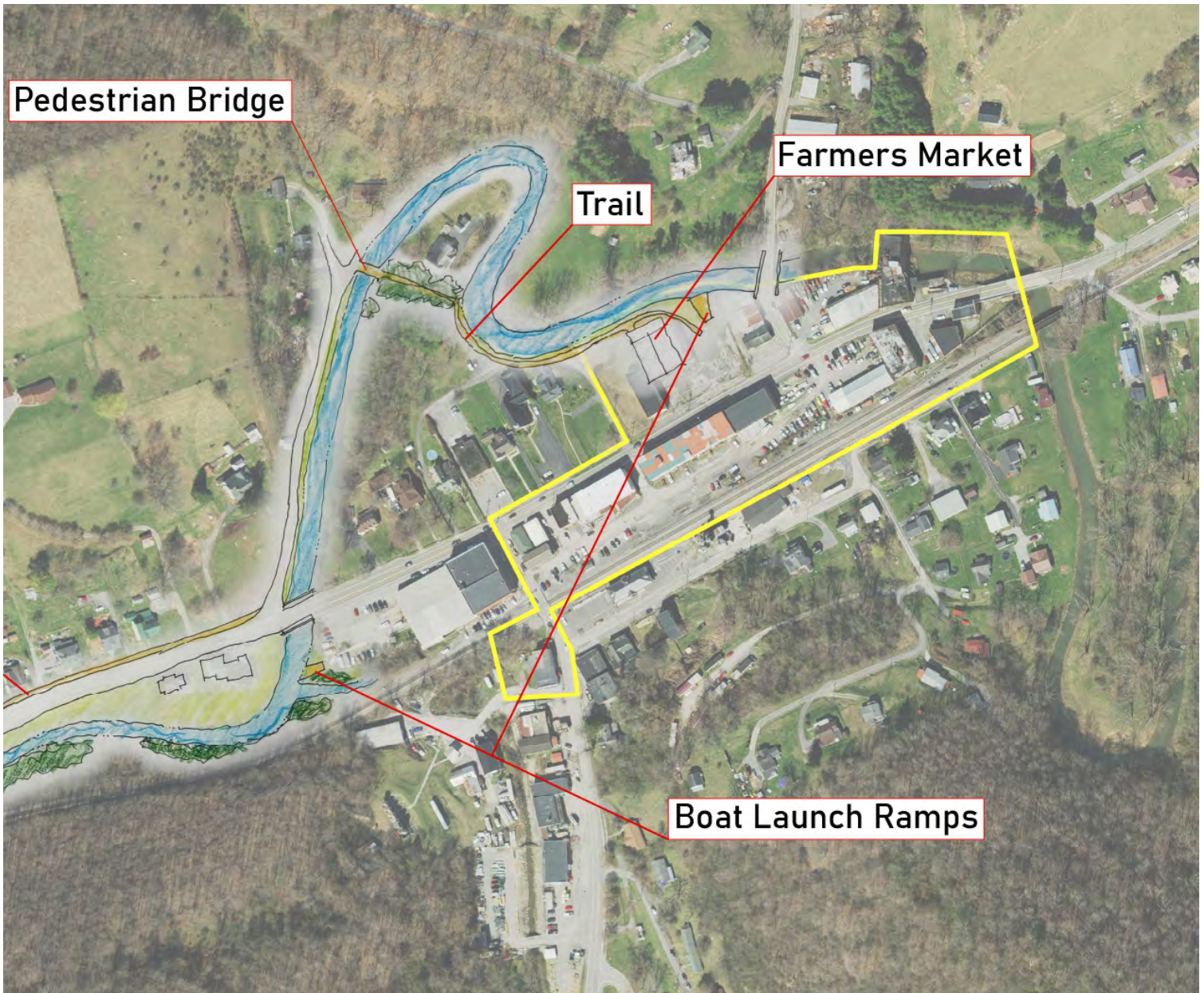
## Transit Connectivity

Tazewell's electric trolley earned it a place in the history books as the smallest town in the country with such an operation. While the service was deactivated in 1933, there is still a need for transportation between Tazewell's different communities. Importantly, this service is not intended to replace the Four County Transit bus service currently offered by the county. A reimagined Tazewell Trolley bus system would bring an important connection between downtown and North Tazewell. Stops at the Tazewell Mall and in parts of downtown would provide external parking options for festivals and events that make street parking difficult or unfeasible for out-of-town visitors. Routing the operation down Carline Avenue, the historic location of the streetcar line, allows residents to leave their cars at home for major events.

Using a specially decorated trolley bus is key to maintaining the difference between the county's regional service and the tourist operation. While Tazewell would no longer be the smallest community to operate a trolley route, it is important to honor its history. Historic aesthetics make the buses part of the tourist experience, helping shuttle visitors between destinations – and history.







### North Tazewell Greenway and Blueway

Though the district is rich in economic opportunity for both a local and visitor market, it lacks a major attracting destination to invite and welcome people to the area. As the headwaters of the Clinch River, Tazewell is home to a calm, beginner-friendly flow of the river. This stretch of the river is roughly the start of the new Clinch River State Park, which stretches from Tazewell to the Tennessee border near Kingsport, TN.

To aid in welcoming visitors to the state park and offer visitors an easily accessible taste of the park, a combination greenway and blueway park is recommended between the Whitley Branch bridge over the Clinch River and a dam located near a repair yard in the former community of River Jack.

## District Incentives

The Commonwealth of Virginia offers localities a variety of programs to help them attract certain kinds of business and investment. Given the right opportunities, Tazewell has the resources to make its local economy flourish through private investment while protecting its valuable historical resources.

**Tourism District:** (Code of Virginia § 58.1-3851) Localities in Virginia are given the power to create Tourism Improvement Districts, which allow localities to incentivize tourism-related businesses to locate within a designated area, typically through goal-based tax breaks and rebates.

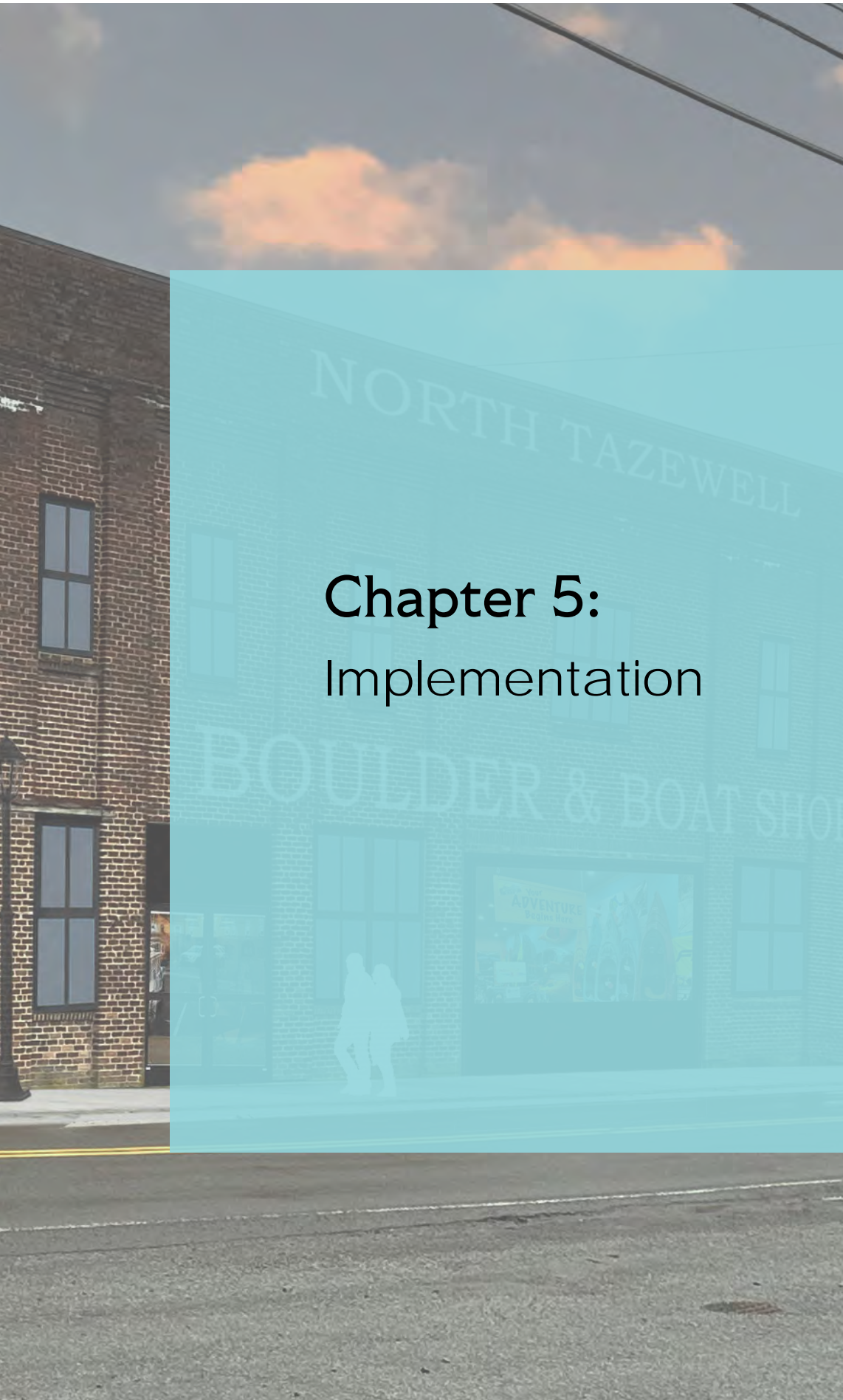
**Enterprise Zone:** Partnership between state and local governments to encourage job creation and private investment within a designated area, usually through state and local tax relief.

**Local Historic District:** (Code of Virginia § 15.2-2306) Localities can identify locally significant historic buildings and areas and adopt an ordinance that sets out to protect them.



Tazewell's mill over the Clinch River.





## Chapter 5: Implementation

# 5.1 CDBG Project Budget

**North Tazewell Downtown  
CDBG Community Improvement Grant**

<b>Façade Program</b>				
	<i>Description of Work</i>	<i>Qty</i>	<i>Unit</i>	<i>Unit Cost</i>
	1331 Tazewell Ave (VA Route 16) Front Façade	1	ea	\$ 23,500
	1339 Tazewell Ave (VA Route 16) Front Façade	1	ea	\$ 68,700
	1339 Tazewell Ave (VA Route 16) North Façade with Sign	1	ea	\$ 10,700
	1344 Tazewell Ave (VA Route 16), Lilies of the Field - Building 1 Front Façade	1	ea	\$ 16,850
	1344 Tazewell Ave Riverside Drive, Lilies of the Field - Building 1 East Façade	1	ea	\$ 4,500
	1524 Riverside Drive, Lillies of the Field Thrift - Front Façade	1	ea	\$ 14,300
	1524 Riverside Drive, Lillies of the Field Thrift- East Façade	1	ea	\$ 7,000
	1532 Riverside Drive	1	ea	\$ 340,000
	1610 Riverside Drive - Front Façade	1	ea	\$ 69,300
	1610 Riverside Drive - West Side Façade	1	ea	\$ 95,000
	1616 Riverside Drive	1	ea	\$ 116,500
	1653 Riverside Drive, Don Crigger Repair - Small Building	1	ea	\$ 41,500
	1653 Riverside Drive, Don Crigger Repair - Main Building	1	ea	\$ 18,000
	1693 Riverside Drive (Mill) - East Façade	1	ea	\$ 132,000
	1693 Riverside Drive ( Mill) - South Front Façade			\$ 25,000
	1714 Riverside Drive (North)	1	ea	\$ 35,000
	<i>Subtotal</i>			
	Historic Arch/Eng Design (12% fee)	1	%	
	Architectural Historian		allow	
	<b>TOTAL</b>			
<b>CDBG Grant Management</b>				
	Cumberland Plateau PDC			
	<b>TOTAL ALL INITIATIVES</b>			

TOTAL COST	CDBG	Other Funding	Notes
<i>Estimated Cost</i>			
\$ 23,500	\$ 23,500	\$ -	
\$ 68,700	\$ 68,700	\$ -	
\$ 10,700	\$ 10,700	\$ -	
\$ 16,850	\$ 16,850	\$ -	
\$ 4,500	\$ 4,500	\$ -	
\$ 14,300	\$ 14,300	\$ -	
\$ 7,000	\$ 7,000	\$ -	
\$ 340,000	\$ 340,000	\$ -	
\$ 69,300	\$ 69,300	\$ -	
\$ 95,000	\$ 95,000	\$ -	
\$ 116,500	\$ 116,500	\$ -	Includes mural allowance
\$ 41,500	\$ 41,500	\$ -	
\$ 18,000	\$ 18,000	\$ -	
\$ 132,000	\$ 132,000	\$ -	
\$ 25,000	\$ 25,000	\$ -	
\$ 35,000	\$ 35,000	\$ -	
\$ 1,017,850	\$ 1,017,850	\$ -	
122,142	122,142		
20,000	20,000		
\$ 1,159,992	\$ 1,159,992	\$ -	
\$ 90,000	\$ 90,000		
\$ 1,249,992	\$ 1,249,992		

## 5.2 Long-Term Community Improvements Budget

FUTURE INITIATIVES				
<b>Streetscape - Riverside Drive from Tazewell Ave to Whitley Branch Dr</b>				
	<i>Description of Work</i>	<i>Qty</i>	<i>Unit</i>	<i>Unit Cost</i>
	Misc. Demolition and Relocation	1	allow	\$ 30,000
	Temporary Traffic Control	1	allow	\$ 18,000
	Curbs	2900	lf	\$ 30
	N.Side - 5' sidewalk	800	lf	\$ 80
	S. Side - 5' walk	2290	lf	\$ 100
	N. Side - 4' walks	1400	lf	\$ 70
	N. Side Commercial Entrance	1	ea	\$ 5,500
	Grass Verge	5300	sf	\$ 5
	New Crosswalks	3	ea	\$ 3,900
	New Streetlights in place	16	ea	\$ 8,800
	Planting- street trees	25	allow	\$ 500
	<i>Subtotal</i>			
	Arch/Eng Survey and Design Services (10%)	1	%	\$ 723,000
	<b>TOTAL</b>			
<b>Clinch River Creation Hub</b>				
	Interior Renovation - 8200 sf @ 400			
	Soft Costs @ 25%			
	Total			
<b>Whitley Branch Streetscape</b>				
	Whitley Branch Road - to Bridge			
	Soft Costs @15%			
	Total			
<b>Railway Safety and Streetscape for Crossing and Depot Area</b>				
	Streetscape - Both sides of Tazewell Ave			
	Depot Parking Lot and Town Clock			
	Safety Crossing Arms and Walkways			
	Soft Costs @25%			
	Total			
<b>Wayfinding</b>				
	Plan			
	First Implementation Components			
<b>North Tazewell Greenway / Blueway</b>				
	3 Canoe / Tube put in / Take outs			
	3 handicapped fishing piers			
	1000 lf new multi-use path in place			
	new 100' bridge			
	Misc Signage and minor existing SW improvements			
	Soft Costs @25%			
	Total			
<b>Connectivity</b>				
	Trolley Bus - rubber tired (used)			
	Signage, bus stops			

Local Cost	Initiative	Total Cost	
<b>Estimated Cost</b>			
\$ 30,000	\$ 34,500		
\$ 18,000		\$ 18,000	Tazewell Public Works
\$ 87,000	\$ 87,000		
\$ 64,000	\$ 64,000		
\$ 229,000		\$ 229,000	Tazewell Public Works
\$ 98,000		\$ 98,000	Tazewell Public Works
\$ 5,500	\$ 5,500		
\$ 26,500		\$ 26,500	Tazewell Public Works
\$ 11,700	\$ 11,700		
\$ 140,800		\$ 140,800	APCo Long-term Rental program
\$ 12,500		\$ 12,500	Tazewell Public Works
\$ 723,000	\$ 202,700	\$ 524,800	
\$ 72,300	\$ 72,300	\$ -	
<b>\$ 795,300</b>	<b>\$ 275,000</b>	<b>\$ 524,800</b>	Potential Future CDBG Follow-up Grant - Highly Leveraged
\$ 3,280,000	\$ 1,148,000	\$ 2,132,000	
\$ 820,000	\$ 287,000	\$ 533,000	
\$ 4,100,000	\$ 1,435,000	\$ 2,665,000	Historic Tax Credits, ARC Grant
\$ 150,000	\$ -	\$ 150,000	
\$ 22,500	\$ -	\$ 22,500	
\$ 172,500	\$ -	\$ 172,500	
\$ 250,000	\$ -	\$ 250,000	
\$ 200,000	\$ -	\$ 200,000	
\$ 300,000	\$ -	\$ 300,000	
\$ 187,500	\$ -	\$ 187,500	
\$ 937,500	\$ 937,500	\$ 937,500	Include these together for DRPT, Federal Highways or VDOT Grant
\$ 35,000	\$ -	\$ 35,000	Plan and Guidelines. More traditional Town money
\$ 25,000	\$ 25,000	\$ 50,000	Implementation: VLGA or Main Street
\$ 150,000	\$ 150,000	\$ 300,000	DGIF or DCR
\$ 120,000	\$ 120,000	\$ 240,000	DGIF or DCR
\$ 60,000	\$ 240,000	\$ 300,000	MAP21
\$ 80,000	\$ 320,000	\$ 400,000	MAP21
\$ 20,000	\$ 80,000	\$ 100,000	MAP21
\$ 67,000	\$ 268,000	\$ 335,000	MAP21
\$ 497,000	\$ 1,178,000	\$ 1,675,000	
\$ 75,000	\$ -	\$ 75,000	
\$ 30,000	\$ -	\$ 30,000	
<b>\$ 7,917,292</b>	<b>\$ 5,100,492</b>	<b>\$ 6,164,800</b>	





# Appendix A: Strategy Board

## North Tazewell – Economic

The strategies below represent the collective business development framework for the North Tazewell Master Plan

<b>Strategies</b>	<b>Actions</b>
	1. Consider expanding to or creating new Main Street district in North Tazewell
	2. Identify Sites for Targeted Recruitment.
	3. Meet with the Industrial/Economic Development Authority and Cumberland Plateau Planning District Commission to discuss potential projects.
	4. Target Desired Businesses for Recruitment.
	5. Activate North Tazewell with programming.
	6. Adopt unique identity for North Tazewell consistent with the Tazewell community brand.
	7. Utilize the brand in simple pole-mounted gateway signs.
	8. Apply brand to existing signage in the district.
	9. Install branded banners.
	10. Incorporate into Farmers Market signage.
	11. Create graphic-intensive branded advertisements to promote North Tazewell's businesses and destinations.
	12. Establish a North Tazewell Historic District
	13. Establish Clinch River Creation Hub

# Restructuring Plan

Strategic areas show core actions, timeframes, lead partners, and progress towards completion.

<b>Timeframe</b>	<b>Partners</b> Suggested lead listed first. Ultimately to be determined during initial leadership meeting	<b>Progress/Notes</b>
2026	VMS	Approach Virginia Main Street and pursue establishing district in North Tazewell, as non-contiguous expansion of downtown district.
2025	TOT, PRI	Engage property owners, particularly of larger industrial buildings and infill sites to create vision for redevelopment,
2025 – ongoing	TOT, I/EDA, TCOC, PRI	Partner with the I/EDA to determine potential development sites for its Entrepreneurial Business Attraction Incentive and other incentives.
2025 – ongoing	TOT, I/EDA	Based on market research and “wish list” for needed North Tazewell businesses. Market analysis shows: <ul style="list-style-type: none"> <li>- Full-service restaurant</li> <li>- Residential, particularly as adaptive reuse of larger buildings in N. Tazewell</li> <li>- Adaptive reuse as short-term rental, to support Tazewell County’s growing tourism market</li> <li>- Specialty retail including clothing, sporting goods, furniture/home furnishings, etc.</li> </ul>
2026 - ongoing	TCHS, TOT	Add small locally focused events at the Depot/Visitor’s Center and future Farmers Market in order to bring activity and promote vision.
2025 - ongoing	TOT	Unique North Tazewell logo and marketing tools created, building on established Tazewell Brand.
2026	TOT	Install pole-mounted gateway signs on Tazewell Ave & Riverside Drive.
2027	TOT	Will require new sign panels meeting VDOT & DOT standards.
2026	TOT	Add color and continuity with custom N. Tazewell banners on Tazewell Ave & Riverside Drive.
2026	TOT	Also a “coming soon” sign during construction.
2025 – ongoing	TOT	Ad template created.
2026	TOT, DHR, DHCD, HRB	Designate a historic district to celebrate North Tazewell’s industrial heritage
2026-ongoing	ARC, CPPDC, SVCC, I/EDA, Vocational School	Develop plans for creation and operation of the Clinch River Creation Hub at 1616 Riverside Dr.

# Partner Agencies

The partner organizations are suggested above with the potential lead agency listed first. The list is not exhaustive timeframes. The coding for each agency is below:

<b>Lead Implementation</b>	
TOT	Town of Tazewell
<b>Local Partners</b>	
TCOC	Tazewell Chamber of Commerce
PRI	Private Sector
I/EDA	Tazewell Industrial/Economic Development Authority
TCHS	Tazewell County Historical Society
CPPDC	Cumberland Plateau Planning District Commission
SVCC	Southside Virginia Community College
HRB	Tazewell Historic Review Board
<b>Statewide Partners</b>	
DHCD	Virginia Department of Housing & Community Development
VMS	Virginia Main Street
ARC	Appalachian Regional Council



## 4 SPECIAL PRESENTATIONS/REQUESTS

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### [A] TAZEWELL YOUTH FOOTBALL LEAGUE SUPPORT REQUEST

\*\*Support request document has not been received yet.  
A \$900.00 donation was last given in August 2025.

# 6 APPROVAL OF MINUTES

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## Council Meeting Minutes

**May 12, 2026**

Present:

Mayor Joe Beasley

Councilmember Danny Willis

Vice Mayor Jonathan Hankins

Councilmember Zach Cline

Councilmember David Fox

Councilmember Glen Keen, Jr.

Councilmember Elisabeth Takach

Absent:

Staff members present were Town Manager, Leeanne Regon; Executive Assistant, Susan Reeves; Attorney, Brad Pyott; Clerk-Treasurer, Jessica Hayes; Police Chief Stanley Lampert, Fire Chief John Thomas; EMS Director, Syndee Saleem; Recreation Director, Addie Hurst.

### **PUBLIC HEARING**

#### **Budget 2026/2027**

Mayor Beasley called the public hearing to order at 7:00 p.m., read the notice, and opened the floor for discussion.

Councilmember Cline addressed capital improvements related to street paving and proposed granting the Planning Commission authority to prioritize paving projects to improve efficiency. Councilmember Willis expressed concern about the budget and emphasized the need to limit the number of donation requests by establishing clear budgetary criteria. Manager Regon agreed that recurring annual donations could be managed more systematically and noted the final budget is approved in June. She reported a \$35,000 donation line item and suggested separating past donations from future requests to enable clearer allocation, such as the 4-H Camp donation and other recurring annual donations. This would be separate line items created for these donations and the funds would be reallocated from the original donation line item. Councilmember Willis suggested that they consider a donation amount of \$1,200 for 4-H Camp annually. The council discussed reallocating funds within the established budget and agreed to work within the suggested limits. Councilmember Cline recommended requiring all donation requests be submitted by the first quarter to facilitate planning. Mayor Beasley clarified that the donation line item would be separated for next year's budget session and leave it as is for this budget.

The public hearing was closed at 7:13 p.m.

PUBLIC NOTICE  
Proposed FY 2027 Budget

On the 12<sup>th</sup> day of May 2026 at 7:00 p.m. in the Town Hall, Tazewell, Virginia, the Tazewell Town Council will hold a public hearing on the Budget (for information and planning) for the fiscal year 2026-2027 as well as the tax rates and fee schedules. The entire proposed budget may be inspected by the public from 8:00 a.m. until 4:30 p.m., Monday through Friday, at the Town Manager's office in Tazewell, Virginia.

Leeanne Regon  
Town Manager

**GENERAL FUND**

Estimated Revenues:

Property Taxes .....	\$1,194,500.00
Other Local Taxes .....	\$1,601,000.00
Permits .....	\$17,900.00
Business License .....	\$321,500.00
Use of Money & Property .....	\$150,000.00
Fines .....	\$35,500.00
State Revenue .....	\$2,114,300.00
Refuse Collections Revenue .....	\$502,500.00
Recreation Department Revenue .....	\$87,100.00
Fire Department Revenue .....	\$11,000.00
Rescue Squad Revenue .....	\$1,515,000.00
Donations .....	\$11,800.00
Miscellaneous Revenue .....	\$72,550.00
<b>TOTAL PROPOSED GENERAL FUND REVENUES</b>	<b>\$7,634,650.00</b>

Proposed Expenditures:

Mayor/Town Council .....	\$29,750.00
Town Attorney .....	\$65,100.00
Administration .....	\$466,780.76
Police Department .....	\$1,885,761.33
Fire Department .....	\$172,900.00
Sanitation .....	\$313,181.93
Recreation Department .....	\$330,406.20
Rescue Squad .....	\$1,808,144.81
Treasurer's Department .....	\$123,873.90
Bookkeeping .....	\$33,945.07
Planning Commission .....	\$5,900.00
Community Development & Donations .....	\$203,008.11
American Legion Building .....	\$15,200.00
Zoning/Property Maintenance .....	\$125,503.54
Mowing Department .....	\$167,057.52
Mini-Park .....	\$2,550.00
Train Station .....	\$48,605.20
Capital Expense .....	\$197,156.81
Vehicle and Heavy Equipment Maintenance .....	\$160,246.33
Street Department .....	\$1,448,746.49
Miscellaneous .....	\$30,832.00
<b>TOTAL PROPOSED GENERAL FUND EXPENDITURES</b>	<b>\$7,634,650.00</b>

TOWN COUNCIL - MEETING PACKET - MAY 12, 2026

**WATER FUND**

## Estimated Revenues:

Interest .....	\$1,000.00
Water Meter Sales .....	\$1,511,000.00
Town Revenue - PSA Meters .....	\$530,000.00
Water Tap Fees .....	\$8,000.00
Service Charges .....	\$3,000.00
Rt 460 Water Line Replacement Project .....	\$15,034.37
Water True Up Revenue .....	\$38,000.00
Miscellaneous Revenues .....	\$6,000.00
Penalty Meter Sales .....	\$6,000.00
<b>TOTAL PROPOSED WATER FUND REVENUES</b>	<b>\$2,118,034.37</b>

## Proposed Expenditures:

Water Administration .....	\$251,205.45
Water Purchases - PSA .....	\$1,030,000.00
Water Distribution .....	\$518,194.03
Miscellaneous Water Fund .....	\$303,309.45
Vehicle and Heavy Equipment Maintenance .....	\$15,325.44
<b>TOTAL PROPOSED WATER FUND EXPENDITURES</b>	<b>\$2,118,034.37</b>

**SEWER FUND**

## Estimated Revenues:

Interest .....	\$2,500.00
Sewer Metered Sales .....	\$1,600,587.00
Sewer Unmetered Sales .....	\$12,000.00
Sewer Tap Fees .....	\$2,160.00
PSA Sewer Fees Baptist Valley .....	\$18,000.00
PSA Sewer Fees Adria .....	\$16,000.00
PSA Sewer Fees Witten Mill .....	\$14,500.00
Sewer True Up Revenue .....	\$5,000.00
Sewer Jet Usage Fee .....	\$1,000.00
Leachate Revenue .....	\$45,000.00
Sewage Disposal Fees .....	\$12,000.00
Sewer Late Payment Penalty .....	\$8,000.00
Wastewater Treatment Plant Upgrade (Engineering/Design-PSA) .....	\$7,332.00
<b>TOTAL PROPOSED SEWER FUND REVENUES</b>	<b>\$1,744,079.00</b>

## Proposed Expenditures:

Wastewater Administration .....	\$235,605.45
Wastewater Plant .....	\$727,685.30
Wastewater Collection .....	\$515,465.52
Miscellaneous Sewer Fund .....	\$250,091.17
Vehicle and Heavy Equipment Maintenance .....	\$15,231.56
<b>TOTAL PROPOSED SEWER FUND EXPENDITURES</b>	<b>\$1,744,079.00</b>

**I/EDA FUND**

Estimated Revenues:	
Miscellaneous Revenue .....	\$15,000.00
Transfer – General Fund to I/EDA – RE Tax Allotment (Barnes Property) .....	<u>\$900.34</u>
<b>TOTAL PROPOSED I/EDA FUND REVENUES</b>	<b>\$15,900.34</b>
Proposed Expenditures:	
Miscellaneous Expense .....	\$15,000.00
Real Estate Tax Allotment (Barnes Property) .....	<u>\$900.34</u>
<b>TOTAL PROPOSED I/EDA FUND EXPENDITURES</b>	<b>\$15,900.34</b>

**EXECUTIVE SESSION**

Councilmember Keen made a motion to enter into the executive session. Vice Mayor Hankins seconded the motion.

On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

The Town Council entered into Executive Session at 7:15PM.

**Certification of Executive Session**

**RESOLUTION**

Motion made by: Keen

Resolution Number: ES260512

Motion Seconded by: Hankins

Meeting Date: May 12, 2026

Vote: All voted Aye

Purpose: Personnel Matters

**CERTIFICATION OF EXECUTIVE SESSION**

WHEREAS, the Tazewell Town Council has convened an executive session on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, 2.1-344.1 of the Code of Virginia requires a certification by this Council that such executive session was conducted in conformity with Virginia Law;

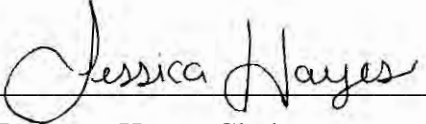
NOW, THEREFORE, BE IT RESOLVED, the Tazewell Town Council hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia Law were discussed in the executive session to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the executive session were heard, discussed or considered by the Tazewell Town Council.

#### VOTE

Ayes: Willis, Hankins, Cline, Fox, Keen, Takach

Nays: none

(For each nay vote, the substance of the departure from the requirements of the Act should be described.)



Treasurer Hayes, Clerk

Councilmember Fox made a motion to leave the executive session. Councilmember Takach seconded the motion On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

Vice Mayor Beasley read the resolution for the Certification of Executive Session. On roll call vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

### REGULAR MEETING

Mayor Beasley called the regular meeting to order at 7:30pm.

Pledge of Allegiance.

Pastor Nate Thomas led the meeting in the invocation prayer.

### Special Presentations

#### A. Billy Wagner Park Project

Attorney Pyott provided an update on the project timeline and current progress. The statue has been completed in clay and photographs of the sculpture were shown. Billy Wagner served as the model for the work, which is rendered with significant detail. Upcoming fundraising includes a golf tournament on Friday, several additional events, and brick sales with a deadline of June 19th. Expenditures to date include geotechnical drilling, sculpting, and architectural fees. Funds donated by the Town remain unused because they were earmarked specifically for park grounds renovations, lighting, and related site work. Alpha

Land Surveyors have been retained for surveying services. Construction is scheduled to begin on May 18th, and the dedication remains planned for October 2026. Plans call for relocating trees to the dog park and moving the flagpole. Councilmember Cline expressed appreciation for the team's efforts in advancing the project and inquired about contingency measures should fundraising goals are not met. The team intends to revisit corporate donors as a secondary resource and is organizing a large banquet in August or September to raise additional funds. Overall, Attorney Pyott is confident that the necessary funds will be secured, and the project will proceed as planned.

## **B. Tazewell Today**

Erin Keene, Vice President (and incoming President next year), along with fellow board members addressed the council regarding reductions to their funding in the upcoming budget. They requested a clear explanation of the council's expectations for the organization following the cuts. Their concern centers on the fact that the most recent memorandum of understanding (MOU) referenced in earlier years does not reflect the current budget reductions or recent operational changes.

Representatives asked why funding is being decreased despite rising costs and whether reductions will continue annually. They also noted that the original MOU referenced a formal letter and a signed copy; however, no signed copy has been found in town records. Because there is no signed document on file, the validity and terms of the prior agreement are unclear.

Councilmember Willis observed that the previous MOU originated under a former council and town manager. Manager Regon stated that a revised MOU was provided in 2024 but, after board discussion, it was not finalized or signed. Councilmember Cline recalled 2023 discussions indicating the board's intention that Tazewell Today should become more financially self-reliant and not depend solely on town funding. Erica Galloway emphasized concern about the absence of an updated MOU or written plan defining the organization's future funding, stressing the need for clear, documented expectations so the nonprofit can plan accordingly.

Next steps should include locating any signed agreements, clarifying the town's funding policy, and developing a documented plan or revised MOU that specifies responsibilities, timelines, and funding expectations. Regon added that there were originally 6 events included in that proposed MOU; the Easter Egg Hunt, Independence Day Celebration, Main Street Moments, Veteran's Day Parade, Christmas Parade and Trunk or Treat. Again, she clarified that this is the one that was proposed but not signed. Councilmember Willis acknowledged that their budget year begins 6 months before the Town's and that it is clear that their current fund-raising attempts are not successfully meeting the budget needs and can see how it would be difficult to then receive the news in the middle of their active budget year what the Town's allocated amount will be.

Mayor Beasley asked if we can host a joint meeting later in the year so that they can plan accordingly for the upcoming year. This would give them time to look back at the previous meetings. He said that we could come to an understanding and get a signed MOU or clearly documented expectations so that they can better plan for their upcoming year.

### **C. Gospel Explosion Outreach Recovery Ministries- Rommell Hargrave**

Rommell Hargrave presented pamphlets to the council regarding Gospel Explosion Outreach Recovery Ministries, a community outreach event scheduled for June 20th from 11:00 AM to 9:00 PM at Lincolnshire Park. Employed by the Tazewell County Sheriff's Office, Mr. Hargrave frequently encounters individuals affected by addiction through his work with inmates and has developed a passion for supporting their recovery. He emphasized that the ministry's purpose extends beyond handing someone a Bible: it focuses on helping people understand faith and connecting them with ongoing spiritual and community support.

The event will include testimonials, music, and preaching, and is designed to reach people who do not attend church. Organizers hope the gathering will provide spiritual encouragement, fellowship, and practical assistance. This is the third such outreach, and Mr. Hargrave expressed hope that it will become an annual event.

Food will be provided free of charge. Planned items include smoked chicken, barbecue chicken, fish, pasta salad, baked beans, cakes, pies, potluck contributions, ice, napkins, and trash bags; a smoker will be used on-site. Most expenses are currently being covered personally by the organizers, and Mr. Hargrave requested the council's support with food and drink donations or other assistance to help expand the event's reach.

Councilmember Beasley asked Mr. Hargrave to complete and submit the formal donation request form so the council can review and consider support. The council thanked him for his efforts and the work of the ministry. An administrative follow-up item was noted: Manager Regon will request an email vote from council once the donation request form is received. Councilmember Keen motioned to waive the rental fee on the shelter. Councilmember Takach seconded the motion to waive the shelter fee. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

## **Local Business Recognition**

### **A. Sweet Willow Tree: Petals & Pages- Katelyn Huntley, Owner**

Katelyn Huntley has revitalized the Old Dominion Florist building to create Sweet Willow Tree: Petals & Pages, a unique shop that blends the charm of a florist with the comfort of a neighborhood bookstore. The shop offers fresh floral arrangements, thoughtful gifts, and a selection of houseplants alongside books for readers of all ages. Whether customers come for a bouquet, a new book, or a quiet corner to relax, Sweet Willow Tree seeks to provide a friendly, inviting environment where people can connect, learn, and celebrate local life.

**B. Bee-N Thrifty Consignment- Cheryl Smith, Owner**

Established in 2012, Bee-N Thrifty Consignment has experienced steady growth under the ownership of Cheryl Smith. The shop was honored as Virginia's top thrift store for two consecutive years, reflecting its strong community reputation and customer support. Recently the business completed an expansion that doubled its retail space, allowing the store to add furniture to its inventory. Located at 581 Freedom Ave., Bee-N Thrifty Consignment has been serving customers for 14 years.

**Approval of Minutes**

Councilmember Takach made a motion to approve minutes from the April 14<sup>th</sup> Council Meeting. Vice Mayor Hankins seconded the motion. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

**Approval of Financial Statements & Financial Report**

Councilmember Fox made a motion to approve financial statements and financial reports for April 2026. Councilmember Keen seconded the motion. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

**Committee/Conference Updates**

**A. Planning Commission Committee**

Building and Zoning Official Hurley reported that the board did not meet last Monday and is scheduled to meet in June. Councilmember Willis inquired about the status of a proposed Taco Bell; Building and Zoning Official Hurley stated construction is set to begin next month with opening anticipated this fall. Councilmember Willis also requested an update on the theatre; Building and Zoning Official Hurley noted that seating installation is currently underway. Finally, Councilmember Willis asked Building and

Zoning Official Hurley to contact the owner of the Hayes Drug property to request lawn maintenance.

**B. Tazewell Today**

Nate Thomas, President of Tazewell Today, reported that April 24 marked the first Fourth Friday event. The evening was organized as a low-cost community gathering featuring free games and activities, live music, and a concluding movie screening of Lassie presented in partnership with the American Legion. Eleven volunteers supported the event, and organizers described the night as well-intentioned and successful. They plan to continue offering similar low-cost, low-traffic events in the future. Several board members attended the Virginia Main Street Training event in Pulaski. This was a training focusing on supporting small businesses. The next Fourth Friday will feature the Best of Times Band. The Independence Day celebration is scheduled to be held at the middle school; due to an active water line project, the Ramey Lot will not be used.

**C. Industrial/Development Economic Development Authority**

The I/EDA Chair, Cara Spivey, expressed appreciation to all who attended the Farmer's Market ribbon cutting and noted early positive impacts. The board will continue focusing efforts on North Tazewell, including planning work for the proposed Fab Lab and support for rural trades initiatives. Manager Regon and Executive Assistant Reeves reported a productive meeting with Southwest Community College related to that project. Executive Assistant Reeves has been coordinating with the CBDG representative regarding the block grant and façade improvement projects along the street. Several initiatives are underway. Councilmember Cline inquired about the expected timeline for implementation. David Hills from Hills Studio is scheduled to deliver a final presentation. The application deadline is July 16th. Councilmember Cline also asked about the award notification date; Manager Regon anticipates the grant award period will occur in 2027. The June meeting will include an update on the cinema project. Regarding the Ramey Lot, the I/EDA board confirmed it will not permit use of the lot while it remains in its current condition. There is an active water line project in that area and it is under construction. They are scheduled to meet with Mr. Jones from Virginia Tech who is tomorrow to see drawing of the plans for that possible project. The goal or vision for that would be a park, multi-use fields, and multi-generational. Councilmember Willis asked us to advertise the ability to rent the Clinch River Pavilion. Striping on the parking lot will be soon for the Clinch River Pavilion.

**D. Comprehensive Plan Review Sub-Committee**

Councilmember Cline shared that they did not meet this month. They will meet again following the IEDA meeting on the first Monday in June.

**Unfinished Business**

**A. Town Council Representative for the Cumberland Plateau Planning District Commission**

The commission meets quarterly. Councilmember Keen moved that Mayor Beasley be appointed to serve as the town's representative. Councilmember Cline seconded the motion. Mayor Beasley expressed his willingness and pride in accepting the role but noted that his responsibilities are already considerable and he would prefer to resign from the Historic Review Board if appointed. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye. The next commission meeting is scheduled for Monday at 6:00 PM.

Councilmember Willis moved to appoint Councilmember Fox to the position on the Historic Review Board. Councilmember Keen seconded that motion. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

**New Business**

**A. National Music Week Proclamation for May 3rd – 10th**

Mayor Beasley informed that there is a proclamation that the week of May 3<sup>rd</sup>- the 10<sup>th</sup> will be National Music Week. Last Friday Bonnie White from the Tazewell Music Club reached out to him to request this proclamation. The Tazewell Music Club has been a long-time active organization. He was unable to read the proclamation because he didn't have it at that present moment.

**B. Fire Truck Discussion**

During budget work sessions, Manager Regon reminded the group that the Fire Chief has identified the need for a new fire truck. Tj Johnson- Chief Engineer and Manager Regon worked together to review the current vehicles: Unit 685 is a 2002 pumper truck. This unit has responded to 208 calls in the last 3 years. Chief Engineer Johnson and Manager Regon have acquired three quotes for a new Fire Truck. The first is from Atlantic Emergency Solutions \$1,361,007, the second is 4 Guys Fire Truck is \$1,300,000, and the final quote is from Sutphen \$997,787.37. Manager Regon noted that the quoted prices will increase after June 1<sup>st</sup> and reminds that once ordered it will be a delay of nearly 3 years before the truck is complete and received. That is when payments would begin. The team searched for alternatives. A possible FEMA grant was identified, but no current funding source was found. Another option is obtaining a lower-interest loan through Rural Development. Chief Engineer Johnson located a company offering a lease-to-own arrangement: a lease for a term (for example, 10 years) followed by the option to purchase. However, the lease option would

be more expensive over time and would not result in ownership until the buyout, and even then, the total cost could exceed a direct purchase.

Councilmember Willis asked what is wrong with the current truck. The current truck has mechanical problems, including failing to build air pressure, and estimated repair costs exceed the cost of buying a new apparatus. He did note that the calls are less on this truck because they treat it as a second on call truck because of its issues so it is used less now for those reasons. The truck is roughly 24 years old, while the National Fire Protection Association commonly recognizes a 15-year service-life benchmark for fire apparatus. The quoted replacement price includes fully equipped apparatus and is presented as a 30-year investment. Of the three companies that provided proposals, Sutphen has been particularly helpful and cooperative during this process.

Councilmember Fox moved to approve the purchase of a new fire truck using the best quote presented which is Sutphen and Councilmember Keen seconded the motion. Councilmember Hankins asked about the loan time frame; financing terms will depend on the options the district secures. Councilmember Cline referenced the prior discussion at the last meeting and raised a broader question about asset allocation: with two fire stations located so close to each other, how many vehicles are truly required to meet the area's service needs? Manager Regon did ask the county about some sort of asset sharing program but they didn't respond with an answer. She does see that it could cause conflict if the two departments shared an emergency vehicle. Maintenance would also be consideration if it was a shared asset. Fire Chief clarified that the County rarely would need to use a pumper truck as it relies on hydrant system. Typically, when the department is called out to assist in county calls, they request a tanker.

Councilmember Cline asked about the plan for replacing the other units in the future, specifically a five-year plan and a seven-year timeline that includes acquiring replacement vehicles. Manager Regon indicated they will continue pursuing grants to support the funding of this truck. They should expect a window of approximately 18 months to two years to obtain the new Truck and funding. The pumper truck is planned to remain stationed in town. Councilmember Willis requested clarification regarding the company that provided the quote and asked whether the existing pumper has resale value. It was confirmed that the old pumper could potentially be sold for about \$50,000, but it cannot be disposed of until a replacement is secured. They also clarified that they are happy to go with the quote with Sutphen. On vote, Councilmember Willis, nay; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

### C. Town Manager Project Updates

- Theatre- The construction contract was signed for an 18-month schedule, with an anticipated completion date of August 12, 2026. Monthly progress submissions are being sent to DHCD to document milestones and compliance.
- Rt 460 Water Line Replacement Project- Crews are actively working on the water line replacement. Bridge hangers are expected to arrive tomorrow; once installed and connected, the team will proceed with hydrant installations and work on the pump station.
- Clinch River Pavilion & Farmers Market- The Clinch River Pavilion and Farmers Market have been well received and are considered a significant success based on recent usage and participation.
- Mountain Biking Project- The town remains in a holding pattern while awaiting notification from IMBA regarding whether they have been awarded the design portion of the mountain biking project.
- Ramey Lot - Conceptual drawings for the Ramey Lot are expected tomorrow. These initial plans will guide further discussion and any required refinements.
- Youth Soccer League- Overall, the youth soccer league is progressing successfully. However, a safety concern has been raised: softball activities have occurred on or near the soccer fields during soccer games. To reduce the risk of injury, Councilmember Cline requested signage to prohibit softball play during scheduled soccer games and to clearly communicate field-use rules.
- Sewer Line on Lowe's Property- Met with Thompson and Litton regarding the sewer line on Lowe's property. We received three distinct proposals, none of which matched our original plan. Proposal 1 calls for five individual grinder pumps with an estimated cost of \$339,500. Proposal 2 proposes two grinder pumps \$458,640. Proposal 3 recommends installing a sanitary lift station \$494,620. The team met last week with engineers, the property owners, and staff to review these options. We also prepared our own estimate: install an individual grinder pumps and re-route the sewer line, including repairs to existing odds and connections. This option is under \$50,000. The engineers modified one detail of our proposal and recommended using two pumps for redundancy in case one fails. We are currently awaiting the property owners' decision. The proposed installation would fit within the right-of-way easement and would be placed in the rear portion of

their yard. Overall, the option is feasible and meets the site constraints, pending final owner approval.

## **Misc**

Manager Regon acknowledged Police Week and praised our department personnel. She noted that next week will be EMS Week and expressed gratitude to her staff for their dedication and service. She also introduced Addison Hurst as the new Recreation Director. Recreation Director Hurst informed the council that she completed a four- year Bachelor Science degree in Sport and Recreation Management at James Madison University and double minored in general business and coaching education. She is excited to be here and grateful for the opportunity.

Councilmember Fox took a moment to share his condolences to the family of Gary Childress. Mr. Childress passed away yesterday.

Councilmember Fox wanted to see if we could do more to enforce prohibited alcohol on premises around the lake. Manager Regon did clarify that there are signs stating that alcohol is prohibited. This will be monitored.

## **No public comment**

### Council Comments

Councilmember Fox would like the Town to supply a bench to businesses that have served the town for more than 20 years. It was specified that if a business was awarded a Town that it would be with the understanding that if the business closes, ownership of the bench would revert to the town. He expressed the view that long-standing businesses should have the option to be provided a bench and indicated a preference for placing one at Italian Village. He proposed that any business operating in town for over 20 years be eligible to participate in this program, using the town's logo "Tazewell" on the bench similar to what we have outside this building.

Mayor Beasley recommended determining how many businesses would qualify and estimating the cost of benches. Councilmember Takach added that there is a recycle program that the business could participate in. One of the awards received when participating in the program is a bench made of recycled plastic. The Garden Club participates and has already received several benches that can be seen around town. Manager Regon agreed to compile those figures and report back to the council. Councilmember Fox clarified that his proposal specifically targets restaurants for eligibility. Councilmember Willis then asked if that includes fast food restaurants or just privately owned because that significantly lowers the number of businesses that would qualify. Councilmember Cline

tried to clarify that he was relaying what he was asked by citizens. The fellow councilmembers were requesting for clarification on if we did this, who else would be eligible. Councilmember Takach tried to explain they just don't want it to be only directed to one specific business or restaurant. Manager Regon concluded that they would do research to determine the number of restaurants vs the cost of benches to give the council more information to better decide on this matter.

Councilmember Takach noted an intersection issue at Hill Street and Steeles Lane. She asked if there is a study that can be done for a yield sign or sometime of visual aid as it is a blind intersection.

Councilmember Cline thanked Councilmember Fox for his enthusiasm for the proposal earlier but reminded him that profanity should not be used during public meetings.

Councilmember Fox apologized for what he said earlier during the bench discussion and offered an apology to the council and attendees.

Mayor Beasley explained that Councilmember Fox's initial remarks about the benches were not aimed at a particular establishment but applied to any business that has been operating in Town for 20 years. As the conversation progressed, however, the focus shifted toward restaurants and then narrowed further to a single business. Mayor Beasley sought clarification about the exact nature of the request so the Town Manager would have clear direction. That request for clarification is what seemed to upset Councilmember Fox. Mayor Beasley emphasized that his intent was not to upset anyone but to ensure the Town Manager understood how to proceed.

Councilmember Willis reported that a resident had mentioned missing trash cans along the back side of the lake and asked that staff investigate and address their replacement.

### **Adjournment**

Councilmember Keen motioned to adjourn. Councilmember Fox seconded the motion. On vote, Councilmember Willis, aye; Vice Mayor Hankins, aye; Councilmember Cline, aye; Councilmember Fox, aye; Councilmember Keen, aye; Councilmember Takach, aye.

Meeting adjourned at 9:47pm

## Special Called Joint Town Council and I/EDA Meeting Minutes

May 13, 2026

**Present:**

Mayor Joe Beasley (Virtual)  
 Councilmember Danny Willis  
 Councilmember Zach Cline  
 Councilmember Takach

**Absent:**

Councilmember Jonathan Hankins  
 Councilmember David Fox  
 Councilmember Gleen Keen, Jr.

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I/EDA Chairperson Cara Spivey  
 I/EDA Member Tammy Smith  
 I/EDA Member Alicia Bales  
 I/EDA Member Rick Alley

I/EDA Member Luce D'Amato  
 I/EDA Member Susan Whittaker  
 I/EDA Member Justin Takach

Staff members present were Town Manager, Leeanne Regon; Clerk-Treasurer, Jessica Hayes; Building and Zoning Official, Chris Hurley; Public Works Director, Dave Scrotsky.

**Call to Order**

Cara Spivey, Chair of the I/EDA, called the meeting to order.

**Conceptual Architectural Design Proposal- old Ramey Lot**

Kevin Jones of Architecture, LLC presented conceptual designs for the Ramey's Lot property. Mr. Jones reviewed several layout options for multi-purpose fields. He shared drawings that showed the potential for a more welcoming entrance into town, allowing the possibility of multipurpose fields, a walking track, playground, green space and restrooms.

In Option 1, he presented an overview of the multiple parcels that make up Ramey's Lot. Foundation Lane would need to remain in place to provide access for the Public Works Department. Mr. Jones asked Building and Zoning Official Hurley whether zoning regulations require a specific number of parking spaces. He will look into this and if there are specific needs it will be added to the design.

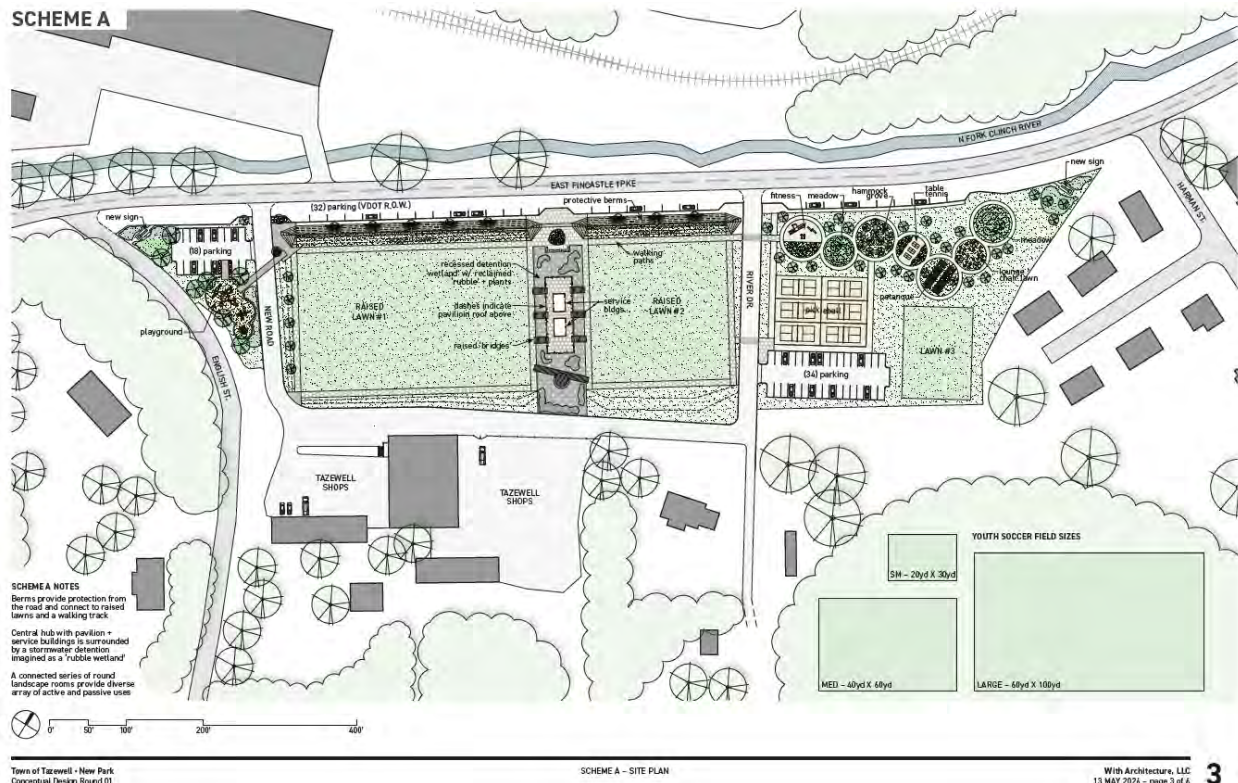
The group also discussed drainage needs, including raising the fields to meet base flood elevation requirements, using plantings to improve drainage, and building up the edge near the roadway with a berm for protection, this could also act as a place on the other side for people to sit. Existing drainage gates were noted.

Features on the west side could include a small playground, pickleball, multipurpose activity areas, ping pong, bocce ball, and hammocks groves. The fields could be striped for multiple soccer configurations to serve different age groups.

Additional discussion focused on road and park safety, tree planting, and grading the edges for protection. I/EDA Member Smith suggested incorporating inclusive and accessible equipment, which the group supported. Councilmember Cline recommended making the fields as multipurpose as possible.

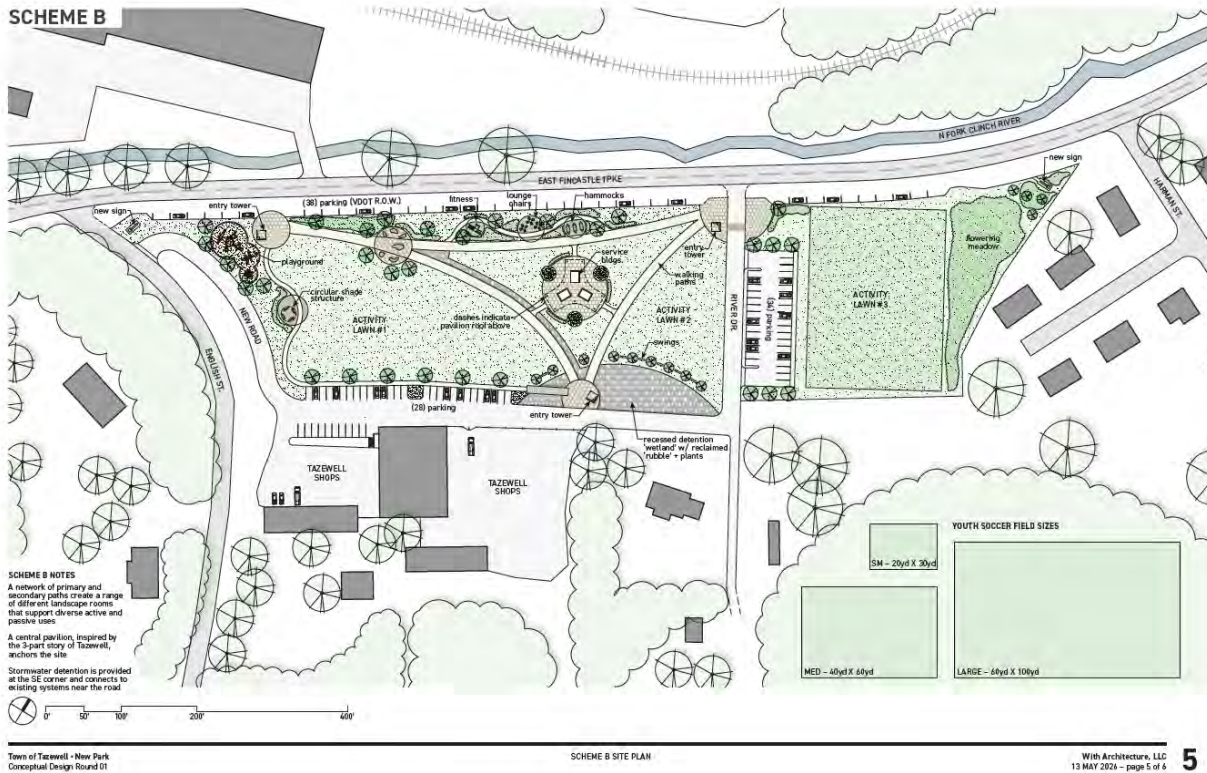
Renee Addair suggested adding fencing around the playground, and Mr. Jones said that could be included even though it was not shown in the drawing. Pickleball and table tennis were shown on the east side. Public Works Director Scrotsky noted that he thinks 34 parking spaces would not be enough and recommended increasing parking. Manager Regon added that more than 180 children participated in spring soccer this season and agreed that additional parking is necessary.

Councilmember Cline asked whether River Road could be moved, noting that residents would need a different access point if moved. Manager Regon responded that town utilities would need to be considered and that relocating the road might not be feasible. Councilmember Willis asked whether relocating the town shop would improve the park design and free up space for parking. The group noted that the Public Works Department had only recently been moved to that property, so relocating it again may not be the best solution.



In Option 2, the roadway buffer remains in place, while gardens and activity areas would be located at the back of the lot. This option does not include the large field, but the remaining field could still be configured for multiple age groups and uses.

Mr. Jones recommended an access route from English Street that would branch off onto Foundation Lane behind the fields.



Chairperson Spivey asked the council about their plans for baseball at Lincolnshire and if they could utilize these fields. Councilmember Cline said that adding a backstop would allow the fields to be used more often for baseball. Councilmember Willis noted that he did not believe a full a backstop necessary, but the fields could be used for teaching basic skills and practice would be appropriate, even if the fields were not used for games. He added that the town is hoping to upgrade the fields at Lincolnshire soon, which would help provide more usable field space for our community.

I/EDA Member Alley said the project should be different from Lincolnshire and noted that the proposed options appeared more welcoming for older residents as well. Chairperson Spivey explained that the goal of the design request was to create a multigenerational space that people of all ages could enjoy.

Building and Zoning Official Hurley also noted that the restroom should be located outside the floodway.

Mayor Beasley stated that he preferred Option 1 because it offered greater roadway safety and a larger field, although he also liked the green space included in Option 2. He suggested evaluating whether River Drive could be moved to connect to McCann Street. This would open more space and allow for another large field. Chairperson Spivey noted that residents of River Drive were present and asked for their thoughts; they said they would like more time to consider it. Mayor Beasley also said he would like to see River Drive connect to the TMS sports fields, potentially through the gravel lot near the concession stand. This would allow for a large outdoor sports complex. This would require collaboration with multiple property owners. Public Works Director Scrotsky noted that there is already a grass access road in that area, although it currently serves as a property owner's access route.

Chairperson Spivey asked what the next step should be. Mr. Jones said that receiving a consolidated list of feedback would help him move forward and prepare a revised design that reflects the town's needs and priorities.

Public Works Director stated he believed Option 1 best supports the town's sports-focused vision and would be the best fit for current needs.

Chairperson Spivey asked the council members present whether they preferred Option 1, and they all agreed. The group also supported reducing the number of pickleball courts from six to four and finding creative ways to add more parking.

I/EDA Member Smith suggested removing the green space on the east side and replacing it with a field that could also serve as overflow parking or practice space. Renee Addair asked whether the exercise equipment currently on the Barnes Trail could be relocated for use in the new design, and Public Works Director Scrotsky agreed that doing so would make better use of equipment the town already owns.

The group asked how water drainage would be handled near River Drive. Mr. Jones proposed a drainage catch point in the center of the lot that would carry water to the river. Mayor Beasley added that if River Drive, which runs through the middle of the site, were removed, the design could accommodate two larger fields. He also suggested eliminating the current lawn area and shifting development toward the road to create more parking.

Key priorities identified by the group included all-age soccer fields, a small playground, a walking track, exercise equipment, pickleball courts, and additional parking.

After Mr. Jones receives the group's feedback, another meeting will be scheduled. A decision about River Drive will be needed before he can complete the next phase of the design.

### **Adjournment**

Councilmember Takach made a motion to adjourn. Councilmember Cline seconded the motion. On Vote: Councilmember Willis, aye; Councilmember Cline, aye; Councilmember Takach, aye.

I/EDA Member Bales made a motion to adjourn. I/EDA Member Smith seconded the motion. On Vote: I/EDA Chairperson Spivey, aye; I/EDA Member Smith, aye; I/EDA Member Bales, aye; I/EDA Member Alley, aye.

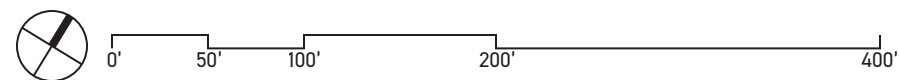
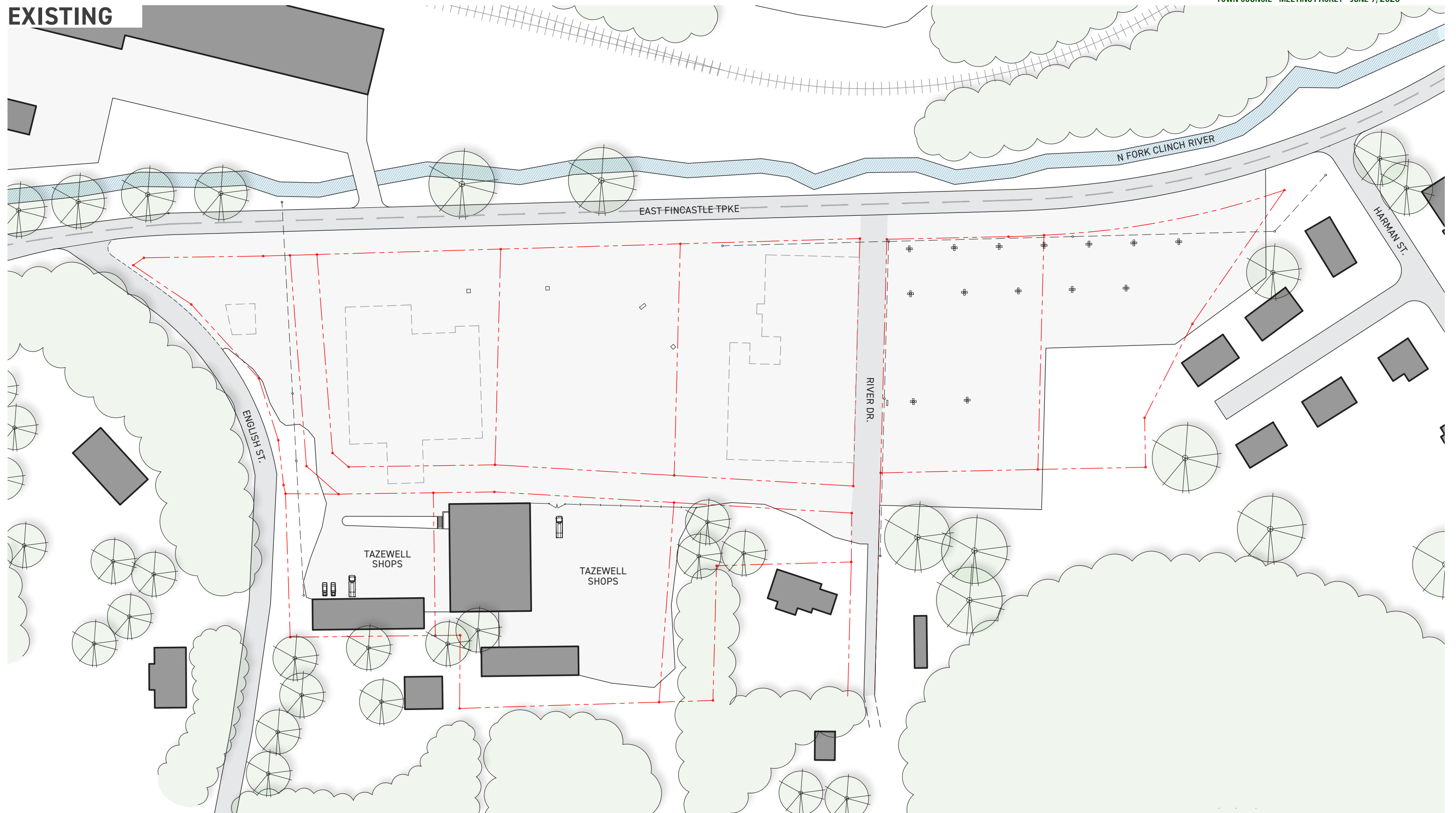
Meeting adjourned at 11:20am.



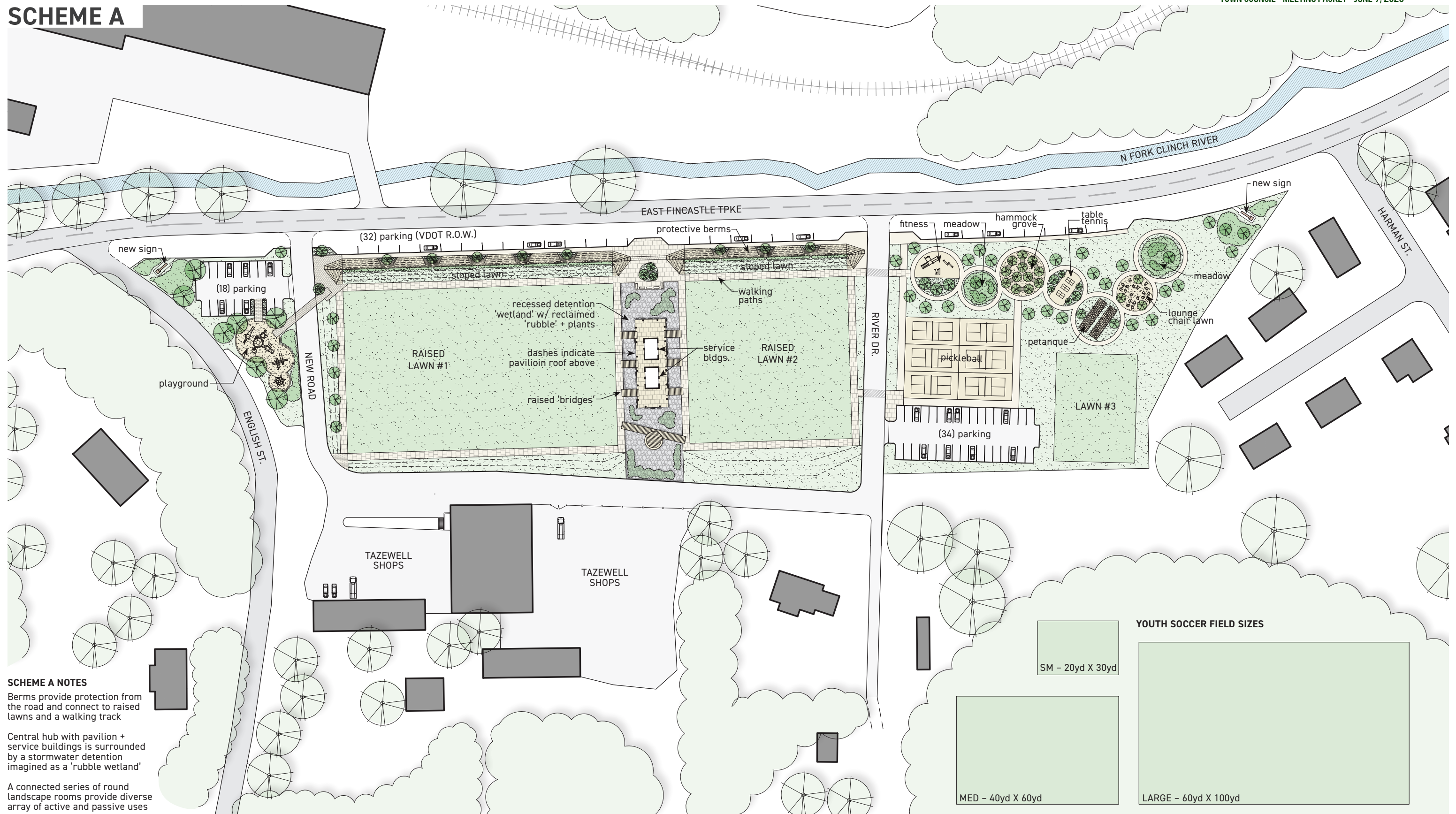
# TAZEWELL GATEWAY PARK

CONCEPTUAL DESIGN • ROUND 01

EXISTING



# SCHEME A

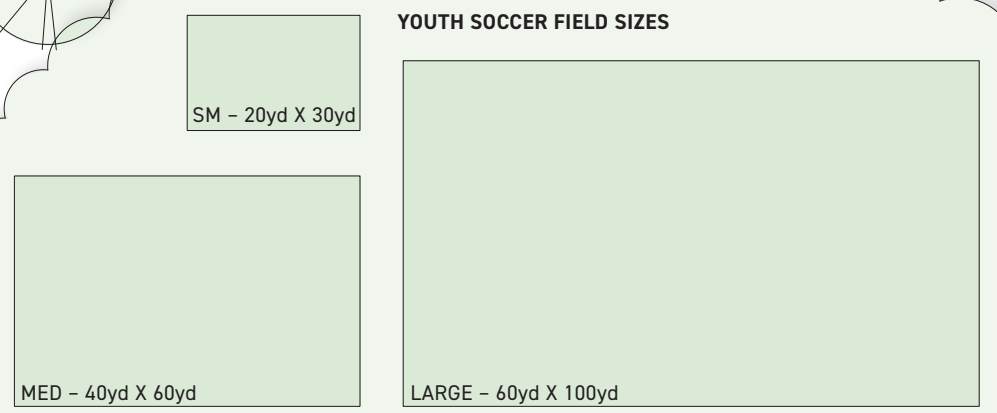
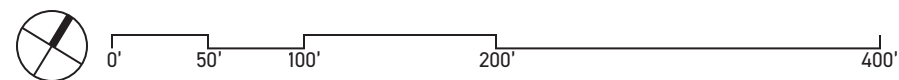


### SCHEME A NOTES

Berms provide protection from the road and connect to raised lawns and a walking track

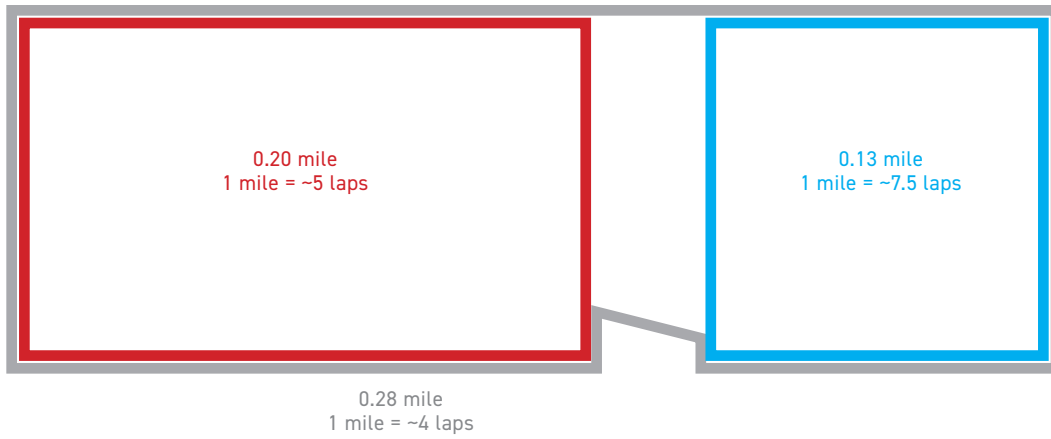
Central hub with pavilion + service buildings is surrounded by a stormwater detention imagined as a 'rubble wetland'

A connected series of round landscape rooms provide diverse array of active and passive uses

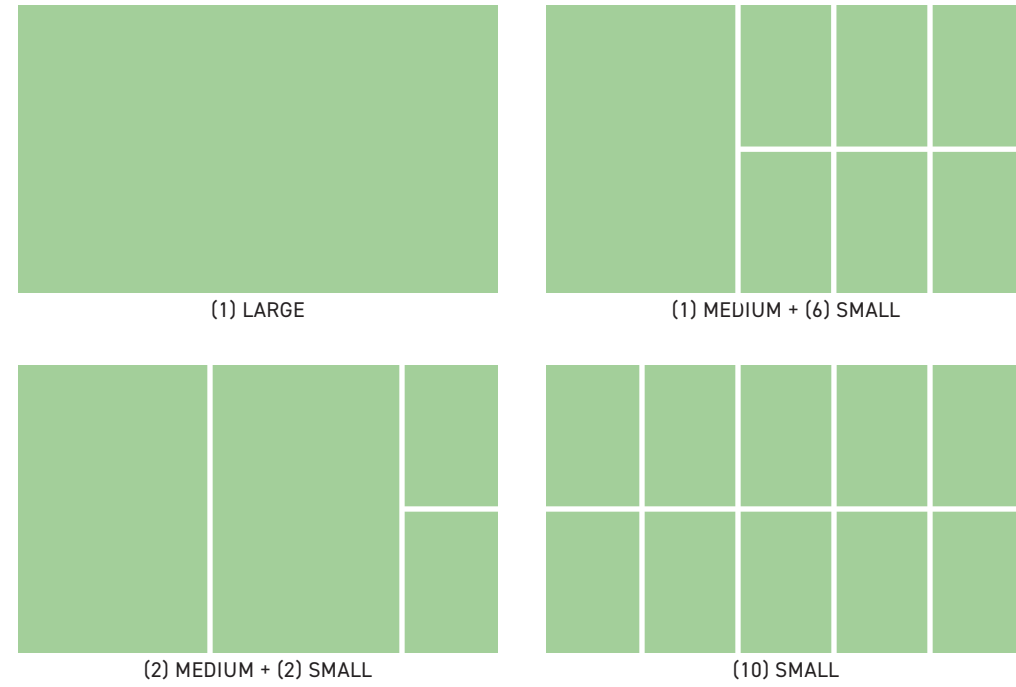


# SCHEME A - DETAILS

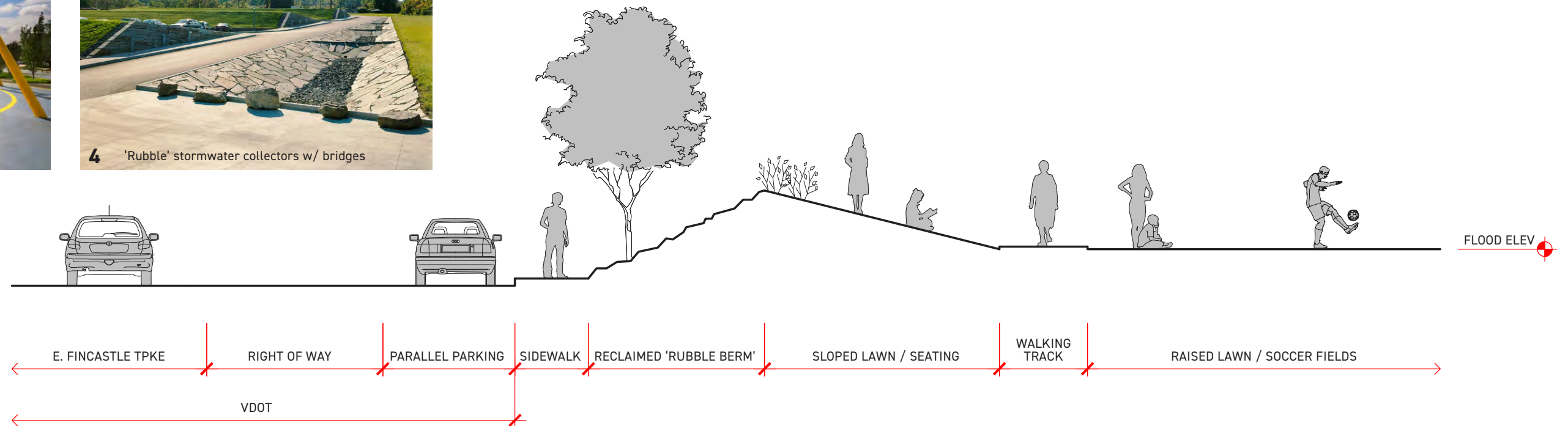
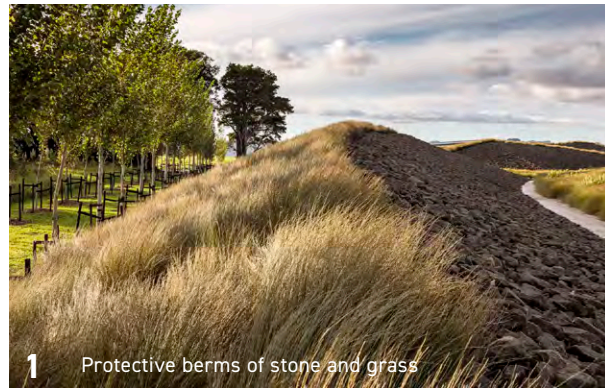
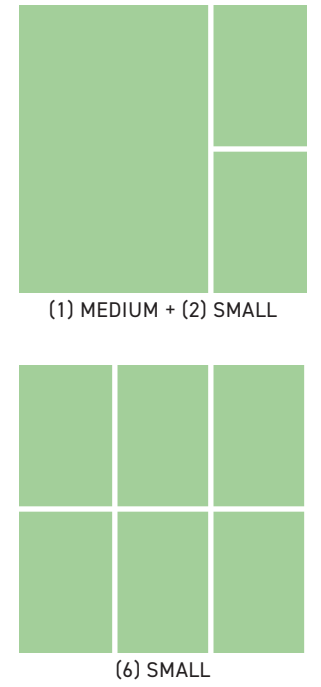
## WALKING PATH - LENGTHS



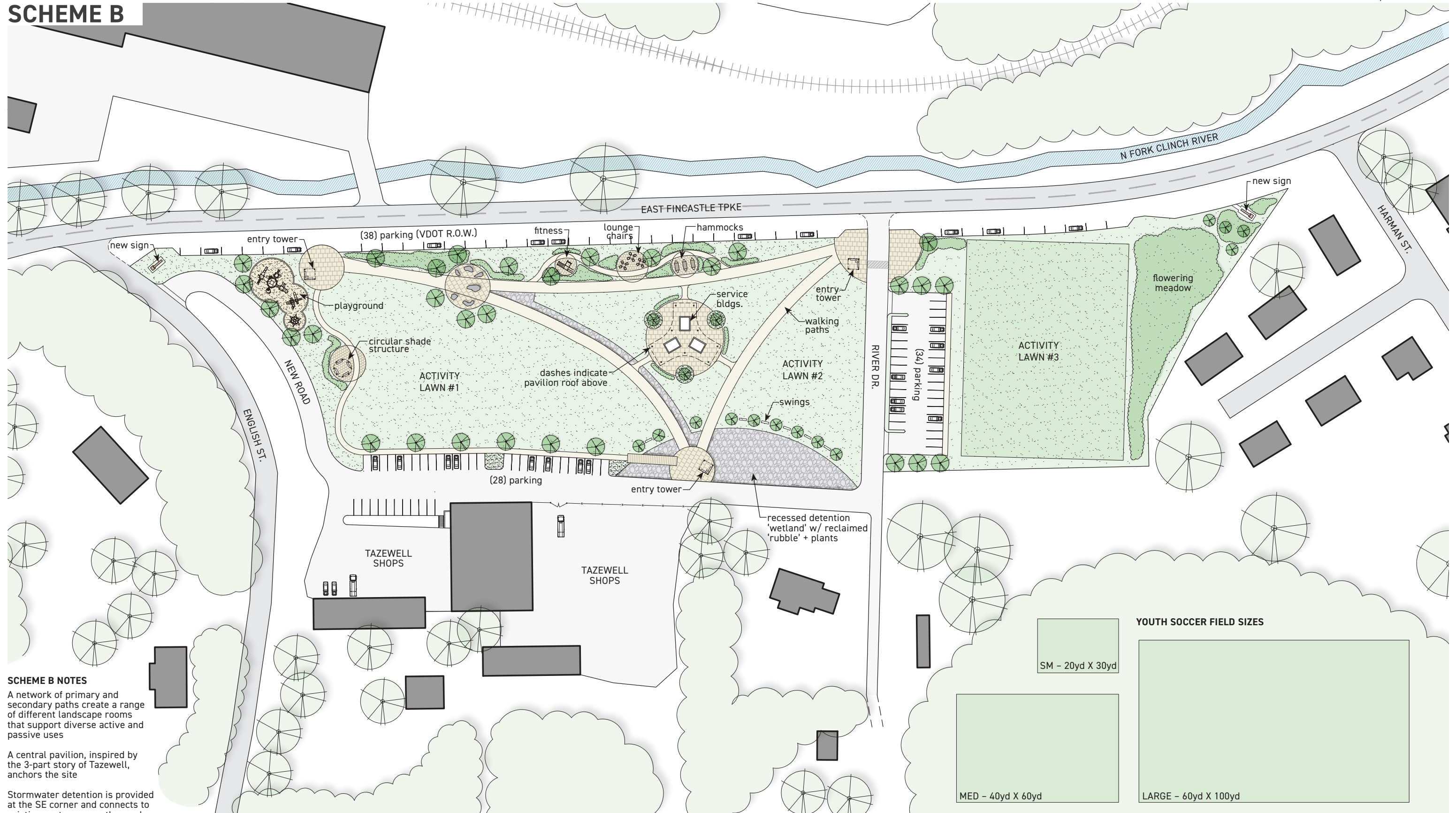
## LAWN #1 - FIELD OPTIONS



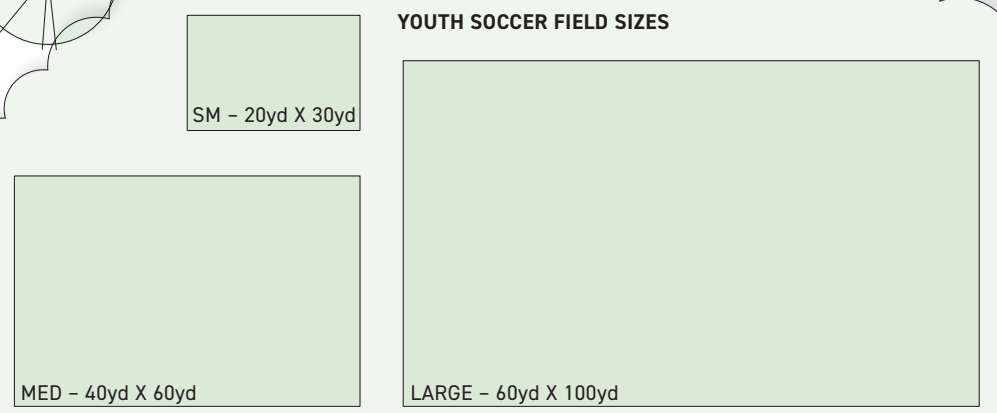
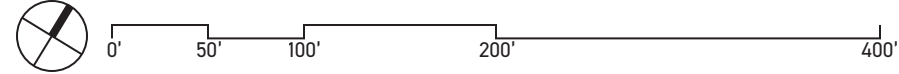
## LAWN #2 - FIELD OPTIONS



# SCHEME B

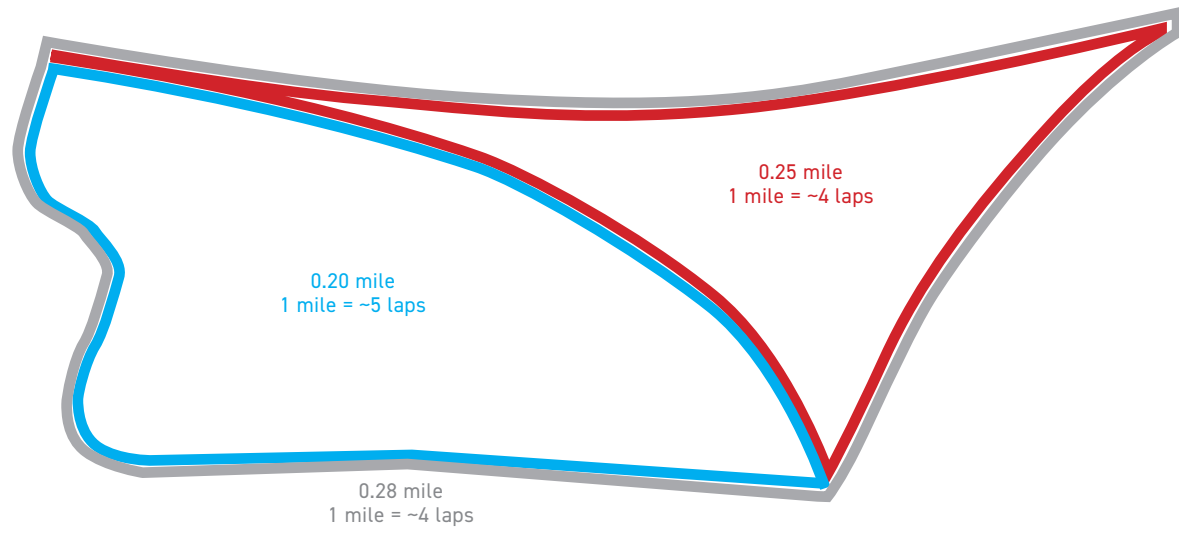


**SCHEME B NOTES**  
 A network of primary and secondary paths create a range of different landscape rooms that support diverse active and passive uses  
 A central pavilion, inspired by the 3-part story of Tazewell, anchors the site  
 Stormwater detention is provided at the SE corner and connects to existing systems near the road

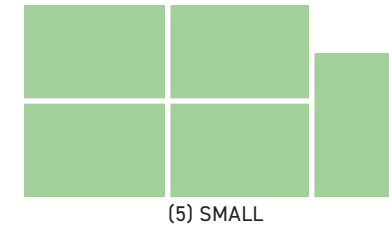
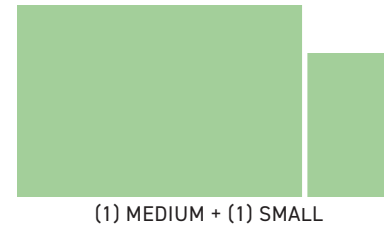


# SCHEME B - DETAILS

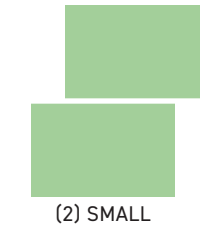
## WALKING PATH - LENGTHS



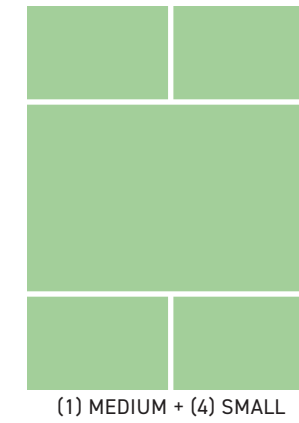
## LAWN #1 - FIELD OPTIONS



## LAWN #2 - FIELD OPTIONS



## LAWN #3 - FIELD OPTIONS



## **Public Hearing Meeting Minutes**

**May 28, 2026**

### **Present**

Council Member Danny Willis

Staff members present were Town Manager, Leeanne Regon; Clerk-Treasurer, Jessica Hayes; Jordan Dillon with Cumberland Plateau District.

### **PUBLIC HEARING**

#### **Call to Order**

Manager Regon called the public hearing to order at 2:00pm in the Council Chambers.

Manager Regon read the notice of public hearing. And opened the floor for public comment.

#### **First Public Hearing**

The Town of Tazewell will hold a public hearing on Thursday, May 28, 2026 at 2:00 p.m. at the Town of Tazewell Town Hall, 211 Central Avenue, VA 24651 to solicit public input on local community development and housing needs in relation to Community Development Block Grant (CDBG) funding for a project in your community.

Information on the amount of funding available, the requirements for benefits to low-and-moderate-income persons, eligible activities, and plans to minimize displacement and provide displacement assistance as necessary will be available. Citizens will also be given the opportunity to comment on the Town's past use of CDBG funds. All interested citizens are urged to attend. For additional information, contact Leeanne Regon at (276) 988-2501.

Complaints and grievances can be submitted in writing to the Town of Tazewell, 211 Central Avenue, Tazewell, VA 24651, or by phone at (276) 988-2501 and TDD 711 until Thursday, May 27, 2026, at 4:00 p.m.

If you plan to attend and have any special needs requirements, please call the number listed above.

Don Crigger owner of Crigger Repair voiced concerns about the deed of trust and how it would affect the business within the five-year period. He asked what would happen if the business had to close for any reason during those five years and what obligations the business would have regarding the 40% repayment. It was explained that the deed of trust would revert to the business. Mr. Crigger also asked whether the owners would remain liable if he became disabled, for example due to an accident, during that period. Manager Regon responded that as long as the business remains active, they would be covered.

Earl Keene owner of M&E Antiques asked whether the deed would transfer to a new property owner if he sold the property after starting the improvements. Manager Regon clarified that if work has not yet begun, the new owner could choose to participate and the arrangement could transfer to them.

Jordan Dillon with the Cumberland Plateau District noted that the program serves four counties and mentioned Debbie, who has been with the organization for 30 years, citing examples from St. Paul and Lebanon where similar work was done. Several asked what, if any, responsibilities property owners would have to improve interior spaces after exterior work is completed. It was clarified that there is no expectation for owners to make additional interior improvements as part of this program.

Irma Mitchell and others raised concerns about prioritizing exterior improvements when interior restoration is also needed. Councilmember Willis questioned how spending on exterior façade work could be justified when the same buildings require more investment inside. Mrs. Dillon replied that improving exterior appearance attracts new businesses to the area, acting as an incentive and creating momentum that can inspire interior improvements as well.

Manager Regon added that improvement efforts in this area have already started with the Clinch River Pavilion and that work will be undertaken at the 1616 Riverside property. Councilmember Willis asked about addressing the middle sections of the building. Manager Regon noted attempts to contact the property owners without success.

Mr. Keene questioned how funds would be distributed. It was explained that the Town would handle reimbursements and that the Town would need to procure the work. Mr. Keene expressed concern about the possibility of contractors submitting low bids and then increasing costs after work began. The grant will cover the project expenses. If we remain within the budget there may be some adjustments between line items, but the work can be completed within the budgetary limits.

Mr. Crigger noted that the larger building is valued at \$18,000 and the smaller at \$45,000. He asked whether certain projects could be combined and funds reallocated between them. It was confirmed that this could be done as long as they stay within the full projects budget constraints.

Councilmember Willis directed everyone to page 45 of the North Tazewell Revitalization Plan and raised a question similar to Mr. Keene's about whether ownership could change during these processes. The only anticipated issue would be attempting to sell a property after construction has started. Mrs. Dillon clarified these are proposed budgets and subject to reallocation once bids

are received and contractors selected. Anyone who signs the participation agreement will be included in the program.

Mrs. Mitchell asked on page 44 whether the sign would remain for the Repass building. The response was that the sign will remain and be refreshed.

Mr. Crigger asked when work would begin. Mrs. Dillon explained that work will start after the application is approved and the construction phase begins, likely in early 2027, since several steps remain. After approval, the town will hold pre-bid meetings, conduct site visits, and open bids to prepare for the construction phase. Once bids are opened there will be a clearer picture of final costs.

Mr. Keene asked whether roofing is included. It was clarified that only roofs visible from the street will be addressed. Mr. Keene indicated he would personally make improvements on his roof and viewed that as an investment. The group hopes to be awarded funding in the fall, after which procurement procedures would commence.

The public hearing was closed at 2:29pm.

A second public hearing will be held June 9<sup>th</sup>.

**7** APPROVAL OF  
FINANCIAL STATEMENTS &  
FINANCIAL REPORT

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Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
<b>Reporting Fund: 001-GENERAL FUND</b>							
<b>0000-001-Revs</b>							
001-010-3110 REAL ESTATE-CURRENT	\$797,000.00	\$797,000.00	\$0.00	\$819,507.65	(\$459.94)	\$22,507.65	103
001-010-3111 REAL ESTATE-CURRENT	\$68,000.00	\$68,000.00	\$0.00	\$35,300.72	\$2,538.75	(\$32,699.28)	52
001-010-3112 REAL ESTATE-DELINQUE	\$26,000.00	\$26,000.00	\$0.00	\$28,515.05	\$148.98	\$2,515.05	110
001-010-3115 REAL ESTATE PENALTIE	\$23,000.00	\$23,000.00	\$0.00	\$17,089.45	\$530.78	(\$5,910.55)	74
001-010-3120 PERSONAL PROPERTY-CU	\$158,000.00	\$158,000.00	\$0.00	\$154,825.60	\$0.00	(\$3,174.40)	98
001-010-3121 PERSONAL PROPERTY-CU	\$23,000.00	\$23,000.00	\$0.00	\$18,915.39	\$3,436.67	(\$4,084.61)	82
001-010-3122 PERSONAL PROPERTY -D	\$6,000.00	\$6,000.00	\$0.00	\$8,033.24	\$13.39	\$2,033.24	134
001-010-3124 PERSONAL PROPERTY -D	\$4,100.00	\$4,100.00	\$0.00	\$2,386.09	\$175.00	(\$1,713.91)	58
001-010-3125 PERSONAL PROPERTY -P	\$5,250.00	\$5,250.00	\$0.00	\$7,140.96	\$1,606.60	\$1,890.96	136
001-010-3126 CREDIT COMPANY (TACS	\$6,000.00	\$6,000.00	\$0.00	\$1,256.54	\$0.00	(\$4,743.46)	21
001-010-3130 PUBLIC SERVICE CORPO	\$52,000.00	\$52,000.00	\$0.00	\$56,384.13	\$0.00	\$4,384.13	108
001-010-3210 BANK FRANCHISE TAX	\$165,000.00	\$165,000.00	\$0.00	\$158,166.00	\$158,166.00	(\$6,834.00)	96
001-010-3211 LOCAL CONSUMER UTILI	\$19,000.00	\$19,000.00	\$0.00	\$15,010.57	\$0.00	(\$3,989.43)	79
001-010-3215 GAME OF SKILL TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3220 BUILDING (ZONING) PE	\$12,000.00	\$12,000.00	\$0.00	\$14,577.87	\$1,686.00	\$2,577.87	121
001-010-3221 PROPERTY MAINTENANCE	\$4,500.00	\$4,500.00	\$0.00	\$3,007.95	\$0.00	(\$1,492.05)	67
001-010-3222 STATE LEVY FOR BUILD	\$400.00	\$400.00	\$0.00	\$334.08	\$29.71	(\$65.92)	84
001-010-3230 BUSINESS LICENSE PEN	\$4,000.00	\$4,000.00	\$0.00	\$1,233.81	\$495.90	(\$2,766.19)	31
001-010-3231 CONTRACTOR	\$8,000.00	\$8,000.00	\$0.00	\$8,418.67	\$40.00	\$418.67	105
001-010-3232 RETAIL SALES	\$161,000.00	\$161,000.00	\$0.00	\$212,447.21	\$3,095.97	\$51,447.21	132
001-010-3233 FINANCIAL, REAL ESTA	\$76,000.00	\$76,000.00	\$0.00	\$58,477.95	\$10.00	(\$17,522.05)	77
001-010-3234 REPAIRS, PERSONAL BU	\$57,000.00	\$57,000.00	\$0.00	\$55,887.57	\$3,360.69	(\$1,112.43)	98
001-010-3235 WHOLESALE	\$700.00	\$700.00	\$0.00	\$482.69	\$0.00	(\$217.31)	69
001-010-3236 UTILITY	\$4,000.00	\$4,000.00	\$0.00	\$4,930.19	\$0.00	\$930.19	123
001-010-3240 COMMUNICATION TAX FR	\$18,000.00	\$18,000.00	\$0.00	\$14,491.20	\$0.00	(\$3,508.80)	81
001-010-3241 TRANSIENT OCCUPANCY	\$52,000.00	\$52,000.00	\$0.00	\$53,365.43	\$6,364.43	\$1,365.43	103
001-010-3250 VEHICLE FEE	\$66,000.00	\$66,000.00	\$0.00	\$50,565.36	\$695.44	(\$15,434.64)	77
001-010-3310 COURT FINES	\$32,000.00	\$32,000.00	\$0.00	\$25,878.50	\$2,896.07	(\$6,121.50)	81
001-010-3320 PARKING FINES	\$3,500.00	\$3,500.00	\$0.00	\$1,825.00	\$75.00	(\$1,675.00)	52
001-010-3420 FIRE FUND	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	(\$20,000.00)	0
001-010-3430 LAW ENFORCEMENT (599	\$127,000.00	\$127,000.00	\$0.00	\$98,940.00	\$0.00	(\$28,060.00)	78
001-010-3440 LITTER CONTROL GRANT	\$4,000.00	\$4,000.00	\$0.00	\$3,846.76	\$0.00	(\$153.24)	96
001-010-3450 SALES TAX	\$375,000.00	\$375,000.00	\$0.00	\$422,582.30	\$39,548.69	\$47,582.30	113
001-010-3470 VDOT MAINTENANCE	\$1,365,000.00	\$1,365,000.00	\$0.00	\$1,140,977.94	\$0.00	(\$224,022.06)	84
001-010-3510 INTEREST	\$5,000.00	\$46,886.90	\$0.00	\$110,669.29	\$0.00	\$63,782.39	236
001-010-3511 CREDIT CARD CONVENIE	\$25,000.00	\$25,000.00	\$0.00	\$20,052.81	\$1,809.90	(\$4,947.19)	80
001-010-3525 PERSONAL PROPERTY TA	\$54,800.00	\$54,800.00	\$0.00	\$54,820.30	\$0.00	\$20.30	100
001-010-3530 REFUSE COLLECTIONS	\$496,000.00	\$496,000.00	\$0.00	\$427,237.16	\$38,593.18	(\$68,762.84)	86
001-010-3531 REFUSE PENALTIES & I	\$1,700.00	\$1,700.00	\$0.00	\$1,666.68	\$157.01	(\$33.32)	98
001-010-3540 MISCELLANEOUS REVENU	\$40,132.92	\$172,048.71	\$0.00	\$248,466.65	\$17.35	\$76,417.94	144
001-010-3541 MISC UNCLAIMED PROPE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3545 CARES ACT-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3546 CARES ACT-EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3547 CARES ACT -POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3548 AMERICAN RESCUE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3549 VARIOUS FEDERAL GRAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3550 ROLLING STOCK	\$6,500.00	\$6,500.00	\$0.00	\$6,720.13	\$0.00	\$220.13	103
001-010-3551 VARIOUS STATE GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3555 MOBILE HOME -STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3599 DEBT PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3610 MEALS TAX	\$1,050,000.00	\$1,050,000.00	\$0.00	\$1,090,853.89	\$100,893.44	\$40,853.89	104

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-010-3615 DRUG ASSET FORFEITUR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3616 DRUG ASSET FORFEITUR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3620 DRUG ASSET FORFEITUR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3623 LAW ENFORCEMENT EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3624 HIDTA GRANT	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	(\$13,000.00)	0
001-010-3625 SCHOOL RESOURCE OFFI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3626 POLICE MISC REVENUE	\$15,000.00	\$15,000.00	\$0.00	\$19,956.58	\$0.00	\$4,956.58	133
001-010-3627 POLICE GRANT 16.579	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3628 POLICE GRANT 16.034	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3630 GRANTS RECEIVED	\$15,000.00	\$253,605.00	\$0.00	\$278,439.77	\$0.00	\$24,834.77	110
001-010-3631 POLICE GRANT CFDA 20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3632 POLICE GRANT CFDA 20	\$13,000.00	\$13,000.00	\$0.00	\$12,601.43	\$0.00	(\$398.57)	97
001-010-3636 CAR RENTAL TAX	\$0.00	\$0.00	\$0.00	\$109.34	\$0.00	\$109.34	0
001-010-3638 TRAIN STATION LOCAL	\$0.00	\$825.00	\$0.00	\$947.00	\$20.00	\$122.00	115
001-010-3639 USDA GRANT 10.766	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	(\$25,000.00)	0
001-010-3640 CIGARETTE TAX	\$232,000.00	\$232,000.00	\$0.00	\$180,000.00	\$6,000.00	(\$52,000.00)	78
001-010-3641 NORTH TAZEWELL REVIT	\$0.00	\$0.00	\$0.00	\$6,425.00	\$0.00	\$6,425.00	0
001-010-3699 ICE SKATING RINK REV	\$0.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00	0
001-010-3700 POOL ADMISSION	\$34,000.00	\$34,000.00	\$0.00	\$17,352.45	\$1,356.00	(\$16,647.55)	51
001-010-3701 YOUTH ACTIVITIES	\$500.00	\$500.00	\$0.00	\$6,765.00	\$0.00	\$6,265.00	135 3
001-010-3702 MEN'S ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3703 CO-ED ACTIVITIES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	(\$500.00)	0
001-010-3704 WOMEN'S ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3705 LESSONS	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	(\$500.00)	0
001-010-3706 TOURNAMENTS	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	0
001-010-3707 SOFTBALL FIELD RENTA	\$500.00	\$500.00	\$0.00	\$225.00	\$0.00	(\$275.00)	45
001-010-3708 CONCESSION	\$13,000.00	\$13,000.00	\$0.00	\$7,077.02	\$128.50	(\$5,922.98)	54
001-010-3709 MISCELLANEOUS REVENU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3710 POOL RENTALS	\$7,500.00	\$7,500.00	\$0.00	\$5,174.00	\$875.00	(\$2,326.00)	69
001-010-3711 GYM RENTALS	\$5,500.00	\$5,500.00	\$0.00	\$4,240.00	\$365.00	(\$1,260.00)	77
001-010-3712 SHELTER RENTALS	\$3,500.00	\$3,500.00	\$0.00	\$3,682.50	\$595.00	\$182.50	105
001-010-3715 AQUA PARK	\$12,000.00	\$12,000.00	\$0.00	\$3,331.50	\$382.00	(\$8,668.50)	28
001-010-3716 KAYAK & PADDLE BOARD	\$1,500.00	\$1,500.00	\$0.00	\$325.00	\$15.00	(\$1,175.00)	22
001-010-3717 PUBLIC WORKS MISCELL	\$0.00	\$1,793.60	\$0.00	\$25,545.10	\$23,751.50	\$23,751.50	142 4
001-010-3718 CLINCH RIVER PAVILIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3740 AMERICAN LEGION RENT	\$11,000.00	\$11,000.00	\$0.00	\$8,488.75	\$725.00	(\$2,511.25)	77
001-010-3741 CLINCH RIVER PAVILIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3742 WARHAWK PARK RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3750 ACCIDENT REPORTS	\$500.00	\$500.00	\$0.00	\$392.00	\$35.00	(\$108.00)	78
001-010-3755 FINGER PRINTING	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	(\$50.00)	0
001-010-3760 REVENUE SHARING -PAV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3775 VDOT STATE OF GOOD R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3780 GARBAGE TRUCK LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3781 VDOT RECREATIONAL AC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3790 RETIREE INSURANCE	\$17,000.00	\$17,000.00	\$0.00	\$2,434.80	\$472.20	(\$14,565.20)	14
001-010-3800 FIRE DEPT BILLING RE	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	0
001-010-3801 FIRE DEPARTMENT SIGN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3810 DONATIONS-ADMINISTRA	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	(\$300.00)	0
001-010-3820 DONATIONS-POLICE	\$300.00	\$8,497.99	\$0.00	\$12,739.84	\$0.00	\$4,241.85	150
001-010-3822 POLICE KIDS DAY	\$1,500.00	\$1,500.00	\$0.00	\$1,825.00	\$0.00	\$325.00	122
001-010-3824 POLICE SHOP WITH A C	\$7,000.00	\$7,000.00	\$0.00	\$11,080.00	\$0.00	\$4,080.00	158
001-010-3826 POLICE COMMUNITY DIN	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	(\$500.00)	0
001-010-3827 COVID RELIEF GRANT P	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-010-3828 PD FEDERAL JAG GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3830 DONATIONS-FIRE	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	(\$300.00)	0
001-010-3835 DONATIONS-EMS	\$300.00	\$300.00	\$0.00	\$65.00	\$0.00	(\$235.00)	22
001-010-3840 DONATIONS-RECREATION	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	(\$300.00)	0
001-010-3860 DONATIONS-TRAIN STAT	\$300.00	\$300.00	\$0.00	\$285.41	\$0.00	(\$14.59)	95
001-010-3870 RECREATIONAL TRAIL A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3875 DONATIONS-ONCE A BUL	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	0
001-010-3880 SPORTS COMPLEXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3885 TRAIN STATION RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-3900 EMS REV - TOWN CALLS	\$1,600,000.00	\$1,600,000.00	\$0.00	\$1,084,198.95	\$13,302.41	(\$515,801.05)	68
001-010-3903 FOUR FOR LIFE -EMS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	(\$10,000.00)	0
001-010-3999 TRANSFERS IN	\$125,000.00	\$359,591.00	\$0.00	\$234,591.00	\$0.00	(\$125,000.00)	65
001-010-4105 FIRE DEPT FY26 PPE G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-4106 FIRE DEPT FORESTRY M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-010-4170 IRF PROJECT REVENUES	\$0.00	\$0.00	\$0.00	\$203,981.18	\$0.00	\$203,981.18	0
<b>0000-001-Revs</b>	<b>\$7,591,932.92</b>	<b>\$8,249,748.20</b>	<b>\$0.00</b>	<b>\$7,588,117.40</b>	<b>\$413,947.62</b>	<b>(\$661,630.80)</b>	<b>92</b>
<b>021-001-MAYOR/TOWN COUNCIL</b>							
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001-021-4001 MAYOR/TOWN COUNCIL C	\$27,600.00	\$27,600.00	\$0.00	\$25,100.00	\$2,300.00	\$2,500.00	91
001-021-4080 MAYOR/COUNCIL TRAVEL	\$2,500.00	\$76.00	\$0.00	\$32.26	\$0.00	\$43.74	42
001-021-4230 EQUIPMENT	\$600.00	\$724.00	\$0.00	\$724.00	\$0.00	\$0.00	100
<b>021-001-MAYOR/TOWN COUNCIL</b>	<b>\$30,700.00</b>	<b>\$28,400.00</b>	<b>\$0.00</b>	<b>\$25,856.26</b>	<b>\$2,300.00</b>	<b>\$2,543.74</b>	<b>91</b>
<b>022-001-TOWN ATTORNEY</b>							
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001-022-4001 TOWN ATTORNEY COMPE	\$600.00	\$600.00	\$0.00	\$600.00	\$50.00	\$0.00	100
001-022-4030 HEALTH INSURANCE	\$14,500.00	\$14,500.00	\$0.00	\$14,531.79	\$1,252.84	(\$31.79)	100
001-022-4140 LEGAL FEES	\$41,000.00	\$49,500.00	\$0.00	\$55,634.12	\$4,882.50	(\$6,134.12)	112
001-022-4230 EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>022-001-TOWN ATTORNEY</b>	<b>\$56,600.00</b>	<b>\$64,600.00</b>	<b>\$0.00</b>	<b>\$70,765.91</b>	<b>\$6,185.34</b>	<b>(\$6,165.91)</b>	<b>110</b>
<b>023-001-ADMINISTRATION</b>							
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001-023-4010 SALARIES	\$138,830.77	\$138,830.77	\$0.00	\$129,161.32	\$16,341.75	\$9,669.45	93
001-023-4011 SALARIES-PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-023-4015 OVERTIME	\$1,800.00	\$2,800.00	\$0.00	\$3,193.56	\$401.76	(\$393.56)	114
001-023-4020 FICA	\$10,758.25	\$10,758.25	\$0.00	\$9,126.38	\$1,187.09	\$1,631.87	85
001-023-4030 HEALTH INSURANCE	\$32,011.20	\$32,011.20	\$0.00	\$26,351.28	\$2,472.48	\$5,659.92	82
001-023-4040 LIFE INSURANCE	\$190.32	\$190.32	\$0.00	\$184.44	\$10.09	\$5.88	97
001-023-4050 RETIREMENT	\$20,666.90	\$20,666.90	\$0.00	\$16,771.11	\$1,919.75	\$3,895.79	81
001-023-4051 457B	\$1,014.00	\$714.00	\$0.00	\$532.00	\$69.00	\$182.00	75
001-023-4055 EMPLOYEE BENEFITS	\$458.40	\$308.40	\$0.00	\$234.95	\$19.05	\$73.45	76
001-023-4060 WORKERS' COMPENSATIO	\$459.64	\$559.64	\$0.00	\$476.80	\$0.00	\$82.84	85
001-023-4065 UNEMPLOYMENT	\$4,500.00	\$1,200.00	\$0.00	\$1,524.00	\$0.00	(\$324.00)	127
001-023-4070 DUES-SUBSCRIPTIONS	\$9,000.00	\$9,000.00	\$0.00	\$7,168.35	\$0.00	\$1,831.65	80
001-023-4080 TRAVEL & TRAINING	\$3,500.00	\$3,500.00	\$0.00	\$3,166.31	\$183.91	\$333.69	90
001-023-4090 TELEPHONE	\$9,000.00	\$9,000.00	\$0.00	\$9,387.48	\$780.02	(\$387.48)	104
001-023-4091 CELL PHONE	\$1,200.00	\$950.00	\$0.00	\$802.70	\$87.53	\$147.30	84
001-023-4100 OFFICE SUPPLIES	\$6,000.00	\$9,500.00	\$0.00	\$9,641.26	\$443.29	(\$141.26)	101
001-023-4104 INK / TONER	\$7,000.00	\$8,000.00	\$0.00	\$8,023.17	\$974.02	(\$23.17)	100
001-023-4110 POSTAGE	\$5,500.00	\$5,500.00	\$0.00	\$10,292.87	\$211.58	(\$4,792.87)	187
001-023-4120 ADVERTISING	\$3,000.00	\$3,000.00	\$0.00	\$3,023.91	\$0.00	(\$23.91)	101
001-023-4130 AUDIT	\$66,000.00	\$67,750.00	\$0.00	\$67,750.00	\$0.00	\$0.00	100
001-023-4135 ANNUAL SOFTWARE SUPP	\$16,000.00	\$18,000.00	\$0.00	\$22,020.18	\$908.30	(\$4,020.18)	122
001-023-4140 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-023-4150 EQUIPMENT MAINTENANC	\$15,000.00	\$23,000.00	\$0.00	\$27,835.40	\$1,410.77	(\$4,835.40)	121
001-023-4160 BUILDING MAINTENANCE	\$8,500.00	\$8,500.00	\$0.00	\$11,132.91	\$949.01	(\$2,632.91)	131
001-023-4170 ELECTRICITY	\$11,000.00	\$16,000.00	\$0.00	\$16,459.00	\$1,027.46	(\$459.00)	103
001-023-4180 INTERNET FEES	\$17,000.00	\$17,000.00	\$0.00	\$13,916.20	\$1,101.73	\$3,083.80	82
001-023-4181 INTERNET FEES-CAMERA	\$4,500.00	\$3,500.00	\$0.00	\$3,372.41	\$555.60	\$127.59	96
001-023-4182 SECURITY CAMERAS	\$6,500.00	\$4,100.00	\$0.00	\$914.39	\$0.00	\$3,185.61	22
001-023-4190 BANK SERVICE CHARGES	\$13,000.00	\$13,000.00	\$0.00	\$10,996.12	\$0.00	\$2,003.88	85
001-023-4195 COVID 19 GENERAL FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-023-4210 MISCELLANEOUS EXPENS	\$35,000.00	\$29,000.00	\$0.00	\$37,466.31	\$13,967.88	(\$8,466.31)	129
001-023-4230 EQUIPMENT	\$15,000.00	\$15,000.00	\$0.00	\$10,682.77	\$1,350.00	\$4,317.23	71
001-023-4250 VEHICLE MAINTENANCE	\$600.00	\$100.00	\$0.00	\$5.00	\$0.00	\$95.00	5
001-023-4260 FUEL	\$1,200.00	\$1,200.00	\$0.00	\$754.96	\$189.10	\$445.04	63
001-023-4360 ENGINEERING &SURVEYI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>023-001-ADMINISTRATION</b>	<b>\$464,189.48</b>	<b>\$472,639.48</b>	<b>\$0.00</b>	<b>\$462,367.54</b>	<b>\$46,561.17</b>	<b>\$10,271.94</b>	<b>98</b>
<b>024-001-POLICE</b>							
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001-024-4010 SALARIES	\$881,838.58	\$881,838.58	\$0.00	\$869,670.63	\$103,009.11	\$12,167.95	99
001-024-4011 SALARIES-PART TIME	\$20,000.00	\$24,200.00	\$0.00	\$28,531.25	\$3,725.00	(\$4,331.25)	118
001-024-4015 OVERTIME	\$85,000.00	\$85,000.00	\$0.00	\$86,285.61	\$7,528.62	(\$1,285.61)	102
001-024-4020 FICA	\$75,493.15	\$75,493.15	\$0.00	\$68,489.75	\$8,122.41	\$7,003.40	91
001-024-4030 HEALTH INSURANCE	\$282,852.00	\$282,852.00	\$0.00	\$201,965.60	\$18,856.00	\$80,886.40	71
001-024-4040 LIFE INSURANCE	\$1,171.20	\$1,171.20	\$0.00	\$926.98	\$88.20	\$244.22	79
001-024-4050 RETIREMENT	\$110,732.95	\$110,732.95	\$0.00	\$60,503.16	\$5,346.90	\$50,229.79	55
001-024-4051 457B	\$2,925.00	\$2,925.00	\$0.00	\$300.00	\$37.50	\$2,625.00	10
001-024-4052 LODA	\$19,000.00	\$18,000.00	\$0.00	\$16,240.00	\$0.00	\$1,760.00	90
001-024-4055 EMPLOYEE BENEFITS	\$2,703.60	\$2,703.60	\$0.00	\$2,955.74	\$317.40	(\$252.14)	109
001-024-4060 WORKERS' COMPENSATIO	\$39,473.54	\$39,473.54	\$0.00	\$33,864.48	\$0.00	\$5,609.06	86
001-024-4070 DUES-SUBSCRIPTIONS	\$18,000.00	\$18,000.00	\$0.00	\$13,599.37	\$300.00	\$4,400.63	76
001-024-4080 TRAVEL & TRAINING	\$4,500.00	\$5,500.00	\$0.00	\$5,213.27	\$880.37	\$286.73	95
001-024-4085 NEW EMPLOYEE TRAVEL	\$11,000.00	\$11,000.00	\$0.00	\$8,721.15	\$0.00	\$2,278.85	79
001-024-4090 TELEPHONE	\$10,200.00	\$10,200.00	\$0.00	\$11,508.60	\$534.72	(\$1,308.60)	113
001-024-4091 CELL PHONE	\$12,000.00	\$12,000.00	\$0.00	\$13,444.63	\$1,039.17	(\$1,444.63)	112
001-024-4100 OFFICE SUPPLIES	\$7,500.00	\$7,500.00	\$0.00	\$7,259.56	\$768.24	\$240.44	97
001-024-4101 OFFICE FURNITURE	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
001-024-4102 OFFICE COMPUTERS	\$1,000.00	\$1,000.00	\$0.00	\$775.81	\$27.80	\$224.19	78
001-024-4110 POSTAGE	\$400.00	\$400.00	\$0.00	\$355.34	\$35.26	\$44.66	89
001-024-4120 ADVERTISING	\$700.00	\$727.53	\$0.00	\$727.53	\$0.00	\$0.00	100
001-024-4140 LEGAL FEES	\$14,000.00	\$14,000.00	\$0.00	\$2,945.63	\$0.00	\$11,054.37	21
001-024-4150 EQUIPMENT MAINTENANC	\$13,000.00	\$13,000.00	\$0.00	\$10,089.71	\$1,683.06	\$2,910.29	78
001-024-4160 BUILDING MAINTENANCE	\$4,500.00	\$4,500.00	\$0.00	\$1,764.90	\$442.00	\$2,735.10	39
001-024-4170 ELECTRICITY	\$12,000.00	\$12,000.00	\$0.00	\$11,207.33	\$735.71	\$792.67	93
001-024-4180 INTERNET FEES	\$8,300.00	\$8,300.00	\$0.00	\$1,733.32	\$139.90	\$6,566.68	21
001-024-4210 MISCELLANEOUS EXPENS	\$5,000.00	\$5,000.00	\$0.00	\$4,900.68	\$165.97	\$99.32	98
001-024-4220 UNIFORM REPLACEMENT	\$6,000.00	\$6,000.00	\$0.00	\$5,810.90	\$832.00	\$189.10	97
001-024-4225 NEW EMPLOYEE UNIFORM	\$3,000.00	\$3,341.34	\$0.00	\$3,493.87	\$0.00	(\$152.53)	105
001-024-4230 EQUIPMENT	\$3,500.00	\$3,500.00	\$0.00	\$1,728.11	\$489.09	\$1,771.89	49
001-024-4232 VEHICLE EQUIPMENT	\$4,000.00	\$4,000.00	\$0.00	\$4,098.31	\$2,972.23	(\$98.31)	102
001-024-4234 UNIFORM EQUIPMENT (G	\$2,000.00	\$2,000.00	\$0.00	\$294.31	\$0.00	\$1,705.69	15
001-024-4240 COURT COST	\$2,000.00	\$2,000.00	\$0.00	\$963.13	\$0.00	\$1,036.87	48
001-024-4250 VEHICLE MAINTENANCE	\$20,000.00	\$20,000.00	\$0.00	\$32,040.96	\$1,886.79	(\$12,040.96)	160
001-024-4260 FUEL	\$43,000.00	\$43,000.00	\$0.00	\$52,658.80	\$6,340.91	(\$9,658.80)	122
001-024-4270 NARCOTICS TASK FORCE	\$7,000.00	\$8,138.52	\$0.00	\$8,138.52	\$0.00	\$0.00	100
001-024-4400 POLICE CRUISERS	\$62,000.00	\$62,000.00	\$0.00	\$57,107.70	\$42,389.61	\$4,892.30	92
001-024-4500 SOUTHWEST REGIONAL J	\$5,000.00	\$5,000.00	\$0.00	\$450.00	\$0.00	\$4,550.00	9

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-024-4510 POLICE KIDS DAY	\$2,500.00	\$2,500.00	\$0.00	\$2,379.71	\$0.00	\$120.29	95
001-024-4520 POLICE SHOP WITH A C	\$3,200.00	\$3,200.00	\$0.00	\$54.95	\$0.00	\$3,145.05	2
001-024-4530 POLICE COMMUNITY DIN	\$3,000.00	\$3,000.00	\$0.00	\$2,621.84	\$0.00	\$378.16	87
001-024-4535 COVID RELIEF GRANT E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-024-4536 LOLE QRTLY GRANT	\$0.00	\$2,805.60	\$0.00	\$2,805.60	\$0.00	\$0.00	100
001-024-4537 LAW ENFORCEMENT EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-024-4538 PD FEDERAL JAG GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-024-4539 PD OFFICER WELLNESS	\$0.00	\$0.00	\$0.00	\$19,963.00	\$0.00	(\$19,963.00)	0
001-024-4540 PD-DATAPILOT GRANT E	\$0.00	\$2,490.00	\$0.00	\$2,490.00	\$0.00	\$0.00	100
001-024-4541 PD FIRE ARM PURCHASE	\$0.00	\$0.00	\$0.00	\$12,016.69	\$0.00	(\$12,016.69)	0
001-024-4542 PD DMV HWY SAFETY GR	\$0.00	\$0.00	\$0.00	\$923.00	\$0.00	(\$923.00)	0
001-024-4543 PD COMMUNITY FOUNDAT	\$0.00	\$9,400.00	\$0.00	\$9,400.00	\$0.00	\$0.00	100
001-024-4600 PUBLIC SAFETY	\$9,000.00	\$9,000.00	\$0.00	\$5,502.54	\$306.76	\$3,497.46	61
<b>024-001-POLICE</b>	<b>\$1,819,490.02</b>	<b>\$1,839,893.01</b>	<b>\$0.00</b>	<b>\$1,688,921.97</b>	<b>\$209,000.73</b>	<b>\$150,971.04</b>	<b>92</b>
<b>025-001-FIRE</b>							
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001-025-4000 CALL OUT PAY	\$34,000.00	\$34,000.00	\$0.00	\$11,610.00	\$325.00	\$22,390.00	34
001-025-4020 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-025-4052 LODA	\$5,700.00	\$6,090.00	\$0.00	\$6,090.00	\$0.00	\$0.00	100
001-025-4080 TRAVEL & TRAINING	\$1,500.00	\$1,110.00	\$0.00	\$616.31	\$0.00	\$493.69	56
001-025-4090 TELEPHONE	\$6,500.00	\$9,000.00	\$0.00	\$9,150.89	\$0.00	(\$150.89)	102
001-025-4100 SUPPLIES	\$8,500.00	\$5,500.00	\$0.00	\$6,537.68	\$1,634.37	(\$1,037.68)	119
001-025-4150 EQUIPMENT MAINTENANC	\$9,000.00	\$9,000.00	\$967.55	\$6,725.16	\$0.00	\$1,307.29	75
001-025-4160 BUILDING MAINTENANCE	\$4,000.00	\$7,000.00	\$0.00	\$7,131.94	\$68.16	(\$131.94)	102
001-025-4170 ELECTRICITY	\$5,000.00	\$5,850.00	\$0.00	\$6,483.87	\$516.24	(\$633.87)	111
001-025-4180 INTERNET FEES	\$2,700.00	\$2,700.00	\$0.00	\$2,939.38	\$239.94	(\$239.38)	109
001-025-4190 BANK CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-025-4210 MISCELLANEOUS EXPENS	\$7,000.00	\$7,000.00	\$70.00	\$6,295.06	\$79.09	\$634.94	90
001-025-4220 FIRE DEPARTMENT UNIF	\$2,500.00	\$2,500.00	\$0.00	\$661.09	\$661.09	\$1,838.91	26
001-025-4230 EQUIPMENT	\$22,000.00	\$53,900.00	\$2,000.00	\$44,587.27	\$521.55	\$7,312.73	83
001-025-4240 FIRE DEPT THIRD PART	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-025-4250 VEHICLE MAINTENANCE	\$35,000.00	\$35,000.00	\$0.00	\$28,474.65	\$3,355.64	\$6,525.35	81
001-025-4260 FUEL	\$4,500.00	\$3,500.00	\$0.00	\$4,270.81	\$594.44	(\$770.81)	122
001-025-4280 FIRE FUND TRANSFER	\$20,000.00	\$20,000.00	\$206.63	\$20,793.37	\$0.00	(\$1,000.00)	104
001-025-4300 PPE & AIR PACKS GRAN	\$0.00	\$0.00	\$0.00	\$97,163.51	\$1,314.71	(\$97,163.51)	0
001-025-4301 FD FORESTRY GRANT EX	\$0.00	\$0.00	\$806.43	\$3,599.22	\$0.00	(\$4,405.65)	0
<b>025-001-FIRE</b>	<b>\$167,900.00</b>	<b>\$202,150.00</b>	<b>\$4,050.61</b>	<b>\$263,130.21</b>	<b>\$9,310.23</b>	<b>(\$65,030.82)</b>	<b>132</b>
<b>026-001-SANITATION</b>							
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001-026-4010 SALARIES	\$130,850.31	\$130,850.31	\$0.00	\$108,441.90	\$12,539.62	\$22,408.41	83
001-026-4011 SALARIES-PART TIME	\$17,000.00	\$22,000.00	\$0.00	\$25,508.05	\$3,280.45	(\$3,508.05)	116
001-026-4015 OVERTIME	\$8,500.00	\$8,500.00	\$0.00	\$6,572.23	\$256.46	\$1,927.77	77
001-026-4020 FICA	\$11,960.80	\$11,960.80	\$0.00	\$9,723.73	\$1,141.66	\$2,237.07	81
001-026-4030 HEALTH INSURANCE	\$37,771.20	\$37,771.20	\$0.00	\$32,418.58	\$2,783.08	\$5,352.62	86
001-026-4040 LIFE INSURANCE	\$289.14	\$289.14	\$0.00	\$221.11	\$21.17	\$68.03	76
001-026-4050 RETIREMENT	\$16,605.93	\$9,105.93	\$0.00	\$8,651.53	\$833.81	\$454.40	95
001-026-4051 457B	\$1,950.00	\$950.00	\$0.00	\$1,350.00	\$450.00	(\$400.00)	142
001-026-4055 EMPLOYEE BENEFITS	\$550.80	\$450.80	\$0.00	\$380.88	\$47.61	\$69.92	84
001-026-4060 WORKERS' COMPENSATIO	\$10,803.81	\$10,803.81	\$0.00	\$9,730.08	\$0.00	\$1,073.73	90
001-026-4091 CELL PHONE	\$400.00	\$1,100.00	\$0.00	\$847.23	\$19.39	\$252.77	77
001-026-4110 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-026-4150 EQUIPMENT MAINTENANC	\$1,000.00	\$2,831.22	\$0.00	\$2,831.22	\$0.00	\$0.00	100
001-026-4210 MISCELLANEOUS EXPENS	\$600.00	\$500.00	\$0.00	\$429.59	\$0.00	\$70.41	86
001-026-4220 UNIFORMS	\$900.00	\$800.00	\$0.00	\$646.80	\$73.50	\$153.20	81

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-026-4250 VEHICLE MAINTENANCE	\$27,000.00	\$32,000.00	\$0.00	\$33,933.21	\$1,063.67	(\$1,933.21)	106
001-026-4260 FUEL	\$27,000.00	\$27,000.00	\$0.00	\$27,284.14	\$3,740.25	(\$284.14)	101
<b>026-001-SANITATION</b>	<b>\$293,181.99</b>	<b>\$296,913.21</b>	<b>\$0.00</b>	<b>\$268,970.28</b>	<b>\$26,250.67</b>	<b>\$27,942.93</b>	<b>91</b>
<b>027-001-RECREATION</b>							
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001-027-4010 SALARIES	\$86,190.03	\$86,190.03	\$0.00	\$66,028.01	\$7,015.28	\$20,162.02	77
001-027-4011 SALARIES-PART TIME	\$60,000.00	\$60,000.00	\$0.00	\$55,376.28	\$5,242.07	\$4,623.72	92
001-027-4015 OVERTIME	\$6,000.00	\$6,000.00	\$0.00	\$3,945.05	\$392.88	\$2,054.95	66
001-027-4020 FICA	\$11,642.54	\$11,642.54	\$0.00	\$9,102.38	\$929.96	\$2,540.16	78
001-027-4030 HEALTH INSURANCE	\$45,240.00	\$35,540.00	\$0.00	\$12,486.80	\$662.40	\$23,053.20	35
001-027-4040 LIFE INSURANCE	\$146.40	\$146.40	\$0.00	\$117.60	\$5.88	\$28.80	80
001-027-4050 RETIREMENT	\$11,338.44	\$11,338.44	\$0.00	\$6,389.38	\$553.95	\$4,949.06	56
001-027-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-027-4055 EMPLOYEE BENEFITS	\$777.60	\$777.60	\$0.00	\$31.74	\$0.00	\$745.86	4
001-027-4060 WORKERS' COMPENSATIO	\$2,404.60	\$2,404.60	\$0.00	\$2,292.40	\$0.00	\$112.20	95
001-027-4070 DUES-SUBSCRIPTIONS	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0
001-027-4080 TRAVEL & TRAINING	\$1,000.00	\$1,317.06	\$0.00	\$1,317.06	\$0.00	\$0.00	100
001-027-4090 TELEPHONE	\$1,750.00	\$1,750.00	\$0.00	\$1,814.76	\$196.71	(\$64.76)	104
001-027-4091 CELL PHONE	\$1,000.00	\$1,000.00	\$0.00	\$534.78	\$48.61	\$465.22	53
001-027-4100 SUPPLIES	\$9,000.00	\$9,000.00	\$205.34	\$12,232.06	\$730.61	(\$3,437.40)	136
001-027-4120 ADVERTISING	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00	0
001-027-4150 EQUIPMENT MAINTENANC	\$8,000.00	\$8,700.00	\$0.00	\$8,790.98	\$0.00	(\$90.98)	101
001-027-4160 BUILDING MAINTENANCE	\$7,000.00	\$7,000.00	\$20.00	\$27,577.31	\$155.37	(\$20,597.31)	394
001-027-4161 GROUNDSKEEPING	\$3,500.00	\$3,500.00	\$31.40	\$3,030.93	\$0.00	\$437.67	87
001-027-4170 ELECTRICITY	\$27,000.00	\$27,000.00	\$0.00	\$29,663.23	\$2,497.22	(\$2,663.23)	110
001-027-4180 INTERNET FEES	\$2,800.00	\$2,800.00	\$0.00	\$1,618.98	\$40.01	\$1,181.02	58
001-027-4190 GYM, SHELTER, POOL R	\$4,000.00	\$2,260.18	\$0.00	\$1,624.99	\$40.00	\$635.19	72
001-027-4210 MISCELLANEOUS EXPENS	\$2,500.00	\$3,372.76	\$126.49	\$3,973.54	\$600.78	(\$727.27)	118
001-027-4220 UNIFORMS	\$1,200.00	\$1,200.00	\$0.00	\$512.00	\$29.05	\$688.00	43
001-027-4230 EQUIPMENT	\$11,000.00	\$20,000.00	\$1,319.74	\$19,124.69	\$516.11	(\$444.43)	96
001-027-4250 VEHICLE MAINTENANCE	\$1,500.00	\$1,500.00	\$0.00	\$679.96	\$0.00	\$820.04	45
001-027-4260 FUEL	\$2,700.00	\$3,250.00	\$0.00	\$4,202.75	\$423.11	(\$952.75)	129
001-027-8200 YOUTH ACTIVITIES	\$5,000.00	\$5,000.00	\$0.00	\$6,599.42	\$2,153.04	(\$1,599.42)	132
001-027-8350 ADULT ACTIVITIES	\$400.00	\$400.00	\$0.00	\$129.99	\$0.00	\$270.01	32
001-027-8400 OTHER RECREATION	\$400.00	\$400.00	\$0.00	\$400.00	\$200.00	\$0.00	100
001-027-8550 POOL OPERATION	\$7,000.00	\$7,000.00	\$0.00	\$5,928.65	\$2,440.96	\$1,071.35	85
001-027-8800 CONCESSION	\$12,000.00	\$12,000.00	\$0.00	\$7,606.35	\$1,447.96	\$4,393.65	63
001-027-8900 RECREATION PARKS & P	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	0
001-027-8901 AQUA PARK	\$14,000.00	\$14,000.00	\$0.00	\$10,175.28	\$0.00	\$3,824.72	73
001-027-8902 VDOT RECREATIONAL AC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-027-8910 LESTER LAND LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>027-001-RECREATION</b>	<b>\$347,689.61</b>	<b>\$347,689.61</b>	<b>\$1,702.97</b>	<b>\$303,307.35</b>	<b>\$26,321.96</b>	<b>\$42,679.29</b>	<b>88</b>
<b>028-001-RESCUE SQUAD</b>							
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001-028-4010 SALARIES	\$697,409.28	\$697,409.28	\$0.00	\$634,078.91	\$73,622.55	\$63,330.37	91
001-028-4011 SALARIES-PART TIME	\$100,000.00	\$100,000.00	\$0.00	\$92,369.82	\$11,948.77	\$7,630.18	92
001-028-4015 OVERTIME	\$220,000.00	\$220,000.00	\$0.00	\$225,946.99	\$20,987.37	(\$5,946.99)	103
001-028-4020 FICA	\$77,831.81	\$77,831.81	\$0.00	\$67,492.42	\$7,686.60	\$10,339.39	87
001-028-4030 HEALTH INSURANCE	\$253,476.00	\$253,476.00	\$0.00	\$173,273.20	\$13,684.00	\$80,202.80	68
001-028-4040 LIFE INSURANCE	\$1,317.60	\$1,317.60	\$0.00	\$1,122.48	\$94.08	\$195.12	85
001-028-4050 RETIREMENT	\$110,388.46	\$84,757.55	\$0.00	\$59,127.34	\$7,573.98	\$25,630.21	70
001-028-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-028-4052 LODA	\$28,000.00	\$25,375.00	\$0.00	\$25,375.00	\$0.00	\$0.00	100
001-028-4055 EMPLOYEE BENEFITS	\$3,855.60	\$3,855.60	\$0.00	\$3,126.39	\$428.49	\$729.21	81

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-028-4060 WORKERS' COMPENSATIO	\$27,978.76	\$28,078.76	\$0.00	\$28,003.40	\$0.00	\$75.36	100
001-028-4070 DUES-SUBSCRIPTIONS	\$1,000.00	\$1,000.00	\$0.00	\$870.45	\$0.00	\$129.55	87
001-028-4080 TRAVEL & TRAINING	\$7,500.00	\$7,500.00	\$0.00	\$8,013.75	\$0.00	(\$513.75)	107
001-028-4081 FOUR FOR LIFE	\$10,000.00	\$10,000.00	\$0.00	\$5,759.48	\$196.20	\$4,240.52	58
001-028-4090 TELEPHONE	\$2,300.00	\$3,400.00	\$0.00	\$4,002.77	\$489.28	(\$602.77)	118
001-028-4091 CELL PHONE	\$5,500.00	\$5,500.00	\$0.00	\$5,098.06	\$383.12	\$401.94	93
001-028-4100 SUPPLIES	\$62,000.00	\$62,000.00	\$0.00	\$61,548.69	\$1,319.62	\$451.31	99
001-028-4125 OMD FEE	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	100
001-028-4150 EQUIPMENT MAINTENANC	\$13,500.00	\$13,500.00	\$2,009.91	\$12,067.54	\$1,683.06	(\$577.45)	89
001-028-4160 BUILDING MAINTENANCE	\$7,000.00	\$7,000.00	\$0.00	\$6,542.86	\$0.00	\$457.14	93
001-028-4170 ELECTRICITY	\$5,000.00	\$5,000.00	\$0.00	\$4,646.17	\$411.28	\$353.83	93
001-028-4180 INTERNET FEES	\$5,000.00	\$5,000.00	\$0.00	\$2,338.16	\$150.00	\$2,661.84	47
001-028-4210 MISCELLANEOUS EXPENS	\$6,000.00	\$8,000.00	\$0.00	\$8,368.61	\$389.54	(\$368.61)	105
001-028-4220 UNIFORMS	\$6,000.00	\$6,000.00	\$0.00	\$4,999.38	\$871.74	\$1,000.62	83
001-028-4230 EQUIPMENT	\$35,000.00	\$35,000.00	\$0.00	\$7,131.69	\$3,319.08	\$27,868.31	20
001-028-4240 RESCUE SQUAD THIRD P	\$10,000.00	\$16,687.91	\$0.00	\$16,687.91	\$0.00	\$0.00	100
001-028-4245 GRANTS (80/20)	\$55,000.00	\$299,768.00	\$0.00	\$299,768.00	\$0.00	\$0.00	100
001-028-4250 VEHICLE MAINTENANCE	\$74,000.00	\$74,000.00	\$0.00	\$38,285.21	\$2,934.95	\$35,714.79	52
001-028-4260 FUEL	\$63,000.00	\$63,000.00	\$0.00	\$39,649.25	\$4,197.21	\$23,350.75	63
<b>028-001-RESCUE SQUAD</b>	<b>\$1,896,057.51</b>	<b>\$2,122,457.51</b>	<b>\$2,009.91</b>	<b>\$1,843,693.93</b>	<b>\$152,370.92</b>	<b>\$276,753.67</b>	<b>87</b>
<b>029-001-TREASURER</b>							
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001-029-4010 SALARIES	\$79,420.73	\$79,420.73	\$0.00	\$74,281.17	\$9,115.94	\$5,139.56	94
001-029-4015 OVERTIME	\$1,700.00	\$1,700.00	\$0.00	\$1,482.37	\$168.47	\$217.63	87
001-029-4020 FICA	\$6,205.74	\$6,205.74	\$0.00	\$5,313.22	\$664.51	\$892.52	86
001-029-4030 HEALTH INSURANCE	\$19,134.00	\$15,115.82	\$0.00	\$9,887.96	\$993.73	\$5,227.86	65
001-029-4040 LIFE INSURANCE	\$146.40	\$146.40	\$0.00	\$110.52	\$10.58	\$35.88	75
001-029-4050 RETIREMENT	\$10,873.07	\$10,873.07	\$0.00	\$10,738.38	\$1,499.39	\$134.69	99
001-029-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-029-4055 EMPLOYEE BENEFITS	\$0.00	\$164.00	\$0.00	\$166.72	\$23.82	(\$2.72)	102
001-029-4060 WORKERS' COMPENSATIO	\$56.78	\$81.78	\$0.00	\$57.08	\$0.00	\$24.70	70
001-029-4070 DUES-SUBSCRIPTIONS	\$700.00	\$700.00	\$0.00	\$611.00	\$0.00	\$89.00	87
001-029-4080 TRAVEL & TRAINING	\$1,500.00	\$1,500.00	\$0.00	\$894.40	\$24.40	\$605.60	60
001-029-4100 OFFICE SUPPLIES	\$600.00	\$755.00	\$0.00	\$730.79	\$0.00	\$24.21	97
001-029-4104 INK / TONER	\$800.00	\$800.00	\$0.00	\$584.62	\$0.00	\$215.38	73
001-029-4210 MISCELLANEOUS EXPENS	\$200.00	\$400.40	\$0.00	\$400.40	\$0.00	\$0.00	100
001-029-4230 EQUIPMENT	\$1,500.00	\$1,193.78	\$0.00	\$1,278.67	\$514.97	(\$84.89)	107
<b>029-001-TREASURER</b>	<b>\$122,836.72</b>	<b>\$119,056.72</b>	<b>\$0.00</b>	<b>\$106,537.30</b>	<b>\$13,015.81</b>	<b>\$12,519.42</b>	<b>89</b>
<b>030-001-BOOKKEEPING</b>							
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001-030-4010 SALARIES	\$16,542.75	\$16,542.75	\$0.00	\$14,879.93	\$1,890.64	\$1,662.82	90
001-030-4011 SALARIES-PART TIME	\$0.00	\$6,300.00	\$0.00	\$6,025.95	\$205.69	\$274.05	96
001-030-4015 OVERTIME	\$600.00	\$361.82	\$0.00	\$209.26	\$0.00	\$152.56	58
001-030-4020 FICA	\$1,311.42	\$1,311.42	\$0.00	\$1,446.56	\$143.42	(\$135.14)	110
001-030-4030 HEALTH INSURANCE	\$9,198.00	\$8,354.37	\$0.00	\$5,967.95	\$613.44	\$2,386.42	71
001-030-4040 LIFE INSURANCE	\$36.60	\$36.60	\$0.00	\$29.38	\$5.88	\$7.22	80
001-030-4050 RETIREMENT	\$3,395.19	\$1,595.19	\$0.00	\$1,231.06	\$101.60	\$364.13	77
001-030-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-030-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-030-4060 WORKERS' COMPENSATIO	\$12.00	\$12.00	\$0.00	\$0.00	\$0.00	\$12.00	0
001-030-4100 OFFICE SUPPLIES	\$1,500.00	\$1,755.54	\$0.00	\$2,403.80	\$531.76	(\$648.26)	137
001-030-4110 POSTAGE	\$800.00	\$800.00	\$0.00	\$547.10	\$70.53	\$252.90	68
001-030-4210 MISCELLANEOUS EXPENS	\$100.00	\$206.27	\$0.00	\$206.27	\$0.00	\$0.00	100
001-030-4230 EQUIPMENT	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
030-001-BOOKKEEPING	\$33,895.96	\$37,675.96	\$0.00	\$32,947.26	\$3,562.96	\$4,728.70	87
<b>031-001-PLANNING COMMISSION</b>							
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001-031-4010 SALARIES	\$5,400.00	\$5,400.00	\$0.00	\$5,175.00	\$525.00	\$225.00	96
001-031-4080 TRAVEL & TRAINING	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
001-031-4100 SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
031-001-PLANNING COMMISSION	\$5,900.00	\$5,900.00	\$0.00	\$5,175.00	\$525.00	\$725.00	88
<b>032-001-COMMUNITY DEVELOPMENT</b>							
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001-032-4010 SALARIES	\$45,250.00	\$45,250.00	\$0.00	\$18,000.00	\$0.00	\$27,250.00	40
001-032-4020 FICA	\$3,461.63	\$3,461.63	\$0.00	\$2,000.00	\$0.00	\$1,461.63	58
001-032-4030 HEALTH INSURANCE	\$18,396.00	\$18,396.00	\$0.00	\$10,000.00	\$0.00	\$8,396.00	54
001-032-4040 LIFE INSURANCE	\$73.20	\$73.20	\$0.00	\$0.00	\$0.00	\$73.20	0
001-032-4050 RETIREMENT	\$6,381.00	\$6,381.00	\$0.00	\$3,000.00	\$0.00	\$3,381.00	47
001-032-4060 WORKMEN'S COMPENSATI	\$31.68	\$31.68	\$0.00	\$0.00	\$0.00	\$31.68	0
001-032-4100 SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	\$39.58	\$0.00	\$2,960.42	1
001-032-4201 MAYOR/TOWN COUNCIL E	\$32,000.00	\$67,000.00	\$0.00	\$74,356.85	\$7,600.00	(\$7,356.85)	111
001-032-4211 MISCELLANEOUS EXPENS	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-032-4220 TAZEWELL TODAY DONAT	\$70,000.00	\$70,000.00	\$0.00	\$56,250.00	\$0.00	\$13,750.00	80
001-032-4226 YMCA CIGARETTE TAX	\$25,000.00	\$27,736.90	\$0.00	\$27,736.90	\$0.00	\$0.00	100
001-032-4229 TAZEWELL COUNTY FAIR	\$2,800.00	\$2,800.00	\$0.00	\$2,500.00	\$2,500.00	\$300.00	89
001-032-4230 EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
032-001-COMMUNITY DEVELOPMENT	\$217,893.51	\$244,130.41	\$0.00	\$193,883.33	\$10,100.00	\$50,247.08	79
<b>033-001-AMERICAN LEGION</b>							
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001-033-4100 SUPPLIES	\$500.00	\$757.46	\$0.00	\$661.18	\$0.00	\$96.28	87
001-033-4160 BUILDING MAINTENANCE	\$1,500.00	\$3,000.00	\$0.00	\$2,743.00	\$45.00	\$257.00	91
001-033-4170 ELECTRICITY	\$6,000.00	\$6,850.00	\$0.00	\$7,229.59	\$305.71	(\$379.59)	106
001-033-4180 INTERNET FEES	\$1,600.00	\$1,600.00	\$0.00	\$1,430.00	\$130.00	\$170.00	89
001-033-4190 RENTAL REFUNDS	\$3,200.00	\$3,200.00	\$0.00	\$3,100.00	\$150.00	\$100.00	97
001-033-4210 MISCELLANEOUS EXPENS	\$300.00	\$17.54	\$0.00	\$17.54	\$0.00	\$0.00	100
033-001-AMERICAN LEGION	\$13,100.00	\$15,425.00	\$0.00	\$15,181.31	\$630.71	\$243.69	98
<b>034-001-ZONING/PROPERTY MAINTENANCE</b>							
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001-034-4010 SALARIES	\$60,056.60	\$60,056.60	\$0.00	\$55,456.00	\$6,900.75	\$4,600.60	92
001-034-4020 FICA	\$4,594.33	\$4,594.33	\$0.00	\$3,893.49	\$496.19	\$700.84	85
001-034-4030 HEALTH INSURANCE	\$9,936.00	\$9,936.00	\$0.00	\$7,286.40	\$662.40	\$2,649.60	73
001-034-4040 LIFE INSURANCE	\$73.20	\$73.20	\$0.00	\$64.68	\$5.88	\$8.52	88
001-034-4050 RETIREMENT	\$7,439.94	\$7,439.94	\$0.00	\$4,079.24	\$370.84	\$3,360.70	55
001-034-4051 457B	\$1,950.00	\$1,611.29	\$0.00	\$600.00	\$75.00	\$1,011.29	37
001-034-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-034-4060 WORKERS' COMPENSATIO	\$42.04	\$42.04	\$0.00	\$70.48	\$0.00	(\$28.44)	168
001-034-4070 DUES-SUBSCRIPTIONS	\$500.00	\$500.00	\$0.00	\$297.13	\$0.00	\$202.87	59
001-034-4080 TRAVEL & TRAINING	\$750.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	100
001-034-4091 CELL PHONE	\$1,400.00	\$1,400.00	\$0.00	\$1,462.89	\$98.62	(\$62.89)	104
001-034-4100 SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	\$707.64	\$0.00	\$292.36	71
001-034-4110 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-034-4210 MISCELLANEOUS EXPENS	\$150.00	\$452.97	\$0.00	\$452.97	\$0.00	\$0.00	100
001-034-4230 EQUIPMENT	\$750.00	\$635.74	\$0.00	\$635.74	\$0.00	\$0.00	100
001-034-4250 VEHICLE MAINTENANCE	\$750.00	\$750.00	\$0.00	\$252.84	\$0.00	\$497.16	34
001-034-4260 FUEL	\$1,000.00	\$1,150.00	\$0.00	\$1,133.48	\$0.00	\$16.52	99
001-034-4276 SIGNAGE	\$2,500.00	\$2,500.00	\$0.00	\$330.91	\$0.00	\$2,169.09	13
001-034-4280 DEMOLITION OF STRUCT	\$24,000.00	\$24,000.00	\$0.00	\$17,714.39	\$0.00	\$6,285.61	74

