

February 4, 2026

# MINUTES

**STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS  
WEDNESDAY, FEBRUARY 4, 2026**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 1:30 p.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: Chief Communications Officer Mike Morgan, Code Enforcement Director Matt Champion, Director of Public Health David Jenkins, Code A/V Technician Oscar Guerrero, Parks and Recreation Director Bruce Gilliam, Recreation Supervisor Jason Kilgore, County Engineer Marcus Jones, Director of Human Resources Karen Ensley, Behavioral Health Director Jodi Grabowski, Tax Collector Luke Small, Tax Assessor Kevin Hensley, Recovery Coordinator Natalia Santana-Pollard, Capital Projects Manager Bryan Rhodes, Social Media Coordinator Tiffany Lucey, Finance Director Randal Cox, and NC Lead Fellow Abby Buxton. Deputy Brandon Corn provided security.

## **CALL TO ORDER/WELCOME**

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

## **INVOCATION**

John Mitchell provided the invocation.

## **PLEDGE OF ALLEGIANCE**

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

## **RESOLUTIONS AND RECOGNITIONS**

### **2006.206 Resolution – Apple Growers Day in Henderson County**

The Board was requested to adopt the Resolution declaring the first Wednesday of February as Apple Growers Day in Henderson County.

*Commissioner McCall made the motion that the Board adopt the Resolution, declaring the first Wednesday in February as Apple Growers Day in Henderson County*

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

- Frank Wood spoke regarding the potential negative impact a shooting range could have on nearby residents and requested that the Board establish a Citizens' Review Committee.
- Justin Heatherly, Athletic Director for West Henderson High School, spoke in support of an indoor aquatics facility in the County.
- Brady Merrill, a student at West Henderson High School and member of the swim team, spoke in support of an indoor aquatics center.
- Jeff Chandler thanked the Board for adopting a resolution declaring the first Wednesday in February as Apple Grower Day.

Approved:

## DISCUSSION/ADJUSTMENT OF AGENDA

There were no adjustments to the agenda.

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

## CONSENT AGENDA

### Approval of Minutes

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

January 21, 2026

*Motion: I move the Board approve the minutes from January 21, 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):

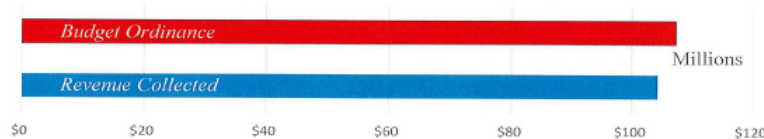
<b>2025 Beginning Charge:</b>	<b>\$103,844,885.28</b>		<b>Unpaid 4.26%</b>
Discoveries & Imm.	\$261,381.42		
Releases & Refunds:	(\$124,094.26)		
<u>Net Charge:</u>	<u>\$103,982,172.44</u>		
Unpaid Taxes:	\$4,434,459.79		
<b>Amount Collected:</b>	<b>\$99,547,712.65</b>	<b>Paid 95.74%</b>	

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

Net Charge:	\$4,165,650.47	99.65%
Unpaid Taxes:	\$14,568.24	
<b>Amount Collected:</b>	<b>\$4,151,082.23</b>	

#### Henderson County FY25 Budget Analysis:

<u>Budget Ordinance</u>	<u>Revenue Collected</u>
Ad Valorem: \$106,227,288.00	Ad Valorem: \$103,698,794.88
Prior Years: \$1,030,500.00	Prior Years: \$512,541.93
<b>Budget Total: \$107,257,788.00</b>	<b>YTD Revenue: \$104,211,336.81</b>



### County Financial Report and Cash Balance Report – December 2025

The County Financial Report and Cash Balance Report for December 2025 were provided for the Board's review and approval.

The following are explanations for departments/programs with higher budgets to actual percentages for the month of December:

- Governing Body – timing of payment of board approved expenditures.
- Administrative Services – timing of payment of board approved expenditures.
- Tax Collector – timing of payment of board approved expenditures.
- Register of Deeds – timing of payment of board approved expenditures.
- Public Education – payment of 6 of 10 annual appropriations made to public school system.

Approved:

- Interfund Transfers - timing of board approved transfers.

Year to Date Net Revenues under Expenditures for the Emergency Telephone System Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Public Transit Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to timing of receipts and disbursements of approved expenditures in FY26.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of expenditures and receipt of FEMA reimbursements in FY26.

Year to Date Net Revenues under Expenditures for the Etowah Community Sewer Fund is due to timing of collection receipts and disbursements of approved expenditures in FY26.

HENDERSON COUNTY  
FINANCIAL REPORT  
DECEMBER 2025

GENERAL FUND REVENUES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	224,784,137.00	35,710,686.59	127,358,542.19	56.7%	-	127,358,542.19
GENERAL FUND EXPENDITURES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	713,432.00	69,190.17	421,389.54	59.07%	-	421,389.54
Dues/Non Profit Contributions	1,408,431.00	57,152.76	698,755.87	49.61%	618,897.44	1,317,653.31
County Manager	412,944.00	26,462.20	163,038.77	39.48%	-	163,038.77
Administrative Services	822,564.00	83,541.09	501,956.68	61.02%	-	501,956.68
Human Resources	1,602,266.00	142,934.06	747,177.54	46.63%	-	747,177.54
Elections	1,502,192.00	50,215.82	318,153.24	21.18%	56,782.31	374,935.55
Finance	1,459,519.00	108,856.19	639,926.22	43.85%	-	639,926.22
County Assessor	2,220,936.00	136,370.47	945,982.11	42.59%	14,909.70	960,891.81
Tax Collector	625,023.00	55,269.03	324,700.33	51.95%	-	324,700.33
Legal	1,153,432.00	80,037.97	560,429.07	48.59%	-	560,429.07
Register of Deeds	804,235.00	55,813.61	416,126.71	51.74%	2,416.80	418,543.51
Facility Services	6,938,247.00	366,454.74	2,699,481.70	38.91%	276,748.86	2,976,230.56
Garage	465,069.00	8,078.66	181,713.03	39.07%	-	181,713.03
Court Facilities	153,000.00	10,483.52	55,072.53	36.00%	-	55,072.53
Information Technology	6,726,467.00	255,194.55	3,049,568.44	45.34%	759,026.24	3,808,594.68
Sheriff Department	26,965,223.00	2,106,314.86	12,272,284.44	45.51%	359,872.59	12,632,157.03
Detention Facility	7,255,267.00	636,309.02	3,250,936.73	44.81%	259,167.27	3,510,104.00
Emergency Management	2,699,005.00	139,927.50	1,027,968.77	38.09%	6,620.00	1,034,588.77
Fire Services	1,274,999.00	87,879.00	435,766.26	34.18%	101,905.85	537,672.11
Building Services	1,933,820.00	152,542.71	906,995.04	46.90%	8,061.82	915,056.86
Wellness Clinic	1,551,790.00	117,795.56	718,097.52	46.28%	75,977.84	794,075.36
Emergency Medical Services	14,917,175.00	1,252,114.34	6,858,511.48	45.98%	80,693.08	6,939,204.56
Animal Services	1,006,894.00	72,925.42	482,462.61	47.92%	42,669.71	525,132.32
Rescue Squad	821,888.00	36.22	410,944.00	50.00%	410,944.00	821,888.00
Forestry Services	131,219.00	5,635.64	26,035.41	19.84%	-	26,035.41
Soil & Water	776,502.00	45,182.22	257,498.55	33.16%	12,850.00	270,348.55
Planning	1,334,114.00	112,169.16	659,026.92	49.40%	66,576.00	725,602.92
Code Enforcement	368,640.00	40,338.93	179,108.67	48.59%	5,553.20	184,661.87
Site Development	247,581.00	17,535.81	110,230.12	44.52%	-	110,230.12
Heritage Museum	100,000.00	-	50,000.00	50.00%	50,000.00	100,000.00
Cooperative Extension	794,654.00	74,320.50	360,265.27	45.34%	3,500.00	363,765.27
Project Management	412,211.00	28,382.90	178,560.59	43.32%	-	178,560.59
Economic Development	2,152,642.00	-	217,000.00	10.08%	217,000.00	434,000.00
Public Health	14,308,548.00	966,914.00	5,707,753.74	39.89%	1,546,656.13	7,254,409.87
Environmental Health	2,051,804.00	156,111.59	935,736.06	45.61%	17.08	-
H&CC Block Grant	863,502.00	-	304,202.50	35.23%	-	304,202.50
Medical Services - Autopsies	95,000.00	12,075.00	46,825.00	49.29%	-	46,825.00
Strategic Behavioral Health	611,929.00	33,656.27	208,984.57	34.15%	57,097.44	266,082.01
Mental Health Services	528,612.00	-	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	78,224.79	90,852.79	45.11%	-	90,852.79
Social Services	24,881,619.00	1,832,281.38	11,241,695.18	45.18%	146,425.47	11,388,120.65
Juvenile Justice Programs	346,020.00	20,050.00	155,012.80	44.80%	-	155,012.80
Veterans Services	343,766.00	40,875.97	159,897.76	46.51%	17,365.89	177,263.65
Library	4,538,258.00	358,016.25	2,250,179.52	49.58%	248,660.84	2,498,840.36
Recreation	3,776,930.00	212,073.83	1,713,841.67	45.38%	199,453.72	1,913,295.39
Public Education	43,641,463.00	4,243,312.97	25,584,877.82	58.63%	-	25,584,877.82
Debt Service	17,594,644.00	-	8,102,249.01	46.05%	-	8,102,249.01
Non-Departmental	5,155,445.00	342,848.49	1,913,306.48	37.11%	-	1,913,306.48
Interfund Transfers	14,093,832.00	597,104.17	10,295,047.02	73.05%	-	10,295,047.02
<b>TOTAL</b>	<b>224,784,137.00</b>	<b>15,289,009.34</b>	<b>109,099,932.08</b>	<b>48.54%</b>	<b>5,645,849.28</b>	<b>113,810,028.22</b>
Net Revenues over (under) Exp.	-	20,421,677.25	18,258,610.11			13,548,513.97

Approved:

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	20,868,566.00	1,533,769.50	9,648,930.62	46.2%	66,425.47	9,715,356.09
Federal & State Programs	3,913,053.00	296,252.81	1,564,083.64	40.0%	80,000.00	1,644,083.64
General Assistance	100,000.00	2,259.07	28,680.92	28.7%	-	28,680.92
<b>TOTAL</b>	<b>24,881,619.00</b>	<b>1,832,281.38</b>	<b>11,241,695.18</b>		<b>146,425.47</b>	<b>11,388,120.65</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	37,891,463.00	3,764,146.30	22,709,877.80	59.9%	-	22,709,877.80
Blue Ridge Community College	5,750,000.00	479,166.67	2,875,000.02	50.0%	-	2,875,000.02
<b>TOTAL</b>	<b>43,641,463.00</b>	<b>4,243,312.97</b>	<b>25,584,877.82</b>		<b>-</b>	<b>25,584,877.82</b>
<b>DEBT SERVICE</b>						
Public Schools	9,440,800.00	-	4,148,701.78	43.9%	-	4,148,701.78
Blue Ridge Community College	3,141,195.00	-	1,651,539.83	52.6%	-	1,651,539.83
Henderson County	5,012,649.00	-	2,302,007.40	45.9%	-	2,302,007.40
<b>TOTAL</b>	<b>17,594,644.00</b>	<b>-</b>	<b>8,102,249.01</b>		<b>-</b>	<b>8,102,249.01</b>
<b>INTERFUND TRANSFERS</b>						
Capital Projects Fund	200,000.00	16,666.67	100,000.02	50.0%	-	100,000.02
Capital Reserve Fund	6,712,422.00	-	6,712,422.00	100.0%	-	6,712,422.00
Fire Districts Fund	60,000.00	5,000.00	30,000.00	50.0%	-	30,000.00
HCPS MRTS	4,603,500.00	383,625.00	2,301,750.00	50.0%	-	2,301,750.00
BRCC MRTS	2,301,750.00	191,812.50	1,150,875.00	50.0%	-	1,150,875.00
Solid Waste	216,160.00	-	-	0.0%	-	-
<b>TOTAL</b>	<b>14,093,832.00</b>	<b>597,104.17</b>	<b>10,295,047.02</b>		<b>-</b>	<b>10,295,047.02</b>
SPECIAL REVENUE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	17,285,114.00	4,148,955.99	14,637,391.17	84.7%	-	14,637,391.17
Expenditures:	17,285,114.00	1,374,631.21	4,146,138.76	24.0%	-	4,146,138.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>2,774,324.78</b>	<b>10,491,252.41</b>		<b>-</b>	<b>10,491,252.41</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,477,379.00	133,913.34	814,424.11	55.1%	-	814,424.11
Expenditures:	1,477,379.00	262,327.53	756,575.59	51.2%	37,765.80	794,341.39
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(128,414.19)</b>	<b>57,848.52</b>		<b>37,765.80</b>	<b>20,082.72</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	302,500.00	25,228.42	130,475.60	43.1%	-	130,475.60
Expenditures:	302,500.00	5,033.15	183,001.14	60.5%	15,549.35	198,550.49
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>20,195.27</b>	<b>(52,525.54)</b>		<b>15,549.35</b>	<b>(68,074.89)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,758,861.00	24,661.58	240,712.00	13.7%	-	240,712.00
Expenditures:	1,758,861.00	65,163.03	431,171.24	24.5%	6,308.90	437,480.14
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(40,501.45)</b>	<b>(190,459.24)</b>		<b>6,308.90</b>	<b>(196,768.14)</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	954,000.00	42,150.46	299,189.38	31.4%	-	299,189.38
Expenditures:	954,000.00	44,146.42	288,379.53	30.2%	-	288,379.53
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(1,995.96)</b>	<b>10,809.85</b>		<b>-</b>	<b>10,809.85</b>
<b>ARPA FUND</b>						
Revenues:	-	50,034.69	382,344.17	0.0%	-	382,344.17
Expenditures:	-	-	-	0.0%	50,000.00	50,000.00
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>50,034.69</b>	<b>382,344.17</b>		<b>50,000.00</b>	<b>332,344.17</b>
<b>OPIOID FUND</b>						
Revenues:	1,241,890.00	19,378.61	145,125.42	11.7%	-	145,125.42
Expenditures:	1,241,890.00	46,432.48	323,003.11	26.0%	156,202.87	479,205.98
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(27,053.87)</b>	<b>(177,877.69)</b>		<b>156,202.87</b>	<b>(334,080.56)</b>
<b>HURRICANE HELENE</b>						
Revenues:	78,048,550.00	94,718.88	29,619,527.62	38.0%	-	29,619,527.62
Expenditures:	78,048,550.00	220,667.52	52,739,889.23	67.6%	4,641,564.93	57,381,454.16
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(125,948.64)</b>	<b>(23,120,361.61)</b>		<b>4,641,564.93</b>	<b>(27,761,926.54)</b>
CAPITAL PROJECTS						
	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>JUDICIAL CENTER PROJECT - DETENTION (2064)</b>						
Revenues:	78,625,813.00	241,500.50	79,076,180.16	100.6%	-	79,076,180.16
Expenditures:	78,625,813.00	2,393,946.41	7,030,748.30	8.9%	64,743,069.20	71,773,817.50
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(2,152,445.91)</b>	<b>72,045,431.86</b>		<b>64,743,069.20</b>	<b>7,302,362.66</b>
<b>JUDICIAL CENTER PROJECT - COURTHOUSE (2086)</b>						
Revenues:	6,738,241.00	-	-	0.0%	-	-
Expenditures:	6,738,241.00	2,346.52	4,470,308.93	66.3%	2,167,370.90	6,637,679.83
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(2,346.52)</b>	<b>(4,470,308.93)</b>		<b>2,167,370.90</b>	<b>(6,637,679.83)</b>
<b>MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)</b>						
Revenues:	1,895,042.00	-	-	0.0%	-	-
Expenditures:	1,895,042.00	20,695.43	1,507,148.79	79.5%	60,383.04	1,567,531.83
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(20,695.43)</b>	<b>(1,507,148.79)</b>		<b>60,383.04</b>	<b>(1,567,531.83)</b>

Approved:

ENTERPRISE FUNDS						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	11,339,199.00	860,353.22	5,655,987.52	49.9%	-	5,655,987.52
Expenditures:	11,339,199.00	969,653.79	5,195,271.65	45.8%	3,940,138.52	9,135,410.17
Net Revenues over (under) Exp	-	(109,300.57)	460,715.87		3,940,138.52	(3,479,422.65)
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	72,091.00	6,472.97	42,713.63	59.2%	-	42,713.63
Expenditures:	72,091.00	3,377.75	33,936.24	47.1%	-	33,936.24
Net Revenues over (under) Exp	-	3,095.22	8,777.39		-	8,777.39
<b>ETOWAH COMMUNITY SEWER FUND</b>						
Revenues:	553,480.00	36,095.23	102,759.88	18.6%		102,759.88
Expenditures:	553,480.00	15,911.13	110,461.08	20.0%	317,930.00	428,391.08
Net Revenues over (under) Exp	-	20,184.10	(7,701.20)		(317,930.00)	(325,631.20)

**HENDERSON COUNTY  
CASH BALANCE REPORT  
DECEMBER 2025**

Fund(s)	11/30/25 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	12/31/25 Ending Cash Balance
General	\$ 102,086,389.96	\$ 46,122,038.74	\$ (25,915,280.59)	\$ 122,293,148.11
Special Revenue	56,524,705.05	4,537,243.69	(12,754,648.23)	\$ 48,307,300.51
Capital Projects	14,127,796.17	1,817,131.33	(4,786,721.95)	\$ 11,158,205.55
Enterprise	1,516,561.13	904,104.78	(795,442.27)	\$ 1,625,223.64
HCPS - Maint. and Repair	7,643,487.20	383,625.00	(1,718,879.42)	\$ 6,308,232.78
BRCC - Maint. and Repair	5,066,230.21	191,812.50	(16,437.90)	\$ 5,241,604.81
Custodial	5,219,693.02	6,669,871.48	(4,975,518.66)	\$ 6,914,045.84
Total	<u>\$ 192,184,862.74</u>	<u>\$ 60,625,827.52</u>	<u>\$ (50,962,929.02)</u>	
Total cash available as of	12/31/2025			<u>\$ 201,847,761.24</u>

*Motion: I move that the Board of Commissioners approve the December 2025 County Financial Report and Cash Balance Report as presented.*

### Henderson County Public Schools Financial Report – December 2025

The Henderson County Public Schools' December 2025 Financial Report for December 2025 was provided for the Board's review and approval.

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of December 31, 2025**

REVENUES:	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
3200 State Sources	\$ -	\$ -	\$ 81,281	\$ 32,786	\$ 32,786	\$ 3,244
3700 Federal Sources-Restricted	-	-	2,240,718	428,611	428,611	502,031
3800 Other Federal-ROTC	-	-	128,000	29,757	29,757	54,391
4100 County Appropriation	36,141,463	21,684,878	-	-	21,684,878	21,226,800
4200 Local - Tuition/Fees	-	-	68,844	46,384	46,384	24,505
4400 Local-Unrestricted	658,000	284,386	157,769	149,893	434,278	318,114
4800 Local-Restricted	-	-	406,845	226,280	226,280	708,566
4900 Fund Balance Appropriated/Transfer From school	759,025	-	530,014	16,948	16,948	16,496
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,558,488</b>	<b>\$ 21,969,263</b>	<b>\$ 3,613,471</b>	<b>\$ 930,659</b>	<b>\$ 22,899,923</b>	<b>\$ 22,854,145</b>

Approved:



**EXPENDITURES:**

	Budget	YTD Activity	Budget	YTD Activity	Combined Total	Prior YTD
<b>Instructional Services:</b>						
5100 Regular Instructional Services	\$ 10,123,361	\$ 4,849,830	\$ 574,665	\$ 308,980	\$ 5,158,811	\$ 5,558,423
5200 Special Populations Services	1,349,257	645,144	842,019	385,862	1,031,006	941,395
5300 Alternative Programs and Services	351,791	160,342	843,750	371,793	532,135	459,421
5400 School Leadership Services	3,662,927	1,868,447	12,130	17,433	1,885,879	1,771,688
5500 Co-Curricular Services	1,131,818	483,620	57,000	21,891	505,511	566,714
5800 School-Based Support Services	2,248,164	1,118,446	412,997	77,607	1,196,053	999,952
<b>Total Instructional Services</b>	<b>\$ 18,867,318</b>	<b>\$ 9,125,828</b>	<b>\$ 2,742,561</b>	<b>\$ 1,183,566</b>	<b>\$ 10,309,395</b>	<b>\$ 10,297,592</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 554,593	\$ 270,778	\$ 5,250	\$ 8,074	\$ 278,852	\$ 241,411
6200 Special Population Support	88,215	43,905	12,200	1,466	45,371	64,752
6300 Alternative Programs	146,574	69,242	431	431	69,672	68,666
6400 Technology Support Services	1,407,498	704,720	44,139	18,642	723,361	700,960
6500 Operational Support Services	9,503,843	4,133,982	476,728	214,064	4,348,047	4,316,589
6600 Financial and Human Resource Services	2,600,753	2,185,204	73,289	79,958	2,265,162	2,111,165
6700 Accountability Services	222,130	110,947	1,400	1,400	112,347	105,070
6800 System-Wide Pupil Support Services	428,507	216,119	538	538	216,657	204,638
6900 Policy, Leadership and Public Relations	735,363	414,976	13,220	13,225	428,200	443,887
<b>Total System-Wide Support Services</b>	<b>\$ 15,687,476</b>	<b>\$ 8,149,871</b>	<b>\$ 627,194</b>	<b>\$ 337,797</b>	<b>\$ 8,487,668</b>	<b>\$ 8,257,137</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 181,685	\$ 91,545	\$ 91,933	\$ 360,200
7200 Nutrition Services	267,557	101,065	-	-	101,065	96,770
<b>Total Ancillary Services</b>	<b>267,944</b>	<b>101,452</b>	<b>181,685</b>	<b>91,545</b>	<b>\$ 192,998</b>	<b>\$ 456,970</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,735,750	\$ 1,201,375	\$ -	\$ -	\$ 1,201,375	\$ 1,111,817
8400 Interfund Transfers			15,244	10,551	10,551	36,035
8500 Contingency						-
8600 Educational Foundations			46,788	27,836	27,836	17,768
<b>Total Non-Programmed Charges</b>	<b>\$ 2,735,750</b>	<b>\$ 1,201,375</b>	<b>\$ 62,032</b>	<b>\$ 38,387</b>	<b>\$ 1,239,761</b>	<b>\$ 1,165,620</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,558,488</b>	<b>\$ 18,578,527</b>	<b>\$ 3,613,471</b>	<b>\$ 1,651,295</b>	<b>\$ 20,229,822</b>	<b>\$ 20,177,320</b>

**HENDERSON COUNTY PUBLIC SCHOOLS  
CAPITAL OUTLAY  
as of December 31, 2025**

**REVENUES:**

	Budget	YTD Activity	Balance	Prior Year
3200 State Allocations	\$ 500,000	\$ 500,000	\$ -	\$ -
3700 Federal Sources-Restricted		221,766	(221,766)	
4100 County Appropriation	1,500,000	900,000	600,000	500,000
4400 Windsor-Aughtry Donations		750	(750)	1,000
4800 Lease Purchases/Insurance Settlement		3,463	(3,463)	268,545
4900 Fund Balance Appropriated/Transfers In	630,697		630,697	
<b>Total Fund Revenues</b>	<b>\$ 2,630,697</b>	<b>\$ 1,625,979</b>	<b>\$ 1,004,718</b>	<b>\$ 769,545</b>

**EXPENDITURES:**

	Budget	YTD Activity	Balance	Prior Year
5100 Regular Instructional Services-Equipment	\$ -	\$ 6,532	\$ (6,532)	\$ 2,927
6400 Technology Support Services		40,220	(40,220)	
6500 Operational Support Services	523,000	311,258	211,742	40,898
7200 Nutrition Services			-	
8100 Payments to Other Governments			-	
8300 Debt Service			-	
9000 Capital Outlay-Land/Buildings	2,107,697	954,226	1,153,471	1,019,689
<b>Total Fund Expenditures</b>	<b>\$ 2,630,697</b>	<b>\$ 1,312,237</b>	<b>\$ 1,318,460</b>	<b>\$ 1,063,514</b>

*Motion: I move that the Board of Commissioners approve the December 2025 County Henderson County Public Schools Financial Report as presented.*

**Notification of Vacancies**

The Notification of Vacancies was provided for the Board's information. They will appear on the next agenda under "Nominations."

1. Animal Services Committee – 2 vacs.  
 Seat # 3 – Regular – At Large  
 Seat # 6 – Regular – At Large

Approved:

2. Henderson County Transportation Advisory Committee – 2 vacs.  
Seat # 3 – Regular – At Large  
Seat # 4 - Regular – At Large
3. Nursing/Adult Care Home Community Advisory Committee – 1 vac.  
Seat #10 - Regular – At Large
4. Recreation Advisory Board – 6 vacs.  
Seat # 3 - Regular – At Large  
Seat # 4 - Regular – At Large  
Seat # 5 - Regular – At Large  
Seat # 8 - Regular – At Large  
Seat #10 - Regular – At Large  
Seat #13 - Regular – At Large

**2026.007 Surplus and Donation – Town of Fletcher, Photography Equipment**

A resolution was presented to the Board declaring one (1) Canon EOS 5D Mark II – Serial 3721702789, no longer used by the Henderson County Sheriff's Office as surplus property, and the donation of the photography equipment to the Town of Fletcher as allowed by N.C.G.S. 160A-280.

*Motion: I move that the Board approve the resolution declaring the photography equipment presented as surplus and authorize the donation to the Town of Fletcher as allowed by N.C.G.S. 160A-280.*

**American Rescue Plan – Approved Projects Update**

The American Rescue Plan State and Local Fiscal Recovery Funds (SLFRF) Compliance Report as of December 31, 2025, was presented to the Board for review and approval. The update includes all approved projects to be funded by American Rescue Plan funds, with the amount of funds currently encumbered and expended. Amounts expended and encumbered have been reported to the US Department of the Treasury via a State and Local Government Fiscal Recovery Funds Compliance Report for Quarter 4 2025.

*Motion: I move that the Board of Commissioners approve the December 31, 2025, American Rescue Plan compliance report as presented.*

**Pre-Construction Fee Proposal - Blue Ridge Community College Facilities Building Project**

The Board was requested to approve the Pre-Construction Proposal from Ryse Construction and authorize staff to proceed to contract for Pre-Construction Services for the Blue Ridge Community College Facilities Building Project.

*Motion: I move the Henderson County Board of Commissioners approve the Pre-Construction Proposal for Ryse Construction in the amount of \$47,000.*

**Opioid Settlement Fund – Authorized Expenditures Update**

The Opioid Settlement Fund's authorized expenditures update as of December 31, 2025, was provided for the Board's review and approval. Amounts received and expended will be reported annually to the Community Opioid Resources Engine for NC (CORE-NC) in compliance with the

Approved:

Memorandum of Agreement (MOA).

*Motion: I move that the Board of Commissioners approve the December 31, 2025, Authorized Expenditures Update as presented.*

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

## **DISCUSSION**

### **2026.008 Tax Collector's Report – Order Advertising Tax Liens**

The February 2026 Tax Collector's report (required by N.C. Gen. Stat. §105-369(a)) was presented for the Board's information. Among the data presented were the amount of delinquencies for the 2025 tax year.

N.C. Gen. Stat. §105-369(a) requires the Board to order, each February, the publication of the tax lien notification to delinquent taxpayers for the previous tax year.

In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

*Vice Chair Edney made the motion the Board enter the proposed Order directing the Tax Collector to advertise the delinquent real property tax liens for 2025. I further direct the Tax Collector to publish such advertisement pursuant to the General Statutes. All voted in favor, and the motion carried.*

### **Indoor Aquatics Center**

Support Our Swimmers representatives Stephen Bradshaw and Mary Keyzer spoke about the need for an indoor swimming facility in Henderson County.

Ms. Keyzer stated that a swimming facility was identified as a top five need in Henderson County in 2019 and noted that, five years later, the facility has not been addressed. She added that with Patton Pool currently out of commission due to damage from Hurricane Helene, the need for a pool has increased. Ms. Keyzer outlined various aquatic needs, including lap swimming, swim lessons, water safety training, physical therapy, and family recreation.

Mr. Bradshaw stated that even when Patton Pool is operational, its use is limited to the summer months and that the facility is not adequate for swim competitions. He noted that the high school swim season occurs during the winter months, from November through February.

Approved:



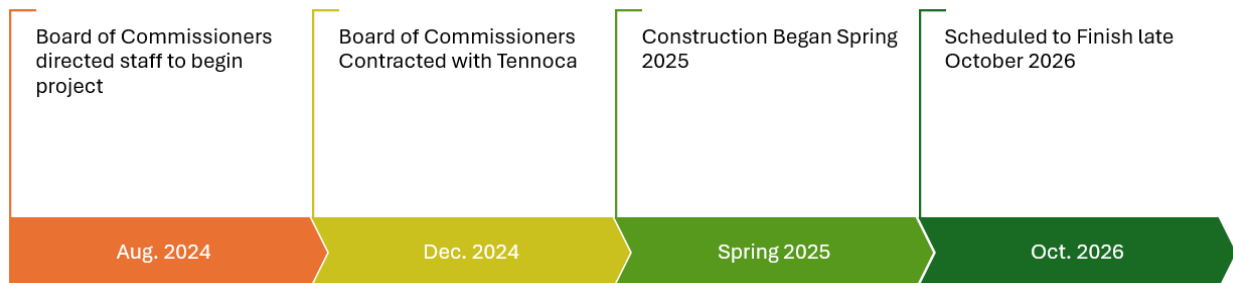


## Economic Ripple Effect

- A 25 yard competition pool would be on par with the other Western NC cities who have indoor aquatic facilities
- A 50 meter pool would make Hendersonville the clear winner to host swim meets in Western NC & their economic impacts
- Visitors = Hotel Stays + Restaurant Traffic & Retail Sales
- Multi-Day events bring repeat tourism and longer stays
- Event Hosting brings revenue without tax increases
- Each athlete brings 2-3 guests, multiplying our community exposure

### Berkeley Park Sports Complex

Assistant County Manager Chris Todd provided an update on the Berkeley Park Sports Complex project.



Approved:

## Site Plan



## Funding – Available To Date

Funding Source	Amount
APRA Funds and Interest	\$ 14,525,047
Educational Foundation	303,493
TDA Grant	50,000
Sales Tax Refunds	13,862
<b>TOTAL</b>	<b>\$ 14,892,402</b>

## Expenses - Approved to Date

Description	Amount
Base Construction, including revisions and contingency	\$ 12,191,914
Alternates	
Tennis Courts	585,500
Softball Field	375,200
Enhanced Soccer Turf	975,000
Lighting Bases and Conduit	633,700
<b>TOTAL</b>	<b>\$ 14,761,314</b>

## Funding Summary

Funding – Available to Date	\$ 14,892,402
Expenses – Approved to Date	(14,761,314)
<b>Remaining Available Funding</b>	<b>\$ 131,088</b>

## Expenses – Additional Need

Description	Amount
Rock	\$ 1,257,650
Contaminate	300,000
Additional Buildings	1,500,000
<b>TOTAL</b>	<b>\$ 3,057,650</b>

*Additional Buildings Include*  
*Maintenance Shed & Restroom*  
*Primary Shelter & Restroom*  
*Ticket Booth & Restroom*

Approved:

## Funding Summary – With Additional Expenses

<b>Funding – Available to Date</b>	<b>\$ 14,892,402</b>
Expenses – Approved to Date	(14,761,314)
Expenses – Additional	(3,057,650)
<b>Funding Need</b>	<b>\$ 2,926,562</b>

## Identified Additional Funding

Remaining ARP Interest – thru 12.31.2025	\$ 536,051
HCPS MRTS Available Balance	38,622
Capital Reserve Fund – Reserved for School Capital	1,112,852
General Fund Balance Appropriation*	1,239,037
<b>TOTAL</b>	<b>\$ 2,926,562</b>

## Funding Summary – With Identified Funding

Funding – Available to Date	\$ 14,892,402
Expenses – Approved to Date	(14,761,314)
Expenses – Additional	(3,057,650)
Identified Additional Funding	2,926,562
<b>Funding Need</b>	<b>\$ 0</b>

The Board was advised that four full-size soccer fields are required for the proposed sports complex to be suitable for tournament play. There is already statewide interest in the future complex for sports such as soccer, lacrosse, and rugby, particularly following the loss of AVL soccer fields due to Hurricane Helene, which has created opportunities for partnerships and marketing.

Staff noted that while the infrastructure for lighting is included, the actual lighting fixtures and poles are not part of the current project budget, and no provisions for lights have been made at this time.

Approved:

An additional \$2,926,562 in funding has been identified as necessary to complete the proposed additions. If the Board approves the revisions, associated costs, and additional funding, the total project cost would be approximately \$18 million, with the sports complex funded primarily through grants and federal funding.

It was also noted that the bermuda turf grass will require a full growing season to properly establish. Parking lot lighting was identified as outside the current project scope.

*Commissioner McCall made the motion to approve the additional funding request of \$2,926,562. All voted in favor, and the motion carried.*

## **NOMINATIONS AND APPOINTMENTS**

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

Commissioner Egolf requested that the Board hold this nomination until the next meeting.

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

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

## **COMMISSIONER UPDATES:**

Commissioner McCall requested that staff look into the availability of land near the Berkeley Sports Complex for a potential aquatic center.

## **COUNTY MANAGER'S REPORT**

Mr. Mitchell thanked Sheriff Griffin and staff for their work during Winter Storm Fern. In closing, he highlighted the Community Paramedic Program, which began two weeks ago.

*Motion: Vice-Chair Edney made the motion to go into closed session pursuant to NCGS 143.318.11(a)(3), (4), &(5). All voted in favor, and the motion carried.*

## **ADJOURN**

Approved:

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Denisa A. Lauffer, Clerk to the Board

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William G. Lapsley, Chairman

DRAFT

Approved: