

January 21, 2026

# MINUTES

**STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS  
WEDNESDAY, JANUARY 21, 2026**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:30 a.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Present were: Chairman William Lapsley, Vice-Chair J. Michael Edney, Commissioner Rebecca McCall, Commissioner Sheila Franklin, Commissioner Jay Egolf, County Manager John Mitchell, Assistant County Manager Chris Todd, Public Safety Director Jimmy Brissie, Financial Services Director Samantha Reynolds, County Attorney Russ Burrell, and Clerk to the Board Denisa Lauffer.

Also present were: Budget Manager/Internal Auditor Sonya Flynn, Budget Analyst Jennifer Miranda, Chief Communications Officer Mike Morgan, Code Enforcement Director Matt Champion, Director of Public Health David Jenkins, Site Development Director Deborah Johnston, Planning Director Autumn Radcliff, Code A/V Technician Oscar Guerrero, IT Director Mark Seelenbacher, Special Projects Coordinator Nora Jsue, Senior Planner Janna Bianculli, DSS Director Lorie Horne, DSS Deputy Director Debbie Dunn, Register of Deeds Lee King, Director of Facility Services Andrew Griffin, Environmental Health Supervisor Seth Swift, Parks and Recreation Director Bruce Gilliam, Grants Administrator Emily Kanipe, EMS Manager Mike Barnette, County Engineer Marcus Jones, Library Director Trina Rushing, Wellness Center Director Dr. Jamie Gibbs, Director of Human Resources Karen Ensley, Behavioral Health Director Jodi Grabowski, Tax Collector Luke Small, Tax Assessor Kevin Hensley, Building Services Director Crystal Lyda, Capital Projects Manager Bryan Rhodes, Social Media Coordinator Tiffany Lucey, Finance Director Randal Cox, Soil and Water Conservation District Director/Conservationist Director Jonathan Wallin, and NC Lead Fellow Abby Buxton. Deputy Kayla Brezillac provided security.

## **CALL TO ORDER/WELCOME**

Commissioner Lapsley called the meeting to order and welcomed all in attendance.

## **INVOCATION**

Justin Alexander, the Senior Pastor at First Baptist Church, provided the invocation.

## **PLEDGE OF ALLEGIANCE**

Commissioner Lapsley led the Pledge of Allegiance to the American Flag.

## **PUBLIC COMMENT** *(Comments are the views and opinions of the speaker)*

There was none.

## **DISCUSSION/ADJUSTMENT OF AGENDA**

*Vice-Chair Edney added a Closed Session for Property Acquisition.*

*Chairman Lapsley moved to approve the agenda as amended. All voted in favor, and the motion carried.*

Approved:

## CONSENT AGENDA

### Approval of Minutes

Draft minutes were presented for Board review and approval for the following meeting:

January 05, 2026

*Motion: I move the Board approve the minutes from January 5, 2026.*

### Tax Collector's Report

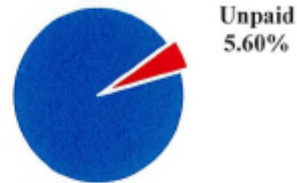
The following report from the office of the Tax Collector was provided for the Board's information.

Please find outlined below collections information through January 8, 2026 for 2025 real and personal property bills mailed on July 31, 2025. Vehicles taxes are billed monthly by NC DMV.

#### Henderson County Annual Bills (Real and Personal Property):

<b>2025 Beginning Charge:</b>	<b>\$103,844,885.28</b>
Discoveries & Imm.	\$261,374.88
Releases & Refunds:	<b>(\$96,285.18)</b>
<u>Net Charge:</u>	<u>\$104,009,974.98</u>
Unpaid Taxes:	\$5,823,192.79
<b>Amount Collected:</b>	<b>\$98,186,782.19</b>

**Paid**  
94.40%



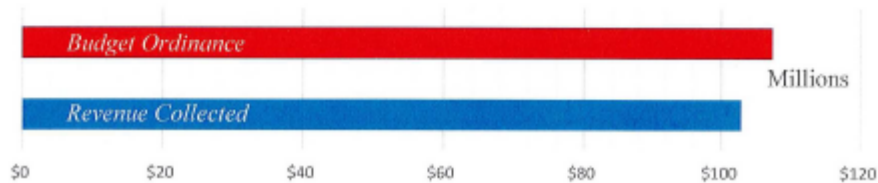
#### Henderson County Registered Motor Vehicles (As Collected by NC DMV):

Net Charge:	\$4,165,650.47
Unpaid Taxes:	\$14,568.24
<b>Amount Collected:</b>	<b>\$4,151,082.23</b>

99.65%

#### Henderson County FY25 Budget Analysis:

	<u>Budget Ordinance</u>		<u>Revenue Collected</u>
Ad Valorem:	\$106,227,288.00	Ad Valorem:	\$102,337,864.42
Prior Years:	\$1,030,500.00	Prior Years:	\$464,841.26
<b>Budget Total:</b>	<b>\$107,257,788.00</b>	<b>YTD Revenue:</b>	<b>\$102,802,705.68</b>



### Hurricane Helene Project Positions

During October 2024, the Board of Commissioners authorized the County Manager to hire 20 project positions to assist with response and recovery activities related to Hurricane Helene. Since that time, the Board has approved position extensions as needed. Over the past 15 months, the need for several of these positions has been eliminated, and several of the employees have transitioned into regular full-time roles.

Leadership has worked closely to monitor the need for these positions and is requesting that six of the project positions be moved to regular full-time positions and that the remaining vacant project positions be eliminated. Funds for these positions were included in the FY26 budget, resulting in no potential increase to the current budget. The regular full-time positions will transition to their respective departments, including Solid Waste, Emergency Management, Planning, and

Approved:

Administrative Services.

*Motion: I move that the Board of Commissioners approve the transition of six project positions to regular full-time employees and authorize staff to make the necessary budget transfers to move project position funding to the appropriate departments.*

### **2026.005 Appointment of Commissioner Representatives**

The list of Boards and Committees was being provided for the Board's approval.

Commissioners have reviewed the following list of commissioner representatives, and the consensus was to appoint the slate of representatives as follows:

1. AgHC – Sheila Franklin
2. Agricultural Advisory Board – Rebecca McCall
3. Environmental Advisory Committee – William Lapsley
4. Etowah Sewer Advisory Committee – Jay Egolf
5. Farmland Preservation Taskforce – Rebecca McCall, Jay Egolf
6. Fire and Rescue Advisory Committee – William Lapsley
7. French Broad River MPO/Transportation Advisory Committee – Sheila Franklin, Jay Egolf
8. Governmental Financing Corporation - Rebecca McCall, William Lapsley
9. Henderson County Board of Health – Jay Egolf
10. Henderson County Historic Courthouse Corporation dba/Heritage Museum – Rebecca McCall
11. Henderson County Partnership for Economic Development – Rebecca McCall
12. Henderson County Planning Board – William Lapsley
13. Henderson County Transportation Advisory Committee - Jay Egolf, Sheila Franklin
14. Hospital Corporation Board of Directors/UNCH – J. Michael Edney
15. Joint College Facility Committee - J. Michael Edney, Rebecca McCall
16. Joint School Facilities Committee - J. Michael Edney, Rebecca McCall
17. Juvenile Crime Prevention Council - J. Michael Edney
18. Land-of-Sky Regional Council – William Lapsley
19. Library Board of Trustees – Sheila Franklin
20. Local Emergency Planning Committee (LEPC) - J. Michael Edney
21. Local Government Committee of Cooperative Action (LGCCA) – William Lapsley, J. Michael Edney
22. Metropolitan Sewerage District of Buncombe County (MSD) – William Lapsley
23. Mountain Area Workforce Development Board - Sheila Franklin
24. NCACC Representative – Rebecca McCall
25. Nursing/Adult Care Home Community Advisory Committee – Sheila Franklin
26. Recreation Advisory Board – Rebecca McCall
27. Rescue Squad Board of Directors – Rebecca McCall
28. Social Services Board – Sheila Franklin
29. Tourism Development Authority – Jay Egolf
30. Vaya Health Regional Board – William Lapsley

Approved:

*Motion: I move the Board to appoint the slate of representatives as presented.*

### **Firm Selection – Construction Administration for Ecusta Amenities Package**

On October 29, 2025, staff released a Request for Qualifications for a consultant to assist in the Construction Administration of the Ecusta Trail Amenities Package. On Thursday, November 13, 2025, staff received one proposal. The scoring committee was composed of staff from various planning, parks and recreation, administration, and capital projects.

The Board was requested to approve the selection of Watermark Landscape Architecture and to authorize staff to proceed with negotiations and the procurement of Construction Administration services for the Ecusta Trail Amenities Package.

*Motion: I move the Board approve the Helene Recovery Fund for PARTF 2025-2026 Grant application and sign the certification of local government approval.*

### **Grant Application – Helene Recovery Fund for PARTF 2025-2026**

Henderson County Parks and Recreation requested approval from the Board of Commissioners to apply for the Helene Recovery Fund for PARTF 2025-2026 Grant. Funding from this grant will provide additional funding for the Henderson County Sports Complex. Staff proposed requesting \$150,000 for the project. The PARTF grant requires a one for one match. If approved, the \$150,000 match will be satisfied by the County's current investments in the project. The Recreation Advisory Board has recommended that the staff apply for this grant by the January 30th deadline.

*Motion: I move the Henderson County Board of Commissioners approve the Helene Recovery Fund for PARTF 2025-2026 Grant application and sign the certification of local government approval*

*Vice Chair Edney made a motion to adopt the consent agenda. All voted in favor, and the motion carried.*

## **NOMINATIONS AND APPOINTMENTS**

### **1. Etowah Sewer Advisory Committee – 1 vac.**

There were no nominations, and this item was carried to the next meeting.

### **2. Fletcher Planning and Zoning Board of Adjustment – 1 vac**

There were no nominations, and this item was carried to the next meeting.

### **3. Hendersonville City Zoning Board of Adjustment – 2 vacs.**

There were no nominations, and this item was carried to the next meeting.

### **4. Library Board of Trustees – 1 vac.**

*Commissioner Franklin made the motion to nominate Kelly Hart for appointment to Seat #3. All voted in favor, and the motion carried.*

Approved:

### 5. Nursing/Adult Care Home Community Advisory Committee – 16 vacs.

There were no nominations, and this item was carried to the next meeting.

## BUDGET WORKSHOP

County Manager John Mitchell presented the Board with the proposed FY 2026–2027 County budget.

