

VIRGINIA: AT THE RECESSED MEETING OF THE TAZEVELL COUNTY BOARD OF SUPERVISORS HELD JUNE 16, 2026 AT FOUR O'CLOCK P.M. IN THE TAZEVELL COUNTY ADMINISTRATION BUILDING, 197 MAIN STREET, TAZEVELL, VIRGINIA 24651

PRESENT: CHUCK PRESLEY, CHAIRMAN
SHANNA PLASTER, VICE-CHAIRPERSON
CURTIS BREEDING, MEMBER
KYLE CRUEY, MEMBER {arrived 4:05 p.m.}
C. ERIC YOUNG, COUNTY ADMINISTRATOR
AARON M. GILLESPIE, COUNTY ATTORNEY
STEPHANIE RUSSELL, EXECUTIVE ASSISTANT

MEMBERS OF THE PRESS:
JIM TALBERT, RICHLANDS NEWS PRESS
WARREN HINKLE, THE VOICE

ABSENT: JOHN RHUDY, MEMBER

MINUTES

Chairman, Chuck Presley, reconvened the meeting from June 2, 2026, to order.

AGENDA APPROVED AS AMENDED / MINUTES APPROVED AS WRITTEN

The Chairman called for any additions/deletions to the agenda.

County Administrator Eric Young explained the additional amendments listed on the revised agenda and requested the board's approval.

Upon motion of Supervisor Plaster, seconded by Supervisor Breeding and adopted by a vote of 3 to 0, with Supervisors Rhudy and Cruey being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves the agenda as presented along with the minutes from the June 2, 2026 meeting. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Supervisor Cruey arrived at 4:05 p.m.

ADMINISTRATIVE/FINANCIAL/COUNTY PROJECTS UPDATE

Industrial Coil Supply

Mr. Young notified the board that Matthew Whittaker was in attendance. Mr. Young stated that Mr. Whittaker is here representing Industrial Coil Supply's move into the Bluefield Industrial Park. Mr. Young further stated that the Department of Environmental Quality (DEQ) requires a Land Use Suitability and Value form approved by the local governing body, which states the Board does not have any objections and/or ordinance that would prohibit the move.

Matthew Whittaker, an engineer with Marshall Miller and Associates and contracted by Industrial Coil Supply, addressed the Board. Mr. Whittaker explained he has been tasked with the permitting process for Industrial Coil Supply's move to Bluefield. Mr. Whittaker notified the Board that since Industrial Coil Supply is going to an existing infrastructure there are no zoning or other issues that would prohibit the move.

Administrator Eric Young read aloud the Land Use Suitability and Value form for the benefit of the Board and requested their approval.

Supervisor Chuck Presley agreed with Mr. Whittaker, stating Bluefield had several small motor businesses already in the area, with no environmental issues with the established businesses.

Supervisor Breeding requested that if any changes to the current agreed plan for Industrial Coil Supply's move occur that those changes be brought before the Board.

Mr. Whittaker agreed, stating although he did not anticipate any changes; should they occur, he would return for board approval.

Upon motion of Supervisor Presley, seconded by Supervisor Cruey and adopted by a vote of 4 to 0, with Supervisor Rhudy being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves execution of Virginia's Department of Environmental Quality's Land Use Suitability and Value form, stating that the Board resolves that the location and operation of the proposed facility or activity is suitable to the area in which it is located for Industrial Coil Supply's move to the Bluefield Industrial Park. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Supervisor Presley requested that Ms. Sherry Cook be allowed to go ahead and speak.

CITIZEN COMMENTS – UNSCHEDULED

► *Sherry Cook - Hope House – 508 Virginia Avenue, Bluefield, Virginia*

Ms. Sherry Cook notified the Board that she had started Hope House, located at 508 Virginia Avenue in Bluefield, in order to offer services for depression, suicide prevention and addiction treatment. Ms. Cook stated the Hope House is serving approximately seventy-five (75) people currently, with twenty-eight (28) of those attending regular classes. Ms. Cook said the majority of the attendees come to weekly meetings, which have various (volunteer) speakers come to share their own personal testimonies, in an effort to help and encourage people to connect in healthy avenues and that they always end meeting nights with a big family style dinner.

A discussion between Supervisor Presley and Ms. Cook followed regarding the area's necessity for such programs especially among school aged children and young adults.

Supervisor Presley congratulated Ms. Cook on the success of Hope House and made plans to attend an upcoming meeting.

BUDGET WORKSHOP – FISCAL YEAR 2027 (FY27)

County Administrator Eric Young described the budget process to the Board, as follows:

1. The Commonwealth requires that the County has a balanced budget every year by July 1st.
2. Every dollar spent must be accounted for, along with every dollar collected. This in turn provides the balanced budget for the upcoming fiscal year.
3. The Budget Committee begins to meet in September/October to prepare for the upcoming fiscal year. At these meetings, the committee discusses and provides projections of upcoming expenses. These projections are based upon the prior year's expenses and incorporating any requests submitted by the departments or outside charitable agencies. Typically, by April 1st the Budget Committee has the first draft.
4. Once the first draft is complete; meetings with the County Administrator and department heads are held and their department budget is reviewed line by line. If there are any changes requested, the County Administrator reports their requests back to the Budget Committee.
5. The Budget Committee will then compile a new draft, incorporating any changes, by the beginning of May. This budget is then advertised to the public through the newspapers as well as our county website.
6. The Public Hearing is held in June, for anyone who wishes to come and speak or may have questions.
7. A Board meeting is then held at the end of June to adopt the final budget and/or make any final revisions.

Mr. Young said since this process begins months prior, some of the estimated expenses or the prior year's ending balance could be miscalculated. Mr. Young disclosed that the final amount of taxes collected by the County, such as the meals tax and cigarette tax are virtually unknown until closer to the end of the fiscal year. Mr. Young advised that there are five (5) or six (6) big ticket items which truly determine the budget, such as the School Board, Department of Social Services, the Regional Jail, etc. The yearly budget to operate Tazewell County is 186 million dollars; but we only have control over approximately 12-13 million dollars, everything else is a flow through, said Mr. Young.

Mr. Young continued, since we are waiting on the State and other organizations to provide those five (5) or six (6) major numbers, the Budget Committee will build a revenue assumption around January. Looking at last year's figures and the assessments from the Commissioner of Revenue's office, the Committee multiplies that amount by 95% for a conservative estimate, Mr. Young stated.

Administrator Young informed the Board that once the revenue assumption has been completed, he will then meet with each department head to go over their individual budget and consider any requests that they may have. Mr. Young said he will then take each request and make recommendations to the Committee, with the Committee then voting on each recommendation. Once the numbers are submitted by the State, sometimes we have to go back and make cuts depending on the amounts submitted by the State, Mr. Young concluded.

Supervisor Breeding inquired if there was a list or chart which showed each department's requests and what was approved or denied?

Finance Director Arlene Matney responded that there are spreadsheets which are sent to each department and on that spreadsheet the requests are made. Ms. Matney stated that the spreadsheets are compiled into a master list, which is saved by fiscal year.

Supervisor Breeding questioned whether there was an inventory list detailing what each department currently has in its possession, so if they asked for something new the Board could refer to the inventory list to see the last time the department received that particular item or if it should be replaced?

Ms. Matney replied that there are invoices which are kept and cataloged that we can refer back to when departments ask for equipment or big-ticket items. Ms. Matney said her department or the Budget Committee will check before just blindly handing out those items.

Mr. Young interjected that this is not a pleasant process, the departments know they have to be able to justify and show the need for certain items before they ask.

Mr. Young then presented to the Board the FY27 Proposed Operating Budget (advertised via county's website), which included a breakdown of each department. Mr. Young illustrated a brief presentation of the FY27 Proposed Operating Budget, providing a disaggregation of each section. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Finance Director Arlene Matney offered an analysis of the ending balance estimate of the General Fund spreadsheet to the Board. Ms. Matney stated the current proposed budget is based upon the county beginning with a five-million-dollar general fund balance. Ms. Matney advised that she noticed some of the anticipated revenues were still unaccounted for and since that time she has been updating the spreadsheet on a daily basis. Ms. Matney stated that as of today's date and counting the additional revenues she is assured will be received by June 30, 2026, the general fund's balance should be \$5,057,000.36. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Administrator Young spoke to the Board about the plan to use the FEMA relief funds to settle with Republic for damages at the landfill caused by the storm. Mr. Young said, due to ongoing negotiations between FEMA, our insurance carrier and Republic we are still assessing who is responsible for which damages. Mr. Young wished to alert the Board that the \$800,000 in FEMA relief funds is in the general fund account, thus the landfill number will need to be increased by approximately \$600,000.

A discussion commenced between the Board and Ms. Matney based on the various unknown amounts until the State's budget is finalized; including some of the county's largest expenses such as the school funding. The Board questioned if the State's budget provided assistance from the State, as in past years for rural counties?

Mr. Young agreed, stating the two and a half million dollar increase in the County's school contribution this year has proved a hardship. Mr. Young said, we will not know if the State is assisting rural counties with the increase until the State's budget is finalized on June 25th, it is accounted for on the House side, but not in the Senate. As a conservative prediction the Budget Committee figured the County would receive one-million in State assistance and then created a matrix of possible cuts/changes to account for the difference, said Young.

Ms. Matney then presented to the Board the FY2027 Budget Amendments, itemized by department. Ms. Matney began her presentation reciting each adjustment and/or change from the FY 2026-2027 advertised budget. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Administrator Eric Young briefly intervened at the Tazewell County Public School (TCPS) Insurance Reimbursement addition of \$243,000. Mr. Young advised the Board that he received an email from Dr. Chris Stacy on this matter, wherein Dr. Stacy stated the \$243,000 reimbursement is payment for recovery on a fraud claim. Mr. Young explained that in his opinion, this was money that should go to the County since the money originally lost from fraud was the County's money. The school board is asking that money be appropriated to them, I believe it should stay in the County's General Fund, said Young.

Mr. Young stated that there is also \$130,000 in FEMA funding for TCPS, which the Virginia Department of Emergency Management notified me needs to be drawn for reimbursement of damages suffered during Helene. Likewise, I believe the \$130,000, should be allotted to the County's General Fund since the County paid the money to have the damages repaired, Mr. Young stated.

Mr. Young suggested having the combined funds totaling \$373,000 appropriated back to TCPS in FY27, in order to subsidize part of the 18.1-million-dollar mandatory contribution from the County to TCPS. (18.1 million

Supervisor Cruey queried if TCPS will still receive the combined amount of \$373,000?

Mr. Young affirmed that TCPS will receive the \$373,000, but it will be after July 1st and be counted towards the County's mandatory contribution as required by the State. Mr. Young stated this avenue would produce the fairest result for all parties and further complimented Dr. Stacy in reaching out believing TCPS now understands that under the law any money received outside of the budget must be appropriated by the County.

The Board discussed and reached the consensus that as long as the money was going back to TCPS, no one should have an issue with counting those funds as part of the County's mandatory contribution.

Arlene Matney continued giving the presentation to the Board of the FY2027 Budget Amendments, itemized by department. Ms. Matney concluded the presentation and wished to express her gratitude to Tanya Mullins for her assistance with the budget.

The Board thanked Ms. Matney and Tanya Mullins for their continued dedication and assiduousness to the budget.

Mr. Young suggested a brief recess, inviting the Board and audience to partake in the sandwiches and drinks provided. The Board agreed.

RECESS – 5:58 pm

RETURNED – 6:24 pm

Chairman Presley called the meeting back to order.

BUDGET WORKSHOP – FISCAL YEAR 2027 (FY27) (continued)

County Administrator Eric Young resumed his FY27 budget workshop presentation, delivering the FY27 Budget Decision Matrix to the Board. Mr. Young offered to the Board a list of possible expenses to be cut from the budget, should the State not provide any type of reimbursement or assistance towards the massive increase for school funding. Mr. Young provided a multitude of options for possible cuts to the budget, including: denying upgrades/replacements, personnel reduction, reducing dues, cancelling projects, cutting stipends/cost of living adjustments. Mr. Young also provided six (6) levels of items which could be added back depending on assistance from the State. A copy is available in the County Administration Office, 197 Main Street, Tazewell, Virginia 24651.

Supervisor Cruey clarified that without school funding assistance from the State, a total of \$1,184,000 would need to be cut from the budget.

Administrator Young confirmed, yes \$1,184,000.

The Supervisors debated multiple possible scenarios amongst themselves. The Board then agreed to further discuss/review the Matrix and provide their suggested cuts/changes at the June 25th board meeting, in hopes that the State's budget will be finalized by that time.

ADMINISTRATIVE/FINANCIAL/COUNTY PROJECTS UPDATE

Consider Appropriation Requests from the School Board

Mr. Young notified the Board that TCPS submitted a few invoices and requested a categorical transfer from their debt service account to their capital expenditures line item in order to pay for a walk-in freezer at Graham High School costing \$215,327.27.

Upon motion of Supervisor Presley, seconded by Supervisor Cruey and adopted by a vote of 4 to 0, with Supervisor Rhudy being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby approves transferring \$215,327.27 from TCPS' debt service account to their capital expenditures line item in order to purchase a walk-in freezer for Graham High School in the amount of \$215,327.27 for FY26.

Mr. Young stated that the remaining invoices are a little more complicated; Dr. Stacy is requesting that the sequestered funds be budgeted for bathroom renovations in the amount of \$2,182,500 and wall repair at Tazewell High School for \$2,254,547; in addition to appropriating the sequestered funds in order to purchase stadium bleachers at \$190,000 (purchased from Grundy High School). Mr. Young conveyed that Dr. Stacy also wants checks from VaCorp in the amount of \$273,387 (fraud recovery) and \$9,245 from VDOT applied to their capital account in order to purchase stadium lights totaling \$448,756. The Board will notice on the Sequestered Fund FY27 Budget handout that if the bleachers are purchased, that account will be overdrawn by \$140,984, concluded Mr. Young.

Supervisors Cruey and Breeding debated whether to approve the bleacher purchase for \$190,000, subsequently overdrawing that account. Supervisor Cruey stated that the bathroom renovations and HVAC project were necessities and the bleachers, while nice to have, are not a necessity. Supervisor Breeding countered by stating the TCSB would still be responsible for completing the renovations and would have to cover any invoices left unpaid once the account was depleted.

The supervisors compromised by agreeing to approve the bleacher purchase, contingent upon the TCPS being responsible for any costs/invoices in excess of the sequestered fund account balance.

Upon motion of Supervisor Breeding, seconded by Supervisor Presley and adopted by a vote of 3 to 1 to 0, with Supervisor Rhudy being absent from the vote and all others voting in favor thereof and Supervisor Cruey voting against, the Tazewell County Board of Supervisors hereby approves transferring \$190,000 from the sequestered funds to the School Board to purchase bleachers from Grundy High School; contingent upon the School Board being responsible for any costs in the bathroom renovation project, TMS HVAC project and the THS wall repair project in excess of the remaining balance of the sequestered funds.

Administrator Eric Young called the Board's attention to the TCPS's request to reallocate \$356,123.53, from debt service to the capital account for the lights/bleacher project.

Supervisor Presley stated when he read that email request, he was a bit confused and suggested the 3 on 3 committee meet before the next BOS meeting for clarification. Supervisor Presley further stated that there had been prior discussions of using leftover funds from contingency, to cover any shortfalls, but a discussion needs to be held to verify that is still the plan.

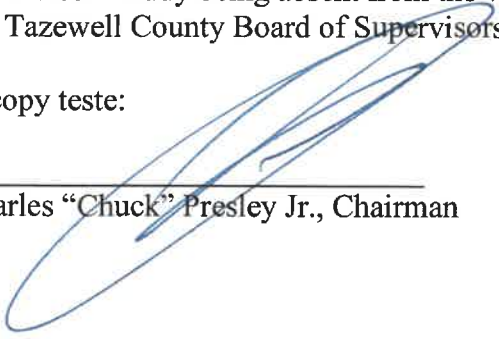
Mr. Young agreed and advised he would send an email to elucidate TCPS's reallocation request, the funds received from FEMA and the fraud reimbursement. Mr. Young stated he was uncertain whether Dr. Stacy was already counting the FEMA funds and fraud reimbursement towards the stadium expenditures.

The Board agreed that the FEMA funds should come back to the county since the county's money was used to pay for the storm damage repairs. The Board further agreed to transfer the FEMA money to the TCSB, attributing the transfer as part of the 18.1-million-dollar mandatory county contribution.

ADJOURN @ 7:23 p.m.

Upon motion of Supervisor Cruey, seconded by Supervisor Plaster and adopted by a vote of 4 to 0, with Supervisor Rhudy being absent from the vote and all others voting in favor thereof and no one against the same, the Tazewell County Board of Supervisors hereby adjourns until Thursday, June 25, 2026 at 4:00 pm.

A copy teste:



Charles "Chuck" Presley Jr., Chairman

