REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: September 2, 2025

SUBJECT: Budget Amendment – Payment in Lieu of Taxes

PRESENTER: Samantha Reynolds, Financial Services Director

ATTACHMENTS: Yes
    1. Budget Amendment

SUMMARY OF REQUEST:

In previous fiscal years, the Board has approved transfers of revenues received as payments in lieu of taxes (PILT) to Mills River and Gerton Fire Departments. The Board is requested to approve a transfer in FY2026 for anticipated PILT receipts in the General Fund to the Fire Districts Fund, as follows:

- $50,000 to Mills River Fire Department
- $10,000 to Gerton Fire Department

BOARD ACTION REQUESTED:

Staff is requesting approval of a transfer of PILT funds to the Fire Districts Fund.

    SUGGESTED MOTION:

    I move that the Board approve the attached budget amendment as presented.

Department: Finance

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
115980-598023	Transfer to Fire Districts Fund	$60,000
235458-569917	Payments to Other Agencies (MRFD)	$50,000
235456-569917	Payments to Other Agencies (GFD)	$10,000
		$120,000

What expense line-item is to be decreased? Or what additional revenue is now expected?

Account	Line-Item Description	Amount
115930-518500	Unemployment Claims	$60,000
234458-403500	Transfer from General Fund (MRFD)	$50,000
234456-403500	Transfer from General Fund (GFD)	$10,000
		$120,000

Justification: *Please provide a brief justification for this line-item transfer request.*

Transfer of PILT funds to Mills River and Gerton Fire Departments for emergency services provided on public lands within Henderson County. BOC approved 9.2.25.

	9/2/2025
Authorized by Department Head	Date

Authorized by Budget Office	Date

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Authorized by County Manager	Date

For Budget Use Only

Batch # _____

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Batch Date _____