FY 2026-2027  
BOARD OF  
COMMISSIONERS'  
BUDGET PLANNING  
WORKSHOP

JANUARY 21, 2026  
COMMISSIONERS' MEETING ROOM  
HISTORIC COURTHOUSE



- 9:45 am - **FY2025-2026 Financial Update**
- 10:00 am - **Capital Financing Debt Schedules**
- 10:15 am - **Financial Forecast**
- 11:00 am - **Henderson County Public Schools**
- 11:30 am - **Blue Ridge Community College**
- 12:00 pm - **Lunch**
- 1:00 pm - **Highlights and Accomplishments**
- 1:30 pm - **Capital Projects Update**
- 2:00 pm - **Board Discussion**
- 3:00 pm - **Adjourn**

# FY25-26 FINANCIAL UPDATE

**FY 2025-2026 Expenditures**

**FY 2025-2026 Revenues**

**FY 2025-2026 Sales Tax  
Collections**

**Capital Reserve Fund**

## FY25-26 EXPENDITURES *(as of 12.31.25)*

County Department	Adopted Budget	Revisions	Total Revised Budget	\$ Expended	% Expended
Governing Body	\$ 713,432	\$ -	\$ 713,432	\$ 421,350	59.1%
Dues & Non-Profits	\$ 1,327,594	\$ 80,837	\$ 1,408,431	\$ 698,756	49.6%
County Administration	\$ 1,235,508	\$ -	\$ 1,235,508	\$ 662,558	53.6%
Human Resources	\$ 1,602,266	\$ -	\$ 1,602,266	\$ 745,587	46.5%
Elections	\$ 1,502,192	\$ -	\$ 1,502,192	\$ 318,153	21.2%
Finance	\$ 1,459,519	\$ -	\$ 1,459,519	\$ 639,926	43.8%
Assessor	\$ 2,224,436	\$ (3,500)	\$ 2,220,936	\$ 946,740	42.6%
Tax Collections	\$ 621,523	\$ 3,500	\$ 625,023	\$ 324,045	51.8%
Legal	\$ 1,153,432	\$ -	\$ 1,153,432	\$ 560,429	48.6%
Register of Deeds	\$ 749,300	\$ 54,935	\$ 804,235	\$ 415,706	51.7%
Facility Services & Garage	\$ 6,803,316	\$ 600,000	\$ 7,403,316	\$ 2,921,529	39.5%
Court Facilities	\$ 153,000	\$ -	\$ 153,000	\$ 54,296	35.5%
Information Technology	\$ 6,634,986	\$ 91,481	\$ 6,726,467	\$ 3,040,547	45.2%

Approved:

## FY25-26 EXPENDITURES *(as of 12.31.25)*

County Department	Adopted Budget	Revisions	Total Revised Budget	\$ Expended	% Expended
Sheriff	\$ 26,183,291	\$ 781,932	\$ 26,965,223	\$ 12,246,743	45.4%
Detention Facility	\$ 7,255,267	\$ -	\$ 7,255,267	\$ 3,249,859	44.8%
Emergency Management	\$ 2,564,992	\$ 134,013	\$ 2,699,005	\$ 1,027,319	38.1%
Fire Services	\$ 1,271,246	\$ 3,753	\$ 1,274,999	\$ 435,074	34.1%
Building Services	\$ 1,933,820	\$ -	\$ 1,933,820	\$ 905,662	46.8%
Wellness Clinic	\$ 1,551,790	\$ -	\$ 1,551,790	\$ 713,757	46.0%
Emergency Medical Services	\$ 14,906,523	\$ 10,652	\$ 14,917,175	\$ 6,707,135	45.0%
Animal Services	\$ 1,006,894	\$ -	\$ 1,006,894	\$ 482,141	47.9%
Rescue Squad	\$ 821,888	\$ -	\$ 821,888	\$ 411,953	50.1%
Forestry Services	\$ 131,219	\$ -	\$ 131,219	\$ 26,035	19.8%
Soil & Water Conservation	\$ 635,007	\$ 141,495	\$ 776,502	\$ 257,471	33.2%
Planning	\$ 1,250,274	\$ 83,840	\$ 1,334,114	\$ 658,887	49.4%
Code Enforcement	\$ 368,640	\$ -	\$ 368,640	\$ 179,010	48.6%

## FY25-26 EXPENDITURES *(as of 12.31.25)*

County Department	Adopted Budget	Revisions	Total Revised Budget	\$ Expended	% Expended
Site Development	\$ 247,581	\$ -	\$ 247,581	\$ 110,178	44.5%
Heritage Museum	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	50.0%
Cooperative Extension	\$ 794,654	\$ -	\$ 794,654	\$ 363,698	45.8%
Project Management	\$ 412,211	\$ -	\$ 412,211	\$ 178,460	43.3%
Economic Development	\$ 2,152,642	\$ -	\$ 2,152,642	\$ 217,000	10.1%
Public Health	\$ 11,603,338	\$ 2,705,210	\$ 14,308,548	\$ 5,662,972	39.6%
Environmental Health	\$ 2,051,804	\$ -	\$ 2,051,804	\$ 935,247	45.6%
Home & Community Care Grant	\$ 863,502	\$ -	\$ 863,502	\$ 304,203	35.2%
Medical Services	\$ 95,000	\$ -	\$ 95,000	\$ 46,825	49.3%
Strategic Behavioral Health	\$ 506,365	\$ 105,564	\$ 611,929	\$ 209,206	34.2%
Mental Health (VAYA)	\$ 528,612	\$ -	\$ 528,612	\$ 264,306	50.0%
Rural Operating Assistance	\$ 201,384	\$ -	\$ 201,384	\$ 90,853	45.1%
Social Services	\$ 20,868,566	\$ -	\$ 20,868,566	\$ 9,648,236	46.2%

## FY25-26 EXPENDITURES *(as of 12.31.25)*

County Department	Adopted Budget	Revisions	Total Revised Budget	\$ Expended	% Expended
DSS – Federal & State	\$ 3,630,282	\$ 282,771	\$ 3,913,053	\$ 1,564,129	40.0%
DSS – General Assistance	\$ 100,000	\$ -	\$ 100,000	\$ 28,681	28.7%
Juvenile Justice Grant	\$ 346,020	\$ -	\$ 346,020	\$ 155,013	44.8%
Veteran's Services	\$ 325,477	\$ 18,289	\$ 343,766	\$ 151,393	44.0%
Public Library	\$ 4,428,645	\$ 109,613	\$ 4,538,258	\$ 2,250,032	49.6%
Recreation	\$ 3,759,430	\$ 17,500	\$ 3,776,930	\$ 1,713,578	45.4%
County Debt Service	\$ 11,728,562	\$ (6,715,913)	\$ 5,012,649	\$ 2,302,007	45.9%
Non-Departmental	\$ 1,376,736	\$ 3,778,709	\$ 5,155,445	\$ 1,570,459	30.5%
Transfers to Other Funds	\$ 500,000	\$ 6,688,582	\$ 7,188,582	\$ 6,842,422	95.2%
<b>TOTAL</b>	<b>\$ 152,682,166</b>	<b>\$ 8,973,263</b>	<b>\$ 161,655,429</b>	<b>\$ 73,709,565</b>	<b>45.6%</b>

Approved:



## FY25-26 EXPENDITURES *(as of 12.31.25)*

Schools	Adopted Budget	Revisions	Total Revised Budget	\$ Expended	% Expended
<b>Henderson County Public Schools</b>					
Current Expense	\$ 36,141,463	\$ -	\$ 36,141,463	\$ 21,684,878	60.0%
Transfer to Other Agency - SRO	\$ 250,000	\$ -	\$ 250,000	\$ 125,000	50.0%
Capital Expense	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 900,000	60.0%
Debt Service	\$ 9,440,800	\$ -	\$ 9,440,800	\$ 4,148,702	43.9%
MRTS	\$ 4,603,500	\$ -	\$ 4,603,500	\$ 2,301,750	50.0%
<b>TOTAL</b>	<b>\$ 51,935,763</b>	<b>\$ -</b>	<b>\$ 51,935,763</b>	<b>\$ 29,160,330</b>	<b>56.1%</b>
<b>Blue Ridge Community College</b>					
Current Expense	\$ 5,750,000	\$ -	\$ 5,750,000	\$ 2,875,000	50.0%
Debt Service	\$ 3,137,704	\$ 3,491	\$ 3,141,195	\$ 1,651,540	52.6%
MRTS	\$ 2,301,750	\$ -	\$ 2,301,750	\$ 1,150,875	50.0%
<b>TOTAL</b>	<b>\$ 11,189,454</b>	<b>\$ 3,491</b>	<b>\$ 11,192,945</b>	<b>\$ 5,677,415</b>	<b>50.7%</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 215,807,383</b>	<b>\$ 8,976,754</b>	<b>\$ 224,784,137</b>	<b>\$ 108,547,309</b>	<b>48.3%</b>

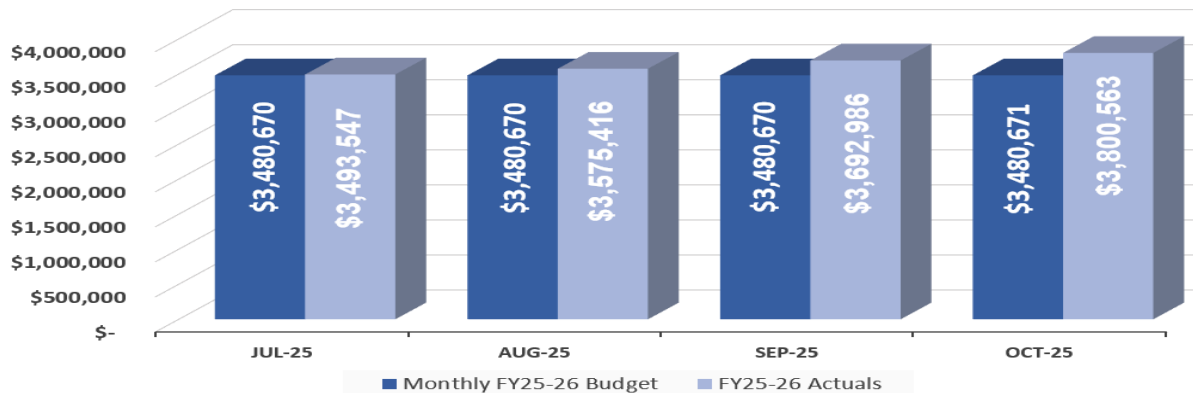
## FY25-26 REVENUES *(as of 12.31.25)*

	BOC Adopted	Revisions	Total Revised Budget	\$ Received	% Received
Ad Valorem Taxes - Current Year	\$ 106,852,288	\$ -	\$ 106,852,288	\$ 90,344,099	84.6%
Ad Valorem Taxes - Prior Years	\$ 405,500	\$ -	\$ 405,500	\$ 193,065	47.6%
Local Option Sales Taxes	\$ 41,768,049	\$ -	\$ 41,768,049	\$ 10,761,950	25.8%
Medicaid Hold Harmless	\$ 2,202,384	\$ -	\$ 2,202,384	\$ -	0.0%
Other Taxes and Licenses	\$ 1,732,000	\$ 3,700,000	\$ 5,432,000	\$ 3,017,099	55.5%
Unrestricted Intergovernmental (PILT)	\$ 61,000	\$ -	\$ 61,000	\$ 3,428	5.6%
Restricted Intergovernmental	\$ 16,777,933	\$ 4,013,093	\$ 20,791,026	\$ 7,828,866	37.7%
Permits and Fees	\$ 2,257,113	\$ -	\$ 2,257,113	\$ 1,743,327	77.2%
Sales and Services	\$ 9,053,335	\$ -	\$ 9,053,335	\$ 5,243,320	57.9%
Investment Earnings	\$ 3,010,000	\$ -	\$ 3,010,000	\$ 1,894,955	63.0%
Other Revenues	\$ 1,569,172	\$ 125,597	\$ 1,694,769	\$ 1,075,095	63.4%
Transfers from Other Funds	\$ 8,506,365	\$ 33,493	\$ 8,539,858	\$ 3,965,591	46.4%
<b>General Fund Revenues</b>	<b>\$ 194,195,139</b>	<b>\$ 7,872,183</b>	<b>\$ 202,067,322</b>	<b>\$ 126,070,795</b>	<b>62.4%</b>
Fund Balance Appropriated	\$ 21,526,666	\$ 994,581	\$ 22,521,247	\$ -	0.0%
Restricted Fund Balance Appropriated	\$ 85,578	\$ 109,990	\$ 195,568	\$ -	0.0%
<b>TOTAL General Fund Revenues</b>	<b>\$ 215,807,383</b>	<b>\$ 8,976,754</b>	<b>\$ 224,784,137</b>	<b>\$ 126,070,795</b>	<b>56.1%</b>

## FY25-26 SALES TAX REVENUES – BUDGET TO ACTUAL

*Local Option Sales Tax Budget = \$41,768,049*

*Year to Date Variance = 639,831*



Approved:

## CAPITAL RESERVE FUND

Fiscal Year	Description	Deposit/ Appropriation	Running Balance
FY 2007	Deposit - Sale of Land Development Building	\$1,337,195	<b>\$1,337,195</b>
FY 2008	Deposit - Transfer from General Fund	\$1,400,000	<b>\$2,737,195</b>
FY 2009	Appropriation - Detention Center Generator	(\$300,000)	<b>\$2,437,195</b>
FY 2010	Deposit - Transfer from General Fund	\$772,677	\$3,209,872
	Appropriation - Compressed Natural Gas Project	(\$35,000)	<b>\$3,174,872</b>
FY 2011	Appropriation - Parks and Recreation Projects	(\$156,249)	\$3,018,623
	Appropriation - Tuxedo Mill Demolition	(\$143,324)	\$2,875,299
	Appropriation - Law Enforcement Center	(\$1,058,347)	\$1,816,952
	Deposit - Progress Energy (Bent Creek Easement)	\$8,500	\$1,825,452
	Appropriation - Boyd Property	(\$750,000)	<b>\$1,075,452</b>
FY 2012	Deposit - Sale of Nuckolls Building	\$700,000	\$1,775,452
	Appropriation - Parks and Recreation Projects	(\$535,039)	<b>\$1,240,413</b>
FY 2013	Deposit - Transfer from General Fund (Recreation)	\$200,000	\$1,440,413
	Appropriation - Parks and Recreation Projects	(\$26,848)	\$1,413,565
	Appropriation - 1995 Courthouse Congressional Office	(\$26,899)	<b>\$1,386,666</b>

## CAPITAL RESERVE FUND

Fiscal Year	Description	Deposit/ Appropriation	Running Balance
FY 2014	Appropriation - 1995 Courthouse Renovations	(\$1,000,000)	<b>\$386,666</b>
FY 2015	Deposit - Transfer from General Fund (Recreation)	\$400,000	\$786,666
	Deposit - Transfer from General Fund (Debt Service)	\$923,463	\$1,710,129
	Deposit - P&I Software	\$75,000	\$1,785,129
	Deposit - Transfer from General Fund (Conditional School Funding)	\$166,183	\$1,951,312
	Appropriation - Tuxedo Park	(\$177,269)	\$1,774,043
	Appropriation - Dana Park	(\$195,978)	<b>\$1,578,065</b>
FY 2016	Deposit - P&I Software	\$75,000	<b>\$1,653,065</b>
FY 2017	Deposit - P&I Software	\$75,000	\$1,728,065
	Appropriation - Transfer P&I Software Reserve to Project Fund	(\$75,000)	\$1,653,065
	Appropriation - Transfer to Debt Service Fund (FY15 Debt Roll-Off)	(\$923,463)	<b>\$729,602</b>
FY 2018	Deposit - P&I Software	\$75,000	\$804,602
	Appropriation - Transfer P&I Software Reserve to Project Fund	(\$225,000)	\$579,602
	Deposit - Sale of 6th Avenue Clubhouse & Fairground Property	\$407,573	\$987,175
	Appropriation - CNG Compressor	(\$252,243)	\$734,932
	Deposit - Transfer from General Fund (FY18 LETC Debt Service)	\$749,593	\$1,484,525
	Deposit - Transfer from General Fund (DSS Software)	\$621,452	<b>\$2,105,977</b>

Approved:



## CAPITAL RESERVE FUND

Fiscal Year	Description	Deposit/ Appropriation	Running Balance
FY 2019	Deposit - Transfer from General Fund (School Capital)	\$946,669	\$3,052,646
	Deposit - Transfer from General Fund (County Capital)	\$1,283,332	\$4,335,978
	Deposit - P&I Software	\$75,000	\$4,410,978
	Appropriation - Partnership for Economic Development Roof	(\$24,865)	\$4,386,113
	Appropriation - Replacement of Detention Fire Alarm System	(\$115,950)	\$4,270,163
	Appropriation - Recreation Portable Restroom Units	(\$102,880)	\$4,167,283
	Appropriation - HCPS Flat Rock and Rugby HVAC Project	(\$250,850)	\$3,916,433
	Appropriation - Transfer P&I Software Reserve to Project Fund	(\$75,000)	\$3,841,433
	Deposit - Transfer from General Fund (Sheriff Vehicles)	\$327,218	<b>\$4,168,651</b>
FY 2020	Deposit - Transfer from General Fund (1¢ County Capital)	\$1,556,920	\$5,725,571
	Deposit - Transfer from General Fund (HCPS SROs - HCPS did not accept)	\$200,000	\$5,925,571
	Appropriation - Electrical Upfit at Garage (\$35,000 Original Budget)	(\$3,396)	\$5,922,175
	Appropriation - CNG Generator (\$130,000 Original Budget)	(\$103,735)	\$5,818,440
	Appropriation - Finance Window - Bullet Resistant (\$10,000 Original Budget)	(\$7,869)	\$5,810,571
	Appropriation - Voting Equipment (1.6.20)	(\$323,490)	\$5,487,081
	Appropriation - DSS Future Space Renovation (2.3.20)	(\$525,217)	\$4,961,864
	Appropriation - 95 Courthouse Skylights (3.18.20)	(\$118,550)	<b>\$4,843,314</b>

## CAPITAL RESERVE FUND

Fiscal Year	Description	Deposit/ Appropriation	Running Balance
FY 2021	Appropriation - DSS Document Management System (10.21.20)	(\$105,631)	\$4,737,683
	Appropriation - 1995 Courthouse Congressional Office (12.7.20)	(\$30,000)	\$4,707,683
	Appropriation - Garrison Property Purchase (1.20.21)	(\$1,175,226)	\$3,532,457
	Appropriation - Etowah Walking Trail (1.20.21)	(\$80,000)	\$3,452,457
	Deposit - Garrison Property Purchase Differential	\$1,892	\$3,454,349
	Appropriation - Oklawaha Greenway Flooding Study (2.17.21)	(\$15,000)	\$3,439,349
	Appropriation - VFW Purchase (4.5.21)	(\$52,715)	\$3,386,634
	Deposit - Garrison Property Downpayment	\$5,000	<b>\$3,391,634</b>
FY 2022	Deposit - Transfer from General Fund (County Capital)	\$1,644,808	\$5,036,442
	Appropriation - VFW Project Costs (1.3.22)	(\$20,000)	\$5,016,442
	Deposit - Volunteer Fire Departments (Work Comp) (6.15.22)	\$250,000	<b>\$5,266,442</b>
FY 2023	Deposit - Transfer from General Fund (County Capital)	\$1,710,808	\$6,977,250
	Appropriation - AAC Generator (3.6.23)	(\$17,388)	\$6,959,862
	Appropriation - QRV Purchase (3.6.23)	(\$35,000)	\$6,924,862
	Appropriation - State Budget Allocation - Project Variance (4.3.23)	(\$95,000)	<b>\$6,829,862</b>

Approved:

## CAPITAL RESERVE FUND

Fiscal Year	Description	Deposit/ Appropriation	Running Balance
FY 2024	Deposit - Transfer from General Fund (JCAR)	\$4,603,500	\$11,433,362
	Appropriation - VFW Renovation (7.19.23)	(\$1,258,765)	\$10,174,597
	Appropriation - Jackson Park Lower Tennis Courts (10.2.23)	(\$300,000)	\$9,874,597
	Appropriation - East Flat Rock Park - Disc Golf (2.5.24)	(\$40,000)	\$9,834,597
	Appropriation - Sheriff's Vehicles for FY25 (2.5.24)	(\$372,350)	\$9,462,247
	Deposit - Fire Districts Funding	\$250,000	\$9,712,247
	Deposit - Unspent Capital Projects Funding	\$35,383	\$9,747,630
	Deposit - Return of Jackson Park Lower Tennis Courts	\$300,000	<b>\$10,047,630</b>
FY 2025	Deposit - Transfer from General Fund (JCAR)	\$1,254,919	\$11,302,549
	Deposit - Sheriff's Vehicles for FY25 - return	\$372,350	\$11,674,899
	Deposit - JCAR Unspent Debt Service	\$3,858,563	\$15,533,462
	Deposit - Unspent Capital Projects Funding - Dana Park	\$1,090	\$15,534,552
	Appropriation - Etowah Sewer Company Acquisition (08.05.2024)	(\$400,000)	<b>\$15,134,552</b>
FY2026	Appropriation - JCAR Debt Service - FY26 Ordinance	(\$4,500,000)	\$10,634,552
	Appropriation - EFRP Accessibility Grant (9.2.2025)	(\$99,703)	\$10,534,849
	Deposit - Return JCAR Debt Service (11.3.2025)	\$6,712,422	\$17,247,271
	Deposit - Return Unused VFW Funding(11.3.2025)	\$259,701	<b>\$17,506,972</b>
<b>CURRENT BALANCE</b>			<b>\$ 17,506,972</b>

## CAPITAL RESERVE FUND BALANCE DESIGNATIONS

DESIGNATION	AMOUNT
School Capital	\$1,112,852
DSS Document Management System	515,821
Fire Training Center	250,000
Clear Creek Sewer Project	2,580,429
JCAR Debt Service	13,047,870
<b>TOTAL</b>	<b>\$17,506,972</b>

Approved:

# CAPITAL FINANCING DEBT SCHEDULES

Outstanding Debt Principal –  
Education

Outstanding Debt Principal –  
County

Retiring Debt Service –  
Education

Retiring Debt Service – County

Debt Service Fund

## OUTSTANDING DEBT PRINCIPAL - EDUCATION

Henderson County Public Schools	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Hendersonville High School	\$ 36,750,000	\$ 34,125,000	\$ 31,500,000	\$ 28,875,000	\$ 26,250,000	\$ 23,625,000	\$ 21,000,000	\$ 18,375,000	\$ 15,750,000	\$ 13,125,000
Edneyville Elementary	\$ 14,595,000	\$ 13,375,000	\$ 12,155,000	\$ 10,935,000	\$ 9,720,000	\$ 8,505,000	\$ 7,290,000	\$ 6,075,000	\$ 4,860,000	\$ 3,645,000
2016 Innovative High School	\$ 10,700,000	\$ 9,725,000	\$ 8,750,000	\$ 7,775,000	\$ 6,800,000	\$ 5,825,000	\$ 4,850,000	\$ 3,880,000	\$ 2,910,000	\$ 1,940,000
<b>TOTAL HC PUBLIC SCHOOLS</b>	<b>\$ 62,045,000</b>	<b>\$ 57,225,000</b>	<b>\$ 52,405,000</b>	<b>\$ 47,585,000</b>	<b>\$ 42,770,000</b>	<b>\$ 37,955,000</b>	<b>\$ 33,140,000</b>	<b>\$ 28,330,000</b>	<b>\$ 23,520,000</b>	<b>\$ 18,710,000</b>

Blue Ridge Community College	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Health Sciences Ed. Center	\$ 4,921,667	\$ 4,531,667	\$ 4,123,333	\$ 3,693,333	\$ 3,241,667	\$ 2,766,667	\$ 2,266,667	\$ 1,741,667	\$ 1,190,000	\$ 610,000
Patton Renovation / New Bldgs.	\$ 15,050,000	\$ 13,975,000	\$ 12,900,000	\$ 11,825,000	\$ 10,750,000	\$ 9,675,000	\$ 8,600,000	\$ 7,525,000	\$ 6,450,000	\$ 6,450,000
<b>TOTAL BRCC</b>	<b>\$ 19,971,667</b>	<b>\$ 18,506,667</b>	<b>\$ 17,023,333</b>	<b>\$ 15,518,333</b>	<b>\$ 13,991,667</b>	<b>\$ 12,441,667</b>	<b>\$ 10,866,667</b>	<b>\$ 9,266,667</b>	<b>\$ 7,640,000</b>	<b>\$ 5,985,000</b>
<b>TOTAL EDUCATION DEBT PRINCIPAL</b>	<b>\$ 82,016,667</b>	<b>\$ 75,731,667</b>	<b>\$ 69,428,333</b>	<b>\$ 63,103,333</b>	<b>\$ 56,761,667</b>	<b>\$ 50,396,667</b>	<b>\$ 44,006,667</b>	<b>\$ 37,596,667</b>	<b>\$ 31,160,000</b>	<b>\$ 24,695,000</b>