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-034-4285 PROPERTY MAINTENANCE	\$5,000.00	\$5,000.00	\$0.00	\$2,038.94	\$420.00	\$2,961.06	41
001-034-4290 STATE LEVY FOR BUILD	\$500.00	\$500.00	\$0.00	\$325.89	\$0.00	\$174.11	65
034-001-ZONING/PROPERTY MAINTENA	\$122,392.11	\$122,392.11	\$0.00	\$97,553.11	\$9,029.68	\$24,839.00	80
035-001-MOWING							
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001-035-4010 SALARIES	\$9,213.48	\$9,213.48	\$0.00	\$3,364.40	\$1,012.64	\$5,849.08	37
001-035-4011 SALARIES-PART TIME	\$110,000.00	\$110,000.00	\$0.00	\$137,227.51	\$22,193.25	(\$27,227.51)	125
001-035-4015 OVERTIME	\$2,000.00	\$2,000.00	\$0.00	\$1,497.37	\$22.68	\$502.63	75
001-035-4020 FICA	\$9,272.83	\$9,272.83	\$0.00	\$8,329.77	\$1,203.76	\$943.06	90
001-035-4030 HEALTH INSURANCE	\$2,980.80	\$2,980.80	\$0.00	\$894.42	\$198.75	\$2,086.38	30
001-035-4040 LIFE INSURANCE	\$21.96	\$21.96	\$0.00	\$0.00	\$0.00	\$21.96	0
001-035-4050 RETIREMENT	\$1,295.84	\$1,295.84	\$0.00	\$243.79	\$54.17	\$1,052.05	19
001-035-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-035-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-035-4060 WORKERS' COMPENSATIO	\$4,472.78	\$4,472.78	\$0.00	\$2,611.08	\$0.00	\$1,861.70	58
001-035-4150 EQUIPMENT MAINTENANC	\$3,000.00	\$3,000.00	\$0.00	\$3,826.51	\$0.00	(\$826.51)	128
001-035-4210 MISCELLANEOUS EXPENS	\$4,000.00	\$4,000.00	\$0.00	\$1,506.92	\$163.67	\$2,493.08	38
001-035-4230 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-035-4260 FUEL	\$3,600.00	\$3,600.00	\$0.00	\$1,791.79	\$504.82	\$1,808.21	50
035-001-MOWING	\$149,857.69	\$149,857.69	\$0.00	\$161,293.56	\$25,353.74	(\$11,435.87)	108
036-001-MINI PARK							
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001-036-4160 BUILDING MAINTENANCE	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0
001-036-4170 ELECTRICITY	\$1,300.00	\$1,300.00	\$0.00	\$251.97	\$0.66	\$1,048.03	19
001-036-4180 INTERNET FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-036-4210 MISCELLANEOUS EXPENS	\$1,000.00	\$1,000.00	\$0.00	\$192.84	\$192.84	\$807.16	19
036-001-MINI PARK	\$2,550.00	\$2,550.00	\$0.00	\$444.81	\$193.50	\$2,105.19	17
037-001-TRAIN STATION							
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001-037-4011 SALARIES-PART TIME	\$31,200.00	\$31,200.00	\$0.00	\$24,411.49	\$3,115.13	\$6,788.51	78
001-037-4020 FICA	\$2,386.80	\$2,386.80	\$0.00	\$1,867.51	\$238.32	\$519.29	78
001-037-4060 WORKERS' COMPENSATIO	\$21.84	\$21.84	\$0.00	\$0.00	\$0.00	\$21.84	0
001-037-4090 TELEPHONE	\$900.00	\$900.00	\$0.00	\$968.71	\$104.49	(\$68.71)	108
001-037-4100 SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	\$4,431.89	\$121.68	\$568.11	89
001-037-4160 BUILDING MAINTENANCE	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0
001-037-4170 ELECTRICITY	\$5,500.00	\$5,500.00	\$0.00	\$5,884.74	\$242.76	(\$384.74)	107
001-037-4180 INTERNET FEES	\$1,000.00	\$1,000.00	\$0.00	\$1,047.99	\$54.95	(\$47.99)	105
001-037-4190 TRAIN STATION RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-037-4210 MISCELLANEOUS EXPENS	\$1,000.00	\$1,000.00	\$0.00	\$103.79	\$0.00	\$896.21	10
037-001-TRAIN STATION	\$50,008.64	\$50,008.64	\$0.00	\$38,716.12	\$3,877.33	\$11,292.52	77
038-001-IEDA							
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001-038-4170 CLINCH RIVER PAVILIO	\$0.00	\$0.00	\$0.00	\$35.31	\$21.99	(\$35.31)	0
038-001-IEDA	\$0.00	\$0.00	\$0.00	\$35.31	\$21.99	(\$35.31)	0
050-001-CAPITAL EXPENSE							
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001-050-4200 GENERAL LIABILITY IN	\$64,000.00	\$64,000.00	\$0.00	\$60,791.00	\$0.00	\$3,209.00	95
001-050-4950 CONTINGENCY	\$4,902.16	\$4,902.16	\$0.00	\$0.00	\$0.00	\$4,902.16	0
001-050-9800 AMERICAN RESCUE PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9825 BOBCAT PRINCIPAL LOA	\$13,857.16	\$13,857.16	\$0.00	\$1,189.41	\$0.00	\$12,667.75	9
001-050-9826 BOBCAT INTEREST LOAN	\$504.01	\$504.01	\$0.00	\$1.90	\$0.00	\$502.11	0
001-050-9827 TRUCK #1 PRINCIPAL L	\$8,900.00	\$8,900.00	\$0.00	\$8,700.64	\$810.57	\$199.36	98

Town of Tazewell

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Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-050-9828 TRUCK #1 INTEREST LO	\$2,000.00	\$2,000.00	\$0.00	\$1,873.99	\$150.76	\$126.01	94
001-050-9829 TRUCK #2 PRINCIPAL L	\$8,900.00	\$8,900.00	\$0.00	\$6,374.62	\$635.15	\$2,525.38	72
001-050-9830 TRUCK #2 INTEREST LO	\$2,400.00	\$2,400.00	\$0.00	\$2,049.18	\$130.65	\$350.82	85
001-050-9836 LINCOLNSHIRE DAM ISS	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0
001-050-9839 GARBAGE TRUCK PRINCI	\$41,349.24	\$41,349.24	\$0.00	\$37,479.65	\$3,869.72	\$3,869.59	91
001-050-9840 GARBAGE TRUCK INTERE	\$16,522.20	\$16,522.20	\$0.00	\$9,982.68	\$852.90	\$6,539.52	60
001-050-9844 RECREATIONAL TRAIL A	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0
001-050-9845 TRAIN STATION LOCAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9847 HISTORICAL SOCIETY	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0
001-050-9851 VETERANS DAY PARADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9852 SPORTS COMPLEXES EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9853 NORTH TAZEWEILL REVIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9857 VANDYKE LOT ON MAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9858 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9859 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9860 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	(\$268.71)	\$0.00	\$268.71	0
001-050-9861 TRANSFER-GEN FUND TO	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0
001-050-9862 TRANSFER-GENERAL FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9863 PLAYGROUND EQUIPMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9864 SPLASH PAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9865 FIRE TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-050-9866 POLICE DEPARTMENT RE	\$0.00	\$0.00	\$518.51	\$23,241.88	\$8,380.42	(\$23,760.39)	0
001-050-9867 EMS RENOVATIONS AND	\$0.00	\$0.00	\$0.00	\$2,089.25	\$2,000.00	(\$2,089.25)	0
001-050-9868 FARMER'S MARKET PROJ	\$0.00	\$0.00	\$0.00	\$514,214.25	\$149,197.59	(\$514,214.25)	0
001-050-9869 WARHAWK PARK	\$0.00	\$0.00	\$0.00	\$14,624.41	\$2,083.00	(\$14,624.41)	0
001-050-9870 AMBULANCE VAN LOAN P	\$0.00	\$0.00	\$0.00	\$16,330.14	\$2,377.51	(\$16,330.14)	0
001-050-9871 AMBULANCE VAN LOAN P	\$0.00	\$0.00	\$0.00	\$4,832.61	\$645.74	(\$4,832.61)	0
001-050-9872 IRF PROJECT	\$0.00	\$0.00	\$0.00	\$203,981.18	\$0.00	(\$203,981.18)	0
001-050-9900 CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>050-001-CAPITAL EXPENSE</b>	<b>\$174,434.77</b>	<b>\$174,434.77</b>	<b>\$518.51</b>	<b>\$907,488.08</b>	<b>\$171,134.01</b>	<b>(\$733,571.82)</b>	<b>521</b>
<b>060-001-VEHICLE/EQUIP MAINTENANCE</b>							
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001-060-4010 SALARIES	\$58,576.56	\$42,576.56	\$0.00	\$42,370.71	\$7,097.11	\$205.85	100
001-060-4011 SALARIES-PART TIME	\$0.00	\$11,268.78	\$0.00	\$8,131.20	\$0.00	\$3,137.58	72
001-060-4015 OVERTIME	\$5,000.00	\$5,000.00	\$0.00	\$5,324.45	\$435.61	(\$324.45)	106
001-060-4020 FICA	\$4,863.61	\$4,863.61	\$0.00	\$3,852.41	\$517.87	\$1,011.20	79
001-060-4030 HEALTH INSURANCE	\$36,192.00	\$23,692.00	\$0.00	\$17,938.61	\$1,961.59	\$5,753.39	76
001-060-4040 LIFE INSURANCE	\$117.12	\$117.12	\$0.00	\$77.57	\$9.40	\$39.55	66
001-060-4050 RETIREMENT	\$7,671.47	\$6,171.47	\$0.00	\$3,261.05	\$623.32	\$2,910.42	53
001-060-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-060-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-060-4060 WORKERS' COMPENSATIO	\$928.22	\$1,328.22	\$0.00	\$1,148.08	\$0.00	\$180.14	86
001-060-4091 CELL PHONE	\$1,300.00	\$1,300.00	\$0.00	\$1,307.85	\$118.89	(\$7.85)	101
001-060-4100 SUPPLIES	\$4,000.00	\$11,000.00	\$0.00	\$12,904.14	\$2,932.29	(\$1,904.14)	117
001-060-4150 EQUIPMENT MAINTENANC	\$2,500.00	\$7,000.00	\$0.00	\$5,866.03	\$0.00	\$1,133.97	84
001-060-4160 BUILDING MAINTENANCE	\$1,000.00	\$18,000.00	\$0.00	\$14,290.34	\$7.33	\$3,709.66	79
001-060-4161 TIRE RECYCLING	\$0.00	\$3,338.88	\$0.00	\$3,338.88	\$0.00	\$0.00	100
001-060-4170 ELECTRICITY	\$8,000.00	\$28,000.00	\$0.00	\$31,169.63	\$802.56	(\$3,169.63)	111
001-060-4210 MISCELLANEOUS EXPENS	\$500.00	\$500.00	\$0.00	\$368.25	\$14.09	\$131.75	74
001-060-4220 UNIFORMS	\$600.00	\$450.00	\$0.00	\$388.38	\$29.80	\$61.62	86
001-060-4230 EQUIPMENT	\$1,000.00	\$200.00	\$0.00	\$151.59	\$0.00	\$48.41	76
<b>060-001-VEHICLE/EQUIP MAINTENANCE</b>	<b>\$132,248.98</b>	<b>\$164,806.64</b>	<b>\$0.00</b>	<b>\$151,889.17</b>	<b>\$14,549.86</b>	<b>\$12,917.47</b>	<b>92</b>
<b>061-001-STREET</b>							
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Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
001-061-4010 SALARIES	\$359,750.81	\$359,750.81	\$0.00	\$320,943.83	\$34,723.93	\$38,806.98	89
001-061-4011 SALARIES-PART TIME	\$8,000.00	\$8,000.00	\$0.00	\$8,449.94	\$1,931.69	(\$449.94)	106
001-061-4015 OVERTIME	\$38,000.00	\$38,000.00	\$0.00	\$35,255.10	\$3,309.30	\$2,744.90	93
001-061-4020 FICA	\$31,039.94	\$31,039.94	\$0.00	\$25,593.04	\$2,890.83	\$5,446.90	82
001-061-4030 HEALTH INSURANCE	\$115,994.40	\$84,994.40	\$0.00	\$56,447.95	\$4,863.46	\$28,546.45	66
001-061-4040 LIFE INSURANCE	\$728.34	\$628.34	\$0.00	\$394.55	\$28.24	\$233.79	63
001-061-4050 RETIREMENT	\$51,087.00	\$35,897.73	\$0.00	\$29,177.71	\$3,117.93	\$6,720.02	81
001-061-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-061-4055 EMPLOYEE BENEFITS	\$1,934.24	\$1,434.24	\$0.00	\$952.25	\$33.33	\$481.99	66
001-061-4060 WORKERS' COMPENSATIO	\$14,972.20	\$14,972.20	\$0.00	\$13,004.12	\$0.00	\$1,968.08	87
001-061-4080 TRAVEL & TRAINING	\$1,500.00	\$3,311.56	\$0.00	\$3,554.16	\$0.00	(\$242.60)	107
001-061-4090 TELEPHONE	\$1,200.00	\$200.00	\$0.00	\$85.88	\$0.00	\$114.12	43
001-061-4091 CELL PHONE	\$3,200.00	\$4,450.00	\$0.00	\$4,741.08	\$275.11	(\$291.08)	107
001-061-4100 SUPPLIES	\$3,500.00	\$14,507.18	\$0.00	\$15,303.80	\$888.64	(\$796.62)	105
001-061-4150 EQUIPMENT MAINTENANC	\$27,035.00	\$27,569.39	\$0.00	\$39,862.20	\$7,033.30	(\$12,292.81)	145
001-061-4160 BUILDING MAINTENANCE	\$4,000.00	\$9,598.13	\$0.00	\$8,765.81	\$0.00	\$832.32	91
001-061-4170 ELECTRICITY	\$8,000.00	\$23,343.77	\$0.00	\$25,837.00	\$1,134.21	(\$2,493.23)	111
001-061-4180 INTERNET FEES	\$1,600.00	\$1,200.00	\$0.00	\$1,485.81	\$0.00	(\$285.81)	124
001-061-4210 MISCELLANEOUS EXPENS	\$9,000.00	\$7,550.00	\$0.00	\$7,328.30	\$525.45	\$221.70	97
001-061-4220 UNIFORMS	\$5,800.00	\$5,800.00	\$0.00	\$4,712.34	\$481.35	\$1,087.66	81
001-061-4230 EQUIPMENT	\$0.00	\$238,846.53	\$0.00	\$204,780.25	\$3,933.72	\$34,066.28	86
001-061-4250 VEHICLE MAINTENANCE	\$47,000.00	\$109,559.22	\$0.00	\$130,579.23	\$16,544.20	(\$21,020.01)	119
001-061-4260 FUEL	\$42,500.00	\$42,500.00	\$0.00	\$51,772.05	\$7,293.92	(\$9,272.05)	122
001-061-4275 PAVING	\$330,000.00	\$330,000.00	\$0.00	\$94,173.17	\$347.02	\$235,826.83	29
001-061-4276 SIGNAGE	\$0.00	\$1,450.00	\$0.00	\$1,450.00	\$0.00	\$0.00	100
001-061-4370 STREET SWEEPING & ST	\$78,000.00	\$78,000.00	\$9,534.00	\$64,825.87	\$888.62	\$3,640.13	83
001-061-4371 STREET MAINTENANCE	\$80,000.00	\$80,000.00	\$0.00	\$31,816.44	\$836.14	\$48,183.56	40
001-061-4372 SNOW REMOVAL	\$62,000.00	\$107,000.00	\$118.00	\$108,223.61	\$0.00	(\$1,341.61)	101
001-061-4373 BRIDGE MAINTENANCE	\$20,000.00	\$15,000.00	\$0.00	\$8,810.00	\$0.00	\$6,190.00	59
001-061-4376 SIDEWALK MAINTENANCE	\$12,000.00	\$12,000.00	\$0.00	\$7,428.16	\$0.00	\$4,571.84	62
001-061-4377 STREET LIGHTS	\$74,000.00	\$74,000.00	\$0.00	\$64,852.29	\$6,410.69	\$9,147.71	88
001-061-4378 VDOT STATE OF GOOD R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
001-061-4379 REVENUE SHARING -PAV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>061-001-STREET</b>	<b>\$1,431,841.93</b>	<b>\$1,760,603.44</b>	<b>\$9,652.00</b>	<b>\$1,370,605.94</b>	<b>\$97,491.08</b>	<b>\$380,345.50</b>	<b>78</b>
<b>062-001-MISCELLANEOUS</b>							
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001-062-4100 RETIREE INSURANCE	\$56,664.00	\$26,664.00	\$0.00	\$15,854.00	\$0.00	\$10,810.00	59
001-062-4200 PERSONAL PROPERTY DM	\$2,500.00	\$1,500.00	\$0.00	\$1,450.00	\$500.00	\$50.00	97
<b>062-001-MISCELLANEOUS</b>	<b>\$59,164.00</b>	<b>\$28,164.00</b>	<b>\$0.00</b>	<b>\$17,304.00</b>	<b>\$500.00</b>	<b>\$10,860.00</b>	<b>61</b>
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Reporting Fund: 001-GENERAL FUND							
FundRevTot	\$7,591,932.92	\$8,249,748.20	\$0.00	\$7,588,117.40	\$413,947.62	(\$661,630.80)	92
FundExpTot	\$7,591,932.92	\$8,249,748.20	\$17,934.00	\$8,026,067.75	\$828,286.69	\$205,746.45	98
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Reporting Fund: 002-WATER FUND							
0000-002-Revs							
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002-010-3510 INTEREST	\$500.00	\$3,873.64	\$0.00	\$4,776.28	\$0.00	\$902.64	123
002-010-3610 WATER METER SALES	\$1,498,099.18	\$1,498,099.18	\$0.00	\$1,362,762.91	\$122,952.18	(\$135,336.27)	91
002-010-3612 TOWN REVENUE-PSA MET	\$502,752.00	\$502,752.00	\$0.00	\$657,910.73	\$61,396.30	\$155,158.73	131
002-010-3630 WATER TAP FEES	\$5,000.00	\$5,000.00	\$0.00	\$4,590.00	\$540.00	(\$410.00)	92
002-010-3650 SERVICE CHARGES	\$2,000.00	\$2,000.00	\$0.00	\$2,821.71	\$330.00	\$821.71	141
002-010-3656 RT. 460 WATER LINE R	\$0.00	\$0.00	\$0.00	\$519,338.35	\$0.00	\$519,338.35	0
002-010-3657 WATER TANK IN COUNTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-010-3658 WATER LINE MAPPING,	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-010-3659 BUSKILL SUBDIVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
002-010-3663 WATER TRUE UP REVENU	\$35,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	(\$35,000.00)	0
002-010-3670 MISCELLANEOUS REVENU	\$1,000.00	\$8,826.54	\$0.00	\$9,096.54	\$120.00	\$270.00	103
002-010-3676 TRANSFERS IN- TRUE U	\$0.00	\$0.00	\$0.00	\$78,871.17	\$0.00	\$78,871.17	0
002-010-3700 PENALTY METER SALES	\$6,000.00	\$6,000.00	\$0.00	\$4,731.37	\$372.98	(\$1,268.63)	79
<b>0000-002-Revs</b>	<b>\$2,050,351.18</b>	<b>\$2,061,551.36</b>	<b>\$0.00</b>	<b>\$2,644,899.06</b>	<b>\$185,711.46</b>	<b>\$583,347.70</b>	<b>128</b>
<b>040-002-WATER ADMIN</b>							
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002-040-4010 SALARIES	\$128,341.98	\$128,341.98	\$0.00	\$114,714.92	\$15,079.91	\$13,627.06	89
002-040-4011 SALARIES- PART TIME	\$0.00	\$3,500.00	\$0.00	\$3,011.61	\$102.68	\$488.39	86
002-040-4015 OVERTIME	\$1,000.00	\$1,500.00	\$0.00	\$1,736.39	\$205.44	(\$236.39)	116
002-040-4020 FICA	\$9,894.66	\$9,894.66	\$0.00	\$8,362.49	\$1,100.61	\$1,532.17	85
002-040-4030 HEALTH INSURANCE	\$30,722.40	\$21,722.40	\$0.00	\$18,038.12	\$1,737.56	\$3,684.28	83
002-040-4040 LIFE INSURANCE	\$179.34	\$179.34	\$0.00	\$143.42	\$11.12	\$35.92	80
002-040-4050 RETIREMENT	\$19,701.53	\$9,701.53	\$0.00	\$5,825.40	\$589.95	\$3,876.13	60
002-040-4051 457 B	\$760.50	\$760.50	\$0.00	\$399.00	\$51.75	\$361.50	52
002-040-4055 EMPLOYEE BENEFITS	\$341.28	\$341.28	\$0.00	\$259.30	\$26.16	\$81.98	76
002-040-4060 WORKERS' COMPENSATIO	\$90.54	\$240.54	\$0.00	\$109.48	\$0.00	\$131.06	46
002-040-4080 TRAVEL & TRAINING	\$1,500.00	\$1,500.00	\$0.00	\$340.39	\$340.39	\$1,159.61	23
002-040-4090 TELEPHONE	\$950.00	\$950.00	\$0.00	\$85.88	\$0.00	\$864.12	9
002-040-4091 CELL PHONE	\$1,000.00	\$694.06	\$0.00	\$278.17	\$25.29	\$415.89	40
002-040-4100 OFFICE SUPPLIES	\$3,000.00	\$3,155.94	\$0.00	\$3,455.24	\$0.00	(\$299.30)	109
002-040-4104 INK/TONER	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0
002-040-4110 POSTAGE	\$5,700.00	\$5,700.00	\$0.00	\$5,164.64	\$176.31	\$535.36	91
002-040-4115 WATER WORKS FEES	\$8,500.00	\$8,500.00	\$0.00	\$5,901.00	\$0.00	\$2,599.00	69
002-040-4135 ANNUAL SOFTWARE SUPP	\$13,000.00	\$13,000.00	\$0.00	\$12,713.88	\$2,034.70	\$286.12	98
002-040-4140 LEGAL FEES	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
002-040-4150 EQUIPMENT MAINTENANC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-040-4180 INTERNET FEES	\$2,000.00	\$2,000.00	\$0.00	\$1,294.20	\$97.20	\$705.80	65
002-040-4190 BANK SERVICE CHARGES	\$13,000.00	\$13,000.00	\$0.00	\$11,784.28	\$0.00	\$1,215.72	91
002-040-4195 COVID-19 WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-040-4200 METER SYSTEM MAINT A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-040-4210 MISCELLANEOUS EXPENS	\$4,000.00	\$4,000.00	\$0.00	\$2,996.59	\$0.00	\$1,003.41	75
002-040-4230 EQUIPMENT	\$1,000.00	\$1,000.00	\$0.00	\$732.36	\$0.00	\$267.64	73
<b>040-002-WATER ADMIN</b>	<b>\$247,182.23</b>	<b>\$232,182.23</b>	<b>\$0.00</b>	<b>\$197,346.76</b>	<b>\$21,579.07</b>	<b>\$34,835.47</b>	<b>85</b>
<b>042-002-WATER PURCHASES PSA</b>							
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002-042-4400 WATER PURCHASE EXPEN	\$890,000.00	\$890,000.00	\$0.00	\$1,031,482.45	\$96,279.75	(\$141,482.45)	116
002-042-4402 PSA-TRUE UP	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0
002-042-4403 TRANSFER TO FIRST CO	\$0.00	\$0.00	\$0.00	\$95,070.89	\$0.00	(\$95,070.89)	0
<b>042-002-WATER PURCHASES PSA</b>	<b>\$950,000.00</b>	<b>\$950,000.00</b>	<b>\$0.00</b>	<b>\$1,126,553.34</b>	<b>\$96,279.75</b>	<b>(\$176,553.34)</b>	<b>119</b>
<b>043-002-WATER DISTRIBUTION</b>							
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002-043-4010 SALARIES	\$111,170.38	\$111,170.38	\$0.00	\$99,680.85	\$10,078.84	\$11,489.53	90
002-043-4011 SALARIES-PART TIME	\$16,000.00	\$2,000.00	\$0.00	\$693.75	\$693.75	\$1,306.25	35
002-043-4015 OVERTIME	\$35,000.00	\$23,200.00	\$0.00	\$18,207.46	\$1,836.40	\$4,992.54	78
002-043-4020 FICA	\$12,406.03	\$8,906.03	\$0.00	\$8,140.11	\$906.52	\$765.92	91
002-043-4030 HEALTH INSURANCE	\$48,370.80	\$48,370.80	\$0.00	\$30,946.73	\$1,792.92	\$17,424.07	64
002-043-4040 LIFE INSURANCE	\$175.68	\$300.68	\$0.00	\$227.24	\$22.33	\$73.44	76
002-043-4050 RETIREMENT	\$14,886.12	\$14,886.12	\$0.00	\$10,979.50	\$1,202.69	\$3,906.62	74
002-043-4051 457B	\$780.00	\$780.00	\$0.00	\$190.00	\$0.00	\$590.00	24
002-043-4055 EMPLOYEE BENEFITS	\$652.86	\$652.86	\$0.00	\$309.54	\$30.96	\$343.32	47
002-043-4060 WORKERS' COMPENSATIO	\$3,097.45	\$3,097.45	\$0.00	\$2,541.76	\$0.00	\$555.69	82
002-043-4080 TRAVEL & TRAINING	\$4,000.00	\$4,000.00	\$0.00	\$2,119.72	\$832.83	\$1,880.28	53

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
002-043-4090 TELEPHONE	\$700.00	\$1,050.00	\$0.00	\$1,074.95	\$112.81	(\$24.95)	102
002-043-4091 CELL PHONE	\$1,500.00	\$1,500.00	\$0.00	\$1,159.36	\$75.14	\$340.64	77
002-043-4100 SUPPLIES	\$39,000.00	\$46,432.12	\$0.00	\$48,969.53	\$119.43	(\$2,537.41)	105
002-043-4150 EQUIPMENT MAINTENANC	\$5,000.00	\$21,800.56	\$0.00	\$23,175.89	(\$145.44)	(\$1,375.33)	106
002-043-4170 ELECTRICITY	\$48,000.00	\$48,000.00	\$0.00	\$48,516.03	\$4,256.79	(\$516.03)	101
002-043-4210 MISCELLANEOUS EXPENS	\$1,500.00	\$4,539.60	\$0.00	\$4,691.40	\$132.60	(\$151.80)	103
002-043-4220 UNIFORMS	\$1,200.00	\$1,200.00	\$0.00	\$920.98	\$97.89	\$279.02	77
002-043-4230 EQUIPMENT	\$110,000.00	\$110,000.00	\$0.00	\$104,953.90	\$2,198.00	\$5,046.10	95
002-043-4250 VEHICLE MAINTENANCE	\$6,000.00	\$30,252.90	\$0.00	\$29,688.96	\$0.00	\$563.94	98
002-043-4260 FUEL	\$10,000.00	\$7,500.00	\$0.00	\$4,453.30	\$0.00	\$3,046.70	59
002-043-4370 LINE CONST. MAINT.	\$50,000.00	\$56,000.00	\$0.00	\$48,919.03	\$386.00	\$7,080.97	87
002-043-4390 TANK MAINTENANCE	\$25,000.00	\$25,000.00	\$0.00	\$400.00	\$400.00	\$24,600.00	2
<b>043-002-WATER DISTRIBUTION</b>	<b>\$544,439.32</b>	<b>\$570,639.50</b>	<b>\$0.00</b>	<b>\$490,959.99</b>	<b>\$25,030.46</b>	<b>\$79,679.51</b>	<b>86</b>
<b>052-002-MISCELLANEOUS WATER FUND</b>							
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002-052-4200 GENERAL LIABILITY IN	\$9,000.00	\$9,000.00	\$0.00	\$7,500.00	\$0.00	\$1,500.00	83
002-052-4552 RURAL DEVELOPMENT	\$82,728.00	\$82,728.00	\$0.00	\$75,834.00	\$6,894.00	\$6,894.00	92
002-052-5006 POCAHONTAS PROJECT P	\$18,000.00	\$18,000.00	\$0.00	\$3,703.16	\$0.00	\$14,296.84	21
002-052-5007 POCAHONTAS PROJECT I	\$2,000.00	\$2,000.00	\$0.00	\$1,353.96	\$0.00	\$646.04	68
002-052-5008 WATER METER PRINCIPA	\$14,688.00	\$14,688.00	\$0.00	\$16,253.31	\$8,172.11	(\$1,565.31)	111
002-052-5009 WATER METER INTEREST	\$9,436.00	\$9,436.00	\$0.00	\$7,869.59	\$3,889.34	\$1,566.41	83
002-052-5011 WATER LINE MAPPING,	\$0.00	\$0.00	\$0.00	\$10,890.00	\$0.00	(\$10,890.00)	0
002-052-5012 WATER TANK IN COUNTY	\$18,712.00	\$18,712.00	\$0.00	\$15,866.66	\$0.00	\$2,845.34	85
002-052-5013 BUSKILL SUBDIVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-052-5014 RT. 460 WATER LINE R	\$10,000.00	\$10,000.00	\$169,773.92	\$638,506.22	\$72,854.86	(\$798,280.14)	638 5
002-052-5015 BACKHOE PRINCIPAL LO	\$25,000.00	\$25,000.00	\$0.00	\$22,832.82	\$2,127.35	\$2,167.18	91
002-052-5016 BACKHOE INTEREST LOA	\$8,000.00	\$8,000.00	\$0.00	\$3,600.18	\$275.65	\$4,399.82	45
002-052-5020 WATER RESERVE	\$20,553.24	\$20,553.24	\$0.00	\$0.00	\$0.00	\$20,553.24	0
002-052-5021 TRANSFER TO LGIP	\$75,671.00	\$75,671.00	\$0.00	\$0.00	\$0.00	\$75,671.00	0
<b>052-002-MISCELLANEOUS WATER FUND</b>	<b>\$293,788.24</b>	<b>\$293,788.24</b>	<b>\$169,773.92</b>	<b>\$804,209.90</b>	<b>\$94,213.31</b>	<b>(\$680,195.58)</b>	<b>332</b>
<b>060-002-VEHICLE/EQUIP MAINTENANCE</b>							
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002-060-4010 SALARIES	\$7,322.07	\$5,322.07	\$0.00	\$5,296.90	\$887.42	\$25.17	100
002-060-4011 PART TIME SALARIES	\$0.00	\$2,000.00	\$0.00	\$1,016.40	\$0.00	\$983.60	51
002-060-4015 OVERTIME	\$875.00	\$875.00	\$0.00	\$666.93	\$54.58	\$208.07	76
002-060-4020 FICA	\$627.08	\$627.08	\$0.00	\$471.63	\$64.76	\$155.45	75
002-060-4030 HEALTH INSURANCE	\$4,524.00	\$4,524.00	\$0.00	\$2,198.88	\$245.26	\$2,325.12	49
002-060-4040 LIFE INSURANCE	\$14.64	\$14.64	\$0.00	\$8.26	\$1.18	\$6.38	56
002-060-4050 RETIREMENT	\$958.93	\$958.93	\$0.00	\$289.64	\$30.06	\$669.29	30
002-060-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-060-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-060-4060 WORKERS' COMPENSATI	\$119.67	\$119.67	\$0.00	\$35.60	\$0.00	\$84.07	30
002-060-4091 CELL PHONE	\$500.00	\$500.00	\$0.00	\$108.46	\$9.86	\$391.54	22
002-060-4100 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
002-060-4210 MISCELLANEOUS EXPENS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>060-002-VEHICLE/EQUIP MAINTENANCE</b>	<b>\$14,941.39</b>	<b>\$14,941.39</b>	<b>\$0.00</b>	<b>\$10,092.70</b>	<b>\$1,293.12</b>	<b>\$4,848.69</b>	<b>68</b>
Reporting Fund: 002-WATER FUND							
FundRevTot	\$2,050,351.18	\$2,061,551.36	\$0.00	\$2,644,899.06	\$185,711.46	\$583,347.70	128
FundExpTot	\$2,050,351.18	\$2,061,551.36	\$169,773.92	\$2,629,162.69	\$238,395.71	(\$737,385.25)	136
Reporting Fund: 003-SEWER FUND							
0000-003-Revs							

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
003-010-3200 PSA DEBT RETIREMENT	\$0.00	\$0.00	\$0.00	\$1,399.39	\$0.00	\$1,399.39	0
003-010-3510 INTEREST	\$2,500.00	\$2,500.00	\$0.00	\$5,787.86	\$0.00	\$3,287.86	232
003-010-3610 SEWER METERED SALES	\$1,570,260.00	\$1,570,260.00	\$0.00	\$1,429,319.96	\$131,609.77	(\$140,940.04)	91
003-010-3611 SEWER TREATMENT PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3620 SEWER UNMETERED SALE	\$12,000.00	\$12,000.00	\$0.00	\$7,598.61	\$634.16	(\$4,401.39)	63
003-010-3640 SEWER TAP FEES	\$2,160.00	\$2,160.00	\$0.00	\$1,080.00	\$0.00	(\$1,080.00)	50
003-010-3660 PSA SEWER FEES BAPTI	\$15,000.00	\$15,000.00	\$0.00	\$18,186.67	\$769.95	\$3,186.67	121
003-010-3661 PSA SEWER FEES ADRIA	\$15,000.00	\$15,000.00	\$0.00	\$21,917.40	\$1,868.63	\$6,917.40	146
003-010-3662 PSA SEWER FEE WITTEN	\$13,500.00	\$13,500.00	\$0.00	\$15,904.19	\$1,606.62	\$2,404.19	118
003-010-3663 SEWER TRUE UP REVENU	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	(\$5,000.00)	0
003-010-3670 MISCELLANEOUS REVENU	\$0.00	\$0.00	\$0.00	\$9,680.00	\$0.00	\$9,680.00	0
003-010-3675 SEWER JET USAGE FEE	\$1,000.00	\$1,000.00	\$0.00	\$175.00	\$0.00	(\$825.00)	17
003-010-3685 LEACHATE REVENUE	\$47,000.00	\$47,000.00	\$0.00	\$33,358.95	\$32,308.95	(\$13,641.05)	71
003-010-3690 SEWER DISPOSAL FEES	\$12,000.00	\$12,000.00	\$0.00	\$8,430.60	\$2,797.50	(\$3,569.40)	70
003-010-3700 SEWER LATE PAYMENT P	\$6,000.00	\$6,000.00	\$0.00	\$5,348.70	\$473.46	(\$651.30)	89
003-010-3801 WASTEWATER PLANT UPG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3802 WWTP EDI'S FROM VRA	\$0.00	\$0.00	\$0.00	\$3,078,227.09	\$487,534.52	\$3,078,227.09	0
003-010-3803 WWTP ENGINEERING/DES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3804 WWTP ENGINEERING/DES	\$7,332.00	\$7,332.00	\$0.00	\$7,332.60	\$0.00	\$0.60	100
003-010-3805 WWTP CONSTRUCTION-BO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3806 WWTP CONSTRUCTION-40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3807 SANITARY SYSTEM EVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-010-3810 CONTRIB FR PSA RELAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>0000-003-Revs</b>	<b>\$1,708,752.00</b>	<b>\$1,708,752.00</b>	<b>\$0.00</b>	<b>\$4,643,747.02</b>	<b>\$659,603.56</b>	<b>\$2,934,995.02</b>	<b>272</b>
<b>041-003-WASTEWATER ADMINISTRATION</b>							
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003-041-4010 SALARIES	\$128,341.98	\$128,341.98	\$0.00	\$114,727.11	\$15,081.64	\$13,614.87	89
003-041-4011 SALARIES-PART TIME	\$0.00	\$3,500.00	\$0.00	\$3,012.93	\$102.84	\$487.07	86
003-041-4015 OVERTIME	\$1,200.00	\$1,750.00	\$0.00	\$1,746.55	\$207.39	\$3.45	100
003-041-4020 FICA	\$9,909.96	\$9,909.96	\$0.00	\$8,364.16	\$1,100.88	\$1,545.80	84
003-041-4030 HEALTH INSURANCE	\$30,722.40	\$30,722.40	\$0.00	\$24,041.49	\$1,737.99	\$6,680.91	78
003-041-4040 LIFE INSURANCE	\$179.34	\$179.34	\$0.00	\$131.59	\$11.12	\$47.75	73
003-041-4050 RETIREMENT	\$19,701.53	\$16,201.53	\$0.00	\$5,826.26	\$590.03	\$10,375.27	36
003-041-4051 457B	\$760.50	\$760.50	\$0.00	\$399.00	\$51.75	\$361.50	52
003-041-4055 EMPLOYEE BENEFITS	\$341.28	\$341.28	\$0.00	\$259.49	\$26.19	\$81.79	76
003-041-4060 WORKERS' COMPENSATI	\$90.68	\$140.68	\$0.00	\$110.48	\$0.00	\$30.20	79
003-041-4080 TRAVEL & TRAINING	\$1,000.00	\$1,000.00	\$0.00	\$483.55	\$143.55	\$516.45	48
003-041-4090 TELEPHONE	\$500.00	\$500.00	\$0.00	\$42.94	\$0.00	\$457.06	9
003-041-4091 CELL PHONE	\$1,200.00	\$600.00	\$0.00	\$278.17	\$25.29	\$321.83	46
003-041-4100 OFFICE SUPPLIES	\$750.00	\$750.00	\$0.00	\$177.97	\$0.00	\$572.03	24
003-041-4110 POSTAGE	\$6,000.00	\$6,000.00	\$0.00	\$5,164.63	\$176.31	\$835.37	86
003-041-4130 AUDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-041-4135 ANNUAL SOFTWARE SUPP	\$11,000.00	\$11,000.00	\$0.00	\$9,735.08	\$454.15	\$1,264.92	89
003-041-4140 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-041-4150 EQUIPMENT MAINTENANC	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0
003-041-4180 INTERNET FEES	\$1,500.00	\$1,500.00	\$0.00	\$835.54	\$97.20	\$664.46	56
003-041-4190 BANK SERVICE CHARGES	\$13,000.00	\$13,000.00	\$0.00	\$10,986.12	\$0.00	\$2,013.88	85
003-041-4195 COVID 19 SEWER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-041-4210 MISCELLANEOUS EXPENS	\$250.00	\$250.00	\$0.00	\$247.17	\$0.00	\$2.83	99
003-041-4230 EQUIPMENT	\$2,000.00	\$2,000.00	\$0.00	\$1,531.62	\$0.00	\$468.38	77
<b>041-003-WASTEWATER ADMINISTRATI</b>	<b>\$228,947.67</b>	<b>\$228,947.67</b>	<b>\$0.00</b>	<b>\$188,101.85</b>	<b>\$19,806.33</b>	<b>\$40,845.82</b>	<b>82</b>
<b>044-003-WASTEWATER PLANT</b>							
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003-044-4010 SALARIES	\$207,492.92	\$207,492.92	\$0.00	\$191,043.64	\$21,817.93	\$16,449.28	92

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
003-044-4011 SALARIES-PART TIME	\$15,000.00	\$15,000.00	\$0.00	\$11,475.00	\$0.00	\$3,525.00	77
003-044-4015 OVERTIME	\$8,000.00	\$8,000.00	\$0.00	\$3,426.86	\$1,095.94	\$4,573.14	43
003-044-4020 FICA	\$17,632.71	\$17,632.71	\$0.00	\$13,932.38	\$1,589.71	\$3,700.33	79
003-044-4030 HEALTH INSURANCE	\$55,176.00	\$55,176.00	\$0.00	\$41,920.80	\$5,468.00	\$13,255.20	76
003-044-4040 LIFE INSURANCE	\$366.00	\$366.00	\$0.00	\$294.00	\$11.76	\$72.00	80
003-044-4050 RETIREMENT	\$28,602.65	\$28,602.65	\$0.00	\$21,031.50	\$1,831.63	\$7,571.15	74
003-044-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-044-4055 EMPLOYEE BENEFITS	\$777.60	\$777.60	\$0.00	\$365.01	\$31.74	\$412.59	47
003-044-4060 WORKERS' COMPENSATI	\$2,719.82	\$2,719.82	\$0.00	\$2,708.00	\$0.00	\$11.82	100
003-044-4080 TRAVEL & TRAINING	\$4,000.00	\$4,000.00	\$0.00	\$916.01	\$0.00	\$3,083.99	23
003-044-4090 TELEPHONE	\$5,500.00	\$5,500.00	\$0.00	\$4,369.52	\$429.73	\$1,130.48	79
003-044-4091 CELL PHONE	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0
003-044-4100 SUPPLIES	\$5,000.00	\$5,000.00	\$57.04	\$5,693.42	\$435.43	(\$750.46)	114
003-044-4110 POSTAGE	\$400.00	\$400.00	\$0.00	\$273.53	\$35.26	\$126.47	68
003-044-4150 EQUIPMENT MAINTENANC	\$35,000.00	\$35,000.00	\$47.73	\$22,615.03	\$894.16	\$12,337.24	65
003-044-4160 BUILDING MAINTENANCE	\$7,000.00	\$19,000.00	\$0.00	\$17,608.78	\$167.95	\$1,391.22	93
003-044-4170 ELECTRICITY	\$163,000.00	\$163,000.00	\$0.00	\$171,678.34	\$13,750.39	(\$8,678.34)	105
003-044-4180 INTERNET FEES	\$2,000.00	\$2,000.00	\$0.00	\$2,104.16	\$129.98	(\$104.16)	105
003-044-4191 WASTEWATER FEES	\$14,000.00	\$16,000.00	\$0.00	\$16,078.00	\$4,860.00	(\$78.00)	100
003-044-4210 MISCELLANEOUS EXPENS	\$1,500.00	\$1,500.00	\$0.00	\$728.44	\$0.00	\$771.56	49
003-044-4220 UNIFORMS	\$5,500.00	\$5,500.00	\$0.00	\$2,533.60	\$305.98	\$2,966.40	46
003-044-4230 EQUIPMENT	\$45,000.00	\$45,000.00	\$0.00	\$44,969.43	\$38,776.80	\$30.57	100
003-044-4250 VEHICLE MAINTENANCE	\$3,000.00	\$3,000.00	\$0.00	\$620.67	\$41.57	\$2,379.33	21
003-044-4260 FUEL	\$3,000.00	\$3,000.00	\$0.00	\$1,775.25	\$0.00	\$1,224.75	59
003-044-4350 CHEMICALS	\$30,500.00	\$30,500.00	\$0.00	\$28,055.65	\$12,971.00	\$2,444.35	92
003-044-4351 LAB PROCESSING FEES	\$31,000.00	\$31,000.00	\$0.00	\$33,614.09	\$3,902.00	(\$2,614.09)	108
003-044-4402 TRUE UP	\$3,600.00	\$3,600.00	\$0.00	\$0.00	\$0.00	\$3,600.00	0
003-044-4500 WASTEWATER PLANT UPG	\$0.00	\$0.00	\$0.00	\$1,732.50	\$0.00	(\$1,732.50)	0
003-044-4502 WWTP ENGINEERING/DES	\$18,331.48	\$18,331.48	\$0.00	\$18,331.48	\$0.00	\$0.00	100
003-044-4503 WWTP CONSTRUCTION-BO	\$0.00	\$0.00	\$0.00	\$3,959,653.45	\$1,275,600.57	(\$3,959,653.45)	0
003-044-4504 SANITARY SYSTEM EVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
044-003-WASTEWATER PLANT	\$713,499.18	\$727,499.18	\$104.77	\$4,619,548.54	\$1,384,147.53	(\$3,892,154.13)	635
045-003-WASTEWATER COLLECTION							
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003-045-4010 SALARIES	\$109,170.38	\$109,170.38	\$0.00	\$97,671.06	\$8,082.38	\$11,499.32	89
003-045-4011 SALARIES-PART TIME	\$8,000.00	\$500.00	\$0.00	\$693.75	\$693.75	(\$193.75)	139
003-045-4015 OVERTIME	\$27,000.00	\$27,000.00	\$0.00	\$18,179.59	\$1,826.98	\$8,820.41	67
003-045-4020 FICA	\$11,029.03	\$11,029.03	\$0.00	\$7,985.52	\$754.07	\$3,043.51	72
003-045-4030 HEALTH INSURANCE	\$48,370.80	\$48,370.80	\$0.00	\$30,938.02	\$1,792.19	\$17,432.78	64
003-045-4040 LIFE INSURANCE	\$175.68	\$275.68	\$0.00	\$227.32	\$22.35	\$48.36	82
003-045-4050 RETIREMENT	\$14,886.12	\$6,386.12	\$0.00	\$4,440.95	\$245.96	\$1,945.17	70
003-045-4051 457B	\$780.00	\$380.00	\$0.00	\$190.00	\$0.00	\$190.00	50
003-045-4055 EMPLOYEE BENEFITS	\$652.86	\$502.86	\$0.00	\$309.34	\$30.93	\$193.52	62
003-045-4060 WORKERS' COMPENSATIO	\$1,701.21	\$1,701.21	\$0.00	\$1,419.96	\$0.00	\$281.25	83
003-045-4080 TRAVEL & TRAINING	\$1,000.00	\$1,422.28	\$0.00	\$1,422.28	\$0.00	\$0.00	100
003-045-4090 TELEPHONE	\$500.00	\$100.00	\$0.00	\$42.94	\$0.00	\$57.06	43
003-045-4091 CELL PHONE	\$1,000.00	\$1,000.00	\$0.00	\$809.98	\$75.14	\$190.02	81
003-045-4100 SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	\$1,005.04	\$294.28	(\$5.04)	101
003-045-4150 EQUIPMENT MAINTENANC	\$500.00	\$500.00	\$0.00	\$4,265.45	\$3,870.00	(\$3,765.45)	853
003-045-4170 ELECTRICITY	\$6,000.00	\$8,000.00	\$0.00	\$8,482.57	\$518.63	(\$482.57)	106
003-045-4210 MISCELLANEOUS EXPENS	\$0.00	\$157.27	\$0.00	\$357.08	\$56.63	(\$199.81)	227
003-045-4220 UNIFORMS	\$1,100.00	\$1,100.00	\$0.00	\$913.33	\$97.89	\$186.67	83
003-045-4230 EQUIPMENT	\$21,000.00	\$34,503.44	\$0.00	\$21,701.44	\$2,198.00	\$12,802.00	63
003-045-4260 FUEL	\$7,000.00	\$4,000.00	\$0.00	\$2,739.84	\$173.76	\$1,260.16	68

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
003-045-4370 LINE CONSTRUCTION MA	\$50,000.00	\$39,767.01	\$0.00	\$9,198.37	\$10.92	\$30,568.64	23
003-045-4380 VITA PUMP STATION MO	\$3,600.00	\$3,600.00	\$0.00	\$3,284.75	\$298.61	\$315.25	91
003-045-4701 DRY TOWN SEWER PROJE	\$158,267.60	\$158,267.60	\$0.00	\$163,231.22	\$0.00	(\$4,963.62)	103
003-045-4702 DRY TOWN SEWER PROJE	\$19,914.96	\$19,914.96	\$0.00	\$14,951.34	\$0.00	\$4,963.62	75
003-045-4703 INTEREST ON LOC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045-003-WASTEWATER COLLECTION	\$492,648.64	\$478,648.64	\$0.00	\$394,461.14	\$21,042.47	\$84,187.50	82
053-003-MISCELLANEOUS SEWER FUND							
-							
003-053-4200 GENERAL LIABILITY IN	\$13,500.00	\$13,500.00	\$0.00	\$11,000.00	\$0.00	\$2,500.00	81
003-053-4201 TRANSFER TO LGIP FOR	\$215,000.00	\$215,000.00	\$0.00	\$0.00	\$0.00	\$215,000.00	0
003-053-5020 RAINY DAY CONTINGENC	\$30,415.11	\$30,415.11	\$0.00	\$0.00	\$0.00	\$30,415.11	0
053-003-MISCELLANEOUS SEWER FUND	\$258,915.11	\$258,915.11	\$0.00	\$11,000.00	\$0.00	\$247,915.11	4
060-003-VEHICLE/EQUIP MAINTENANCE							
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003-060-4010 SALARIES	\$7,322.07	\$5,322.07	\$0.00	\$5,295.83	\$886.87	\$26.24	100
003-060-4011 SALARIES-PART TIME	\$0.00	\$2,000.00	\$0.00	\$1,016.40	\$0.00	\$983.60	51
003-060-4015 OVERTIME	\$875.00	\$875.00	\$0.00	\$664.17	\$54.32	\$210.83	76
003-060-4020 FICA	\$627.08	\$627.08	\$0.00	\$471.39	\$64.69	\$155.69	75
003-060-4030 HEALTH INSURANCE	\$4,524.00	\$4,524.00	\$0.00	\$2,197.71	\$245.15	\$2,326.29	49
003-060-4040 LIFE INSURANCE	\$14.64	\$14.64	\$0.00	\$8.26	\$1.18	\$6.38	56
003-060-4050 RETIREMENT	\$958.93	\$958.93	\$0.00	\$289.55	\$30.06	\$669.38	30
003-060-4051 457B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-060-4055 EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
003-060-4060 WORKERS' COMPENSATIO	\$119.68	\$119.68	\$0.00	\$35.72	\$0.00	\$83.96	30
003-060-4091 CELL PHONE	\$300.00	\$300.00	\$0.00	\$108.46	\$9.86	\$191.54	36
003-060-4210 MISCELLANEOUS EXPENS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
060-003-VEHICLE/EQUIP MAINTENANCE	\$14,741.40	\$14,741.40	\$0.00	\$10,087.49	\$1,292.13	\$4,653.91	68
Reporting Fund: 003-SEWER FUND							
FundRevTot	\$1,708,752.00	\$1,708,752.00	\$0.00	\$4,643,747.02	\$659,603.56	\$2,934,995.02	272
FundExpTot	\$1,708,752.00	\$1,708,752.00	\$104.77	\$5,223,199.02	\$1,426,288.46	(\$3,514,551.79)	306
Reporting Fund: 004-IEDA FUND							
0000-004-Revs							
-							
004-010-3000 SMALL BUSINESS LOANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3001 SMALL BUSINESS LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3002 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3003 MISCELLANEOUS REVENU	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	(\$15,000.00)	0
004-010-3006 SPORTS COMPLEX "PROJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3007 SUNNYSIDE PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3008 IEDA FEDERAL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3010 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3020 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3030 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3040 TRANSFER-GEN FUND TO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3050 TRANSFER-GEN FUND TO	\$900.34	\$900.34	\$0.00	\$0.00	\$0.00	(\$900.34)	0
004-010-3057 IEDA-WAGNER TRIBUTE	\$0.00	\$0.00	\$0.00	\$95,240.21	\$0.00	\$95,240.21	0
004-010-3060 COVID RELIEF FUNDS F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-010-3062 IEDA ARPA FUNDS FROM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
0000-004-Revs	\$15,900.34	\$15,900.34	\$0.00	\$95,240.21	\$0.00	\$79,339.87	599
038-004-IEDA							
-							
004-038-4001 SMALL BUSINESS LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
004-038-4002 NATIONAL BANK LOAN-P	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

Town of Tazewell

Fiscal Period - FY 25-26 Date Range - 2025-07-01 - 2026-05-31

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct	
004-038-4003 NATIONAL BANK LOAN-I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4004 BANK SERVICE CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4005 SPORTS COMPLEX "PROJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4006 DEMOLITION- FORMERLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4007 MISCELLANEOUS EXPENS	\$15,000.00	\$15,000.00	\$0.00	\$225.00	\$0.00	\$14,775.00	1	
004-038-4010 IEDA UTILITY INCENTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4012 SUNNYSIDE PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4020 VANDYKE PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4170 ELECTRICTY (RAMEY LO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4175 REAL ESTATE TAX ALLO	\$900.34	\$900.34	\$0.00	\$1,524.24	\$0.00	(\$623.90)	169	
004-038-4180 IEDA CARES ACT GRAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4182 IEDA ARPA EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4183 ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4199 AMORTIZATION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4200 INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4500 LOSS ON INVESTMENT H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
004-038-4510 WAGNER PROJECT EXPEN	\$0.00	\$0.00	\$0.00	\$48,233.74	\$0.00	(\$48,233.74)	0	
<b>038-004-IEDA</b>	<b>\$15,900.34</b>	<b>\$15,900.34</b>	<b>\$0.00</b>	<b>\$49,982.98</b>	<b>\$0.00</b>	<b>(\$34,082.64)</b>	<b>314</b>	
<b>Reporting Fund: 004-IEDA FUND</b>								
FundRevTot	\$15,900.34	\$15,900.34	\$0.00	\$95,240.21	\$0.00	\$79,339.87	599	
FundExpTot	\$15,900.34	\$15,900.34	\$0.00	\$49,982.98	\$0.00	(\$34,082.64)	314	
<b>Grand Totals:</b>	<b>TotalRev</b>	<b>\$11,366,936.44</b>	<b>\$12,035,951.90</b>	<b>\$0.00</b>	<b>\$14,972,003.69</b>	<b>\$1,259,262.64</b>	<b>\$2,936,051.79</b>	<b>124</b>
	<b>TotalExp</b>	<b>\$11,366,936.44</b>	<b>\$12,035,951.90</b>	<b>\$187,812.69</b>	<b>\$15,928,412.44</b>	<b>\$2,492,970.86</b>	<b>(\$4,080,273.23)</b>	<b>134</b>

## GL Trial Balance

Fiscal Period From 07/01/2025 Thru 05/31/2026

Town of Tazewell

Report Date: 06/03/2026

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001 GENERAL FUND			
Account	Type	Debits	Credits
001-000-0128 LGIP-PUBLIC WORKS	A	\$2,633.82	\$0.00
001-000-1000 GENERAL FUND-CASH	A	\$0.00	\$0.00
001-000-1010 CASH ON HAND	A	\$200.00	\$0.00
001-000-1011 CASH ON HAND RECREATION	A	\$200.00	\$0.00
001-000-1020 NATIONAL BANK-LIQUIDATED DAMAGE	A	\$0.00	\$0.00
001-000-1030 NATIONAL BANK -WALNUT STREET LE	A	\$0.00	\$0.00
001-000-1040 NATIONAL BANK MAIN BANK CHECKIN	A	\$693,370.93	\$0.00
001-000-1050 OLD ACCT-NATIONAL BANK-MAIN CHE	A	\$0.00	\$0.00
001-000-1060 NATIONAL BANK-WATER/SEWER DEPO	A	\$0.00	\$0.00
001-000-1069 TRANSFERRED FUNDS	A	\$0.00	\$0.00
001-000-1100 BB&T-CHECKING	A	\$0.00	\$0.00
001-000-1124 NATIONAL BANK DHCD SEWER PROJE	A	\$0.01	\$0.00
001-000-1163 NATIONAL BANK-CAPITAL EQUIPMENT	A	\$0.00	\$0.00
001-000-1164 NATIONAL BANK-CAPITAL EQUIPMENT	A	\$0.00	\$0.00
001-000-1165 NATIONAL BANK CAPITAL EQUIPMENT	A	\$0.00	\$0.00
001-000-1166 FIRST SENTINEL BANK CAPITAL EQUIP	A	\$0.00	\$0.00
001-000-1167 NATIONAL BANK-WELLNESS CENTER	A	\$0.00	\$0.00
001-000-1168 NATIONAL BANK ASSET FORFIETURES	A	\$0.00	\$0.00
001-000-1169 NATIONAL BANK WELLNESS CENTER	A	\$0.00	\$0.00
001-000-1170 FIRST COMMUNITY SANITATION	A	\$0.00	\$0.00
001-000-1171 FIRST SENTINEL BANK CAPITAL EQUIP	A	\$0.00	\$0.00
001-000-1172 FIRST SENTINEL BANK CAPITAL EQUIP	A	\$0.00	\$0.00
001-000-1173 NATIONAL BANK CAPITAL EQUIPMENT	A	\$0.00	\$0.00
001-000-1174 FIRST SENTINEL BANK CAPITAL EQUIP	A	\$0.00	\$0.00
001-000-1175 NATIONAL BANK-GTE	A	\$0.00	\$0.00
001-000-1176 NATIONAL BANK RECREATION	A	\$0.00	\$0.00
001-000-1177 FIRST SENTINEL BANK ADMINISTRATIV	A	\$0.00	\$0.00
001-000-1178 NATIONAL BANK -JEFFERSONVILLE-M	A	\$0.00	\$0.00
001-000-1179 NATIONAL BANK -JEFFERSONVILLE -C	A	\$0.00	\$0.00
001-000-1180 DR. G SCHOLARSHIP FUND-CHECKING	A	\$8,504.03	\$0.00
001-000-1181 NATIONAL BANK -RECOVERY ACCOUN	A	\$0.00	\$0.00
001-000-1182 NATIONAL BANK -TOWN OF TAZEWELL	A	\$0.38	\$0.00
001-000-1183 IEDA CHECKING	A	\$0.47	\$0.00
001-000-1184 NORTH TAZEWELL TRAIN STATION	A	\$3,031.40	\$0.00
001-000-1185 SESQUICENTENNIAL CELEBRATION	A	\$0.00	\$0.00
001-000-1186 POLICE DEPARTMENT ENDOWMENT	A	\$0.00	\$0.00
001-000-1187 BACK OF THE DRAGON	A	\$0.00	\$0.00
001-000-1190 UNDEPOSITED FUNDS	A	\$0.12	\$0.00
001-000-1210 NATIONAL BANK SANITATION	A	\$0.00	\$0.00
001-000-1219 NATIONAL BANK ADMINISTRATIVE RES	A	\$0.00	\$0.00
001-000-1220 NATIONAL BANK ADMINISTRATIVE RES	A	\$0.00	\$0.00
001-000-1221 NATIONAL BANK TOWN HALL RESERVE	A	\$0.00	\$0.00
001-000-1222 NATIONAL BANK ADMINISTRATIVE RES	A	\$0.00	\$0.00
001-000-1223 NATIONAL BANK TOWN HALL RESERVE	A	\$0.00	\$0.00
001-000-1224 FIRST SENTINEL BANK FIRE TRUCK	A	\$0.00	\$0.00
001-000-1230 NATIONAL BANK CD	A	\$0.00	\$0.00
001-000-1235 NATIONAL BANK EQUITABLE SHARING	A	\$0.00	\$0.00
001-000-1236 NATIONAL BANK FORFEITURE FUNDS	A	\$0.00	\$0.00
001-000-1237 NATIONAL BANK HANCOCK RETIREME	A	\$0.00	\$0.00
001-000-1250 NATIONAL BANK FIRE DEPARTMENT	A	\$0.00	\$0.00
001-000-1251 NATIONAL BANK TIMBER SALES	A	\$0.00	\$0.00
001-000-1252 AMOUNT DUE COMMONWEALTH	A	\$0.00	\$0.00
001-000-1253 FIRST SENTINEL AMERICAN LEGION	A	\$0.00	\$0.00
001-000-1254 FIRST SENTINEL BANK CAPITAL RESE	A	\$0.00	\$0.00

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Account	Type	Debits	Credits	
001-000-1276	FIRST SENTINEL BANK ASSET FORFEI	A	\$0.00	\$0.00
001-000-1277	LGIP-SPORTS COMPLEX	A	\$1,456,740.80	\$0.00
001-000-1278	LGIP -OUTDOOR SPORTS COMPLEX S	A	\$15,630.79	\$0.00
001-000-1279	LGIP-POLICE	A	\$0.00	\$0.00
001-000-1280	LGIP - PUBLIC WORKS	A	\$0.00	\$0.00
001-000-1281	LGIP-HOTEL PROJECT	A	\$12,383.53	\$0.00
001-000-1282	LGIP GENERAL FUND RESERVE	A	\$1,265,928.77	\$0.00
001-000-1283	LGIP MOUNTAIN BIKING	A	\$366,009.48	\$0.00
001-000-1290	NATIONAL BANK LINE OF CREDIT	L	\$0.00	\$1.47
001-000-1295	NATIONAL BANK PAVING LOAN	L	\$1.35	\$0.00
001-000-1300	ACCOUNTS RECEIVABLE -REFUSE	A	\$84,099.05	\$0.00
001-000-1301	UNBILLED GARBAGE RECEIVABLE	A	\$25,790.66	\$0.00
001-000-1302	ALLOWANCE FOR DOUBTFUL ACCOUN	A	\$0.00	\$33,184.79
001-000-1305	GRANTS RECEIVABLE	A	\$162,340.80	\$0.00
001-000-1306	USDA RECEIVABLE	A	\$0.00	\$0.00
001-000-1391	RETURNED CHECKS	A	\$0.00	\$0.00
001-000-1400	ACCOUNTS RECEIVABLE GENERAL	A	\$242,667.54	\$0.00
001-000-1403	FIXED ASSETS	A	\$0.00	\$0.00
001-000-1420	ACCOUNTS RECEIVABLE REAL ESTATE	A	\$218,744.25	\$0.00
001-000-1421	ALLOWANCE FOR DOUBTFUL ACCOUN	A	\$0.00	\$41,127.30
001-000-1422	ACCOUNTS RECEIVABLE PERSONAL P	A	\$114,267.71	\$0.00
001-000-1423	ACCOUNTS RECEIVABLE EMS	A	\$840,442.97	\$0.00
001-000-1424	ACCOUNTS RECEIVABLE FIRE	A	\$0.00	\$0.00
001-000-1425	ALLOWANCE FOR DOUBTFUL ACCOUN	A	\$0.00	\$658,758.29
001-000-1426	ACCOUNTS RECEIVABLE -DECALS	A	\$0.00	\$0.00
001-000-1430	NSF CHECKS	A	\$100.15	\$0.00
001-000-1435	EMPLOYEE RECEIVABLES	A	\$0.00	\$0.00
001-000-1440	REAL ESTATE	A	\$0.00	\$0.00
001-000-1450	UNAPPLIED CREDITS/OVERPAYMENTS	A	\$0.00	\$0.00
001-000-1451	PREPAID ITEMS	A	\$26,805.44	\$0.00
001-000-1460	LINCOLNSHIRE DAM PROJECT	A	\$0.00	\$0.00
001-000-1480	LINCOLNSHIRE PARK PROJECT	A	\$0.00	\$0.00
001-000-1481	LINCOLNSHIRE PARK KIDZONE	A	\$0.00	\$0.00
001-000-1482	WHITLEY BRANCH BRIDGE	A	\$0.00	\$0.00
001-000-1483	LAND	A	\$0.00	\$0.00
001-000-1484	BUILDINGS AND IMPROVEMENTS	A	\$0.04	\$0.00
001-000-1485	VEHICLES	A	\$0.00	\$0.00
001-000-1486	EQUIPMENT, FURNITURE & FIXTURES	A	\$0.00	\$0.00
001-000-1487	CONSTRUCTION IN PROGRESS	A	\$0.00	\$0.12
001-000-1499	PPTRA RECEIVABLE	A	\$0.00	\$0.00
001-000-1530	EQUIPMENT	A	\$0.00	\$0.00
001-000-1600	ACCUMULATED DEPRECIATION	A	\$0.00	\$0.14
001-000-1640	PREPAID EXPENSE	A	\$0.00	\$0.00
001-000-1650	PREPAID INSURANCE	A	\$0.00	\$0.00
001-000-1700	PREPAID TAXES	L	\$0.00	\$31,563.22
001-000-1800	DEFERRED OUTFLOW (PENSION)	A	\$0.00	\$0.00
001-000-1801	DEFERRED OUTFLOW (PENSION) RES	A	\$0.00	\$0.00
001-000-1990	DUE TO/FROM CASH ACCOUNT	A	\$0.00	\$0.00
001-000-2030	ACCOUNTS PAYABLE	L	\$0.00	\$23,757.00
001-000-2035	GENERAL FUND ACCRUED LEAVE	L	\$0.00	\$0.00
001-000-2040	REFUND PAYABLE	L	\$0.00	\$0.00
001-000-2045	NEW PEOPLES BANK LINE OF CREDIT	L	\$0.00	\$0.00
001-000-2046	BOBCAT LOAN BB&T	L	\$0.00	\$0.00
001-000-2047	2023 CHEVY SILVERADO (ZONING) NAT	L	\$0.00	\$0.00

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Account	Type	Debits	Credits	
001-000-2048	2021 FORD F150 WORK TRUCK (NATIO	L	\$0.00	\$0.00
001-000-2050	NOTE-BTS FIRE DEPARTMENT	L	\$0.00	\$0.00
001-000-2051	NOTES PAYABLE BTC	L	\$0.00	\$0.00
001-000-2052	FIRE TRUCK PAYABLE CARTER BANK	L	\$0.00	\$0.00
001-000-2053	FORD MOTOR LEASE	L	\$0.00	\$0.00
001-000-2054	GARBAGE TRUCK LOAN	L	\$0.00	\$0.00
001-000-2055	NOTE NATIONAL BANK	L	\$0.00	\$0.00
001-000-2056	DUE TO COUNTY-SALES TAX	L	\$0.00	\$0.00
001-000-2057	NOTE -BB&T RAN	L	\$0.00	\$0.00
001-000-2058	IMPROVEMENT BOND LOAN	L	\$0.00	\$0.00
001-000-2059	USDA LOAN FOR POLICE CARS	L	\$0.00	\$0.00
001-000-2060	AMOUNT RETIREMENT NOTE	L	\$0.00	\$0.00
001-000-2064	BACK OF THE DRAGON	L	\$0.00	\$0.00
001-000-2065	DR G SCHOLARSHIP	L	\$0.00	\$0.00
001-000-2066	IEDA FUND	L	\$0.00	\$0.00
001-000-2067	NORTH TAZEWEEL TRAIN STATION	L	\$0.00	\$0.00
001-000-2068	SESQUICENTENNIAL CELEBRATION	L	\$0.00	\$0.00
001-000-2069	POLICE DEPARTMENT ENDOWMENT	L	\$0.00	\$0.00
001-000-2070	PAYROLL DEDUCTIONS PAYABLE	L	\$0.00	\$0.00
001-000-2080	LT NONFUND PORTION OF GOV'T COM	L	\$0.00	\$0.00
001-000-2090	ACCRUED WAGES AT YEAR END	L	\$0.00	\$76,140.00
001-000-2100	ACCRUED PAYROLL LIABILITIES	L	\$0.00	\$0.00
001-000-2101	ACCRUED FWT AND FICA	L	\$0.00	\$5,825.54
001-000-2102	SWT PAYABLE	L	\$0.00	\$0.00
001-000-2103	GROUP INSURANCE PAYABLE	L	\$0.00	\$0.00
001-000-2104	RETIREMENT PAYABLE	L	\$0.00	\$87,307.28
001-000-2105	ST COMPENSATED ABSENCES	L	\$0.00	\$0.00
001-000-2109	OTHER DEDUCTIONS	L	\$0.00	\$5,150.15
001-000-2110	ACCRUED INTEREST	L	\$0.00	\$0.00
001-000-2111	ANTHEM INSURANCE PAYABLE	L	\$5,266.38	\$0.00
001-000-2112	COLONIAL INSURANCE PAYABLE	L	\$0.00	\$0.00
001-000-2113	AFLAC INSURANCE PAYABLE	L	\$0.00	\$0.00
001-000-2114	LIBERTY NATIONAL PAYABLE	L	\$0.00	\$0.00
001-000-2199	EFT CLEARING	L	\$0.00	\$0.00
001-000-2211	DEFERRED INCOME REAL ESTATE & P	L	\$0.00	\$285,146.30
001-000-2212	DEFERRED INCOME-EMS & FIRE	L	\$0.00	\$0.00
001-000-2213	DEFERRED INCOME-EMS & FIRE	L	\$0.00	\$0.00
001-000-2215	RESERVE PROJECTS	L	\$0.00	\$0.00
001-000-2216	OTHER PROJECTS	L	\$0.00	\$0.00
001-000-2220	DEFERRED REAL ESTATE TAXES	L	\$0.00	\$0.00
001-000-2222	DEFERRED PERSONAL PROPERTY TA	L	\$0.00	\$0.00
001-000-2226	DEFERRED DECALS	L	\$0.00	\$0.00
001-000-2300	MEALS TAX PAYABLE	L	\$0.00	\$0.00
001-000-2301	DEFERRED INFLOW (PENSION)	L	\$0.00	\$0.00
001-000-2302	DEFERRED INFLOW (PENSION) RESER	L	\$0.00	\$0.00
001-000-2340	DEFERRED REVENUE ARPA AND CARE	L	\$0.00	\$0.00
001-000-2341	UNEARNED REVENUE	L	\$0.00	\$0.00
001-000-2400	NET PENSION LIABILITY	L	\$0.00	\$0.00
001-000-2401	NET PENSION LIABILITY RESERVE	L	\$0.00	\$0.00
001-000-2500	ACCOUNTS RECEIVABLE PRE-PAYMEN	L	\$0.00	\$666.00
001-000-2800	RESERVE FOR COMMITMENTS	L	\$0.00	\$0.00
001-000-2980	MEALS TAX PAYABLE	L	\$0.00	\$0.00
001-000-2990	FUND BALANCE	L	\$0.00	\$4,766,729.57
001-000-2991	FUND BALANCE-GENERAL PROPERTY	L	\$0.22	\$0.00

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Account	Type	Debits	Credits
001-000-2992 FUND BALANCE -GENERAL DEBT	L	\$0.00	\$0.09
001-000-2993 RESIDUAL EQUITY TRANSFER	L	\$0.00	\$0.00
001-000-2994 RESERVE FOR ENCUMBRANCES	L	\$0.00	\$0.00
001-000-4170 ELECTRICITY	E	\$0.00	\$0.00
001-000-4180 INTERNET FEES	E	\$0.00	\$0.00
001-002-1990 DUE FROM WATER FUND	A	\$0.00	\$0.00
001-003-1990 DUE TO/FROM SEWER	A	\$0.00	\$0.00
001-004-1990 DUE TO/FROM IEDA FUND	A	\$0.00	\$51,250.00
001-010-2940 LIFE INSURANCE	L	\$84.00	\$0.00
001-010-3040 LIFE INSURANCE	R	\$0.00	\$0.00
001-010-3110 REAL ESTATE-CURRENT	R	\$0.00	\$819,507.65
001-010-3111 REAL ESTATE-CURRENT YEAR PAST D	R	\$0.00	\$35,300.72
001-010-3112 REAL ESTATE-DELINQUENT	R	\$0.00	\$28,515.05
001-010-3115 REAL ESTATE PENALTIES	R	\$0.00	\$17,089.45
001-010-3120 PERSONAL PROPERTY-CURRENT	R	\$0.00	\$154,825.60
001-010-3121 PERSONAL PROPERTY-CURRENT YEA	R	\$0.00	\$18,915.39
001-010-3122 PERSONAL PROPERTY -DELINQUENT	R	\$0.00	\$8,033.24
001-010-3124 PERSONAL PROPERTY -DMV STOPS	R	\$0.00	\$2,386.09
001-010-3125 PERSONAL PROPERTY -PENALTIES	R	\$0.00	\$7,140.96
001-010-3126 CREDIT COMPANY (TACS)	R	\$0.00	\$1,256.54
001-010-3130 PUBLIC SERVICE CORPORATION REAL	R	\$0.00	\$56,384.13
001-010-3210 BANK FRANCHISE TAX	R	\$0.00	\$158,166.00
001-010-3211 LOCAL CONSUMER UTILITY TAX	R	\$0.00	\$15,010.57
001-010-3215 GAME OF SKILL TAX	R	\$0.00	\$0.00
001-010-3220 BUILDING (ZONING) PERMIT	R	\$0.00	\$14,577.87
001-010-3221 PROPERTY MAINTENANCE	R	\$0.00	\$3,007.95
001-010-3222 STATE LEVY FOR BUILDING PERMITS	R	\$0.00	\$334.08
001-010-3230 BUSINESS LICENSE PENALTY	R	\$0.00	\$1,233.81
001-010-3231 CONTRACTOR	R	\$0.00	\$8,418.67
001-010-3232 RETAIL SALES	R	\$0.00	\$212,447.21
001-010-3233 FINANCIAL, REAL ESTATE & PROFESSI	R	\$0.00	\$58,477.95
001-010-3234 REPAIRS, PERSONAL BUSINESS SERVI	R	\$0.00	\$55,887.57
001-010-3235 WHOLESALE	R	\$0.00	\$482.69
001-010-3236 UTILITY	R	\$0.00	\$4,930.19
001-010-3240 COMMUNICATION TAX FRANCHISE FE	R	\$0.00	\$14,491.20
001-010-3241 TRANSIENT OCCUPANCY TAX	R	\$0.00	\$53,365.43
001-010-3250 VEHICLE FEE	R	\$0.00	\$50,565.36
001-010-3310 COURT FINES	R	\$0.00	\$25,878.50
001-010-3320 PARKING FINES	R	\$0.00	\$1,825.00
001-010-3420 FIRE FUND	R	\$0.00	\$0.00
001-010-3430 LAW ENFORCEMENT (599)	R	\$0.00	\$98,940.00
001-010-3440 LITTER CONTROL GRANT	R	\$0.00	\$3,846.76
001-010-3450 SALES TAX	R	\$0.00	\$422,582.30
001-010-3470 VDOT MAINTENANCE	R	\$0.00	\$1,140,977.94
001-010-3471 VDOT STATE AID	R	\$0.00	\$0.00
001-010-3480 RT 61 REIMBURSEMENT	R	\$0.00	\$0.00
001-010-3481 RT 61 REVENUE-FEDERAL	R	\$0.00	\$0.00
001-010-3490 PARKING GARAGE PROJECT	R	\$0.00	\$0.00
001-010-3510 INTEREST	R	\$0.00	\$110,669.29
001-010-3511 CREDIT CARD CONVENIENCE FEES	R	\$0.00	\$20,052.81
001-010-3525 PERSONAL PROPERTY TAX RELIEF	R	\$0.00	\$54,820.30
001-010-3530 REFUSE COLLECTIONS	R	\$0.00	\$427,237.16
001-010-3531 REFUSE PENALTIES & INTEREST	R	\$0.00	\$1,666.68
001-010-3535 VCEDA GRANT	R	\$0.00	\$0.00

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Account	Type	Debits	Credits
001-010-3536 CPPD GRANT	R	\$0.00	\$0.00
001-010-3540 MISCELLANEOUS REVENUE	R	\$0.00	\$248,466.65
001-010-3541 MISC UNCLAIMED PROPERTY RECEIV	R	\$0.00	\$0.00
001-010-3542 TRANSFER-IEDA FUND TO GENERAL-S	R	\$0.00	\$0.00
001-010-3545 CARES ACT-GENERAL	R	\$0.00	\$0.00
001-010-3546 CARES ACT-EMS	R	\$0.00	\$0.00
001-010-3547 CARES ACT -POLICE	R	\$0.00	\$0.00
001-010-3548 AMERICAN RESCUE PLAN	R	\$0.00	\$0.00
001-010-3549 VARIOUS FEDERAL GRANTS	R	\$0.00	\$0.00
001-010-3550 ROLLING STOCK	R	\$0.00	\$6,720.13
001-010-3551 VARIOUS STATE GRANTS	R	\$0.00	\$0.00
001-010-3555 MOBILE HOME -STATE	R	\$0.00	\$0.00
001-010-3580 ARTS GRANT	R	\$0.00	\$0.00
001-010-3599 DEBT PROCEEDS	R	\$0.00	\$0.00
001-010-3610 MEALS TAX	R	\$0.00	\$1,090,853.89
001-010-3615 DRUG ASSET FORFEITURE STATE	R	\$0.00	\$0.00
001-010-3616 DRUG ASSET FORFEITURE FEDERAL	R	\$0.00	\$0.00
001-010-3620 DRUG ASSET FORFEITURE FEDERAL	R	\$0.00	\$0.00
001-010-3621 TOBACCO COMMISSION GRANT	R	\$0.00	\$0.00
001-010-3623 LAW ENFORCEMENT EQUIP GRANT (A	R	\$0.00	\$0.00
001-010-3624 HIDTA GRANT	R	\$0.00	\$0.00
001-010-3625 SCHOOL RESOURCE OFFICER	R	\$0.00	\$0.00
001-010-3626 POLICE MISC REVENUE	R	\$0.00	\$19,956.58
001-010-3627 POLICE GRANT 16.579	R	\$0.00	\$0.00
001-010-3628 POLICE GRANT 16.034	R	\$0.00	\$0.00
001-010-3630 GRANTS RECEIVED	R	\$0.00	\$278,439.77
001-010-3631 POLICE GRANT CFDA 20.616	R	\$0.00	\$0.00
001-010-3632 POLICE GRANT CFDA 20.600	R	\$0.00	\$12,601.43
001-010-3633 RESCUE SQUAD ASSISTANCE FUND G	R	\$0.00	\$0.00
001-010-3634 RURAL DEVELOPMENT GRANT	R	\$0.00	\$0.00
001-010-3635 TRAIN STATION FEDERAL REVENUE	R	\$0.00	\$0.00
001-010-3636 CAR RENTAL TAX	R	\$0.00	\$109.34
001-010-3637 POLICE FEDERAL GRANT	R	\$0.00	\$0.00
001-010-3638 TRAIN STATION LOCAL REVENUE	R	\$0.00	\$947.00
001-010-3639 USDA GRANT 10.766	R	\$0.00	\$0.00
001-010-3640 CIGARETTE TAX	R	\$0.00	\$180,000.00
001-010-3641 NORTH TAZEWEILL REVITALIZATION P	R	\$0.00	\$6,425.00
001-010-3699 ICE SKATING RINK REVENUE	R	\$0.00	\$550.00
001-010-3700 POOL ADMISSION	R	\$0.00	\$17,352.45
001-010-3701 YOUTH ACTIVITIES	R	\$0.00	\$6,765.00
001-010-3702 MEN'S ACTIVITIES	R	\$0.00	\$0.00
001-010-3703 CO-ED ACTIVITIES	R	\$0.00	\$0.00
001-010-3704 WOMEN'S ACTIVITIES	R	\$0.00	\$0.00
001-010-3705 LESSONS	R	\$0.00	\$0.00
001-010-3706 TOURNAMENTS	R	\$0.00	\$0.00
001-010-3707 SOFTBALL FIELD RENTALS	R	\$0.00	\$225.00
001-010-3708 CONCESSION	R	\$0.00	\$7,077.02
001-010-3709 MISCELLANEOUS REVENUE-RECREATI	R	\$0.00	\$0.00
001-010-3710 POOL RENTALS	R	\$0.00	\$5,174.00
001-010-3711 GYM RENTALS	R	\$0.00	\$4,240.00
001-010-3712 SHELTER RENTALS	R	\$0.00	\$3,682.50
001-010-3713 BACK OF THE DRAGON	R	\$0.00	\$0.00
001-010-3714 SESQUICENTENNIAL CELEBRATION	R	\$0.00	\$0.00
001-010-3715 AQUA PARK	R	\$0.00	\$3,331.50

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Account	Type	Debits	Credits
001-010-3716 KAYAK & PADDLE BOARD RENTALS	R	\$0.00	\$325.00
001-010-3717 PUBLIC WORKS MISCELLANEOUS REV	R	\$0.00	\$25,545.10
001-010-3718 CLINCH RIVER PAVILION RENTALS	R	\$0.00	\$0.00
001-010-3740 AMERICAN LEGION RENTALS	R	\$0.00	\$8,488.75
001-010-3741 CLINCH RIVER PAVILION RENTAL	R	\$0.00	\$0.00
001-010-3742 WARHAWK PARK RENTAL	R	\$0.00	\$0.00
001-010-3750 ACCIDENT REPORTS	R	\$0.00	\$392.00
001-010-3755 FINGER PRINTING	R	\$0.00	\$0.00
001-010-3760 REVENUE SHARING -PAVING	R	\$0.00	\$0.00
001-010-3770 RT 61 REVENUE SHARING LOAN	R	\$0.00	\$0.00
001-010-3775 VDOT STATE OF GOOD REPAIR-PAVIN	R	\$0.00	\$0.00
001-010-3780 GARBAGE TRUCK LOAN	R	\$0.00	\$0.00
001-010-3781 VDOT RECREATIONAL ACCESS FUNDS	R	\$0.00	\$0.00
001-010-3790 RETIREE INSURANCE	R	\$0.00	\$2,434.80
001-010-3800 FIRE DEPT BILLING REVENUE	R	\$0.00	\$0.00
001-010-3801 FIRE DEPARTMENT SIGN ADVERTISING	R	\$0.00	\$0.00
001-010-3810 DONATIONS-ADMINISTRATION	R	\$0.00	\$0.00
001-010-3820 DONATIONS-POLICE	R	\$0.00	\$12,739.84
001-010-3822 POLICE KIDS DAY	R	\$0.00	\$1,825.00
001-010-3824 POLICE SHOP WITH A COP	R	\$0.00	\$11,080.00
001-010-3826 POLICE COMMUNITY DINNER	R	\$0.00	\$0.00
001-010-3827 COVID RELIEF GRANT PD	R	\$0.00	\$0.00
001-010-3828 PD FEDERAL JAG GRANT	R	\$0.00	\$0.00
001-010-3830 DONATIONS-FIRE	R	\$0.00	\$0.00
001-010-3835 DONATIONS-EMS	R	\$0.00	\$65.00
001-010-3840 DONATIONS-RECREATION	R	\$0.00	\$0.00
001-010-3850 DONATIONS COMMUNITY IMPROVEME	R	\$0.00	\$0.00
001-010-3860 DONATIONS-TRAIN STATION	R	\$0.00	\$285.41
001-010-3870 RECREATIONAL TRAIL ACCESS-BARNE	R	\$0.00	\$0.00
001-010-3875 DONATIONS-ONCE A BULLDOG	R	\$0.00	\$0.00
001-010-3880 SPORTS COMPLEXES	R	\$0.00	\$0.00
001-010-3885 TRAIN STATION RENTAL FEES	R	\$0.00	\$0.00
001-010-3900 EMS REV - TOWN CALLS	R	\$0.00	\$1,084,198.95
001-010-3901 EMS REV - COUNTY CALLS	R	\$0.00	\$0.00
001-010-3902 EMS REV - TRANSFER CALLS	R	\$0.00	\$0.00
001-010-3903 FOUR FOR LIFE -EMS	R	\$0.00	\$0.00
001-010-3910 RESCUE SQUAD TRANSFER IN	R	\$0.00	\$0.00
001-010-3950 LOAN PAYMENT WATER/SEWER FUND	R	\$0.00	\$0.00
001-010-3999 TRANSFERS IN	R	\$0.00	\$234,591.00
001-010-4105 FIRE DEPT FY26 PPE GRANT	R	\$0.00	\$0.00
001-010-4106 FIRE DEPT FORESTRY MINI-GRANT	R	\$0.00	\$0.00
001-010-4150 TRANSFER TO WATER FUND	R	\$0.00	\$0.00
001-010-4170 IRF PROJECT REVENUES	R	\$0.00	\$203,981.18
001-010-4210 ABC PROFITS	R	\$0.00	\$0.00
001-021-4001 MAYOR/TOWN COUNCIL COMPENSATI	E	\$25,100.00	\$0.00
001-021-4035 PUBLIC OFFICALS INSURANCE	E	\$0.00	\$0.00
001-021-4070 DUE-SUBSCRIPTION	E	\$0.00	\$0.00
001-021-4080 MAYOR/COUNCIL TRAVEL & TRAINING	E	\$32.26	\$0.00
001-021-4081 MAYOR/COUNCIL SUPPORT	E	\$0.00	\$0.00
001-021-4230 EQUIPMENT	E	\$724.00	\$0.00
001-021-6000 COUNCIL COMMUNITY SUPPORT	E	\$0.00	\$0.00
001-022-4001 TOWN ATTORNEY COMPENSATION	E	\$600.00	\$0.00
001-022-4030 HEALTH INSURANCE	E	\$14,531.79	\$0.00
001-022-4140 LEGAL FEES	E	\$55,634.12	\$0.00

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001 GENERAL FUND			
Account	Type	Debits	Credits
001-022-4230 EQUIPMENT	E	\$0.00	\$0.00
001-023-4010 SALARIES	E	\$129,161.32	\$0.00
001-023-4011 SALARIES-PART TIME	E	\$0.00	\$0.00
001-023-4015 OVERTIME	E	\$3,193.56	\$0.00
001-023-4020 FICA	E	\$9,126.38	\$0.00
001-023-4030 HEALTH INSURANCE	E	\$26,351.28	\$0.00
001-023-4040 LIFE INSURANCE	E	\$184.44	\$0.00
001-023-4050 RETIREMENT	E	\$16,771.11	\$0.00
001-023-4051 457B	E	\$532.00	\$0.00
001-023-4055 EMPLOYEE BENEFITS	E	\$234.95	\$0.00
001-023-4060 WORKERS' COMPENSATION	E	\$476.80	\$0.00
001-023-4065 UNEMPLOYMENT	E	\$1,524.00	\$0.00
001-023-4070 DUES-SUBSCRIPTIONS	E	\$7,168.35	\$0.00
001-023-4080 TRAVEL & TRAINING	E	\$3,166.31	\$0.00
001-023-4090 TELEPHONE	E	\$9,387.48	\$0.00
001-023-4091 CELL PHONE	E	\$802.70	\$0.00
001-023-4100 OFFICE SUPPLIES	E	\$9,641.26	\$0.00
001-023-4104 INK / TONER	E	\$8,023.17	\$0.00
001-023-4110 POSTAGE	E	\$10,292.87	\$0.00
001-023-4120 ADVERTISING	E	\$3,023.91	\$0.00
001-023-4130 AUDIT	E	\$67,750.00	\$0.00
001-023-4135 ANNUAL SOFTWARE SUPPORT	E	\$22,020.18	\$0.00
001-023-4140 LEGAL FEES	E	\$0.00	\$0.00
001-023-4150 EQUIPMENT MAINTENANCE	E	\$27,835.40	\$0.00
001-023-4160 BUILDING MAINTENANCE	E	\$11,132.91	\$0.00
001-023-4170 ELECTRICITY	E	\$16,459.00	\$0.00
001-023-4180 INTERNET FEES	E	\$13,916.20	\$0.00
001-023-4181 INTERNET FEES-CAMERAS	E	\$3,372.41	\$0.00
001-023-4182 SECURITY CAMERAS	E	\$914.39	\$0.00
001-023-4190 BANK SERVICE CHARGES	E	\$10,996.12	\$0.00
001-023-4192 DMV STOP FEES	E	\$0.00	\$0.00
001-023-4195 COVID 19 GENERAL FUND	E	\$0.00	\$0.00
001-023-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
001-023-4210 MISCELLANEOUS EXPENSE	E	\$37,466.31	\$0.00
001-023-4230 EQUIPMENT	E	\$10,682.77	\$0.00
001-023-4250 VEHICLE MAINTENANCE ADMINISTRAT	E	\$5.00	\$0.00
001-023-4260 FUEL	E	\$754.96	\$0.00
001-023-4360 ENGINEERING & SURVEYING, ETC	E	\$0.00	\$0.00
001-023-4550 ADMINISTRATIVE RESERVE	E	\$0.00	\$0.00
001-023-5000 DEBT PAYMENTS	E	\$0.00	\$0.00
001-023-5001 INTEREST PAYMENTS	E	\$0.00	\$0.00
001-024-4010 SALARIES	E	\$869,670.63	\$0.00
001-024-4011 SALARIES-PART TIME	E	\$28,531.25	\$0.00
001-024-4015 OVERTIME	E	\$86,285.61	\$0.00
001-024-4020 FICA	E	\$68,489.75	\$0.00
001-024-4030 HEALTH INSURANCE	E	\$201,965.60	\$0.00
001-024-4040 LIFE INSURANCE	E	\$926.98	\$0.00
001-024-4050 RETIREMENT	E	\$60,503.16	\$0.00
001-024-4051 457B	E	\$300.00	\$0.00
001-024-4052 LODA	E	\$16,240.00	\$0.00
001-024-4053 HAZARDOUS DUTY BENEFITS (LEO)	E	\$0.00	\$0.00
001-024-4055 EMPLOYEE BENEFITS	E	\$2,955.74	\$0.00
001-024-4060 WORKERS' COMPENSATION	E	\$33,864.48	\$0.00
001-024-4070 DUES-SUBSCRIPTIONS	E	\$13,599.37	\$0.00

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Account	Type	Debits	Credits
001-024-4080 TRAVEL & TRAINING	E	\$5,213.27	\$0.00
001-024-4085 NEW EMPLOYEE TRAVEL & TRAINING	E	\$8,721.15	\$0.00
001-024-4090 TELEPHONE	E	\$11,508.60	\$0.00
001-024-4091 CELL PHONE	E	\$13,444.63	\$0.00
001-024-4100 OFFICE SUPPLIES	E	\$7,259.56	\$0.00
001-024-4101 OFFICE FURNITURE	E	\$0.00	\$0.00
001-024-4102 OFFICE COMPUTERS	E	\$775.81	\$0.00
001-024-4110 POSTAGE	E	\$355.34	\$0.00
001-024-4120 ADVERTISING	E	\$727.53	\$0.00
001-024-4140 LEGAL FEES	E	\$2,945.63	\$0.00
001-024-4150 EQUIPMENT MAINTENANCE	E	\$10,089.71	\$0.00
001-024-4160 BUILDING MAINTENANCE	E	\$1,764.90	\$0.00
001-024-4170 ELECTRICITY	E	\$11,207.33	\$0.00
001-024-4180 INTERNET FEES	E	\$1,733.32	\$0.00
001-024-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
001-024-4210 MISCELLANEOUS EXPENSE	E	\$4,900.68	\$0.00
001-024-4220 UNIFORM REPLACEMENT	E	\$5,810.90	\$0.00
001-024-4225 NEW EMPLOYEE UNIFORMS	E	\$3,493.87	\$0.00
001-024-4230 EQUIPMENT	E	\$1,728.11	\$0.00
001-024-4232 VEHICLE EQUIPMENT	E	\$4,098.31	\$0.00
001-024-4234 UNIFORM EQUIPMENT (GEAR)	E	\$294.31	\$0.00
001-024-4240 COURT COST	E	\$963.13	\$0.00
001-024-4250 VEHICLE MAINTENANCE POLICE DEPT	E	\$32,040.96	\$0.00
001-024-4260 FUEL	E	\$52,658.80	\$0.00
001-024-4270 NARCOTICS TASK FORCE	E	\$8,138.52	\$0.00
001-024-4400 POLICE CRUISERS	E	\$57,107.70	\$0.00
001-024-4500 SOUTHWEST REGIONAL JAIL	E	\$450.00	\$0.00
001-024-4510 POLICE KIDS DAY	E	\$2,379.71	\$0.00
001-024-4520 POLICE SHOP WITH A COP	E	\$54.95	\$0.00
001-024-4530 POLICE COMMUNITY DINNER	E	\$2,621.84	\$0.00
001-024-4535 COVID RELIEF GRANT EXPENSE PD	E	\$0.00	\$0.00
001-024-4536 LOLE QRTLTY GRANT	E	\$2,805.60	\$0.00
001-024-4537 LAW ENFORCEMENT EQUIP GRANT (A	E	\$0.00	\$0.00
001-024-4538 PD FEDERAL JAG GRANT EXPENSES	E	\$0.00	\$0.00
001-024-4539 PD OFFICER WELLNESS GRANT EXPE	E	\$19,963.00	\$0.00
001-024-4540 PD-DATAPILOT GRANT EXPENSES	E	\$2,490.00	\$0.00
001-024-4541 PD FIRE ARM PURCHASES	E	\$12,016.69	\$0.00
001-024-4542 PD DMV HWY SAFETY GRANT EXPENS	E	\$923.00	\$0.00
001-024-4543 PD COMMUNITY FOUNDATION GRANT	E	\$9,400.00	\$0.00
001-024-4600 PUBLIC SAFETY	E	\$5,502.54	\$0.00
001-025-4000 CALL OUT PAY	E	\$11,610.00	\$0.00
001-025-4010 SALARIES	E	\$0.00	\$0.00
001-025-4011 SALARIES-PART TIME	E	\$0.00	\$0.00
001-025-4015 OVERTIME	E	\$0.00	\$0.00
001-025-4020 FICA	E	\$0.00	\$0.00
001-025-4030 HEALTH INSURANCE	E	\$0.00	\$0.00
001-025-4040 LIFE INSURANCE	E	\$0.00	\$0.00
001-025-4051 457B	E	\$0.00	\$0.00
001-025-4052 LODA	E	\$6,090.00	\$0.00
001-025-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
001-025-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
001-025-4070 DUES-SUBSCRIPTIONS	E	\$0.00	\$0.00
001-025-4080 TRAVEL & TRAINING	E	\$616.31	\$0.00
001-025-4085 FIREWORKS EXPENSE	E	\$0.00	\$0.00

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001-025-4090 TELEPHONE	E	\$9,150.89	\$0.00
001-025-4091 CELL PHONE	E	\$0.00	\$0.00
001-025-4100 SUPPLIES	E	\$6,537.68	\$0.00
001-025-4110 POSTAGE	E	\$0.00	\$0.00
001-025-4120 ADVERTISING	E	\$0.00	\$0.00
001-025-4130 AUDIT	E	\$0.00	\$0.00
001-025-4140 LEGAL FEES	E	\$0.00	\$0.00
001-025-4150 EQUIPMENT MAINTENANCE	E	\$6,725.16	\$0.00
001-025-4160 BUILDING MAINTENANCE	E	\$7,131.94	\$0.00
001-025-4170 ELECTRICITY	E	\$6,483.87	\$0.00
001-025-4180 INTERNET FEES	E	\$2,939.38	\$0.00
001-025-4190 BANK CHARGES	E	\$0.00	\$0.00
001-025-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
001-025-4210 MISCELLANEOUS EXPENSE	E	\$6,295.06	\$0.00
001-025-4220 FIRE DEPARTMENT UNIFORMS	E	\$661.09	\$0.00
001-025-4230 EQUIPMENT	E	\$44,587.27	\$0.00
001-025-4240 FIRE DEPT THIRD PARTY BILLING	E	\$0.00	\$0.00
001-025-4250 VEHICLE MAINTENANCE FIRE DEPT	E	\$28,474.65	\$0.00
001-025-4260 FUEL	E	\$4,270.81	\$0.00
001-025-4280 FIRE FUND TRANSFER	E	\$20,793.37	\$0.00
001-025-4300 PPE & AIR PACKS GRANT EXPENSES	E	\$97,163.51	\$0.00
001-025-4301 FD FORESTRY GRANT EXPENSES	E	\$3,599.22	\$0.00
001-025-4360 ENGINEERING	E	\$0.00	\$0.00
001-025-4400 CAPITAL OUTLAYS	E	\$0.00	\$0.00
001-025-4450 ADMINISTRATIVE RESERVE	E	\$0.00	\$0.00
001-026-4010 SALARIES	E	\$108,441.90	\$0.00
001-026-4011 SALARIES-PART TIME	E	\$25,508.05	\$0.00
001-026-4015 OVERTIME	E	\$6,572.23	\$0.00
001-026-4020 FICA	E	\$9,723.73	\$0.00
001-026-4030 HEALTH INSURANCE	E	\$32,418.58	\$0.00
001-026-4040 LIFE INSURANCE	E	\$221.11	\$0.00
001-026-4050 RETIREMENT	E	\$8,651.53	\$0.00
001-026-4051 457B	E	\$1,350.00	\$0.00
001-026-4055 EMPLOYEE BENEFITS	E	\$380.88	\$0.00
001-026-4060 WORKERS' COMPENSATION	E	\$9,730.08	\$0.00
001-026-4091 CELL PHONE	E	\$847.23	\$0.00
001-026-4100 OFFICE SUPPLIES	E	\$0.00	\$0.00
001-026-4110 POSTAGE	E	\$0.00	\$0.00
001-026-4150 EQUIPMENT MAINTENANCE	E	\$2,831.22	\$0.00
001-026-4210 MISCELLANEOUS EXPENSE	E	\$429.59	\$0.00
001-026-4220 UNIFORMS	E	\$646.80	\$0.00
001-026-4250 VEHICLE MAINTENANCE SANITATION	E	\$33,933.21	\$0.00
001-026-4260 FUEL	E	\$27,284.14	\$0.00
001-027-4010 SALARIES	E	\$66,028.01	\$0.00
001-027-4011 SALARIES-PART TIME	E	\$55,376.28	\$0.00
001-027-4015 OVERTIME	E	\$3,945.05	\$0.00
001-027-4020 FICA	E	\$9,102.38	\$0.00
001-027-4030 HEALTH INSURANCE	E	\$12,486.80	\$0.00
001-027-4040 LIFE INSURANCE	E	\$117.60	\$0.00
001-027-4050 RETIREMENT	E	\$6,389.38	\$0.00
001-027-4051 457B	E	\$0.00	\$0.00
001-027-4055 EMPLOYEE BENEFITS	E	\$31.74	\$0.00
001-027-4060 WORKERS' COMPENSATION	E	\$2,292.40	\$0.00
001-027-4070 DUES-SUBSCRIPTIONS	E	\$0.00	\$0.00

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Account	Type	Debits	Credits
001-027-4080 TRAVEL & TRAINING	E	\$1,317.06	\$0.00
001-027-4090 TELEPHONE	E	\$1,814.76	\$0.00
001-027-4091 CELL PHONE	E	\$534.78	\$0.00
001-027-4100 SUPPLIES	E	\$12,232.06	\$0.00
001-027-4120 ADVERTISING	E	\$0.00	\$0.00
001-027-4150 EQUIPMENT MAINTENANCE	E	\$8,790.98	\$0.00
001-027-4160 BUILDING MAINTENANCE	E	\$27,577.31	\$0.00
001-027-4161 GROUNDSKEEPING	E	\$3,030.93	\$0.00
001-027-4170 ELECTRICITY	E	\$29,663.23	\$0.00
001-027-4180 INTERNET FEES	E	\$1,618.98	\$0.00
001-027-4190 GYM, SHELTER, POOL RENTAL REFUN	E	\$1,624.99	\$0.00
001-027-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
001-027-4210 MISCELLANEOUS EXPENSE	E	\$3,973.54	\$0.00
001-027-4220 UNIFORMS	E	\$512.00	\$0.00
001-027-4230 EQUIPMENT	E	\$19,124.69	\$0.00
001-027-4250 VEHICLE MAINTENANCE RECREATION	E	\$679.96	\$0.00
001-027-4260 FUEL	E	\$4,202.75	\$0.00
001-027-4360 ENGINEERING	E	\$0.00	\$0.00
001-027-8200 YOUTH ACTIVITIES	E	\$6,599.42	\$0.00
001-027-8350 ADULT ACTIVITIES	E	\$129.99	\$0.00
001-027-8400 OTHER RECREATION	E	\$400.00	\$0.00
001-027-8550 POOL OPERATION	E	\$5,928.65	\$0.00
001-027-8800 CONCESSION	E	\$7,606.35	\$0.00
001-027-8900 RECREATION PARKS & PROGRAMS	E	\$0.00	\$0.00
001-027-8901 AQUA PARK	E	\$10,175.28	\$0.00
001-027-8902 VDOT RECREATIONAL ACCESS FUNDS	E	\$0.00	\$0.00
001-027-8910 LESTER LAND LEASE	E	\$0.00	\$0.00
001-028-4000 CALL OUT PAY RESCUE SQUAD	E	\$0.00	\$0.00
001-028-4010 SALARIES	E	\$634,078.91	\$0.00
001-028-4011 SALARIES-PART TIME	E	\$92,369.82	\$0.00
001-028-4015 OVERTIME	E	\$225,946.99	\$0.00
001-028-4020 FICA	E	\$67,492.42	\$0.00
001-028-4030 HEALTH INSURANCE	E	\$173,273.20	\$0.00
001-028-4040 LIFE INSURANCE	E	\$1,122.48	\$0.00
001-028-4050 RETIREMENT	E	\$59,127.34	\$0.00
001-028-4051 457B	E	\$0.00	\$0.00
001-028-4052 LODA	E	\$25,375.00	\$0.00
001-028-4055 EMPLOYEE BENEFITS	E	\$3,126.39	\$0.00
001-028-4060 WORKERS' COMPENSATION	E	\$28,003.40	\$0.00
001-028-4070 DUES-SUBSCRIPTIONS	E	\$870.45	\$0.00
001-028-4080 TRAVEL & TRAINING	E	\$8,013.75	\$0.00
001-028-4081 FOUR FOR LIFE	E	\$5,759.48	\$0.00
001-028-4090 TELEPHONE	E	\$4,002.77	\$0.00
001-028-4091 CELL PHONE	E	\$5,098.06	\$0.00
001-028-4100 SUPPLIES	E	\$61,548.69	\$0.00
001-028-4125 OMD FEE	E	\$8,000.00	\$0.00
001-028-4150 EQUIPMENT MAINTENANCE	E	\$12,067.54	\$0.00
001-028-4160 BUILDING MAINTENANCE	E	\$6,542.86	\$0.00
001-028-4170 ELECTRICITY	E	\$4,646.17	\$0.00
001-028-4180 INTERNET FEES	E	\$2,338.16	\$0.00
001-028-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
001-028-4210 MISCELLANEOUS EXPENSE	E	\$8,368.61	\$0.00
001-028-4220 UNIFORMS	E	\$4,999.38	\$0.00
001-028-4230 EQUIPMENT	E	\$7,131.69	\$0.00

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001 GENERAL FUND			
Account	Type	Debits	Credits
001-028-4240 RESCUE SQUAD THIRD PARTY EXPEN	E	\$16,687.91	\$0.00
001-028-4242 EMS AND FIRE BAD DEBT EXPENSE	E	\$0.00	\$0.00
001-028-4245 GRANTS (80/20)	E	\$299,768.00	\$0.00
001-028-4250 VEHICLE MAINTENANCE RESCUE SQU	E	\$38,285.21	\$0.00
001-028-4260 FUEL	E	\$39,649.25	\$0.00
001-029-4010 SALARIES	E	\$74,281.17	\$0.00
001-029-4011 SALARIES-PART TIME	E	\$0.00	\$0.00
001-029-4015 OVERTIME	E	\$1,482.37	\$0.00
001-029-4020 FICA	E	\$5,313.22	\$0.00
001-029-4030 HEALTH INSURANCE	E	\$9,887.96	\$0.00
001-029-4040 LIFE INSURANCE	E	\$110.52	\$0.00
001-029-4050 RETIREMENT	E	\$10,738.38	\$0.00
001-029-4051 457B	E	\$0.00	\$0.00
001-029-4055 EMPLOYEE BENEFITS	E	\$166.72	\$0.00
001-029-4060 WORKERS' COMPENSATION	E	\$57.08	\$0.00
001-029-4070 DUES-SUBSCRIPTIONS	E	\$611.00	\$0.00
001-029-4080 TRAVEL & TRAINING	E	\$894.40	\$0.00
001-029-4100 OFFICE SUPPLIES	E	\$730.79	\$0.00
001-029-4104 INK / TONER	E	\$584.62	\$0.00
001-029-4210 MISCELLANEOUS EXPENSE	E	\$400.40	\$0.00
001-029-4230 EQUIPMENT	E	\$1,278.67	\$0.00
001-030-4010 SALARIES	E	\$14,879.93	\$0.00
001-030-4011 SALARIES-PART TIME	E	\$6,025.95	\$0.00
001-030-4015 OVERTIME	E	\$209.26	\$0.00
001-030-4020 FICA	E	\$1,446.56	\$0.00
001-030-4030 HEALTH INSURANCE	E	\$5,967.95	\$0.00
001-030-4040 LIFE INSURANCE	E	\$29.38	\$0.00
001-030-4050 RETIREMENT	E	\$1,231.06	\$0.00
001-030-4051 457B	E	\$0.00	\$0.00
001-030-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
001-030-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
001-030-4070 DUES-SUBSCRIPTIONS	E	\$0.00	\$0.00
001-030-4080 TRAVEL & TRAINING	E	\$0.00	\$0.00
001-030-4100 OFFICE SUPPLIES	E	\$2,403.80	\$0.00
001-030-4110 POSTAGE	E	\$547.10	\$0.00
001-030-4210 MISCELLANEOUS EXPENSE	E	\$206.27	\$0.00
001-030-4230 EQUIPMENT	E	\$0.00	\$0.00
001-031-4010 SALARIES	E	\$5,175.00	\$0.00
001-031-4020 FICA	E	\$0.00	\$0.00
001-031-4080 TRAVEL & TRAINING	E	\$0.00	\$0.00
001-031-4100 SUPPLIES	E	\$0.00	\$0.00
001-032-4010 SALARIES	E	\$18,000.00	\$0.00
001-032-4020 FICA	E	\$2,000.00	\$0.00
001-032-4030 HEALTH INSURANCE	E	\$10,000.00	\$0.00
001-032-4040 LIFE INSURANCE	E	\$0.00	\$0.00
001-032-4050 RETIREMENT	E	\$3,000.00	\$0.00
001-032-4060 WORKMEN'S COMPENSATION	E	\$0.00	\$0.00
001-032-4100 SUPPLIES	E	\$39.58	\$0.00
001-032-4201 MAYOR/TOWN COUNCIL ECON DEVEL	E	\$74,356.85	\$0.00
001-032-4210 SESQUICENTINNIAL CELEBRATION	E	\$0.00	\$0.00
001-032-4211 MISCELLANEOUS EXPENSE	E	\$0.00	\$0.00
001-032-4218 ECONOMIC DEVELOPMENT	E	\$0.00	\$0.00
001-032-4220 TAZEWell TODAY DONATION	E	\$56,250.00	\$0.00
001-032-4226 YMCA CIGARETTE TAX	E	\$27,736.90	\$0.00

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Account	Type	Debits	Credits
001-032-4229 TAZEWELL COUNTY FAIR ASSOCIATIO	E	\$2,500.00	\$0.00
001-032-4230 EQUIPMENT	E	\$0.00	\$0.00
001-033-4090 TELEPHONE	E	\$0.00	\$0.00
001-033-4100 SUPPLIES	E	\$661.18	\$0.00
001-033-4160 BUILDING MAINTENANCE	E	\$2,743.00	\$0.00
001-033-4170 ELECTRICITY	E	\$7,229.59	\$0.00
001-033-4180 INTERNET FEES	E	\$1,430.00	\$0.00
001-033-4190 RENTAL REFUNDS	E	\$3,100.00	\$0.00
001-033-4200 KITCHEN REMODLING	E	\$0.00	\$0.00
001-033-4210 MISCELLANEOUS EXPENSE	E	\$17.54	\$0.00
001-034-4010 SALARIES	E	\$55,456.00	\$0.00
001-034-4011 SALARIES-PART TIME	E	\$0.00	\$0.00
001-034-4015 OVERTIME	E	\$0.00	\$0.00
001-034-4020 FICA	E	\$3,893.49	\$0.00
001-034-4030 HEALTH INSURANCE	E	\$7,286.40	\$0.00
001-034-4040 LIFE INSURANCE	E	\$64.68	\$0.00
001-034-4050 RETIREMENT	E	\$4,079.24	\$0.00
001-034-4051 457B	E	\$600.00	\$0.00
001-034-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
001-034-4060 WORKERS' COMPENSATION	E	\$70.48	\$0.00
001-034-4070 DUES-SUBSCRIPTIONS	E	\$297.13	\$0.00
001-034-4080 TRAVEL & TRAINING	E	\$750.00	\$0.00
001-034-4091 CELL PHONE	E	\$1,462.89	\$0.00
001-034-4100 SUPPLIES	E	\$707.64	\$0.00
001-034-4110 POSTAGE	E	\$0.00	\$0.00
001-034-4210 MISCELLANEOUS EXPENSE	E	\$452.97	\$0.00
001-034-4230 EQUIPMENT	E	\$635.74	\$0.00
001-034-4250 VEHICLE MAINTENANCE ZONING	E	\$252.84	\$0.00
001-034-4260 FUEL	E	\$1,133.48	\$0.00
001-034-4276 SIGNAGE	E	\$330.91	\$0.00
001-034-4280 DEMOLITION OF STRUCTURES	E	\$17,714.39	\$0.00
001-034-4285 PROPERTY MAINTENANCE	E	\$2,038.94	\$0.00
001-034-4290 STATE LEVY FOR BUILDING PERMITS	E	\$325.89	\$0.00
001-035-4010 SALARIES	E	\$3,364.40	\$0.00
001-035-4011 SALARIES-PART TIME	E	\$137,227.51	\$0.00
001-035-4015 OVERTIME	E	\$1,497.37	\$0.00
001-035-4020 FICA	E	\$8,329.77	\$0.00
001-035-4030 HEALTH INSURANCE	E	\$894.42	\$0.00
001-035-4040 LIFE INSURANCE	E	\$0.00	\$0.00
001-035-4050 RETIREMENT	E	\$243.79	\$0.00
001-035-4051 457B	E	\$0.00	\$0.00
001-035-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
001-035-4060 WORKERS' COMPENSATION	E	\$2,611.08	\$0.00
001-035-4091 CELL PHONE	E	\$0.00	\$0.00
001-035-4100 SUPPLIES	E	\$0.00	\$0.00
001-035-4150 EQUIPMENT MAINTENANCE	E	\$3,826.51	\$0.00
001-035-4210 MISCELLANEOUS EXPENSE	E	\$1,506.92	\$0.00
001-035-4220 UNIFORMS	E	\$0.00	\$0.00
001-035-4230 EQUIPMENT	E	\$0.00	\$0.00
001-035-4260 FUEL	E	\$1,791.79	\$0.00
001-036-4090 TELEPHONE	E	\$0.00	\$0.00
001-036-4100 SUPPLIES	E	\$0.00	\$0.00
001-036-4160 BUILDING MAINTENANCE	E	\$0.00	\$0.00
001-036-4170 ELECTRICITY	E	\$251.97	\$0.00

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Account	Type	Debits	Credits
001-036-4180 INTERNET FEES	E	\$0.00	\$0.00
001-036-4210 MISCELLANEOUS EXPENSE	E	\$192.84	\$0.00
001-037-4011 SALARIES-PART TIME	E	\$24,411.49	\$0.00
001-037-4020 FICA	E	\$1,867.51	\$0.00
001-037-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
001-037-4090 TELEPHONE	E	\$968.71	\$0.00
001-037-4100 SUPPLIES	E	\$4,431.89	\$0.00
001-037-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
001-037-4160 BUILDING MAINTENANCE	E	\$0.00	\$0.00
001-037-4170 ELECTRICITY	E	\$5,884.74	\$0.00
001-037-4180 INTERNET FEES	E	\$1,047.99	\$0.00
001-037-4190 TRAIN STATION RENTAL REFUNDS	E	\$0.00	\$0.00
001-037-4210 MISCELLANEOUS EXPENSE	E	\$103.79	\$0.00
001-037-4230 EQUIPMENT	E	\$0.00	\$0.00
001-038-4170 CLINCH RIVER PAVILION ELECTRICITY	E	\$35.31	\$0.00
001-050-4100 TRANSFER TO PUBLIC WORKS LGIP	E	\$0.00	\$0.00
001-050-4150 TRANSFER TO WATER	E	\$0.00	\$0.00
001-050-4155 TRANSFER TO SEWER	E	\$0.00	\$0.00
001-050-4200 GENERAL LIABILITY INSURANCE	E	\$60,791.00	\$0.00
001-050-4400 CAPITAL OUTLAYS	E	\$0.00	\$0.00
001-050-4500 EMS TRUCK 2016	E	\$0.00	\$0.00
001-050-4950 CONTINGENCY	E	\$0.00	\$0.00
001-050-5000 CONSTRUCTION & RELATED	E	\$0.00	\$0.00
001-050-5250 VEHICLE MAINTENANCE	E	\$0.00	\$0.00
001-050-6540 RT 61 INTEREST LOAN PAYMENT	E	\$0.00	\$0.00
001-050-9588 RT 61 CONTRACTOR PAYMENTS	E	\$0.00	\$0.00
001-050-9800 AMERICAN RESCUE PLAN EXPENSES	E	\$0.00	\$0.00
001-050-9825 BOBCAT PRINCIPAL LOAN PAYMENT	E	\$1,189.41	\$0.00
001-050-9826 BOBCAT INTEREST LOAN PAYMENT	E	\$1.90	\$0.00
001-050-9827 TRUCK #1 PRINCIPAL LOAN PAYMENT	E	\$8,700.64	\$0.00
001-050-9828 TRUCK #1 INTEREST LOAN PAYMENT	E	\$1,873.99	\$0.00
001-050-9829 TRUCK #2 PRINCIPAL LOAN PAYMENT	E	\$6,374.62	\$0.00
001-050-9830 TRUCK #2 INTEREST LOAN PAYMENT	E	\$2,049.18	\$0.00
001-050-9831 RECOVER FUND	E	\$0.00	\$0.00
001-050-9832 CAPITAL EQUIPMENT RESERVE	E	\$0.00	\$0.00
001-050-9833 DEBT SERVICE	E	\$0.00	\$0.00
001-050-9834 DEBT SERVICE -INTEREST	E	\$0.00	\$0.00
001-050-9835 GARBAGE TRUCK PRINCIPAL LOAN PA	E	\$0.00	\$0.00
001-050-9836 LINCOLNSHIRE DAM ISSUES	E	\$0.00	\$0.00
001-050-9837 RT 61	E	\$0.00	\$0.00
001-050-9838 GARBAGE TRUCK INTEREST LOAN PA	E	\$0.00	\$0.00
001-050-9839 GARBAGE TRUCK PRINCIPAL LOAN PA	E	\$37,479.65	\$0.00
001-050-9840 GARBAGE TRUCK INTEREST LOAN PA	E	\$9,982.68	\$0.00
001-050-9841 NONE	E	\$0.00	\$0.00
001-050-9842 RT 61 LOAN MONEY TO VDOT	E	\$0.00	\$0.00
001-050-9843 RT 61 INTEREST	E	\$0.00	\$0.00
001-050-9844 RECREATIONAL TRAIL ACCESS-BARNE	E	\$0.00	\$0.00
001-050-9845 TRAIN STATION LOCAL EXPENSES	E	\$0.00	\$0.00
001-050-9846 DIGITAL AND WELCOME SIGN	E	\$0.00	\$0.00
001-050-9847 HISTORICAL SOCIETY	E	\$0.00	\$0.00
001-050-9848 PUBLIC WORKS EQUIPMENT	E	\$0.00	\$0.00
001-050-9849 TRAIN STATION FEDERAL EXPENSES	E	\$0.00	\$0.00
001-050-9850 BACK OF THE DRAGON	E	\$0.00	\$0.00
001-050-9851 VETERANS DAY PARADE AND EVENTS	E	\$0.00	\$0.00

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Account	Type	Debits	Credits
001-050-9852 SPORTS COMPLEXES EXPENSE	E	\$0.00	\$0.00
001-050-9853 NORTH TAZEWell REVITALIZATION P	E	\$0.00	\$0.00
001-050-9856 PARKING GARAGE PROJECT EXPENSE	E	\$0.00	\$0.00
001-050-9857 VANDYKE LOT ON MAIN ST	E	\$0.00	\$0.00
001-050-9858 TRANSFER-GEN FUND TO IEDA-PAY R	E	\$0.00	\$0.00
001-050-9859 TRANSFER-GEN FUND TO IEDA-UTILIT	E	\$0.00	\$0.00
001-050-9860 TRANSFER-GEN FUND TO IEDA-UTILIT	E	\$0.00	\$268.71
001-050-9861 TRANSFER-GEN FUND TO IEDA-RE TA	E	\$0.00	\$0.00
001-050-9862 TRANSFER-GENERAL FUND TO IEDA-S	E	\$0.00	\$0.00
001-050-9863 PLAYGROUND EQUIPMENT	E	\$0.00	\$0.00
001-050-9864 SPLASH PAD	E	\$0.00	\$0.00
001-050-9865 FIRE TRUCK	E	\$0.00	\$0.00
001-050-9866 POLICE DEPARTMENT RELOCATION	E	\$23,241.88	\$0.00
001-050-9867 EMS RENOVATIONS AND EXPANSION	E	\$2,089.25	\$0.00
001-050-9868 FARMER'S MARKET PROJECT 018737	E	\$514,214.25	\$0.00
001-050-9869 WARHAWK PARK	E	\$14,624.41	\$0.00
001-050-9870 AMBULANCE VAN LOAN PAYMENT PRI	E	\$16,330.14	\$0.00
001-050-9871 AMBULANCE VAN LOAN PAYMENT INT	E	\$4,832.61	\$0.00
001-050-9872 IRF PROJECT	E	\$203,981.18	\$0.00
001-050-9900 CAPITAL IMPROVEMENT	E	\$0.00	\$0.00
001-050-9950 CONTINGENCY	E	\$0.00	\$0.00
001-050-9999 DEPRECIATION EXPENSE	E	\$0.00	\$0.00
001-060-4010 SALARIES	E	\$42,370.71	\$0.00
001-060-4011 SALARIES-PART TIME	E	\$8,131.20	\$0.00
001-060-4015 OVERTIME	E	\$5,324.45	\$0.00
001-060-4020 FICA	E	\$3,852.41	\$0.00
001-060-4030 HEALTH INSURANCE	E	\$17,938.61	\$0.00
001-060-4040 LIFE INSURANCE	E	\$77.57	\$0.00
001-060-4050 RETIREMENT	E	\$3,261.05	\$0.00
001-060-4051 457B	E	\$0.00	\$0.00
001-060-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
001-060-4060 WORKERS' COMPENSATION	E	\$1,148.08	\$0.00
001-060-4090 TELEPHONE	E	\$0.00	\$0.00
001-060-4091 CELL PHONE	E	\$1,307.85	\$0.00
001-060-4100 SUPPLIES	E	\$12,904.14	\$0.00
001-060-4150 EQUIPMENT MAINTENANCE	E	\$5,866.03	\$0.00
001-060-4160 BUILDING MAINTENANCE	E	\$14,290.34	\$0.00
001-060-4161 TIRE RECYCLING	E	\$3,338.88	\$0.00
001-060-4170 ELECTRICITY	E	\$31,169.63	\$0.00
001-060-4210 MISCELLANEOUS EXPENSE	E	\$368.25	\$0.00
001-060-4220 UNIFORMS	E	\$388.38	\$0.00
001-060-4230 EQUIPMENT	E	\$151.59	\$0.00
001-060-4250 VEHICLE MAINTENANCE	E	\$0.00	\$0.00
001-060-4260 FUEL	E	\$0.00	\$0.00
001-061-4010 SALARIES	E	\$320,943.83	\$0.00
001-061-4011 SALARIES-PART TIME	E	\$8,449.94	\$0.00
001-061-4015 OVERTIME	E	\$35,255.10	\$0.00
001-061-4020 FICA	E	\$25,593.04	\$0.00
001-061-4030 HEALTH INSURANCE	E	\$56,447.95	\$0.00
001-061-4040 LIFE INSURANCE	E	\$394.55	\$0.00
001-061-4050 RETIREMENT	E	\$29,177.71	\$0.00
001-061-4051 457B	E	\$0.00	\$0.00
001-061-4055 EMPLOYEE BENEFITS	E	\$952.25	\$0.00
001-061-4060 WORKERS' COMPENSATION	E	\$13,004.12	\$0.00

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001 GENERAL FUND			
Account	Type	Debits	Credits
001-061-4080 TRAVEL & TRAINING	E	\$3,554.16	\$0.00
001-061-4090 TELEPHONE	E	\$85.88	\$0.00
001-061-4091 CELL PHONE	E	\$4,741.08	\$0.00
001-061-4100 SUPPLIES	E	\$15,303.80	\$0.00
001-061-4150 EQUIPMENT MAINTENANCE	E	\$39,862.20	\$0.00
001-061-4160 BUILDING MAINTENANCE	E	\$8,765.81	\$0.00
001-061-4170 ELECTRICITY	E	\$25,837.00	\$0.00
001-061-4180 INTERNET FEES	E	\$1,485.81	\$0.00
001-061-4200 GENERAL LIABILITY INSURNACE	E	\$0.00	\$0.00
001-061-4210 MISCELLANEOUS EXPENSE	E	\$7,328.30	\$0.00
001-061-4220 UNIFORMS	E	\$4,712.34	\$0.00
001-061-4230 EQUIPMENT	E	\$204,780.25	\$0.00
001-061-4250 VEHICLE MAINTENANCE STREET DEPT	E	\$130,579.23	\$0.00
001-061-4260 FUEL	E	\$51,772.05	\$0.00
001-061-4275 PAVING	E	\$94,173.17	\$0.00
001-061-4276 SIGNAGE	E	\$1,450.00	\$0.00
001-061-4360 ENGINEERING	E	\$0.00	\$0.00
001-061-4370 STREET SWEEPING & STRIPING	E	\$64,825.87	\$0.00
001-061-4371 STREET MAINTENANCE	E	\$31,816.44	\$0.00
001-061-4372 SNOW REMOVAL	E	\$108,223.61	\$0.00
001-061-4373 BRIDGE MAINTENANCE	E	\$8,810.00	\$0.00
001-061-4376 SIDEWALK MAINTENANCE	E	\$7,428.16	\$0.00
001-061-4377 STREET LIGHTS	E	\$64,852.29	\$0.00
001-061-4378 VDOT STATE OF GOOD REPAIR PAVIN	E	\$0.00	\$0.00
001-061-4379 REVENUE SHARING -PAVING	E	\$0.00	\$0.00
001-061-4380 MOWING SERVICES	E	\$0.00	\$0.00
001-062-4100 RETIREE INSURANCE	E	\$15,854.00	\$0.00
001-062-4200 PERSONAL PROPERTY DMV STOPS	E	\$1,450.00	\$0.00
001-062-4201 ECONOMIC INCENTIVE PAYMENT	E	\$0.00	\$0.00
001-063-0000 SUSPENSE	A	\$0.00	\$0.00
001-063-4300 COVID BUSINESS ASSISTANCE	E	\$0.00	\$0.00
001-063-4301 RAMEY LOT ELECTRICTY	E	\$0.00	\$0.00
001-099-9000 PRINCIPAL PAYMENTS	E	\$0.00	\$0.00
001-099-9100 INTEREST PAYMENTS	E	\$0.00	\$0.00
001-099-9900 TRANSFERS OUT	L	\$31,911.82	\$0.00
001-099-9910 TRANSFERS TO COMPONENT UNIT IDA	A	\$50,000.00	\$0.00
001-099-9920 RAMEY PROPERTY	A	\$0.00	\$0.00
001-099-9991 PURCHASE OF PROPERTY	E	\$1,500.00	\$0.00
001-099-9999 UNSUAL ITEM REFUND BANK STOCK T	E	\$0.00	\$0.00
001-999-0999 REVENUE EXPENSE CORRECTION	A	\$0.00	\$0.00
001-999-9998 REVENUE EXPENSE CORRECTION AM	E	\$0.00	\$0.00
001 GENERAL FUND	<b>Fund Total:</b>	\$13,654,993.37	\$13,654,993.37

002 WATER FUND			
Account	Type	Debits	Credits
002-000-1000 WATER FUND -CASH	A	\$0.00	\$0.00
002-000-1010 CASH ON HAND	A	\$200.00	\$0.00
002-000-1040 NATIONAL BANK MAIN BANK CHECKIN	A	\$341,350.59	\$0.00
002-000-1050 OLD ACCT- NATIONAL BANK-CHECKING	A	\$0.00	\$0.00
002-000-1060 NATIONAL BANK WATER & SEWER DE	A	\$233,564.43	\$0.00
002-000-1080 LGIP WATER (RAINY DAY ACCT)	A	\$143,916.04	\$0.00
002-000-1081 FIRST COMMUNITY BANK- TRUE UP PR	A	\$87,022.40	\$0.00

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002 WATER FUND			
Account	Type	Debits	Credits
002-000-1160 NATIONAL BANK -WASTE WATER	A	\$0.00	\$0.00
002-000-1195 NATIONAL BANK- WATER RESERVE FU	A	\$103,367.00	\$0.00
002-000-1300 ACCOUNTS RECEIVABLE	A	\$272,424.83	\$0.00
002-000-1301 UNBILLED ACCOUNTS RECEIVABLE	A	\$95,675.19	\$0.00
002-000-1305 ACCOUNTS RECEIVABLE LOAN	A	\$0.00	\$0.00
002-000-1306 GRANT RECEIVABLE	A	\$0.00	\$0.00
002-000-1310 PSA NOTE RECEIVABLE	A	\$0.00	\$0.00
002-000-1390 ALLOWANCE FOR DOUBTFUL ACCOUN	A	\$0.00	\$86,445.28
002-000-1391 RETURNED CHECKS	A	\$107.69	\$0.00
002-000-1392 PREPAID EXPENSE	A	\$0.00	\$0.00
002-000-1395 AMOUNT DUE FROM TAZEWEEL PSA	L	\$17,206.00	\$0.00
002-000-1410 PREPAID COST-NEW SEWER SYSTEM	A	\$0.00	\$0.00
002-000-1422 DEFFERRED LOSS EARLY RETIREMEN	A	\$0.00	\$0.00
002-000-1423 PREPAID EXPENSE	A	\$1,719.40	\$0.00
002-000-1450 PREPAYMENTS WATER/SEWER	L	\$0.00	\$15,195.97
002-000-1500 LAND	A	\$0.00	\$0.00
002-000-1501 CONSTRUCTION IN PROGRESS	A	\$133,960.57	\$0.00
002-000-1505 BUILDINGS	A	\$0.00	\$0.00
002-000-1510 WATER SYSTEM	A	\$0.00	\$0.04
002-000-1520 SEWER SYSTEM	A	\$0.00	\$0.00
002-000-1530 EQUIPMENT	A	\$364,038.37	\$0.00
002-000-1531 EQUIPMENT	A	\$0.00	\$0.00
002-000-1540 MOTOR VEHICLES	A	\$115,524.70	\$0.00
002-000-1550 WATER, SEWER LINES & TANKS	A	\$6,483,203.14	\$0.00
002-000-1560 SEWER FILTRATION PLANT	A	\$0.00	\$0.00
002-000-1600 ACCUMLUATED DEPRECIATION	A	\$0.00	\$4,254,272.69
002-000-1650 PREPAID INSURANCE	A	\$0.00	\$0.00
002-000-1800 DEFFERED OUTFLOW (PENSION)	A	\$32,292.00	\$0.00
002-000-1805 DEFERRED OUTFLOW (OPEB)	A	\$23,493.00	\$0.00
002-000-1899 EFT CLEARING	A	\$0.00	\$0.00
002-000-1990 DUE TO/FROM CASH ACCOUNT	A	\$0.00	\$0.00
002-000-2030 ACCOUNTS PAYABLE	L	\$0.00	\$68,062.59
002-000-2031 ACCOUNTS PAYABLE LOAN	L	\$0.00	\$0.00
002-000-2035 ACCRUED LEAVE	L	\$0.00	\$20,828.00
002-000-2040 BONDS PAYABLE	L	\$0.00	\$0.00
002-000-2050 CUSTOMER DEPOSITS	L	\$0.00	\$155,946.92
002-000-2051 NET OPEB OBLIGATION	L	\$0.00	\$229,850.00
002-000-2052 DUE TO TAZEWEEL PSA PURCHASE O	A	\$0.00	\$182,716.00
002-000-2060 MATURED BOND INTEREST PAYABLE	L	\$0.00	\$0.00
002-000-2070 VA WFRF PAYABLE	L	\$0.00	\$0.00
002-000-2080 NOTE LOC FIRST COMMUNITY BANK	L	\$0.00	\$0.00
002-000-2100 ACCRUED WAGES PAYABLE	L	\$0.00	\$7,858.00
002-000-2101 FEDERAL/FICA	L	\$0.00	\$601.42
002-000-2102 STATE WO	L	\$0.00	\$0.00
002-000-2103 INSURANCE	L	\$0.00	\$0.00
002-000-2104 VRS	L	\$0.00	\$1,181.54
002-000-2109 OTHER DEDUCTIONS	L	\$0.00	\$36.44
002-000-2111 ANTHEM INSURANCE PAYABLE	L	\$0.00	\$787.94
002-000-2112 COLONIAL INSURANCE PAYABLE	L	\$0.00	\$0.00
002-000-2113 AFLAC INSURANCE PAYABLE	L	\$0.00	\$0.00
002-000-2114 LIBERTY NATIONAL PAYABLE	L	\$0.00	\$0.00
002-000-2240 WASTE TREATMENT PLANT LOAN	L	\$0.00	\$0.00
002-000-2241 VRA LOAN	L	\$0.00	\$0.00
002-000-2242 VRA LOAN WSL 003-15	L	\$0.00	\$58,418.00

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002 WATER FUND			
Account	Type	Debits	Credits
002-000-2243 VRS LOAN WSL 046-15	L	\$0.00	\$369,694.00
002-000-2244 LEGACY BANK BACKHOE LOAN	L	\$0.00	\$102,673.55
002-000-2245 DUE TO TAZEWELL PSA	L	\$0.00	\$383,056.02
002-000-2250 RURAL DEVELOPMENT LOAN	L	\$0.00	\$1,142,545.00
002-000-2251 Rural Development Interest Pay	L	\$0.00	\$2,833.00
002-000-2252 THERMO FISHER STEAMER LEASE	L	\$0.00	\$0.00
002-000-2253 CONNS SERVICE CENTER LEASE	L	\$0.00	\$0.00
002-000-2340 DEFERRED REVENUE	L	\$0.00	\$0.00
002-000-2345 WATER/SEWER DEPOSITS	L	\$0.00	\$24,822.92
002-000-2350 FICA	L	\$0.00	\$0.00
002-000-2360 FWT	L	\$0.00	\$0.00
002-000-2370 SWT	L	\$0.00	\$0.00
002-000-2400 MISCELLANEOUS DEDUCTIONS	L	\$0.00	\$0.00
002-000-2410 GARNISHEE	L	\$0.00	\$0.00
002-000-2500 DEFERRED INFLOW (PENSION)	L	\$0.00	\$25,768.00
002-000-2501 NET PENSION ASSET/LIABILITY	L	\$3,632.00	\$0.00
002-000-2505 DEFERRED INFLOWS-OPEB	L	\$0.00	\$215,670.00
002-000-2800 RESERVE FOR ENCUMBRANCES	L	\$0.00	\$0.00
002-000-2900 DUE TO GENERAL FUND	L	\$0.00	\$0.00
002-000-2980 RETAINED EARNING	L	\$313,560.12	\$0.00
002-000-2990 RETAINED EARNINGS	L	\$0.00	\$542,926.78
002-000-2991 ERROR CORRECTION	A	\$87,535.00	\$0.00
002-000-2993 RESIDUAL EQUITY TRANSFER	L	\$0.00	\$0.00
002-000-2994 RESERVED ENCUMBRANCE	L	\$0.00	\$0.00
002-000-2999 NET ASSET INVESTED CAPITAL ASSET	L	\$0.00	\$945,866.00
002-001-1990 DUE TO GENERAL FUND	A	\$0.00	\$0.00
002-010-3000 RURAL DEVELOPMENT LOAN	R	\$0.00	\$0.00
002-010-3010 RURAL DEVELOPMENT GRANT	R	\$0.00	\$0.00
002-010-3200 PSA REPAYMENT	R	\$0.00	\$0.00
002-010-3500 TRANSFER FROM PREVIOUS RESERVE	R	\$0.00	\$0.00
002-010-3510 INTEREST	R	\$0.00	\$4,776.28
002-010-3610 WATER METER SALES	R	\$0.00	\$1,362,762.91
002-010-3612 TOWN REVENUE-PSA METERS	R	\$0.00	\$657,910.73
002-010-3613 TRANSFER FROM GENERAL FUND	R	\$0.00	\$0.00
002-010-3620 ACCOUNT CLOSED-DO NOT USE-SEW	R	\$0.00	\$0.00
002-010-3630 WATER TAP FEES	R	\$0.00	\$4,590.00
002-010-3640 DO NOT USE-MOVED TO SEWER FUND	R	\$0.00	\$0.00
002-010-3650 SERVICE CHARGES	R	\$0.00	\$2,821.71
002-010-3655 NEW METERS	R	\$0.00	\$0.00
002-010-3656 RT. 460 WATER LINE REPLACEMENT P	R	\$0.00	\$519,338.35
002-010-3657 WATER TANK IN COUNTY	R	\$0.00	\$0.00
002-010-3658 WATER LINE MAPPING, HYDRAULICS &	R	\$0.00	\$0.00
002-010-3659 BUSKILL SUBDIVISION PRESSURE ZON	R	\$0.00	\$0.00
002-010-3660 PSA SEWER FEES	R	\$0.00	\$0.00
002-010-3663 WATER TRUE UP REVENUE	R	\$0.00	\$0.00
002-010-3670 MISCELLANEOUS REVENUE	R	\$0.00	\$9,096.54
002-010-3675 TRANSFERS IN	R	\$0.00	\$0.00
002-010-3676 TRANSFERS IN- TRUE UP PREP - FIRS	R	\$0.00	\$78,871.17
002-010-3690 SEWAGE DISPOSAL FEES	R	\$0.00	\$0.00
002-010-3700 PENALTY METER SALES	R	\$0.00	\$4,731.37
002-010-3701 SEWER PENALTY	R	\$0.00	\$0.00
002-010-3800 GRANTS RECEIVED	R	\$0.00	\$0.00
002-010-5008 WATER METER PRINCIPAL WSL-003-15	R	\$0.00	\$0.00
002-040-4010 SALARIES	E	\$114,714.92	\$0.00

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002 WATER FUND			
Account	Type	Debits	Credits
002-040-4011 SALARIES- PART TIME	E	\$3,011.61	\$0.00
002-040-4015 OVERTIME	E	\$1,736.39	\$0.00
002-040-4020 FICA	E	\$8,362.49	\$0.00
002-040-4030 HEALTH INSURANCE	E	\$18,038.12	\$0.00
002-040-4040 LIFE INSURANCE	E	\$143.42	\$0.00
002-040-4050 RETIREMENT	E	\$5,825.40	\$0.00
002-040-4051 457 B	E	\$399.00	\$0.00
002-040-4055 EMPLOYEE BENEFITS	E	\$259.30	\$0.00
002-040-4060 WORKERS' COMPENSATION	E	\$109.48	\$0.00
002-040-4080 TRAVEL & TRAINING	E	\$340.39	\$0.00
002-040-4090 TELEPHONE	E	\$85.88	\$0.00
002-040-4091 CELL PHONE	E	\$278.17	\$0.00
002-040-4100 OFFICE SUPPLIES	E	\$3,455.24	\$0.00
002-040-4104 INK/TONER	E	\$0.00	\$0.00
002-040-4110 POSTAGE	E	\$5,164.64	\$0.00
002-040-4115 WATER WORKS FEES	E	\$5,901.00	\$0.00
002-040-4135 ANNUAL SOFTWARE SUPPORT	E	\$12,713.88	\$0.00
002-040-4140 LEGAL FEES	E	\$0.00	\$0.00
002-040-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
002-040-4180 INTERNET FEES	E	\$1,294.20	\$0.00
002-040-4190 BANK SERVICE CHARGES	E	\$11,784.28	\$0.00
002-040-4195 COVID-19 WATER FUND	E	\$0.00	\$0.00
002-040-4200 METER SYSTEM MAINT AGREEMENTS	E	\$0.00	\$0.00
002-040-4210 MISCELLANEOUS EXPENSE	E	\$2,996.59	\$0.00
002-040-4230 EQUIPMENT	E	\$732.36	\$0.00
002-041-4010 SALARIES	E	\$0.00	\$0.00
002-041-4015 OVERTIME	E	\$0.00	\$0.00
002-041-4020 FICA	E	\$0.00	\$0.00
002-041-4030 HEALTH INSURANCE	E	\$0.00	\$0.00
002-041-4040 LIFE INSURANCE	E	\$0.00	\$0.00
002-041-4050 RETIREMENT	E	\$0.00	\$0.00
002-041-4051 457B	E	\$0.00	\$0.00
002-041-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
002-041-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
002-041-4080 TRAVEL & TRAINING	E	\$0.00	\$0.00
002-041-4090 TELEPHONE	E	\$0.00	\$0.00
002-041-4091 CELL PHONE	E	\$0.00	\$0.00
002-041-4100 OFFICE SUPPLIES	E	\$0.00	\$0.00
002-041-4110 POSTAGE	E	\$0.00	\$0.00
002-041-4115 WATER WORKS FEES	E	\$0.00	\$0.00
002-041-4130 AUDIT	E	\$0.00	\$0.00
002-041-4135 ANNUAL SOFTWARE SUPPORT	E	\$0.00	\$0.00
002-041-4140 LEGAL FEES	E	\$0.00	\$0.00
002-041-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
002-041-4180 INTERNET FEES	E	\$0.00	\$0.00
002-041-4190 BANK SERVICE CHARGES	E	\$0.00	\$0.00
002-041-4195 COVID 19 WATER FUND	E	\$0.00	\$0.00
002-041-4200 METER SYSTEM MAINTENANCE AGRE	E	\$0.00	\$0.00
002-041-4210 MISCELLANEOUS EXPENSE	E	\$0.00	\$0.00
002-041-4230 EQUIPMENT	E	\$0.00	\$0.00
002-042-4400 WATER PURCHASE EXPENSE	E	\$1,031,482.45	\$0.00
002-042-4401 LOAN REPAYMENT GENERAL	E	\$0.00	\$0.00
002-042-4402 PSA-TRUE UP	E	\$0.00	\$0.00
002-042-4403 TRANSFER TO FIRST COMMUNITY BAN	E	\$95,070.89	\$0.00

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Account	Type	Debits	Credits
002-043-4010 SALARIES	E	\$99,680.85	\$0.00
002-043-4011 SALARIES-PART TIME	E	\$693.75	\$0.00
002-043-4015 OVERTIME	E	\$18,207.46	\$0.00
002-043-4020 FICA	E	\$8,140.11	\$0.00
002-043-4030 HEALTH INSURANCE	E	\$30,946.73	\$0.00
002-043-4040 LIFE INSURANCE	E	\$227.24	\$0.00
002-043-4050 RETIREMENT	E	\$10,979.50	\$0.00
002-043-4051 457B	E	\$190.00	\$0.00
002-043-4055 EMPLOYEE BENEFITS	E	\$309.54	\$0.00
002-043-4060 WORKERS' COMPENSATION	E	\$2,541.76	\$0.00
002-043-4080 TRAVEL & TRAINING	E	\$2,119.72	\$0.00
002-043-4090 TELEPHONE	E	\$1,074.95	\$0.00
002-043-4091 CELL PHONE	E	\$1,159.36	\$0.00
002-043-4100 SUPPLIES	E	\$48,969.53	\$0.00
002-043-4140 LEGAL FEES	E	\$0.00	\$0.00
002-043-4150 EQUIPMENT MAINTENANCE	E	\$23,175.89	\$0.00
002-043-4160 BUILDING MAINTENANCE	E	\$0.00	\$0.00
002-043-4170 ELECTRICITY	E	\$48,516.03	\$0.00
002-043-4210 MISCELLANEOUS EXPENSE	E	\$4,691.40	\$0.00
002-043-4220 UNIFORMS	E	\$920.98	\$0.00
002-043-4230 EQUIPMENT	E	\$104,953.90	\$0.00
002-043-4250 VEHICLE MAINTENANCE WATER DEPT	E	\$29,688.96	\$0.00
002-043-4260 FUEL	E	\$4,453.30	\$0.00
002-043-4360 ENGINEERING	E	\$0.00	\$0.00
002-043-4370 LINE CONST. MAINT.	E	\$48,919.03	\$0.00
002-043-4380 METERS/HOUSING	E	\$0.00	\$0.00
002-043-4390 TANK MAINTENANCE	E	\$400.00	\$0.00
002-044-4010 SALARIES	E	\$0.00	\$0.00
002-044-4011 SALARIES-PART TIME	E	\$0.00	\$0.00
002-044-4015 OVERTIME	E	\$0.00	\$0.00
002-044-4020 FICA	E	\$0.00	\$0.00
002-044-4030 HEALTH INSURANCE	E	\$0.00	\$0.00
002-044-4040 LIFE INSURANCE	E	\$0.00	\$0.00
002-044-4050 RETIREMENT	E	\$0.00	\$0.00
002-044-4051 457B	E	\$0.00	\$0.00
002-044-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
002-044-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
002-044-4080 TRAVEL & TRAINING	E	\$0.00	\$0.00
002-044-4090 TELEPHONE	E	\$0.00	\$0.00
002-044-4100 SUPPLIES	E	\$0.00	\$0.00
002-044-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
002-044-4160 BUILDING MAINTENANCE	E	\$0.00	\$0.00
002-044-4170 ELECTRICITY	E	\$0.00	\$0.00
002-044-4180 INTERNET FEES	E	\$0.00	\$0.00
002-044-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
002-044-4210 MISCELLANEOUS EXPENSE	E	\$0.00	\$0.00
002-044-4220 UNIFORMS	E	\$0.00	\$0.00
002-044-4230 EQUIPMENT	E	\$0.00	\$0.00
002-044-4250 VEHICLE MAINTENANCE	E	\$0.00	\$0.00
002-044-4260 FUEL	E	\$0.00	\$0.00
002-044-4350 CHEMICALS	E	\$0.00	\$0.00
002-044-4360 ENGINEERING	E	\$0.00	\$0.00
002-044-4400 AMORTIZATION EXPENSE	E	\$0.00	\$0.00
002-044-9950 CONTINGENCY	E	\$0.00	\$0.00

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002 WATER FUND			
Account	Type	Debits	Credits
002-045-4010 SALARIES	E	\$0.00	\$0.00
002-045-4015 OVERTIME	E	\$0.00	\$0.00
002-045-4020 FICA	E	\$0.00	\$0.00
002-045-4030 HEALTH INSURANCE	E	\$0.00	\$0.00
002-045-4040 LIFE INSURANCE	E	\$0.00	\$0.00
002-045-4050 RETIREMENT	E	\$0.00	\$0.00
002-045-4051 457B	E	\$0.00	\$0.00
002-045-4060 WORKERS' COMPENSATION	E	\$0.00	\$0.00
002-045-4090 TELEPHONE	E	\$0.00	\$0.00
002-045-4100 SUPPLIES	E	\$0.00	\$0.00
002-045-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
002-045-4170 ELECTRICITY	E	\$0.00	\$0.00
002-045-4220 UNIFORMS	E	\$0.00	\$0.00
002-045-4230 EQUIPMENT	E	\$0.00	\$0.00
002-045-4250 VEHICLE MAINTENANCE SEWER DEPT	E	\$0.00	\$0.00
002-045-4260 FUEL	E	\$0.00	\$0.00
002-045-4370 LINE CONSTRUCTION	E	\$0.00	\$0.00
002-045-4380 BAD DEBTS	E	\$0.00	\$0.00
002-045-4390 SUSPENSE	E	\$0.00	\$0.00
002-050-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
002-050-4540 DEBT SERVICE PRINCIPAL BONDS	E	\$0.00	\$0.00
002-050-4541 DEBT SERVICE INTEREST BONDS	E	\$0.00	\$0.00
002-050-4552 RURAL DEVELOPMENT LOAN	E	\$0.00	\$0.00
002-050-4553 LOAN REPAYMENT	E	\$0.00	\$0.00
002-050-4950 CONTINGENCY	E	\$0.00	\$0.00
002-050-5000 CONSTRUCTION & RELATED	E	\$0.00	\$0.00
002-050-5002 WATER METER EXPENSE	E	\$0.00	\$0.00
002-050-5003 WATER METER PAYMENT	E	\$0.00	\$0.00
002-050-5005 POCHONTAS PROJECT	E	\$0.00	\$0.00
002-050-5006 POCHONTAS PROJECT PAYMENT	E	\$0.00	\$0.00
002-050-5007 POCHONTAS PROJECT INTEREST PAY	E	\$0.00	\$0.00
002-050-5008 WATER METER PRINCIPAL WSL-003-15	E	\$0.00	\$0.00
002-050-5009 WATER METER INTEREST WSL-003-15	E	\$0.00	\$0.00
002-050-5010 ENGINEERING & LEGAL FEES	E	\$0.00	\$0.00
002-050-5011 WATER LINE MAPPING, HYDRAULICS &	E	\$0.00	\$0.00
002-050-5012 WATER TANK IN COUNTY EXPENSE	E	\$0.00	\$0.00
002-050-5015 BUSKILL SUBDIVISION PRESSURE ZON	E	\$0.00	\$0.00
002-050-5020 WATER RESERVE	E	\$0.00	\$0.00
002-050-5021 TRANSFER TO WATER LGIP	E	\$0.00	\$0.00
002-050-9999 DEPRECIATION EXPENSE	E	\$0.00	\$0.00
002-052-4200 GENERAL LIABILITY INSURANCE	E	\$7,500.00	\$0.00
002-052-4552 RURAL DEVELOPMENT	E	\$75,834.00	\$0.00
002-052-5006 POCAHONTAS PROJECT PRINCIPAL P	E	\$3,703.16	\$0.00
002-052-5007 POCAHONTAS PROJECT INTEREST PA	E	\$1,353.96	\$0.00
002-052-5008 WATER METER PRINCIPAL PAYMENT	E	\$16,253.31	\$0.00
002-052-5009 WATER METER INTEREST PAYMENT W	E	\$7,869.59	\$0.00
002-052-5011 WATER LINE MAPPING, HYDRAULICS &	E	\$10,890.00	\$0.00
002-052-5012 WATER TANK IN COUNTY	E	\$15,866.66	\$0.00
002-052-5013 BUSKILL SUBDIVISION PRESSURE ZON	E	\$0.00	\$0.00
002-052-5014 RT. 460 WATER LINE REPLACEMENT P	E	\$638,506.22	\$0.00
002-052-5015 BACKHOE PRINCIPAL LOAN PAYMENT	E	\$22,832.82	\$0.00
002-052-5016 BACKHOE INTEREST LOAN PAYMENT	E	\$3,600.18	\$0.00
002-052-5020 WATER RESERVE	E	\$0.00	\$0.00
002-052-5021 TRANSFER TO LGIP	E	\$0.00	\$0.00

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002 WATER FUND			
Account	Type	Debits	Credits
002-060-4010 SALARIES	E	\$5,296.90	\$0.00
002-060-4011 PART TIME SALARIES	E	\$1,016.40	\$0.00
002-060-4015 OVERTIME	E	\$666.93	\$0.00
002-060-4020 FICA	E	\$471.63	\$0.00
002-060-4030 HEALTH INSURANCE	E	\$2,198.88	\$0.00
002-060-4040 LIFE INSURANCE	E	\$8.26	\$0.00
002-060-4050 RETIREMENT	E	\$289.64	\$0.00
002-060-4051 457B	E	\$0.00	\$0.00
002-060-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
002-060-4060 WORKERS' COMPENSATION	E	\$35.60	\$0.00
002-060-4091 CELL PHONE	E	\$108.46	\$0.00
002-060-4100 OFFICE SUPPLIES	E	\$0.00	\$0.00
002-060-4210 MISCELLANEOUS EXPENSE	E	\$0.00	\$0.00
002-100-5008 LINE OF CREDIT INTEREST EXPENSE	E	\$0.00	\$0.00
002-100-9015 GASB 68 AND 75 ADJUSTMENT	E	\$0.00	\$0.00
002-100-9998 AMORTIZATION	E	\$0.00	\$0.00
002-100-9999 DEPRECIATION EXPENSE	E	\$0.00	\$0.00
002-999-9998 REVENUE EXPENSE CORRECTION AM	E	\$0.00	\$0.00
002 WATER FUND	<b>Fund Total:</b>	\$11,482,955.16	\$11,482,955.16

003 SEWER FUND			
Account	Type	Debits	Credits
003-000-1000 SEWER FUND CASH	A	\$100.41	\$0.00
003-000-1040 NATIONAL BANK MAIN BANK CHECKIN	A	\$115,745.82	\$0.00
003-000-1050 OLD ACCT-NATIONAL BANK-MAIN CHE	A	\$0.00	\$0.00
003-000-1060 NATIONAL BANK-WATER/SEWER DEPO	A	\$0.00	\$0.00
003-000-1070 WASTE PLANT UPGRADE CASH ACCO	A	\$668,357.42	\$0.00
003-000-1300 ACCOUNTS RECEIVABLE -UTILITY BILL	A	\$269,214.26	\$0.00
003-000-1301 UNBILLED REVENUE	A	\$89,986.85	\$0.00
003-000-1302 AMOUNT DUE FROM TAZEWEEL PSA	L	\$9,495.00	\$0.00
003-000-1310 PSA NOTE RECEIVABLE	A	\$137,469.40	\$0.00
003-000-1390 ALLOWANCE FOR DOUBTFUL ACCOUN	A	\$0.00	\$95,501.53
003-000-1392 PREPAID EXPENSE	A	\$1,719.40	\$0.00
003-000-1400 GRANTS RECEIVABLE	A	\$0.00	\$0.00
003-000-1500 LAND	A	\$21,581.00	\$0.00
003-000-1501 CONSTRUCTION IN PROGRESS	A	\$761,132.05	\$0.00
003-000-1505 BUILDINGS	A	\$274,592.00	\$0.00
003-000-1510 WATER SYSTEM	A	\$3,445.00	\$0.00
003-000-1530 EQUIPMENT	A	\$393,691.95	\$0.00
003-000-1540 MOTOR VEHICLES	A	\$69,498.00	\$0.00
003-000-1550 WATER, SEWER LINES & TANKS	A	\$4,584,984.00	\$0.00
003-000-1560 SEWER FILTRATION PLANT	A	\$5,927,693.00	\$0.00
003-000-1600 ACCUMULATED DEPRECIATION	A	\$0.00	\$6,991,345.00
003-000-1800 DEFERRED OUTFLOW (PENSION)	A	\$52,448.00	\$0.00
003-000-1805 DEFERRED OUTFLOW (OPEB)	A	\$53,960.00	\$0.00
003-000-1990 DUE TO FROM CASH ACCOUNT	A	\$0.00	\$0.00
003-000-2010 FIRST SENTINEL BANK LINE OF CREDI	L	\$0.00	\$0.00
003-000-2030 ACCOUNTS PAYABLE	L	\$100.13	\$0.00
003-000-2035 ACCRUED LEAVE	L	\$0.00	\$35,483.00
003-000-2050 NET OPEB OBLIGATION	L	\$0.00	\$362,704.00
003-000-2100 ACCRUED PAYROLL	L	\$0.00	\$14,643.00
003-000-2101 FEDERAL/FICA	L	\$0.00	\$1,120.24

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003 SEWER FUND			
Account	Type	Debits	Credits
003-000-2102 STATE WO	L	\$0.00	\$0.00
003-000-2103 INSURANCE	L	\$0.00	\$0.00
003-000-2104 VRS	L	\$4,658.08	\$0.00
003-000-2109 OTHER DEDUCTIONS	L	\$0.00	\$459.71
003-000-2111 ANTHEM INSURANCE PAYABLE	L	\$0.00	\$173.32
003-000-2112 COLONIAL INSURANCE PAYABLE	L	\$0.00	\$0.00
003-000-2113 AFLAC INSURANCE PAYABLE	L	\$0.00	\$0.00
003-000-2114 LIBERTY NATIONAL PAYABLE	L	\$0.00	\$0.00
003-000-2230 VRA SEWER PLANT UPGRADE LOAN	L	\$0.00	\$343,673.00
003-000-2241 VRA LOAN PAYABLE	L	\$0.00	\$1,165,983.00
003-000-2251 INTEREST PAYABLE	L	\$0.00	\$4,518.00
003-000-2340 DEFERRED REVENUE	L	\$0.00	\$921,801.75
003-000-2500 DEFERRED INFLOW (PENSION)	L	\$0.00	\$41,582.00
003-000-2501 NET PENSION ASSET/LIABILITY	L	\$6,381.00	\$0.00
003-000-2505 DEFERRED INFLOWS OPEB	L	\$0.00	\$253,476.00
003-000-2800 RESERVE FOR ENCUMBRANCES	L	\$0.00	\$0.00
003-000-2990 RETAINED EARNINGS	L	\$0.00	\$3,886,241.22
003-000-2994 RESERVED ENCUMBRANCE	L	\$0.00	\$0.00
003-000-2995 TRANSFER VRA RESERVE FUND	A	\$93,000.00	\$0.00
003-001-1990 DUE TO/FROM GENERAL	A	\$0.00	\$0.00
003-010-3200 PSA DEBT RETIREMENT	R	\$0.00	\$1,399.39
003-010-3510 INTEREST	R	\$0.00	\$5,787.86
003-010-3610 SEWER METERED SALES	R	\$0.00	\$1,429,319.96
003-010-3611 SEWER TREATMENT PLANT REVENUE	R	\$0.00	\$0.00
003-010-3620 SEWER UNMETERED SALES	R	\$0.00	\$7,598.61
003-010-3640 SEWER TAP FEES	R	\$0.00	\$1,080.00
003-010-3660 PSA SEWER FEES BAPTIST VALLEY	R	\$0.00	\$18,186.67
003-010-3661 PSA SEWER FEES ADRIA	R	\$0.00	\$21,917.40
003-010-3662 PSA SEWER FEE WITTEN MILL	R	\$0.00	\$15,904.19
003-010-3663 SEWER TRUE UP REVENUE	R	\$0.00	\$0.00
003-010-3670 MISCELLANEOUS REVENUE	R	\$0.00	\$9,680.00
003-010-3675 SEWER JET USAGE FEE	R	\$0.00	\$175.00
003-010-3680 DRY TOWN SEWER PAYMENTS	R	\$0.00	\$0.00
003-010-3685 LEACHATE REVENUE	R	\$0.00	\$33,358.95
003-010-3690 SEWER DISPOSAL FEES	R	\$0.00	\$8,430.60
003-010-3691 VEHICLE SEWER PLANT	R	\$0.00	\$0.00
003-010-3700 SEWER LATE PAYMENT PENALTY	R	\$0.00	\$5,348.70
003-010-3800 GRANT RECEIPTS	R	\$0.00	\$0.00
003-010-3801 WASTEWATER PLANT UPGRADE STUD	R	\$0.00	\$0.00
003-010-3802 WWTP EDI'S FROM VRA	R	\$0.00	\$3,078,227.09
003-010-3803 WWTP ENGINEERING/DESIGN-BOND 1-	R	\$0.00	\$0.00
003-010-3804 WWTP ENGINEERING/DESIGN-40% OF	R	\$0.00	\$7,332.60
003-010-3805 WWTP CONSTRUCTION-BOND 2-TRAN	R	\$0.00	\$0.00
003-010-3806 WWTP CONSTRUCTION-40% OF BOND	R	\$0.00	\$0.00
003-010-3807 SANITARY SYSTEM EVALUATION SURV	R	\$0.00	\$0.00
003-010-3810 CONTRIB FR PSA RELATED VRA DEBT	R	\$0.00	\$0.00
003-010-3999 TRANSFERS IN	R	\$0.00	\$0.00
003-041-4010 SALARIES	E	\$114,727.11	\$0.00
003-041-4011 SALARIES-PART TIME	E	\$3,012.93	\$0.00
003-041-4015 OVERTIME	E	\$1,746.55	\$0.00
003-041-4020 FICA	E	\$8,364.16	\$0.00
003-041-4030 HEALTH INSURANCE	E	\$24,041.49	\$0.00
003-041-4040 LIFE INSURANCE	E	\$131.59	\$0.00
003-041-4050 RETIREMENT	E	\$5,826.26	\$0.00

## GL Trial Balance

Fiscal Period From 07/01/2025 Thru 05/31/2026

Town of Tazewell

Report Date: 06/03/2026

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003 SEWER FUND			
Account	Type	Debits	Credits
003-041-4051 457B	E	\$399.00	\$0.00
003-041-4055 EMPLOYEE BENEFITS	E	\$259.49	\$0.00
003-041-4060 WORKERS' COMPENSATION	E	\$110.48	\$0.00
003-041-4080 TRAVEL & TRAINING	E	\$483.55	\$0.00
003-041-4090 TELEPHONE	E	\$42.94	\$0.00
003-041-4091 CELL PHONE	E	\$278.17	\$0.00
003-041-4100 OFFICE SUPPLIES	E	\$177.97	\$0.00
003-041-4110 POSTAGE	E	\$5,164.63	\$0.00
003-041-4115 WASTEWATER FEES	E	\$0.00	\$0.00
003-041-4130 AUDIT	E	\$0.00	\$0.00
003-041-4135 ANNUAL SOFTWARE SUPPORT	E	\$9,735.08	\$0.00
003-041-4140 LEGAL FEES	E	\$0.00	\$0.00
003-041-4150 EQUIPMENT MAINTENANCE	E	\$0.00	\$0.00
003-041-4170 ELECTRICITY	E	\$0.00	\$0.00
003-041-4180 INTERNET FEES	E	\$835.54	\$0.00
003-041-4190 BANK SERVICE CHARGES	E	\$10,986.12	\$0.00
003-041-4195 COVID 19 SEWER FUND	E	\$0.00	\$0.00
003-041-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
003-041-4210 MISCELLANEOUS EXPENSE	E	\$247.17	\$0.00
003-041-4230 EQUIPMENT	E	\$1,531.62	\$0.00
003-044-4010 SALARIES	E	\$191,043.64	\$0.00
003-044-4011 SALARIES-PART TIME	E	\$11,475.00	\$0.00
003-044-4015 OVERTIME	E	\$3,426.86	\$0.00
003-044-4020 FICA	E	\$13,932.38	\$0.00
003-044-4030 HEALTH INSURANCE	E	\$41,920.80	\$0.00
003-044-4040 LIFE INSURANCE	E	\$294.00	\$0.00
003-044-4050 RETIREMENT	E	\$21,031.50	\$0.00
003-044-4051 457B	E	\$0.00	\$0.00
003-044-4055 EMPLOYEE BENEFITS	E	\$365.01	\$0.00
003-044-4060 WORKERS' COMPENSATION	E	\$2,708.00	\$0.00
003-044-4080 TRAVEL & TRAINING	E	\$916.01	\$0.00
003-044-4090 TELEPHONE	E	\$4,369.52	\$0.00
003-044-4091 CELL PHONE	E	\$0.00	\$0.00
003-044-4100 SUPPLIES	E	\$5,693.42	\$0.00
003-044-4110 POSTAGE	E	\$273.53	\$0.00
003-044-4150 EQUIPMENT MAINTENANCE	E	\$22,615.03	\$0.00
003-044-4160 BUILDING MAINTENANCE	E	\$17,608.78	\$0.00
003-044-4170 ELECTRICITY	E	\$171,678.34	\$0.00
003-044-4180 INTERNET FEES	E	\$2,104.16	\$0.00
003-044-4190 BANK SERVICE CHARGES	E	\$0.00	\$0.00
003-044-4191 WASTEWATER FEES	E	\$16,078.00	\$0.00
003-044-4210 MISCELLANEOUS EXPENSE	E	\$728.44	\$0.00
003-044-4220 UNIFORMS	E	\$2,533.60	\$0.00
003-044-4230 EQUIPMENT	E	\$44,969.43	\$0.00
003-044-4250 VEHICLE MAINTENANCE - WASTEWAT	E	\$620.67	\$0.00
003-044-4260 FUEL	E	\$1,775.25	\$0.00
003-044-4350 CHEMICALS	E	\$28,055.65	\$0.00
003-044-4351 LAB PROCESSING FEES	E	\$33,614.09	\$0.00
003-044-4370 VEHICLES	E	\$0.00	\$0.00
003-044-4402 TRUE UP	E	\$0.00	\$0.00
003-044-4500 WASTEWATER PLANT UPGRADE STUD	E	\$1,732.50	\$0.00
003-044-4501 WASTEWATER PLANT UPGRADE LOAN	E	\$0.00	\$0.00
003-044-4502 WWTP ENGINEERING/DESIGN-BOND 1	E	\$18,331.48	\$0.00
003-044-4503 WWTP CONSTRUCTION-BOND 2	E	\$3,959,653.45	\$0.00

## GL Trial Balance

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Town of Tazewell

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003 SEWER FUND			
Account	Type	Debits	Credits
003-044-4504 SANITARY SYSTEM EVALUATION SURV	E	\$0.00	\$0.00
003-044-9950 CONTINGENCY	E	\$0.00	\$0.00
003-045-4010 SALARIES	E	\$97,671.06	\$0.00
003-045-4011 SALARIES-PART TIME	E	\$693.75	\$0.00
003-045-4015 OVERTIME	E	\$18,179.59	\$0.00
003-045-4020 FICA	E	\$7,985.52	\$0.00
003-045-4030 HEALTH INSURANCE	E	\$30,938.02	\$0.00
003-045-4040 LIFE INSURANCE	E	\$227.32	\$0.00
003-045-4050 RETIREMENT	E	\$4,440.95	\$0.00
003-045-4051 457B	E	\$190.00	\$0.00
003-045-4055 EMPLOYEE BENEFITS	E	\$309.34	\$0.00
003-045-4060 WORKERS' COMPENSATION	E	\$1,419.96	\$0.00
003-045-4080 TRAVEL & TRAINING	E	\$1,422.28	\$0.00
003-045-4090 TELEPHONE	E	\$42.94	\$0.00
003-045-4091 CELL PHONE	E	\$809.98	\$0.00
003-045-4100 SUPPLIES	E	\$1,005.04	\$0.00
003-045-4150 EQUIPMENT MAINTENANCE	E	\$4,265.45	\$0.00
003-045-4160 BUILDING MAINTENANCE	E	\$0.00	\$0.00
003-045-4170 ELECTRICITY	E	\$8,482.57	\$0.00
003-045-4210 MISCELLANEOUS EXPENSE	E	\$357.08	\$0.00
003-045-4220 UNIFORMS	E	\$913.33	\$0.00
003-045-4230 EQUIPMENT	E	\$21,701.44	\$0.00
003-045-4260 FUEL	E	\$2,739.84	\$0.00
003-045-4370 LINE CONSTRUCTION MAINTENANCE	E	\$9,198.37	\$0.00
003-045-4380 VITA PUMP STATION MODEMS	E	\$3,284.75	\$0.00
003-045-4700 DRY TOWN PAY OUT	E	\$0.00	\$0.00
003-045-4701 DRY TOWN SEWER PROJECT PRINCIP	E	\$163,231.22	\$0.00
003-045-4702 DRY TOWN SEWER PROJECT INTERES	E	\$14,951.34	\$0.00
003-045-4703 INTEREST ON LOC	E	\$0.00	\$0.00
003-050-4200 GENERAL LIABILITY INSURANCE	E	\$0.00	\$0.00
003-050-4201 TRANSFER TO LGIP FOR DEBT SERVIC	E	\$0.00	\$0.00
003-050-5001 RESERVES	E	\$0.00	\$0.00
003-050-5015 DRYTOWN SEWER PROJECT	E	\$0.00	\$0.00
003-050-5020 RAINY DAY CONTINGENCY	E	\$0.00	\$0.00
003-053-4200 GENERAL LIABILITY INSURANCE	E	\$11,000.00	\$0.00
003-053-4201 TRANSFER TO LGIP FOR DEBT SERVIC	E	\$0.00	\$0.00
003-053-5020 RAINY DAY CONTINGENCY	E	\$0.00	\$0.00
003-060-4010 SALARIES	E	\$5,295.83	\$0.00
003-060-4011 SALARIES-PART TIME	E	\$1,016.40	\$0.00
003-060-4015 OVERTIME	E	\$664.17	\$0.00
003-060-4020 FICA	E	\$471.39	\$0.00
003-060-4030 HEALTH INSURANCE	E	\$2,197.71	\$0.00
003-060-4040 LIFE INSURANCE	E	\$8.26	\$0.00
003-060-4050 RETIREMENT	E	\$289.55	\$0.00
003-060-4051 457B	E	\$0.00	\$0.00
003-060-4055 EMPLOYEE BENEFITS	E	\$0.00	\$0.00
003-060-4060 WORKERS' COMPENSATION	E	\$35.72	\$0.00
003-060-4091 CELL PHONE	E	\$108.46	\$0.00
003-060-4210 MISCELLANEOUS EXPENSE	E	\$0.00	\$0.00
003-100-9000 BOND ISSUANCE COSTS	E	\$0.00	\$0.00
003-100-9010 TRANSFERS OUT	E	\$0.00	\$0.00
003-100-9015 GASB 68 & 75 ADJUSTMENT	E	\$0.00	\$0.00
003-100-9999 DEPRECIATION EXPENSE	E	\$0.00	\$0.00

## GL Trial Balance

Fiscal Period From 07/01/2025 Thru 05/31/2026

Town of Tazewell

Report Date: 06/03/2026

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003 SEWER FUND			
Account	Type	Debits	Credits
003 SEWER FUND	<b>Fund Total:</b>	\$18,762,451.79	\$18,762,451.79

004 IEDA FUND			
Account	Type	Debits	Credits
004-000-1015 NATIONAL BANK-IEDA CHECKING	A	\$1,398.34	\$0.00
004-000-1016 IEDA SAVINGS (CHECKING ACCT)	A	\$500.00	\$0.00
004-000-1196 BILLY WAGNER TRIBUTE PROJECT	A	\$47,056.47	\$0.00
004-000-1400 ACCOUNTS RECEIVABLE	A	\$0.00	\$0.00
004-000-1900 LAND	A	\$443,290.00	\$0.00
004-000-1901 CIP	A	\$94,623.00	\$0.00
004-000-1905 RIGHT TO USE ASSET-LAND	A	\$18,567.00	\$0.00
004-000-1909 ACCUMULATED AMORTIZATION	A	\$0.00	\$1,466.00
004-000-1910 INVENTORY/INVESTMENT IN LAND & B	A	\$240,000.00	\$0.00
004-000-2030 ACCOUNTS PAYABLE	L	\$0.00	\$51,780.00
004-000-2101 FEDERAL/FICA	L	\$0.00	\$0.00
004-000-2102 STATE WO	L	\$0.00	\$0.00
004-000-2103 INSURANCE	L	\$0.00	\$0.00
004-000-2104 VRS	L	\$0.00	\$0.00
004-000-2109 OTHER DEDUCTIONS	L	\$0.00	\$0.00
004-000-2500 BOND PAYABLE	L	\$0.00	\$0.00
004-000-2501 LEASE PAYABLE	L	\$0.00	\$17,972.00
004-000-2510 INTEREST PAYABLE	L	\$0.00	\$0.00
004-000-2990 RETAINED EARNINGS	L	\$0.00	\$784,379.58
004-000-2994 RESERVED ENCUMBRANCE	L	\$0.00	\$0.00
004-001-1990 DUE TO/FROM GENERAL FUND	A	\$51,250.00	\$0.00
004-010-3000 SMALL BUSINESS LOANS FUNDS (FR R	R	\$0.00	\$0.00
004-010-3001 SMALL BUSINESS LOAN CUSTOMER P	R	\$0.00	\$0.00
004-010-3002 TRANSFER-GEN FUND TO IEDA-PAY R	R	\$0.00	\$0.00
004-010-3003 MISCELLANEOUS REVENUE	R	\$0.00	\$0.00
004-010-3004 INTEREST	R	\$0.00	\$0.00
004-010-3005 GRANTS RECEIVED	R	\$0.00	\$0.00
004-010-3006 SPORTS COMPLEX "PROJECT BLESSIN	R	\$0.00	\$0.00
004-010-3007 SUNNYSIDE PROJECT	R	\$0.00	\$0.00
004-010-3008 IEDA FEDERAL GRANTS	R	\$0.00	\$0.00
004-010-3010 TRANSFER-GEN FUND TO IEDA-UTILIT	R	\$0.00	\$0.00
004-010-3020 TRANSFER-GEN FUND TO IEDA-RAME	R	\$0.00	\$0.00
004-010-3030 TRANSFER-GEN FUND TO IEDA-UTILIT	R	\$0.00	\$0.00
004-010-3040 TRANSFER-GEN FUND TO IEDA-VANDY	R	\$0.00	\$0.00
004-010-3050 TRANSFER-GEN FUND TO IEDA-RE TA	R	\$0.00	\$0.00
004-010-3055 TRANSFER-GENERAL FUND TO IEDA-S	R	\$0.00	\$0.00
004-010-3057 IEDA-WAGNER TRIBUTE PROJECT FUN	R	\$0.00	\$95,240.21
004-010-3060 COVID RELIEF FUNDS FOR BUSINESSE	R	\$0.00	\$0.00
004-010-3062 IEDA ARPA FUNDS FROM GENERAL FU	R	\$0.00	\$0.00
004-038-4001 SMALL BUSINESS LOAN FUNDS (TO AP E	E	\$0.00	\$0.00
004-038-4002 NATIONAL BANK LOAN-PRINCIPAL PAY	E	\$0.00	\$0.00
004-038-4003 NATIONAL BANK LOAN-INTEREST PAY	E	\$0.00	\$0.00
004-038-4004 BANK SERVICE CHARGES	E	\$0.00	\$0.00
004-038-4005 SPORTS COMPLEX "PROJECT BLESSIN	E	\$0.00	\$0.00
004-038-4006 DEMOLITION- FORMERLY RAMEY LOT	E	\$0.00	\$0.00
004-038-4007 MISCELLANEOUS EXPENSE	E	\$225.00	\$0.00
004-038-4008 TRANSFER-IEDA FUND TO GENERAL-S	E	\$0.00	\$0.00
004-038-4010 IEDA UTILITY INCENTIVES	E	\$0.00	\$0.00

**GL Trial Balance**

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Town of Tazewell

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004 IEDA FUND			
Account	Type	Debits	Credits
004-038-4012 SUNNYSIDE PROJECT	E	\$0.00	\$0.00
004-038-4020 VANDYKE PROPERTY	E	\$0.00	\$0.00
004-038-4170 ELECTRICTY (RAMEY LOT)	E	\$0.00	\$0.00
004-038-4175 REAL ESTATE TAX ALLOTMENT (BARN	E	\$1,524.24	\$0.00
004-038-4180 I/EDA CARES ACT GRANT PAID TO TO	E	\$0.00	\$0.00
004-038-4182 IEDA ARPA EXPENSES	E	\$0.00	\$0.00
004-038-4183 ENGINEERING	E	\$0.00	\$0.00
004-038-4199 AMORTIZATION EXPENSE	E	\$0.00	\$0.00
004-038-4200 INTEREST EXPENSE	E	\$0.00	\$0.00
004-038-4500 LOSS ON INVESTMENT HELD FOR RES	E	\$0.00	\$0.00
004-038-4510 WAGNER PROJECT EXPENSES	E	\$48,233.74	\$0.00
004-070-4200 GENERAL LIABILITY INSURANCE	E	\$4,170.00	\$0.00
004 IEDA FUND	<b>Fund Total:</b>	\$950,837.79	\$950,837.79

<b>Grand Total:</b>	\$44,851,238.11	\$44,851,238.11
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**GL Trial Balance - Balances By Fund**  
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Town of Tazewell

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FUND TOTALS	DEBITS	CREDITS
004 IEDA	\$950,837.79	\$950,837.79
002 WATE	\$11,482,955.16	\$11,482,955.16
003 SEWE	\$18,762,451.79	\$18,762,451.79
001 GENE	\$13,654,993.37	\$13,654,993.37

**Check Listing**

Date From: 5/1/2026 Date To: 5/29/2026  
 Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

Town of Tazewell  
 05/29/2026 10:00 AM

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Check Number	Bank	Vendor	Date	Amount
CD 0	20	FIRST COMMUNITY BANK	05/09/2026	<u>\$3,023.25</u>
CD 0	20	NATIONAL BANK	05/08/2026	<u>\$961.33</u>
CD 0	20	USDA RURAL DEVELOPMENT	05/08/2026	<u>\$6,894.00</u>
CD 0	20	WEX BANK	05/08/2026	<u>\$13,733.05</u>
CD 0	20	ENTERPRISE FM TRUST	05/11/2026	<u>\$2,424.36</u>
CD 0	20	VIRGINIA RESOURCES AUTHORITY	05/11/2026	<u>\$12,061.45</u>
CD 0	20	FIRST COMMUNITY BANK	05/19/2026	<u>\$4,722.62</u>
CD 0	20	LOWE'S	05/20/2026	<u>\$8,621.61</u>
CD 0	20	SAM'S CLUB/SYNCHRONY BANK	05/20/2026	<u>\$2,516.51</u>
CD 0	20	ADP, LLC	05/01/2026	<u>\$796.60</u>
CD 0	20	ADP, LLC	05/08/2026	<u>\$484.80</u>
CD 0	20	ADP, LLC	05/22/2026	<u>\$535.20</u>
CD 0	20	NATIONAL BANK	05/25/2026	<u>\$765.80</u>
CD 0	20	NATIONAL BANK	05/27/2026	<u>\$18,676.31</u>
2907	3	HANNAH SPARKS	05/01/2026	<u>\$144.50</u>
2908	3	GAYNELL BOWMAN KEEN	05/20/2026	<u>\$152.20</u>
3063	20	C & C CONSTRUCTION AND RENOVATIONS LLC	05/01/2026	<u>\$499.08</u>
3064	20	UNCHARTERED ADVENTURES	05/04/2026	<u>\$34,971.00</u>
3065	20	SALEEM, SYNDEE LEE	05/05/2026	<u>\$871.74</u>
3066	20	ACI FIRE & SAFETY	05/07/2026	<u>\$1,583.83</u>
3067	20	ADVANCE AUTO	05/07/2026	<u>\$1,761.35</u>
3068	20	ANTHEM BC/BS	05/07/2026	<u>\$36,697.40</u>
3069	20	APPALACHIAN AGENCY FOR SENIOR CITIZENS	05/07/2026	<u>\$600.00</u>
3070	20	APPALACHIAN AGGREGATES, LLC	05/07/2026	<u>\$3,489.28</u>
3071	20	APPALACHIAN POWER	05/07/2026	<u>\$6,317.36</u>
3072	20	ARC3 GASES, INC	05/07/2026	<u>\$88.36</u>
3073	20	ARRINGTON'S INC	05/07/2026	<u>\$10,353.69</u>
3074	20	ATLANTIC EMERGENCY SOLUTIONS, INC.	05/07/2026	<u>\$189.96</u>
3075	20	BADGER METER	05/07/2026	<u>\$1,580.55</u>

## Check Listing

Date From: 5/1/2026 Date To: 5/29/2026  
Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

Town of Tazewell  
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Check Number	Bank	Vendor	Date	Amount
3076	20	BEAVERS, KOLTON	05/07/2026	<u>\$50.00</u>
3077	20	BLACK ROCK EXCAVATION	05/07/2026	<u>\$978.50</u>
3078	20	BOUND TREE MEDICAL, LLC	05/07/2026	<u>\$70.93</u>
3079	20	C & C SALES	05/07/2026	<u>\$78.55</u>
3080	20	C&A FENCING, LLC	05/07/2026	<u>\$7,750.00</u>
3081	20	CINTAS	05/07/2026	<u>\$1,488.24</u>
3082	20	CONSOLIDATED PIPE & SUPPLY CO, INC.	05/07/2026	<u>\$2,083.00</u>
3083	20	CORDANT HEALTH SOLUTIONS	05/07/2026	<u>\$183.97</u>
3084	20	D.R.S.	05/07/2026	<u>\$325.00</u>
3085	20	DAGOUT, ZEPHYR	05/07/2026	<u>\$50.00</u>
3086	20	EARLS, KELLEY	05/07/2026	<u>\$50.00</u>
3087	20	EQUITABLE FINANCIAL	05/07/2026	<u>\$735.00</u>
3088	20	GALLOWAY, ROBBIE	05/07/2026	<u>\$50.00</u>
3089	20	GENERAL RESOURCES	05/07/2026	<u>\$800.00</u>
3090	20	HARRISON'S	05/07/2026	<u>\$832.00</u>
3091	20	HERITAGE METAL, LLC	05/07/2026	<u>\$70,030.90</u>
3092	20	HUDSON, SHONA	05/07/2026	<u>\$1,140.00</u>
3093	20	KIDD TIRE AUTO PARTS, INC.	05/07/2026	<u>\$294.41</u>
3094	20	LEATHAM FAMILY, LLC	05/07/2026	<u>\$748.01</u>
3095	20	MENEFEE, CRAIG	05/07/2026	<u>\$110.57</u>
3096	20	NAPA	05/07/2026	<u>\$81.24</u>
3097	20	OUTDOOR COUNTRY	05/07/2026	<u>\$861.81</u>
3098	20	PACE ANALYTICAL SERVICES, LLC	05/07/2026	<u>\$527.00</u>
3099	20	PERSONALIZED DRAWINGS	05/07/2026	<u>\$233.00</u>
3100	20	PLREI	05/07/2026	<u>\$721.00</u>
3101	20	RADIO TEK	05/07/2026	<u>\$2,870.67</u>
3102	20	RIVERSIDE REALTY & AUCTION, INC.	05/07/2026	<u>\$250.00</u>
3103	20	ROARK, TRENTON	05/07/2026	<u>\$50.00</u>
3104	20	SHEETS TOWING INC	05/07/2026	<u>\$3,394.53</u>

## Check Listing

Date From: 5/1/2026 Date To: 5/29/2026  
Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

Town of Tazewell  
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Check Number	Bank	Vendor	Date	Amount
3105	20	STAPLES ADVANTAGE	05/07/2026	<u>\$65.30</u>
3106	20	STARNES, INC.	05/07/2026	<u>\$1,350.00</u>
3107	20	TATUM, SYDNEI	05/07/2026	<u>\$8,435.04</u>
3108	20	TAZEWELL COUNTY FAIR ASSOCIATION	05/07/2026	<u>\$2,500.00</u>
3109	20	THOMPSON TRUCK GROUP	05/07/2026	<u>\$370.20</u>
3110	20	THOMSON REUTERS-WEST	05/07/2026	<u>\$66.73</u>
3111	20	TOWN POLICE SUPPLY	05/07/2026	<u>\$240.30</u>
3112	20	UNITED RENTALS (NORTH AMERICA), INC.	05/07/2026	<u>\$9,920.00</u>
3113	20	VERIZON	05/07/2026	<u>\$1,113.83</u>
3114	20	VERIZON CONNECT	05/07/2026	<u>\$151.60</u>
3115	20	VIRGINIA UTILITY PROTECTION SERVICES, INC.	05/07/2026	<u>\$27.60</u>
3116	20	VITA	05/07/2026	<u>\$298.61</u>
3117	20	VOGEL, JACOB	05/07/2026	<u>\$50.00</u>
3118	20	W-L CONSTRUCTION & PAVING, INC.	05/07/2026	<u>\$58,327.87</u>
3119	20	WILLIAMS, TRISTAN	05/07/2026	<u>\$50.00</u>
3120	20	WOODS, CYNTHIA	05/07/2026	<u>\$15.00</u>
3121	20	WRIGHT, COOPER	05/07/2026	<u>\$50.00</u>
3122	20	AMERICAN LEGION	05/14/2026	<u>\$1,152.00</u>
3123	20	APPALACHIAN AGGREGATES, LLC	05/14/2026	<u>\$4,010.09</u>
3124	20	ARC3 GASES, INC	05/14/2026	<u>\$1,287.73</u>
3125	20	BARG-N-FINDERS, INC.	05/14/2026	<u>\$39.98</u>
3126	20	BEAVERS, KOLTON	05/14/2026	<u>\$50.00</u>
3127	20	BROOKS NETWORK SERVICES, LLC	05/14/2026	<u>\$41,965.25</u>
3128	20	C.W. WILLIAMS	05/14/2026	<u>\$341.09</u>
3129	20	C.W. WILLIAMS	05/14/2026	<u>\$1,314.71</u>
3130	20	C.W. WILLIAMS	05/14/2026	<u>\$320.00</u>
3131	20	CARGO OIL COMPANY INC	05/14/2026	<u>\$7,727.63</u>
3132	20	CLATTERBUCK PAVEMENT MARKINGS, <b>VOIDED</b>	05/14/2026	<u>\$705.68</u>
3133	20	COLE TRUCK PARTS, INC.	05/14/2026	<u>\$596.00</u>

## Check Listing

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Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

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Check Number	Bank	Vendor	Date	Amount
3134	20	DAGOUT, ZEPHYR	05/14/2026	<u>\$50.00</u>
3135	20	DMV	05/14/2026	<u>\$500.00</u>
3136	20	DOMINION OFFICE PRODUCTS, INC.	05/14/2026	<u>\$408.91</u>
3137	20	DYNA PUMP & ELECTRIC	05/14/2026	<u>\$3,870.00</u>
3138	20	EARLS, KELLEY	05/14/2026	<u>\$50.00</u>
3139	20	FOOD LION	05/14/2026	<u>\$196.20</u>
3140	20	GALLOWAY, ROBBIE	05/14/2026	<u>\$50.00</u>
3141	20	LEGACY BANK	05/14/2026	<u>\$2,403.00</u>
3142	20	MCI A VERIZON COMPANY	05/14/2026	<u>\$65.00</u>
3143	20	MISSION COMMUNICATIONS, LLC	05/14/2026	<u>\$400.00</u>
3144	20	PACE ANALYTICAL SERVICES, LLC	05/14/2026	<u>\$1,125.00</u>
3145	20	POP SHOP	05/14/2026	<u>\$1,992.84</u>
3146	20	REMINES, THOMAS W	05/14/2026	<u>\$459.94</u>
3147	20	ROARK, TRENTON	05/14/2026	<u>\$50.00</u>
3148	20	SHERWIN-WILLIAMS CO.	05/14/2026	<u>\$176.22</u>
3149	20	STAPLES ADVANTAGE	05/14/2026	<u>\$722.82</u>
3150	20	STARNES, INC.	05/14/2026	<u>\$342.00</u>
3151	20	SWEET SPRINGS VALLEY WATER CO.	05/14/2026	<u>\$132.00</u>
3152	20	TAZEWELL FARM BUREAU	05/14/2026	<u>\$1,140.78</u>
3153	20	THOMPSON & LITTON	05/14/2026	<u>\$2,000.00</u>
3154	20	THOMPSON & LITTON	05/14/2026	<u>\$12,500.00</u>
3155	20	THOMPSON & LITTON	05/14/2026	<u>\$36,041.57</u>
3156	20	TRANSUNION RISK AND ALTERNATIVE DATA SOLUTIONS, IN	05/14/2026	<u>\$300.00</u>
3157	20	ULTRA BRIGHT LIGHTZ	05/14/2026	<u>\$170.16</u>
3158	20	UNITED RENTALS (NORTH AMERICA), INC.	05/14/2026	<u>\$564.00</u>
3159	20	VOGEL, JACOB	05/14/2026	<u>\$50.00</u>
3160	20	WHITE, DOROTHY	05/14/2026	<u>\$800.00</u>
3161	20	WILLIAMS TREE SERVICES, LLC	05/14/2026	<u>\$2,125.00</u>
3162	20	WILLIAMS, TRISTAN	05/14/2026	<u>\$50.00</u>

## Check Listing

Date From: 5/1/2026 Date To: 5/29/2026  
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Check Number	Bank	Vendor	Date	Amount
3163	20	WRIGHT, COOPER	05/14/2026	<u>\$50.00</u>
3164	20	TOWN OF TAZEWELL	05/20/2026	<u>\$200.00</u>
3165	20	A&S SANITATION INC.	05/21/2026	<u>\$178.50</u>
3166	20	AFFINITY NETWORK, INC.	05/21/2026	<u>\$44.50</u>
3167	20	ALPHA & OMEGA REPAIR SERVICE, INC	05/21/2026	<u>\$3,355.64</u>
3168	20	APPALACHIAN POWER	05/21/2026	<u>\$2,627.39</u>
3169	20	ASCHENBACH AUTOMOTIVE GROUP	05/21/2026	<u>\$4,396.00</u>
3170	20	ATLANTIC EMERGENCY SOLUTIONS, INC.	05/21/2026	<u>\$649.00</u>
3171	20	BALL, SCOTTIE WAYNE	05/21/2026	<u>\$56.63</u>
3172	20	BARGAIN MART	<b>VOIDED</b>	<u>\$39.98</u>
3173	20	BLACK ROCK EXCAVATION	05/21/2026	<u>\$978.50</u>
3174	20	CANON FINANCIAL SERVICES, INC.	05/21/2026	<u>\$157.30</u>
3175	20	CHARTER COMMUNICATIONS	05/21/2026	<u>\$129.98</u>
3176	20	CLINE, TAYLOR	05/21/2026	<u>\$50.00</u>
3177	20	COLE TRUCK PARTS, INC.	05/21/2026	<u>\$2,778.06</u>
3178	20	CONSOLIDATED PIPE & SUPPLY CO, INC.	05/21/2026	<u>\$386.00</u>
3179	20	CORE & MAIN	05/21/2026	<u>\$44,778.61</u>
3180	20	EQUITABLE FINANCIAL	05/21/2026	<u>\$735.00</u>
3181	20	FOUR SEASONS YMCA	05/21/2026	<u>\$1,135.80</u>
3182	20	GEM CITY GROWTH STRATEGIES, LLC	05/21/2026	<u>\$9,250.00</u>
3183	20	GENERAL RESOURCES	05/21/2026	<u>\$400.00</u>
3184	20	GILLESPIE, HART, PYOTT & THOMAS, P.C.	05/21/2026	<u>\$4,882.50</u>
3185	20	JAMES RIVER EQUIP	05/21/2026	<u>\$1,233.79</u>
3186	20	KIDD TIRE AUTO PARTS, INC.	05/21/2026	<u>\$509.58</u>
3187	20	KING'S TIRE SERVICE, INC.	05/21/2026	<u>\$705.68</u>
3188	20	PACE ANALYTICAL SERVICES, LLC	05/21/2026	<u>\$931.00</u>
3189	20	POINT BROADBAND	05/21/2026	<u>\$2,000.48</u>
3190	20	PYOTT, ELAINE	05/21/2026	<u>\$37.15</u>
3191	20	RIVERSIDE CHAPEL	05/21/2026	<u>\$50.00</u>

**Check Listing**

Date From: 5/1/2026 Date To: 5/29/2026  
 Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

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Check Number	Bank	Vendor	Date	Amount
3192	20	SHERWIN-WILLIAMS CO.	05/21/2026	<u>\$272.32</u>
3193	20	THOMPSON TRUCK GROUP	05/21/2026	<u>\$664.14</u>
3194	20	TREASURER OF TAZEWell COUNTY	05/21/2026	<u>\$7,465.95</u>
3195	20	VERIZON	05/21/2026	<u>\$104.49</u>
3196	20	VERIZON WIRELESS	05/21/2026	<u>\$2,563.26</u>
3197	20	ORDERS CONSTRUCTION COMPANY, INC	05/27/2026	<u>\$1,238,377.73</u>
3198	20	CROMER, JERRY	05/28/2026	<u>\$75.00</u>
3199	20	DAVIS (JR), ROBERT R	05/28/2026	<u>\$75.00</u>
3200	20	DE COURCY, GABRIELLE	05/28/2026	<u>\$75.00</u>
3201	20	LUTZ, LARRY K	05/28/2026	<u>\$75.00</u>
3202	20	MOORE (JR), GEORGE BENJAMIN	05/28/2026	<u>\$75.00</u>
3203	20	TAYLOR, RICHARD	05/28/2026	<u>\$75.00</u>
3204	20	WILLIS, DANNY	05/28/2026	<u>\$75.00</u>
3205	20	BEASLEY, JOSEPH RUSSELL	05/28/2026	<u>\$500.00</u>
3206	20	CLINE, ZACHARY T.	05/28/2026	<u>\$300.00</u>
3207	20	FOX, DAVID H	05/28/2026	<u>\$300.00</u>
3208	20	GILLESPIE, HART, PYOTT & THOMAS, P.C.	05/28/2026	<u>\$50.00</u>
3209	20	GILLESPIE, HART, PYOTT & THOMAS, P.C.	05/28/2026	<u>\$1,252.84</u>
3210	20	HANKINS, JONATHAN	05/28/2026	<u>\$300.00</u>
3211	20	KEEN, JR., GLEN A.	05/28/2026	<u>\$300.00</u>
3212	20	REMINES, JEREMY SHANE	05/28/2026	<u>\$125.00</u>
3213	20	TAKACH, ELISABETH	05/28/2026	<u>\$300.00</u>
3214	20	THOMAS, JOHN D	05/28/2026	<u>\$200.00</u>
3215	20	WILLIS, DANNY	05/28/2026	<u>\$300.00</u>
3216	20	A&S SANITATION INC.	05/28/2026	<u>\$178.50</u>
3217	20	ANTHEM BC/BS	05/28/2026	<u>\$40,216.60</u>
3218	20	APPALACHIAN POWER	05/28/2026	<u>\$23,687.55</u>
3219	20	ARRINGTON'S INC	05/28/2026	<u>\$367.76</u>
3220	20	BARG-N-FINDERS, INC.	05/28/2026	<u>\$39.98</u>

## Check Listing

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Check Number	Bank	Vendor	Date	Amount
3221	20	BEAVERS, KOLTON	05/28/2026	<u>\$50.00</u>
3222	20	BETWEEN FRIENDS GIFT BOUTIQUE	05/28/2026	<u>\$150.00</u>
3223	20	BUCHANAN PUMP SERVICE & SUPPLY CO, INC.	05/28/2026	<u>\$16,776.80</u>
3224	20	C & C SALES	05/28/2026	<u>\$881.94</u>
3225	20	CARROLL COUNTY COOPERATIVE, INC. <b>VOIDED</b>	05/28/2026	<u>\$248.00</u>
3226	20	CHARTER COMMUNICATIONS	05/28/2026	<u>\$280.00</u>
3227	20	CINTAS FIRST AID & SAFETY	05/28/2026	<u>\$435.43</u>
3228	20	CLEVINGER, JASMINE	05/28/2026	<u>\$25.00</u>
3229	20	COLE TRUCK PARTS, INC.	05/28/2026	<u>\$41.00</u>
3230	20	CONSOLIDATED STEEL, INC.	05/28/2026	<u>\$4,860.00</u>
3231	20	DAGOUT, ZEPHYR	05/28/2026	<u>\$50.00</u>
3232	20	EARLS, KELLEY	05/28/2026	<u>\$50.00</u>
3233	20	EQUITABLE FINANCIAL LIFE INSURANCE COMP OF AMERICA	05/28/2026	<u>\$360.44</u>
3234	20	GALLOWAY, ROBBIE	05/28/2026	<u>\$25.00</u>
3235	20	GARDEN BOYS LAND IMPROVEMENTS, INC.	05/28/2026	<u>\$420.00</u>
3236	20	JAMES RIVER EQUIP	05/28/2026	<u>\$1,015.75</u>
3237	20	JONES, DESTINY	05/28/2026	<u>\$50.00</u>
3238	20	KIDD TIRE AUTO PARTS, INC.	05/28/2026	<u>\$14.99</u>
3239	20	KING'S TIRE SERVICE, INC.	05/28/2026	<u>\$1,430.00</u>
3240	20	MCI A VERIZON COMPANY	05/28/2026	<u>\$7.81</u>
3241	20	MITCHELL 1	05/28/2026	<u>\$5,049.18</u>
3242	20	PACE ANALYTICAL SERVICES, LLC	05/28/2026	<u>\$944.00</u>
3243	20	PEST CONTROL PLUS, INC.	05/28/2026	<u>\$190.00</u>
3244	20	PURCHASE POWER (PITNEY BOWES)	05/28/2026	<u>\$705.25</u>
3245	20	PYOTT, ELAINE	05/28/2026	<u>\$84.53</u>
3246	20	QUEEN, AMANDA	05/28/2026	<u>\$825.00</u>
3247	20	RICHLANDS POOL SUPPLY	05/28/2026	<u>\$1,615.96</u>
3248	20	ROARK, TRENTON	05/28/2026	<u>\$100.00</u>
3249	20	SOUTHERN SOFTWARE INC	05/28/2026	<u>\$531.76</u>

**Check Listing**

Date From: 5/1/2026 Date To: 5/29/2026  
 Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY

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Check Number	Bank	Vendor	Date	Amount
3250	20	STAPLES ADVANTAGE	05/28/2026	<u>\$375.02</u>
3251	20	TAZEWELL COUNTY PSA	05/28/2026	<u>\$96,279.75</u>
3252	20	TUC TECHNOLOGIES	05/28/2026	<u>\$152.60</u>
3253	20	VERIZON	05/28/2026	<u>\$1,007.93</u>
3254	20	VOGEL, JACOB	05/28/2026	<u>\$75.00</u>
3255	20	WEX BANK	05/28/2026	<u>\$4.00</u>
3256	20	WHOLESALE VINYL & ALUMINUM, INC.	05/28/2026	<u>\$230.55</u>
3257	20	WILLIAMS TREE SERVICES, LLC	05/28/2026	<u>\$2,125.00</u>
3258	20	WILLIAMS, TRISTAN	05/28/2026	<u>\$100.00</u>
3259	20	WITMER PUBLIC SAFETY GROUP	05/28/2026	<u>\$50.54</u>
3260	20	WRIGHT, COOPER	05/28/2026	<u>\$150.00</u>
3261	20	WILLIAMS, NOAH	05/28/2026	<u>\$50.00</u>
215	Checks Totaling -			<b>\$2,022,569.62</b>

**Totals By Fund**

	Checks	Voids	Total
001	\$413,797.61	\$745.66	\$413,051.95
002	\$190,518.44		\$190,518.44
003	\$1,385,193.63	\$248.00	\$1,384,945.63
Totals:	\$1,989,509.68	\$993.66	\$1,988,516.02

# Open Payables By Date

Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY Date: 5/29/2026

Town of Tazewell  
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Vendor: <u>1517</u> <u>ACI FIRE &amp; SAFETY</u>			
Invoice: 30956	Invoice Date: 05/28/2026	Inv Amt Open: \$1,328.66	
Desc: FAST LOK KIT	Due Date: 06/28/2026	Check Paid Date:	
GL Account	Description	PO Num	Amount
001-060-4100	FAST LOK KIT		\$1,328.66
Total Distributed:			\$1,328.66

<u>ACI FIRE &amp; SAFETY</u>	Vendor Total:	\$1,328.66
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Vendor: <u>47</u> <u>AMERICAN FIREWORKS</u>			
Invoice: 020559	Invoice Date: 05/28/2026	Inv Amt Open: \$7,000.00	
Desc: FIREWORKS DISPLAY 2026- 2ND HALF	Due Date: 06/23/2026	Check Paid Date:	
GL Account	Description	PO Num	Amount
001-032-4201	FIREWORKS DISPLAY 2026- 2ND HALF		\$7,000.00
Total Distributed:			\$7,000.00

<u>AMERICAN FIREWORKS</u>	Vendor Total:	\$7,000.00
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Vendor: <u>439</u> <u>CARROLL COUNTY COOPERATIVE, INC.</u>			
Invoice: 01682741	Invoice Date: 05/28/2026	Inv Amt Open: \$248.00	
Desc: Invoice - 01682741	Due Date: 06/28/2026	Check Paid Date:	
GL Account	Description	PO Num	Amount
003-045-4100	PO Item for - 439	1345	\$248.00
Total Distributed:			\$248.00

<u>CARROLL COUNTY COOPERATIVE, INC.</u>	Vendor Total:	\$248.00
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Vendor: <u>846</u> <u>EQUITABLE FINANCIAL</u>			
Invoice: 05/29/2026	Invoice Date: 05/29/2026	Inv Amt Open: \$735.00	
Desc: 813981 000	Due Date: 05/29/2026	Check Paid Date:	
GL Account	Description	PO Num	Amount
001-000-2104	813981 000		\$421.00
001-000-2104	813981 000		\$210.50
002-000-2104	813981 000		\$34.50
002-000-2104	813981 000		\$17.25
003-000-2104	813981 000		\$34.50
003-000-2104	813981 000		\$17.25
Total Distributed:			\$735.00

<u>EQUITABLE FINANCIAL</u>	Vendor Total:	\$735.00
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Vendor: <u>213</u> <u>HURT, YONNA CAROLL</u>			
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# Open Payables By Date

Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY Date: 5/29/2026

Town of Tazewell  
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Invoice:	05/28/2026	Invoice Date:	05/28/2026	<u>Inv Amt Open:</u>	\$94.25
Desc:	MILEAGE - MAY 2026	Due Date:	05/28/2026	<u>Check Paid Date:</u>	

GL Account	Description	PO Num	Amount
001-023-4080	MILEAGE - MAY 2026		\$94.25
Total Distributed:			\$94.25

<u>HURT, YONNA CAROLL</u>				<u>Vendor Total:</u>	\$94.25
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Vendor:	253		PACE ANALYTICAL SERVICES, LLC		
Invoice:	2630682536	Invoice Date:	05/28/2026	<u>Inv Amt Open:</u>	\$181.00
Desc:	30869372	Due Date:	06/28/2026	<u>Check Paid Date:</u>	

GL Account	Description	PO Num	Amount
003-044-4351	30869372		\$181.00
Total Distributed:			\$181.00

Invoice:	2630682537	Invoice Date:	05/28/2026	<u>Inv Amt Open:</u>	\$194.00
Desc:	30869377	Due Date:	06/28/2026	<u>Check Paid Date:</u>	

GL Account	Description	PO Num	Amount
003-044-4351	30869377		\$194.00
Total Distributed:			\$194.00

<u>PACE ANALYTICAL SERVICES, LLC</u>				<u>Vendor Total:</u>	\$375.00
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Vendor:	25		REEVES, SUSAN		
Invoice:	05/28/2026	Invoice Date:	05/28/2026	<u>Inv Amt Open:</u>	\$40.30
Desc:	MAY MOVIE @ PAVILION - POPCORN	Due Date:	05/28/2026	<u>Check Paid Date:</u>	

GL Account	Description	PO Num	Amount
001-023-4210	MAY MOVIE @ PAVILION - POPCORN		\$40.30
Total Distributed:			\$40.30

<u>REEVES, SUSAN</u>				<u>Vendor Total:</u>	\$40.30
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Report Totals

Vendors with Open Invoices:	7
Number of Invoices:	8
Total Inv Amount:	\$9,821.21
Total Credit Amount:	\$29.70
<hr/>	
Total:	\$9,821.21

<u>Totals By Fund:</u>	
001	\$9,094.71
002	\$51.75

**Open Payables By Date**

Vendor Range: 4 GUYS, INC. - ZIMMERMAN, KATHY Date: 5/29/2026

Town of Tazewell  
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003

\$674.75

# Cash Balance Report

TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026

Period Ending 5/31/2026

Town of Tazewell

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Bank 3	NATIONAL BANK-WATER/SEWER DEPOSITS Acct#- 102086201	
	Account	Balance
	001-000-1060 NATIONAL BANK-WATER/SEWER DEPOSITS	\$0.00
	002-000-1060 NATIONAL BANK WATER & SEWER DEPOSITS	\$233,564.43
	003-000-1060 NATIONAL BANK-WATER/SEWER DEPOSITS	\$0.00
	Bank 3	Total: \$233,564.43
Bank 4	NATIONAL BANK-IEDA CHECKING Acct#- 7849060	
	Account	Balance
	004-000-1015 NATIONAL BANK-IEDA CHECKING	\$1,398.34
	Bank 4	Total: \$1,398.34
Bank 5	NATIONAL BANK SESQUICENTENNIAL CELEBRATION Acct#- 7861396	
	Account	Balance
	001-000-1185 SESQUICENTENNIAL CELEBRATION	\$0.00
	Bank 5	Total: \$0.00
Bank 6	NATIONAL BANK -BACK OF THE DRAGON Acct#- 7915432	
	Account	Balance
	001-000-1187 BACK OF THE DRAGON	\$0.00
	Bank 6	Total: \$0.00
Bank 7	NATIONAL BANK- NORTH TAZEWEILL TRAIN DEPOT Acct#- 7862105	
	Account	Balance
	001-000-1184 NORTH TAZEWEILL TRAIN STATION	\$3,031.40
	Bank 7	Total: \$3,031.40
Bank 8	NATIONAL BANK -POLICE DEPARTMENT ENDOWMENT Acct#- 7862170	
	Account	Balance
	001-000-1186 POLICE DEPARTMENT ENDOWMENT	\$0.00
	Bank 8	Total: \$0.00
Bank 9	NATIONAL BANK- JEFFERSONVILLE RESCUE SQUAD Acct#- 7811581	
	Account	Balance
	001-000-1179 NATIONAL BANK -JEFFERSONVILLE - CHECKING	\$0.00
	Bank 9	Total: \$0.00
Bank 10	NATIONAL BANK- DR G SCHOLARSHIP Acct#- 7702525	
	Account	Balance
	001-000-1180 DR. G SCHOLARSHIP FUND-CHECKING	\$8,504.03
	Bank 10	Total: \$8,504.03
Bank 11	LGIP SPORTS COMPLEX Acct#- 3600839	
	Account	Balance
	001-000-1277 LGIP-SPORTS COMPLEX	\$1,456,740.80
	Bank 11	Total: \$1,456,740.80

# Cash Balance Report

TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026

Period Ending 5/31/2026

Town of Tazewell

6/3/2026 2:25 PM

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	Bank	Total:	
			\$1,430,740.80
Bank 12	LGIP HOTEL PROJECT FUNDS Acct#- 3600996		
	Account		Balance
	001-000-1281 LGIP-HOTEL PROJECT		\$12,383.53
		Bank 12 Total:	\$12,383.53
Bank 13	WASTE PLANT UPGRADE Acct#- 2221216		
	Account		Balance
	003-000-1070 WASTE PLANT UPGRADE CASH ACCOUNT		\$668,357.42
		Bank 13 Total:	\$668,357.42
Bank 14	LGIP 460 WATER PROJECT Acct#- 3600909		
	Account		Balance
	002-000-1080 LGIP WATER (RAINY DAY ACCT)		\$143,916.04
		Bank 14 Total:	\$143,916.04
Bank 15	IEDA SAVINGS (CHECKING ACCT) Acct#- 2299493		
	Account		Balance
	004-000-1016 IEDA SAVINGS (CHECKING ACCT)		\$500.00
		Bank 15 Total:	\$500.00
Bank 16	LGIP OUTDOOR SPORTS COMPLEX STUDY Acct#- 3601125		
	Account		Balance
	001-000-1278 LGIP -OUTDOOR SPORTS COMPLEX STUDY		\$15,630.79
		Bank 16 Total:	\$15,630.79
Bank 17	LGIP GENERAL FUND RESERVE Acct#- 3601124		
	Account		Balance
	001-000-1282 LGIP GENERAL FUND RESERVE		\$1,265,928.77
		Bank 17 Total:	\$1,265,928.77
Bank 18	FIRST COMMUNITY BANK- TRUE UP PREP ACCOUNT Acct#- 12345864		
	Account		Balance
	002-000-1081 FIRST COMMUNITY BANK- TRUE UP PREP ACCOUNT		\$87,022.40
		Bank 18 Total:	\$87,022.40
Bank 20	NATIONAL BANK-MAIN CHECKING (GENERAL,WATER,SEWER) Acct#- 2365245		
	Account		Balance
	001-000-1040 NATIONAL BANK MAIN BANK CHECKING - GENERAL		\$693,370.93
	002-000-1040 NATIONAL BANK MAIN BANK CHECKING -WATER		\$341,350.59
	003-000-1040 NATIONAL BANK MAIN BANK CHECKING -SEWER		\$115,745.82
		Bank 20 Total:	\$1,150,467.34
Bank 22	LGIP MOUNTAIN BIKING Acct#- 3601245		
	Account		Balance

# Cash Balance Report

Period Ending 5/31/2026

Town of Tazewell

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001-000-1283 LGIP MOUNTAIN BIKING		\$366,009.48
Bank 22      Total:		\$366,009.48
Bank 24	NATIONAL BANK- WATER RESERVE FUND Acct#- 25016040	
	Account	Balance
002-000-1195 NATIONAL BANK- WATER RESERVE FUND		\$103,367.00
Bank 24      Total:		\$103,367.00
Bank 25	NATIONAL BANK-WAGNER TRIBUTE PROJECT Acct#- 25018825	
	Account	Balance
004-000-1196 BILLY WAGNER TRIBUTE PROJECT		\$47,056.47
Bank 25      Total:		\$47,056.47
Bank 27	NATIONAL BANK-VRA RESERVE FUND Acct#- 25038095	
	Account	Balance
003-000-2995 TRANSFER VRA RESERVE FUND		\$93,000.00
Bank 27      Total:		\$93,000.00

Total Cash Balance:	\$5,656,878.24
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FY 25-26 EVENTS	DATE	EMP \$	EQUIP \$	SUPPLIES (*Fire works paid out of FY25 Budget)	TOWN DONATIO NS	TOTAL
Camp Pocahontas	7/1/2025	\$1,028.04				\$1,028.04
Fireworks/Bands/Exp	7/3/2025	\$2,179.76	\$312.80	\$12,000.00		\$14,492.56
PD Open House Event	7/9/2025	\$907.00				\$907.00
Cruise In	7/25/2025	\$4,611.46	\$360.60			\$4,972.06
Main St Moments	7/26/2025	\$9,210.83	\$961.60			\$10,172.43
Tazewell County Fair	8/5 - 8/9 2025	\$32,879.29				\$32,879.29
Fourth Friday	8/22/2025	\$447.30	\$96.00			\$543.30
Bicycle Rally						\$0.00
Homecoming Parade	9/25/2025	\$1,832.40	\$288.00			\$2,120.40
Oktoberfest	10/4/2025	\$5,155.89	\$1,053.80			\$6,209.69
Cecil Johnson Dedication	10/9/2025			\$34.87		
Fire Safety Parade	10/11/2025	\$483.17		\$618.00		\$1,101.17
Carline Trunk or Treat	10/31/2025	\$390.83				\$390.83
Main Street Trunk or Treat	10/31/2025	\$1,655.91				\$1,655.91
Kid's Fishing Day	10/11/2025	\$4,223.84		\$465.38		\$8,384.22
				\$3,695.00	(fish)	
Train Station Harry Potter	10/25/2025	\$404.59	\$52.80	\$2,340.85		\$2,798.24
Veterans Day Parade	11/2/2025	\$3,482.39				\$3,482.39
Veterans Day Meal/CarePkg	11/11/2025	\$1,798.19				\$1,798.19
Community Dinner	11/15/2025	\$2,331.78		\$2,791.43		\$5,123.21
Turkey Trot	11/27/2025	\$829.03				\$829.03
Winter Market & Christmas Parade	12/6/2025	\$6,309.72	\$1,513.04			\$7,822.76
Train station -Kids Christmas	12/13/2025			\$68.94		\$68.94
Shop with a Hero	12/13/2025	\$3,733.91				\$3,733.91
New Year's Eve on Main	12/31/2025	\$0.00	\$0.00	\$0.00		\$0.00
I Love Chocolate ( train station)	2/13/2026			\$302.73		\$302.73
Polar Plunge	2/28/2026	\$599.79	\$0.00			\$599.79
Shamrock'n 5k Main Street	3/14/2026	\$292.82	\$176.19			\$469.01
Easter Egg Hunt	3/28/2026	\$400.93	\$64.00			\$464.93
Law Enforcement Parade	5/15/2026	\$572.03				\$572.03
Bulldog Baddies Race for Inclusion	5/16/2026	\$548.32				\$548.32
Rt. 16 Rally and Music Festival						\$0.00
						\$0.00
						\$0.00
Juneteenth	6/19/2026					\$0.00
		\$86,309.22	\$4,878.83	\$22,317.20	\$0.00	\$113,470.38

9

UNFINISHED BUSINESS

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[A] 2ND READING & APPROVAL OF 2026/27 BUDGET

PUBLIC NOTICE  
Proposed FY 2027 Budget

On the 12<sup>th</sup> day of May 2026 at 7:00 p.m. in the Town Hall, Tazewell, Virginia, the Tazewell Town Council will hold a public hearing on the Budget (for information and planning) for the fiscal year 2026-2027 as well as the tax rates and fee schedules. The entire proposed budget may be inspected by the public from 8:00 a.m. until 4:30 p.m., Monday through Friday, at the Town Manager's office in Tazewell, Virginia.

Leeanne Regon  
Town Manager

**GENERAL FUND**

Estimated Revenues:

Property Taxes .....	\$1,194,500.00
Other Local Taxes.....	\$1,601,000.00
Permits .....	\$17,900.00
Business License.....	\$321,500.00
Use of Money & Property.....	\$150,000.00
Fines.....	\$35,500.00
State Revenue .....	\$2,114,300.00
Refuse Collections Revenue .....	\$502,500.00
Recreation Department Revenue .....	\$87,100.00
Fire Department Revenue .....	\$11,000.00
Rescue Squad Revenue .....	\$1,515,000.00
Donations.....	\$11,800.00
Miscellaneous Revenue .....	<u>\$72,550.00</u>
<b>TOTAL PROPOSED GENERAL FUND REVENUES</b>	<b>\$7,634,650.00</b>

Proposed Expenditures:

Mayor/Town Council.....	\$29,750.00
Town Attorney.....	\$65,100.00
Administration .....	\$466,780.76
Police Department.....	\$1,885,761.33
Fire Department .....	\$172,900.00
Sanitation .....	\$313,181.93
Recreation Department .....	\$330,406.20
Rescue Squad.....	\$1,808,144.81
Treasurer's Department .....	\$123,873.90
Bookkeeping .....	\$33,945.07
Planning Commission.....	\$5,900.00
Community Development & Donations .....	\$203,008.11
American Legion Building .....	\$15,200.00
Zoning/Property Maintenance .....	\$125,503.54
Mowing Department.....	\$167,057.52
Mini-Park.....	\$2,550.00
Train Station .....	\$48,605.20
Capital Expense .....	\$197,156.81
Vehicle and Heavy Equipment Maintenance.....	\$160,246.33
Street Department .....	\$1,448,746.49
Miscellaneous .....	<u>\$30,832.00</u>
<b>TOTAL PROPOSED GENERAL FUND EXPENDITURES</b>	<b>\$7,634,650.00</b>

**WATER FUND**

## Estimated Revenues:

Interest .....	\$1,000.00
Water Meter Sales.....	\$1,511,000.00
Town Revenue - PSA Meters .....	\$530,000.00
Water Tap Fees .....	\$8,000.00
Service Charges .....	\$3,000.00
Rt 460 Water Line Replacement Project .....	\$15,034.37
Water True Up Revenue .....	\$38,000.00
Miscellaneous Revenues.....	\$6,000.00
Penalty Meter Sales .....	<u>\$6,000.00</u>
<b>TOTAL PROPOSED WATER FUND REVENUES</b>	<b>\$2,118,034.37</b>

## Proposed Expenditures:

Water Administration .....	\$251,205.45
Water Purchases - PSA .....	\$1,030,000.00
Water Distribution .....	\$518,194.03
Miscellaneous Water Fund .....	\$303,309.45
Vehicle and Heavy Equipment Maintenance.....	<u>\$15,325.44</u>
<b>TOTAL PROPOSED WATER FUND EXPENDITURES</b>	<b>\$2,118,034.37</b>

**SEWER FUND**

## Estimated Revenues:

Interest .....	\$2,500.00
Sewer Metered Sales.....	\$1,600,587.00
Sewer Unmetered Sales .....	\$12,000.00
Sewer Tap Fees .....	\$2,160.00
PSA Sewer Fees Baptist Valley .....	\$18,000.00
PSA Sewer Fees Adria.....	\$16,000.00
PSA Sewer Fees Witten Mill .....	\$14,500.00
Sewer True Up Revenue .....	\$5,000.00
Sewer Jet Usage Fee .....	\$1,000.00
Leachate Revenue .....	\$45,000.00
Sewage Disposal Fees.....	\$12,000.00
Sewer Late Payment Penalty .....	\$8,000.00
Wastewater Treatment Plant Upgrade (Engineering/Design-PSA) .....	<u>\$7,332.00</u>
<b>TOTAL PROPOSED SEWER FUND REVENUES</b>	<b>\$1,744,079.00</b>

## Proposed Expenditures:

Wastewater Administration .....	\$235,605.45
Wastewater Plant .....	\$727,685.30
Wastewater Collection.....	\$515,465.52
Miscellaneous Sewer Fund .....	\$250,091.17
Vehicle and Heavy Equipment Maintenance.....	<u>\$15,231.56</u>
<b>TOTAL PROPOSED SEWER FUND EXPENDITURES</b>	<b>\$1,744,079.00</b>

***I/EDA FUND***

Estimated Revenues:

Miscellaneous Revenue .....	\$15,000.00
Transfer – General Fund to I/EDA – RE Tax Allotment (Barnes Property) .....	<u>\$900.34</u>
<b>TOTAL PROPOSED I/EDA FUND REVENUES</b>	<b>\$15,900.34</b>

Proposed Expenditures:

Miscellaneous Expense .....	\$15,000.00
Real Estate Tax Allotment (Barnes Property).....	<u>\$900.34</u>
<b>TOTAL PROPOSED I/EDA FUND EXPENDITURES</b>	<b>\$15,900.34</b>



TOWN OF  
TAZEWELL  
VIRGINIA

# 2026/2027 ANNUAL BUDGET



## TOWN COUNCIL

Mayor Joe R. Beasley

Vice Mayor Jonathan E. Hankins

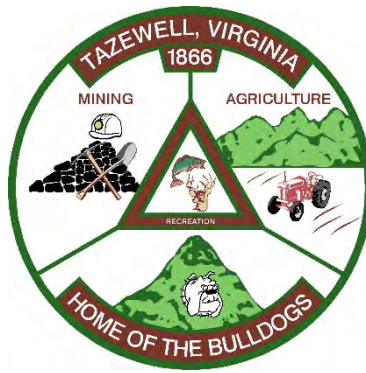
Zachary T. Cline

David H. Fox

Glen A. Keen, Jr.

Elisabeth D. Takach

Danny C. Willis



*Mayor Joe R. Beasley*

*Vice-Mayor Jonathan E. Hankins*

*Councilmember Zachary T. Cline*

*Councilmember David H. Fox*

*Councilmember Glen A. Keen, Jr.*

*Councilmember Elisabeth D. Takach*

*Councilmember Danny C. Willis*

## **2026/2027 ANNUAL BUDGET**

Prepared by Leeanne Regon –Town Manager

To Be Adopted & Approved on June 9, 2026

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ACCT #	ACCOUNT	BUDGET 2026-2027	COMMENTS
	<b>GENERAL FUND REVENUES</b>		
	<b>Revenues Property Taxes</b>		
001-010-3110	Real Estate - Current	\$800,000.00	\$0.29/\$100 (Due Dec. 5th) *reassessments every 6 years, goes into effect 2024
001-010-3111	Real Estate - Current Year Past Due	\$70,000.00	Paid after December 5th in the same Fiscal Year.
001-010-3112	Real Estate - Delinquent	\$27,000.00	Previous Fiscal Years
001-010-3115	Real Estate - Penalties	\$23,000.00	Includes Current and Previous Fiscal Years
001-010-3120	Personal Property - Current	\$170,000.00	\$0.60 per \$100 of assessed value (Due Dec. 5th)
001-010-3121	Personal Property - Current Year Past Due	\$25,000.00	Paid after December 5th in the same Fiscal Year
001-010-3122	Personal Property - Delinquent	\$8,500.00	Previous Fiscal Years
001-010-3124	Personal Property - DMV Stops	\$4,500.00	Program Used to Collect Past Due Personal Property Taxes and Vehicle Fees
001-010-3125	Personal Property - Penalties	\$5,500.00	Includes Current and Previous Fiscal Years
001-010-3126	Credit Company (TACS)	\$6,000.00	TACS=Taxing Authority Consulting Services. Collects unpaid real estate taxes
001-010-3130	Public Service Corporation Real Property Tax	\$55,000.00	\$0.29 per \$100 of assessed value (always the same as real estate tax rate) paid by Appalachian Power Company, Cellco Partnership, Lumos Networks Inc., MCI Communications Services, Inc., New Cingular Wireless PCS, LLC, Sprint Spectrum Realty Company, LLC, Sunset Fiber (DE), LLC, Verizon South Inc., Verizon Virginia LLC, Virginia Electric and Power Company, Norfolk Western (Due December 5th)
	<b>SUB-TOTAL</b>	<b>\$1,194,500.00</b>	
	<b>Other Local Taxes</b>		
001-010-3210	Bank Franchise Tax	\$174,000.00	\$0.80 on each \$100 of taxable value of shares of stock (Due May 15th)
001-010-3211	Local Consumer Utility Tax	\$17,000.00	(Gas, Water and Electrical Services) Paid to Town by AEP based on meter usage. (Can also charge \$3 per water customer. - Cannot be more than 20% of the first \$15 of a monthly bill.)
001-010-3250	Vehicle Fee	\$0.00	** Council voted in budget worksession to remove vehicle fees for the FY 27 budget. \$20 per vehicle (Due Dec. 5th)
001-010-3610	Meals Tax	\$1,115,000.00	\$0.08 per \$1.00 of gross sales
001-010-3636	Car Rental Tax	\$0.00	
001-010-3640	Cigarette Tax	\$235,000.00	\$0.40 per pack (Legislation changed on this rate in 2022.)
001-010-3241	Transient Occupancy Tax	\$60,000.00	8% of all gross receipts
	<b>SUB-TOTAL</b>	<b>\$1,601,000.00</b>	
	<b>Permits (Misc. Permits &amp; Fees)</b>		
001-010-3220	Building (Zoning) Permits	\$13,000.00	Dollar amount varies per permit
001-010-3221	Property Maintenance	\$4,500.00	Mowing grass, demolition of houses
001-010-3222	State Levy for Building Permit	\$400.00	
	<b>SUB-TOTAL</b>	<b>\$17,900.00</b>	

	<b>Business License</b>		Due April 15th
001-010-3230	Business License - Penalties	\$3,000.00	Paid after April 15th
001-010-3231	Contractor	\$8,000.00	3% of BPOL @ \$0.15/\$100 of all gross receipts
001-010-3232	Retail Sales	\$165,000.00	64% of BPOL @ \$0.20/\$100 of all gross receipts
001-010-3233	Financial, Real Estate, & Professional	\$80,000.00	16% of BPOL @ \$0.40/\$100 of all gross receipts
001-010-3234	Repairs, Personal Business Service	\$60,000.00	11% of BPOL @ \$0.25/\$100 of all gross receipts
001-010-3235	Wholesale	\$500.00	1% of BPOL @ \$0.05/\$100 of all gross receipts
001-010-3236	Utility	\$5,000.00	2% of BPOL @ \$0.50/\$100 of all gross receipts
	<b>SUB-TOTAL</b>	<b>\$321,500.00</b>	

	<b>Use of Money &amp; Property</b>		
001-010-3510	Interest	\$10,000.00	
001-010-3511	Credit Card Convenience Fees	\$26,000.00	\$3.00 per transaction if paying by card. Voted on May 2025.
001-010-3740	American Legion Rentals Fees	\$15,000.00	\$100 per day (without alcohol), \$250 per day (with alcohol), \$50 rental deposit
001-010-3741	Clinch River Pavilion Rental Fees	\$3,500.00	6 hours \$100 6 hours with alcohol \$250 12 hours \$200 12 hours with alcohol \$350
001-010-3742	Warhawk Park Rental Fees	\$500.00	12 hours \$75, 6 hours \$50, 3 hours \$25
001-010-3885	Train Station Rental Fees	\$0.00	This facility is no longer allowed to be rented.
001-010-3999	Transfers In (Fund Balance)	\$95,000.00	To help supplement Rt 460 water line replacement project paving \$185,000.
	<b>SUB-TOTAL</b>	<b>\$150,000.00</b>	

	<b>Fines</b>		
001-010-3310	Court Fines	\$32,000.00	Fees from court fines
001-010-3320	Parking Fines	\$3,500.00	Fees from parking fines
	<b>SUB-TOTAL</b>	<b>\$35,500.00</b>	

State Revenue			
001-010-3240	Communication Tax Franchise Fees	\$20,000.00	3% of all gross receipts based on sell. (Paid monthly - State of Virginia)
001-010-3420	Fire Fund	\$20,000.00	Money from State for fire equipment. Apply every year.
001-010-3430	Law Enforcement (599)	\$130,000.00	Grant money from the State for PD
001-010-3440	Litter Control Grant	\$4,000.00	Apply for each year.
001-010-3450	Sales Tax	\$411,000.00	Based on School Age Population. Changes every 3 years. Paid Monthly
001-010-3470	VDOT Maintenance	\$1,435,000.00	We get \$380,325.98 per quarter FY 26
001-010-3525	Personal Property Tax Relief	\$54,800.00	Tax relief received from Commonwealth (November 15)
001-010-3550	Rolling Stock	\$6,500.00	Paid by N&S at a rate set by Virginia for anything that rolls.
001-010-3555	Mobile Home- State	\$0.00	
001-010-3615	Drug-Asset Forfeiture State	\$0.00	
001-010-3620	Drug-Asset Forfeiture Federal	\$0.00	
001-010-3623	Community Violence Grant	\$0.00	Pays for anything PD affiliated with Police activities.
001-010-3624	HIDTA Grant	\$0.00	Drug Task Force HIDTA Money (Steven Davis' OT in Expenses)*no longer doing
001-010-3625	School Resource Officer	\$0.00	Tazewell PD will not have school resource officers after 2024
001-010-3630	Grants Received	\$20,000.00	Dept. of Fire Programs & other various grants
001-010-3632	Police Grant CFDA 20.600	\$13,000.00	DMV Grants (Traffic Checks - \$18,700 & Breathalyzer - \$8,600)
001-010-3638	Train Station Local Revenue	\$0.00	
001-010-3639	USDA Grant 10.766	\$0.00	Rural Development (Police Car) Grant has been cut to \$25,000
001-010-3760	Revenue Sharing - Paving	\$0.00	
001-010-3775	VDOT State of Good Repair - Paving (Primary Extension)	\$0.00	
001-010-3781	VDOT Recreational Access Funds - Little League Park	\$0.00	VDOT Recreational Access Funds for Little League Park Project Cancelled
	<b>SUB-TOTAL</b>	<b>\$2,114,300.00</b>	

Refuse Collections Revenue			
001-010-3530	Refuse Collections	\$500,000.00	IT=\$15 per month ( Extra Pickup \$35), OT=\$26 per month (Extra Pickup \$55) 2YD FROM \$14.00 TO \$15.50, 4YD FROM \$21.50 TO \$23.00 6YD FROM \$26.00 TO \$27.50, 8YD FROM \$30.00 TO \$31.50
001-010-3531	Refuse Penalties & Interest	\$2,500.00	
	<b>SUB-TOTAL</b>	<b>\$502,500.00</b>	

<b>Recreation Department Revenue</b>			
001-010-3699	Ice Rink Admission	\$700.00	\$6 admission includes skates
001-010-3700	Pool Admission	\$42,500.00	General Admission (Mon.-Thurs. \$5 Pool & Splash Pad) (Fri.-Sun. \$7 includes Pool, Splash Pad & Aqua Park) (Ages 5 & Under Free)
001-010-3701	Youth Activities	\$3,200.00	Youth Soccer YMCA
001-010-3702	Men's Activities	\$0.00	Men's Softball
001-010-3703	Co-Ed Activities	\$500.00	Coed Softball
001-010-3704	Women's Activities	\$0.00	
001-010-3705	Lessons	\$500.00	Swim Lessons
001-010-3706	Tournaments	\$2,500.00	
001-010-3707	Softball Field Rentals	\$800.00	(\$75 per field without lights) (\$100 per field with lights)
001-010-3708	Concessions		Will be operated by The Well 2026/2027- Pool & Aqua Park
001-010-3709	Miscellaneous Revenue - Recreation	\$0.00	
001-010-3710	Pool Rentals	\$11,500.00	\$150 for 2 hours, \$300 for 4 hours (\$25 deposit due within one week of booking)
001-010-3711	Gym Rentals	\$6,800.00	\$15 per hour (\$25 rental deposit)
001-010-3712	Shelter Rentals	\$7,000.00	(Shelter 1-Large: 12 hours=\$75, 6 hours=\$50, 3 hours=\$25) (Shelter 2 -w/bathrooms: 12 hours=\$75, 6 hours=\$50, 3 hours=\$25) (Shelter 3 - near Kidzown: 12 hours=75, 6 hours=50, 3 hours=\$25) (Dunford Park: 12 hours=\$75, 6 hours=\$50, 3 hours=\$25)
001-010-3715	Aqua Park	\$10,000.00	(Fri.-Sun.) \$7 per person (includes Aqua Park and pool) (Ages 5 & Under Free); Private Rental (Tuesday's & Thursday's from 5:30 pm - 7:30 pm) \$175 (includes private use of inflatables, shelter 1, and 1-2 lifeguards)
001-010-3716	Kayak & Paddle Board Rentals	\$1,100.00	Single Kayaks - \$5/hr. (max. rental 2 hours), Double Kayaks - \$10/hr. (max. rental 2 hours), Stand Up Paddle Boards - \$5/hr. (max. rental 2 hours)
	<b>SUB-TOTAL</b>	<b>\$87,100.00</b>	

<b>Fire Department Revenue</b>			
001-010-3800	Fire Department Billing	\$5,000.00	
001-010-3801	Fire Department Digital Sign Advertising	\$6,000.00	
	<b>SUB-TOTAL</b>	<b>\$11,000.00</b>	
<b>Rescue Squad Revenue</b>			
001-010-3900	Rescue Squad Billing	\$1,505,000.00	Includes \$25,000/quarterly from Tazewell County. Includes funds for Transports.
001-010-3903	Four For Life -EMS	\$10,000.00	Funds EMS receives each year -separated out from revenue
	<b>SUB-TOTAL</b>	<b>\$1,515,000.00</b>	

<b>Donations</b>			
001-010-3810	Donations - Administration	\$300.00	Employee Christmas Party
001-010-3820	Donations - Police	\$300.00	Miscellaneous Donations (Ex: Calendars, etc.)
001-010-3822	Police Kids Day	\$1,500.00	Kids Day - Town Gives \$2,000
001-010-3824	Police Shop with a Cop	\$7,000.00	Shop with the Cop - Town Gives \$2,000
001-010-3826	Police Community Dinner	\$500.00	Community Dinner - Town Gives \$2,000
001-010-3830	Donations - Fire	\$300.00	
001-010-3835	Donations - EMS	\$300.00	
001-010-3840	Donations - Recreation	\$300.00	
001-010-3860	Donations - Train Station	\$300.00	
001-010-3875	Donations - Once A Bulldog	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$11,800.00</b>	

<b>Miscellaneous Revenue</b>			
001-010-3540	Miscellaneous Revenue	\$45,000.00	Snow removal for DMV, ETC.
001-010-3541	Miscellaneous Unclaimed Property Receivables	\$0.00	
001-010-3548	American Rescue Plan	\$0.00	
001-010-3626	Police Miscellaneous Revenue	\$16,000.00	Potentially Security for Taz. Co. Fair & Security for Tazewell Co. Public Schools
001-010-3750	Accident Reports	\$500.00	
001-010-3755	Fingerprinting, Etc.	\$50.00	
001-010-3790	Retiree Insurance	\$11,000.00	
001-010-3870	Recreational Trail Access - Barnes Property	\$0.00	Recreational Trail Access - Barnes Property
001-010-3880	Sports Complexes	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$72,550.00</b>	

	<b>TOTAL REVENUES</b>	<b>\$7,634,650.00</b>	
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GENERAL FUND EXPENDITURES			
<b>Mayor/Town Council</b>			
001-021-4001	Mayor/Town Council Compensation	\$27,600.00	Mayor Salary, 6 Town Council
001-021-4080	Mayor/Town Council Travel & Training	\$1,500.00	VML meeting, Legislative meeting, miscellaneous trips to Richmond, etc.
001-021-4230	Equipment	\$650.00	
	<b>SUB-TOTAL</b>	<b>\$29,750.00</b>	

<b>Town Attorney</b>			
001-022-4001	Town Attorney Compensation	\$600.00	Town Attorney's retainer
001-022-4030	Health Insurance	\$16,000.00	Town Attorney's hospitalization
001-022-4140	Legal Fees	\$48,000.00	Expense for legal work
001-022-4230	Equipment	\$500.00	
	<b>SUB-TOTAL</b>	<b>\$65,100.00</b>	

<b>Administration</b>			
001-023-4010	Salaries	\$148,265.88	40% S.Hagy, Y. Hurt, 40% A. Johnson, 40% S. Reeves, 40% L. Regon
001-023-4011	Salaries - Part Time	\$0.00	
001-023-4015	Overtime	\$2,000.00	
001-023-4020	FICA	\$11,495.34	6.2 % Social Security & 1.45% Medicare
001-023-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$39,676.80	
001-023-4040	Life Insurance (\$25,000 policy)	\$190.32	Town pays \$6.10 per month per employee
001-023-4050	Retirement	\$23,240.83	
001-023-4051	457(b)	\$1,794.00	Town deposits \$.50 per \$1.00 the employee deposits
001-023-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$202.99	YMCA Membership (Town pays \$31.73 toward each membership)
001-023-4060	Workmen's Compensation	\$1,264.60	VRSA Rate .075% (Yonna Hurt is classified as Building Maintenance/Custodian at 1.22%)
001-023-4065	Unemployment	\$3,000.00	
001-023-4070	Dues - Subscriptions	\$8,000.00	VLGMA, VA Government Finance Association, newspapers, professional publications
001-023-4080	Travel & Training	\$3,500.00	Legislative Day, trip to Richmond, various meetings & classes for Administrative staff
001-023-4090	Telephone	\$10,500.00	
001-023-4091	Cell Phone	\$1,350.00	
001-023-4100	Office Supplies	\$8,000.00	
001-023-4104	Ink/Toner	\$6,500.00	Split out from office supplies to track cost better
001-023-4110	Postage	\$6,000.00	
001-023-4120	Advertising	\$3,000.00	Position vacancies, legal notices, bids, etc.
001-023-4130	Audit	\$65,000.00	
001-023-4135	Annual Software Support	\$16,000.00	50% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle), 100% iWorQ
001-023-4140	Legal Fees	\$0.00	
001-023-4150	Equipment Maintenance	\$12,000.00	Service agreements for copiers, computers, software upgrades, tax programming, etc.
001-023-4160	Building Maintenance	\$8,000.00	Cleaning supplies, lighting, paint, minor repairs
001-023-4170	Electricity	\$12,500.00	
001-023-4180	Internet Fees	\$17,000.00	70% of Town Hall total bill
001-023-4181	Internet Fees - Security Cameras	\$4,500.00	
001-023-4182	Security Cameras	\$5,000.00	
001-023-4190	Bank Service Charges	\$13,000.00	
001-023-4195	COVID-19 General Fund	\$0.00	
001-023-4210	Miscellaneous Expense	\$27,000.00	Christmas dinner, summer picnic, beautification & other awards, 1/4 Rotary Clock (\$4360)
001-023-4230	Equipment	\$7,000.00	Admin Network Security Update; Replacement Computer & Cable
001-023-4250	Vehicle Maintenance - Administration	\$600.00	
001-023-4260	Fuel	\$1,200.00	
001-023-4360	Engineering and Surveying, etc....	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$466,780.76</b>	

Police Department			
001-024-4010	Salaries	\$877,918.20	J. Beavers, S. Davis, N. Denver, R. Hall, S. Hurd, H. Jones, S. Lampert, W. Lowe, C. McConnell, S. McCullen, C. Menefee, W. Miller, E. Mills, C. Pennington, M. Perry, M. Woodard
001-024-4011	Salaries - Part Time	\$23,000.00	B. Morgan
001-024-4015	Overtime	\$90,000.00	Drug Task Force (\$10,000), Breathalyzer tests (\$8,600), court dates, special functions, Highway Safety Grant (\$18,700)
001-024-4020	Fica	\$75,805.24	6.2 % Social Security & 1.45% Medicare
001-024-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$302,664.00	
001-024-4040	Life Insurance (\$25,000 policy)	\$1,171.20	Town pays \$6.10 per month per employee
001-024-4050	Retirement	\$116,658.99	
001-024-4051	457(b)	\$975.00	Town deposits \$.50 per \$1.00 the employee deposits
001-024-4052	LODA	\$18,000.00	Line of Duty Act - \$830 per qualified employee (full-time, part-time, Sean Hagy)
001-024-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$4,676.52	YMCA Membership (Town pays \$31.73 per month per employee)
001-024-4060	Workmen's Compensation	\$39,042.18	VRSA Rate 3.94%
001-024-4070	Dues - Subscriptions	\$15,000.00	VA Association of Police Chiefs, National Association, VA Crime Association, bulletins
001-024-4080	Travel & Training	\$5,000.00	S.W. Law Academy, Chiefs Conference, VACP, in-service, recertification
001-024-4085	New Employee Travel and Training	\$10,000.00	
001-024-4090	Telephone	\$12,000.00	
001-024-4091	Cell Phone	\$15,000.00	
001-024-4100	Office Supplies	\$6,500.00	Film, ammunition, batteries, tickets, forms
001-024-4101	Office Furniture	\$1,000.00	
001-024-4102	Office Computers	\$1,000.00	
001-024-4110	Postage	\$450.00	
001-024-4120	Advertising	\$700.00	
001-024-4140	Legal Fees	\$11,000.00	
001-024-4150	Equipment Maintenance	\$10,500.00	Repairs and service contracts on radios, radar units, office equipment
001-024-4160	Building Maintenance	\$3,500.00	
001-024-4170	Electricity	\$10,500.00	
001-024-4180	Internet Fees	\$5,000.00	
001-024-4210	Miscellaneous Expense	\$5,000.00	Unexpected costs, community involvement
001-024-4220	Uniform Replacement	\$5,000.00	
001-024-4225	New Employee Uniforms	\$3,000.00	
001-024-4230	Equipment	\$3,500.00	
001-024-4232	Vehicle Equipment	\$53,000.00	
001-024-4234	Uniform Equipment (Gear)	\$1,500.00	
001-024-4240	Court Cost	\$2,000.00	
001-024-4250	Vehicle Maintenance - Police	\$16,000.00	
001-024-4260	Fuel	\$41,000.00	
001-024-4270	Narcotics Task Force	\$7,000.00	Local share
001-024-4400	Police Cruisers	\$71,000.00	Enterprise Fleet Leasing

001-024-4500	Southwest Regional Jail	\$4,000.00	
001-024-4510	Police Kids Day	\$2,500.00	Kids Day
001-024-4520	Police Shop with a Hero	\$3,200.00	Shop with the Hero - Town Gives \$2,000
001-024-4530	Police Community Dinner	\$2,500.00	Community Dinner - Town Gives \$2,000
001-024-4535	COVID Relief Grant	\$0.00	
001-024-4536	LOLE Quarterly Grant	\$0.00	
001-024-4600	Public Safety	\$8,500.00	
	<b>SUB-TOTAL</b>	<b>\$1,885,761.33</b>	

<b>Fire Department</b>			
001-025-4000	Call Out Pay	\$30,000.00	\$15 per call \$15 per drill
001-025-4020	Fica	\$0.00	
001-025-4052	LODA	\$6,500.00	Line of Duty Act - \$180.64 per qualified volunteer
001-025-4080	Travel & Training	\$1,700.00	
001-025-4090	Telephone	\$8,000.00	
001-025-4100	Supplies	\$9,000.00	
001-025-4150	Equipment Maintenance	\$13,000.00	Cutter \$12,260
001-025-4160	Building Maintenance	\$4,000.00	Supplies to maintain building
001-025-4170	Electricity	\$6,000.00	
001-025-4180	Internet Fees	\$3,200.00	
001-025-4190	Bank Service Charges	\$0.00	
001-025-4210	Miscellaneous Expense	\$7,500.00	
001-025-4220	Uniforms	\$2,500.00	
001-025-4230	Equipment	\$27,000.00	\$18,474.00 vehicle stabilization kit
001-025-4240	Fire Department Third Party Billing	\$0.00	
001-025-4250	Vehicle Maintenance - Fire	\$30,000.00	
001-025-4260	Fuel	\$4,500.00	
001-025-4280	Fire Fund Grant	\$20,000.00	Fire Fund Grant
	<b>SUB-TOTAL</b>	<b>\$172,900.00</b>	

<b>Sanitation</b>			
001-026-4010	Salaries	\$129,863.79	D. Akers, 35% J. Fields, L. Griffith, G. Illig, 60% VACANCY, + On Call Pay
001-026-4011	Salaries - Part Time	\$23,000.00	W. Wilson
001-026-4015	Overtime	\$7,500.00	Events
001-026-4020	Fica	\$12,267.83	6.2 % Social Security & 1.45% Medicare
001-026-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$56,473.20	
001-026-4040	Life Insurance (\$25,000 policy)	\$289.14	Town pays \$6.10 per month per employee
001-026-4050	Retirement	\$17,492.86	
001-026-4051	457(b)	\$1,950.00	Town deposits \$.50 per \$1.00 the employee deposits
001-026-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$550.68	YMCA Membership (Town pays \$31.73 per month per employee)
001-026-4060	Workmen's Compensation	\$8,194.43	VRSA Rate 6.660% and 3.61%
001-026-4091	Cell Phone	\$1,600.00	
001-026-4110	Postage	\$0.00	
001-026-4150	Equipment Maintenance	\$2,500.00	
001-026-4210	Miscellaneous Expense	\$600.00	
001-026-4220	Uniforms	\$900.00	
001-026-4250	Vehicle Maintenance - Sanitation	\$24,000.00	
001-026-4260	Fuel	\$26,000.00	
	<b>SUB-TOTAL</b>	<b>\$313,181.93</b>	

<b>Recreation Department</b>			
001-027-4010	Salaries	\$107,492.83	K. Hicks, A. Hurst, + new full time position
001-027-4011	Salaries - Part Time	\$58,000.00	Summer Emps
001-027-4015	Overtime	\$5,000.00	
001-027-4020	Fica	\$13,042.70	6.2 % Social Security & 1.45% Medicare
001-027-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$30,312.00	
001-027-4040	Life Insurance (\$25,000 policy)	\$219.60	Town pays \$6.10 per month per employee
001-027-4050	Retirement	\$18,272.93	
001-027-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-027-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
001-027-4060	Workmen's Compensation	\$1,666.14	VRSA Rate 1.55%
001-027-4070	Dues - Subscriptions	\$250.00	Club membership, VA Recreation and Parks Society
001-027-4080	Travel & Training	\$1,000.00	VRPS Conference, USSSA Clinic, various meetings
001-027-4090	Telephone	\$2,000.00	
001-027-4091	Cell Phone	\$850.00	
001-027-4100	Supplies	\$8,500.00	Port-a-johns, office supplies, recreation supplies
001-027-4120	Advertising	\$150.00	
001-027-4150	Equipment Maintenance	\$6,500.00	
001-027-4160	Building Maintenance	\$5,500.00	
001-027-4161	Groundskeeping	\$3,950.00	Fertilizer, grass, field marking
001-027-4170	Electricity	\$25,000.00	Includes Lincolnshire and Tazewell Little League Field
001-027-4180	Internet Fees	\$2,100.00	
001-027-4190	Gym, Shelter, & Pool Rentals/Refunds	\$3,600.00	
001-027-4210	Miscellaneous Expense	\$3,000.00	
001-027-4220	Uniforms	\$1,000.00	
001-027-4230	Equipment	\$5,000.00	Weed trimmers, IT DVR Camera
001-027-4250	Vehicle Maintenance - Recreation	\$1,200.00	
001-027-4260	Fuel	\$3,200.00	
001-027-8200	Youth Activities	\$5,000.00	
001-027-8350	Adult Activities	\$400.00	Softball, volleyball
001-027-8400	Other Recreation	\$400.00	Other Recreation Department activities as needed
001-027-8550	Pool Operation	\$7,000.00	
001-027-8800	Concession		For 2026/2027 The Well will be doing concessions-Pool & Aqua Park
001-027-8900	Recreation Parks & Programs	\$800.00	
001-027-8901	Aqua Park	\$10,000.00	New inflatables
001-027-8902	VDOT Recreational Access Funds - Little League Park	\$0.00	Repayment of VDOT funds for cancelled project
001-027-8910	Lester Land Lease	\$0.00	Not Renewed (was \$250 per month for 3 years to lease land beside Lincolnshire Park)
	<b>SUB-TOTAL</b>	<b>\$330,406.20</b>	

Rescue Squad			
001-028-4010	Salaries	\$702,854.45	H. Barnett, J. Blackwell, S. Bostic, C. Caudill, C. Dillow, J. Doak, S. Freeman, M. Jackson, S. Mazzeo, K. Meadows, L. Moss, S. Saleem, S. Shelton, M. Stiltner, J. Strock, T. Wyatt, VACANCY (2)
001-028-4011	Salaries - Part Time	\$100,000.00	
001-028-4015	Overtime	\$200,000.00	
001-028-4020	FICA	\$76,718.37	6.2 % Social Security & 1.45% Medicare
001-028-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$259,008.00	
001-028-4040	Life Insurance (\$25,000 policy)	\$1,317.60	Town pays \$6.10 per month per employee
001-028-4050	Retirement	\$120,431.33	
001-028-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-028-4052	LODA	\$26,500.00	Line of Duty Act - \$830 per qualified employee (full-time, part-time)
001-028-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$5,432.28	YMCA Membership (Town pays \$31.73 per month per employee)
001-028-4060	Workmen's Compensation	\$29,082.78	VRSA Rate 2.9%
001-028-4070	Dues - Subscriptions	\$1,000.00	
001-028-4080	Travel & Training	\$7,500.00	
001-028-4081	Four for Life	\$10,000.00	
001-028-4090	Telephone	\$5,000.00	
001-028-4091	Cell Phone	\$6,200.00	
001-028-4100	Supplies	\$54,000.00	
001-028-4125	OMD Fee	\$8,000.00	
001-028-4150	Equipment Maintenance	\$12,000.00	
001-028-4160	Building Maintenance	\$7,000.00	
001-028-4170	Electricity	\$5,000.00	
001-028-4180	Internet Fees	\$4,100.00	
001-028-4210	Miscellaneous Expense	\$6,000.00	
001-028-4220	Uniforms	\$6,000.00	
001-028-4230	Equipment	\$25,000.00	
001-028-4240	Rescue Squad Third Party Expense	\$17,000.00	
001-028-4245	Grants (80/20)	\$0.00	
001-028-4250	Vehicle Maintenance - Rescue Squad	\$58,000.00	
001-028-4260	Fuel	\$55,000.00	
	<b>SUB-TOTAL</b>	<b>\$1,808,144.81</b>	

<b>Treasurer's Department</b>			
001-029-4010	Salaries	\$80,969.70	50% J. Hayes, 50% T. Lewis, 50% S. Pruet, 50% J. Vandyke
001-029-4015	Overtime	\$1,700.00	
001-029-4020	FICA	\$6,324.23	6.2 % Social Security & 1.45% Medicare
001-029-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$15,948.00	
001-029-4040	Life Insurance (\$25,000 policy)	\$146.40	Town pays \$6.10 per month per employee
001-029-4050	Retirement	\$12,708.96	
001-029-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-029-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$313.26	YMCA Membership (Town pays \$29.70 per month per employee)
001-029-4060	Workmen's Compensation	\$413.35	VRSA Rate .05%
001-029-4070	Dues - Subscriptions	\$700.00	
001-029-4080	Travel & Training	\$1,500.00	
001-029-4100	Office Supplies	\$850.00	
001-029-4104	Ink/Toner	\$800.00	
001-029-4210	Miscellaneous Expense	\$500.00	
001-029-4230	Equipment	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$123,873.90</b>	

<b>Bookkeeping</b>			
001-030-4010	Salaries	\$16,914.50	50% V. Smith
001-030-4015	Overtime	\$600.00	
001-030-4020	FICA	\$1,339.86	6.2 % Social Security & 1.45% Medicare
001-030-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$9,840.00	
001-030-4040	Life Insurance (\$25,000 policy)	\$36.60	Town pays \$6.10 per month per employee
001-030-4050	Retirement	\$2,205.65	
001-030-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-030-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
001-030-4060	Workmen's Compensation	\$8.46	VRSA Rate .05%
001-030-4100	Office Supplies	\$1,500.00	
001-030-4110	Postage	\$900.00	
001-030-4210	Miscellaneous Expense	\$200.00	
001-030-4230	Equipment	\$400.00	
	<b>SUB-TOTAL</b>	<b>\$33,945.07</b>	

<b>Planning Commission</b>		
001-031-4010	Salaries	\$5,400.00
001-031-4080	Travel & Training	\$500.00
001-031-4100	Supplies	\$0.00
	<b>SUB-TOTAL</b>	<b>\$5,900.00</b>

<b>Community Development &amp; Donations</b>			
001-032-4010	Economic Assistant/Planner Salaries	\$44,000.00	New position FY 26. Economic outreach, business recruitment & retention, grant writer
001-032-4020	FICA	\$3,366.00	
001-032-4030	Health Insurance	\$19,680.00	
001-032-4040	Life Insurance	\$73.20	
001-032-4050	Retirement	\$6,747.65	
001-032-4055	Employee Benefits	\$0.00	
001-032-4060	Workmen's Compensation	\$341.25	VRSA Rate .075%
001-032-4100	Office Supplies	\$2,000.01	Information packets, area attraction items,
001-032-4210	Miscellaneous Expense	\$0.00	
001-032-4230	Equipment	\$0.00	
001-032-4201	Mayor/Town Council Econ. Development	\$35,000.00	
001-032-4220	Tazewell Today Donation	\$65,000.00	Donation to Tazewell Today
001-032-4226	YMCA Cig Tax	\$24,000.00	
001-032-4229	Tazewell County Fair Association	\$2,800.00	\$2500 support and \$300 ad
	<b>SUB-TOTAL</b>	<b>\$203,008.11</b>	

<b>American Legion Building</b>		
001-033-4100	Supplies	\$500.00
001-033-4160	Building Maintenance	\$3,000.00
001-033-4170	Electricity	\$6,000.00
001-033-4180	Internet Fees	\$1,900.00
001-033-4190	Rental Refunds	\$3,500.00
001-033-4210	Miscellaneous Expense	\$300.00
	<b>SUB-TOTAL</b>	<b>\$15,200.00</b>

Zoning/Property Maintenance			
001-034-4010	Salaries	\$61,551.66	C. Hurley
001-034-4020	FICA	\$4,708.70	6.2 % Social Security & 1.45% Medicare
001-034-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$10,632.00	
001-034-4040	Life Insurance (\$25,000 policy)	\$73.20	Town pays \$6.10 per month per employee
001-034-4050	Retirement	\$8,026.34	
001-034-4051	457 (b)	\$1,950.00	Town deposits \$.50 per \$1.00 the employee deposits
001-034-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
001-034-4060	Workmen's Compensation	\$461.64	VRSA Rate .075%
001-034-4070	Dues - Subscriptions	\$500.00	Software
001-034-4080	Travel & Training	\$750.00	
001-034-4091	Cell Phone	\$2,000.00	
001-034-4100	Office Supplies	\$1,000.00	
001-034-4110	Postage	\$0.00	
001-034-4210	Miscellaneous Expense	\$500.00	
001-034-4230	Equipment	\$1,000.00	
001-034-4250	Vehicle Maintenance - Zoning	\$750.00	
001-034-4260	Fuel	\$1,600.00	
001-034-4276	Signage	\$1,500.00	
001-034-4280	Demolition of Structures	\$24,000.00	Demo of houses
001-034-4285	Property Maintenance	\$4,000.00	
001-034-4290	State Levy for Build	\$500.00	
	<b>SUB-TOTAL</b>	<b>\$125,503.54</b>	

<b>Mowing Department</b>			
001-035-4010	Salaries	\$9,029.40	30% J. Fields
001-035-4011	Salaries - Part Time	\$126,000.00	5 part time employees
001-035-4015	Overtime	\$2,000.00	
001-035-4020	Fica	\$10,482.75	6.2 % Social Security & 1.45% Medicare
001-035-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$3,189.60	
001-035-4040	Life Insurance (\$25,000 policy)	\$21.96	Town pays \$6.10 per month per employee
001-035-4050	Retirement	\$1,177.43	
001-035-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-035-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
001-035-4060	Workmen's Compensation	\$5,056.38	VRSA Rate 3.69%
001-035-4150	Equipment Maintenance	\$2,500.00	Weed eater Maintenance
001-035-4210	Miscellaneous Expense	\$2,000.00	String, safety vest, safety glasses, water
001-035-4230	Equipment	\$2,000.00	
001-035-4260	Fuel	\$3,600.00	
	<b>SUB-TOTAL</b>	<b>\$167,057.52</b>	

<b>Mini-Park</b>			
001-036-4160	Building Maintenance	\$250.00	
001-036-4170	Electricity	\$1,300.00	
001-036-4180	Internet Fees	\$0.00	
001-036-4210	Miscellaneous Expense	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$2,550.00</b>	

<b>Train Station</b>			
001-037-4011	Salaries - Part Time	\$31,200.00	T. McConnell, E. Pyott
001-037-4020	Fica	\$2,386.80	6.2 % Social Security & 1.45% Medicare
001-037-4060	Workmen's Compensation	\$218.40	VRSA Rate .07%
001-037-4090	Telephone	\$1,100.00	
001-037-4100	Supplies	\$3,500.00	
001-037-4160	Building Maintenance	\$2,700.00	
001-037-4170	Electricity	\$5,500.00	
001-037-4180	Internet Fees	\$1,000.00	
001-037-4190	Train Station Rental	\$0.00	This facility is no longer allowed to be rented.
001-037-4210	Miscellaneous Expense	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$48,605.20</b>	

Capital Expense			
001-050-4200	General Liability Ins.	\$64,000.00	VRSA Insurance Total \$46,785 with (\$5,000,000 Umbrella for \$3,561), (Chesterfield for FD is \$5,500)
001-050-4950	Contingency	\$5,235.37	This value will help with fund balance and also leave cash to start building reserves by transferring to LGIP.
001-050-9800	American Rescue Plan	\$0.00	
001-050-9825	Bobcat Principal Loan Payment	\$0.00	P= \$55,000 I=1.92% N=48 months, A= \$1,191.31/month
001-050-9826	Bobcat Interest Loan Payment	\$0.00	
001-050-9827	Service Truck #1 Principal Loan Payment	\$8,900.00	P= \$40,000 I=4% N=60 months, A= \$736.66/month
001-050-9828	Service Truck #1 Interest Loan Payment	\$2,000.00	
001-050-9829	Service Truck #2 Principal Loan Payment	\$8,900.00	P= \$40,000 I=4% N=60 months, A= \$736.66/month
001-050-9830	Service Truck #2 Interest Loan Payment	\$2,400.00	
001-050-9836	Lincolnshire Dam Issues	\$7,000.00	Inspections
001-050-9839	Garbage Truck Principal Loan Payment (2024)	\$41,349.24	P=230,000 in 2023 I=4%, N=60 months, A=\$4,051.63/month
001-050-9840	Garbage Truck Interest Loan Payment (2024)	\$16,522.20	
001-050-9844	Recreational Trail Access - Barnes Property	\$1,500.00	Frank Barnes Property
001-050-9847	Historical Society	\$2,000.00	
001-050-9851	Veterans Day Parade and Events	\$0.00	Tazewell Today coordinates this now
001-050-9853	North Tazewell Revitalization Project	\$0.00	Grant through DHCD
001-050-9859	Transfer-General Fund to I/EDA-Utility Incentives	\$0.00	
001-050-9860	Transfer-General Fund to I/EDA-Utility Bills	\$0.00	
001-050-9861	Transfer-General Fund to I/EDA-RE Tax Allotment-Barnes Property	\$750.00	
001-050-9866	Police Department Relocation	\$0.00	
001-050-9870	Ambulance Van Loan Payment Principal	\$27,600.00	
001-050-9871	Ambulance Van Loan Payment Interest	\$9,000.00	
001-050-9900	Capital Improvement	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$197,156.81</b>	

<b>Vehicle and Heavy Equipment Maintenance</b>			
001-060-4010	Salaries	\$64,399.02	80% J. Johnson, 80% J. Rock
001-060-4015	Overtime	\$4,000.00	
001-060-4020	Fica	\$5,232.53	6.2 % Social Security & 1.45% Medicare
001-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$31,488.00	
001-060-4040	Life Insurance (\$25,000 policy)	\$117.00	Town pays \$6.10 per month per employee
001-060-4050	Retirement	\$8,937.35	
001-060-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
001-060-4060	Workmen's Compensation	\$972.43	VRSA Rate 1.51%
001-060-4091	Cell Phone	\$1,500.00	
001-060-4100	Supplies	\$3,000.00	Scan tool program, tools
001-060-4150	Equipment Maintenance	\$4,000.00	Lift
001-060-4160	Building Maintenance	\$5,000.00	
001-060-4161	Tire Recycling	\$6,000.00	We are charged for tires we need to haul off
001-060-4170	Electricity	\$14,500.00	
001-060-4210	Miscellaneous Expense	\$500.00	
001-060-4220	Uniforms	\$600.00	
001-060-4230	Equipment	\$10,000.00	Welder
	<b>SUB-TOTAL</b>	<b>\$160,246.33</b>	

Street Department			
001-061-4010	Salaries	\$369,948.86	40% W. Asbury, G. Childress, J. Dowd, 35% J. Fields, J. McNulty, 70% C. Rowe, R. Russell, 70% D. Scrotsky, B. Sykes, B. Whitt, 40% VACANCY, 40% VACANCY (Electrician), VACANCY + ON CALL PAY
001-061-4011	Salaries - Part Time	\$10,000.00	25% D. Pruitt (Rt 460 Project -Site Manager required by VHD ODW)
001-061-4015	Overtime	\$33,000.00	
001-061-4020	Fica	\$31,590.59	6.2 % Social Security & 1.45% Medicare
001-061-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$92,214.00	
001-061-4040	Life Insurance (\$25,000 policy)	\$728.34	Town pays \$6.10 per month per employee
001-061-4050	Retirement	\$55,174.29	
001-061-4051	457 (b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
001-061-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$1,132.96	YMCA Membership (Town pays \$31.73 per month per employee)
001-061-4060	Workmen's Compensation	\$14,907.45	VRSA Rate 3.61%
001-061-4080	Travel & Training	\$3,000.00	
001-061-4090	Telephone	\$500.00	
001-061-4091	Cell Phone	\$5,000.00	Subscription for radios \$2000 per year
001-061-4100	Supplies	\$8,000.00	Safety vest, gloves, glasses
001-061-4150	Equipment Maintenance	\$21,000.00	Backhoe/bobcat/tractor maintenance
001-061-4160	Building Maintenance	\$10,000.00	
001-061-4170	Electricity	\$18,000.00	New shop at Ramey Lot
001-061-4180	Internet Fees	\$2,000.00	
001-061-4210	Miscellaneous Expense	\$6,500.00	
001-061-4220	Uniforms	\$5,800.00	
001-061-4230	Equipment	\$86,621.00	\$45,000 1 ton Ford dually dump truck, , North Tazewell Red Light needs replaced \$41,621.70
001-061-4250	Vehicle Maintenance - Street	\$50,000.00	Tires, oil, transmission, replacing rusted truck bed
001-061-4260	Fuel	\$40,000.00	
001-061-4275	Paving	\$249,179.00	Rt 460 water line replacement project est \$185,000 paving-Fincastle red light to Great Escape Bridge
001-061-4276	Signage	\$1,450.00	
001-061-4370	Street Sweeping & Striping	\$76,000.00	Stripe streets & rent street sweeper
001-061-4371	Street Maintenance	\$70,000.00	Pot holes, gravel, drains, drain pipe
001-061-4372	Snow Removal	\$81,000.00	450 tons of salt 250 tons cinder, \$9,000 2.2 cubic yard salt spreader (100 ton salt=\$15000)
001-061-4373	Bridge Maintenance	\$18,000.00	CVCA bridge, bearing rocker replace
001-061-4376	Sidewalk Maintenance	\$18,000.00	
001-061-4377	Street Lights	\$70,000.00	Cost of electricity for street lights
001-061-4378	VDOT State of Good Repair - Paving (Primary Extension)	\$0.00	
001-061-4379	Revenue Sharing - Paving	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$1,448,746.49</b>	

	<b>Miscellaneous</b>		
001-062-4100	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$28,332.00	R. Brewster (Single), E. Hill (Dual)
001-062-4200	Personal Property DMV Stops	\$2,500.00	Also shown in Revenues Property Taxes
	<b>SUB-TOTAL</b>	<b>\$30,832.00</b>	

	<b>TOTAL EXPENDITURES</b>	<b>\$7,634,650.00</b>	
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	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	
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ACCT #	ACCOUNT	BUDGET 2026-2027	COMMENTS
	<b>WATER FUND REVENUES</b>		
002-010-3510	Interest	\$1,000.00	Interest on funds.
002-010-3610	Water Meter Sales	\$1,511,000.00	2020-2021 IT=28.75 & 10.50-----OT=42.65 & 16.16 2021-2022 IT=29.25 & 10.75-----OT=43.15 & 16.60 2022-2023 IT=29.75 & 10.85-----OT=43.65 & 17.00 2023-2024 IT=30.25 & 10.95-----OT=44.15 & 17.50 2024-2025 IT=30.49 & 11.35-----OT=44.57 & 17.92 2025-2026 IT=30.73 & 11.75-----OT=44.99 & 18.34 2026-2027 IT=30.97 & 12.15-----OT=45.41 & 18.76
002-010-3612	Town Revenue - PSA Meters	\$530,000.00	Water the PSA buys back from the Town (runs through Town lines out into the County) ~ \$1.9074 per 1,000 plus 12.5%
002-010-3630	Water Tap Fees	\$8,000.00	See Fee Schedule under Access Fees
002-010-3650	Service Charges	\$3,000.00	Reconnect Fee @\$30 EACH
002-010-3656	Rt. 460 Water Line Replacement Project	\$15,034.37	
002-010-3663	Water True Up Revenue	\$38,000.00	Due to budget knowledge this is very conservative.
002-010-3670	Miscellaneous Revenues	\$6,000.00	Return check fees charged to customer. Miscellaneous fees charged to customers.
002-010-3700	Penalty Meter Sales	\$6,000.00	Late payments from customers.
	<b>TOTAL REVENUES</b>	<b>\$2,118,034.37</b>	

WATER FUND EXPENDITURES			
<b>Water Administration</b>			
002-040-4010	Salaries	\$135,789.29	30% S. Hagy, 25% J. Hayes, 25% S Pruet, 30% A. Johnson, 25% T. Lewis, 30% S. Reeves, 30% L. Regon, 25% V Smith, 25% J Vandyke
002-040-4015	Overtime	\$1,500.00	
002-040-4020	Fica	\$10,502.63	6.2 % Social Security & 1.45% Medicare
002-040-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$27,891.60	
002-040-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
002-040-4050	Retirement	\$21,712.40	
002-040-4051	457(b)	\$1,345.50	Town deposits \$.50 per \$1.00 the employee deposits
002-040-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$308.87	YMCA Membership (Town pays \$31.73 per month per employee)
002-040-4060	Workmen's Compensation	\$675.82	VRSA Rate .075%
002-040-4080	Travel & Training	\$1,200.00	
002-040-4090	Telephone	\$400.00	
002-040-4091	Cell Phone	\$1,000.00	
002-040-4100	Office Supplies	\$3,000.00	
002-040-4104	Ink/Toner	\$1,500.00	
002-040-4110	Postage	\$5,700.00	
002-040-4115	Water Works Fees	\$8,500.00	VDH Operation Fees for Water System
002-040-4135	Annual Software Support	\$10,000.00	25% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle), 100% of hosting/license fees for Badger Meter System
002-040-4140	Legal Fees	\$0.00	
002-040-4150	Equipment Maintenance	\$0.00	
002-040-4180	Internet Fees	\$2,000.00	15% of Town Hall total bill
002-040-4190	Bank Service Charges	\$13,000.00	1/3 of cost for debit/credit card processing fees
002-040-4210	Miscellaneous Expense	\$4,000.00	
002-040-4230	Equipment	\$1,000.00	
	<b>SUB-TOTAL</b>	<b>\$251,205.45</b>	
<b>Water Purchases -PSA</b>			
002-042-4400	Water Purchase Expense	\$975,000.00	100% of water produced the Town pays for (\$1.9074 per 1,000)
002-042-4402	True-Up	\$55,000.00	True Up cost. Avg is \$60,000 (Higher due to Ortho Phosphate)
	<b>SUB-TOTAL</b>	<b>\$1,030,000.00</b>	

<b>Water Distribution</b>			
002-043-4010	Salaries	\$112,368.50	30% W. Asbury, 15% C. Rowe, 15% D. Scrotsky, 50% G. Kitts, 50% W. Robinson, 30% VACANCY (Electrician), 50% VACANCY + On Call Pay
002-043-4011	Salaries - Part Time	\$15,000.00	
002-043-4015	Overtime	\$27,000.00	
002-043-4020	Fica	\$11,809.19	6.2 % Social Security & 1.45% Medicare
002-043-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$44,517.60	
002-043-4040	Life Insurance (\$25,000 policy)	\$175.68	Town pays \$6.10 per month per employee
002-043-4050	Retirement	\$16,958.08	
002-043-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
002-043-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$464.98	YMCA Membership (Town pays \$31.73 per month per employee)
002-043-4060	Workmen's Compensation	\$3,200.00	VRSA Rate 1.89%
002-043-4080	Travel & Training	\$4,000.00	
002-043-4090	Telephone	\$900.00	
002-043-4091	Cell Phone	\$800.00	
002-043-4100	Supplies	\$37,000.00	
002-043-4150	Equipment Maintenance	\$9,500.00	
002-043-4160	Building Maintenance	\$5,000.00	
002-043-4170	Electricity	\$44,000.00	
002-043-4210	Miscellaneous Expense	\$2,300.00	
002-043-4220	Uniforms	\$1,200.00	
002-043-4230	Equipment	\$100,000.00	Replace pump in pump stations cost =\$20,000 each, 50% cost of truck (split water/sewer), replacement meters & endpoints (50)
002-043-4250	Vehicle Maintenance - Water Distribution	\$9,500.00	
002-043-4260	Fuel	\$7,500.00	
002-043-4370	Line Const.-Maint Material	\$45,000.00	
002-043-4390	Tank Maintenance	\$20,000.00	Repair to tank from inspection
	<b>SUB-TOTAL</b>	<b>\$518,194.03</b>	

<b>Miscellaneous Water Fund</b>			
002-052-4200	General Liability Insurance	\$11,000.00	
002-052-4552	Rural Development Loan	\$82,728.00	Pay off 2043, I=3.25%, N=40 years, P= 1.8 million, A=\$6,894.00/month
002-052-5006	Pocahontas Project Principal Payment (WSL-003-15E)	\$18,000.00	I=2.25%, N=30 years, P=\$108,598, A=\$5,057.12/year (\$164,000 forgiven)
002-052-5007	Pocahontas Project Interest Payment (WSL-003-15E)	\$2,000.00	(Paid January 1st and July 1st)
002-052-5008	Water Meter Principal Payment (WSL-046-	\$14,688.00	I=2.25%, N=30 years, P=\$518,022, A=\$24,122.90/year (\$176,000 forgiven)
002-052-5009	Water Meter Interest Payment (WSL-046-15E)	\$9,436.00	(Paid June 1st and December 1st)
002-052-5011	Water Line Mapping, Hydraulics & Leak Detection	\$0.00	(VDH Funding = \$35,000) (Town's in kind = \$10,000)
002-052-5012	Water Tank in County	\$18,712.00	Town & PSA will share I= 0%, N= 30, A= \$18,712/year, P=\$561,361.00
002-052-5013	Buskill Subdivision Pressure Zone Evaluation	\$0.00	
002-052-5014	Rt. 460 Water Line Replacement Project (WSL-015-21)	\$30,069.00	I=2.2%, N=30 years, P=\$1,300,000 A=\$60,138/year (\$1,215,000 forgiven) (PSA will pay 50%) = \$30,069 *1st payment March 1, 2027 (\$15,034.37 PSA) * payment will begin after project is complete
002-052-5015	Backhoe Principal Payment	\$25,000.00	\$124,400 Backhoe (I=6%, N=5 years, A=\$28,860)
002-052-5016	Backhoe Interest Payment	\$8,000.00	
002-052-5020	Water Reserve	\$8,005.45	Unencumbered Funds
002-052-5021	Transfer to Water LGIP	\$75,671.00	To prepare for debt service payments Rt 460 project (payments begin March 2027 \$30,068.74 bi-annually)
	<b>SUB-TOTAL</b>	<b>\$303,309.45</b>	

<b>Vehicle and Heavy Equipment Maintenance</b>			
002-060-4010	Salaries	\$8,049.88	10% J. Johnson, 10% J. Rock
002-060-4015	Overtime	\$875.00	
002-060-4020	Fica	\$682.75	6.2 % Social Security & 1.45% Medicare
002-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$3,936.00	
002-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
002-060-4050	Retirement	\$1,117.17	
002-060-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
002-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$31.73 per month per employee)
002-060-4060	Workmen's Compensation	\$150.00	VRSA Rate 1.51%
002-060-4091	Cell Phone	\$500.00	
002-060-4100	Office Supplies	\$0.00	
002-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$15,325.44</b>	

<b>TOTAL EXPENDITURES</b>	<b>\$2,118,034.37</b>
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<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>
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ACCT #	ACCOUNT	BUDGET 2026-2027	COMMENTS
	<b>SEWER FUND REVENUES</b>		
003-010-3200	PSA Debt Retirement	\$0.00	PSA paid off on 4/29/2022 (\$582,923.85 unencumbered funds)
003-010-3510	Interest	\$2,500.00	
003-010-3610	Sewer Metered Sales	\$1,600,587.00	2023-2024 IT=30.50 & 10.85 ----OT=45.50 & 15.25 2024-2025 IT=31.60 & 12.53 ----OT=47.17 & 17.50 2025-2026 IT=32.72 & 14.21 ----OT=48.84 & 19.75 2026-2027 IT=33.83 & 15.89 ----OT=50.51 & 22.00
003-010-3620	Sewer Unmetered Sales	\$12,000.00	Flat rates are customers that don't have water meters, but use sewer.
003-010-3640	Sewer Tap Fees	\$2,160.00	See Fee Schedule Fee under Access Fees
003-010-3660	PSA Sewer Fees Baptist Valley	\$18,000.00	Meters that measure sewer at the Sewer Plant to Baptist Valley (\$2.094 per 1,000)
003-010-3661	PSA Sewer Fees Adria	\$16,000.00	Meters that measure sewer at the Sewer Plant to Adria (\$2.094 per 1,000)
003-010-3662	PSA Sewer Fees Witten Mill	\$14,500.00	Meters that measure sewer at the Sewer Plant to Witten Mill (\$2.094 per 1,000)
003-010-3663	Sewer True Up Revenue	\$5,000.00	
003-010-3670	Miscellaneous Revenues	\$0.00	
003-010-3675	Sewer Jet Usage Fee	\$1,000.00	New line item FY 25 1st use free, each additional time we come out \$50 7:00am-3:30pm After hours \$75 14 uses @ \$50 = \$700 4 uses @ \$75 = \$300
003-010-3685	Leachate Revenue	\$45,000.00	\$0.01 per gallon for leachate treatment from landfill
003-010-3690	Sewage Disposal Fees	\$12,000.00	Billed to septic companies when they dump at the Sewer Plant (\$0.15 per gallon with charge to equal full tank volume - no partial loads)
003-010-3700	Sewer Late Payment Penalty	\$8,000.00	Late payments from customers.
003-010-3801	Wastewater Treatment Plant Upgrade (DEQ by VRA Loan for 2022)	\$0.00	
003-010-3802	Wastewater Treatment Plant Upgrade (EDI's from VRA)	\$0.00	
003-010-3803	Wastewater Treatment Plant Upgrade (Engineering/Design - C-515647E-02a) (Bond 1) (Transfer from LGIP)	\$0.00	Funds for payment for Engineering/Design - C-515647E-02a (Bond 1) TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 - 40% PSA (\$7,332.59) = \$10,998.89 (Town's 60% from LGIP)
003-010-3804	Wastewater Treatment Plant Upgrade (Engineering/Design - C-515647E-02a) (40% of Bond 1 from PSA)	\$7,332.00	TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 x 40% PSA = \$7,332.59 From PSA
003-010-3805	Wastewater Treatment Plant Upgrade (Construction - TBD) (Bond 2) (Transfer from LGIP)	\$0.00	Funds for payment for Construction - TBD (Bond 2) TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 - 40% PSA (\$112,015.14) = \$168,022.70 (Town's 60% from LGIP)
003-010-3806	Wastewater Treatment Plant Upgrade (Construction - TBD) (40% of Bond 2 from PSA)	\$0.00	TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 x 40% PSA = \$112,015.14
003-010-3807	Sanitary System Evaluation Survey (SSES)	\$0.00	
	<b>TOTAL REVENUES</b>	<b>\$1,744,079.00</b>	

SEWER FUND EXPENDITURES			
Wastewater Administration			
003-041-4010	Salaries	\$135,789.29	30% S. Hagy, 25% J. Hayes, 25% S Pruettt, 30% A. Johnson, 25% T. Lewis, 30% S. Reeves, 30% L. Regon, 25% J Vandyke, 25% V. Smith
003-041-4015	Overtime	\$1,500.00	
003-041-4020	Fica	\$10,502.63	6.2 % Social Security & 1.45% Medicare
003-041-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$27,891.60	
003-041-4040	Life Insurance (\$25,000 policy)	\$179.34	Town pays \$6.10 per month per employee
003-041-4050	Retirement	\$21,712.40	
003-041-4051	457(b)	\$1,345.50	Town deposits \$.50 per \$1.00 the employee deposits
003-041-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$308.87	YMCA Membership (Town pays \$31.73 per month per employee)
003-041-4060	Workmen's Compensation	\$675.82	VRSA Rate .075% and .05%
003-041-4080	Travel & Training	\$1,000.00	
003-041-4090	Telephone	\$500.00	
003-041-4091	Cell Phone	\$1,200.00	
003-041-4100	Office Supplies	\$750.00	
003-041-4110	Postage	\$6,000.00	
003-041-4130	Audit	\$0.00	
003-041-4135	Annual Software Support	\$11,000.00	25% of total hosting/support/processing fees for Southern Software, ADP, Everbridge (Nixle)
003-041-4140	Legal Fees	\$0.00	
003-041-4150	Equipment Maintenance	\$500.00	
003-041-4180	Internet Fees	\$1,500.00	15% of Town Hall total bill
003-041-4190	Bank Service Charges	\$11,000.00	1/3 of cost for debit/credit card processing fees
003-041-4210	Miscellaneous Expense	\$250.00	
003-041-4230	Equipment	\$2,000.00	
	<b>SUB-TOTAL</b>	<b>\$235,605.45</b>	

<b>Wastewater Plant</b>			
003-044-4010	Salaries	\$206,571.99	S. Ball, J. Ciaccio, T. Kinney, S. Waddle, C. Walker
003-044-4011	Salaries-Part Time	\$2,000.00	
003-044-4015	Overtime	\$7,000.00	
003-044-4020	Fica	\$16,491.26	6.2 % Social Security & 1.45% Medicare
003-044-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$78,720.00	
003-044-4040	Life Insurance (\$25,000 policy)	\$366.00	Town pays \$6.10 per month per employee
003-044-4050	Retirement	\$30,795.87	
003-044-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
003-044-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$777.72	YMCA Membership (Town pays \$31.73 per month per employee)
003-044-4060	Workmen's Compensation	\$2,230.98	VRSA Rate 1.08%
003-044-4080	Travel & Training	\$4,000.00	
003-044-4090	Telephone	\$5,500.00	
003-044-4091	Cell Phone	\$400.00	
003-044-4100	Supplies	\$5,000.00	
003-044-4110	Postage	\$400.00	
003-044-4150	Equipment Maintenance	\$35,000.00	Diffusers for aeration basins
003-044-4160	Building Maintenance	\$7,000.00	
003-044-4170	Electricity	\$167,000.00	
003-044-4180	Internet Fees	\$2,000.00	
003-044-4191	Wastewater Fees	\$16,000.00	DEQ Operation Fees
003-044-4210	Miscellaneous Expense	\$1,500.00	
003-044-4220	Uniforms	\$5,500.00	
003-044-4230	Equipment	\$45,000.00	SCADA system
003-044-4250	Vehicle Maintenance - Wastewater Plant	\$3,000.00	
003-044-4260	Fuel	\$3,000.00	
003-044-4350	Chemicals	\$29,500.00	Enzymes, PAK27 chemicals
003-044-4351	Lab Processing Fees	\$31,000.00	New Line Item. This was in with chemicals. Split out, easier to track.
003-044-4402	True Up	\$3,600.00	
003-044-4500	Wastewater Plant Upgrade Study	\$0.00	
003-044-4502	Wastewater Treatment Plant Upgrade (Engineering/Design - DEQ by VRA Loan: C- 515647E-02a) (Bond 1)	\$18,331.48	TOTAL LOAN: P= \$458,287, I = 0%, N = 25 YEARS, A = \$18,331.48 (LGIP) (THIS DOES NOT INCLUDE O&M OR INFLATION) (PSA will pay 40% = \$7,332.59)
003-044-4503	Wastewater Treatment Plant Upgrade (Construction - DEQ by VRA Loan: TBD) (Bond 2)	\$0.00	TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 (PSA will pay 40% = \$112,015.14)
003-044-4504	Sanitary System Evaluation Survey (SSES)	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$727,685.30</b>	

<b>Wastewater Collection</b>			
003-045-4010	Wastewater Collection	\$110,368.50	30% W. Asbury, 15% C. Rowe, 15% D. Scrotsky, 50% G. Kitts, 50% W. Robinson, 30% VACANCY (Electrician), VACANCY, 50% VACANCY + On Call Pay
003-045-4011	Salaries - Part Time	\$16,000.00	
003-045-4015	Overtime	\$27,000.00	
003-045-4020	Fica	\$11,732.69	6.2 % Social Security & 1.45% Medicare
003-045-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$44,517.60	
003-045-4040	Life Insurance (\$25,000 policy)	\$175.68	Town pays \$6.10 per month per employee
003-045-4050	Retirement	\$16,958.08	
003-045-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
003-045-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$464.98	YMCA Membership (Town pays \$31.73 per month per employee)
003-045-4060	Workmen's Compensation	\$2,865.43	VRSA Rate 1.89% and 3.61%
003-045-4080	Travel & Training	\$1,000.00	
003-045-4090	Telephone	\$500.00	
003-045-4091	Cell Phone	\$1,000.00	
003-045-4100	Supplies	\$1,000.00	
003-045-4150	Equipment Maintenance	\$5,000.00	
003-045-4170	Electricity	\$8,000.00	
003-045-4210	Miscellaneous Expense	\$0.00	
003-045-4220	Uniforms	\$1,100.00	
003-045-4230	Equipment	\$29,000.00	50% cost of truck (split water/sewer)
003-045-4260	Fuel	\$7,000.00	Started splitting 50% with Water Distribution
003-045-4370	Line Construction Maintenance	\$50,000.00	Rework small lift stations and address sewer study areas.
003-045-4380	VITA Pump Station Modems	\$3,600.00	
003-045-4701	Dry Town Sewer Project Principal Payment	\$158,267.60	P=\$2,988,696, N=40 years, A=\$178,182.56, I=1.55%
003-045-4702	Dry Town Sewer Project Interest Payment	\$19,914.96	
	<b>SUB-TOTAL</b>	<b>\$515,465.52</b>	

<b>Miscellaneous Sewer Fund</b>			
003-053-4200	General Liability Insurance	\$13,500.00	
003-053-4201	Transfer to LGIP for Debt Service Payment	\$215,000.00	Funds for payment for Construction - TBD (Bond 2) TOTAL LOAN: P= \$10,656,046 - \$3,196,813 Principal Forgiveness = \$7,459,233 - Bond 1 (\$458,287) = \$7,000,946, I = 0%, N = 25 YEARS, A = \$280,037.84 - 40% PSA (\$112,015.14) = \$168,022.70 (Town's 60% from LGIP) PLUS UNENCUMBERED FUNDS!
003-053-5020	Rainy Day Contingency	\$21,591.17	
	<b>SUB-TOTAL</b>	<b>\$250,091.17</b>	

Vehicle and Heavy Equipment Maintenance			
003-060-4010	Salaries	\$8,049.88	10% J. Johnson, 10% J. Rock
003-060-4015	Overtime	\$1,000.00	
003-060-4020	Fica	\$692.32	6.2 % Social Security & 1.45% Medicare
003-060-4030	Health Insurance (Town Share 80% /Employee 20%) (Single =\$886; Dual =\$1,640; Family \$2,394)	\$3,936.00	10% F, 10% D
003-060-4040	Life Insurance (\$25,000 policy)	\$14.64	Town pays \$6.10 per month per employee
003-060-4050	Retirement	\$1,117.17	
003-060-4051	457(b)	\$0.00	Town deposits \$.50 per \$1.00 the employee deposits
003-060-4055	Employee Benefits (Town Share 80% of Individual Employee Membership)	\$0.00	YMCA Membership (Town pays \$29.70 per month per employee)
003-060-4060	Workmen's Compensation	\$121.55	VRSA Rate 1.51%
003-060-4091	Cell Phone	\$300.00	
003-060-4210	Miscellaneous Expense	\$0.00	
	<b>SUB-TOTAL</b>	<b>\$15,231.56</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$1,744,079.00</b>	
<b>REVENUES - EXPENDITURES</b>		<b>\$0.00</b>	

ACCT #	ACCOUNT	BUDGET 2026-2027	COMMENTS
	<b>I/EDA REVENUES</b>		
004-010-3000	Small Business Loan Funds (From Rural Development)	\$0.00	
004-010-3001	Small Business Loan Customer Payments	\$0.00	
004-010-3002	Transfer-General Fund to I/EDA-Pay Ramey Property Loan	\$0.00	
004-010-3003	Miscellaneous Revenue	\$15,000.00	
004-010-3006	Sports Complexes "Project Blessing"	\$0.00	
004-010-3007	Sunnyside Project	\$0.00	
004-010-3010	Transfer-General Fund to I/EDA-Utility Incentives	\$0.00	
004-010-3020	Transfer-General Fund to I/EDA-Ramey Lot Rent	\$0.00	
004-010-3030	Transfer-General Fund to I/EDA-Utility Bills	\$0.00	
004-010-3040	Transfer-General Fund to I/EDA-VanDyke Property	\$0.00	
004-010-3050	Transfer-General Fund to I/EDA-RE Tax Allotment (Barnes Property)	\$900.34	
004-010-3060	COVID-19 Relief Funds	\$0.00	
004-010-3062	I/EDA ARPA Funds from General Fund	\$0.00	
	<b>TOTAL REVENUES</b>	<b>\$15,900.34</b>	
	<b>I/EDA EXPENDITURES</b>		
004-038-4001	Small Business Loan Funds (To Applicant)	\$0.00	
004-038-4002	National Bank Loan Principal Payment - Ramey Property	\$0.00	
004-038-4003	National Bank Loan Interest Payment - Ramey Property	\$0.00	
004-038-4004	Bank Service Fees	\$0.00	
004-038-4005	Sports Complexes "Project Blessing"	\$0.00	
004-038-4007	Miscellaneous Expense	\$15,000.00	
004-038-4010	I/EDA Utility Incentives	\$0.00	
004-038-4012	Sunnyside Project	\$0.00	
004-038-4020	VanDyke Property	\$0.00	
004-038-4170	Electricity (Ramey Lot)	\$0.00	
004-038-4175	Real Estate Tax Allotment (Barnes Property)	\$900.34	\$900.34 per year (current real estate tax amount for Barnes Property-Recreational Access Walking Trail)
004-038-4180	I/EDA Cares Act Grant	\$0.00	
004-038-4182	I/EDA ARPA Expenses	\$0.00	
	<b>TOTAL EXPENDITURES</b>	<b>\$15,900.34</b>	
	<b>REVENUES - EXPENDITURES</b>	<b>\$0.00</b>	

## 2026-2027 FEE SCHEDULE

<b>Fees and Taxes</b>	<b>Comments</b>
Real Estate Tax	\$0.29 per \$100 of assessed value
Personal Property Tax	\$0.60 per \$100 of assessed value
Real Estate and Personal Property Tax Late Fees	Due on December 5. A 10% penalty is added on December 6. 0.833% interest each additional month.
Bank Franchise Tax	\$0.80 on each \$100 of taxable value of shares of stock
T. V. Cable Franchise	3% of all gross receipts
Contractor's License	\$20 minimum \$0.15/\$100 of all gross receipts
Retail Merchants	\$20 minimum \$0.20/\$100 of all gross receipts
Financial, Real Estate & Professional Service	\$20 minimum \$0.40/\$100 of all gross receipts
Repair, Personal & Business Service	\$20 minimum \$0.25/\$100 of all gross receipts
Wholesale Merchant	\$20 minimum \$0.05/\$100 of all gross receipts
Utility License Tax	\$0.50/\$100 of all gross receipts
Transient Occupancy Tax	8% of all gross receipts
Vehicle Fee	\$20 per vehicle
Meals Tax	\$0.08 per \$1.00 of gross sales
Cigarette Tax	\$.40 per pack (5% of total will be allocated to the YMCA minus Admin. Fees)
Building (Zoning) Permits	\$20 minimum
Peddler's License	\$100 per 24-hour period
Mobile Home Fee	\$2 per rental space
Return Check Fee	\$20.00
Water Late Fee	1.50%
Sewer Late Fee	1.50%
Sewer Flat Late Fee	1.50%
Water Flat Late Fee	1.50%
Garbage Late Fee	1.50%

<b>Residential Refuse Pickup Rates</b>	<b>Comments</b>
In Town - 1 Pickup per Week	\$15.00
In Town - Extra Pickup	\$35.00
Out of Town – 1 Pickup per Week	\$26.00
Out of Town – Extra Pickup	\$55.00

<b>Commercial Refuse Pickup Rates (In Town)</b>	<b>Comments</b>
Dumpster Rates [Subject to additional \$1.25 per month for each additional 4 cubic ft (approximately 1-30 gallon can) refuse collected per pick up.]	
2 Cubic Yard Dumpster	\$15.50 per pickup
4 Cubic Yard Dumpster	\$23.00 per pickup
6 Cubic Yard Dumpster	\$27.50 per pickup
8 Cubic Yard Dumpster	\$31.50 per pickup

<b>Non-Dumpster Rates</b>	<b>Comments</b>
1 pick-up per week	\$21.00 per month
2 pick-ups per week	\$27.50 per month
3 pick-ups per week	\$34.50 per month
4 pick-ups per week	\$43.50 per month
5 pick-ups per week	\$46.50 per month

<b>Wood Chipper Rates</b>	\$100 per dump truck
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<b>Water Rates</b>	<b>Comments</b>
In Town: 0-2,000 gallons	\$30.97 minimum
Out of Town: 0-2,000 gallons	\$45.41 minimum
In Town: over 2,000 gallons	\$12.15 per each 1,000 additional gallons
Out of Town: over 2,000 gallons	\$18.76 per each 1,000 additional gallons

<b>Sewer Rates</b>	<b>Comments</b>
In Town: 0-2,000 gallons	\$33.83 minimum
Out of Town: 0-2,000 gallons	\$50.51 minimum
In Town: over 2,000 gallons	\$15.89 per each 1,000 additional gallons
Out of Town: over 2,000 gallons	\$22.00 per each 1,000 additional gallons

<b>Water and Sewer Fees</b>	<b>Comments</b>
Reconnect Fee	\$30.00
Sewer Non-User Fee	\$13.55 per month
Sewer Frontage Fee	\$9.70 per month

<b>Water Access Fees</b>	<b>Comments</b>
Inside Town	As indicated or cost plus 10%, whichever is greater; multi-family rates based on Equivalent Dwelling Units (EDUs)-includes access fee, meter and lateral fee.
3/4"	\$1,500
1"	\$1,800
2"	\$2,150
Outside Town	[150% of Town rates or cost plus 10% (whichever is greater)]
3/4"	\$1,800
1"	\$2,100
2"	\$2,500

<b>Sewer Access Fees</b>	<b>Comments</b>
Inside Town	As indicated or cost plus 10%, whichever is greater; multi-family rates based on Equivalent Dwelling Units (EDUs)-includes access fee, meter and lateral fee.
4"	\$1,500
6"	\$1,800
Outside Town	[150% of Town rates or cost plus 10% (whichever is greater)]
4"	\$1,800
6"	\$2,100

<b>Water Deposits</b>	2 months minimum - Required of all residential renters and collected prior to service being connected. Refundable, without interest, at the termination of service or when no longer renting.
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<b>Sewer Jet Rates</b>	<b>Comments</b>
1st Time Usage	Free
7:00 a.m. - 3:30 p.m.	\$50
After 3:30 p.m.	\$75

<b>Lincolnshire Pool &amp; Splash Pad</b>	<b>Comments</b>
General Admission (Monday - Thursday)	\$5
General Admission (Friday - Sunday), includes Pool, Splash Pad, & Aqua Park	\$7
Age 5 & under free	

<b>Summer Pool Passes</b>	<b>Comments</b>
Individual - 1 Person	\$100
Family Plan - 2 People	\$125
Family Plan - 3 People	\$175
Family Plan - 4 People (\$25 additional each person after 4)	\$225
	Summer Pool Passes include admission to the Splash Pad and Aqua Park

<b>Pool Party Package</b>	<b>Comments</b>
Pool Rental 2 Hours	\$150
Pool Rental 4 Hours	\$300
	Pool rentals include 2 lifeguards & concession stand sitting area. If renting the pool & a shelter, the shelter is half price.
Pool Rental Deposit (due within 1 week of booking)	\$25
Additional Lifeguards	\$25 per each additional lifeguard required
Pool Rental Hours	Friday, Saturday, Sunday 6:15 pm – 8:15 pm, 8:15 pm – 10:15 pm, or 6:15 pm – 10:15 pm

<b>Lincolnshire Aqua Park</b>	<b>Comments</b>
General Admission (Friday - Sunday), includes Pool & Splash Pad	\$7
Age 5 & under free	

<b>Lincolnshire Aqua Park Party Package</b>	<b>Comments</b>
Aqua Park Rental	\$175
	Aqua Park rentals include 2 hours of private use of inflatables, Shelter 1 (closest shelter to the lake), and 1-2 lifeguards.
Aqua Park Rental Deposit (due within 1 week of booking)	\$25
Additional Lifeguards	\$25 per each additional lifeguard required
Aqua Park Rental Hours	Tuesdays and Thursdays from 5:30 pm – 7:30 pm

<b>Lincolnshire Park Shelters</b>	<b>Comments</b>
Shelter Rental 3 Hours	\$25
Shelter Rental 6 Hours	\$50
Shelter Rental 12 Hours	\$75
Shelter Rental Hours for 3 Hour Rentals	9 am - 12 pm, 12 pm - 3 pm, 3 pm - 6 pm, 6 pm - 9 pm
Shelter Rental Hours for 6 Hour Rentals	9 am - 3 pm, 3 pm - 9 pm
Shelter Rental Hours for 12 Hour Rentals	9 am - 9 pm
Shelters Available for Rental	Shelter #1 - Large Shelter near Lincolnshire Lake, accommodates 60-70 people Shelter #2 - Shelter with Bathrooms - accommodates 35-40 people Shelter #3 - Small Shelter near Playground - accommodates 35-40 people

<b>Lincolnshire Park Softball Fields</b>	<b>Comments</b>
Softball Field Rental Fees per Field	\$75
Softball Field Rental Fees per Field w/Lights	\$100

<b>American Legion</b>	<b>Comments</b>
Regular Rental	\$100
Rental (with Alcohol)	\$250
Rental Deposit	50
	Town Employees may rent for \$50 with no deposit. Accommodates 135 people.

<b>Dunford Park Shelter</b>	<b>Comments</b>
Shelter Rental 3 Hours	\$25
Shelter Rental 6 Hours	\$50
Shelter Rental 12 Hours	\$75
Shelter Rental Hours for 3 Hour Rentals	9 am - 12 pm, 12 pm - 3 pm, 3 pm - 6 pm, 6 pm - 9 pm
Shelter Rental Hours for 6 Hour Rentals	9 am - 3 pm, 3 pm - 9 pm
Shelter Rental Hours for 12 Hour Rentals	9 am - 9 pm

<b>Gymnasium</b>	<b>Comments</b>
Rental Rate per Hour	\$15
Rental Deposit	\$25

<b>Clinch River Pavilion</b>	<b>Comments</b>
Regular Rental for 6 Hours	\$100
Regular Rental for 12 Hours	\$150
Rental for 6 Hours (with Alcohol)	\$200
Rental for 12 Hours (with Alcohol)	\$250
Shelter Rental Hours for 6 Hour Rentals	9 am - 3 pm, 3 pm - 9 pm
Shelter Rental Hours for 12 Hour Rentals	9 am - 9 pm
Rental Deposit	\$50
	The Clinch River Pavilion is unavailable for rentals on Saturdays from 9 am - 3 pm, due to the Tazewell Farmers Market. Rental includes prep kitchen and bathrooms.

# 10 NEW BUSINESS

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[A] ANNUAL CAFETERIA PLAN RESOLUTION OF SUPPORT

**RESOLUTION OF THE TOWN OF TAZEVELL COUNCILMEMBERS FOR  
THE ADOPTION OF THE TOWN OF TAZEVELL CAFETERIA PLAN**

On this date, the Town of Tazewell Councilmembers did meet to discuss the implementation of Town of Tazewell Flexible Benefits Plan to be effective, July 1, 2026. Let it be known that the following resolutions were duly adopted by the Town of Tazewell Councilmembers and that such resolutions have not been modified or rescinded as of the date hereof;

**WHEREAS**, that the form of Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to this meeting is hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator one or more copies of the Plan; and

**WHEREAS**, that the Plan Year shall be for a period beginning on July 1, 2026 and ending June 30, 2027; and

**WHEREAS**, that the Employer shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied; and

**WHEREAS**, that the proper officers of the Employer shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved; and

**NOW, THEREFORE BE IT RESOLVED**, that I, Michael F. Hoops, on behalf of Town Council certifies that attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for Town of Tazewell's Flexible Benefits Plan approved and adopted in the foregoing resolutions.

**BE IT FURTHER RESOLVED**, that I certify and attest that the above resolutions were made with the consent of the full Town Council, each of whom were in attendance on this date.

Adopted this 9<sup>th</sup> day of June, 2026.

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Joe R. Beasley, Mayor

ATTEST:

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Susan Reeves, Executive Assistant

# **THE TOWN OF TAZEWELL CAFETERIA PLAN**

**ARTICLE I. Introductory Provisions**

Town of Tazewell ("the Employer") hereby establishes the Town of Tazewell Cafeteria Plan ("the Plan") effective 7/1/2026 ("the Effective Date"). Capitalized terms used in this Plan that are not otherwise defined shall have the meanings set forth in Article II.

This Plan is designed to allow an Eligible Employee to pay for his or her share of Contributions under one or more Insurance Plans on a pre-tax Salary Reduction basis.

This Plan is intended to qualify as a "cafeteria plan" under Code § 125 and the regulations issued thereunder. The terms of this document shall be interpreted to accomplish that objective.

Although reprinted within this document, the different components of this Plan shall be deemed separate plans for purposes of administration and all reporting and nondiscrimination requirements imposed on such components by the Code.

**ARTICLE II. Definitions**

**"Accident Insurance Benefits (Also includes Accidental Death & Dismemberment (AD&D))"** means the Employee's Accident/Accidental Death & Dismemberment Insurance Plan coverage for purposes of this Plan.

**"Accident Plan(s) (Also includes Accidental Death & Dismemberment (AD&D)Plans)"** means the plan(s) that the Employer maintains for its Employees providing benefits through a group insurance policy or policies in the event of injury or accidental death and/or dismemberment. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

**"Benefits"** means the Premium Payment Benefits.

**"Benefit Package Option"** means a qualified benefit under Code § 125(f) that is offered under a cafeteria plan, or an option for coverage under an underlying accident or health plan (such as an indemnity option, an HMO option, or a PPO option under an accident or health plan).

**"Change in Status"** has the meaning described in Section 4.6.

**"COBRA"** means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.

**"Code"** means the Internal Revenue Code of 1986, as amended.

**"Contributions"** means the amount contributed to pay for the cost of Benefits (including self-funded Benefits as well as those that are insured), as calculated under Section 6.2 for Premium Payment Benefits.

**"Committee"** means the Benefits Committee (or the equivalent thereof) of Town of Tazewell

**"Compensation"** means the wages or salary paid to an Employee by the Employer, determined prior to (a) any Salary Reduction election under this Plan; (b) any salary reduction election under any other cafeteria plan; and (c) any compensation reduction under any Code § 132(f)(4) plan; but determined after (d) any salary deferral elections under any Code § 401(k), 403(b), 408(k), or 457(b) plan or arrangement. Thus, "Compensation" generally means wages or salary paid to an Employee by the Employer, as reported in Box 1 of Form W-2, but adding back any wages or salary forgone by virtue of any election described in (a), (b), or (c) of the preceding sentence.

**"Dental Insurance Benefits"** means the Employee's Dental Insurance Plan coverage for purposes of this Plan.

**"Dental Insurance Plan(s)"** means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan(s)) providing dental benefits through a group insurance policy or policies. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

**"Dependent"** means any individual who is a tax dependent of the Participant as defined in Code § 152, with the following exceptions: (a) for purposes of accident or health coverage (to the extent funded under the Premium Payment Component, and for purposes of the Health FSA Component), (1) a dependent is defined as in Code § 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof; and (2) any child to whom IRS Rev. Proc. 2008-48 applies. Furthermore, notwithstanding anything in the foregoing that may be to the contrary, a "Dependent" shall also include for purposes of any accident or health coverage provided under this plan a child of a Participant who has not attained age 27 by the end of any given taxable year.

**"Earned Income"** means all income derived from wages, salaries, tips, self-employment, and other Compensation (such as

disability or wage continuation benefits), but only if such amounts are includible in gross income for the taxable year. Earned income does not include any other amounts excluded from earned income under ~~Town Council Meeting Packet June 9, 2024~~ Code § 414(a)(9)(B) or amounts received under a pension or annuity or pursuant to workers' compensation.

**"Effective Date"** of this Plan has the meaning described in Article 1.

**"Election Form/Salary Reduction Agreement"** means the form provided by the Administrator for the purpose of allowing an Eligible Employee to participate in this Plan by electing Salary Reductions to pay for Premium Payment Benefits. This form may be in either paper or electronic form at the Employer's discretion in accordance with the procedures detailed in Article IV.

**"Eligible Employee"** means an Employee eligible to participate in this Plan, as provided in Section 3.1.

**"Employee"** means an individual that the Employer classifies as a common-law employee and who is on the Employer's W-2 payroll, but does not include the following: (a) any leased employee (including but not limited to those individuals defined as leased employees in Code § 414(n)) or an individual classified by the Employer as a contract worker, independent contractor, temporary employee, or casual employee for the period during which such individual is so classified, whether or not any such individual is on the Employer's W-2 payroll or is determined by the IRS or others to be a common-law employee of the Employer; (b) any individual who performs services for the Employer but who is paid by a temporary or other employment or staffing agency for the period during which such individual is paid by such agency, whether or not such individual is determined by the IRS or others to be a common-law employee of the Employer; (c) any employee covered under a collective bargaining agreement; (d) any self-employed individual; (e) any partner in a partnership; (f) any more-than-2% shareholder in a Subchapter S corporation. The term "Employee" does include "former Employees" for the limited purpose of allowing continued eligibility for benefits under the Plan for the remainder of the Plan Year in which an Employee ceases to be employed by the Employer, but only to the extent specifically provided elsewhere under this Plan.

**"Employer"** means Town of Tazewell, and any Related Employer that adopts this Plan with the approval of Town of Tazewell. Related Employers that have adopted this Plan, if any, are listed in Appendix A of this Plan. However, for purposes of Articles XI and XIV and Section 15.3, "Employer" means only Town of Tazewell.

**"Employment Commencement Date"** means the first regularly scheduled working day on which the Employee first performs an hour of service for the Employer for Compensation.

**"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended. Town of Tazewell is not subject to ERISA nor does Town of Tazewell adopt ERISA. Any references to ERISA herein are for reference purposes only

**"FMLA"** means the Family and Medical Leave Act of 1993, as amended.

**"Health Insurance Benefits"** means any insurance benefits providing medical or other health insurance coverage through a group insurance policy or policies.

**"HIPAA"** means the Health Insurance Portability and Accountability Act of 1996, as amended.

**"HMO"** means the health maintenance organization Benefit Package Option under the Medical Insurance Plan.

**"HRA"** means a health reimbursement arrangement as defined in IRS Notice 2002-45.

**"Insurance Benefits"** means benefits offered through the Insurance Plans.

**"Insurance Plan(s)"** means a plan or plans offering benefits through a group insurance policy or policies.

**"Medical Insurance Benefits"** means the Employee's Medical Insurance Plan coverage for purposes of this Plan.

**"Medical Insurance Plan(s)"** means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan), providing major medical type benefits through a group insurance policy or policies (with HMO and PPO options). The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

**"Open Enrollment Period"** with respect to a Plan Year means any period before the beginning of the Plan Year that may be prescribed by the Administrator as the period of time in which Employees who will be Eligible Employees at the beginning of the Plan Year may elect benefits.

**"Participant"** means a person who is an Eligible Employee and who is participating in this Plan in accordance with the provisions of Article III. Participants include (a) those who elect one or more of the Medical Insurance Benefits and (b) those who elect instead to receive their full salary in cash and to pay for their share of their Contributions under the Medical Insurance Plan.

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**"Period of Coverage"** means the Plan Year, with the following exceptions: (a) for Employees who first become eligible to participate, it shall mean the portion of the Plan Year following the date on which participation commences, as described in Section 3.1; and (b) for Employees who terminate participation, it shall mean the portion of the Plan Year prior to the date on which participation terminates, as described in Section 3.2.

**"Plan"** means the Town of Tazewell Cafeteria Plan as set forth herein and as amended from time to time.

**"Plan Administrator"** means the Town of Tazewell Human Resources Manager or the equivalent thereof for Town of Tazewell, who has the full authority to act on behalf of the Plan Administrator, except with respect to appeals, for which the Committee has the full authority to act on behalf of the Plan Administrator, as described in Section 13.1.

**"Plan Year"** means the 12-month period commencing 7/1/2026 and ending on 6/30/2027, except in the case of a short plan year representing the initial Plan Year or where the Plan Year is being changed, in which case the Plan Year shall be the entire short plan year.

**"PPO"** means the preferred provider organization Benefit Package Option under the Medical Insurance Plan.

**"Premium Payment Benefits"** means the Premium Payment Benefits that are paid for on a pre-tax Salary Reduction basis as described in Section 6.1.

**"Premium Payment Component"** means the Component of this Plan described in Article VI.

**"QMCSO"** means a qualified medical child support order, as defined in ERISA § 609(a).

**"Related Employer"** means any employer affiliated with Town of Tazewell that, under Code § 414(b), § 414(c), or § 414(m), is treated as a single employer with Town of Tazewell for purposes of Code § 125(g)(4).

**"Salary Reduction"** means the amount by which the Participant's Compensation is reduced and applied by the Employer under this Plan to pay for one or more of the Benefits, as permitted for the applicable Component, before any applicable state and/or federal taxes have been deducted from the Participant's Compensation (i.e., on a pre-tax basis).

**"Spouse"** means an individual who is legally married to a Participant as determined under applicable state law (and who is treated as a spouse under the Code).

**"Vision Insurance Benefits"** means the Employee's Vision Insurance Plan coverage for purposes of this Plan.

**"Vision Insurance Plan(s)"** means the plan(s) that the Employer maintains for its Employees (and for their Spouses and Dependents that may be eligible under the terms of such plan(s)) providing vision benefits through a group insurance policy or policies. The Employer may substitute, add, subtract, or revise at any time the menu of such plans and/or the benefits, terms, and conditions of any such plans. Any such substitution, addition, subtraction, or revision will be communicated to Participants and will automatically be incorporated by reference under this Plan.

## **ARTICLE III. Eligibility and Participation**

### **3.1 Eligibility to Participate**

An individual is eligible to participate in this Plan if the individual: (a) is an Employee; (b) is working 40 hours or more per week; and (c) has been employed by the Employer for a consecutive period of 90 days, counting his or her Employment Commencement Date as the first such day. Eligibility for Premium Payment Benefits may also be subject to the additional requirements, if any, specified in the Medical Insurance Plan. Once an Employee has met the Plan's eligibility requirements, the Employee may elect coverage effective immediately following the waiting period, in accordance with the procedures described in Article IV.

### **3.2 Termination of Participation**

A Participant will cease to be a Participant in this Plan upon the earlier of:

- the termination of this Plan; or
- the date on which the Employee ceases (because of retirement, termination of employment, layoff, reduction of hours, or any other reason) to be an Eligible Employee. Notwithstanding the foregoing, for purposes of pre-taxing COBRA coverage certain Employees may continue eligibility for certain periods on the terms and subject to the restrictions described in Section 6.4 for Insurance Benefits.

Termination of participation in this Plan will automatically revoke the Participant's elections. The Medical Insurance Benefits will terminate as of the date specified in the Medical Insurance Plan.

### **3.3 Participation Following Termination of Employment or Loss of Eligibility**

If a Participant terminates his or her employment for any reason, including (but not limited to) disability, retirement, layoff, or voluntary resignation, and then is rehired within 30 days or less after the date of a Termination Payment, the Employee will be reinstated with the same elections that such individual had before termination. If a former Participant is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, then the individual may make new elections as a new hire as described in Section 3.1. Notwithstanding the above, an election to participate in the Premium Payment Component will be reinstated only to the extent that coverage under the Medical Insurance Plan (here, major medical insurance) is reinstated. If an Employee (whether or not a Participant) ceases to be an Eligible Employee for any reason (other than for termination of employment), including (but not limited to) a reduction of hours, and then becomes an Eligible Employee again, the Employee must complete the waiting period described in Section 3.1 before again becoming eligible to participate in the Plan.

### 3.4 FMLA Leaves of Absence

(a) *Health Benefits.* Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying leave under the FMLA, then to the extent required by the FMLA, the Employer will continue to maintain the Participant's Health Insurance Benefits on the same terms and conditions as if the Participant were still an active Employee. That is, if the Participant elects to continue his or her coverage while on leave, the Employer will continue to pay its share of the Contributions.

An Employer may require participants to continue all Health Insurance Benefits coverage for Participants while they are on paid leave (provided that Participants on non-FMLA paid leave are required to continue coverage). If so, the Participant's share of the Contributions shall be paid by the method normally used during any paid leave (for instance, on a pre-tax Salary Reduction basis).

In the event of unpaid FMLA leave (or paid FMLA leave where coverage is not required to be continued), a Participant may elect to continue his or her Health Insurance Benefits during the leave. If the Participant elects to continue coverage while on FMLA leave, then the Participant may pay his or her share of the Contributions in one of the following ways:

- with after-tax dollars, by sending monthly payments to the Employer by the due date established by the Employer;
- with pre-tax dollars, by having such amounts withheld from the Participant's ongoing Compensation (if any), including unused sick days and vacation days, or pre-paying all or a portion of the Contributions for the expected duration of the leave on a pre-tax Salary Reduction basis out of pre-leave Compensation. To pre-pay the Contributions, the Participant must make a special election to that effect prior to the date that such Compensation would normally be made available (pre-tax dollars may not be used to fund coverage during the next Plan Year); or
- under another arrangement agreed upon between the Participant and the Plan Administrator (e.g., the Plan Administrator may fund coverage during the leave and withhold "catch-up" amounts from the Participant's Compensation on a pre-tax or after-tax basis) upon the Participant's return.

If the Employer requires all Participants to continue Health Insurance Benefits during an unpaid FMLA leave, then the Participant may elect to discontinue payment of the Participant's required Contributions until the Participant returns from leave. Upon returning from leave, the Participant will be required to repay the Contributions not paid by the Participant during the leave. Payment shall be withheld from the Participant's Compensation either on a pre-tax or after-tax basis, as agreed to by the Plan Administrator and the Participant.

If a Participant's Health Insurance Benefits coverage ceases while on FMLA leave (e.g., for non-payment of required contributions), then the Participant is permitted to re-enter the Medical Insurance Benefits upon return from such leave on the same basis as when the Participant was participating in the Plan prior to the leave, or as otherwise required by the FMLA. In addition, the Plan may require Participants whose Health Insurance Benefits coverage terminated during the leave to be reinstated in such coverage upon return from a period of unpaid leave, provided that Participants who return from a period of unpaid, non-FMLA leave are required to be reinstated in such coverage.

(b) *Non-Health Benefits.* If a Participant goes on a qualifying leave under the FMLA, then entitlement to non-health benefits is to be determined by the Employer's policy for providing such Benefits when the Participant is on non-FMLA leave, as described in Section 3.5. If such policy permits a Participant to discontinue contributions while on leave, then the Participant will, upon returning from leave, be required to repay the Contributions not paid by the Participant during the leave. Payment shall be withheld from the Participant's Compensation either on a pre-tax or after-tax basis, as may be agreed upon by the Plan Administrator and the Participant or as the Plan Administrator otherwise deems appropriate.

**3.5 Non-FMLA Leaves of Absence** If a Participant goes on an unpaid leave of absence that does not affect eligibility, then the Participant will continue to participate and the Contributions due for the Participant will be paid by pre-payment before going on leave, by after-tax contributions while on leave, or with catch-up contributions after the leave ends, as may be determined by the Plan Administrator. If a Participant goes on an unpaid leave that affects eligibility, then the election change rules detailed in Article IV will apply.

## ARTICLE IV. Method and Timing of Elections; Irrevocability of Elections

### 4.1 Elections When First Eligible

An Employee who first becomes eligible to participate in the Plan mid-year may elect to commence participation in one or

more Benefits on the first day of the month after the eligibility requirements have been satisfied, provided that an Election Form/Salary Reduction Agreement is submitted to the Plan Administrator before ~~TOWN COUNCIL MEETING PACKET - JUNE 9, 2026~~ participation will commence. An Employee who does not elect benefits when first eligible may not enroll until the next Open Enrollment Period, unless an event occurs that would justify a mid-year election change, as described in Article IV.

The Employer reserves the right, within its discretion, to allow or require any or all of the election procedures detailed in this Article 4.1 to be performed electronically.

Benefits shall be subject to the additional requirements, if any, specified in the Medical Insurance Plan. The provisions of this Plan are not intended to override any exclusions, eligibility requirements, or waiting periods specified in any Insurance Plans.

#### **4.2 Elections During Open Enrollment Period**

During each Open Enrollment Period with respect to a Plan Year, the Plan Administrator shall provide an Election Form/Salary Reduction Agreement to each Employee who is eligible to participate in this Plan. The Election Form/Salary Reduction Agreement shall enable the Employee to elect to participate in the various Components of this Plan for the next Plan Year and to authorize the necessary Salary Reductions to pay for the Benefits elected. The Election Form/Salary Reduction Agreement must be returned to the Plan Administrator on or before the last day of the Open Enrollment Period, and it shall become effective on the first day of the next Plan Year. If an Eligible Employee fails to return the Election Form/Salary Reduction Agreement during the Open Enrollment Period, then the Employee may not elect any Benefits under this Plan until the next Open Enrollment Period, unless an event occurs that would justify a mid-year election change, as described in Article IV.

The Employer reserves the right, within its discretion, to allow or require any or all of the election procedures detailed in this Article 4.2 to be performed electronically.

#### **4.3 Failure of Eligible Employee to File an Election Form/Salary Reduction Agreement**

If an Eligible Employee fails to file an Election Form/Salary Reduction Agreement within the time period described in Sections 4.1 and 4.2, then the Employee may not elect any Benefits under the Plan (a) until the next Open Enrollment Period; or (b) until an event occurs that would justify a mid-year election change, as described in Article IV. If an Employee who fails to file an Election Form/Salary Reduction Agreement is eligible for Medical Insurance Benefits and has made an effective election for such Benefits, then the Employee's share of the Contributions for such Benefits will be paid with after-tax dollars outside of this Plan until such time as the Employee files, during a subsequent Open Enrollment Period (or after an event occurs that would justify a mid-year election change as described in Article IV), a timely Election Form/Salary Reduction Agreement to elect Premium Payment Benefits. Until the Employee files such an election, the Employer's portion of the Contribution will also be paid outside of this Plan.

#### **4.4 Irrevocability of Elections**

Unless an exception applies (as described in this Article IV), a Participant's election under the Plan is irrevocable for the duration of the Period of Coverage to which it relates.

Unless otherwise noted in this section, a Participant's election under the Plan is irrevocable for the duration of the Period of Coverage to which it relates. In other words, unless an exception applies, the Participant may not change any elections for the duration of the Period of Coverage regarding:

- Participation in this Plan;
- Salary Reduction amounts; or
- election of particular Benefit Package Options.

#### **4.5 Procedure for Making New Election If Exception to Irrevocability Applies**

*(a) Timeframe for Making New Election.* A Participant (or an Eligible Employee who, when first eligible under Section 3.1 or during the Open Enrollment Period, declined to be a Participant) may make a new election within 30 days of the occurrence of an event described in Section 4.6 or 4.7, as applicable, but only if the election under the new Election Form/Salary Reduction Agreement is made on account of and is consistent with the event and if the election is made within any specified time period (e.g., for Sections 4.7(d) through 4.7(j), within 30 days after the events described in such Sections unless otherwise required by law). Notwithstanding the foregoing, a Change in Status (e.g., a divorce or a dependent's losing dependent status) that results in a beneficiary becoming ineligible for coverage under the Medical Insurance Plan shall automatically result in a corresponding election change, whether or not requested by the Participant within the normal 30-day period.

*(b) Effective Date of New Election.* Elections made pursuant to this Section 4.5 shall be effective for the balance of the Period of Coverage following the change of election unless a subsequent event allows for a further election change. Except as provided in Section 4.7(e) for HIPAA special enrollment rights in the event of birth, adoption, or placement for adoption, all election changes shall be effective on a prospective basis only (i.e., election changes will become effective ~~no earlier~~ **PAGE 237** than the first day of the next calendar month following the date that the election change was filed, but, as determined by the Plan

#### 4.6 Change in Status Defined

Participant may make a new election upon the occurrence of certain events as described in Section 4.7, including a Change in Status, for the applicable Component. "Change in Status" means any of the events described below, as well as any other events included under subsequent changes to Code § 125 or regulations issued thereunder, which the Plan Administrator, in its sole discretion and on a uniform and consistent basis, determines are permitted under IRS regulations and under this Plan:

- (a) *Legal Marital Status.* A change in a Participant's legal marital status, including marriage, death of a Spouse, divorce, legal separation, or annulment;
- (b) *Number of Dependents.* Events that change a Participant's number of Dependents, including birth, death, adoption, and placement for adoption;
- (c) *Employment Status.* Any of the following events that change the employment status of the Participant or his or her Spouse or Dependents: (1) a termination or commencement of employment; (2) a strike or lockout; (3) a commencement of or return from an unpaid leave of absence; (4) a change in worksite; and (5) if the eligibility conditions of this Plan or other employee benefits plan of the Participant or his or her Spouse or Dependents depend on the employment status of that individual and there is a change in that individual's status with the consequence that the individual becomes (or ceases to be) eligible under this Plan or other employee benefits plan, such as if a plan only applies to salaried employees and an employee switches from salaried to hourly-paid, union to non-union, or full-time to part-time (or vice versa), with the consequence that the employee ceases to be eligible for the Plan;
- (d) *Dependent Eligibility Requirements.* An event that causes a Dependent to satisfy or cease to satisfy the Dependent eligibility requirements for a particular benefit, such as attaining a specified age, or any similar circumstance; and
- (e) *Change in Residence.* A change in the place of residence of the Participant or his or her Spouse or Dependents.

#### 4.7 Events Permitting Exception to Irrevocability Rule

A Participant may change an election as described below upon the occurrence of the stated events for the applicable Component of this Plan:

- (a) *Open Enrollment Period.* A Participant may change an election during the Open Enrollment Period.
- (b) *Termination of Employment.* A Participant's election will terminate under the Plan upon termination of employment in accordance with Sections 3.2 and 3.3, as applicable.
- (c) *Leaves of Absence.* A Participant may change an election under the Plan upon FMLA leave in accordance with Section 3.4 and upon non-FMLA leave in accordance with Section 3.5.
- (d) *Change in Status.* A Participant may change his or her actual or deemed election under the Plan upon the occurrence of a Change in Status (as defined in Section 4.6), but only if such election change is made on account of and corresponds with a Change in Status that affects eligibility for coverage under a plan of the Employer or a plan of the Spouse's or Dependent's employer (referred to as the general consistency requirement). A Change in Status that affects eligibility for coverage under a plan of the Employer or a plan of the Spouse's or Dependent's employer includes a Change in Status that results in an increase or decrease in the number of an Employee's family members (i.e., a Spouse and/or Dependents) who may benefit from the coverage.
  - (1) *Loss of Spouse or Dependent Eligibility; Special COBRA Rules.* For a Change in Status involving a Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or a Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, a Participant may only elect to cancel accident or health insurance coverage for (a) the Spouse involved in the divorce, annulment, or legal separation; (b) the deceased Spouse or Dependent; or (c) the Dependent that ceased to satisfy the eligibility requirements. Canceling coverage for any other individual under these circumstances would fail to correspond with that Change in Status. Notwithstanding the foregoing, if the Participant or his or her Spouse or Dependent becomes eligible for COBRA (or similar health plan continuation coverage under state law) under the Employer's plan (and the Participant remains a Participant under this Plan in accordance with Section 3.2), then the Participant may increase his or her election to pay for such coverage (this rule does not apply to a Participant's Spouse who becomes eligible for COBRA or similar coverage as a result of divorce, annulment, or legal separation).
  - (2) *Gain of Coverage Eligibility Under Another Employer's Plan.* For a Change in Status in which a Participant or his or her Spouse or Dependent gains eligibility for coverage under a cafeteria plan or qualified benefit plan of the employer of the Participant's Spouse or Dependent as a result of a change in marital status or a change in employment status, a Participant may elect to cease or decrease coverage for that individual only if coverage for that individual becomes effective or is increased under the Spouse's or Dependent's employer's plan. The Plan Administrator may rely on a Participant's certification

that the Participant has obtained or will obtain coverage under the Spouse's or Dependent's employer's plan, unless the Plan Administrator has reason to believe that the Participant's certification is incorrect. TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026

*(e) HIPAA Special Enrollment Rights.* If a Participant or his or her Spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code § 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election (including, when required by HIPAA, an election to enroll in another benefit package under a group health plan), provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances:

- a Participant or his or her Spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because: (1) the coverage was provided under COBRA and the COBRA coverage was exhausted; or (2) the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; or
- a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption.

An election to add previously eligible Dependents as a result of the acquisition of a new Spouse or Dependent child shall be considered to be consistent with the special enrollment right. An election change on account of a HIPAA special enrollment attributable to the birth, adoption, or placement for adoption of a new Dependent child may, subject to the provisions of the underlying group health plan, be effective retroactively (up to 30 days).

For purposes of this Section 4.7(e), the term "loss of eligibility" includes (but is not limited to) loss of eligibility due to legal separation, divorce, cessation of dependent status, death of an employee, termination of employment, reduction of hours, or any loss of eligibility for coverage that is measured with reference to any of the foregoing; loss of coverage offered through an HMO that does not provide benefits to individuals who do not reside, live, or work in the service area because an individual no longer resides, lives, or works in the service area (whether or not within the choice of the individual), and in the case of HMO coverage in the group market, no other benefit package is available to the individual; a situation in which an individual incurs a claim that would meet or exceed a lifetime limit on all benefits; and a situation in which a plan no longer offers any benefits to the class of similarly situated individuals that includes the individual.

*(f) Certain Judgments, Decrees and Orders.* If a judgment, decree, or order (collectively, an "Order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a QMCSO) requires accident or health coverage (including an election for Health FSA Benefits) for a Participant's child (including a foster child who is a Dependent of the Participant), then a Participant may (1) change his or her election to provide coverage for the child (provided that the Order requires the Participant to provide coverage); or (2) change his or her election to revoke coverage for the child if the Order requires that another individual (including the Participant's Spouse or former Spouse) provide coverage under that individual's plan and such coverage is actually provided.

*(g) Medicare and Medicaid.* If a Participant or his or her Spouse or Dependent who is enrolled in a health or accident plan under this Plan becomes entitled to (i.e., becomes enrolled in) Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), then the Participant may prospectively reduce or cancel the health or accident coverage of the person becoming entitled to Medicare or Medicaid. Furthermore, if a Participant or his or her Spouse or Dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, then the Participant may prospectively elect to commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

*(h) Change in Cost.* For purposes of this Section 4.7(h), "similar coverage" means coverage for the same category of benefits for the same individuals (e.g., family to family or single to single). For example, two plans that provide major medical coverage are considered to be similar coverage.

*(1) Increase or Decrease for Insignificant Cost Changes.* Participants are required to increase their elective contributions (by increasing Salary Reductions) to reflect insignificant increases in their required contribution for their Benefit Package Option(s), and to decrease their elective contributions to reflect insignificant decreases in their required contribution. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will determine whether an increase or decrease is insignificant based upon all the surrounding facts and circumstances, including but not limited to the dollar amount or percentage of the cost change. The Plan Administrator, on a reasonable and consistent basis, will automatically effectuate this increase or decrease in affected employees' elective contributions on a prospective basis.

*(2) Significant Cost Increases.* If the Plan Administrator determines that the cost charged to an Employee of a Participant's Benefit Package Option(s) significantly increases during a Period of Coverage, then the Participant may (a) make a corresponding prospective increase in his or her elective contributions (by increasing Salary Reductions); (b) revoke his or her election for that coverage, and in lieu thereof, receive on a prospective basis coverage under another Benefit Package Option that provides similar coverage; or (c) drop coverage prospectively if there is no other Benefit Package Option available that provides similar coverage. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a cost increase is significant in accordance with prevailing IRS guidance.

*(3) Significant Cost Decreases.* If the Plan Administrator determines that the cost of any Benefit Package Option significantly

decreases during a Period of Coverage, then the Plan Administrator may permit the following election changes: (a) Participants enrolled in that Benefit Package Option may make a corresponding prospective election change to elective contributions (by decreasing Salary Reductions); (b) Participants who are enrolled in another Benefit Package Option may change their election on a prospective basis to elect the Benefit Package Option that has decreased in cost Medical Insurance Plan); or (c) Employees who are otherwise eligible under Section 3.1 may elect the Benefit Package Option that has decreased in cost on a prospective basis, subject to the terms and limitations of the Benefit Package Option. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a cost decrease is significant in accordance with prevailing IRS guidance.

(i) *Change in Coverage.* The definition of "similar coverage" under Section 12.4(h) applies also to this Section 12.4(i).

(1) *Significant Curtailment.* If coverage is "significantly curtailed" (as defined below), Participants may elect coverage under another Benefit Package Option that provides similar coverage. In addition, as set forth below, if the coverage curtailment results in a "Loss of Coverage" (as defined below), then Participants may drop coverage if no similar coverage is offered by the Employer. The Plan Administrator in its sole discretion, on a uniform and consistent basis, will decide, in accordance with prevailing IRS guidance, whether a curtailment is "significant," and whether a Loss of Coverage has occurred.

(a) *Significant Curtailment Without Loss of Coverage.* If the Plan Administrator determines that a Participant's coverage under a Benefit Package Option under this Plan (or the Participant's Spouse's or Dependent's coverage under his or her employer's plan) is significantly curtailed without a Loss of Coverage (for example, when there is a significant increase in the deductible, the co-pay, or the out-of-pocket cost-sharing limit under an accident or health plan during a Period of Coverage, the Participant may revoke his or her election for the affected coverage, and in lieu thereof, prospectively elect coverage under another Benefit Package Option that provides similar coverage. Coverage under a plan is deemed to be "significantly curtailed" only if there is an overall reduction in coverage provided under the plan so as to constitute reduced coverage generally.

(b) *Significant Curtailment With a Loss of Coverage.* If the Plan Administrator determines that a Participant's Benefit Package Option coverage under this Plan (or the Participant's Spouse's or Dependent's coverage under his or her employer's plan) is significantly curtailed, and if such curtailment results in a Loss of Coverage during a Period of Coverage, then the Participant may revoke his or her election for the affected coverage and may either prospectively elect coverage under another Benefit Package Option that provides similar coverage or drop coverage if no other Benefit Package Option providing similar coverage is offered by the Employer.

(c) *Definition of Loss of Coverage.* For purposes of this Section 4.7(i)(1), a "Loss of Coverage" means a complete loss of coverage (including the elimination of a Benefit Package Option, an HMO ceasing to be available where the Participant or his or her Spouse or Dependent resides, or a Participant or his or her Spouse or Dependent losing all coverage under the Benefit Package Option by reason of an overall lifetime or annual limitation). In addition, the Plan Administrator, in its sole discretion, on a uniform and consistent basis, may treat the following as a Loss of Coverage:

- a substantial decrease in the medical care providers available under the Benefit Package Option (such as a major hospital ceasing to be a member of a preferred provider network or a substantial decrease in the number of physicians participating in the PPO for the Medical Insurance Plan or in an HMO);
- a reduction in benefits for a specific type of medical condition or treatment with respect to which the Participant or his or her Spouse or Dependent is currently in a course of treatment; or
- any other similar fundamental loss of coverage.

(2) *Addition or Significant Improvement of a Benefit Package Option.* If during a Period of Coverage the Plan adds a new Benefit Package Option or significantly improves an existing Benefit Package Option, the Plan Administrator may permit the following election changes: (a) Participants who are enrolled in a Benefit Package Option other than the newly added or significantly improved Benefit Package Option may change their elections on a prospective basis to elect the newly added or significantly improved Benefit Package Option; and (b) Employees who are otherwise eligible under Section 3.1 may elect the newly added or significantly improved Benefit Package Option on a prospective basis, subject to the terms and limitations of the Benefit Package Option. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether there has been an addition of, or a significant improvement in, a Benefit Package Option in accordance with prevailing IRS guidance.

(3) *Loss of Coverage Under Other Group Health Coverage.* A Participant may prospectively change his or her election to add group health coverage for the Participant or his or her Spouse or Dependent, if such individual(s) loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (SCHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code § 7701(a)(40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable Benefit Package Option(s).

(4) *Change in Coverage Under Another Employer Plan.* A Participant may make a prospective election change that is on account of and corresponds with a change made under an employer plan (including a plan of the Employer or a plan of the

Spouse's or Dependent's employer), so long as (a) the other cafeteria plan or qualified benefits plan permits its participants to make an election change that would be permitted under applicable IRS regulations, and (b) the Participant or dependent wants to make an election for a Period of Coverage that is different from the plan year under the other cafeteria plan or qualified benefits plan. For example, if an election is made by the Participant's Spouse during his or her employer's open enrollment to drop coverage, the Participant may add coverage to replace the dropped coverage. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, will decide whether a requested change is on account of and corresponds with a change made under the other employer plan, in accordance with prevailing IRS guidance. A Participant entitled to change an election as described in this Section 4.7 must do so in accordance with the procedures described in Section 4.5.

*(j) Revocation Due to Reduction in Hours*

A Participant may revoke his or her Major Medical coverage, along with that of any related individuals, if the Participant experiences a reduction of hours such that he or she will be reasonably expected to work fewer than 30 hours a week on a regular basis and the Participant intends to enroll, along with any such related individuals, in another plan no later than the first day of the second full month following the revocation.

*(k) Exchange Enrollment*

A Participant who is eligible to enroll for coverage in a government-sponsored Exchange (Marketplace) during an Exchange special or annual open enrollment period may prospectively revoke his or her election for Medical Insurance Plan coverage, provided that the Participant certifies that he or she and any related individuals whose coverage is being revoked have enrolled or intend to enroll in new Exchange coverage that is effective no later than the day immediately following the last day of the Medical Insurance Plan coverage. If one or more of a Participant's related individuals are eligible to enroll for coverage in a government-sponsored Exchange (Marketplace) during an Exchange special or annual open enrollment period, the Participant may prospectively revoke an election for Medical Insurance Plan coverage for the individual or individuals (and switch to self-only coverage or family coverage including one or more other related individuals), provided that the Participant certifies that the individuals whose coverage is being revoked have enrolled or intend to enroll in new Exchange coverage that is effective no later than the day immediately following the last day of their Medical Insurance Plan coverage.

*(l) CHIP Special Enrollment Rights*

Notwithstanding anything else in this document to the contrary, special enrollment rights shall be made available as a result of a loss of eligibility for Medicaid or for coverage under a state children's health insurance program (SCHIP) or as a result of eligibility for a state premium assistance subsidy under the plan from Medicaid or SCHIP.

**4.8 \*\*\*Reserved\*\*\***

**4.9 Election Modifications Required by Plan Administrator**

The Plan Administrator may, at any time, require any Participant or class of Participants to amend the amount of their Salary Reductions for a Period of Coverage if the Plan Administrator determines that such action is necessary or advisable in order to (a) satisfy any of the Code's nondiscrimination requirements applicable to this Plan or other cafeteria plan; (b) prevent any Employee or class of Employees from having to recognize more income for federal income tax purposes from the receipt of benefits hereunder than would otherwise be recognized; (c) maintain the qualified status of benefits received under this Plan; or (d) satisfy Code nondiscrimination requirements or other limitations applicable to the Employer's qualified plans. In the event that contributions need to be reduced for a class of Participants, the Plan Administrator will reduce the Salary Reduction amounts for each affected Participant, beginning with the Participant in the class who had elected the highest Salary Reduction amount and continuing with the Participant in the class who had elected the next-highest Salary Reduction amount, and so forth, until the defect is corrected.

**ARTICLE V. Benefits Offered and Method of Funding**

**5.1 Benefits Offered**

When first eligible or during the Open Enrollment Period as described under Article IV, Participants will be given the opportunity to elect Premium Payment Benefits, as described in Article VI.

**5.2 Employer and Participant Contributions**

*(a) Employer Contributions.* For Participants who elect Insurance Benefits described in Article VI, the Employer may contribute a portion of the Contributions as provided in the open enrollment materials furnished to Employees and/or on the Election Form/Salary Reduction Agreement.

*(b) Participant Contributions.* Participants who elect any of the Medical Insurance Benefits described in Article VI may pay for the cost of that coverage on a pre-tax Salary Reduction basis, or with after-tax deductions, by completing an Election Form/Salary Reduction Agreement.

**5.3 Using Salary Reductions to Make Contributions**

*(a) Salary Reductions per Pay Period.* The Salary Reduction for a pay period for a Participant is, for the Benefits elected, (1) an amount equal to the annual Contributions for such Benefits (as described in Section 6.2 for the Premium Payment Benefits; (2) an amount otherwise agreed upon between the Employer and the Participant; or (3) an amount deemed appropriate by the Plan Administrator (i.e., in the event of shortage in reducible Compensation, amounts withheld and the Benefits to which Salary Reductions are applied may fluctuate).

*(b) Considered Employer Contributions for Certain Purposes.* Salary Reductions are applied by the Employer to pay for the Participant's share of the Contributions for the Premium Payment Benefits are considered to be Employer contributions.

*(c) Salary Reduction Balance Upon Termination of Coverage.* If, as of the date that any elected coverage under this Plan terminates, a Participant's year-to-date Salary Reductions exceed or are less than the Participant's required Contributions for the coverage, then the Employer will, as applicable, either return the excess to the Participant as additional taxable wages or recoup the due Salary Reduction amounts from any remaining Compensation.

*(d) After-Tax Contributions for Premium Payment Benefits.* For those Participants who elect to pay their share of the Contributions for any of the Medical Insurance Benefits with after-tax deductions, both the Employee and Employer portions of such Contributions will be paid outside of this Plan.

#### **5.4 Funding This Plan**

All of the amounts payable under this Plan shall be paid from the general assets of the Employer, but Premium Payment Benefits are paid as provided in the applicable insurance policy. Nothing herein will be construed to require the Employer or the Plan Administrator to maintain any fund or to segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in any fund, account, or asset of the Employer from which any payment under this Plan may be made. There is no trust or other fund from which Benefits are paid. While the Employer has complete responsibility for the payment of Benefits out of its general assets (except for Premium Payment Benefits paid as provided in the applicable insurance policy), it may hire an unrelated third-party paying agent to make Benefit payments on its behalf. The maximum contribution that may be made under this Plan for a Participant is the total of the maximums that may be elected as Employer and Participant Contributions for Premium Payment Benefits, as described in Section 6.2.

### **ARTICLE VI. Premium Payment Component**

#### **6.1 Benefits**

The only Insurance Benefits that are offered under the Premium Payment Component are benefits under the Medical, Dental, Vision, Accident, Accidental Death & Dismemberment Insurance Plan(s). Notwithstanding any other provision in these Plan(s), these benefits are subject to the terms and conditions of the Insurance Plan(s), and no changes can be made with respect to such Insurance Benefits under this Plan (such as mid-year changes in election) if such changes are not permitted under the applicable Insurance Plan. An Eligible Employee can (a) elect benefits under the Premium Payment Component by electing to pay for his or her share of the Contributions for Medical Insurance Benefits on a pretax Salary Reduction basis (Premium Payment Benefits); or (b) elect no benefits under the Premium Payment Component and to pay for his or her share of the Contributions, if any, for Medical Insurance Benefits with after-tax deductions outside of this Plan. Unless an exception applies (as described in Article IV), such election is irrevocable for the duration of the Period of Coverage to which it relates.

The Employer may at its discretion offer cash in lieu of benefits for Participants who do not choose Insurance Benefits.

#### **6.2 Contributions for Cost of Coverage**

The annual Contribution for a Participant's Premium Payment Benefits is equal to the amount as set by the Employer, which may or may not be the same amount charged by the insurance carrier.

#### **6.3 Insurance Benefits Provided Under Insurance Plans**

Insurance Benefits will be provided by the Insurance Plans, not this Plan. The types and amounts of Insurance Benefits, the requirements for participating in the Insurance Plans, and the other terms and conditions of coverage and benefits of the Insurance Plans are set forth in the Insurance Plans. All claims to receive benefits under the Insurance Plans shall be subject to and governed by the terms and conditions of the Insurance Plans and the rules, regulations, policies, and procedures adopted in accordance therewith, as may be amended from time to time.

#### **6.4 Health Insurance Benefits; COBRA**

Notwithstanding any provision to the contrary in this Plan, to the extent required by COBRA, a Participant and his or her Spouse and Dependents, as applicable, whose coverage terminates under the Health Insurance Benefits because of a COBRA qualifying event (and who is a qualified beneficiary as defined under COBRA), shall be given the opportunity to continue on a self-pay basis the same coverage that he or she had under the Health Insurance Plan(s) the day before the qualifying event for the periods prescribed by COBRA.

Such continuation coverage shall be subject to all conditions and limitations under COBRA. Contributions for COBRA coverage for Health Insurance Benefits may be paid on a pre-tax basis for current employees (including those whose compensation (as may be permitted by the Plan Administrator on a uniform and consistent basis, but may not be prepaid from contributions in one Plan Year to provide coverage that extends into a subsequent Plan Year) where COBRA coverage arises either (a) because the Employee ceases to be eligible because of a reduction in hours; or (b) because the Employee's Dependent ceases to satisfy the eligibility requirements for coverage. For all other individuals (e.g., Employees who cease to be eligible because of retirement, termination of employment, or layoff), Contributions for COBRA coverage for Health Insurance Benefits shall be paid on an after-tax basis (unless may be otherwise permitted by the Plan Administrator on a uniform and consistent basis, but may not be prepaid from contributions in one Plan Year to provide coverage that extends into a subsequent Plan Year).

**ARTICLES VII. - XII. \*\*\*RESERVED\*\*\***

**ARTICLE XIII. Appeals Procedure**

**13.1 Procedure If Benefits Are Denied Under This Plan**

If a claim for reimbursement under this Plan is wholly or partially denied, then claims shall be administered in accordance with the claims procedure set forth in the summary plan description for this Plan. The Committee acts on behalf of the Plan Administrator with respect to appeals.

**13.2 Claims Procedures for Insurance Benefits**

Claims and reimbursement for Insurance Benefits shall be administered in accordance with the claims procedures for the Insurance Benefits, as set forth in the plan documents and/or summary plan description(s) for the Insurance Plan(s).

**ARTICLE XIV. Recordkeeping and Administration**

**14.1 Plan Administrator**

The administration of this Plan shall be under the supervision of the Plan Administrator. It is the principal duty of the Plan Administrator to see that this Plan is carried out, in accordance with its terms, for the exclusive benefit of persons entitled to participate in this Plan without discrimination among them.

**14.2 Powers of the Plan Administrator**

The Plan Administrator shall have such duties and powers as it considers necessary or appropriate to discharge its duties. It shall have the exclusive right to interpret the Plan and to decide all matters thereunder, and all determinations of the Plan Administrator with respect to any matter hereunder shall be conclusive and binding on all persons. Without limiting the generality of the foregoing, the Plan Administrator shall have the following discretionary authority:

- (a) to construe and interpret this Plan, including all possible ambiguities, inconsistencies, and omissions in the Plan and related documents, and to decide all questions of fact, questions relating to eligibility and participation, and questions of benefits under this Plan (provided that, notwithstanding the first paragraph in this Section 14.2, the Committee shall exercise such exclusive power with respect to an appeal of a claim under Section 13.1);
- (b) to prescribe procedures to be followed and the forms to be used by Employees and Participants to make elections pursuant to this Plan;
- (c) to prepare and distribute information explaining this Plan and the benefits under this Plan in such manner as the Plan Administrator determines to be appropriate;
- (d) to request and receive from all Employees and Participants such information as the Plan Administrator shall from time to time determine to be necessary for the proper administration of this Plan;
- (e) to furnish each Employee and Participant with such reports with respect to the administration of this Plan as the Plan Administrator determines to be reasonable and appropriate, including appropriate statements setting forth the amounts by which a Participant's Compensation has been reduced in order to provide benefits under this Plan;
- (f) to receive, review, and keep on file such reports and information regarding the benefits covered by this Plan as the Plan Administrator determines from time to time to be necessary and proper;
- (g) to appoint and employ such individuals or entities to assist in the administration of this Plan as it determines to be necessary or advisable, including legal counsel and benefit consultants;
- (h) to sign documents for the purposes of administering this Plan, or to designate an individual or individuals to sign documents for the purposes of administering this Plan;

(i) to secure independent medical or other advice and require such evidence as it deems necessary to decide any claim or appeal; and

(j) to maintain the books of accounts, records, and other data in the manner necessary for proper administration of this Plan and to meet any applicable disclosure and reporting requirements.

#### **14.3 Reliance on Participant, Tables, etc.**

The Plan Administrator may rely upon the direction, information, or election of a Participant as being proper under the Plan and shall not be responsible for any act or failure to act because of a direction or lack of direction by a Participant. The Plan Administrator will also be entitled, to the extent permitted by law, to rely conclusively on all tables, valuations, certificates, opinions, and reports that are furnished by accountants, attorneys, or other experts employed or engaged by the Plan Administrator.

#### **14.4 \*\*\*Reserved\*\*\***

#### **14.5 Fiduciary Liability**

To the extent permitted by law, the Plan Administrator shall not incur any liability for any acts or for failure to act except for their own willful misconduct or willful breach of this Plan.

#### **14.6 Compensation of Plan Administrator**

Unless otherwise determined by the Employer and permitted by law, any Plan Administrator that is also an Employee of the Employer shall serve without compensation for services rendered in such capacity, but all reasonable expenses incurred in the performance of their duties shall be paid by the Employer.

#### **14.7 Bonding**

The Plan Administrator shall be bonded to the extent required by ERISA.

#### **14.8 Insurance Contracts**

The Employer shall have the right (a) to enter into a contract with one or more insurance companies for the purposes of providing any benefits under the Plan; and (b) to replace any of such insurance companies or contracts at its discretion. Any dividends, retroactive rate adjustments, or other refunds of any type that may become payable under any such insurance contract shall not be assets of the Plan but shall be the property of and be retained by the Employer, to the extent that such amounts are less than aggregate Employer contributions toward such insurance.

#### **14.9 Inability to Locate Payee**

If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

#### **14.10 Effect of Mistake**

In the event of a mistake as to the eligibility or participation of an Employee, the allocations made to the account of any Participant, or the amount of benefits paid or to be paid to a Participant or other person, the Plan Administrator shall, to the extent that it deems administratively possible and otherwise permissible under Code § 125 or the regulations issued thereunder, cause to be allocated or cause to be withheld or accelerated, or otherwise make adjustment of, such amounts as it will in its judgment accord to such Participant or other person the credits to the account or distributions to which he or she is properly entitled under the Plan. Such action by the Plan Administrator may include withholding of any amounts due to the Plan or the Employer from Compensation paid by the Employer.

### **ARTICLE XV. General Provisions**

#### **15.1 \*\*\*Reserved\*\*\***

#### **15.2 No Contract of Employment**

Nothing herein contained is intended to be or shall be construed as constituting a contract or other arrangement between any Employee and the Employer to the effect that such Employee will be employed for any specific period of time. All Employees are considered to be employed at the will of the Employer.

#### **15.3 Amendment and Termination**

This Plan has been established with the intent of being maintained for an indefinite period of time. Nonetheless, the Employer may amend or terminate all or any part of this Plan at any time for any reason and any such amendment or termination will automatically apply to the Related Employers that are participating in this Plan.

**15.4 Governing Law**

This Plan shall be construed, administered, and enforced according to the laws of VA, to the extent not superseded by the Code, ERISA, or any other federal law.

**15.5 Code and ERISA Compliance**

It is intended that this Plan meet all applicable requirements of the Code , ERISA (if ERISA is applicable) and of all regulations issued thereunder. This Plan shall be construed, operated, and administered accordingly, and in the event of any conflict between any part, clause, or provision of this Plan and the Code and/or ERISA (if ERISA is applicable), the provisions of the Code and ERISA (if ERISA is applicable) shall be deemed controlling, and any conflicting part, clause, or provision of this Plan shall be deemed superseded to the extent of the conflict.

**15.6 No Guarantee of Tax Consequences**

Neither the Plan Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under this Plan will be excludable from the Participant's gross income for federal, state, or local income tax purposes. It shall be the obligation of each Participant to determine whether each payment under this Plan is excludable from the Participant's gross income for federal, state, and local income tax purposes and to notify the Plan Administrator if the Participant has any reason to believe that such payment is not so excludable.

**15.7 Indemnification of Employer**

If any Participant receives one or more payments or reimbursements under this Plan on a tax-free basis and if such payments do not qualify for such treatment under the Code, then such Participant shall indemnify and reimburse the Employer for any liability that it may incur for failure to withhold federal income taxes, Social Security taxes, or other taxes from such payments or reimbursements.

**15.8 Non-Assignability of Rights**

The right of any Participant to receive any reimbursement under this Plan shall not be alienable by the Participant by assignment or any other method and shall not be subject to claims by the Participant's creditors by any process whatsoever. Any attempt to cause such right to be so subjected will not be recognized, except to the extent required by law.

**15.9 Headings**

The headings of the various Articles and Sections are inserted for convenience of reference and are not to be regarded as part of this Plan or as indicating or controlling the meaning or construction of any provision.

**15.10 Plan Provisions Controlling**

In the event that the terms or provisions of any summary or description of this Plan are in any construction interpreted as being in conflict with the provisions of this Plan as set forth in this document, the provisions of this Plan shall be controlling.

**15.11 Severability**

Should any part of this Plan subsequently be invalidated by a court of competent jurisdiction, the remainder of the Plan shall be given effect to the maximum extent possible.

IN WITNESS WHEREOF, and as conclusive evidence of the adoption of the foregoing instrument comprising the Town of Tazewell Salary Reduction Plan, Town of Tazewell has caused this Plan to be executed in its name and on its behalf, on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**Town of Tazewell**

By: \_\_\_\_\_  
Its: \_\_\_\_\_

# **THE TOWN OF TAZEWELL CAFETERIA PLAN**

## **SUMMARY PLAN DESCRIPTION**

Town of Tazewell sponsors the Town of Tazewell Cafeteria Plan (the "Cafeteria Plan") that allows eligible Employees to choose from a menu of different benefits paid for with pre-tax dollars. (Such plans are also commonly known as "salary reduction plans" or "Section 125 plans").

This Summary Plan Description ("SPD") describes the basic features of the Cafeteria Plan, how it generally operates and how Employees can gain the maximum advantage from it.

PLEASE NOTE: This SPD is for general informational purposes only. It does not describe every detail of the Cafeteria Plan. If there is a conflict between the Cafeteria Plan documents and this SPD, then the Cafeteria Plan documents will control.

## Cafeteria Plan

### **CAF Q-1. How do I pay for Town of Tazewell benefits on a pre-tax basis?**

You may elect to pay for benefits on a pre-tax basis by entering an election with the Employer. At the Employer's option, this may be done with a traditional "paper" salary reduction agreement or it may be done in electronic form. Whatever medium is used, it shall be referred to as a Salary Reduction Agreement for purposes of this SPD.

If you elect to pay for benefits on a pre-tax basis, you agree to a salary reduction to pay for your share of the cost of coverage with pretax funds instead of receiving a corresponding amount of your regular pay that would otherwise be subject to taxes.

Example CAF Q-1(a): Sally is paid an annual salary of \$30,000. Sally elects to pay for \$2,000 worth of benefits for the Plan Year on a pre-tax basis. By doing so, she is electing to reduce her salary, and therefore also her taxable income, by \$2,000 for the year to \$28,000.

From then on, you must pay contributions for such coverage by having that portion deducted from each paycheck on a pre-tax basis (generally an equal portion from each paycheck, or an amount otherwise agreed to or as deemed appropriate by the Plan Administrator).

Example CAF Q-1(b): Using the same facts from Example Q-1(a), suppose Sally is paid 26 times a year (bi-weekly). Because she has elected \$2,000 in benefits, she will have \$76.92 deducted from each paycheck for the year (\$2,000 divided by 26 paychecks equals \$76.92).

### **CAF Q-2. What benefits may be elected under the Cafeteria Plan?**

The Cafeteria Plan includes the following benefit plans:

The Premium Payment Component permits an Employee to pay for his or her share of contributions for insurance plans with pretax dollars. Under the Town of Tazewell Cafeteria Plan, these benefits may include:

- \* Accident
- \* Accidental Death & Dismemberment
- \* Dental
- \* Medical
- \* Vision

If you select any or all of these benefits, you will likely pay all or some of the contributions; the Employer may contribute some or no portion of them. The applicable amounts will be described in documents furnished separately to you as necessary from time to time.

The Employer may at its own discretion offer cash in lieu of benefits for participants who do not choose benefits. If the Employer does choose this option, participants will be informed through other communications.

### **CAF Q-3. Who can participate in the Cafeteria Plan?**

Employees who are working 40 hours per week or more are eligible to participate in the Cafeteria Plan following 0 days of employment with the Employer, provided that the election procedures in CAF Q-5 are followed.

An "Employee" is any individual who the Employer classifies as a common-law employee and who is on the Employer's W-2 payroll.

Please note: "Employee" does not include the following:

(a) any leased employee (including but not limited to those individuals defined as leased employees in Code § 414(n)) or an individual classified by the Employer as a contract worker, independent contractor, temporary employee, or casual employee

(b) any individual who performs services for the Employer but who is paid by a temporary or other employment or staffing agency for the period during which such individual is paid by such agency, whether or not such individual is determined by the IRS or others to be a common-law employee of the Employer;

(c) \*\*\*RESERVED\*\*\*;

(d) any individual considered "self-employed" by the IRS because of an ownership interest in Town of Tazewell;

#### **CAF Q-4. What tax savings are possible under the Cafeteria Plan?**

You may save both federal income tax and FICA (Social Security/Medicare) taxes by participating in the Town of Tazewell Cafeteria Plan.

**Example CAF Q4(a):** Suppose Sally pays 15% in federal income taxes for the year. With an annual salary of \$30,000, that could mean as much as \$4,500 in federal income taxes, plus \$2,295 in FICA taxes (calculated at 7.65% of income). But by electing \$2,000 of cafeteria plan benefits for the year, Sally lowers her income by \$2,000, meaning she is only taxed on \$28,000. This comes out to \$4,200 in income tax plus \$2,142 in FICA tax. That's a \$453 tax savings for the year.

**(Caution:** This example is intended to illustrate the general effect of "pre-taxing" benefits through a cafeteria plan. It does not take into account the effects of filing status, tax exemptions, tax deductions and other factors affecting tax liability. Furthermore, the amount of the contributions used in this example is not meant to reflect your actual contributions. It is also not intended to reflect specifically upon your particular tax situation. You are encouraged to consult with your accountant or other professional tax advisor with regard to your particular tax situation, especially with regard to state and local taxes.)

#### **CAF Q-5. When does participation begin and end in the Cafeteria Plan?**

After you satisfy the eligibility requirements, you can become a Participant on the first day immediately following the waiting period by electing benefits in a manner such as described in CAF Q-1. An eligible Employee who does not elect benefits will not be able to elect any benefits under the Cafeteria Plan until the next Open Enrollment Period (unless a "Change in Election Event" occurs, as explained in CAF Q-7).

An Employee continues to participate in the Cafeteria Plan until (a) termination of the Cafeteria Plan; or (b) the date on which the Participant ceases to be an eligible Employee (because of retirement, termination of employment, layoff, reduction of hours, or any other reason). However, for purposes of pre-taxing COBRA coverage for Health Insurance Benefits, certain Employees may be able to continue eligibility in the Cafeteria Plan for certain periods. See CAF Q-8 and CAF Q-12 for more information about this as information about how termination of participation affects your Benefits.

#### **CAF Q-6. What is meant by "Open Enrollment Period" and "Plan Year"?**

The "Open Enrollment Period" is the period during which you have an opportunity to participate under the Cafeteria Plan by electing to do so. (See Q-5.) You will be notified of the timing and duration of the Open Enrollment Period, which for any new Plan Year generally will occur during the quarter preceding the new Plan Year.

The Plan Year for the Town of Tazewell Cafeteria Plan is the period beginning on 7/1/2026 and ending on 6/30/2027.

#### **CAF Q-7. Can I change my elections under the Cafeteria Plan during the Plan Year?**

Except in the case of HSA elections, you generally cannot change your election to participate in the Cafeteria Plan or vary the salary reduction amounts that you have selected during the Plan Year (this is known as the "irrevocability rule"). Of course, you can change your elections for benefits and salary reductions during the Open Enrollment Period, but those election changes will apply only for the following Plan Year.

However, there are several important exceptions to the irrevocability rule, many of which have to do with events in your personal or professional life that may occur during the Plan Year.

Here are the exceptions to the irrevocability rule:

##### **1. Leaves of Absence**

You may change an election under the Cafeteria Plan upon FMLA and non-FMLA leave only as described in CAF Q-14.

##### **2. Change in Status.**

If one or more of the following Changes in Status occur, you may revoke your old election and make a new election, provided that both the revocation and new election are on account of and correspond with the Change in Status (as described in item 3

below). Those occurrences that qualify as a Change in Status include the events described below, as well as any other events that the Plan Administrator, in its sole discretion and on a uniform and consistent basis, determines are permitted under IRS regulations:

- a change in your legal marital status (such as marriage, death of a Spouse, divorce, legal separation, or annulment);
- a change in the number of your Dependents (such as the birth of a child, adoption or placement for adoption of a Dependent, or death of a Dependent);
- any of the following events that change the employment status of you, your Spouse, or your Dependent and that affect benefits eligibility under a cafeteria plan (including this Cafeteria Plan) or other employee benefit plan of you, your Spouse, or your Dependents. Such events include any of the following changes in employment status: termination or commencement of employment; a strike or lockout; a commencement of or return from an unpaid leave of absence; a change in worksite; switching from salaried to hourly-paid, union to non-union, or full-time to part-time (or vice versa); incurring a reduction or increase in hours of employment; or any other similar change that makes the individual become (or cease to be) eligible for a particular employee benefit;
- an event that causes your Dependent to satisfy or cease to satisfy an eligibility requirement for a particular benefit (such as an employee's child covered as a dependent by an accident or health plan who turns 27 during the taxable year); or
- a change in your, your Spouse's, or your Dependent's place of residence.

### 3. Change in Status - Other Requirements.

If you wish to change your election based on a Change in Status, you must establish that the revocation is on account of and corresponds with the Change in Status. The Plan Administrator, in its sole discretion and on a uniform and consistent basis, shall determine whether a requested change is on account of and corresponds with a Change in Status. As a general rule, a desired election change will be found to be consistent with a Change in Status event if the event affects coverage eligibility.

In addition, you must satisfy the following specific requirements in order to alter your election based on that Change in Status:

- *Loss of Spouse or Dependent Eligibility; Special COBRA Rules.* For Health Insurance Benefits, a special rule governs which type of election changes are consistent with the Change in Status. For a Change in Status involving your divorce, annulment, or legal separation from your Spouse, the death of your Spouse or your Dependent, or your Dependent's ceasing to satisfy the eligibility requirements for coverage, you may elect only to cancel the accident or health benefits for the affected Spouse or Dependent. A change in election for any individual other than your Spouse involved in the divorce, annulment, or legal separation, your deceased Spouse or Dependent, or your Dependent that ceased to satisfy the eligibility requirements would fail to correspond with that Change in Status.

However, if you, your Spouse, or your Dependent elects COBRA continuation coverage under the Employer's plan because you ceased to be eligible because of a reduction of hours or because your Dependent ceases to satisfy eligibility requirements for coverage, and if you remain a Participant under the terms of this Cafeteria Plan, then you may in certain circumstances be able to increase your contributions to pay for such coverage. See CAF Q-12.

- *Gain of Coverage Eligibility Under Another Employer's Plan.* For a Change in Status in which you, your Spouse, or your Dependent gains eligibility for coverage under another Employer's cafeteria plan (or qualified benefit plan) as a result of a change in your marital status or a change in your, your Spouse's, or your Dependent's employment status, your election to cease or decrease coverage for that individual under the Cafeteria Plan would correspond with that Change in Status only if coverage for that individual becomes effective or is increased under the other Employer's plan.

**4. Special Enrollment Rights.** In certain circumstances, enrollment for Health Insurance Benefits may occur outside the Open Enrollment Period, as explained in materials provided to you separately describing the Health Insurance Benefits. When a special enrollment right explained in those separate documents applies to your Medical Insurance Benefits, you may change your election under the Cafeteria Plan to correspond with the special enrollment right. Special enrollments may also be available as a result of a loss of eligibility for Medicaid or for coverage under a state children's health insurance program (SCHIP) or as a result of eligibility for a state premium assistance subsidy under the plan from Medicaid or SCHIP.

**5. Certain Judgments, Decrees, and Orders.** If a judgment, decree, or order from a divorce, separation, annulment, or custody change requires your child (including a foster child who is your Dependent) to be covered under the Health Insurance

Benefits, you may change your election to provide coverage for the child. If the order requires that another individual (such as your former Spouse) cover the child, then you may change your election to revoke coverage and elect that such coverage is, in fact, provided for the child.

**6. Medicare or Medicaid.** If you, your Spouse, or your Dependent becomes entitled to (i.e., becomes enrolled in) Medicare or Medicaid, then you may reduce or cancel that person's accident or health coverage under the Medical Insurance Plan. Similarly, if you, your Spouse, or your Dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, then you may elect to commence or increase that person's accident or health coverage.

**7. Change in Cost.** If the cost charged to you for your Health Insurance Benefits significantly increases during the Plan Year, then you may choose to do any of the following: (a) make a corresponding increase in your contributions; (b) revoke your election and receive coverage under another benefit package option (if any) that provides similar coverage, or elect similar coverage under the plan of your Spouse's employer; or (c) drop your coverage, but only if no other benefit package option provides similar coverage. Coverage under another employer plan, such as the plan of a Spouse's or Dependent's employer, may be treated as similar coverage if it otherwise meets the requirements of similar coverage.) If the cost of Health Insurance significantly decreases during the Plan Year, then the Plan Administrator may permit the following election changes: (a) if you are enrolled in the benefit package option that has decreased in cost, you may make a corresponding decrease in your contributions; (b) if you are enrolled in another benefit package option (such as the HMO option under the Medical Insurance Plan), you may change your election on a prospective basis to elect the benefit package option that has decreased in cost (such as the PPO option under the Medical Insurance Plan); or (c) if you are otherwise eligible, you may elect the benefit package option that has decreased in cost on a prospective basis, subject to the terms and limitations of the benefit package option.

For insignificant increases or decreases in the cost of benefits, however, the Plan Administrator will automatically adjust your election contributions to reflect the minor change in cost.

The Plan Administrator generally will notify you of increases or decreases in the cost of Health Insurance benefits.

**8. Change in Coverage.** You may also change your election if one of the following events occurs:

- *Significant Curtailment of Coverage.* If your Health Insurance Benefits coverage is significantly curtailed without a loss of coverage (for example, when there is an increase in the deductible under the Medical Insurance Benefits), then you may revoke your election for that coverage and elect coverage under another benefit package option that provides similar coverage. (Coverage under a plan is significantly curtailed only if there is an overall reduction of coverage under the plan generally loss of one particular physician in a network does not constitute significant curtailment.) If your Health Insurance Benefits coverage is significantly curtailed with a loss of coverage (for example, if you lose all coverage under the option by reason of an overall lifetime or annual limitation), then you may either revoke your election and elect coverage under another benefit package option that provides similar coverage, elect similar coverage under the plan of your Spouse's employer, or drop coverage, but only if there is no option available under the plan that provides similar coverage. (The Plan Administrator generally will notify you of significant curtailments in Medical Insurance Benefits coverage.)
- *Addition or Significant Improvement of Cafeteria Plan Option.* If the Cafeteria Plan adds a new option or significantly improves an existing option, then the Plan Administrator may permit Participants who are enrolled in an option other than the new or improved option to elect the new or improved option. Also, the Plan Administrator may permit eligible Employees to elect the new or improved option on a prospective basis, subject to limitations imposed by the applicable option.
- *Loss of Other Group Health Coverage.* You may change your election to add group health coverage for you, your Spouse, or your Dependent, if any of you loses coverage under any group health coverage sponsored by a governmental or educational institution (for example, a state children's health insurance program or certain Indian tribal programs).
- *Change in Election Under Another Employer Plan.* You may make an election change that is on account of and corresponds with a change made under another employer plan (including a plan of the Employer or a plan of your Spouse's or Dependent's employer), so long as (a) the other cafeteria plan or qualified benefits plan permits its participants to make an election change permitted under the IRS regulations; or (b) the Cafeteria Plan permits you to make an election for a period of coverage (for example, the Plan Year) that is different from the period of coverage under the other cafeteria plan or qualified benefits plan, which it does.

For example, if an election to drop coverage is made by your Spouse during his or her Employer's open enrollment, you may add coverage under the Cafeteria Plan to replace the dropped coverage.

## 9. Exchange Enrollment

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If you are eligible to enroll for coverage in a government-sponsored Exchange (Marketplace) during a special or annual open enrollment period, you may prospectively revoke your election for Medical Insurance Plan coverage, provided that you certify that you and any related individuals whose coverage is being revoked have enrolled or intend to enroll for new Exchange coverage that is effective beginning no later than the day immediately following the last day of the Medical Insurance Plan coverage. If one or more of your related individuals are eligible to enroll for coverage in a government-sponsored Exchange (Marketplace) during a special or annual open enrollment period, you may prospectively revoke an election for Medical Insurance Plan coverage for the individual or individuals (and switch to self-only coverage or family coverage including one or more other related individuals), provided that you certify that the individuals whose coverage is being revoked have enrolled or intend to enroll for new Exchange coverage that is effective beginning no later than the day immediately following the last day of the Medical Insurance Plan coverage.

### **CAF Q-8. What happens if my employment ends during the Plan Year or I lose eligibility for other reasons?**

If your employment with the Employer is terminated during the Plan Year, then your active participation in the Cafeteria Plan will cease and you will not be able to make any more contributions to the Cafeteria Plan for Insurance Benefits.

See CAF Q-12 for information on your right to continued or converted group health coverage after termination of your employment.

For purposes of pre-taxing COBRA coverage for Health Insurance Benefits, certain Employees may be able to continue eligibility in the Cafeteria Plan for certain periods. See CAF Q-12.

If you are rehired within the same Plan Year and are eligible for the Cafeteria Plan, then you may make new elections, provided that you are rehired more than 30 days after you terminated employment. If you are rehired within 30 days or less during the same Plan Year, then your prior elections will be reinstated.

If you cease to be an eligible Employee for reasons other than termination of employment, such as a reduction of hours, then you must complete the waiting period described in CAF Q-3 before again becoming eligible to participate in the Plan.

### **CAF Q-9. \*\*\*RESERVED\*\*\***

### **CAF Q-10. How long will the Cafeteria Plan remain in effect?**

Although the Employer expects to maintain the Cafeteria Plan indefinitely, it has the right to amend or terminate all or any part of the Cafeteria Plan at any time for any reason. It is also possible that future changes in state or federal tax laws may require that the Cafeteria Plan be amended accordingly.

### **CAF Q-11. What happens if my claim for benefits is denied?**

#### *Insurance Benefits*

The applicable insurance company will decide your claim in accordance with its claims procedures. If your claim is denied, you may appeal to the insurance company for a review of the denied claim. If you don't appeal on time, you will lose your right to file suit in a state or federal court, as you will not have exhausted your internal administrative appeal rights (which generally is a prerequisite to bringing a suit in state or federal court). For more information about how to file a claim and for details regarding the medical insurance company's claims procedures, consult the claims procedure applicable under that plan or policy, as described in the plan document or summary plan description for the Insurance Plan.

#### *Appeals.*

If your claim is denied in whole or part, then you (or your authorized representative) may request review upon written application to the "Committee" (the Benefits Committee that acts on behalf of the Plan Administrator with respect to appeals). Your appeal must be made in writing within 180 days after your receipt of the notice that the claim was denied. If you do not appeal on time, you will lose the right to appeal the denial and the right to file suit in court. Your written appeal should state the reasons that you feel your claim should not have been denied. It should include any additional facts and/or documents that you feel support your claim. You will have the opportunity to ask additional questions and make written comments, and you may review (upon request and at no charge) documents and other information relevant to your appeal.

#### *Decision on Review.*

Your appeal will be reviewed and decided by the Committee or other entity designated in the Plan in a reasonable time not later than 60 days after the Committee receives your request for review. The Committee may, in its discretion, hold a hearing on the denied claim. Any medical expert consulted in connection with your appeal will be different from and not subordinate to any expert consulted in connection with the initial claim denial. The identity of a medical expert consulted in connection with your appeal will be provided. If the decision on review affirms the initial denial of your claim, you will be furnished with a notice of adverse benefit determination on review setting forth:

- the specific reason(s) for the decision on review;
- the specific Plan provision(s) on which the decision is based;
- a statement of your right to review (upon request and at no charge) relevant documents and other information;
- if an internal rule, guideline, protocol, or other similar criterion is relied on in making the decision on review, then a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to you upon request; and
- a statement of your right to bring suit under ERISA § 502(a) (where applicable).

## **CAF Q-12. What is "Continuation Coverage" and how does it work?**

### *COBRA*

If you have elected Health Insurance Benefits under this Plan, you may have certain rights to the continuation of such benefits after a "Qualifying Event" (e.g., a termination of employment). See Appendix B of this SPD for a detailed description of your rights to "continuation coverage" under COBRA.

### *USERRA*

Continuation and reinstatement rights may also be available if you are absent from employment due to service in the uniformed services pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). More information about coverage under USERRA is available from the Plan Administrator.

## **CAF Q-13. How will participating in the Cafeteria Plan affect my Social Security and other benefits?**

Participating in the Cafeteria Plan will reduce the amount of your taxable income, which may result in a decrease in your Social Security benefits and/or other benefits which are based on taxable income. However, the tax savings that you realize through Cafeteria Plan participation will often more than offset any reduction in other benefits. If you are still unsure, you are encouraged to consult with your accountant or other tax advisor.

## **CAF Q-14. How do leaves of absence (such as under FMLA) affect my benefits?**

### *FMLA Leaves of Absence.*

If the Employer is subject to the federal Family and Medical Leave Act of 1993 and you go on a qualifying leave under the FMLA, then to the extent required by the FMLA your Employer will continue to maintain your Health Insurance Benefits on the same terms and conditions as if you were still active (that is, your Employer will continue to pay its share of the contributions to the extent that you opt to continue coverage). Your Employer may require you to continue all Medical Insurance Benefits coverage while you are on paid leave (so long as Participants on non-FMLA paid leave are required to continue coverage). If so, you will pay your share of the contributions by the method normally used during any paid leave (for example, on a pre-tax salary-reduction basis).

If you are going on unpaid FMLA leave (or paid FMLA leave where coverage is not required to be continued) and you opt to continue your Insurance Benefits, then you may pay your share of the contributions in one of three ways: (a) with after-tax dollars while on leave; (b) with pretax dollars to the extent that you receive compensation during the leave, or by pre-paying all or a portion of your share of the contributions for the expected duration of the leave on a pre-tax salary reduction basis out of your pre-leave compensation, including unused sick days and vacation days (to pre-pay in advance, you must make a special election before such compensation normally would be available to you (but note that prepayments with pre-tax dollars may not be used to pay for coverage during the next Plan Year); or (c) by other arrangements agreed upon by you and the Plan Administrator (for example, the Plan Administrator may pay for coverage during the leave and withhold amounts from your compensation upon your return from leave).

If your Employer requires all Participants to continue Insurance Benefits during the unpaid FMLA leave, then you may discontinue paying your share of the required contributions until you return from leave. Upon returning from leave, you must pay your share of any required contributions that you did not pay during the leave. Payment for your share will be withheld from your compensation either on a pre-tax or after-tax basis, depending on what you and the Plan Administrator agree to.

If your Health Insurance coverage ceases while you are on FMLA leave (e.g., for non-payment of required contributions), you will be permitted to re-enter such Benefits, as applicable, upon return from such leave on the same basis as when you were participating in the Plan before the leave or as otherwise required by the FMLA. You may be required to have coverage for such Benefits reinstated so long as coverage for Employees on non-FMLA leave is required to be reinstated upon return from leave.

If you are commencing or returning from FMLA leave, then your election for non-health benefits provided under this Plan, if

any, will be treated in the same way as under your Employer's policy for providing such Benefits for Participants on a non-FMLA leave (see below). If that policy permits you to discontinue contributions while on leave, you will be required to repay the contributions not paid by you during leave. Payment will be withheld from your compensation either on a pre-tax or after-tax basis, as agreed to by the Plan Administrator and you or as the Plan Administrator otherwise deems appropriate.

#### *Non-FMLA Leaves of Absence.*

If you go on an unpaid leave of absence that does not affect eligibility, then you will continue to participate and the contribution due from you (if not otherwise paid by your regular salary reductions) will be paid by pre-payment before going on leave, with after-tax contributions while on leave, or with catch-up contributions after the leave ends, as determined by the Plan Administrator. If you go on an unpaid leave that does affect eligibility, then the Change in Status rules will apply.

## **Premium Payment Benefits**

### **PREM Q-1. What are "Premium Payment Benefits"?**

As described in CAF Q-1, if you elect Premium Payment Benefits you will be able to pay for your share of contributions for Insurance Benefits with pre-tax dollars by electing to do so. Because the share of the contributions that you pay will be with pre-tax funds, you may save both federal income taxes and FICA (Social Security) taxes. See Q-4.

### **PREM Q-2. How are my Premium Payment Benefits paid?**

As described in CAF Q-1 and in PREM Q-1, if you select an Insurance Plan described in CAF Q-2, then you may be required to pay a portion of the contributions. When you complete the Election Form/Salary Reduction Agreement, if you elect to pay for benefits on a pre-tax basis you agree to a salary reduction to pay for your share of the cost of coverage (also known as contributions) with pre-tax funds instead of receiving a corresponding amount of your regular pay that would otherwise be subject to taxes. From then on, you must pay a contribution for such coverage by having that portion deducted from each paycheck on a pre-tax basis (generally an equal portion from each paycheck, or an amount otherwise agreed to or as deemed appropriate by the Plan Administrator).

The Employer may contribute all, some, or no portion of the Premium Payment Benefits that you have selected, as described in documents furnished separately to you from time to time.

## **Miscellaneous**

### **MISC Q-1**

**COBRA and HIPAA Rights.** You have a right to continue your Health Insurance Plan coverage for yourself if there is a loss of coverage under the plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this SPD and the documents governing the plan on the rules governing your COBRA continuation coverage rights.

**HIPAA Privacy Rights.** Under another provision of HIPAA, group health plans are required to take steps to ensure that certain "protected health information" (PHI) is kept confidential. You may receive a separate notice from the Employer (or medical insurers) that outlines its health privacy policies.

**Right to Review.** If your claim for a benefit is denied or ignored in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

### **MISC Q-2. What other general information should I know?**

This MISC Q-2 contains certain general information that you may need to know about the Plan.

#### **Plan Information**

Official Name of the Plan: Town of Tazewell Cafeteria Plan

Plan Number: 501

Effective Date: 7/1/2026.

Plan Year: 7/1/2026 to 6/30/2027. Your Plan's records are maintained on this period of time

Type of Plan: Welfare plan providing various insurance benefits

**Employer/Plan Sponsor Information**

Name and Address:

Town of Tazewell

PO Box 608  
Tazewell, VA 24651

Federal employee tax identification number (EIN): 546001647

**Plan Administrator Information**

Name, Address, and business telephone number:

Town of Tazewell

PO Box 608  
Tazewell, VA 24651  
Attention: Human Resources Manager  
Telephone: 2769882501

**Agent for Service of Legal Process**

The name and address of the Plan's agent for service of legal process is:

Town of Tazewell

PO Box 608  
Tazewell, VA 24651  
Attention: Benefits Committee

**Qualified Medical Child Support Order**

The Health Insurance Plans will provide benefits as required by any qualified medical child support order (QMCSO), as defined in ERISA § 609(a). The Plan has detailed procedures for determining whether an order qualifies as a QMCSO. Participants and beneficiaries can obtain, without charge, a copy of such procedures from the Plan Administrator.

**Newborns' and Mothers' Health Protection Act of 1996**

Group health plans and health insurance issuers generally may not, under federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery or to less than 96 hours following a cesarean section. However, federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours, as applicable). In any case, plans and issuers may not, under federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

# Appendix A

TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026

**\*\*\*Affiliated Employers\*\*\***

## **COBRA CONTINUATION COVERAGE RIGHTS under the Town of Tazewell Cafeteria Plan (the "Plan")**

The following paragraphs generally explain COBRA coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it. PLEASE READ THE FOLLOWING CAREFULLY.

The Town of Tazewell Cafeteria Plan has group health insurance components and you may be enrolled in one or more of these components. COBRA (and the description of COBRA coverage contained in this SPD) applies only to the group health plan benefits offered under the Plan and not to any other benefits offered under the Plan or by Town of Tazewell. The Plan provides no greater COBRA rights than what COBRA requires - nothing in this SPD is intended to expand your rights beyond COBRA's requirements.

### **What Is COBRA Coverage?**

COBRA coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed below in the section entitled "Who Is Entitled to Elect COBRA?"

*COBRA coverage may become available to "qualified beneficiaries"*

After a qualifying event occurs and any required notice of that event is properly provided to Town of Tazewell, COBRA coverage must be offered to each person losing Plan coverage who is a "qualified beneficiary." You, your spouse, and your dependent children could become qualified beneficiaries and would be entitled to elect COBRA if coverage under the Plan is lost because of the qualifying event. (Certain newborns, newly adopted children, and alternate recipients under QMCSOs may also be qualified beneficiaries. This is discussed in more detail in separate paragraphs below.)

### **Who Is Entitled to Elect COBRA?**

We use the pronoun "you" in the following paragraphs regarding COBRA to refer to each person covered under the Plan who is or may become a qualified beneficiary.

#### *Qualifying events for the covered employee*

If you are an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because either one of the following qualifying events happens:

- your hours of employment are reduced; or
- your employment ends for any reason other than your gross misconduct.

#### *Qualifying events for the covered spouse*

If you are the spouse of an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because any of the following qualifying events happens:

- your spouse dies;
- your spouse's hours of employment are reduced;
- your spouse's employment ends for any reason other than his or her gross misconduct;
- you become divorced or legally separated from your spouse. Also, if your spouse (the employee) reduces or eliminates your group health coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a qualifying event for you even though your coverage was reduced or eliminated before the divorce or separation.

#### *Qualifying events for dependent children*

If you are the dependent child of an employee, you will be entitled to elect COBRA if you lose your group health coverage under the Plan because any of the following qualifying events happens:

- your parent-employee dies;
- your parent-employee's hours of employment are reduced;
- your parent-employee's employment ends for any reason other than his or her gross misconduct;

- you stop being eligible for coverage under the Plan as a "dependent child."

### *Electing COBRA after leave under the Family and Medical Leave Act (FMLA)*

Under special rules that apply if an employee does not return to work at the end of an FMLA leave, some individuals may be entitled to elect COBRA even if they were not covered under the Plan during the leave. Contact Town of Tazewell for more information about these special rules.

### *Special second election period for certain eligible employees who did not elect COBRA*

Certain employees and former employees who are eligible for federal trade adjustment assistance (TAA) or alternative trade adjustment assistance (ATAA) are entitled to a second opportunity to elect COBRA for themselves and certain family members (if they did not already elect COBRA) during a special second election period of 60 days or less (but only if the election is made within six months after Plan coverage is lost).

### **When Is COBRA Coverage Available?**

When the qualifying event is the end of employment, reduction of hours of employment, or death of the employee, the Plan will offer COBRA coverage to qualified beneficiaries. You need not notify Town of Tazewell of any of these qualifying events.

#### **Caution:**

You stop being eligible for coverage as dependent child whenever you fail to satisfy any part of the plan's definition of dependent child.

*You must notify the plan administrator of certain qualifying events by this deadline*

For the other qualifying events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), a COBRA election will be available to you only if you notify Town of Tazewell in writing within 60 days after the later of (1) the date of the qualifying event; or (2) the date on which the qualified beneficiary loses (or would lose) coverage under the terms of the Plan as a result of the qualifying event.

*No COBRA election will be available unless you follow the Plan's notice procedures and meet the notice deadline*

In providing this notice, you must use the Plan's form entitled "Notice of Qualifying Event Form" and you must follow the notice procedures specified in the section below entitled "Notice Procedures." If these procedures are not followed or if the notice is not provided to Town of Tazewell during the 60-day notice period, YOU WILL LOSE YOUR RIGHT TO ELECT COBRA.

### *How to elect COBRA*

To elect COBRA, you must complete the Election Form that is part of the Plan's COBRA election notice and mail or hand-deliver it to Town of Tazewell. An election notice will be provided to qualified beneficiaries at the time of a qualifying event. You may also obtain a copy of the Election Form from Town of Tazewell.

### *Deadline for COBRA election*

If mailed, your election must be postmarked (or if hand-delivered, your election must be received by the individual at the address specified on the Election Form) no later than 60 days after the date of the COBRA election notice provided to you at the time of your qualifying event (or, if later, 60 days after the date that Plan coverage is lost). IF YOU DO NOT SUBMIT A COMPLETED ELECTION FORM BY THIS DUE DATE, YOU WILL LOSE YOUR RIGHT TO ELECT COBRA.

### *Independent election rights*

Each qualified beneficiary will have an independent right to elect COBRA.

Any qualified beneficiary for whom COBRA is not elected within the 60-day election period specified in the Plan's COBRA election notice WILL LOSE HIS OR HER RIGHT TO ELECT COBRA COVERAGE.

### **Special Considerations in Deciding Whether to Elect COBRA**

In considering whether to elect COBRA, you should take into account that a failure to elect COBRA will affect your future rights under federal law. You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your spouse's employer) within 30 days after your group health coverage under the Plan ends because of one of the qualifying events listed above. You will also have the same special enrollment right at the end of COBRA coverage if you get COBRA coverage for the maximum time available to you.

## Length of COBRA Coverage

COBRA coverage is a temporary continuation of coverage. The COBRA coverage periods described below are maximum coverage periods.

COBRA coverage can end before the end of the maximum coverage period for several reasons, which are described in the section below entitled "Termination of COBRA Coverage Before the End of the Maximum Coverage Period."

### *Death, divorce, legal separation, or child's loss of dependent status*

When Plan coverage is lost due to the death of the employee, the covered employee's divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA coverage under the Plan's Medical and Dental components can last for up to a total of 36 months.

*If the covered employee becomes entitled to Medicare within 18 months before his or her termination of employment or reduction of hours.*

When Plan coverage is lost due to the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA coverage under the Plan's Medical and Dental components for qualified beneficiaries (other than the employee) who lose coverage as a result of the qualifying event can last until up to 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare eight months before the date on which his employment terminates, COBRA coverage for his spouse and children who lost coverage as a result of his termination can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus eight months). This COBRA coverage period is available only if the covered employee becomes entitled to Medicare within 18 months BEFORE the termination or reduction of hours.

### *Termination of employment or reduction of hours*

Otherwise, when Plan coverage is lost due to the end of employment or reduction of the employee's hours of employment, COBRA coverage under the Plan's Medical and Dental components generally can last for only up to a total of 18 months.

## Extension of Maximum Coverage Period

If the qualifying event that resulted in your COBRA election was the covered employee's termination of employment or reduction of hours, an extension of the maximum period of coverage may be available if a qualified beneficiary is disabled or a second qualifying event occurs. You must notify Town of Tazewell of a disability or a second qualifying event in order to extend the period of COBRA coverage. Failure to provide notice of a disability or second qualifying event will eliminate the right to extend the period of COBRA coverage.

### *Disability extension of COBRA coverage*

If a qualified beneficiary is determined by the Social Security Administration to be disabled and you notify Town of Tazewell in a timely fashion, all of the qualified beneficiaries in your family may be entitled to receive up to an additional 11 months of COBRA coverage, for a total maximum of 29 months. This extension is available only for qualified beneficiaries who are receiving COBRA coverage because of a qualifying event that was the covered employee's termination of employment or reduction of hours. The disability must have started at some time before the 61st day after the covered employee's termination of employment or reduction of hours and must last at least until the end of the period of COBRA coverage that would be available without the disability extension (generally 18 months, as described above). Each qualified beneficiary will be entitled to the disability extension if one of them qualifies.

*You must notify Town of Tazewell of a qualified beneficiary's disability by this deadline*

The disability extension is available only if you notify Town of Tazewell in writing of the Social Security Administration's determination of disability within 60 days after the latest of:

- the date of the Social Security Administration's disability determination;
- the date of the covered employee's termination of employment or reduction of hours; and
- the date on which the qualified beneficiary loses (or would lose) coverage under the terms of the Plan as a result of the covered employee's termination of employment or reduction of hours.

You must also provide this notice within 18 months after the covered employee's termination of employment or reduction of hours in order to be entitled to a disability extension.

*No disability extension will be available unless you follow the Plan's notice procedures and meet the notice deadline*

In providing this notice, you must use the Plan's form entitled "Notice of Disability Form" and you must follow the notice procedures specified in the section below entitled "Notice Procedures."

If these procedures are not followed or if the notice is not provided to Town of Tazewell during the 60-day notice period and within 18 months after the covered employee's termination of employment or reduction of hours, then there will be no disability extension of COBRA coverage.

#### *Second qualifying event extension of COBRA coverage*

An extension of coverage will be available to spouses and dependent children who are receiving COBRA coverage if a second qualifying event occurs during the 18 months (or, in the case of a disability extension, the 29 months) following the covered employee's termination of employment or reduction of hours. The maximum amount of COBRA coverage available when a second qualifying event occurs is 36 months. Such second qualifying events may include the death of a covered employee, divorce or legal separation from the covered employee, or a dependent child's ceasing to be eligible for coverage as a dependent under the Plan. These events can be a second qualifying event only if they would have caused the qualified beneficiary to lose coverage under the Plan if the first qualifying event had not occurred. (This extension is not available under the Plan when a covered employee becomes entitled to Medicare after his or her termination of employment or reduction of hours.)

*You must notify Town of Tazewell of a second qualifying event by this deadline*

This extension due to a second qualifying event is available only if you notify Town of Tazewell in writing of the second qualifying event within 60 days after the date of the second qualifying event.

*No extension will be available unless you follow the Plan's notice procedures and meet the notice deadline*

In providing this notice, you must use the Plan's form entitled "Notice of Second Qualifying Event Form" (you may obtain a copy of this form from Town of Tazewell at no charge), and you must follow the notice procedures specified in the section below entitled "Notice Procedures." If these procedures are not followed or if the notice is not provided to Town of Tazewell during the 60-day notice period, then there will be no extension of COBRA coverage due to a second qualifying event.

#### **Termination of COBRA Coverage Before the End of the Maximum Coverage Period**

COBRA coverage will automatically terminate before the end of the maximum period if:

- any required premium is not paid in full on time;
- a qualified beneficiary becomes entitled to Medicare benefits (under Part A, Part B, or both) after electing COBRA;
- the employer ceases to provide any group health plan for its employees; or
- during a disability extension period, the disabled qualified beneficiary is determined by the Social Security Administration to be no longer disabled (COBRA coverage for all qualified beneficiaries, not just the disabled qualified beneficiary, will terminate).

COBRA coverage may also be terminated for any reason the Plan would terminate coverage of a participant or beneficiary not receiving COBRA coverage (such as fraud).

*You must notify Town of Tazewell if a qualified beneficiary becomes entitled to Medicare or obtains other group health plan coverage*

You must notify Town of Tazewell in writing within 30 days if, after electing COBRA, a qualified beneficiary becomes entitled to Medicare (Part A, Part B, or both) or becomes covered under other group health plan coverage. In addition, if you were already entitled to Medicare before electing COBRA, notify Employer of the date of your Medicare entitlement at the address shown in the section below entitled "Notice Procedures."

*You must notify Town of Tazewell if a qualified beneficiary ceases to be disabled*

If a disabled qualified beneficiary is determined by the Social Security Administration to no longer be disabled, you must notify Town of Tazewell of that fact within 30 days after the Social Security Administration's determination.

#### **Cost of COBRA Coverage**

Each qualified beneficiary is required to pay the entire cost of COBRA coverage. The amount a qualified beneficiary may be required to pay may not exceed 102% (or, in the case of an extension of COBRA coverage due to a disability, 150%) of the cost to the group health plan (including both employer and employee contributions) for coverage of a similarly situated plan participant or beneficiary who is not receiving COBRA coverage. The amount of your COBRA premiums may change from time to time during your period of COBRA coverage and will most likely increase over time. You will be notified of COBRA

## **Payment for COBRA Coverage**

### *How premium payments must be made*

All COBRA premiums must be paid by check. Your first payment and all monthly payments for COBRA coverage must be mailed or hand-delivered to the individual at the payment address specified in the election notice provided to you at the time of your qualifying event. However, if the Plan notifies you of a new address for payment, you must mail or hand-deliver all payments for COBRA coverage to the individual at the address specified in that notice of a new address.

### *When premium payments are considered to be made*

If mailed, your payment is considered to have been made on the date that it is postmarked. If hand-delivered, your payment is considered to have been made when it is received by the individual at the address specified above. You will not be considered to have made any payment by mailing or hand-delivering a check if your check is returned due to insufficient funds or otherwise.

### *First payment for COBRA coverage*

If you elect COBRA, you do not have to send any payment with the Election Form. However, you must make your first payment for COBRA coverage not later than 45 days after the date of your election. (This is the date your Election Form is postmarked, if mailed, or the date your Election Form is received by the individual at the address specified for delivery of the Election Form, if hand-delivered.) See the section above entitled "Electing COBRA Coverage."

Your first payment must cover the cost of COBRA coverage from the time your coverage under the Plan would have otherwise terminated up through the end of the month before the month in which you make your first payment. (For example, Sue's employment terminates on September 30, and she loses coverage on September 30. Sue elects COBRA on November 15. Her initial premium payment equals the premiums for October and November and is due on or before December 30, the 45th day after the date of her COBRA election.)

You are responsible for making sure that the amount of your first payment is correct. You may contact Town of Tazewell using the contact information provided below to confirm the correct amount of your first payment. Claims for reimbursement will not be processed and paid until you have elected COBRA and made the first payment for it.

If you do not make your first payment for COBRA coverage in full within 45 days after the date of your election, you will lose all COBRA rights under the Plan.

### *Monthly payments for COBRA coverage*

After you make your first payment for COBRA coverage, you will be required to make monthly payments for each subsequent month of COBRA coverage. The amount due for each month for each qualified beneficiary will be disclosed in the election notice provided to you at the time of your qualifying event. Under the Plan, each of these monthly payments for COBRA coverage is due on the first day of the month for that month's COBRA coverage. If you make a monthly payment on or before the first day of the month to which it applies, your COBRA coverage under the Plan will continue for that month without any break. Town of Tazewell will not send periodic notices of payments due for these coverage periods (that is, we will not send a bill to you for your COBRA coverage - it is your responsibility to pay your COBRA premiums on time).

### *Grace periods for monthly COBRA premium payments*

Although monthly payments are due on the first day of each month of COBRA coverage, you will be given a grace period of 30 days after the first day of the month to make each monthly payment. Your COBRA coverage will be provided for each month as long as payment for that month is made before the end of the grace period for that payment. However, if you pay a monthly payment later than the first day of the month to which it applies, but before the end of the grace period for the month, your coverage under the Plan will be suspended as of the first day of the month and then retroactively reinstated (going back to the first day of the month) when the monthly payment is received. This means that any claim you submit for benefits while your coverage is suspended may be denied and may have to be resubmitted once your coverage is reinstated.

If you fail to make a monthly payment before the end of the grace period for that month, you will lose all rights to COBRA coverage under the Plan.

## **More Information About Individuals Who May Be Qualified Beneficiaries**

### *Children born to or placed for adoption with the covered employee during a period of COBRA coverage*

A child born to, adopted by, or placed for adoption with a covered employee during a period of COBRA coverage is considered to be a qualified beneficiary provided that, if the covered employee is a qualified beneficiary, the ~~covered~~ <sup>PAGE 260</sup> employee has elected COBRA coverage for himself or herself. The child's COBRA coverage begins when the child is

enrolled in the Plan, whether through special enrollment or open enrollment, and it lasts for as long as COBRA coverage lasts for other family members of the employee. To be enrolled in the Plan, the child must satisfy the Town of Tazewell applicable Plan eligibility requirements (for example, regarding age).

#### *Alternate recipients under QMCSOs*

A child of the covered employee who is receiving benefits under the Plan pursuant to a qualified medical child support order (QMCSO) received by Town of Tazewell during the covered employee's period of employment with Town of Tazewell is entitled to the same rights to elect COBRA as an eligible dependent child of the covered employee.

### **NOTICE PROCEDURES Town of Tazewell Welfare Benefits Plan (the Plan)**

WARNING: If your notice is late or if you do not follow these notice procedures, you and all related qualified beneficiaries will lose the right to elect COBRA (or will lose the right to an extension of COBRA coverage, as applicable).

#### **Notices Must Be Written and Submitted on Plan Forms**

Any notice that you provide must be in writing and must be submitted on the Plan's required form (the Plan's required forms are described above in this SPD, and you may obtain copies from Town of Tazewell without charge). Oral notice, including notice by telephone, is not acceptable. Electronic (including e-mailed or faxed) notices are not acceptable.

#### **How, When, and Where to Send Notices**

You must mail or hand-deliver your notice to:

Human Resources Manager

Town of Tazewell  
PO Box 608  
Tazewell VA 24651

However, if a different address for notices to the Plan appears in the Plan's most recent summary plan description, you must mail or hand-deliver your notice to that address (if you do not have a copy of the Plan's most recent summary plan description, you may request one from Town of Tazewell).

If mailed, your notice must be postmarked no later than the last day of the applicable notice period. If hand-delivered, your notice must be received by the individual at the address specified above no later than the last day of the applicable notice period. (The applicable notice periods are described in the paragraphs above entitled "You must notify the plan administrator of certain qualifying events by this deadline," "You must notify Town of Tazewell of a qualified beneficiary's disability by this deadline", and "You must notify Town of Tazewell of a second qualifying event by this deadline.")

#### **Information Required for All Notices**

Any notice you provide must include (1) the name of the Plan (Town of Tazewell Welfare Benefits Plan); (2) the name and address of the employee who is (or was) covered under the Plan; (3) the name(s) and address(es) of all qualified beneficiary(ies) who lost coverage as a result of the qualifying event; (4) the qualifying event and the date it happened; and (5) the certification, signature, name, address, and telephone number of the person providing the notice.

#### **Additional Information Required for Notice of Qualifying Event**

If the qualifying event is a divorce or legal separation, your notice must include a copy of the decree of divorce or legal separation. If your coverage is reduced or eliminated and later a divorce or legal separation occurs, and if you are notifying Town of Tazewell that your Plan coverage was reduced or eliminated in anticipation of the divorce or legal separation, your notice must include evidence satisfactory to Town of Tazewell that your coverage was reduced or eliminated in anticipation of the divorce or legal separation.

#### **Additional Information Required for Notice of Disability**

Any notice of disability that you provide must include (1) the name and address of the disabled qualified beneficiary; (2) the date that the qualified beneficiary became disabled; (3) the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage; (4) the date that the Social Security Administration made its determination; (5) a copy of the Social Security Administration's determination; and (6) a statement whether the Social Security Administration has subsequently determined that the disabled qualified beneficiary is no longer disabled.

#### **Additional Information Required for Notice of Second Qualifying Event**

Any notice of a second qualifying event that you provide must include (1) the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage; (2) the second qualifying event and the date that it happened; and (3)

if the second qualifying event is a divorce or legal separation, a copy of the decree of divorce or legal separation.

**Who May Provide Notices**

The covered employee, a qualified beneficiary who lost coverage due to the qualifying event described in the notice, or a representative acting on behalf of either may provide notices. A notice provided by any of these individuals will satisfy any responsibility to provide notice on behalf of all qualified beneficiaries who lost coverage due to the qualifying event described in the notice.

**THIS CONCLUDES THE SUMMARY OF YOUR CONTINUATION COVERAGE RIGHTS UNDER COBRA. PLEASE CONTACT THE HUMAN RESOURCES OFFICE (OR THE EQUIVALENT THEREOF) OF TOWN OF TAZEVELL IF YOU HAVE ANY QUESTIONS OR NEED MORE INFORMATION.**

# 10 NEW BUSINESS

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[B] COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS FOR  
NORTH TAZEWELL REVITALIZATION PROJECT RESOLUTION OF  
SUPPORT

**RESOLUTION**

WHEREAS, the Town of Tazewell, Virginia has as its primary objective the provision of removal of slum and blight; and

WHEREAS, the County wishes to apply for Virginia Community Development Block Grant funds in the 2026 Competitive Grant funding cycle; and

WHEREAS, the title of the town's grant project is the Town of Tazewell Façade Improvement Project; and

WHEREAS, the County is requesting \$1,249,992 Virginia Community Development Block Grant Funds; and

WHEREAS, 14 business facades, of which 64% are blighted properties, will be served; and

WHEREAS, two public hearings have been advertised and properly conducted and one other form of public notice and necessary assurances have been executed; and

NOW, THEREFORE BE IT RESOLVED, that the Town of Tazewell authorizes the submission of this grant proposal for \$1,249,992 to the Virginia Department of Housing and Community Development for the Town of Tazewell Façade Improvement Project and designates the Mayor as its representative to sign all documents pertaining thereto.

This 9th day of June, 2026.

---

**Mayor Joe R. Beasley**  
**Town of Tazewell**

**ATTEST:**

---

**Clerk Jessica Hayes**

## GENERAL ASSURANCES AND CERTIFICATION

The applicant hereby assures and certifies that:

- (a) It possesses legal authority to apply for the grant, and to execute the proposed program.
- (b) Its governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the filing of the application including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
- (c) Its chief executive officer or other officer of the applicant, as designated in writing who:
  - i. Consents to assume the status of a responsible Federal official under the National Environmental Policy Act of 1969 (NEPA) and other provisions of Federal law, as specified at 24 CFR 58.5(a) through (h) which serve to further the purposes of NEPA insofar as the provisions of such Federal law apply to this Program;
  - ii. Is authorized and consents on behalf of the applicant and himself to accept the jurisdiction of the Federal and Commonwealth of Virginia courts for the purpose of enforcement of his responsibilities as such an official.
- (d) It will comply with the regulations, policies, guidelines and requirements of the Code of Federal Regulations (24 CFR Part 85), OMB Circular A-128 and Circular A-87 as they relate to the application, acceptance, and use of Federal funds under this Program; and, as applicable, all State laws and administrative requirements which may supersede them (by virtue of being more stringent).
- (e) It will comply with the provisions of Executive Order 11988, relating to evaluation of flood hazards and Executive Order 12088 relating to the prevention, control and abatement of water pollution.
- (f) It will require buildings or facilities designed, constructed, or altered with funds provided under this Program to comply with the "American Standard Specifications for Making Buildings and Facilities Accessible to, and Usable by, the Physically Handicapped," Number A-117.1-R 1980, or Uniform Federal Accessibility Standards (UFAS) in accordance with the Virginia Uniform Statewide Building Code. The applicant will be responsible for conducting inspections to ensure compliance with these specifications by the contractor.
- (g) It will not recover the capital costs for public improvements financed in whole or in part with CDBG funds through assessments against properties owned and occupied by low- and moderate-income persons nor will fees or assessments be charged to such persons as a condition of obtaining access to the public improvements. (Per section 104(b)(5) of Title I of Housing and Community Development Act of 1974, as amended).

(h) It will comply with:

- i. Title VI of the Civil Rights Act of 1964 (Pub. L 88-352), and the regulations issued pursuant thereto (24 CFR Part 1), which provides that no person in the United States shall on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the applicant receives Federal financial assistance. A recipient, in determining the types of housing, accommodations, facilities, services, financial aid, or other benefits which will be provided under any such program or activity, or the class of persons to whom, or the situations in which, such housing, accommodations, facilities, services, financial aid, or other benefits will be provided under any such program or activity, or the class of persons to be afforded an opportunity to participate in any such program or activity, may not, directly or through contractual or other arrangements, utilize criteria or methods of administration which have the effect of subjecting persons to discrimination because of their race, color, or national origin, or have the effect of defeating or substantially impairing accomplishment of the objectives of the program or activity as respect to persons of a particular race, color, or national origin.

The project service area shall not be selected in such a manner as to provide services to a population in which the proportion of minority and other protected population groups is substantially lower than the proportion of those groups throughout the jurisdiction of the locality unless:

- the areas of disproportionate concentrations of minority and other protected population groups have already been served, or
  - there are definite plans for the imminent provision of similar services to those areas, or
  - there is reasonable justification for the provision of services to the selected area notwithstanding the substantially lower proportion of minority and other protected population groups.
- ii. Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284), as amended, administering all programs and activities relating to housing and community development in a manner to affirmatively further fair housing; and will take action to affirmatively further fair housing in the sale or rental of housing, the financing of housing, and the provision of brokerage services.
  - iii. Section 109 of the Housing and Community Development Act of 1974, and the regulations issued pursuant thereto (24 CFR Part 570.602), which provides that no person in the United States shall, on the grounds of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under, any program or activity funded in whole or part with funds provided under this Program. Any prohibition against discrimination on the basis of age under Discrimination Act of 1975 or with respect to an otherwise qualified handicapped

individual as provided in Section 504 of the Rehabilitation Act of 1973 as amended shall also apply to this Program.

- iv. Executive Order 11063 on equal opportunity in housing and nondiscrimination in the sale or rental of housing built with Federal assistance.
  - v. Executive Order 11246, and the regulations issued pursuant thereto (41 CFR Chapter 60), which provides that no person shall be discriminated against on the basis of race, color, religion, sex or national origin in all phases of employment during the performance of Federal or federally assisted construction contracts. Contractors and subcontractors on Federal and federally assisted construction contracts shall take affirmative action to ensure fair treatment in employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation and selection for training and apprenticeship.
- (i) It will comply with Section 3 of the Housing and Urban Development Act of 1968, as amended, requiring that to the greatest extent feasible opportunities for training and employment be given to lower income residents of the project area and contracts for work in connection with the project be awarded to eligible business concerns which are located in, or owned in substantial part by, persons residing in the area of the project.
  - (j) It will:
    - i. In acquiring real property be guided, to the greatest extent practicable under State law, by the land acquisition policies in Sections 301 and 302 of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970; and
    - ii. Pay or reimburse property owners for necessary expenses as specified in Section 303 and 304 of the Uniform Act; and
    - iii. Comply with the applicable Sections (202 through 205) of Title II (relocation assistance) of the Uniform Act in providing relocation payments and relocation assistance; and
    - iii. Comply with DOT regulations at 49 CFR Part 24 in implementing the requirements, it will:
      - 1) Carry out the policies and procedures of Part 24 in a manner that ensures that the acquisition and relocation processes do not result in different or separate treatment to persons on account of race, color, religion, sex, national origin, or source of income; and
      - 2) Assure that, within a reasonable period of time prior to displacement, comparable decent, safe and sanitary replacement dwellings will be available to all displaced families and individuals and that the range of choices available to such persons will not vary on account of race, color, religion, sex, national origin, or source of income; and

- 3) Inform affected persons of their rights under the policies and procedures set forth under the regulations in Part 24, including their rights under Title VI of the Civil Rights Act of 1964 and Title VIII of the Civil Rights Act of 1968, as amended.
- (k) It will establish policies and procedures to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties. DHCD must be notified immediately of any actual or perceived conflict of interest.
- (l) It will comply with the provisions of the Hatch Act which limits the political activity of employees.
- (m) It will comply with the provisions of the Davis Bacon Act as amended and the Contract Work Hours and Safety Standards Act as determined by the Secretary of Labor. This section shall apply to rehabilitation of residential property only if such property is designed for residential use of eight or more families.
- (n) It will give the Virginia Department of Housing and Community Development and the Comptroller General through any authorized representative's access to and the right to examine all records, books, papers, or documents related to the grant.
- (o) It will insure that facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the program are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the Virginia Department of Housing and Community Development of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA.
- (p) It will comply with the flood insurance purchase requirements of Section 102 (a) of the Flood Disaster Protection Act of 1973, Pub. L. 93-234, 87 Stat. 975, approved December 31, 1973. Section 103 (a) required, on and after March 2, 1974, the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or acquisition purposes for use in any area, that has been identified by the Secretary of the Department of Housing and Urban Development as an area having special flood hazards. The phrase "Federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect Federal assistance.
- (q) It will in connection with its performance of environmental assessments under the National Environmental Policy Act of 1969, comply with Section 106 of the National Historic Preservation Act of 1966 (16 U.S.C. 470), Executive Order 11593, and the Preservation of Archeological and Historical Data Act of 1966 (16 U.S.C. 469a-1, et. Seq.) by:

- i. Consulting with the State Historic Preservation Officer to identify properties listed in or eligible for inclusion in the National Register of Historic Places that are subject to adverse effects (see 36 CFR Part 800.8) by the proposed activity, and
  - ii. Complying with all requirements established by HUD and the Virginia Department of Housing and Community Development to avoid or mitigate adverse effects upon such properties.
- (r) Assure upon funding, it will implement a "residential anti-displacement and relocation assistance plan," pursuant to Section 570.496a(b).
- (s) It will implement all required actions to ensure compliance pursuant to 24 CFR Part 8, Nondiscrimination Based on Handicap in Federally Assisted Programs and Activities.
- (t) The undersigned certifies, to the best of his or her knowledge and belief, that:
- i. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee or any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
  - ii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee or any agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
  - iii. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
- This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- (u) Any survey information submitted with the application is a true representation of the data and has not been altered or fabricated. The survey was conducted and analyzed in strict accordance with the methodology stated.

- (v) The certification set out below is a material representation upon which reliance is placed by the U.S. Department of Housing and Urban Development in awarding the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the U.S. Department of Housing and Urban Development, in addition to any other remedies available to the Federal Government, take action authorized under the Drug-Free Workplace Act.

Chief Administrative Official:

\_\_\_\_\_  
Joseph R. Beasley  
Name

\_\_\_\_\_  
Mayor  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## **DRUG-FREE WORKPLACE ASSURANCES AND CERTIFICATION**

**(Original copies in original proposal; photocopies in other proposal copies.)**

The grantee certifies that it will provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing a drug-free awareness program to inform employees about -
  - i. The dangers of drug abuse in the workplace;
  - ii. The grantee's policy of maintaining a drug-free workplace;
  - iii. Any available drug counseling, rehabilitation, and employee assistance programs; and
  - iv. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
  - i. Abide by the terms of the statement; and
  - ii. Notify the employer of any criminal drug statue conviction for a violation occurring in the workplace no later than five days after such conviction;
- (e) Notifying the U.S. Department of Housing and Urban Development within ten days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such condition;
- (f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted –
  - i. Taking appropriate personnel action against such an employee, up to and including termination; or

ii. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

Chief Administrative Official:

\_\_\_\_\_  
Joseph R. Beasley  
Name

\_\_\_\_\_  
Mayor  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## APPLICANT DISCLOSURE REPORT

### *Part I – Summary Information*

Applicant Town of Tazewell

Address 211 Central Avenue  
Tazewell, VA 24651

Contact Person Joseph R. Beasley

Address \_\_\_\_\_  
 \_\_\_\_\_

Phone Number 276-988-2501

Project Name Town of Tazewell Façade Improvements Project

FIN or SS# 54-6001647

DUNS Number 0003876695

Are you requesting CDBG funding of \$200,000 or more?  YES  NO

If yes, the remainder of this Applicant Disclosure Report must be completed and the original must be attached to the original copy of the proposal. Photocopies in other copies.

### *Part II– Other Governmental Assistance in Project*

Source of Assistance	Program / Use of Funds	Type of Assistance	Amount

***Part III- Interest Disclosure***

Interested Parties	Social Security / FIN Employer ID	Type of Participation	Financial Interest In Project (\$ and %)
Cumberland Plateau PDC Hill Studios	54-0837020 54-1507008	Administration Architect	\$90,000 (7.2%) \$122,142 (9.7%)

I hereby certify that, to the best of my knowledge, the information contained in this Applicant Disclosure Report is true and accurate.

Chief Administrative Official:

Joseph R. Beasley  
Name

Mayor  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# 10 NEW BUSINESS

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[D] MISCELLANEOUS

911 Hang Up	31	Livestock on Highway	8
Accident / Auto - Injuries	2	Lock Out-Lock In	3
Accident / Auto - No Injuries	4	Lost and Found	5
Accident/ Hit & Run	1	Missing Person	2
Alarm / Bank	2	Multiple Complaints	1
Alarm / Business	5	Narcotics/Drug Violation	3
Alarm / Residential	4	Noise Complaint	2
Altered Mental Status	2	Opened Door/Window	2
Animal Abuse / Mistreatment	3	Paper Service Attempt	16
Animal Bites-Attacks	1	Parking Violation	5
Animal Complaint	33	Patrol Log	61
Animal Transport	2	Phone/Internet Scam	3
Assault-Battery	2	Pickup Warrant/EPO	3
Assist / Other EMS Agency	2	Prisoner Transport	2
Assist Other / NON LEA	1	Prowler	2
Assist Other Agencies	1	Public Service	50
Assist Person with Warrants - EPO/Warrant Entry	6	Radar Enforcement	1
Barking Dog	1	Reckless Driving	14
BOLO	19	Recycling Gate-Lock/Unlock	40
Breaking & Entering	2	School Safety Check	63
Breathing Problems	1	School Traffic	73
Checking Detail	5	Security Check	180
Civil Dispute	13	Security Check-School Property	74
Code Enforcement	42	Senior Abuse/Neglect	1
Convulsions-Seizures	2	Sexual Assault	1
Courtesy Ride	1	Special Assignment	5
Diabetic Problems	1	Speeding Complaint	4
Disorderly Conduct	6	Stranded Motorist	8
Dog Running Loose	5	Stray Dog	2
Domestic Disturbance	5	Stroke-CVA	1
Drunk Driver	2	Suicide/Attempted Suicide	2
Drunk In Public	1	Suspicious Person/Activity	12
Drunk Person	1	Suspicious Vehicle	10
ECO	1	Threatening	3
EPO	3	Traffic Hazard	5
Extra Patrol/Welfare Check	36	Traffic Stop	98
Foot Patrol	23	Traffic Warning	23
Fraud	3	Traumatic Injuries	1
Fugitive / Wanted Person	5	Trespass	3
Funeral Escort	3	UNATTENDED ANIMAL NOTIFICATION	1
Gas Theft	2	Unauthorized Use	1
Gunshot Sound	1	Unknown Problem (Person Down)	2
Handle With Care Notification	1	Unsecured Property	1
Harassing Communication	1	Water Leak	1
Investigation	9	Wildlife Complaint	4
Juvenile Runaway	1		
Larceny-Theft	6	<b>Total Calls for Service (CFS)</b>	<b>1,134</b>
Lincolnshire Park-Unlock	9		
Lincolnshire Park-Lock	18		
Lifting Assistance	1		

Parking Detail	49
Parking Citations	2
Citations (VA Uniform Summons)	73

**Vehicle Summary**

Vehicle #	Miles
41	419
42	1,297
43	1,161
45	2,198
46	982
47	2,400
51	645
53	223
54	180
56	1,050
59	427
60	546
<b>Total:</b>	<b>12,181</b>

**Street Lights Reported to Appalachian Electric Power (AEP)**

No street lights reported needing attention.

**Special Notes**

Items and events for **May 2026** (See Attached)

- 05/07/2026 Branch Manager of New Peoples Bank showed appreciation for Tazewell Police Department.
- 05/11/2026 Letter of gratitude received from U.S. Senator Warner.
- 05/11/2026-05/15/2026 National Police Week was enjoyed.
- 05/14/2026 Tazewell Police Department attended Open House for Aspire Wellness & Chiropractic.
- 05/14/2026 Officer Hall posted appreciation to Tazewell Police Department.
- 05/15/2026 Tazewell Police Department participated in the 1<sup>st</sup> annual Police Parade.
- 05/16/2026 Tazewell Police Department assisted with Bulldog Buddies run. Thank you

Officers McCullen, Pennington, Tillett and Sergeant Denver.

- 05/20/2026 Tazewell Police Department posted appreciation for Town of Tazewell EMS for EMS week.
- 05/27/2026 Officer Riche Tillett made positive impact on Town of Tazewell Citizens.
- 05/29/2026 Officer Pennington attended and assisted at Movie Night at the Pavillion.
- 05/29/2026 Officers Pennington, Beavers and McCullen attended and assisted at Project Graduation.



**Brandy Childress Hodges**

1h · 👥

05/07/2026

Tazewell PD is the best, we cannot thank them enough for all they do for us and our community



**Tazewell Virginia Police Department**

3h · 🌐

Tazewell Police Department wishes to extend a big THANK YOU to New Peoples Bank. The Branch Manager delivered some delicious snacks and expressed appreciation for all we do. Our agency is humbled and honored to serve in a community where such acts of kindness are shown.



👍 14

💬 1



MARK R. WARNER  
VIRGINIA



UNITED STATES SENATOR  
WASHINGTON, D.C.  
May 11, 2026

Chief Stanley D. Lampert  
Tazewell Police Department  
PO Box 608  
Tazewell, VA 24651-6235

Dear Chief Lampert,

I am pleased to extend my warmest greetings to you and the members of the Tazewell Police Department as National Police Week is celebrated across America.

Choosing a career in law enforcement is a testament to your courage, dedication, integrity, and compassion. This is a career that requires personal sacrifice as you contribute to the common good. You readily serve and protect your neighbors, even if doing so requires going into harm's way. Virginians are incredibly fortunate that you made the choice to serve.

I join you today in honoring those who have lost their lives in the line of duty. They gave the ultimate sacrifice, a debt that we can never repay. Let us all remember their heroism and their families and friends who continue to grieve.

Please know that you have the gratitude of your fellow Virginians. If I can ever be of assistance to you, please do not hesitate to contact me or a member of my staff.

Sincerely,

A handwritten signature in blue ink that reads "Mark R. Warner".

MARK R. WARNER  
United States Senator



Tazewell Virginia Police Depart...  
All info · 1m ·

TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026  
05/11/2026

This week is National Police Week 2026. We would like to thank all law enforcement deputies, officers, and support staff for their hard work, sacrifice, and dedication to the profession.

The Tazewell Police Department would like to personally thank each and every officer and staff member within our agency for your loyalty, professionalism, and unwavering commitment to serving our community. Your dedication does not go unnoticed, and we are proud of each one of you.

Thank you for your service, your courage, and your continued commitment to protecting and serving our community.



Tazewell Virginia Police Department

Published by Stanley Lampert · Just now ·

05/12/2026

Tazewell Police Department was treated to a wonderful lunch yesterday. Thank you Uncharted Adventures and [Back of the Dragon, Virginia](#). The pizza was amazing, as always, but the kind gesture means even more. Thank you for your support and for your dedication to our community. See less





Tazewell Virginia Police Department

Published by Stanley Lampert · Just now ·

National Police Appreciation Week continues. The Tazewell Police Department was happy to show a small token of appreciation to the officers and staff of the agency. The food was outstanding, thank you [Bee Noodle'd](#). It is extremely rare we are able to come together as a whole to enjoy this much needed, and upbuilding association. Officers put their lives on the line each and every day. They do so willingly and proudly in order to protect and serve our citizens. We cannot thank them enough. See less

05/13/2026



Tazewell Virginia Police Department

Published by Stanley Lampert · Just now ·

05/13/2026

National Police Appreciation Week continues to be a wonderful week. Officers and staff of the Tazewell Police Department wish to extend our gratitude to our Town Manager, Leeanne Regon. Thank you very much for the treats. Thank you for your continued support. See less





Tazewell Virginia Police Department

Published by Stanley Lampert · 17m ·

TOWN COUNCIL - MEETING PACKET - JUNE 9, 2026

05/15/2026

Tazewell Police Department has had a wonderful week for National Police Appreciation Week. Thank you to everyone who showed appreciation to our department this week. Thank you to Clinch Valley Community Action for pies, Tazewell County Sheriffs Office for the awesome cookout , the children that stopped by for a tour, citizens that brought us flowers, and so much more. See less



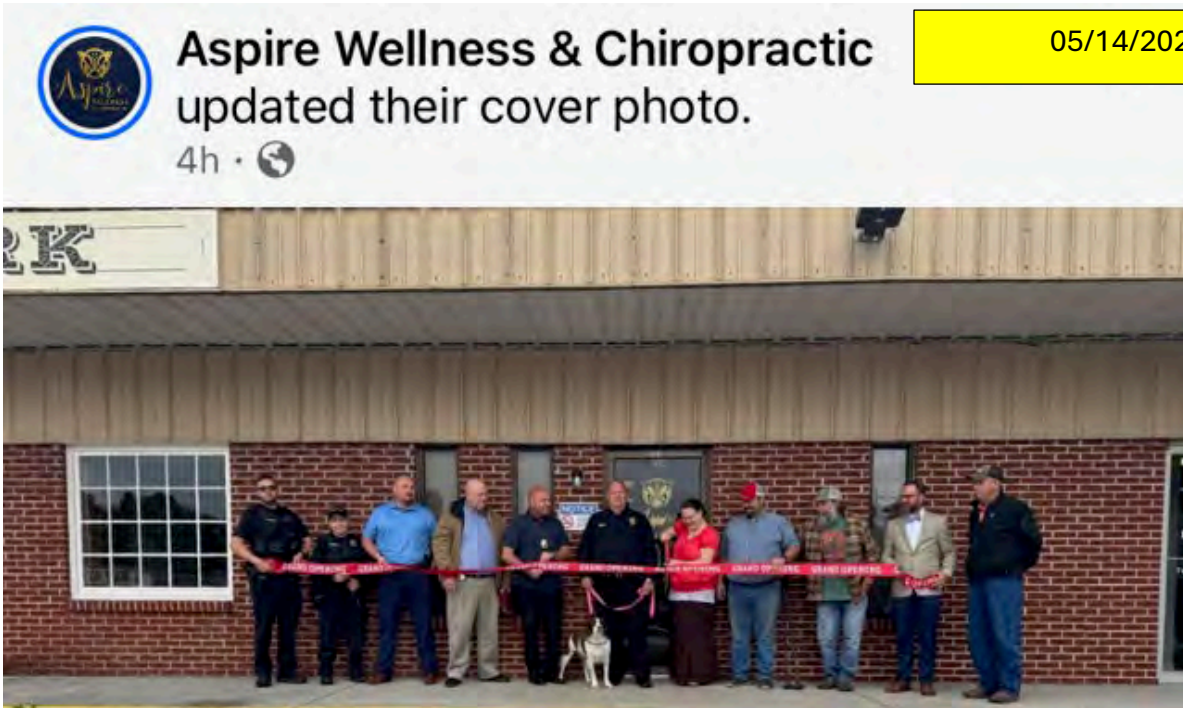
Tazewell Virginia Police Department

Published by Stanley Lampert · Just now ·

05/15/2026

Tazewell Police Department would like to thank Tazewell County Sheriff's [Tazewell County Virginia Sheriff's Office](#), 911 Center. We are very thankful to have such a wonderful working relationship. Your thoughtfulness and kindness in bringing us some goodies is truly appreciated. Thank you for ALL that you do. See less





Tazewell PD attended Open House for new business in town.



Ryan Hall  
11h · 🌐

05/14/2026

We placed my grandmother into the ground today. One of the hardest things I've ever had to witness is my grandpa leave his wife. I've never seen that man cry a day in his life but today I seen it. My grandmother and grandfather were married for 67 years. She was his whole world and boy it was tough to see him have to leave her.

With all of that being said I want to thank Tazewell Police Dept. I came home to a fruit basket that was hand delivered by some truly amazing people. They were there when other places I've worked for wouldn't even consider offering condolences. The guys at TPD are truly some of the best to do it and they continue to show me why I made an excellent decision to be a part of their team. Truly thank you guys for everything.



Today's Police Parade was a powerful reminder of the strength, unity, and support found throughout Southwest Virginia. We were honored to see so many law enforcement agencies, first responders, emergency personnel and so many others come together to pay tribute to the brave men and women who made the ultimate sacrifice in service to their communities.

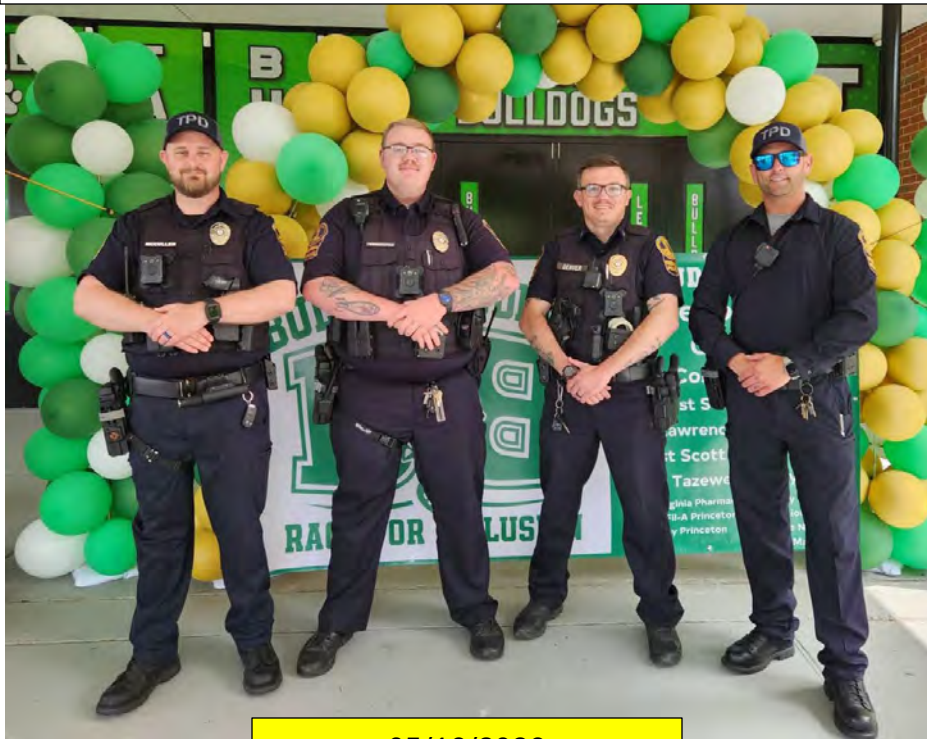
As the streets filled with flashing lights, uniforms, and heartfelt respect, the true meaning of service and sacrifice was felt by all. Thank you to every agency, officer, firefighter, EMS provider, dispatcher, volunteer, and community member who participated and helped honor our fallen heroes.

May we never forget those who gave everything to protect and serve. 🇺🇸 ❤️

#NationalPoliceWeek #HonorTheFallen #SWVA #BackTheBlue #NeverForget







05/16/2026





**Tazewell Virginia Police Department**

Published by Stanley Lampert · 2m · 🌐

05/20/2026

The Tazewell Police Department would like to extend our sincere appreciation to the dedicated men and women of Emergency Medical Services during EMS Week.

Thank you for your unwavering commitment, professionalism, and compassion shown each and every day. Your willingness to respond in times of crisis, provide lifesaving care, and serve our community with courage and dedication does not go unnoticed.

Thank you [Town of Tazewell EMS!!!!](#)

[#EMSWeek](#) [#ThankYouEMS](#) [#TazewellPoliceDepartment](#) [#CommunityStrong](#) [See less](#)



**EMS WEEK**

May 17-23, 2026  
Improving Outcomes. Together

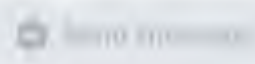


*Thank You*  
**FIRST RESPONDERS**

**Life-Assist**  
Helping Heroes Save Lives

**Tazewell Virginia Police Department**

Government organization



I've never been one to make posts looking for attention, but today I'm one proud dad.

A few days ago, my daughter Lexi came to me with an idea. She wanted to set up a yard sale to raise money for a charity that helps others. When I asked her what charity, she wanted to support, she immediately chose the [Dragons Back PLEMC](#) which has the Back the Blue Foundation [www.dragonsbackplemc.com/copy-of-club-support#back-the-blue](http://www.dragonsbackplemc.com/copy-of-club-support#back-the-blue).

Yesterday she raised \$63.65 and donated every penny. Today, she and her sister Tylee, who is also raising money for her cheer uniforms, absolutely knocked it out of the park. Lexi donated another \$27 to the Back the Blue and Tylee raised over \$96 for her uniform.

What happened next was something special.

The Tazewell Police Department stopped by, encouraged the girls, and helped spread the word. Before long, law enforcement officers from across the area started showing up. The [Tazewell Virginia Police Department of Town of Tazewell](#) and [Tazewell County Virginia Sheriff's Office](#) and many others took time out of their day to support two young girls who simply wanted to do something good.



Richie Tillett · 12h

Yessir I was happy to stop when they waved the first time as I passed it was so big and bright it was a different wave and energy I hit my lights and immediately came back. Once I figured out what they were doing I instantly got on the radio and made the announcement. Told them I called all my friends and that they would be on the way for a visit and some of their delicious lemonade. You have two wonderful young ladies that are going to grow into Great people which is what this world needs. Thank you sir you and your family stay safe..

-Officer,  
Tillett

05/27/2026

As a father, there aren't many moments that hit harder than watching your children choose kindness, generosity, and service to others. Seeing the smiles on their faces and the support from our community is something I'll never forget.

To every officer, deputy, friend, family member, and community member who stopped by, shared a kind word, made a donation, or simply showed support—thank you. You helped teach these girls a lesson that money can't buy when good people come together, amazing things happen.

In a world where negativity often gets the spotlight, today was a reminder that there are still plenty of good people doing good things.

I'm not posting this for recognition. I'm posting it because these girls deserve to know their efforts mattered, and because the men and women who showed up for them deserve recognition as well.

Thank you all for making this day one they'll never forget. ❤️ 🚓 🇺🇸



New Officer of Tazewell PD Richie Tillett made a positive impact on these children, as well as, on their family.

**KEEP UP THE GREAT WORK!!!**



05/29/2026  
Movie Night at the Pavillion.  
Thank you Officer Pennington for assisting with the activities.



Tazewell Police Department assisted at Project Graduation.  
Thank you Officer Beavers, Officer McCullen and Officer Pennington.

## **CALL RESPONSE**

*Town of Tazewell EMS responded to 256 calls in May 2026.*

*Of those 256 calls,*

*126 were 911 responses,*

*66 were transfer/transport,*

*and 64 were patient refusals or standbys.*

## **STANDBY EVENTS**

MAY 15            Law Enforcement Parade

MAY 16            Bulldog Buddies Race

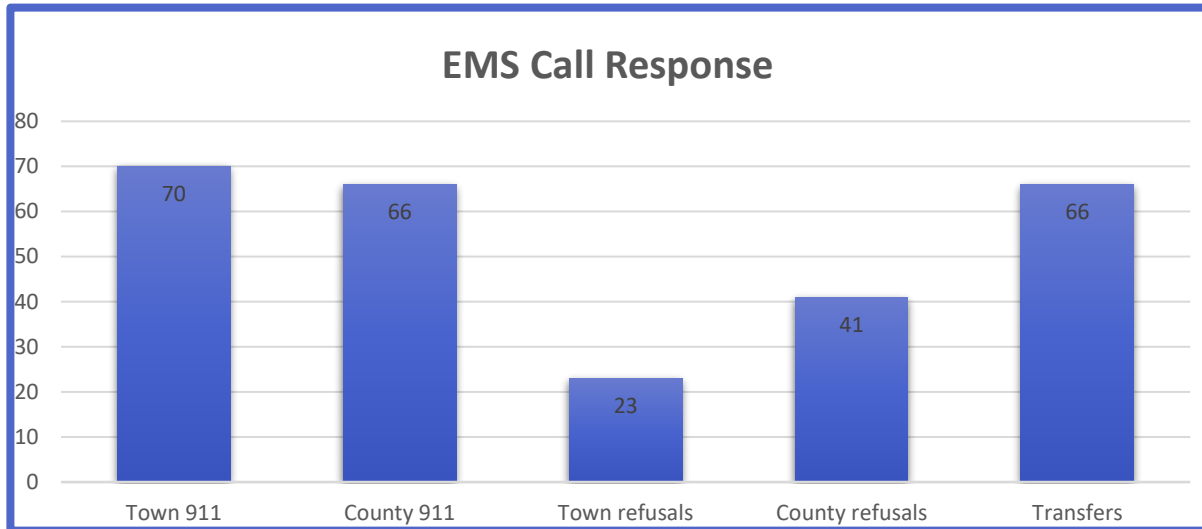
MAY 22            Rodeo Standby Fairgrounds

MAY 23            Rodeo Standby Fairgrounds

MAY 29            Pavillion Movie Night



## MAY 2026 EMS REPORT



### CHARGES IN MAY 2026

A0427: ALS, Level 1	53	\$53,000.00
A0428: BLS, Non-Emergency	43	\$16,353.00
A0429: BLS, Emergency	85	\$46,755.00
A0433: ALS, Level 2	0	\$0.00
A0425: Mileage	3439	\$48,146.00
<b>TOTAL</b>		<b>\$164,254.00</b>

TYPE	YEAR	UNIT #	MILEAGE	DRIVEN	STATUS
VAN	2022	901	249,990	5028	<input checked="" type="checkbox"/>
VAN	2023	902	19,003	1,672	<input checked="" type="checkbox"/>
BOX 4X2	2008	903	150,208	0	<input checked="" type="checkbox"/>
BOX 4X2	2014	904	N/A	0	OOS NEEDS REPAIR
BOX 4X4	2025	905	10,228	1,438	<input checked="" type="checkbox"/>
BOX 4X4	2016	907	274,883	0	<input checked="" type="checkbox"/>
BOX 4X2	2014	908	165,015	1	<input checked="" type="checkbox"/>
BOX 4X4	2004	909	160,704	0	<input checked="" type="checkbox"/>



**TOWN OF TAZEWELL  
FIRE DEPARTMENT  
CALL REPORT**



**MONTH:** May-26

DATE	LOCATION	TYPE
May 1, 2026	1397 Fincastle Tpke	mvc
May 2, 2026	24826 Gov GC Peery Hwy	Brush Fire
May 7, 2026	1511 Riverside Drive	MVC
May 14, 2026	30597 Governor GC Peery Hwy	MVC
May 17, 2026	253 chamber drive	Lz setup
May 21, 2026	262 Dogwood Road	Lift Assist
May 22, 2026	286 Aspen Street	Water Leak
May 22, 2026	149 Lancaster Road	Tree Down
May 22, 2026	297 Carline Ave	Lift Assist
May 29, 2026	1005 Gratton Road	MVC
May 29, 2026	253 chamber drive	LZ
May 30, 2026	Pisgah Road/ 460	MVC

Tazewell County Area





**TOWN OF TAZEWELL  
FIRE DEPARTMENT  
DRILL REPORT**



**MONTH:** May-26

<b>DATE</b>	<b>LOCATION</b>	<b>TYPE</b>
May 7, 2026	station	business meeting
May 14, 2026	station	RIT
May 21, 2026	herritage hall	Fire Drill
May 28, 2026	station	truck cleaning

**Tazewell Train Station & Visitor Center**

\*May 8<sup>th</sup> Tea Time

**Visitor Coun**

**May. 1<sup>st</sup> 2**

**May. 8<sup>th</sup> 17**

**May. 13<sup>th</sup> 1**

**May. 20<sup>th</sup> 1**

**May. 22<sup>nd</sup> 15**

**May. 23<sup>rd</sup> 4**

**May. 27<sup>th</sup> 2**

**Elaine Pyott and Tammy McConnell**

Tazewell Train Station & Visitors Center Attendants

(276) 988-2061



Wo #	Service Addr	Wo Description	Wo Entry Date
11450	221 TEXAS STREET	WILLIAM-MEET WITH CUSTOMER	5/1/2026
11451	GENERIC		5/1/2026
11452	162 OAK LANE	CHECK FOR LEAK	5/1/2026
11453	GENERIC	TURN WATER ON	5/1/2026
11454	270 RIVERSIDE DRIVE	SEWER JET	5/1/2026
11455	124 LEWIS LANE	TURN WATER ON	5/1/2026
11456	165 FLORAL COURT	TURN WATER ON	5/1/2026
11457	542 TOWER STREET	CHANGE METER	5/4/2026
11458	171 TOWER STREET	CHANGE METER	5/4/2026
11459	GENERIC	FIX FOOT BRIDGE AT FARM BUREAU	5/4/2026
11460	548 B DIAL ROCK ROAD	TURN WATER ON	5/4/2026
11461	226 ASPEN STREEET	CHECK FOR LEAK	5/5/2026
11462	163 MITCHELL STREET APT A	TURN WATER OFF	5/5/2026
11463	899 RIVERSIDE DRIVE	CHECK FOR LEAK	5/5/2026
11464	215 DIVISION STREET	CHECK FOR LEAK	5/5/2026
11465	GENERIC	THOMPSON STREET SIGN	5/5/2026
11466	222 JADE COURT	CHECK FOR LEAK	5/5/2026
11467	213 CITY VIEW DRIVE		5/5/2026
11468	128 ROGERS DRIVE - TAZ SQ APTS	CHECK METER	5/6/2026
11469	151 FIFTH STREET	METER HISTORY -COLLECT DATA FOR REVIEW	5/6/2026
11471	163 MITCHELL STREET APT D	METER HISTORY -COLLECT DATA FOR REVIEW	5/6/2026
11472	421 DEER RIDGE TRAIL	SEWER JET	5/6/2026
11473	386 BEN BOLT AVENUE	CHECK FOR LEAK	5/6/2026
11474	151 FIFTH STREET	CHANGE METER	5/6/2026
11475	GENERIC	METER INFORMATION	5/6/2026
11476	168 PINEHURST DRIVE	CHECK FOR LEAK	5/6/2026
11477	178 HILL STREET	CHECK FOR LEAK	5/6/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11478	418 RIVERSIDE DRIVE	CHECK FOR LEAK	5/7/2026
11479	916 FINCASTLE TURNPIKE	TURN WATER ON	5/7/2026
11480	156 LINDA LANE	CHECK FOR LEAK	5/7/2026
11482	146 SMITH STREET	CHECK FOR LEAK	5/7/2026
11483	144 CHANDLER DRIVE	CHECK FOR LEAK	5/7/2026
11484	264 A DOGWOOD ROAD	CHECK FOR LEAK	5/7/2026
11485	201 TEXAS STREET	CHECK FOR LEAK	5/8/2026
11486	1412 FINCASTLE TURNPIKE	CHECK FOR LEAK	5/8/2026
11488	270 THIRD STREET	FIX DITCHES	5/8/2026
11489	901 MAPLEWOOD LANE	TURN WATER ON	5/8/2026
11490	116 CITY VIEW DRIVE	CHECK FOR LEAK	5/11/2026
11491	149 STONEYBROOK LANE	TURN WATER OFF	5/11/2026
11492	1041 MARKET STREET	CHECK FOR LEAK	5/11/2026
11493	241 HIGHLAND AVENUE	CHECK FOR LEAK	5/11/2026
11494	250 PEAKWOOD DRIVE	CHANGE METER	5/11/2026
11495	156 LINDA LANE	METER HISTORY -COLLECT DATA FOR REVIEW	5/11/2026
11496	146 SMITH STREET	METER HISTORY -COLLECT DATA FOR REVIEW	5/11/2026
11497	2784 RIVERSIDE DRIVE	CHECK FOR LEAK	5/11/2026
11498	285 DUNFORD DRIVE	TURN WATER OFF	5/11/2026
11499	300 STEELES LANE	CHECK FOR LEAK	5/11/2026
11487	170 FOREST HILL	CHECK FOR LEAK	5/12/2026
11500	GENERIC	CLEAN OUT SEWER MANHOLE	5/12/2026
11501	219 COLFAX DRIVE	CHECK FOR LEAK	5/12/2026
11502	410 SLOPE STREET	CHECK FOR LEAK	5/12/2026
11503	490 HILL STREET	CHECK FOR LEAK	5/12/2026
11504	305 TEXAS STREET APT B	CHECK FOR LEAK	5/12/2026
11505	240 HILL STREET	CHECK FOR LEAK	5/12/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11506	223 F DEER RIDGE TRAIL	CHECK FOR LEAK	5/12/2026
11507	470 HARMAN STREET	CHECK FOR LEAK	5/12/2026
11508	1452 FINCASTLE TURNPIKE	CHECK FOR LEAK	5/12/2026
11509	944 FINCASTLE TURNPIKE	CHECK FOR LEAK	5/12/2026
11510	109 MAIN STREET	CHECK FOR LEAK	5/12/2026
11511	592 MAIN STREET	CHECK FOR LEAK	5/12/2026
11512	131 CHURCH STREET	CHECK FOR LEAK	5/12/2026
11513	DUNFORD PARK	CHECK FOR LEAK	5/12/2026
11514	350 FREEDOM AVENUE	CHECK FOR LEAK	5/12/2026
11515	196 CODY STREET	CHECK FOR LEAK	5/12/2026
11516	139 LEON LANE	TURN WATER ON	5/13/2026
11517	264 F DOGWOOD ROAD	TURN WATER OFF	5/13/2026
11518	916 FINCASTLE TURNPIKE	TURN WATER OFF	5/13/2026
11519	159 PAYNE STREET	WATER USAGE NO ACTIVE ACCOUNT	5/13/2026
11520	416 JEFFERSONVILLE STREET	WATER USAGE NO ACTIVE ACCOUNT	5/13/2026
11521	WINDSWEPT CIRCLE-POOL	WATER USAGE NO ACTIVE ACCOUNT	5/13/2026
11522	195 GEMMEL HILL	WATER USAGE NO ACTIVE ACCOUNT	5/13/2026
11523	312 FAIRMONT AVENUE	WATER USAGE NO ACTIVE ACCOUNT	5/13/2026
11524	479 STEELES LANE	TURN WATER ON	5/13/2026
11525	901 MAPLEWOOD LANE	TURN WATER OFF	5/13/2026
11526	159 PAYNE STREET	TURN WATER ON	5/13/2026
11527	500 CARLINE AVENUE	CHECK FOR LEAK	5/13/2026
11528	156 CHANDLER DRIVE	CHECK FOR LEAK	5/14/2026
11529	450 ADRIA ROAD	TURN WATER ON	5/14/2026
11530	200 PARKVIEW DRIVE APT A	TURN WATER OFF	5/14/2026
11531	349 VALLEYVIEW STREET	TURN WATER OFF	5/14/2026
11532	247 TAZEWELL AVENUE	CHECK FOR LEAK	5/14/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11533	421 DEER RIDGE TRAIL	CHECK FOR LEAK	5/14/2026
11534	165 BROADWAY STREET	POT HOLES	5/14/2026
11535	200 PARKVIEW DRIVE APT A	TURN WATER ON	5/14/2026
11536	GENERIC	INSTALL MASTER METER FOR BLAND STREET	5/14/2026
11481	401 BUCKHORN STREET	CHANGE METER	5/15/2026
11537	134 RIVERVIEW STREET	CHECK WATER PRESSURE	5/15/2026
11538	324 A THIRD STREET	ASPHALT	5/15/2026
11539	168 A MAIN STREET	CHANGE METER	5/15/2026
11540	227 CHURCH STREET	METER HISTORY -COLLECT DATA FOR REVIEW	5/15/2026
11541	368 ADAMS STREET	TURN WATER OFF	5/15/2026
11542	121 CLINCHVIEW STREET	TRASH PICKUP	5/15/2026
11543	182 ELK STREET	MAY CLEAN UP EXTRA PICK UP	5/15/2026
11544	182 ELK STREET	LARGE TRASH PICK-UP	5/15/2026
11545	149 STONEYBROOK LANE	TURN WATER ON	5/15/2026
11546	190 BLACKWELL STREET	CHECK FOR LEAK	5/15/2026
11547	264 B DOGWOOD ROAD	TURN WATER ON	5/15/2026
11548	536 PINE STREET	LARGE TRASH PICK-UP	5/18/2026
11549	165 HOTEL AVENUE	CHECK FOR LEAK	5/18/2026
11550	386 BEN BOLT AVENUE	CHECK FOR LEAK	5/18/2026
11551	136 RATLIFF COURT	LARGE TRASH PICK-UP	5/18/2026
11552	137 ORCHARD STREET	TURN WATER OFF	5/18/2026
11553	27922 GOV G C PERRY HWY - HAPPY MART	CHECK FOR LEAK	5/18/2026
11554	168 PINEHURST DRIVE	PULL HISTORY	5/18/2026
11555	238 MAIN STREET	CHECK FOR LEAK	5/18/2026
11556	502 PINE STREET	CHECK FOR LEAK	5/18/2026
11557	128 MEADOWVIEW CIRCLE	LARGE TRASH PICK-UP	5/19/2026
11558	368 ADAMS STREET	TURN WATER ON	5/19/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11559	190 FAITH STREET	CHECK FOR LEAK	5/19/2026
11560	470 HARMAN STREET	COLLECT READING	5/19/2026
11561	470 HARMAN STREET	COLLECT READING	5/19/2026
11562	262 G DOGWOOD ROAD	TURN WATER ON	5/19/2026
11563	195 GEMMEL HILL	WATER USAGE NO ACTIVE ACCOUNT	5/19/2026
11564	312 FAIRMONT AVENUE	MAKE SURE WATER IS OFF	5/19/2026
11565	159 HILL STREET	COLLECT READING	5/19/2026
11566	1780 FINCASTL TURNPIKE		5/19/2026
11567	228 HURST STREET	TURN WATER OFF	5/20/2026
11569	324 A THIRD STREET		5/20/2026
11570	485 LYONS AVENUE	CHECK FOR LEAK	5/20/2026
11572	225 VALLEYVIEW STREET	TURN WATER ON	5/20/2026
11573	164 LOCUST STREET	NEW LINE NEEDS TIED TO METER	5/20/2026
11574	588 TAZEWEEL AVENUE	EXTRA GARBAGE PICK-UP	5/20/2026
11575	329 SLOPE STREET	STOP GARBAGE PICK-UP	5/20/2026
11576	381 RICHARDSON DRIVE	BRUSH PICK-UP	5/20/2026
11577	193 RIVERVIEW STREET APT A	LARGE TRASH PICK-UP	5/20/2026
11578	312 FAIRMONT AVENUE	TURN WATER ON	5/21/2026
11579	150 FIFTH STREET	COLLECT READING	5/21/2026
11580	117 FIELDCREST CIRCLE	CHECK FOR LEAK	5/21/2026
11581	533 - 535 MAIN STREET	CHECK FOR LEAK	5/21/2026
11583	195 GEMMEL HILL	CHECK METER	5/21/2026
11584	351 STEELES LANE	CHECK FOR LEAK	5/22/2026
11585	172 WAUSAU STREET	SEWER JET	5/22/2026
11586	697 STEELES LANE	CHECK FOR LEAK	5/22/2026
11587	185 LINDA LANE	CHECK FOR LEAK	5/22/2026
11588	341 KING STREET	TURN WATER ON	5/22/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11589	948 BUCKHORN ST	CHECK FOR LEAK	5/22/2026
11590	321 DEER RIDGE TRAIL	CHECK FOR LEAK	5/22/2026
11591	264 F DOGWOOD ROAD	TURN WATER ON	5/22/2026
11592	172 THORN STREET	TURN WATER ON	5/22/2026
11593	264 D DOGWOOD ROAD	TURN WATER OFF	5/22/2026
11594	203 RIVER DRIVE	CHECK FOR LEAK	5/22/2026
11595	172 THORN STREET	TURN WATER OFF	5/22/2026
11596	128 MEADOWVIEW CIRCLE	LARGE TRASH PICK-UP	5/26/2026
11597	266 MARION AVENUE	SEWER JET	5/26/2026
11598	410 SLOPE STREET	CHECK FOR LEAK	5/26/2026
11599	231 FAIRMONT AVENUE	DRAIN PIPE STOPPED UP	5/26/2026
11600	GENERIC	NEW TAP REQUEST	5/26/2026
11601	188 MAPLE STREET	TURN WATER OFF	5/26/2026
11602	198 ORANGE STREET	NEEDS COLVERT/DITCH AREA CLEANED	5/26/2026
11603	142 FAIRMONT AVENUE	CHECK FOR LEAK	5/26/2026
11604	223 B DEER RIDGE TRAIL	TURN WATER ON	5/26/2026
11605	201 SMITH STREET	CHECK METER	5/26/2026
11606	1927 FINCASTLE TURNPIKE	TURN WATER ON	5/26/2026
11607	264 A DOGWOOD ROAD	METER HISTORY -COLLECT DATA FOR REVIEW	5/26/2026
11608	201 SMITH STREET	CHANGE METER	5/27/2026
11609	1676 FINCASTLE TURNPIKE	CHECK FOR LEAK	5/27/2026
11610	131 CHURCH STREET	METER HISTORY -COLLECT DATA FOR REVIEW	5/27/2026
11612	350 FREEDOM AVENUE	METER HISTORY -COLLECT DATA FOR REVIEW	5/27/2026
11613	948 BUCKHORN ST	METER HISTORY -COLLECT DATA FOR REVIEW	5/27/2026
11614	1452 FINCASTLE TURNPIKE	METER HISTORY -COLLECT DATA FOR REVIEW	5/27/2026
11616	165 CHAMBER DRIVE	CHECK FOR LEAK	5/27/2026
11617	341 KING STREET	TURN WATER OFF	5/27/2026

Wo #	Service Addr	Wo Description	Wo Entry Date
11618	578 THOMPSON STREET	BRUSH PICK-UP	5/27/2026
11619	199 ELM STREET	LARGE ITEM PICK-UP	5/27/2026
11620	404 HOTEL AVENUE	CHECK FOR LEAK	5/27/2026
11621	529 PINE STREET	CHAIR PICKED-UP	5/27/2026
11622	542 TOWER STREET	CHECK METER	5/28/2026
11623	320 DUNFORD DRIVE	EXTRA GARBAGE PICK UP	5/28/2026
11624	272 MAPLE STREET	TURN WATER ON	5/28/2026
11625	266 MARION AVENUE	SEWER JET	5/28/2026
11626	399 ADAMS STREET	CHECK FOR LEAK	5/28/2026
11627	399 ADAMS STREET	GRAVEL LEFT IN YARD	5/28/2026
11628	GENERIC	ROAD BREAKING AWAY	5/28/2026
11629	360 HARMAN STREET	TURN WATER ON	5/28/2026
11630	235 TAZEWEEL AVENUE	CHECK FOR LEAK	5/28/2026
11631	145 PAINTER STREET	TURN WATER OFF	5/28/2026
11632	253 THIRD STREET		5/28/2026
11633	GENERIC	STOP SIGN MISSING	5/29/2026
11634	320 MAIN STREET	COLLECT READING	5/29/2026
11635	243 DEER RIDGE TRAIL	CHECK FOR LEAK	5/29/2026
11636	144 ADAMS STREET	TURN WATER OFF	5/29/2026
11637	195 HILLTOP AVENUE	CHECK FOR LEAK	5/29/2026
11638	945 FINCASTLE TURNPIKE	TURN WATER ON	5/29/2026
11639	215 PAINTER STREET	CHECK FOR LEAK	5/29/2026
11640	945 FINCASTLE TURNPIKE	TURN WATER OFF	5/29/2026
11641	108 CHURCH STREET	FILL POT HOLE	5/29/2026
11642	222 JADE COURT	CHECK FOR LEAK	5/29/2026



## UPCOMING MEETINGS

**MON**  
**JUNE**  
**15**  
**HISTORIC REVIEW BOARD**  
6:00 PM  
TOWN COUNCIL CHAMBERS

**MON**  
**JULY**  
**6**  
**I/EDA**  
4:30 PM  
TOWN COUNCIL CHAMBERS

**MON**  
**JULY**  
**6**  
**PLANNING COMMISSION**  
6:15 PM  
TOWN COUNCIL CHAMBERS

**TUES**  
**JULY**  
**14**  
**TOWN COUNCIL**  
7:30 PM  
TOWN COUNCIL CHAMBERS

## UPCOMING EVENTS

**FRI - SUN**  
**JUNE**  
**5-7**  
**RT 16 RALLY & MUSIC FEST**  
MAIN STREET, WAYFARER & BACK OF THE DRAGON

**FRI**  
**JUNE**  
**19**  
**TOWN HALL CLOSED**  
IN OBSERVANCE OF JUNETEENTH

**FRI**  
**JUNE**  
**19**  
**SHOWING OF "A SILENT FIRE" DOCUMENTARY**  
7:00 PM (FREE)  
AT TAZEWell TRAIN STATION & VISITORS CENTER

**SAT**  
**JUNE**  
**20**  
**JUNETEENTH CELEBRATION**  
11:00 AM  
ALTIZER STAGE ON MAIN STREET, FOLLOWED BY A PARADE TO CARLINE AVENUE

**FRI**  
**JULY**  
**3**  
**INDEPENDENCE DAY CELEBRATION**  
STARTS AT 7:00 PM. FIREWORKS AT DUSK  
TAZEWell MIDDLE SCHOOL