## OUTSTANDING DEBT PRINCIPAL – HOSPITAL AND ECONOMIC DEVELOPMENT

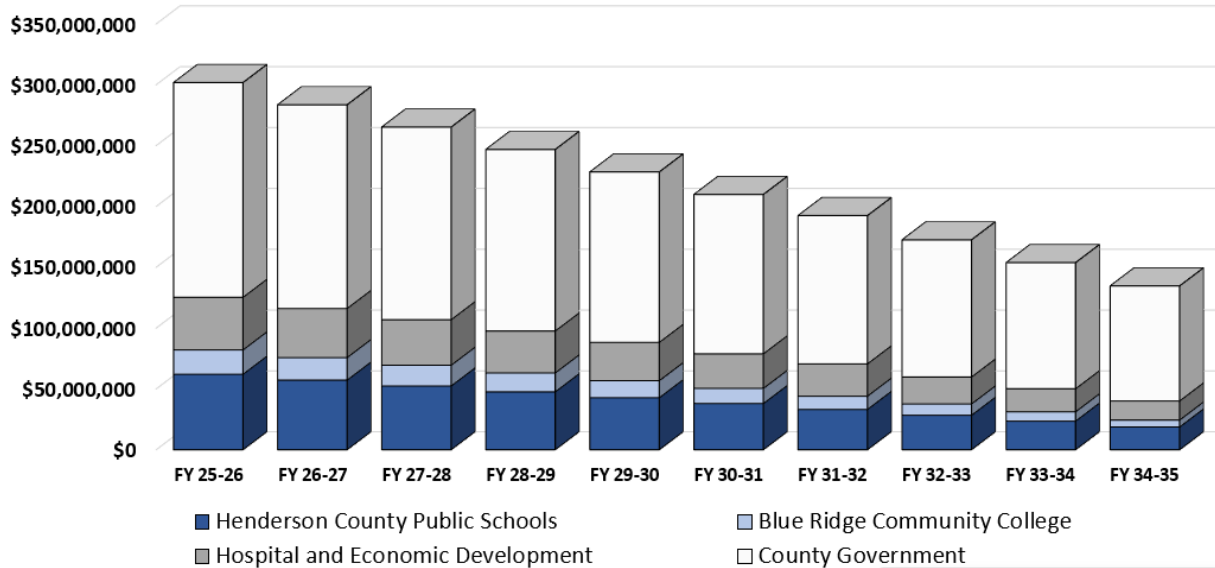
Henderson County	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Health Sciences Ed. Center	\$ 9,843,333	\$ 9,063,333	\$ 8,246,667	\$ 7,386,667	\$ 6,483,333	\$ 5,533,333	\$ 4,533,333	\$ 3,483,333	\$ 2,380,000	\$ 1,220,000
MOB – Spartanburg Hwy	\$ 24,780,000	\$ 23,540,000	\$ 22,300,000	\$ 21,060,000	\$ 19,820,000	\$ 18,580,000	\$ 18,580,000	\$ 16,100,000	\$ 14,860,000	\$ 13,620,000
Property Purchase (Airport)	\$ 8,630,000	\$ 7,765,000	\$ 6,900,000	\$ 6,035,000	\$ 5,170,000	\$ 4,305,000	\$ 3,440,000	\$ 2,580,000	\$ 1,720,000	\$ 860,000
<b>TOTAL HOSPITAL &amp; ECON DEV</b>	<b>\$ 43,253,333</b>	<b>\$ 40,368,333</b>	<b>\$ 37,446,667</b>	<b>\$ 34,481,667</b>	<b>\$ 31,473,333</b>	<b>\$ 28,418,333</b>	<b>\$ 26,553,333</b>	<b>\$ 22,163,333</b>	<b>\$ 18,960,000</b>	<b>\$ 15,700,000</b>

Approved:

## OUTSTANDING DEBT PRINCIPAL - COUNTY

Henderson County	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
JCAR Courthouse Expansion	\$ 97,300,000	\$ 92,435,000	\$ 87,570,000	\$ 82,705,000	\$ 77,840,000	\$ 72,975,000	\$ 68,110,000	\$ 63,245,000	\$ 58,380,000	\$ 53,515,000
JCAR Detention Center	\$ 72,320,000	\$ 68,700,000	\$ 65,080,000	\$ 61,460,000	\$ 57,840,000	\$ 54,225,000	\$ 50,610,000	\$ 46,995,000	\$ 43,380,000	\$ 39,765,000
Emergency Services HQ	\$ 6,875,000	\$ 6,250,000	\$ 5,625,000	\$ 5,000,000	\$ 4,375,000	\$ 3,750,000	\$ 3,125,000	\$ 2,500,000	\$ 1,875,000	\$ 1,875,000
<b>TOTAL COUNTY GOVERNMENT</b>	<b>\$176,495,000</b>	<b>\$167,385,000</b>	<b>\$158,275,000</b>	<b>\$149,165,000</b>	<b>\$140,055,000</b>	<b>\$130,950,000</b>	<b>\$121,845,000</b>	<b>\$112,740,000</b>	<b>\$103,635,000</b>	<b>\$ 94,530,000</b>
<b>TOTAL DEBT PRINCIPAL</b>	<b>\$ 301,765,000</b>	<b>\$ 283,485,000</b>	<b>\$ 265,150,000</b>	<b>\$ 246,750,000</b>	<b>\$ 228,290,000</b>	<b>\$ 209,765,000</b>	<b>\$ 192,405,000</b>	<b>\$ 172,500,000</b>	<b>\$ 153,755,000</b>	<b>\$ 134,925,000</b>
<b>FY DEBT PRINCIPAL CHANGE</b>	<b>\$ 117,718,714</b>	<b>\$ (18,280,000)</b>	<b>\$ (18,335,000)</b>	<b>\$ (18,400,000)</b>	<b>\$ (18,460,000)</b>	<b>\$ (18,525,000)</b>	<b>\$ (17,360,000)</b>	<b>\$ (19,905,000)</b>	<b>\$ (18,745,000)</b>	<b>\$ (18,830,000)</b>

## OUTSTANDING DEBT PRINCIPAL



## RETIRING DEBT SERVICE - EDUCATION

Henderson County Public Schools	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Hendersonville High School	\$ 4,324,688	\$ 4,193,438	\$ 4,062,188	\$ 3,930,938	\$ 3,799,688	\$ 3,668,438	\$ 3,537,188	\$ 3,405,938	\$ 3,300,938	\$ 3,195,938
Edneyville Elementary	\$ 1,915,069	\$ 1,854,069	\$ 1,793,069	\$ 1,732,069	\$ 1,666,069	\$ 1,605,319	\$ 1,544,569	\$ 1,483,819	\$ 1,435,219	\$ 1,386,619
2016 Innovative High School	\$ 1,464,000	\$ 1,415,250	\$ 1,366,500	\$ 1,317,750	\$ 1,269,000	\$ 1,220,250	\$ 1,176,375	\$ 1,132,475	\$ 1,093,675	\$ 1,057,300
2013 Refinancing Bonds	\$ 793,031	-	-	-	-	-	-	-	-	-
2008 Hillandale / Mills River	\$ 926,012	-	-	-	-	-	-	-	-	-
Professional Services	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
<b>TOTAL HC PUBLIC SCHOOLS</b>	<b>\$ 9,440,800</b>	<b>\$ 7,480,757</b>	<b>\$ 7,239,757</b>	<b>\$ 6,998,757</b>	<b>\$ 6,752,757</b>	<b>\$ 6,512,007</b>	<b>\$ 6,276,132</b>	<b>\$ 6,040,232</b>	<b>\$ 5,847,832</b>	<b>\$ 5,657,857</b>
Blue Ridge Community College	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Health Sciences Ed. Center	\$ 665,231	\$ 626,334	\$ 624,709	\$ 625,417	\$ 625,042	\$ 625,209	\$ 625,834	\$ 625,209	\$ 624,959	\$ 625,000
2013 Refinancing Bonds	\$ 814,464	-	-	-	-	-	-	-	-	-
Patton Renovation / New Bldgs.	\$ 1,655,500	\$ 1,612,500	\$ 1,569,500	\$ 1,526,500	\$ 1,483,500	\$ 1,440,500	\$ 1,397,500	\$ 1,354,500	\$ 1,311,500	\$ 1,268,500
Professional Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
<b>TOTAL BRCC</b>	<b>\$ 3,141,195</b>	<b>\$ 2,244,834</b>	<b>\$ 2,200,209</b>	<b>\$ 2,157,917</b>	<b>\$ 2,114,542</b>	<b>\$ 2,071,709</b>	<b>\$ 2,029,334</b>	<b>\$ 1,985,709</b>	<b>\$ 1,942,459</b>	<b>\$ 1,899,500</b>
<b>TOTAL EDUCATION DEBT SERVICE</b>	<b>\$ 12,581,995</b>	<b>\$ 9,725,591</b>	<b>\$ 9,439,966</b>	<b>\$ 9,156,674</b>	<b>\$ 8,867,299</b>	<b>\$ 8,583,716</b>	<b>\$ 8,305,466</b>	<b>\$ 8,025,941</b>	<b>\$ 7,790,291</b>	<b>\$ 7,557,357</b>

Approved:

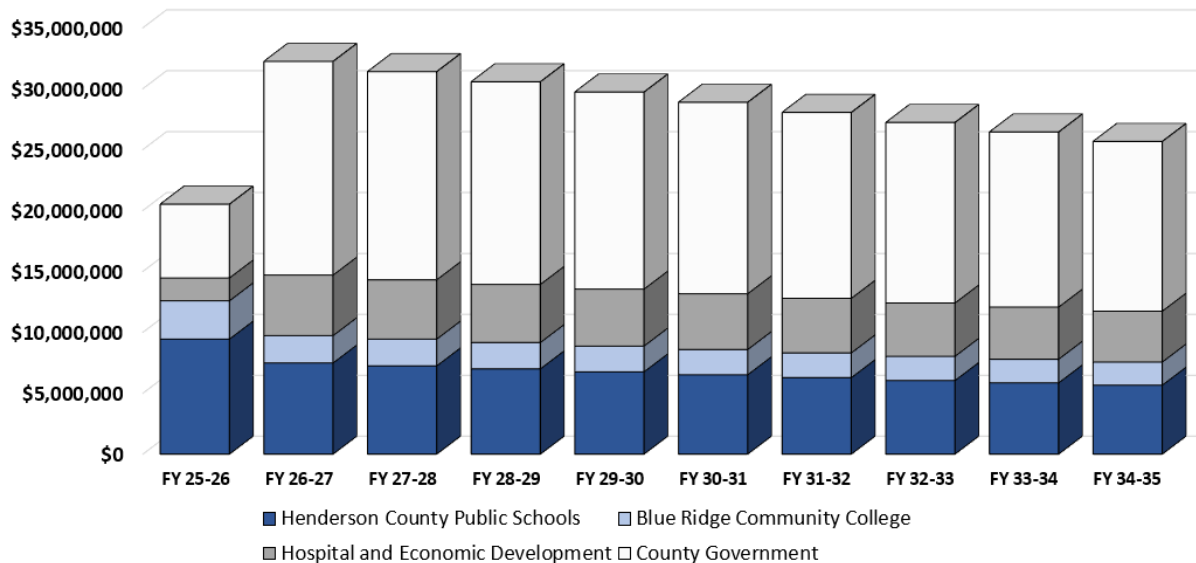
## RETIRING DEBT SERVICE – HOSPITAL AND ECONOMIC DEVELOPMENT

Henderson County	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Health Sciences Center	\$ 1,330,461	\$ 1,252,667	\$ 1,249,417	\$ 1,250,834	\$ 1,250,084	\$ 1,250,417	\$ 1,251,667	\$ 1,250,417	\$ 1,249,917	\$ 1,250,000
MOB – Spartanburg Hwy	\$ 419,883	\$ 2,479,000	\$ 2,417,000	\$ 2,355,000	\$ 2,293,000	\$ 2,231,000	\$ 2,169,000	\$ 2,107,000	\$ 2,045,000	\$ 1,983,000
Property Purchase (Airport)	\$ 126,232	\$ 1,237,488	\$ 1,203,148	\$ 1,169,240	\$ 1,134,726	\$ 1,099,261	\$ 1,062,931	\$ 1,020,390	\$ 981,776	\$ 942,044
Professional Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL HOSPITAL AND ECON DEV</b>	<b>\$ 1,896,576</b>	<b>\$ 4,989,155</b>	<b>\$ 4,889,565</b>	<b>\$ 4,795,074</b>	<b>\$ 4,697,810</b>	<b>\$ 4,600,678</b>	<b>\$ 4,503,598</b>	<b>\$ 4,397,807</b>	<b>\$ 4,296,693</b>	<b>\$ 4,195,044</b>

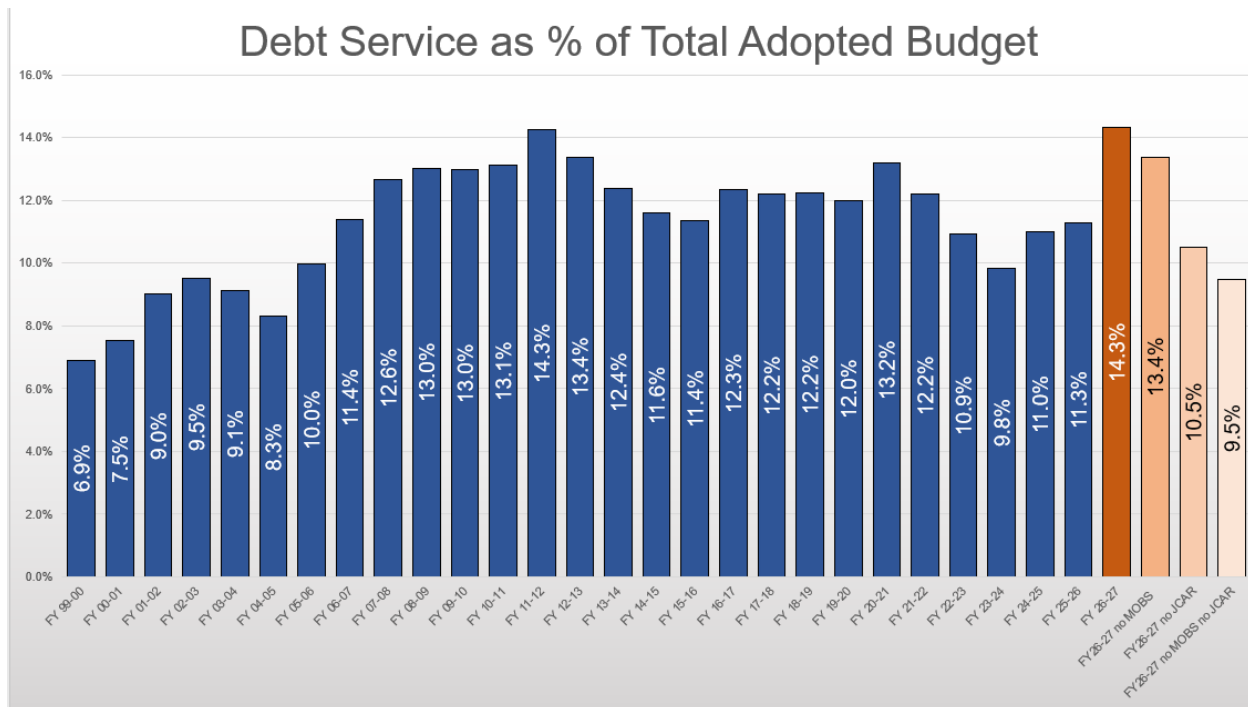
## RETIRING DEBT SERVICE - COUNTY

Henderson County	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
JCAR Courthouse Expansion	\$ 2,371,688	\$ 9,608,375	\$ 9,365,125	\$ 9,121,875	\$ 8,878,625	\$ 8,635,375	\$ 8,392,125	\$ 8,148,875	\$ 7,905,625	\$ 7,662,375
JCAR Detention Center	\$ 1,672,544	\$ 7,009,938	\$ 6,828,938	\$ 6,647,938	\$ 6,466,938	\$ 6,281,063	\$ 6,100,313	\$ 5,919,563	\$ 5,738,813	\$ 5,558,063
Emergency Services HQ	\$ 931,813	\$ 895,313	\$ 864,063	\$ 832,813	\$ 801,563	\$ 770,313	\$ 739,063	\$ 720,313	\$ 701,563	\$ 682,813
2013 Refinancing Bonds	\$ 535,831	-	-	-	-	-	-	-	-	-
2010 LEC / Court Services	\$ 524,000	-	-	-	-	-	-	-	-	-
Professional Services	\$ 18,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL COUNTY GOVERNMENT</b>	<b>\$ 6,053,876</b>	<b>\$ 17,538,626</b>	<b>\$ 17,083,126</b>	<b>\$ 16,627,626</b>	<b>\$ 16,172,126</b>	<b>\$ 15,711,751</b>	<b>\$ 15,256,501</b>	<b>\$ 14,813,751</b>	<b>\$ 14,371,001</b>	<b>\$ 13,928,251</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 20,532,447</b>	<b>\$ 32,253,372</b>	<b>\$ 31,412,656</b>	<b>\$ 30,579,373</b>	<b>\$ 29,737,235</b>	<b>\$ 28,896,145</b>	<b>\$ 28,065,565</b>	<b>\$ 27,237,499</b>	<b>\$ 26,457,985</b>	<b>\$ 25,680,652</b>
<b>TOTAL ANNUAL DEBT SERVICE CHANGE</b>	<b>\$ (1,994,751)</b>	<b>\$ 11,720,925</b>	<b>\$ (840,716)</b>	<b>\$ (1,673,999)</b>	<b>\$ (1,675,422)</b>	<b>\$ (1,683,229)</b>	<b>\$ (1,671,670)</b>	<b>\$ (828,066)</b>	<b>\$ (779,514)</b>	<b>\$ (777,333)</b>

## RETIRING DEBT SERVICE



Approved:



## DEBT SERVICE FUND

Fiscal Year	Debt Service Fund established in FY 2015	Deposit/ Appropriation	Running Balance
FY 2015	Deposit - Debt Service Roll-Off	\$923,463	\$923,463
FY 2016	Deposit - Debt Service Roll-Off	\$590,997	\$1,514,460
FY 2017	Deposit - Debt Service Roll-Off	\$1,927,650	\$3,442,110
	Deposit - Transfer from General Fund Debt Service Variance	\$1,490,131	\$4,932,241
FY 2018	Deposit - Debt Service Roll-Off	\$509,649	\$5,441,890
	Deposit - Transfer from General Fund Debt Service Variance	\$2,000,000	\$7,441,890
	Appropriation - Transfer to School Capital Project Fund	(\$800,000)	\$6,641,890
FY 2019	Deposit - Transfer from School Capital Project Fund	\$800,000	\$7,441,890
FY 2020	Appropriation - Transfer to General Fund for Debt Service	(\$1,153,960)	\$6,287,930
	Deposit - Transfer from General Fund Debt Service (FY20 H'ville High)	\$1,794,589	\$8,082,519
FY 2021	Appropriation - Transfer to General Fund for Debt Service	(\$2,635,051)	\$5,447,468
FY 2022	Appropriation - Transfer to General Fund for Debt Service	(\$2,740,152)	\$2,707,316
	Deposit - BRCC Debt Service from MRTS	\$1,811,300	\$4,518,616

## DEBT SERVICE FUND

Fiscal Year	Debt Service Fund established in FY 2015	Deposit/ Appropriation	Running Balance
FY 2023	Appropriation - Transfer to General Fund for Debt Service	(\$2,290,327)	\$2,228,289
	Deposit - BRCC Debt Service from MRTS	\$1,778,900	\$4,007,189
FY 2024	Deposit - Edneyville Elementary (2018 LOBs) Transfer (4.1.2024)	\$1,628,535	\$5,635,724
FY 2025	Deposit - Edneyville Elementary (2018 LOBs) Transfer	\$992,886	\$6,628,610
FY 2026	Appropriation - Transfer to General Fund for Debt Service	(\$3,000,000)	\$3,628,610
<b>CURRENT BALANCE</b>			<b>\$3,628,610</b>

Approved:



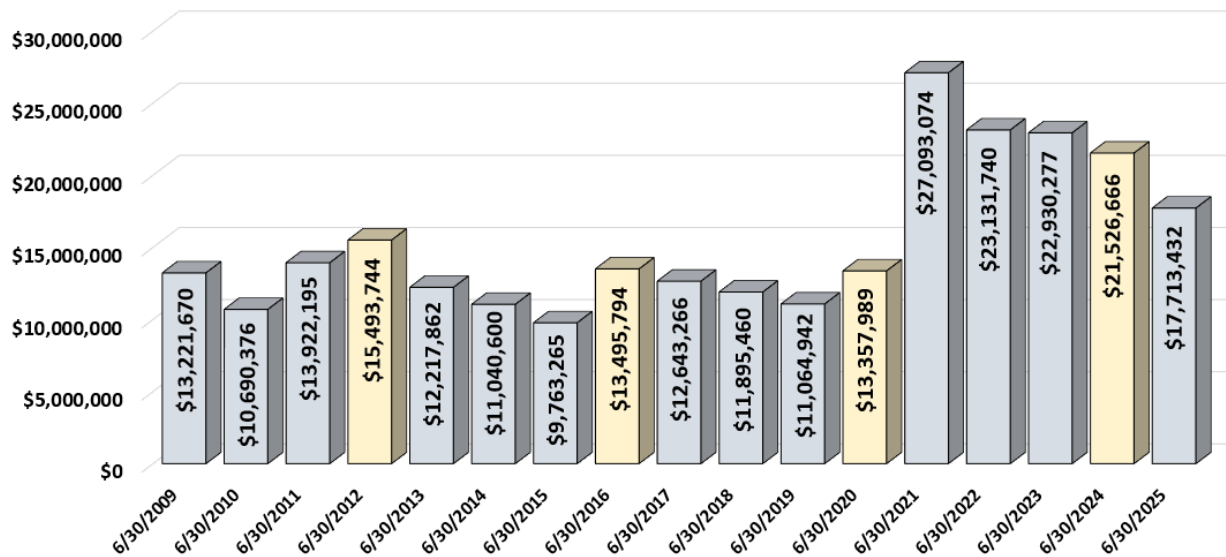
# FINANCIAL FORECAST

Fund Balance History

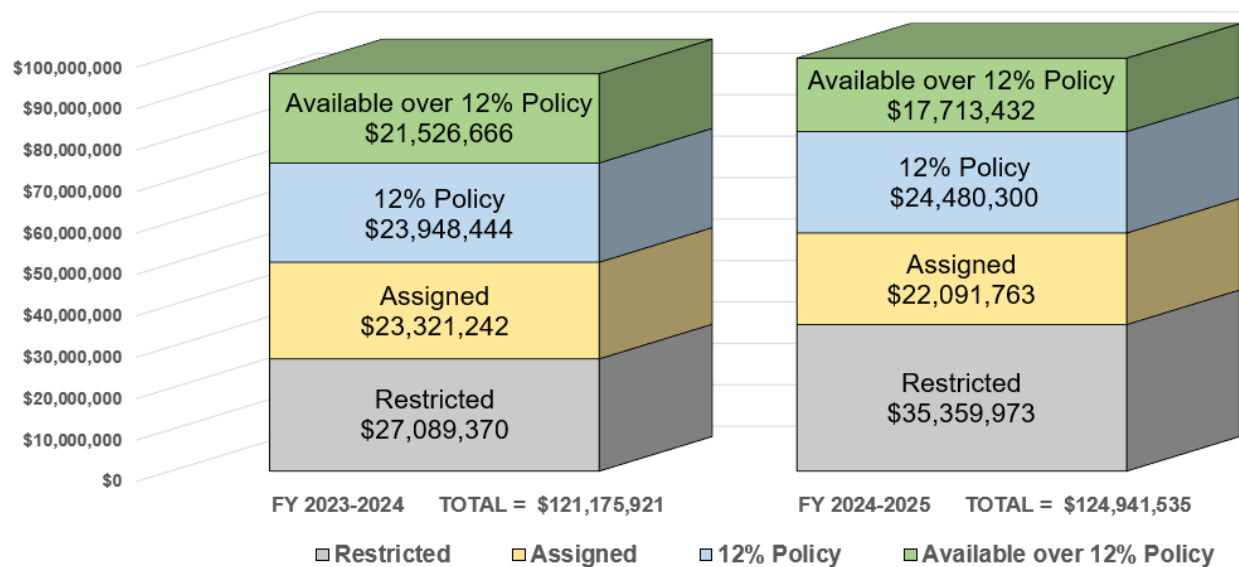
Comparable County Tax Rates

FY2026-2027 Financial Forecast

## FUND BALANCE HISTORY - OVER 12% POLICY

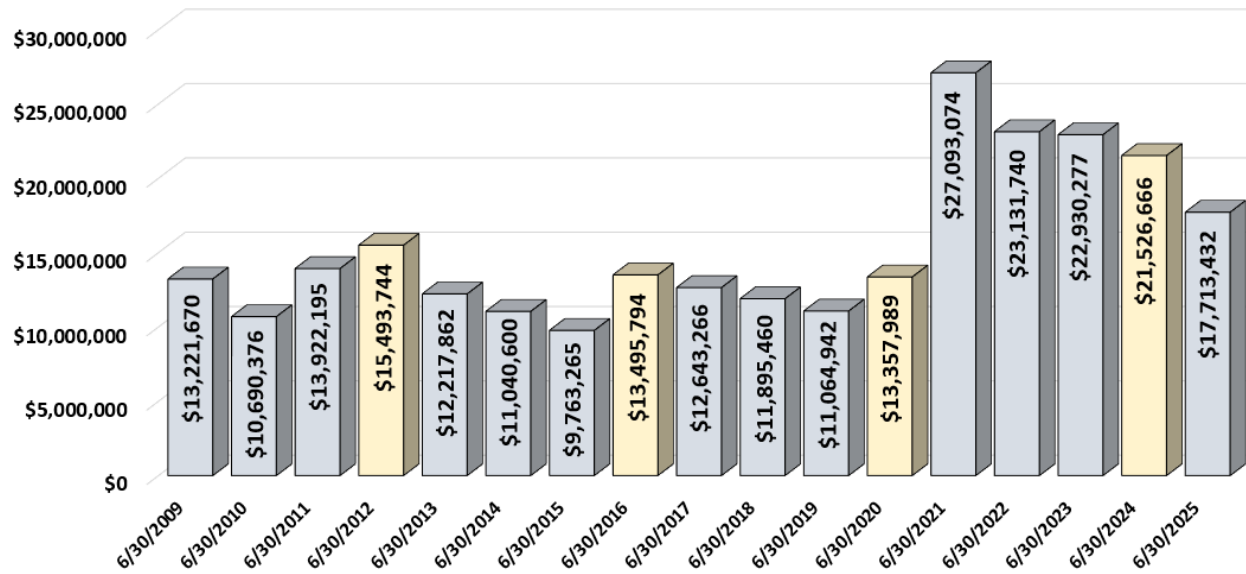


## FUND BALANCE COMPONENTS



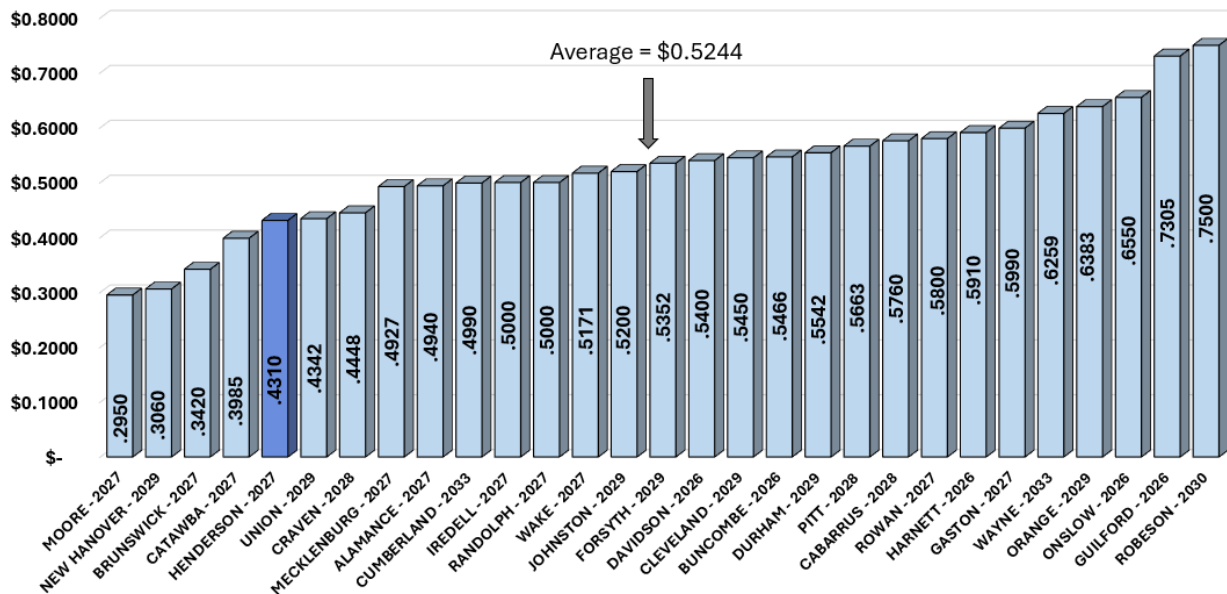
Approved:

## FUND BALANCE HISTORY - OVER 12% POLICY



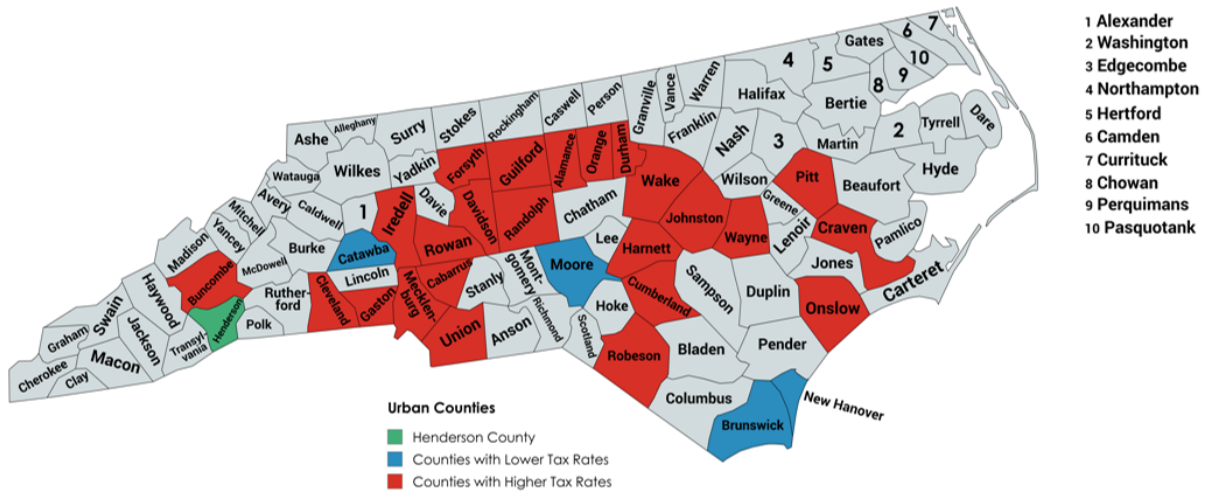
## FY 2025-2026 TAX RATES & NEXT REAPPRAISAL

29 Urban Counties shown (with a population of at least 100,000 residents)



Approved:

## MAP OF COMPARISON COUNTY TAX RATES



### FY 2025-2026 TAX RATE COMPARISON

The **Henderson County** tax rate of **\$0.4310** per \$100 of valuation:

- ☐ Is the **5<sup>th</sup> lowest** tax rate of the **29** urban counties in North Carolina (urban = population > 100,000)
- ☐ Is the **17<sup>th</sup> lowest** tax rate of all **100** counties in North Carolina

Among the **29** Urban counties in North Carolina:

- ☐ The highest tax rate is **\$0.7500** (*Robeson County*)
- ☐ The lowest tax rate is **\$0.2950** (*Moore County*)
- ☐ The average tax rate is **\$0.5244**

Among all **100** counties in North Carolina:

- ☐ The highest tax rate is **\$0.9900** (*Scotland County*)
- ☐ The lowest tax rate is **\$0.2250** (*Carteret County*)
- ☐ The average tax rate is **\$0.5835**

## FY 2026-2027 FINANCIAL FORECAST

### Expenditures

FY 25-26 Revised Budget

\$ 224,784,137

FY 26-27 Base Budget

\$ 229,000,000

Approved:

# FY 2025-2026 FINANCIAL FORECAST

## Revenues

FY 25-26 Revised Budget

\$ 224,784,137

FY 26-27 Base Budget

\$ 211,000,000

FY 26-27 Fund Balance Appropriation

\$ 18,000,000

Henderson County Public Schools Superintendent Mark Garrett presented the proposed FY 2026–2027 budget for HCPS.



**Henderson County  
Public Schools**

**Budget Request  
2026 - 2027**

*Henderson County Board of Commissioners  
Budget Workshop  
January 21, 2026*

### Calendar for 2026-2027 Budget Development:

- January 21: Board of Commissioners Budget Workshop Presentation
- February 19: Board of Education Budget Workshop
- April 30: Board of Education Budget Workshop
- May 11: Board of Education final approval of proposed budget
- May 15: Deadline for budget submission to the Board of Commissioners (NC G.S. 115c-429)

### 2026 - 2027 Budget Priorities

- East Henderson High School Safety Enhancements
- Local Supplement Increase
- Local Payroll Uncontrollables  
(Legislated Salary & Benefit Rate Increases)
- Local Operational Increases  
(Utility Rate Increases)

### Board of Commissioners FY26 Total Budget Allocation

Funding Category	FY26
Current Expense	\$36,141,463
Capital Outlay	\$1,500,000
Total Allocation	\$37,641,463
MRTS	\$4,603,500

Approved:

## Henderson County Public Schools FY26 Budget Requirements

<b>Funding Category</b>	<b>FY26</b>
Current Expense Appropriation	\$36,141,463
HCPS Fund Balance Appropriated	\$731,537
Capital Outlay Appropriation	\$1,500,000
MRTS	\$4,603,500
<b>FY26 Budget Requirements</b>	<b>\$42,976,500</b>

## Henderson County Public Schools FY27 Budget Requirements

<b>Funding to Maintain Current Operational Level</b>	<b>FY27</b>
Current Expense Needs	\$38,040,000
Capital Outlay	\$1,500,000
Total Appropriation	\$39,540,000
MRTS	\$4,603,500

## FY27 Preliminary Budget

<b>Funding to Maintain Current Operational Level</b>	<b>FY27</b>
Current Expense Continuation	\$36,873,000
Salaries & Benefits Increases*	\$850,000
Utilities Increases*	\$100,000
Charter School Tax Increase*	\$217,000
<b>Local Current Expense Need*</b>	<b>\$38,040,000</b>

Approved:

## 2026 - 2027 Preliminary Budget Need

Funding Category	FY27
Current Expense Continuation	\$38,040,000
Capital Outlay	\$1,500,000
Total Appropriation Request	\$39,540,000
MRTS	\$4,603,500
Total	\$44,143,500

Blue Ridge Community College President Dr. Laura Leatherwood presented the proposed FY 2026–2027 budget for BRCC.



### CAMPUS OVERVIEW | 2025





## OUR GRADUATES | Spring & Fall 2025

3

### Curriculum Graduates

648 • Total Credentials Awarded  
566 • Total Graduates

### College Transfer

79 • Associate in Arts  
3 • Associate in Arts–Teacher Prep  
4 • Associate in Fine Arts–Visual Arts  
10 • Associate in Engineering  
37 • Associate in Science

### Basic Education

6 • Adult High School Diploma  
44 • High School Equivalency Diploma

### Career & Technical Ed. Credentials

25 • Accounting & Finance  
45 • Associate Degree Nursing  
2 • Associate in General Education  
3 • Associate in General Education–Nursing  
2 • Automotive Light-Duty Diesel  
23 • Automotive Systems Technology  
59 • Business Administration  
7 • Civil Engineering Technology  
12 • Collision Repair & Refinishing Tech.

6 • Computer-Integrated Machining  
20 • Cosmetology  
9 • Criminal Justice Technology  
39 • Early Childhood Education  
5 • Electronics Engineering Technology  
2 • Elementary Ed.–Residency Licensure  
5 • Emergency Medical Science  
6 • Entrepreneurship  
20 • Esthetics Technology  
2 • Film & Video Production Technology  
1 • General Occupational Tech.–Wingate  
16 • Horticulture Technology  
13 • Human Services Technology  
19 • Information Technology  
22 • Interpreter Education  
8 • Manicuring/Nail Technology  
4 • Mechanical Engineering Technology  
7 • Mechatronics Engineering Technology  
11 • Medical Office Administration  
6 • Office Administration  
4 • Office Management  
15 • Practical Nursing  
12 • Social & Human Services Technology  
5 • Surgical Technology  
80 • Welding Technology

### Continuing Education Completers

14 • Advanced Emergency Medical Tech.  
13 • Community Paramedics  
6 • Construction Apprentices  
9 • EKG Technician  
9 • Firefighter Academy  
45 • Emergency Medical Technician  
1 • Emergency Medical Tech. Refresher  
18 • Healthcare Billing & Coding  
16 • Level Up: Core Construction  
96 • Medical Assistant  
12 • Medication Aide  
219 • Notary Public Education  
100 • Nurse Aide I  
32 • Nurse Aide I Refresher  
6 • Paramedics  
7 • Pharmacy Technician  
21 • Real Estate Pre-Licensing  
2 • Unarmed Security Guard  
1 • Work Local Transylvania Apprentice (Mechatronics)



## OUR SUCCESSES | 2025



- Top 200 Finalist for **Aspen Prize**
- Top 10 **Bellwether Award** Finalist (Apprenticeship)
- Small Business Center: **Recovery Success Award**
- **Military Friendly School**: Silver Award
- **#1 Licensure Pass Rate** Among All NC Comm. Colleges
- **\$2.5M Distributed** in Emergency Financial Aid & Grants
- **Greenhouse Construction** Completed



## OUR SUCCESSES | 2025



- **New Burn Building** in Public Safety Training Facility
- Expansion of **Skilled Trades Education**
  - Launch of Level Up: Core Construction
  - \$500k Gable Grant from Lowe's Foundation
- New: **Practical Nursing & LPN-to-RN Bridge** Programs
- Guaranteed Admissions: **NC State & UNC Charlotte**
- Launch of **Healthcare Fellows** Programs
- **\$1.3M in Grants** Secured
- North Carolina **#1 in Business & Workforce Development**



Approved:

## OUR STRATEGY | The Future of Henderson County

A strong **WORKFORCE**  
is the **FOUNDATION** of a  
thriving community  
and **economy**.



## OUR STRATEGY | High Demand Fields



- **Healthcare**
- **Engineering**
- **Advanced Manufacturing**
- **Skilled Trades**



## OUR STRATEGY | Building the Workforce Pipeline

8



## Key Populations:

- **High School Students**
- **High School Grads: Career & Technical**
- **Traditional College Students**
- **Adult Learners**
- **Entrepreneurs**
- **Retirement Age Citizens**
- **Veterans**
- **Underserved**



## BUDGET REQUESTS | Year Four: \$62.9M

	2023-2024	2024-2025	2025-2026	2026-2027	TOTAL
Operating	\$5,894,613	\$6,544,546	\$7,581,779	\$8,263,990	\$28,284,928
Capital Improvements (MRTS)	\$2,113,665	\$0*	\$0*	\$2,398,267	\$4,511,932
New Construction: Water & Sewer Lines			\$3,100,000	\$3,100,000**	\$3,100,000
New Construction: Facilities Building		\$7,652,469	\$7,652,469**		\$7,652,469
New Construction: Student Center				\$48,171,700	\$48,171,700
Post-Helene Updates			\$1,000,000	\$1,000,000**	\$1,000,000
<b>TOTAL REQUESTS</b>	<b>\$8,008,278</b>	<b>\$6,544,546</b>	<b>\$15,234,248</b>	<b>\$62,933,957</b>	<b>\$92,721,029</b>

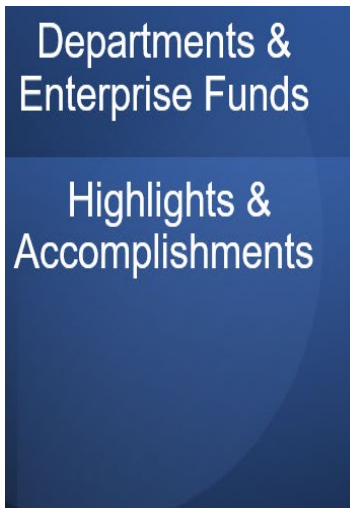


Approved:

*Motion: Vice-Chair Edney made the motion to go into Closed Session pursuant to NCGS 143.318.11(a)(5) & 6. All voted in favor, and the motion carried.*

The meeting reconvened at 1:00 p.m.

John Mitchell continued the FY2026-2027 Budget presentation.



# Countywide Highlights

## **General Government**

*(Stronger operations & internal capacity)*

13 departmental improvements  
Grants ↑ | Elections record turnout

## **Public Safety**

*(Preparedness, compliance & response)*

18 major initiatives  
Zero jail deficiencies

## **Planning & Econ Dev**

*(Building for long-term growth)*

12 capital & infrastructure actions  
Multiple projects underway

## **Tax & Finance**

*(Strong fiscal stewardship)*

99.39% collection rate  
FY25 audit completed

## **Human Services**

*(Direct community impact)*

\$3M+ child support collected  
700+ individuals served

## **Cultural & Recreation**

*(Quality of life investments)*

4,600+ residents & youth served  
Major park & library achievements

Approved:



## General Government

### Facility Services / Garage –

- Assumed all in-house landscaping duties
- Implemented asset management software
- Improved processes and documentation methods
- Added new gravel parking area

### Human Resources –

- Implemented SB612 (fingerprint requirement)
- Improved human capital workflow processes

### Wellness –

- Completed mental health wellness initiative
- Connected with every department monthly

### Register of Deeds –

- Successfully managed higher volume of document recordings & vital records requests

### Elections –

- Managed record election turnout
- Updated all job titles & duties

### Collections / Assessor –

- Set annual collection record of 99.39%
- Appraised over 22,000 properties

### Administrative Services –

- Hired Grants Administrator to manage increased volume
- Successful adoption of FY26 budget
- Hired Social Media Specialist
- Coordinated ribbon cutting / groundbreaking ceremonies

### Finance –

- Completed FY25 audit on time
- Aided with financial recovery & FEMA reimbursement efforts

### Sheriff / Detention –

- Multiple arrests / cases for crimes against children
- Zero deficiencies identified during state inspection by the Chief Jail Inspector

### Emergency Medical Services –

- Successfully launched the Community Paramedic and Whole Blood programs

### Fire Services –

- Reduced fire inspection backlog from 694 to fewer than 20
- Hired a Public Safety Training Center Coordinator

### Emergency Management –

- Deployed personnel to Alaska to provide assistance following a typhoon
- Completed construction of the Forge Mountain radio tower

### Inspections –

- Successfully managed a higher volume of permits and inspection

### Animal Services –

- Transferred 1,170 animals to local rescue organizations
- Provided 24/7 pet care for residents displaced by Hurricane Helene

### Code Enforcement –

- Resolved 45 nuisance cases
- Issued 1,055 residential zoning permits

### E-911–

- Expanded Quality Assurance program
- Completed regional preparedness training

## Public Safety



Approved:



**Project Management –**

- Began construction on the Detention Center project
- Held groundbreaking for the Medical Office Building project

**Soil & Water –**

- Coached FFA team to a silver medal finish at a national competition
- Selected a Farmland Preservation Coordinator

## Planning & Economic Development

**Justice Academy –**

- Replaced effluent pumps
- Achieved a perfect compliance record

**Etowah Sewer –**

- Initiated wastewater treatment plant replacement
- Finalized asset inventory and assessment study

**Solid Waste –**

- Completed construction of third transfer station bay

**Planning –**

- Retained a consultant to develop the Hickory Nut Gorge Recovery Plan

**Site Development –**

- Completed 18 Soil Erosion and Sedimentation Control plans
- Closed 65 single-family residential lot permits

**Department of Social Services –**

- Collected more than \$3 million in child support payments
- Successfully placed more than 40 children out of foster care
- Evaluated over 400 cases through Adult Services

**Strategic Behavioral Health –**

- Recognized for the success of the Adult Recovery Court program
- Delivered prevention and intervention programs serving Henderson County youth

## Human Services

**Public / Environmental Health –**

- Vaccinated more than 300 children through back-to-school clinics
- Achieved nearly 100% compliance among permitted food and lodging establishments

**Cooperative Extension –**

- Served more than 1,800 youth through 4-H programs
- Assisted over 100 farmers with disaster relief efforts



## Cultural & Recreation

**Library –**

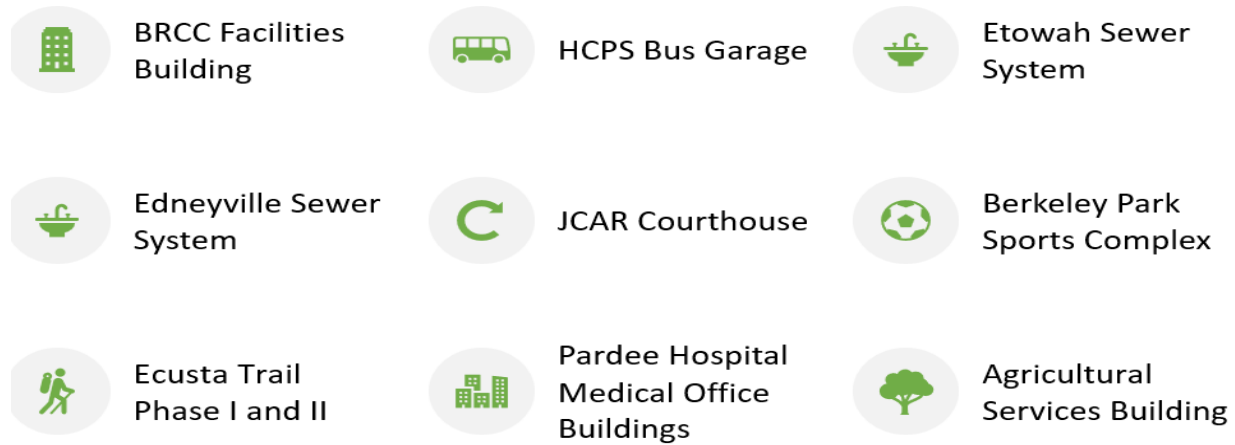
- Honored as the 2025 North Carolina Library Director of the Year
- Provided Mobile Outreach Services to more than 2,800 residents

**Recreation –**

- Completed construction of an accessible playground at East Flat Rock Park
- Advanced development of the Berkeley Park Sports Complex

Approved:

## CAPITAL PROJECTS



## BRCC FACILITIES BUILDING



Budget - \$7,500,000



Funding – BRCC MRTS and BRCC grant funding



Timeline – Completion September 2027

## BRCC Facilities Building



Programming and Design work continue



WGLA Engineering is designing the required utilities extension



RYSE Construction has been selected by the BOC as the CMR for this project

Approved:



# HCPS BUS GARAGE



Budget - \$10,000,000 - \$12,000,000

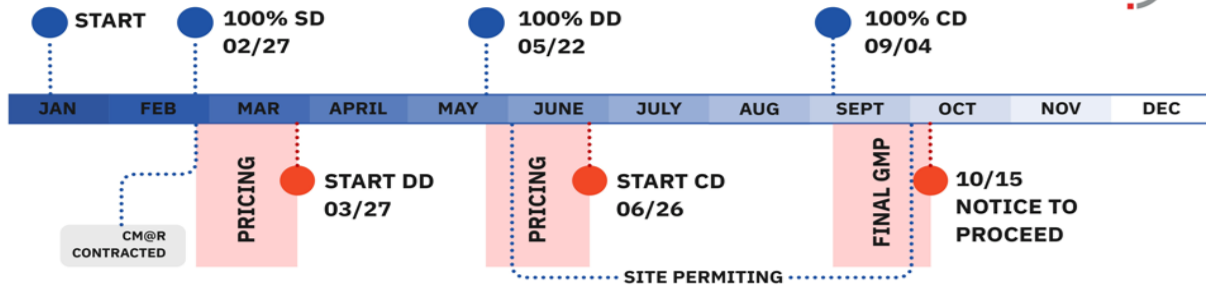


Funding – HCPS MRTS



Timeline – Construction beginning October 2026

## HCPS Bus Maintenance Garage - Project Schedule



\* BOC APPROVAL DATES TBD

## HCPS Bus Garage Conceptual Site Plan



HENDERSON CO. PUBLIC SCHOOLS BUS GARAGE

2026.01.06

C-1

CONCEPTUAL SITE PLAN - 1"=100' (11"x17")



Approved:

## ETOWAH SEWER SYSTEM



Budget - \$15,000,000 estimated



Funding – \$12,700,000 reallocated State Budget Allocation funding (previously ARPA funding)



Timeline – Asset Inventory Assessment, pending completion in March 2026. Wastewater Treatment Plant Plan, pending completion April 2026. Once design option is selected, 3 years for construction.

## EDNEYVILLE SEWER SYSTEM



Budget - \$9,500,000 estimated



Funding – ARPA, capital reserves, capital grants



Timeline – WGLA preparing bid documents. Bids in hand to review June 2026.

## JCAR COURTHOUSE PROJECT



Budget - \$97,300,000



Funding – LOBS Financing



Timeline – Construction beginning June 2026, completion May 2028

Approved:

## JCAR Courthouse Project



## JCAR DETENTION CENTER PROJECT



Budget - \$72,320,000

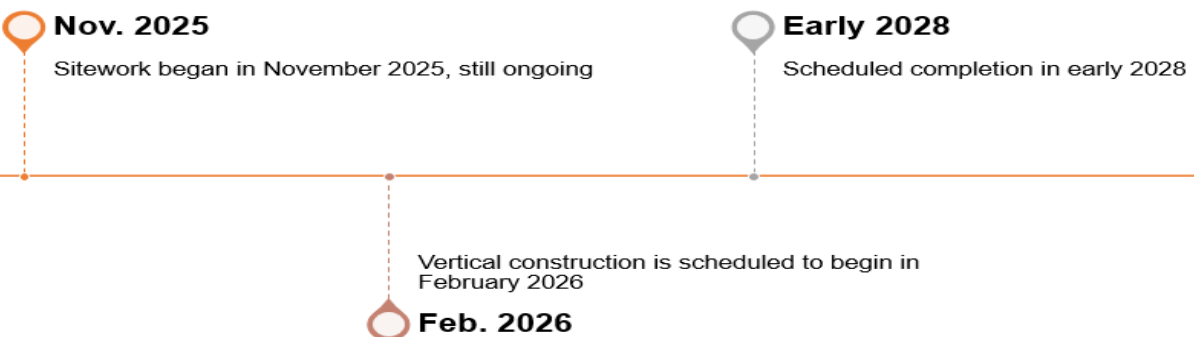


Funding – LOBS Financing



Timeline – Vertical construction beginning February 2026, completion February 2028

## JCAR Detention Center Project



Approved:

# BERKELEY SPORTS COMPLEX



Budget - \$14,800,000



Funding – ARPA, grants, donations



Timeline – Completion October 2026

## Berkeley Sports Complex

- Mass Grading is complete
- Soccer turf is being installed, 3-4 week timeline for completion
- Underground infrastructure scheduled to be installed over the next two months
- Project scheduled to be complete October 2026



Approved:

## ECUSTA TRAIL PHASE I AND II

### Phase I



Budget - \$14,178,018



Funding – FHWA grants, state and local grants



Timeline – Substantially complete with punch list items remaining. Completion April 2026.

### Phase II



Budget – NCDOT pays contractor directly



Funding – FHWA grants, state and TDA grants



Timeline – Beginning June 2026 and completion December 2028

## UNC PARDEE MEDICAL OFFICE BUILDING SPARTANBURG HIGHWAY



Budget - \$27,600,000

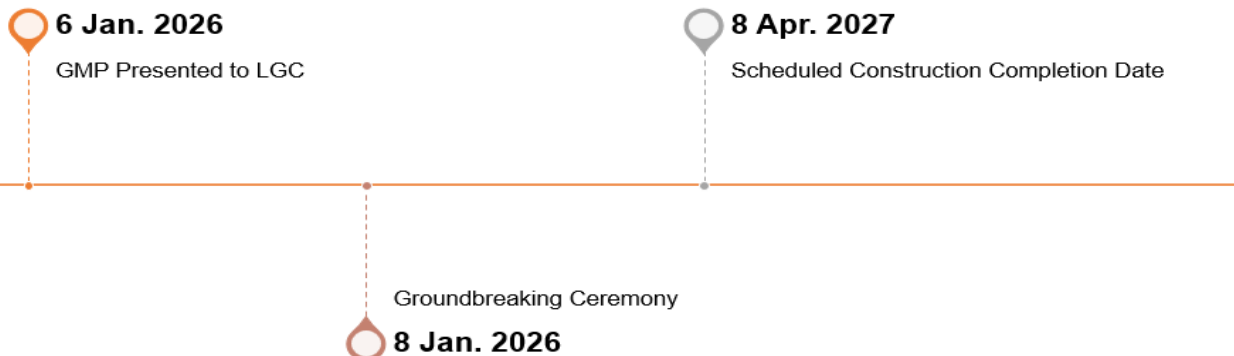


Funding – LOBS Financing



Timeline – Project Completion April 2027

## UNC Pardee Medical Office Building Spartanburg Highway



Approved:

## UNC PARDEE MEDICAL OFFICE BUILDING MILLS RIVER



Budget - \$46,000,000



Funding – Anticipated LOBS Financing



Timeline – GMP Presentation August 2026

### UNC Pardee Medical Office Building Mills River



## AGRICULTURAL SERVICES BUILDING



Budget - \$10,000,000 RFQ



Funding – State Budget Allocation (\$2M received), seeking grant funding



Timeline – Project on hold pending site identification

Approved:



## COMMISSIONER PRIORITIES

**Vice-Chair Edney** outlined several priority items for the Board's consideration, including extending the Clear Creek sewer to its originally planned location; identifying a new evidence storage lot for the Sheriff's Office; exploring opportunities to increase public access at Lake Summit; evaluating sewer service needs for the Justice Academy; implementing key card access at the Historic Courthouse; reviewing prescription drug plan options to improve employee benefits; keeping the Aquatics Center project under consideration; pursuing progress on a halfway house initiative and potential foster care support; and assessing the need for a full-time interpreter at the courthouse.

**Commissioner McCall** identified several priority initiatives, including pursuing Tier Two designation opportunities and collaborating with the school system on grant funding; completing the Berkeley Sports Complex, including lighting and restroom facilities; finalizing the JCAR project; continuing to expand the County's farmland preservation program; completing the school bus garage project; finishing the Clear Creek sewer project in accordance with the original plan if possible; and supporting the expansion of the successful Pathfinder Program to additional schools.

**Commissioner Franklin** discussed several priority areas, including addressing workforce housing challenges by partnering with developers to construct cottage-style housing; working with education staff to help identify and analyze differences within the NC Pre-K program; strengthening agriculture and farmland preservation efforts through collaboration with BRCC, local farmers, and FFA students to support pathways into the farming profession; and emphasizing the need for a library facility to serve the northern end of the County, particularly the Fletcher area.

**Commissioner Egolf** emphasized the importance of maintaining focus on completion of the school bus garage project; pursuing Tier Two funding for East Henderson High School tennis courts, with the goal of ensuring all four high schools have home athletic facilities; and improving communication with the public by addressing information gaps, encouraging greater community participation, distributing district newsletters, and gathering resident feedback.

**Chairman Lapsley** identified several key priorities, including the challenge of closing out remaining expenses related to Hurricane Helene and encouraging staff to continue efforts to control County expenditures. He noted that the County should take pride in maintaining one of the lowest tax rates among urban counties in the state. Chairman Lapsley emphasized the importance of continuing to recruit high-paying industrial jobs to protect and strengthen the local economy, citing Sierra Nevada as the County's largest private employer as a result of incentive efforts. He also reaffirmed strong support for farmland preservation and the Agricultural Community to maintain a diversified economy, and highlighted tourism initiatives such as the Ecusta Trail and Berkeley Sports Complex as drivers of sales tax revenue and broader economic growth.

In closing, Vice-Chair Edney added the importance of implementing the County's land-use plan and improving the audio/visual system in the meeting room.

Approved:

**COUNTY MANAGER'S REPORT**

In closing comments, Mr. Mitchell announced that the Board will schedule a Special Called Meeting in Bat Cave on Tuesday, February 3, to receive information on the Hickory Nut Gorge Recovery Plan and to provide an opportunity for community input. He also noted that a potential snowstorm was being closely monitored and assured the Board that County staff would be prepared.

*Motion: Vice-Chair Edney made the motion to adjourn the meeting. All voted in favor, and the motion carried.*

**ADJOURN**

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Denisa A. Lauffer, Clerk to the Board

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William G. Lapsley, Chairman

Approved: