MINUTES

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
TUESDAY, SEPTEMBER 8, 2026

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 5:30 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, Financial Services Director Samantha Reynolds, County Attorney Russ Burrell, and Clerk to the Board Denisa Lauffer.

Also present were: Budget Manager Sonya Flynn, Director of Public Health David Jenkins, Infrastructure Manager Mike McKinney, Social Services Director Lorie Horne, Deputy DSS Director Debbie Dunn, Director of Human Resources Karen Ensley, Tax Assessor Kevin Hensley, Sheriff Lowell Griffin, Social Media Coordinator Tiffany Lucey, and Finance Director Randall Cox. Deputies Matt Covil, Judd Lawton, and Mandy Ladd 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

Charlotte Ferguson of the Barnyard Bandits 4-H Club led the Pledge of Allegiance to the American Flag.

RESOLUTIONS AND RECOGNITIONS

2026.089 Resolution of Memoriam – Dolly Rebecca Parton

The Board was requested to adopt a Resolution of Memoriam for Dolly Rebecca Parton, who passed away on August 25, 2026.

Commissioner McCall moved to adopt the resolution as presented. All voted in favor, and the motion carried.

2026 Civic Award – Mobile Library

Commissioner McCall presented the 2026 Civic Award received for Henderson County Public Library's mobile library that was awarded at the 2026 NCACC Commissioners Conference recently held in Durham, NC. The award was presented to Library Director Trina Rushing.

PROCLAMATIONS

2026.090 2026 Constitution Week

September 17, 2026, marks the two hundred and thirty-ninth anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention. Henderson County asks our citizens to reaffirm the ideals the Framers of the Constitution had in 1787.

Chairman Lapsley made the motion that the Board adopt the Proclamation designating September 13, 2026, to September 19, 2026, as Constitution Week in Henderson County. And further moved that the

Board approve placement of a banner in recognition of Constitution Week at the Historic Courthouse from September 13 – 19, 2026. All voted in favor, and the motion carried.

Mr. Lapsley presented the proclamation to representatives from the Daughters of the American Revolution.

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

Members of the public addressed the Board regarding several matters, including the use of Automated License Plate Reader (ALPR) and Flock cameras, data centers, farmland preservation, and community concerns.

Several speakers—including Holly Newton, Tom Shantz, James Dillon, Samuel Mershon, Mark Miller, Jon Williams, Scott Lesser, Tiernan Turner, Kelly Turner, Gretchen Roe, Aaron Black, and Maddie Drake—expressed opposition to or concerns about the County's use of Flock/ALPR cameras. Speakers cited concerns regarding privacy, transparency, data collection and retention, public notification and consent, the potential for misuse or inaccurate information, the use of public funds, and the relationship between surveillance technology and public safety. Several speakers requested that the County discontinue use of the cameras, end funding for the technology, and/or delete historical data. Tiernan Turner presented a petition containing more than 2,500 signatures opposing the use of Flock cameras. Speakers also referenced cameras on or near the Ecusta Trail and questioned the technology's extent and future expansion.

Graham Sturgis spoke about concerns affecting the Bat Cave community and said the area had been overlooked.

Margaret L'Hommedieu addressed potential data center development and encouraged the Board to take proactive steps to address related community concerns. She proposed establishing a community group to study issues associated with data centers and report its findings to the Board.

Joel Welsh spoke in support of farmland preservation and described concerns regarding a surveyor's activities on his property and the potential impact on his land.

DISCUSSION/ADJUSTMENT OF 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:

August 19, 2026

Motion: I move the Board approve the minutes from August 19, 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 August 27 for 2026 real and personal property bills created and in mailing process. Vehicles taxes are billed monthly by NCDMV.

Henderson County Annual Bills (Real and Personal Property):

2026 Beginning Charge:	**$114,761,451.77**
Discoveries & Imm. Irreg.:	$183,892.90
Releases & Refunds:	($39,417.43)
Net Charge:	$114,905,927.24
Unpaid Taxes:	$104,055,637.42
Amount Collected:	**$10,850,289.82**



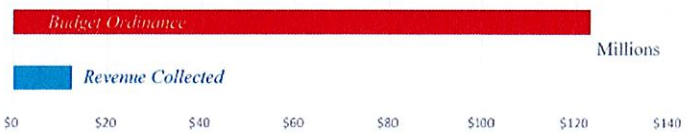
Henderson County Registered Motor Vehicles (As Collected by NC DMV):

Net Charge:	$1,410,390.36
Unpaid Taxes:	$4,739.50
Amount Collected:	**$1,405,650.86**

99.66%

Henderson County FY27 Budget Analysis:

Budget Ordinance		Revenue Collected	
Ad Valorem:	$121,916,161.00	Ad Valorem:	$12,255,940.68
Prior Years:	$1,045,000.00	Prior Years:	$216,272.81
Budget Total:	**$122,961,161.00**	**YTD Revenue:**	**$12,472,213.49**



2026.091 Pending Releases and Refunds

The pending releases and refunds were reviewed by the Assessor. As a result of that review, the Assessor's opinion was that the findings are in order. Supporting documentation is on file in the County Assessor's Office.

These pending release and refund requests were submitted to the Henderson County Board of Commissioners for approval.

Type:	**Amount:**
Total Taxes Released from the Charge	$23,064.17
Total Refunds as a Result of the Above Releases	$ 1,554.49

Motion: I move the Board to approve the Combined Release/Refund Report as presented.

County Financial Report/Cash Balance Report- July 2026

The July 2026 County Financial and Cash Balance Reports were presented for the Board's review and approval.

The following are explanations for departments/programs with higher budget-to-actual percentages for the month of July:

- Dues/Non Profit Contributions – timing of payment of 1st quarter board-approved appropriations.

- County Manager – timing of payment of board-approved expenditures.
- Administrative Services – timing of payment of board-approved expenditures.
- Human Resources – timing of payment of board-approved expenditures.
- Elections – timing of payment of board-approved expenditures.
- Finance – timing of payment of board-approved expenditures.
- County Assessor – timing of payment of board-approved expenditures.
- Tax Collector – timing of payment of board-approved expenditures.
- Legal – timing of payment of board-approved expenditures.
- Register of Deeds – timing of payment of board-approved expenditures.
- Information Technology – timing of payment of board-approved expenditures.
- Sheriff – timing of payment of board-approved expenditures.
- Detention – timing of payment of board-approved expenditures.
- Emergency Management – timing of payment of board-approved expenditures.
- Building Services – timing of payment of board-approved expenditures.
- Wellness Clinic – timing of payment of board-approved expenditures.
- Emergency Medical Services – timing of payment of board-approved expenditures.
- Animal Services – timing of payment of board-approved expenditures.
- Rescue Squad – timing of payment of 1st quarter board-approved appropriations.
- Soil & Water – timing of payment of board-approved expenditures.
- Planning - timing of payment of board-approved expenditures.
- Code Enforcement – timing of payment of board-approved expenditures.
- Site Development – timing of payment of board-approved expenditures.
- Heritage Museum - timing of payment of 1st quarter board-approved appropriations.
- Cooperative Extension – timing of payment of board-approved expenditures.
- Project Management - timing of payment of board-approved expenditures.
- Public Health – timing of payment of board-approved expenditures.
- Environmental Health – timing of payment of board-approved expenditures.
- H&CC Block Grant – timing of payment of board-approved expenditures.
- Strategic Behavioral Health – timing of payment of board-approved expenditures.
- Mental Health Services – timing of payment of 4th quarter board-approved appropriations.
- Social Services – timing of payment of board-approved expenditures.
- Veterans Services – timing of payment of board-approved expenditures.
- Library – timing of payment of board-approved expenditures.
- Recreation – timing of payment of board-approved expenditures.
- Public Education – payment of 1 of 10 annual appropriations made to the public school system.

Year to Date Net Revenues under Expenditures for the Revaluation Reserve Fund is due to the timing of receipts and disbursements of approved expenditures in FY27.

Year-to-Date Net Revenues under Expenditures for the Emergency Telephone System Fund is due to the timing of receipts and disbursements of approved expenditures in FY27.

Year-to-Date Net Revenues under Expenditures for the Opioid Fund are due to the timing of receipts and disbursements of approved expenditures in FY27.

Year-to-date net revenues under Expenditures for the Hurricane Helene Fund are due to the timing of expenditures and receipt of FEMA reimbursements in FY27.

I move that the Board of Commissioners approve the July 2026 County Financial Report and Cash Balance Report as presented.

Henderson County Public Schools Financial Reports – June and July 2026
The Henderson County Public Schools June and July 2026 Local Current Expense Fund / Other Restricted Funds Reports were provided for the Board's information.

I move that the Board of Commissioners approve the Henderson County Public Schools June and July 2026 Financial Reports as presented.

Blue Ridge Community College Financial Report – June 2026
The Blue Ridge Community College June 2026 Current Expense Report was provided for the Board's information.

I move that the Board of Commissioners approve the Blue Ridge Community College June 2026 Current Expense 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. **EMS Peer Review Committee– 1 vac.**
   Seat # 9 – Medical Facility Pharmacist

FY2027 Nonprofit Funding Agreements
After adopting the FY 2026–2027 Budget, staff provided funding agreements to the nonprofit organizations awarded County funding.

I move that the Board authorize the Chairman to execute the funding agreements, thereby approving the release of the first payment to the listed agencies.

Annual Volunteer Appreciation Banquet
Staff has arranged to hold the Annual Volunteer Appreciation Banquet in the Gala Meeting Room on the Blue Ridge Community College campus.

I move that the Board schedule the 2026 Annual Volunteer Appreciation Banquet for Tuesday, September 22, 2026, at 6:00 pm.

Transfer of K-9 Ownership – Oedipe
The Sheriff's Department requested the Board approve the transfer of ownership of K-9 Oedipe to his handler, Crystal Riley. K-9 Oedipe has served the citizens of this county well but is nearing the end of his service life and life expectancy. Crystal Riley has been his sole trainer, partner, and handler throughout his career. Crystal Riley is aware of the inherent risks associated with retired

service K-9s and is willing to accept such risks, and agrees to indemnify and hold harmless Henderson County from any and all claims or any cause of action whatsoever arising from K-9 Oedipe, as well as to assume all responsibility for feeding, care, and veterinary expenses.

I move the Board approve the K-9 Disposition Agreement to transfer ownership of K-9 Oedipe to his handler, Crystal Riley.

2026.092 Opioid Expenditure Authorization - McKinsey Settlement Funds
At its June 2, 2025, meeting, the Board approved an annual contract from the North Carolina Administrative Office of the Courts, along with an Addendum specifying services tailored to Henderson County's program, for prosecutorial services to support the Adult Recovery Court program. The anticipated contract cost is $159,017.

In addition to the Opioid Settlement Funds, Henderson County receives allocations from the McKinsey Opioid Settlement Fund. These funds are also eligible for reimbursement to the District Attorney's Office for services provided in support of the Adult Recovery Court.

At its October 6, 2025, meeting, the Board authorized the use of McKinsey Settlement Funds to support the annual contract for prosecutorial services to support the Adult Recovery Court program. Because these funds were not used in FY26, staff now requests Board approval to use them in FY27 for their intended purpose, per the budget amendment. The County anticipates using $78,333.57 in Opioid Settlement Funds and $80,683.43 in McKinsey Settlement Funds.

I move the Board approve the use of McKinsey Opioid Settlement funds and the budget amendment as presented.

2026.093 Surplus and Donation of Ambulance and Stretcher to the Gerton Volunteer Fire Department and Rescue, Inc.
A resolution was presented declaring one (1) ambulance and one (1) stretcher no longer used by Henderson County Emergency Medical Services as surplus property and the donation of the Ambulance and Stretcher to the Gerton Fire Department and Rescue, Inc as allowed by N.C.G.S. 160A-280, to be used for patient care and ambulance transportation.

I move that the Board approve the resolution declaring the ambulance and stretcher presented as surplus and authorize the donation to the Gerton Fire Department and Rescue, Inc as allowed by N.C.G.S. 160A-280.

2026.094 FY2026-2027 Adopted Fee Schedule Change – Department of Health
The Department of Public Health requested approval of the standard Current Procedural Terminology (CPT) telehealth proposed fees. The CPT fees were updated by the Centers for Medicare & Medicaid Services after the Board of Commissioners adopted the FY2027 fee schedule. Staff requested that the FY2027 fee schedule be updated to reflect these changes.

These fees were approved by the Board of Health on Monday, August 17, 2026.

I move the Board approve the updated CPT codes and telehealth proposed fees.

2026.095 Budget Amendment – Appropriated Restricted Fund Balance
The Sheriff's Office requested that the Board approve an appropriation from the Sheriff's Office accumulated restricted NC Department of Revenue (DOR) asset forfeiture funds in the amount of $34,066 to purchase a surveillance camera and gym equipment to enhance Sheriff's Office operations.

I move the Board approve the budget amendment to appropriate $34,066 in restricted fund balance of accumulated NC DOR asset forfeiture funds.

Vendor Selection – Fletcher Library
The Board was requested to approve the Request for Qualifications (RFQ) selection of Clark Nexsen, a JMT Company, and authorize staff to proceed with the negotiations and procurement of Architecture & Engineering services for the Henderson County Fletcher Library project.

The Statements of Qualifications received were from: HBM, TAB & Associates, Craig Gaulden Davis, CPL, Perkins & Will, Invision, Baskervill, Peacock, Clark Nexsen, LS3P, Vines, ADW, MPS, and Little Architecture.

I move that the Board approve the selection of Clark Nexsen, a JMT Company, for the Henderson County Fletcher Library Advanced Planning and Design Services, and direct staff to negotiate an agreement.

Vendor Contract – JCAR Courthouse Project
The Board was requested to approve the proposal from WSP of $399,800 for Special Materials Testing and Inspections for the Henderson County JCAR Courthouse Project.

This cost for this contract is within the approved overall project budget.

I move the Board approve the proposal from WSP for $399,800 and authorize staff to execute the contract.

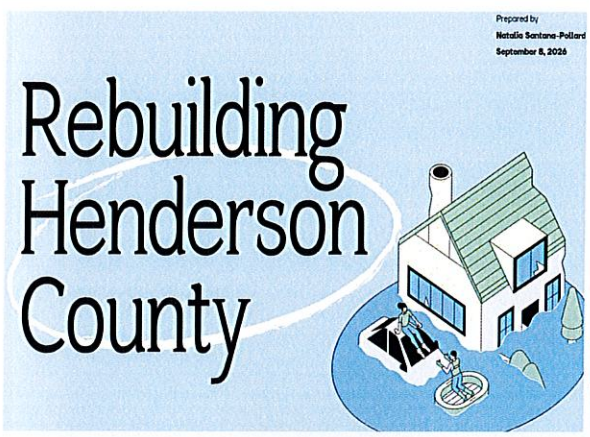
Vice-Chair Edney moved to approve the consent agenda as presented. All voted in favor, and the motion carried.

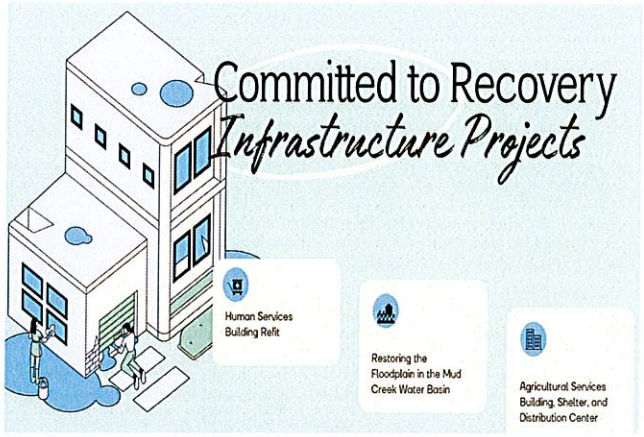
PUBLIC HEARINGS

Chairman Lapsley moved to go into public hearing. All voted in favor, and the motion carried.

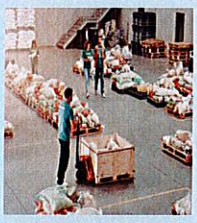
2026.096 Public Hearing For Community Infrastructure Projects
Natalia Santana-Pollard presented information and requested public input on proposed infrastructure grant projects.

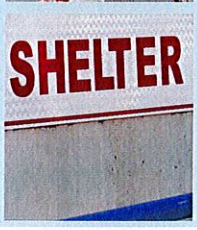
THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.





Why These Projects?





Henderson County Staff have spent months analyzing the Hurricane Helene After Action Report, Hickory Nut Gorge Recovery Plan, Emergency Operations Plan, and Continuity of Operations Plan, among other resources, and data from Helene and these options provide thoughtful, evidence-based, and realistic projects that can be completed within the timelines required by these grants.

Additional Considerations

01 Is it fiscally responsible?

02 Can it build on work already being done within the county?

03 Can we see benefits during non-emergency periods?

Human Services Building Refit

Statistics

- 29.1% of residents are 65 or older
- 1,500 residents are at-risk during disasters
- 46.9% of residents 65+ report having a disability

Proposed Project

Create a space that could serve as a shelter for severely disabled residents with complex medical needs within currently unused space within the Human Services Building.

Gaps During Helene

- Shelters were not prepared for the level of medical acuity and volume of individuals arriving to them.
- Community buildings coud not replace/recharge partially filled oxygen cylinders for days.
- Shelter staffing did not have sufficient resources to manage residents with dementia or Alzheimer's.
- Record-keeping was a challange which is especially necessary for residents with medical needs.
- Licensed care facilities were unwilling to take community residents.

Restoring the Floodplain in the Mud Creek Water Basin

Statistics

- 75 commercial properties and 18 residential properties (as of 2025) are located in the project area.
- As of 2018 the project area contained 13 repetitive flood loss properties.
- 45% of the residents in the project area are low-income, including 26% who live below the poverty level.
- Flooding in this area impedes access to Pardee Hospital, and isolates the only dialysis center located in the project area.

Proposed Project

Request planning funds to create two projects in the Mud Creek watershed that will work to address repetitive flooding in Hendersonville.



Project Area

Agriculture Services Building, Shelter, and Distribution Site

Statistics

- Henderson County paid over **$1 million** in rent and utilities fees for distribution centers after Helene.
- Consolidating USDA services available in the county has been a long-term goal.
- Tremendous opportunities for non-disaster use that could also be revenue-generating.

Proposed Project

Buy a suitable office/commercial building and move the USDA offices there. Additionally, build out a distribution center and space for a shelter that serves severely disabled residents.



Public Comment

E-Mail
nspollard@hendersoncountync.gov
Subject: Community Infrastructure Grant Comments

Call
828-696-0124

Mail
Henderson County Emergency Management
c/o Community Grant Infrastructure
2529 Asheville Hwy
Hendersonville, NC 28791

Public Comment: Graham Sturgis stated that the North Carolina Department of Transportation (NCDOT) had spent approximately $8 million in reconstruction funds and had not received any reimbursements.

Chairman Lapdlsey moved to go out of the Public Hearing. All voted in favor, and the motion carried.

Chairman Lapsley moved to go into public hearing. All voted in favor, and the motion carried.

2026.097 Final Approval of a Financing Contract for UNC Health Mills River MOB
A public hearing was scheduled on September 8, at 5:30 p.m. in the above matter. Notice was published in the *Hendersonville Lightning* on August 26, 2026.

The Board gave notice that this hearing would be conducted concerning the approval of the execution and delivery of the Financing Contract and the County's acquisition, construction, and equipping of the Project. Under the proposal, the County would pay the capital costs of acquisition, construction, and equipping of a new medical office building and related site improvements to expand UNC Health Pardee's outpatient and primary care services within the County including, but not limited to, a medical office building to be constructed on UNC Health Pardee's Mills River campus and (2) refinance the acquisition, construction and equipping of the Innovative High School in the County. This would be done pursuant to an installment financing contract (the "Contract"), in a principal amount not to exceed $75,000,000 under which the County will make certain installment payments.

This public hearing is being held to satisfy two legal requirements:

1. **State law (G.S. 160A-20)** requires a public hearing before it enters into the First Amendment to the Installment Financing Contract, which is part of the overall legal structure that allows the execution and delivery of limited obligation bonds to finance these projects.
2. **Federal tax law (Section 147(f) of the Internal Revenue Code)** requires a public hearing, commonly referred to as a "TEFRA hearing," before tax-exempt bonds may be issued for projects being used by certain nonprofit entities, such as UNC Health Pardee.

Public Comment: There was none.

Chairman Lapsley moved to go out of the public hearing. All voted in favor, and the motion carried.

Chairman Lapsley moved that the following resolution, copies of which have been made available to the Board of Commissioners, be adopted by reading the title thereof (further reading waived without objection):

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF HENDERSON, NORTH CAROLINA, APPROVING AN AMENDMENT TO AN INSTALLMENT FINANCING

CONTRACT AND DELIVERY THEREOF; AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS

WHEREAS, the County of Henderson, North Carolina (the "*County*") is a validly existing political subdivision, existing as such under and by virtue of the Constitution, statutes and laws of the State of North Carolina (the "*State*");

WHEREAS, the County has the power, pursuant to the General Statutes of North Carolina to (1) enter into installment contracts to purchase, or finance or refinance the purchase of, real or personal property and to finance or refinance the construction or repair of fixtures or improvements on real property and (2) create a security interest in some or all of the property financed or refinanced to secure repayment of the money advanced therefor;

WHEREAS, the County has previously executed and delivered:

(1) an Installment Financing Contract dated as of October 1, 2025 (the "*2025 Contract*") with the Henderson County Governmental Financing Corporation (the "*Corporation*"), a portion of the proceeds of which were used to finance the renovation and expansion of the County's existing detention facility (the "*Detention Facility*") as part of the County's judicial center complex, as amended by Amendment Number One to the Installment Financing Contract, dated as of January 1, 2026 (the "*First Amendment*"), and Amendment Number Two to the 2025 Contract, dated as of May 1, 2026 (the "*Second Amendment*"), between the County and the Corporation; and

(2) a Deed of Trust, Security Agreement and Fixture Filing dated as of October 1, 2025 (the "*Deed of Trust*"), pursuant to which the County granted a lien on the site of the Detention Facility, together with the real estate improvements thereon and appurtenances thereto;

WHEREAS, the County also previously entered into an Installment Financing Contract dated as of December 1, 2016 with the Corporation, the proceeds of which were used to finance the acquisition, construction and equipping of the Innovative High School in the County (the "*Refunded Project*");

WHEREAS, the Board of Commissioners of the County (the "*Board*") previously determined that it is in the County's best interest to enter into Amendment Number Three to the Installment Financing Contract (the "*Third Amendment*" and together with the First Amendment, the Second Amendment, and the 2025 Contract, the "*Contract*") in an amount not to exceed $75,000,000 with the Corporation to (1) finance the acquisition, construction, and equipping of a new medical office building and related site improvements to expand UNC Health Pardee's outpatient and primary care services within the County, including, but not limited to, a medical office building to be constructed on UNC Health Pardee's Mills River campus (the "*New Money Project*") and (2) refinance the Refunded Project;

WHEREAS, in furtherance of the above plan, the Corporation will execute and deliver its Limited Obligation Bonds (County of Henderson, North Carolina), Series 2026D (the "*Bonds*") to finance the New Money Project and refinance the Refunded Project in an aggregate principal amount not to exceed $75,000,000, evidencing proportionate undivided interests in rights to receive certain Revenues (as defined in the 2025 Contract), under the terms of an Indenture of Trust (the "*2025 Indenture*"), as supplemented by Supplemental Indenture, Number 3 (the "*Third Supplement*" and together with the 2025 Indenture, as previously supplemented, the "*Indenture*"), each between the Corporation and U.S. Bank Trust Company, National Association, as trustee;

WHEREAS, in connection with the sale of the Bonds by the Corporation to PNC Capital Markets LLC (the "*Underwriter*"), the Corporation will enter into a Contract of Purchase between the Corporation and the Underwriter, and the County will execute a Letter of Representation to the Underwriter with respect to the Bonds (the "*Letter of Representation*");

WHEREAS, there have been described to the Board the forms of the following documents (collectively, the "*Instruments*"), copies of which have been made available to the Board, which the Board proposes to approve, enter into and deliver, as applicable, to effectuate the proposed installment financing:

(1) the Third Amendment;

(2) the Third Supplement, including the form of the Bonds; and

(3) the Letter of Representation;

WHEREAS, to make an offering and sale of the Bonds, there will be prepared a Preliminary Official Statement with respect to the Bonds (the "*Preliminary Official Statement*"), a draft thereof having been presented to the Board, and a final Official Statement relating to the Preliminary Official Statement (together with the Preliminary Official Statement, the "*Official Statement*"), which Official Statement will contain certain information regarding the County;

WHEREAS, it appears that each of the Instruments and the Preliminary Official Statement is in an appropriate form and is an appropriate instrument for the purposes intended;

WHEREAS, a public hearing on the Third Amendment and the New Money Project to be financed thereby and the Refunded Project to be refinanced thereby, after publication of a notice with respect to such public hearing, must be held and the Board conducted such public hearing at this meeting;

WHEREAS, the County will file an application to the North Carolina Local Government Commission (the "*LGC*") for approval of the Third Amendment;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF HENDERSON, NORTH CAROLINA, AS FOLLOWS:

Section 1. Ratification of Instruments. All actions of the County, the Chairman of the Board (the "*Chair*"), the Clerk to the Board (the "*Clerk*"), the County Manager, the Financial Services Director, the Finance Director, the County Attorney, and their respective designees, whether previously or hereinafter taken, in effectuating the proposed financing, including the making of application to the LGC, are approved, ratified and authorized pursuant to and in accordance with the transactions contemplated by the Instruments.

Section 2. Authorization of the Official Statement. The form, terms and content of the Preliminary Official Statement are authorized, approved, and confirmed, and the Underwriter's use of the Preliminary Official Statement and the final Official Statement in connection with the sale of the Bonds is authorized, approved and confirmed. The Chair, the County Manager, the Financial Services Director, the Finance Director, and the Clerk (collectively, the "*Authorized Officers*") are authorized and directed, individually and collectively, to deliver, on behalf of the County, the Official Statement in substantially such form, with such changes, insertions and omissions as he or she may approve.

Section 3. Authorization to Execute the Instruments. The Board authorizes and approves the financing of the New Money Project and the refinancing of the Refunded Project in an amount not to exceed $75,000,000 and in accordance with the terms of the Instruments, which will be valid, legal, and binding obligations of the County in accordance with their terms. The form and content of the Instruments are authorized, approved, and confirmed, and the Authorized Officers and their respective designees are authorized, empowered, and directed, individually and collectively, to execute and deliver the Instruments, including necessary counterparts, in substantially the form and content presented to the Board, but with such changes, modifications, additions or deletions therein as they may deem necessary, desirable or appropriate, their execution thereof to constitute conclusive evidence of the County's approval of any and all changes, modifications, additions or deletions therein from the form and content of the Instruments

presented to the Board. From and after the execution and delivery of the Instruments, the Authorized Officers are authorized, empowered and directed, individually and collectively, to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Instruments as executed.

Section 4. ***County Representative***. The Authorized Officers are designated as the County's representatives to act on behalf of the County in connection with the transactions contemplated by the Instruments and the Preliminary Official Statement, and are authorized to proceed with financing the New Money Project and refinancing the Refunded Project in accordance with the Instruments and the Preliminary Official Statement and to seek opinions as a matter of law from the County Attorney, which the County Attorney is authorized to furnish on behalf of the County, and opinions of law from such other attorneys for all documents contemplated hereby as required by law. The County Manager, the Financial Services Director, and the Finance Director are authorized, individually and collectively, to select any co-managing underwriters for the Bonds if they determine such selection to be in the best interest of the County. The Authorized Officers and their respective designees are authorized, empowered and directed, individually and collectively, to do any and all other acts and to execute any and all other documents, which they, in their discretion, deem necessary and appropriate to consummate the transactions contemplated by the Instruments and the Preliminary Official Statement or as they deem necessary or appropriate to implement and carry out the intent and purposes of this Resolution and to administer the transactions contemplated by this Resolution after the execution and delivery of the Bonds.

Section 5. ***Severability***. If any section, phrase or provision of this Resolution is for any reason declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions of this Resolution.

Section 6. ***Repealer***. All motions, orders, resolutions and parts thereof in conflict herewith are repealed.

Section 7. ***Effective Date***. This Resolution is effective on the date of its adoption.

On motion of Chairman Lapsley, the foregoing resolution entitled **"RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF HENDERSON, NORTH CAROLINA, APPROVING AN AMENDMENT TO AN INSTALLMENT FINANCING CONTRACT AND DELIVERY THEREOF; AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS"** was duly adopted by the following vote:

AYES: LAPSLEY, EDNEY, MCCALL, EGOLF, AND FRANKLIN

NAYS: NONE

DISCUSSION

Henderson County, UNC Health Pardee Mills River Medical Office Building Project Guaranteed Maximum Price

The Board was requested to approve the Guaranteed Maximum Price (GMP) from Vannoy Construction and authorize staff to proceed to Contract for Construction Manager at Risk (CMR) services, for the Henderson County, UNC Health Pardee Mills River Medical Office Building Project.

The proposal received from Vannoy Construction is for a price of $36,355,386 for the Henderson County, UNC Health Pardee Mills River Medical Office Building Project.

Vice Chair Edney made the motion that the Board accept the Guaranteed Maximum Price of $36,355,386 and direct Henderson County Staff to contract with Vannoy Construction on this project. All voted in favor, and the motion carried.

Department of Social Services SNAP Update

Social Services Director Lorie Horne presented recent changes to the Supplemental Nutrition Assistance Program (SNAP) for Henderson County.

SNAP PROGRAM FUNDING CHANGES AND IMPACT ON HENDERSON COUNTY

BACKGROUND ON H.R.1 CHANGES IN THE FOOD AND NUTRITION PROGRAM

- H.R.1 was signed into law on July 4, 2025.
- H.R.1 introduced two main impacts on our programs:
  - Redefined and limited eligibility for federal safety net programs, effectively reducing the number of people who will be able to receive these services.
  - Benefit Cost-Share Requirement: Transferred costs of managing these programs from the federal government to state governments, resulting in states needing to make difficult financial decisions. North Carolina General Assembly passed the 2026 State Appropriations Act (Session Law 2026-41), effectively shifting the financial burden to all 100 counties by withholding county sales tax revenue to pay North Carolina's required SNAP benefit cost-share.

ADMINISTRATIVE COST CHANGES (EFFECTIVE OCT 1, 2026)

- Federal reimbursement for SNAP administrative cost drops from 50% to 25%.
- NC Counties must now pay 75% of the cost of administering SNAP.
  - Henderson County Impact:
    - Additional $203,000 in administrative expenses
    - Applied in FY2027 budget, revenue adjusted accordingly

SNAP BENEFIT COST SHARE AND PAYMENT ERROR RATE (EFFECTIVE OCT 1, 2027)

- Starting October 2027, states with **Payment Error Rates (PER) above 6%** must pay a share of SNAP benefit allotments.
- Payment Error Rate measures the percentage of SNAP Payments issued incorrectly during a sample review.
- States unable to pay their share must **opt out of SNAP**, risking food access statewide.
- NC predicts owing 5% of benefit cost-sharing, approximately **$150 million statewide** in Federal FY2028.
- Statewide obligation is being **spread across all NC Counties** beginning in FY2027.

NORTH CAROLINA'S PAYMENT ERROR RATE

NC Payment Error Rate:	Henderson County Error Rate:
FY2025: 7.36%	FY2025: 5.10%
FY2024: 10.21%	FY2024: 17.38%

The National error rate in 2024 was 10.93%. NC's 2024 error rate was 10.21% and 7.36% in 2025, which was the 3rd largest reduction in all 50 states. Currently the federal government pays 100% of benefit costs.

Cost Share	Error Rate	State/National Error Rates for FFY24
0% Cost Share	Less than 6%	8 states
5% Cost Share	Between 6% and 8%	6 states
10% Cost Share	Between 8% and 10%	16 states
15% Cost Share	Over 10%	11 states; National rate is 10.93%
0% Cost Share for 2 years	Over 13.33%	9 states

COUNTY COST-SHARE STRUCTURE

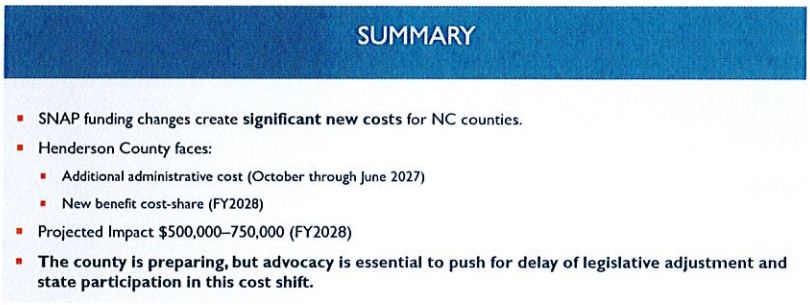
- Flat Assessment
  - Applied to **all counties,** regardless of their individual error rate
  - Amount = 0.75% of the base year sales tax allocation
  - Flat assessment amount will be withheld from sales tax revenue
- Proportional Assessment
  - Applied **only if the county contributes to state Payment Error Rate**
  - Henderson County's PER:
    - FY2024–2025 - 5.1%
    - October 1, 2025–Current - 0.00%
- Projected impact to Henderson County is estimated between $500,000–$750,000

AGRICULTURAL ACT OF 2026: FARM BILL 2.0

- Senator Boozman of Arkansas released revised text for the Senate's version of the Farm Bill, and it proposes
  - **One-year cost shift delay** (implementation pushed to October 2028)
  - States with Highest error rates could see cost-share increases from 15%–20% beginning FY2031
  - Status of the bill is uncertain; however, it could be reconsidered by the Senate Committee on Agriculture, Nutrition, and Forestry in mid-September.
- Advocacy:
  - Henderson County DSS Director, with Board approval, submitted letters to Senator Tim Moffitt and Senator Ted Budd requesting a delay or modification of the SNAP cost-sharing requirements.
  - Continued advocacy from County Commissioners can reinforce the need for a statewide mitigation strategy.

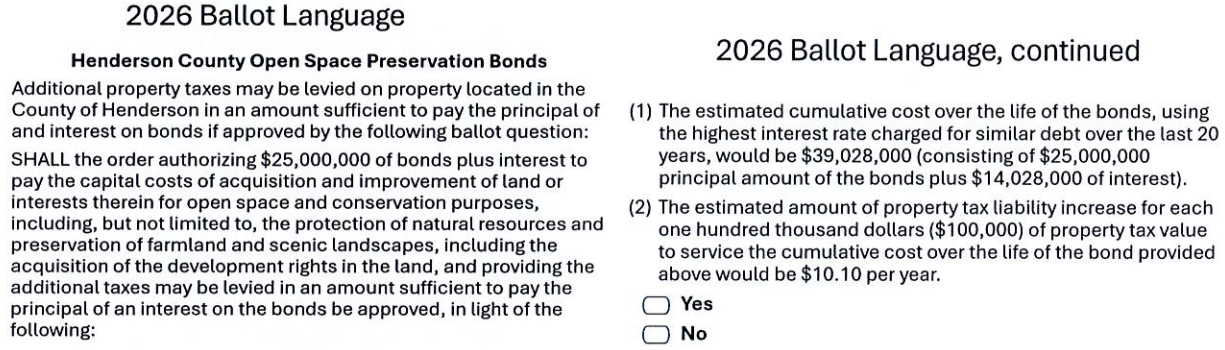
IMPROVED SNAP ACCURACY IN HENDERSON COUNTY

- After evaluating caseloads within the FNS program, leadership implemented the following actions:
  - Expanded and restructured staffing by moving and adding positions to the FNS team across 2024, 2025, and 2026.
  - Maintained manageable caseload and supported a stable workforce with a low turnover rate.
  - Added a dedicated Quality Control Analyst to strengthen eligibility accuracy and focus on cases most likely to produce errors.
  - Engaged consistently in state-provided trainings to ensure alignment with updated policy and expectations.
  - Implemented daily mini-trainings to reinforce accuracy, consistency, and staff skill development.
  - Enhanced Program Integrity by providing additional one-on-one training.



General Obligation Bonds – Farmland Preservation Update

Samantha Reynolds presented information on the General Obligation Bond process.



NOMINATIONS AND APPOINTMENTS

1. **Environmental Advisory Committee – 2 vacs.**

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

2. **Hendersonville City Zoning Board of Adjustment – 1 vac.**

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

3. **Juvenile Crime Prevention Council – 1 vac.**

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

4. **Nursing/Adult Care Home Community Advisory Committee – 11 vacs.**

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

Chairman Lapsley made a motion to dismiss Board of Equalization and Review member James A. Boyd from his current unexpired term. All voted in favor, and the motion carried.

COMMISSIONER UPDATES:

Commissioner McCall recognized the county's apple growers and noted that this was a record year for apple crops. She also recognized Peyton Davis for pulling the trailer, with his large tractor, that carried the commissioners in the recent King Apple Parade.

Commissioner Franklin had no comments.

Commissioner Egolf recognized Michelle Owens, Staff, and the Tourism Development Authority (TDA) for continued tourism growth.

Commissioner Lapsley reported that VAYA Health has gone from four regions to three and that the state will officially merge Partners Health Management, based in Gastonia, into the organization. The resulting organization will have jurisdiction over 41 counties. He noted that the state is moving toward having one Local Management Entity (LME) handling mental health matters and suggested that the Board watch the issue closely. Henderson County was not asked to serve on the larger board but will have a seat on the Commissioners Board.

Commissioner Edney noted that Pardee Hospital's new adolescent unit is expected to receive its first patients next week.

COUNTY MANAGER'S REPORT

The County Manager announced that the County will hold a ceremony commemorating the 25th anniversary of 9/11 in the courtyard of the Historic Courthouse on Friday, September 11, at 9:00 a.m.

Vice-Chair Edney made the motion to go into Closed Session pursuant to N.C. Gen. Stat. § 143-318.11(a)(5). All voted in favor, and the motion carried.

ADJOURN

Denisa A. Lauffer, Clerk to the Board

William G. Lapsley, Chairman

Approved: October 5, 2026

Enactments

Tuesday, September 8, 2026

2026.089 Resolution of Memoriam – Dolly Rebecca Parton

2026.090 Proclamation - 2026 Constitution Week

2026.091 Pending Releases and Refunds

2026.092 Opioid Expenditure Authorization - McKinsey Settlement Funds

2026.093 Surplus and Donation of Ambulance and Stretcher

2026.094 FY2026-2027 Adopted Fee Schedule Change – Department of Health

2026.095 Budget Amendment – Appropriated Restricted Fund Balance

2026.096 Public Hearing for Community Infrastructure Projects

2026.097 Final Approval of a Financing Contract for UNC Health Mills River MOB

Henderson County
Board of Commissioners

1 Historic Courthouse Square • Suite 1 • Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855 • www.hendersoncountync.gov

William G. Lapsley
Chairman
J. Michael Edney
Vice-Chairman

Rebecca K. McCall
Sheila Franklin
Jay Egolf

RESOLUTION OF MEMORIAM
Dolly Rebecca Parton
January 19, 1946 – August 25, 2026

WHEREAS, the Board of Commissioners want to acknowledge the profound loss of an irreplaceable American icon, global humanitarian, and cherished daughter of the Appalachian hills, Dolly Rebecca Parton, who departed this earthly life on August 25, 2026, at the age of 80; and

WHEREAS, rising from a humble, one-room cabin in East Tennessee to become one of the most celebrated and decorated singer-songwriters in human history, Dolly Parton bridged cultural and geographic divides with her timeless music, sharp wit, and universal message of love and acceptance. Her artistic genius, spanning over six decades and encompassing more than 3,000 composed songs, earned her the highest honors in the arts and entertainment industries while remaining rooted in the simple Southern values of faith, family, and hard work; and

WHEREAS, Dolly Parton's monumental legacy is defined equally by her unmatched generosity, including her transformative Imagination Library which has gifted over 200 million free books to children worldwide, and her quiet, immense financial support for critical medical research, disaster relief, and community elevation; and

WHEREAS, in the wake of Hurricane Helene and the long recovery that took place afterward, Dolly demonstrated her fierce dedication to her fellow "mountain people" by personally contributing $1 million dollars, alongside a matching $1 million from her Dollywood businesses to provide immediate, vital relief to families across the Appalachian region;

NOW, THEREFORE, BE IT RESOLVED by the Henderson County Board of Commissioners, that we do hereby express our deepest, heartfelt condolences to the family, friends, and millions of admirers of Dolly Parton, and join a mourning world in celebrating the extraordinary gift of her life and legacy.

In witness whereof I have hereunto set my hand and caused the seal of the County of Henderson to be affixed.

ADOPTED this 8th day of September 2026.

WILLIAM G. LAPSLEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

DENISA A. LAUFFER,
CLERK TO THE BOARD

Henderson County
Board of Commissioners

1 Historic Courthouse Square • Suite 1 • Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855 • www.hendersoncountync.gov

William G. Lapsley
Chairman
J. Michael Edney
Vice-Chairman

Rebecca K. McCall
Sheila A. Franklin
Jay Egolf

PROCLAMATION
ACKNOWLEDGING SEPTEMBER 13–19, 2026
AS
CONSTITUTION WEEK

WHEREAS, September 17, 2026, marks the two hundred thirty-ninth anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

WHEREAS, it is fitting and proper to officially recognize this magnificent document and the anniversary of its creation; and

WHEREAS, it is fitting and proper to officially recognize the patriotic celebrations which will commemorate the occasion; and

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating a week in September as Constitution Week;

NOW, THEREFORE, Commissioners of Henderson County of the state of North Carolina do hereby proclaim September 13 through 19, 2026, to be Constitution Week in Henderson County and ask our citizens to reaffirm the ideals the Framers of the Constitution had in 1787.

Adopted this 8th day of September 2026.

WILLIAM LAPSLEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

DENISA A. LAUFFER
CLERK TO THE BOARD

Henderson County
Board of Commissioners

1 Historic Courthouse Square • Suite 1 • Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855 • www.hendersoncountync.gov

William G. Lapsley
Chairman
J. Michael Edney
Vice-Chairman

Rebecca K. McCall
Sheila Franklin
Jay Egolf

September 8, 2026

Kevin Hensley, Assessor
Henderson County Assessor's Office
200 N. Grove Street, Suite 102
Hendersonville, NC 28792

Dear Mr. Hensley:

Attached, please find tax release requests in the amount of $23,064.17 and tax refund requests in the amount of $1,554.49 reviewed at the Henderson County Board of Commissioners' Meeting on Tuesday, September 8, 2026. All Releases and Refunds were approved.

Sincerely,

William G. Lapsley, Chairman
Henderson County Board of Commissioners

WL/dal

enclosures

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ALEXANDER, MARY E.	0003094815-2026-2026-0000	TR MISS CALCULATED PERCENTAGE OF TR ADJUSTMENT AT APPLICATION APPROVAL. SHOULD HAVE BEEN 50%	($417)	9714	LFLETCHER	84 CHESTERFIELD DR MILLS RIVER NC 28759	COUNTY	TAX	$1,166.83	$0.00	$1.98	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1.98	$0.00
										ABSTRACT TOTAL:	$1.98	$0.00
	OWNER TOTAL:		**($417)**								**$1.98**	**$0.00**
ALLIANCE FUNDING GROUP	0003109675-2026-2026-0000	INF APPEAL REQUEST RECEIVED FROM TAXPAYER TO DECREASE THE VALUE TO $0 BECAUSE THEY SOLD THE PROPERTY IN 2025; BILL OF SALE PROVIDED WITH APPEAL REQUEST PAPERWORK.	($29,052)	9677	DSANTANA	18 STERLING PL MILLS RIVER NC 28759	COUNTY	TAX	$137.71	$0.00	$137.71	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$137.71	$0.00
										ABSTRACT TOTAL:	$137.71	$0.00
	OWNER TOTAL:		**($29,052)**								**$137.71**	**$0.00**
BEAN, ALYSSA HASELL	0003107671-2026-2026-0000	APPEALED 2026 BILL- NEW OWNERSHIP FOR TINY HOME- NEW AB#3123209	($100,000)	9752	RJONES	19 L 46 TIGER LILY LN MILLS RIVER NC 28759	COUNTY	TAX	$474.00	$0.00	$474.00	$0.00
								LATE LIST FEE	$47.40	$0.00	$47.40	$0.00
								TOTAL:			$521.40	$0.00
										ABSTRACT TOTAL:	$521.40	$0.00
	OWNER TOTAL:		**($100,000)**								**$521.40**	**$0.00**
BILESKI, GARY WAYNE	0000186383-2026-2026-0000	TR MISS CALCULATED PERCENTAGE OF TR ADJUSTMENT AT APPLICATION APPROVAL. SHOULD HAVE BEEN 50%	($45,550)	9683	LFLETCHER	158 KATIE DR HENDERSONVILLE NC 28792	COUNTY	TAX	$647.72	$0.00	$215.91	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$215.91	$0.00
							BLUE RIDGE FIRE	TAX	$177.65	$0.00	$59.22	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$59.22	$0.00
										ABSTRACT TOTAL:	$275.13	$0.00
	OWNER TOTAL:		**($45,550)**								**$275.13**	**$0.00**
BOLT, JULIA JANET	0000252675-2026-2026-0000	TR MISS CALCULATED PERCENTAGE OF TR ADJUSTMENT AT APPLICATION APPROVAL. SHOULD HAVE BEEN 50%	($75,725)	9716	LFLETCHER	231 LEVERETTE DR HENDERSONVILLE NC 28791	COUNTY	TAX	$1,076.81	$0.00	$358.94	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$358.94	$0.00
							MOUNTAIN HOME FIRE	TAX	$283.97	$0.00	$94.66	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$94.66	$0.00
										ABSTRACT TOTAL:	$453.60	$0.00
	OWNER TOTAL:		**($75,725)**								**$453.60**	**$0.00**
BRUCE W. PITTILLO TRUST	0000668875-2026-2026-0000	PUV COMPLIANCE RETURNED AFTER DUE DATE. DEFERRED BILLS HAD BEEN CREATED. NOW REVERSED AND THE DEFERRAL HAS BEEN APPROVED AND REAPPLIED. NEW BILL NEEDS CREATED.	($637,100)	9658	LFLETCHER	0 NO ADDRESS ASSIGNED FLETCHER NC 28732	COUNTY	TAX	$3,639.85	$0.00	$3,019.85	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$3,019.85	$0.00
							FLETCHER FIRE	TAX	$921.48	$0.00	$764.52	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$764.52	$0.00
										ABSTRACT TOTAL:	$3,784.37	$0.00
	0003108094-2026-2026-0000	PUV COMPLIANCE RETURNED AFTER DUE DATE. DEFERRED BILLS HAD BEEN CREATED. NOW REVERSED AND THE DEFERRAL HAS BEEN APPROVED AND REAPPLIED. NEW BILL NEEDS CREATED.	($1,125,800)	9666	LFLETCHER	2658 N BEARWALLOW RD FLETCHER NC 28732	COUNTY	TAX	$6,116.02	$0.00	$5,336.29	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$5,336.29	$0.00
							EDNEYVILLE FIRE	TAX	$1,483.85	$0.00	$1,294.67	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1,294.67	$0.00
										ABSTRACT TOTAL:	$6,630.96	$0.00

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
BRUCE W. PITTILLO TRUST	0003108095-2026-2026-0000	PUV COMPLIANCE RETURNED AFTER DUE DATE. DEFERRED BILLS HAD BEEN CREATED. NOW REVERSED AND THE DEFERRAL HAS BEEN APPROVED AND REAPPLIED. NEW BILL NEEDS CREATED.	($62,100)	9657	LFLETCHER	0 NO ADDRESS ASSIGNED FLETCHER NC 28732	COUNTY	TAX	$317.58	$0.00	$294.35	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$294.35	$0.00
							FLETCHER FIRE	TAX	$80.40	$0.00	$74.52	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$74.52	$0.00
										ABSTRACT TOTAL:	$368.87	$0.00
	OWNER TOTAL:		($1,825,000)								$10,784.20	$0.00
CINTRON, GLADYS	0000009187-2026-2026-0000	TR OVERWRITE AMOUNT CORRECTED TO REFLECT 50% OWNERSHIP ADJUSTMENT	($87,275)	9718	LFLETCHER	74 ALLEN PAUL DR HENDERSONVILLE NC 28791	COUNTY	TAX	$1,241.05	$0.00	$413.68	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$413.68	$0.00
										ABSTRACT TOTAL:	$413.68	$0.00
	OWNER TOTAL:		($87,275)								$413.68	$0.00
CORN, NANCY RUSSELL	0003080402-2026-2026-0000	TR ADJUSTMENT CORRECTED TO REFLET CORRECT ADJUSTMENT FOR REAL PROPERTY LAND ONLY AND MOBILE HOME ONLY ABSTRACTS (3080402 & 2853008)	($1,133)	9719	LFLETCHER	545 HUTCH MOUNTAIN RD FLETCHER NC 28732	COUNTY	TAX	$7.23	$0.00	$5.37	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$5.37	$0.00
							FLETCHER FIRE	TAX	$1.83	$0.00	$1.36	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1.36	$0.00
										ABSTRACT TOTAL:	$6.73	$0.00
	OWNER TOTAL:		($1,133)								$6.73	$0.00
CREASON, LINDA PARRIS	0002852899-2026-2026-0000	TR ADJUSTMENT CORRECTED TO REFLECT 50% OF TOTAL ASSESSED REAL VALUE.	($37,300)	9733	LFLETCHER	896 BOULDER VIEW DR FLAT ROCK NC 28731	COUNTY	TAX	$1,354.22	$0.00	$176.80	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$176.80	$0.00
							DANA FIRE	TAX	$399.98	$0.00	$52.22	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$52.22	$0.00
										ABSTRACT TOTAL:	$229.02	$0.00
	OWNER TOTAL:		($37,300)								$229.02	$0.00
DEPARTMENT OF TRANSPORTATION	0003047037-2026-2026-0000	PARCEL'S TAX EXEMPTION STATUS TO GOVERNMENT (NCDOT) WAS NOT GIVEN AT CHANGE IN 8/20/2025. EXEMPTION STATUS IS NOW APPLIED AND THE BILL NEEDS TO BE VOIDED AS THERE IS NO AMOUNT DUE ACCORDING TO STATUTE G.S. 105-278.1 FOR FEDERAL, STATE OR LOCAL GOVERNEMENT OWNED LAND.	($12,800)	9749	LFLETCHER	5892 NC HWY 9 HENDERSONVILLE NC 28792	COUNTY	TAX	$60.67	$0.00	$60.67	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$60.67	$0.00
							BAT CAVE FIRE	TAX	$15.36	$0.00	$15.36	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$15.36	$0.00
										ABSTRACT TOTAL:	$76.03	$0.00
	OWNER TOTAL:		($12,800)								$76.03	$0.00
DOWNTOWN TIRE CENTER INC.	0003122665-2026-2026-0000	INFORMAL APPEAL SUBMITTED DUE TO 2022 TRAILER BEING TAXED UNDER BUSINESS ACCOUNT #312030	($9,424)	9748	ZMORGAN	108 S KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	$44.67	$0.00	$44.67	$0.00
								LATE LIST FEE	$4.47	$0.00	$4.47	$0.00
								TOTAL:			$49.14	$0.00
										ABSTRACT TOTAL:	$49.14	$0.00
	OWNER TOTAL:		($9,424)								$49.14	$0.00
DRONEY, GEORGE	0003110937-2026-2026-0000	THIS MOBILE HOME WAS SOLD 10/13/2025- NEW AB#3123210 NEW OWNERSHIP FOR 2026	($26,841)	9753	RJONES	103 HARBOR RD HENDERSONVILLE NC 28792	COUNTY	TAX	$127.23	$0.00	$127.23	$0.00
								LATE LIST FEE	$12.72	$0.00	$12.72	$0.00
								TOTAL:			$139.95	$0.00
							BLUE RIDGE FIRE	TAX	$34.89	$0.00	$34.89	$0.00
								LATE LIST FEE	$3.49	$0.00	$3.49	$0.00
								TOTAL:			$38.38	$0.00
										ABSTRACT TOTAL:	$178.33	$0.00
	OWNER TOTAL:		($26,841)								$178.33	$0.00

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
FIRST-CITIZENS BANK & TRUST COMPANY	0003096185-2026-2026-0000	EMAIL RECEIVED FROM TAX AGENT TODAY REGARDING COST($1713) FOR C&E ENTERED IN THE INCORRECT YEAR(2025 INSTEAD OF 2024). ADJUSTMENT CREATED TO CORRECT THE ACQUISITION YEAR PER THE 2026 BPP LISTING RECEIVED.	($308)	9711	DSANTANA	211 1ST AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$63.84	$0.00	$1.46	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1.46	$0.00
										ABSTRACT TOTAL:	$1.46	$0.00
	OWNER TOTAL:		**($308)**								**$1.46**	**$0.00**
GURKIN, WILLIAM D	0000417956-2026-2026-0000	TR APPLIED ADJUSTMENTS INCORRECTLY AT APPLICATION APPROVAL FOR REAL PROPERTY LAND AND PERSONAL PROPERTY MOBILE HOME. ADJUSTMENTS VERIFIED AND CORRECTED REGARDING ABSTRACTS 417955 & 417956	($7,645)	9721	LFLETCHER	410 W CHESTNUT DR HENDERSONVILLE NC 28739	COUNTY	TAX	$190.97	$0.00	$36.24	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$36.24	$0.00
							VALLEY HILL FIRE	TAX	$36.26	$0.00	$6.88	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$6.88	$0.00
										ABSTRACT TOTAL:	$43.12	$0.00
	OWNER TOTAL:		**($7,645)**								**$43.12**	**$0.00**
HARRELSON, REGINALD C.	0003113416-2026-2026-0000	TR ADJUSTMENT CALCULATED INCORRECTLY AT APPLICATION APPROVAL. MULTIPLE OWNERS ON PARCEL. CORRECTION TO 1/3 INTEREST TO REFLECT APPLICANTS PERCENTAGE.	($11,667)	9734	LFLETCHER	144 LUREDON HILLS DR HENDERSONVILLE NC 28792	COUNTY	TAX	$482.38	$0.00	$55.30	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$55.30	$0.00
							FLETCHER FIRE	TAX	$122.12	$0.00	$14.00	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$14.00	$0.00
										ABSTRACT TOTAL:	$69.30	$0.00
	OWNER TOTAL:		**($11,667)**								**$69.30**	**$0.00**
HOLLON, DIANE WORTHY	0003089973-2026-2026-0000	TR APPLIED ADJUSTMENTS INCORRECTLY AT APPLICATION APPROVAL FOR REAL PROPERTY LAND AND PERSONAL PROPERTY MOBILE HOME. ADJUSTMENTS VERIFIED AND CORRECTED REGARDING ABSTRACTS 300541 & 3089973	($22,611)	9723	LFLETCHER	2827 HOWARD GAP RD HENDERSONVILLE NC 28792	COUNTY	TAX	$175.85	$0.00	$107.18	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$107.18	$0.00
							MOUNTAIN HOME FIRE	TAX	$46.38	$0.00	$28.26	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$28.26	$0.00
										ABSTRACT TOTAL:	$135.44	$0.00
	OWNER TOTAL:		**($22,611)**								**$135.44**	**$0.00**
HYDER, EDWARD ERIC	0000231175-2026-2026-0000	HOME REMOVED IN 2025	($70,700)	9741	TCANNON	225 REDDEN RD HENDERSONVILLE NC 28739	COUNTY	TAX	$460.25	$0.00	$335.12	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$335.12	$0.00
							VALLEY HILL FIRE	TAX	$87.39	$0.00	$63.63	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$63.63	$0.00
										ABSTRACT TOTAL:	$398.75	$0.00
	OWNER TOTAL:		**($70,700)**								**$398.75**	**$0.00**
JOHN C. KOENIG 2008 LIVING TRUST	0003104695-2025-2025-0000	ADJUSTMENT MADE PER STATUTE 105-381 A1A FOR CLERICAL ERROR	($80,500)	9670	TCANNON	44 MARIANNE DR HENDERSONVILLE NC 28739	COUNTY	TAX	$2,283.01	$2,283.01	$346.96	$346.96
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$346.96	$346.96
										ABSTRACT TOTAL:	$346.96	$346.96
	0003104695-2026-2026-0000	ADJUSTMENT MADE PER STATUTE 105-381 A1A FOR CLERICAL ERROR	($80,500)	9671	TCANNON	44 MARIANNE DR HENDERSONVILLE NC 28739	COUNTY	TAX	$2,510.78	$0.00	$381.57	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$381.57	$0.00
										ABSTRACT TOTAL:	$381.57	$0.00
	OWNER TOTAL:		**($161,000)**								**$728.53**	**$346.96**

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
KERR, KAREN LEE	0003082910-2026-2026-0000	TR APPLIED ADJUSTMENTS INCORRECTLY AT APPLICATION APPROVAL FOR REAL PROPERTY LAND AND PERSONAL PROPERTY MOBILE HOME. ADJUSTMENTS VERIFIED AND CORRECTED REGARDING ABSTRACTS 3094274 & 3089210.	($2,895)	9724	LFLETCHER	608 PINEY RIDGE DR HENDERSONVILLE NC 28791	COUNTY	TAX	$100.68	$0.00	$13.72	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$13.72	$0.00
							MOUNTAIN HOME FIRE	TAX	$26.55	$0.00	$3.62	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$3.62	$0.00
										ABSTRACT TOTAL:	$17.34	$0.00
	OWNER TOTAL:		**($2,895)**								**$17.34**	**$0.00**
KOENIG, JOHN C.	0003104695-2023-2023-0000	ADJUSTMENT MADE PER STATUTE 105-381 A1A FOR CLERICAL ERROR	($80,500)	9668	TCANNON	44 MARIANNE DR HENDERSONVILLE NC 28739	COUNTY	TAX	$2,283.01	$2,283.01	$346.96	$346.96
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$346.96	$346.96
										ABSTRACT TOTAL:	$346.96	$346.96
	0003104695-2024-2024-0000	ADJUSTMENT MADE PER STATUTE 105-381 A1A FOR CLERICAL ERROR	($80,500)	9669	TCANNON	44 MARIANNE DR HENDERSONVILLE NC 28739	COUNTY	TAX	$2,283.01	$2,283.01	$346.96	$346.96
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$346.96	$346.96
										ABSTRACT TOTAL:	$346.96	$346.96
	OWNER TOTAL:		**($161,000)**								**$693.92**	**$693.92**
LEVI, MINNIE SUE	0002867522-2026-2026-0000	TR APPLIED ADJUSTMENTS INCORRECTLY AT APPLICATION APPROVAL FOR REAL PROPERTY LAND AND PERSONAL PROPERTY MOBILE HOME. ADJUSTMENTS VERIFIED AND CORRECTED TO REFLECT VETERAN'S EXEMPTION.	($430)	9729	LFLETCHER	109 HAVEN RD EAST FLAT ROCK NC 28726	COUNTY	TAX	$111.91	$0.00	$2.04	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$2.04	$0.00
							BLUE RIDGE FIRE	TAX	$30.69	$0.00	$0.56	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$0.56	$0.00
										ABSTRACT TOTAL:	$2.60	$0.00
	OWNER TOTAL:		**($430)**								**$2.60**	**$0.00**
MALDONADO, FRANCISCO RIOS	0000399518-2024-2024-0000	VOIDED THIS MOBILE HOME WAS SOLD-REQUEST FOR RELEASE OF THE 2024 BILL -PER SELLER VISIT AND TITLE - NEW ABSTRACT #3123198	($18,373)	9654	RJONES	1704 PILOT MOUNTAIN RD HENDERSONVILLE NC 28792	COUNTY	TAX	$79.19	$0.00	$79.19	$0.00
								LATE LIST FEE	$7.92	$0.00	$7.92	$0.00
								TOTAL:			$87.11	$0.00
							EDNEYVILLE FIRE	TAX	$21.13	$0.00	$21.13	$0.00
								LATE LIST FEE	$2.11	$0.00	$2.11	$0.00
								TOTAL:			$23.24	$0.00
										ABSTRACT TOTAL:	$110.35	$0.00
	0000399518-2025-2025-0000	VOIDED THIS MOBILE HOME WAS SOLD- REQUEST FOR RELEASE OF THE 2025 BILL -PER SELLER VISIT AND TITLE - NEW ABSTRACT #3123198	($16,283)	9655	RJONES	1704 PILOT MOUNTAIN RD HENDERSONVILLE NC 28792	COUNTY	TAX	$70.18	$0.00	$70.18	$0.00
								LATE LIST FEE	$7.02	$0.00	$7.02	$0.00
								TOTAL:			$77.20	$0.00
							EDNEYVILLE FIRE	TAX	$18.73	$0.00	$18.73	$0.00
								LATE LIST FEE	$1.87	$0.00	$1.87	$0.00
								TOTAL:			$20.60	$0.00
										ABSTRACT TOTAL:	$97.80	$0.00
	0000399518-2026-2026-0000	VOIDED THIS MOBILE HOME WAS SOLD- REQUEST FOR RELEASE OF THE 2026 BILL -PER SELLER VISIT AND TITLE - NEW ABSTRACT #3123198	($13,418)	9656	RJONES	1704 PILOT MOUNTAIN RD HENDERSONVILLE NC 28792	COUNTY	TAX	$63.60	$0.00	$63.60	$0.00
								LATE LIST FEE	$6.36	$0.00	$6.36	$0.00
								TOTAL:			$69.96	$0.00
							EDNEYVILLE FIRE	TAX	$15.43	$0.00	$15.43	$0.00
								LATE LIST FEE	$1.54	$0.00	$1.54	$0.00
								TOTAL:			$16.97	$0.00
										ABSTRACT TOTAL:	$86.93	$0.00
	OWNER TOTAL:		**($48,074)**								**$295.08**	**$0.00**

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
MARSHALL, WANDA GILBERT	0002851068-2026-2026-0000	TR ADJUSTMENT CORRECTED. 25% OWNERSHIP	($23,037)	9725	LFLETCHER	85 HAWKINS SPRING RD FLAT ROCK NC 28731	COUNTY	TAX	$764.38	$0.00	$109.20	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$109.20	$0.00
							BLUE RIDGE FIRE	TAX	$209.64	$0.00	$29.95	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$29.95	$0.00
										ABSTRACT TOTAL:	$139.15	$0.00
	OWNER TOTAL:		($23,037)								$139.15	$0.00
MCDONALD, DON J	0000376622-2026-2026-0000	LATE SUBMISSION OF COMPLIANCE DOCUMENTS, DEFERRAL REMOVED IN ERROR	($224,000)	9659	LFLETCHER	3136 N BEARWALLOW RD HENDERSONVILLE NC 28792	COUNTY	TAX	$1,266.53	$0.00	$1,061.76	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1,061.76	$0.00
							GERTON FIRE	TAX	$360.72	$0.00	$302.40	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$302.40	$0.00
										ABSTRACT TOTAL:	$1,364.16	$0.00
	OWNER TOTAL:		($224,000)								$1,364.16	$0.00
MCMINN, ERNEST HOWARD	0003010294-2026-2026-0000	TAXPAYER PROVIDED INFORMAL APPEAL STATING 1995 TRUCK IS NOT RUNNING AND MILES HAVE BEEN ROLLED BACK. TEC SHOWS VALUE AT $1,110 FOR VALUE CHANGE FOR 2026.	($4,165)	9746	ZMORGAN	33 KIMZEY CREEK DR ARDEN NC 28704	COUNTY	TAX	$25.00	$25.00	$19.74	$19.74
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$19.74	$19.74
										ABSTRACT TOTAL:	$19.74	$19.74
	OWNER TOTAL:		($4,165)								$19.74	$19.74
MITCHELL, RYAN TRAVIS	0003122883-2026-2026-0000	T/P PROVIDED RECEIPT SHOWING AMOUNT PAID AS $700.00 FOR A VALUE CHANGE FOR THE YEAR 2026.	($10,754)	9712	ZMORGAN	184 MOUNTAIN VALLEY DR HENDERSONVILLE NC 28739	COUNTY	TAX	$54.13	$0.00	$50.97	$0.00
								LATE LIST FEE	$5.41	$0.00	$5.10	$0.00
								TOTAL:			$56.07	$0.00
							ETOWAH-HORSESHOE FIRE	TAX	$13.13	$0.00	$12.37	$0.00
								LATE LIST FEE	$1.31	$0.00	$1.24	$0.00
								TOTAL:			$13.61	$0.00
										ABSTRACT TOTAL:	$69.68	$0.00
	OWNER TOTAL:		($10,754)								$69.68	$0.00
NORTH CAROLINA BAPTIST MEN	0000325122-2026-2026-0000	2026 BILL VOIDED, APPROVED EXEMPTION WAS NOT ADDED TO PARCEL IN ERROR AT APPLICATION IN JANUARY 2026	($43,100)	9673	LFLETCHER	205 WESTALL ST EAST FLAT ROCK NC 28726	COUNTY	TAX	$204.29	$0.00	$204.29	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$204.29	$0.00
							BLUE RIDGE FIRE	TAX	$56.03	$0.00	$56.03	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$56.03	$0.00
										ABSTRACT TOTAL:	$260.32	$0.00
	OWNER TOTAL:		($43,100)								$260.32	$0.00
PACCAR FINANCIAL CORP.	0003114952-2026-2026-0000	ADJUSTMENT CREATED TO REMOVE THE 2022 PB TRUCK VIN 2NP3LJ9X8NM786238 FROM ABSTRACT BECAUSE IT IS BEING TAXED UNDER ABSTRACT# 3114951.	($94,407)	9744	DSANTANA	424 DUNCAN HILL RD HENDERSONVILLE NC 28792	COUNTY	TAX	$2,502.23	$0.00	$447.49	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$447.49	$0.00
										ABSTRACT TOTAL:	$447.49	$0.00
	OWNER TOTAL:		($94,407)								$447.49	$0.00
PAUL SCOTT PRYOR AND NANCY HILL PRYOR JOINT REVOCABLE TRUST	0002854738-2026-2026-0000	PUV COMPLIANCE REVIEW IN PROGRESS. APPROVED DEFERRAL NOT CARRIED FORWARD W/APPEAL EFFECTIVE DATES AND SHOULD HAVE REMAINED ON THE PARCEL. NEW BILLS NEED TO BE CREATED.	($8,300)	9660	LFLETCHER	0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792	COUNTY	TAX	$40.76	$0.00	$39.34	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$39.34	$0.00
							BAT CAVE FIRE	TAX	$10.32	$0.00	$9.96	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$9.96	$0.00
										ABSTRACT TOTAL:	$49.30	$0.00

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
PAUL SCOTT PRYOR AND NANCY HILL PRYOR JOINT REVOCABLE TRUST	0002856874-2026-2026-0000	PUV COMPLIANCE REVIEW IN PROGRESS. APPROVED DEFERRAL NOT CARRIED FORWARD W/APPEAL EFFECTIVE DATES AND SHOULD HAVE REMAINED ON THE PARCEL. NEW BILLS NEED TO BE CREATED.	($60,500)	9675	LFLETCHER	0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792	COUNTY	TAX	$318.53	$0.00	$286.77	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$286.77	$0.00
							BAT CAVE FIRE	TAX	$80.64	$0.00	$72.60	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$72.60	$0.00
										ABSTRACT TOTAL:	$359.37	$0.00
	0002867999-2026-2026-0000	PUV COMPLIANCE REVIEW IN PROGRESS. APPROVED DEFERRAL NOT CARRIED FORWARD W/APPEAL EFFECTIVE DATES AND SHOULD HAVE REMAINED ON THE PARCEL. NEW BILLS NEED TO BE CREATED.	($431,600)	9674	LFLETCHER	1389 GERTON HWY HENDERSONVILLE NC 28792	COUNTY	TAX	$2,926.95	$0.00	$2,045.78	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$2,045.78	$0.00
							BAT CAVE FIRE	TAX	$741.00	$0.00	$517.92	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$517.92	$0.00
										ABSTRACT TOTAL:	$2,563.70	$0.00
	OWNER TOTAL:		**($500,400)**								**$2,972.37**	**$0.00**
SNYDER, MARK EDWARD	0003120083-2026-2026-0000	T/P PROVIDED DOCUMENTATION SHOWING RECEIPT OF AMOUNT PAID FOR UTILITY TRAILER ALONG WITH PHOTOS OF BOTH WHEN PURCHASED FOR APPEAL-2026.	($22,801)	9750	ZMORGAN	108 UNDERWOOD DR HENDERSONVILLE NC 28739	COUNTY	TAX	$140.36	$0.00	$108.08	$0.00
								LATE LIST FEE	$14.04	$0.00	$10.81	$0.00
								TOTAL:			$118.89	$0.00
							VALLEY HILL FIRE	TAX	$26.65	$0.00	$20.52	$0.00
								LATE LIST FEE	$2.67	$0.00	$2.05	$0.00
								TOTAL:			$22.57	$0.00
										ABSTRACT TOTAL:	$141.46	$0.00
	OWNER TOTAL:		**($22,801)**								**$141.46**	**$0.00**
STUART, DEVIN AARON	0003119587-2026-2026-0000	TAXPAYER PROVIDED A CHECK SHOWING THAT THE BOAT WAS SOLD IN 2025.	($25,145)	9742	KOLIVER	358 CARDWELL LN FLETCHER NC 28732	COUNTY	TAX	$119.19	$0.00	$119.19	$0.00
								LATE LIST FEE	$11.92	$0.00	$11.92	$0.00
								TOTAL:			$131.11	$0.00
										ABSTRACT TOTAL:	$131.11	$0.00
	OWNER TOTAL:		**($25,145)**								**$131.11**	**$0.00**
TAYLOR, TIMOTHY	0003092806-2024-2024-0000	VOIDING THIS 2024 ABSTRACT-PROPERTY WAS SOLD 5/23/2023. NEW OWNER ABSTRACT #3123201	($14,685)	9661	RJONES	132 MCMICHAEL LN FLAT ROCK NC 28731	COUNTY	TAX	$63.29	$0.00	$63.29	$0.00
								LATE LIST FEE	$6.33	$0.00	$6.33	$0.00
								TOTAL:			$69.62	$0.00
							BLUE RIDGE FIRE	TAX	$19.09	$0.00	$19.09	$0.00
								LATE LIST FEE	$1.91	$0.00	$1.91	$0.00
								TOTAL:			$21.00	$0.00
										ABSTRACT TOTAL:	$90.62	$0.00
	0003092806-2025-2025-0000	VOIDING THIS 2025 ABSTRACT-PROPERTY WAS SOLD 5/23/2023. NEW OWNER ABSTRACT #3123201	($12,180)	9662	RJONES	132 MCMICHAEL LN FLAT ROCK NC 28731	COUNTY	TAX	$52.50	$0.00	$52.50	$0.00
								LATE LIST FEE	$5.25	$0.00	$5.25	$0.00
								TOTAL:			$57.75	$0.00
							BLUE RIDGE FIRE	TAX	$15.83	$0.00	$15.83	$0.00
								LATE LIST FEE	$1.58	$0.00	$1.58	$0.00
								TOTAL:			$17.41	$0.00
										ABSTRACT TOTAL:	$75.16	$0.00
	0003092806-2026-2026-0000	VOIDING THIS 2026 ABSTRACT-PROPERTY WAS SOLD 5/23/2023. NEW OWNER ABSTRACT #3123201	($11,977)	9663	RJONES	132 MCMICHAEL LN FLAT ROCK NC 28731	COUNTY	TAX	$56.77	$0.00	$56.77	$0.00
								LATE LIST FEE	$5.68	$0.00	$5.68	$0.00
								TOTAL:			$62.45	$0.00
							BLUE RIDGE FIRE	TAX	$15.57	$0.00	$15.57	$0.00
								LATE LIST FEE	$1.56	$0.00	$1.56	$0.00
								TOTAL:			$17.13	$0.00
										ABSTRACT TOTAL:	$79.58	$0.00
	OWNER TOTAL:		**($38,842)**								**$245.36**	**$0.00**

NCPTS Pending Release/Refund Report. Wednesday, August 26, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
TURNER MCDONALD GROUP, LLC	0003121546-2026-2026-0000	BUSINESS NEVER STARTED PER EMAIL RECEIVED FROM TAXPAYER; REQUEST FOR RELEASE OF BILL RECEIVED; VOIDED ABSTRACT 12/31/2025.	($23,150)	9676	DSANTANA	419 S KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	$109.73	$0.00	$109.73	$0.00
								LATE LIST FEE	$10.97	$0.00	$10.97	$0.00
								TOTAL:			$120.70	$0.00
										ABSTRACT TOTAL:	$120.70	$0.00
	OWNER TOTAL:		($23,150)								$120.70	$0.00
UPCHURCH, KRISTOPHER LEE	0003119229-2026-2026-0000	TAXPAYER PROVIDED DOCUMENTATION AND PICTURES SHOWING THE CONDITION OF THE TRAILER FOR A VALUE CHANGE.	($8,726)	9745	KOLIVER	210 LOVE ST HENDERSONVILLE NC 28791	COUNTY	TAX	$86.53	$0.00	$41.36	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$41.36	$0.00
							MOUNTAIN HOME FIRE	TAX	$22.82	$0.00	$10.91	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$10.91	$0.00
										ABSTRACT TOTAL:	$52.27	$0.00
	OWNER TOTAL:		($8,726)								$52.27	$0.00
WICH, CHERYL MCCRAW	0000363840-2026-2026-0000	TR ADJUSTMENT CALCULATED INCORRECTLY FOR 1ST ACRE HOMESITE AND RESIDENCE AT APPLICATION APPROVAL. CORRECTED AND NEEDS NEW BILL PRINTED.	($109,300)	9728	LFLETCHER	100 LAYCOCK RD HENDERSONVILLE NC 28792	COUNTY	TAX	$2,118.54	$0.00	$518.08	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$518.08	$0.00
							EDNEYVILLE FIRE	TAX	$513.99	$0.00	$125.70	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$125.70	$0.00
										ABSTRACT TOTAL:	$643.78	$0.00
	OWNER TOTAL:		($109,300)								$643.78	$0.00
WILLEY, CARON	0002763469-2026-2026-0000	LAND VALUE NOT CALCULATED IN TR AT TIME OF APPLICATION. CORRECTED SO NEW BILL NEEDED.	($54,250)	9684	LFLETCHER	501 1ST AVE W HENDERSONVILLE NC 28739	COUNTY	TAX	$774.52	$0.00	$257.15	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$257.15	$0.00
										ABSTRACT TOTAL:	$257.15	$0.00
	OWNER TOTAL:		($54,250)								$257.15	$0.00
YOUNG, JAMES EDWIN	0002131621-2026-2026-0000	TAXPAYER SUBMITTED DOCUMENTAION STATING THE 1964 TRUCK IS NOT DRIVEABLE, RUSTY AND HAS NO BRAKES.	($8,850)	9751	KOLIVER	441 OLD POLE BRIDGE RD HORSE SHOE NC 28742	COUNTY	TAX	$50.48	$0.00	$41.95	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$41.95	$0.00
							ETOWAH-HORSESHOE FIRE	TAX	$12.25	$0.00	$10.18	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$10.18	$0.00
										ABSTRACT TOTAL:	$52.13	$0.00
	OWNER TOTAL:		($8,850)								$52.13	$0.00
GRAND TOTALS:			($3,927,774)								$22,429.36	$1,060.62

NCVTS Pending Release/Refund Report. Friday, August 21, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
BALKEN, JOHN ROBERT JR.	0092378378-2025-2025-0000	CREATED ADJUSTMENT FOR 2025 DUE TO VEHICLE BEING TAXED IN THE WRONG TAXING JURISDICTION - MILLS RIVER INSTEAD OF CITY.		1561348	ZMORGAN	PO BOX 577, HORSE SHOE, NC 28742-0577	COUNTY	TAX	$383.93	$383.93	$0.00	$0.00
								TOTAL:	$383.93	$383.93	$0.00	$0.00
							HENDERSONVILLE	TAX	$463.22	$463.22	$463.22	$0.00
								VEHICLE FEE	$30.00	$30.00	$30.00	$0.00
								TOTAL:	$493.22	$493.22	$433.22	$0.00
										ABSTRACT TOTAL:	$433.22	$341.78
GOODMAN, DONNA SMITH	0078720633-2023-2023-0000	ADJUSTMENT FOR 2023 DUE TO VEHICLE BEING TAXED IN WRONG FIRE DISTRICT (BLUE RIDGE FIRE)		1565440	ZMORGAN	101 CONARD RD. FLAT ROCK, NC 28731	COUNTY	TAX	$164.12	$164.12	$0.00	$0.00
								TOTAL:	$164.12	$164.12	$0.00	$0.00
							HENDERSONVILLE	TAX	$186.59	$186.59	$186.59	$0.00
								VEHICLE FEE	$15.00	$15.00	$15.00	$0.00
								TOTAL:	$201.59	$201.59	$201.59	$152.09
										ABSTRACT TOTAL:	$201.59	$152.09
GRAND TOTALS:											**$634.81**	**$493.87**

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: September 8, 2026

SUBJECT: County Financial Report and Cash Balance Report – July 2026

PRESENTER: Randall L. Cox, Finance Director

ATTACHMENTS: Yes
1. July 2026 County Financial and Cash Balance Reports

SUMMARY OF REQUEST:

Attached for the Board's review and approval are the July 2026 County Financial and Cash Balance Reports.

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

- Dues/Non Profit Contributions – timing of payment of 1st quarter board approved appropriations.
- County Manger – timing of payment of board approved expenditures.
- Administrative Services – timing of payment of board approved expenditures.
- Human Resources – timing of payment of board approved expenditures.
- Elections – timing of payment of board approved expenditures.
- Finance – timing of payment of board approved expenditures.
- County Assessor – timing of payment of board approved expenditures.
- Tax Collector – timing of payment of board approved expenditures.
- Legal – timing of payment of board approved expenditures.
- Register of Deeds – timing of payment of board approved expenditures.
- Information Technology – timing of payment of board approved expenditures.
- Sheriff – timing of payment of board approved expenditures.
- Detention – timing of payment of board approved expenditures.
- Emergency Management – timing of payment of board approved expenditures.
- Building Services – timing of payment of board approved expenditures.
- Wellness Clinic – timing of payment of board approved expenditures.
- Emergency Medical Services – timing of payment of board approved expenditures.
- Animal Services – timing of payment of board approved expenditures.
- Rescue Squad – timing of payment of 1st quarter board approved appropriations.
- Soil & Water – timing of payment of board approved expenditures.
- Planning - timing of payment of board approved expenditures.
- Code Enforcement – timing of payment of board approved expenditures.

- Site Development – timing of payment of board approved expenditures.
- Heritage Museum - timing of payment of 1st quarter board approved appropriations.
- Cooperative Extension – timing of payment of board approved expenditures.
- Project Management - timing of payment of board approved expenditures.
- Public Health – timing of payment of board approved expenditures.
- Environmental Health – timing of payment of board approved expenditures.
- H&CC Block Grant – timing of payment of board approved expenditures.
- Strategic Behavioral Health – timing of payment of board approved expenditures.
- Mental Health Services – timing of payment of 4th quarter board approved appropriations.
- Social Services – timing of payment of board approved expenditures.
- Veterans Services – timing of payment of board approved expenditures.
- Library – timing of payment of board approved expenditures.
- Recreation – timing of payment of board approved expenditures.
- Public Education – payment of 1 of 10 annual appropriations made to public school system.

Year to Date Net Revenues under Expenditures for the Revaluation Reserve Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

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 FY27.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of expenditures and receipt of FEMA reimbursements in FY27.

BOARD ACTION REQUESTED:

Request that the Board consider approving the County's July 2026 Financial Reports as presented.

Suggested Motion:

I move that the Board of Commissioners approve the July 2026 County Financial Report and Cash Balance Report as presented.

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

GENERAL FUND REVENUES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	244,860,899	4,821,613.94	4,821,613.94	1.97%	-	4,821,613.94

GENERAL FUND EXPENDITURES						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	773,308	55,820.93	55,820.93	7.22%	-	55,820.93
Dues/Non Profit Contributions	1,203,879	247,242.56	247,242.56	20.54%	669,750.00	916,992.56
County Manager	436,731	38,774.83	38,774.83	8.88%	-	38,774.83
Administrative Services	1,298,526	148,102.64	148,102.64	11.41%	7,000.00	155,102.64
Human Resources	1,674,727	183,486.19	183,486.19	10.96%	-	183,486.19
Elections	1,307,808	131,170.32	131,170.32	10.03%	62,000.00	193,170.32
Finance	1,495,164	164,813.24	164,813.24	11.02%	-	164,813.24
County Assessor	2,340,318	270,904.21	270,904.21	11.58%	40,000.00	310,904.21
Tax Collector	776,234	80,904.76	80,904.76	10.42%	-	80,904.76
Legal	1,119,369	183,818.12	183,818.12	16.42%	-	183,818.12
Register of Deeds	926,525	81,888.02	81,888.02	8.84%	45,296.00	127,184.02
Facility Services	6,408,010	381,605.45	381,605.45	5.96%	426,693.64	808,299.09
Garage	489,363	28,511.18	28,511.18	5.83%	-	28,511.18
Court Facilities	153,000	6,558.18	6,558.18	4.29%	-	6,558.18
Information Technology	6,907,799	1,263,102.76	1,263,102.76	18.29%	515,627.75	1,778,730.51
Sheriff Department	30,724,842	3,260,668.17	3,260,668.17	10.61%	190,362.14	3,451,030.31
Detention Facility	8,497,132	916,877.88	916,877.88	10.79%	569,750.31	1,486,628.19
Emergency Management	1,483,740	176,073.67	176,073.67	11.87%	10,228.08	186,301.75
Fire Services	1,371,046	105,714.17	105,714.17	7.71%	5,900.00	111,614.17
Building Services	2,300,578	213,340.33	213,340.33	9.27%	-	213,340.33
Wellness Clinic	1,507,802	137,748.12	137,748.12	9.14%	73,341.87	211,089.99
Emergency Medical Services	15,269,336	1,623,492.82	1,623,492.82	10.63%	142,550.84	1,766,043.66
Animal Services	1,059,068	120,157.86	120,157.86	11.35%	59,778.70	179,936.56
Rescue Squad	862,982	220,389.15	220,389.15	25.54%	-	220,389.15
Forestry Services	113,992	-	-	0.00%	113,992.00	113,992.00
Soil & Water	619,533	73,730.35	73,730.35	11.90%	13,000.00	86,730.35
Planning	1,471,154	168,936.30	168,936.30	11.48%	4,464.00	173,400.30
Code Enforcement	418,598	42,178.79	42,178.79	10.08%	-	42,178.79
Site Development	246,177	27,732.14	27,732.14	11.27%	-	27,732.14
Heritage Museum	75,000	18,750.00	18,750.00	25.00%	56,250.00	75,000.00
Cooperative Extension	839,732	70,325.78	70,325.78	8.37%	6,750.00	77,075.78
Project Management	385,242	46,100.97	46,100.97	11.97%	-	46,100.97
Economic Development	1,740,035	121,500.00	121,500.00	6.98%	467,000.00	588,500.00
Public Health	11,718,399	1,243,377.35	1,243,377.35	10.61%	1,662,175.47	2,905,552.82
Environmental Health	2,126,544	224,261.05	224,261.05	10.55%	-	224,261.05
H&CC Block Grant	863,402	72,319.25	72,319.25	8.38%	-	72,319.25
Medical Services - Autopsies	95,000	-	-	0.00%	-	-
Strategic Behavioral Health	622,292	61,515.32	61,515.32	9.89%	15,448.40	76,963.72
Mental Health Services	528,612	132,153.00	132,153.00	25.00%	-	132,153.00
Rural Transportation Assist Program	201,384	-	-	0.00%	-	-
Social Services	25,599,608	2,640,113.17	2,640,113.17	10.31%	71,198.70	2,711,311.87
Juvenile Justice Programs	386,020	21,744.00	21,744.00	5.63%	-	21,744.00
Veterans Services	353,895	42,337.54	42,337.54	11.96%	11,250.00	53,587.54
Library	4,692,770	594,837.84	594,837.84	12.68%	460,358.22	1,055,196.06
Recreation	3,898,302	516,171.14	516,171.14	13.24%	250,272.90	766,444.04
Public Education	46,230,000	4,581,333.33	4,581,333.33	9.91%	-	4,581,333.33
Debt Service	32,574,159	-	-	0.00%	-	-
Non-Departmental	1,386,145	-	-	0.00%	-	-
Interfund Transfers	17,287,617	1,357,301.42	1,357,301.42	7.85%	-	1,357,301.42
TOTAL	**244,860,899**	**22,097,884.30**	**22,097,884.30**	9.02%	**5,950,439.02**	**28,048,323.32**
Net Revenues over (under) Exp.	**-**	**(17,276,270.36)**	**(17,276,270.36)**			**(23,226,709.38)**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

APPROPRIATIONS DETAIL						
	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	21,830,620	2,456,831.81	2,456,831.81	11.25%	22,640.70	2,479,472.51
Federal & State Programs	3,668,988	176,288.73	176,288.73	4.80%	48,558.00	224,846.73
General Assistance	100,000	6,992.63	6,992.63	6.99%	-	6,992.63
TOTAL	**25,599,608**	**2,640,113.17**	**2,640,113.17**		**71,198.70**	**2,711,311.87**
EDUCATION						
Schools Current/Capital Expense	40,480,000	4,085,500.00	4,085,500.00	10.09%	-	4,085,500.00
Blue Ridge Community College	5,750,000	495,833.33	495,833.33	8.62%	-	495,833.33
TOTAL	**46,230,000**	**4,581,333.33**	**4,581,333.33**		**-**	**4,581,333.33**
DEBT SERVICE						
Public Schools	7,480,757	-	-	0.00%	-	-
Blue Ridge Community College	2,244,834	-	-	0.00%	-	-
Henderson County	17,904,001	-	-	0.00%	-	-
Hospital Debt Service	4,944,567	-	-	0.00%	-	-
TOTAL	**32,574,159**	**-**	**-**		**-**	**-**
INTERFUND TRANSFERS						
Capital Reserve Fund	9,122,367	760,197.25	760,197.25	8.33%	-	760,197.25
Fire Districts Fund	60,000	5,000.00	5,000.00	8.33%	-	5,000.00
Capital Projects Fund	200,000	16,666.67	16,666.67	8.33%	-	16,666.67
HCPS MRTS	4,603,500	383,625.00	383,625.00	8.33%	-	383,625.00
BRCC MRTS	2,301,750	191,812.50	191,812.50	8.33%	-	191,812.50
Solid Waste	1,000,000	-	-	0.00%	-	-
TOTAL	**17,287,617**	**1,357,301.42**	**1,357,301.42**		**-**	**1,357,301.42**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

SPECIAL REVENUE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	18,533,335	100,620.42	100,620.42	0.54%	-	100,620.42
Expenditures:	18,533,335	-	-	0.00%	-	-
Net Revenues over (under) Exp	**-**	**100,620.42**	**100,620.42**		**-**	**100,620.42**
REVALUATION RESERVE FUND						
Revenues:	1,256,832	115,904.08	115,904.08	9.22%	-	115,904.08
Expenditures:	1,256,832	182,007.22	182,007.22	14.48%	41,843.39	223,850.61
Net Revenues over (under) Exp	**-**	**(66,103.14)**	**(66,103.14)**		**41,843.39**	**(107,946.53)**
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	638,234	2,296.35	2,296.35	0.36%	-	2,296.35
Expenditures:	638,234	93,254.90	93,254.90	14.61%	1,500.00	94,754.90
Net Revenues over (under) Exp	**-**	**(90,958.55)**	**(90,958.55)**		**1,500.00**	**(92,458.55)**
PUBLIC TRANSIT FUND						
Revenues:	1,752,531	8,191.29	8,191.29	0.47%	-	8,191.29
Expenditures:	1,752,531	-	-	0.00%	213,523.95	213,523.95
Net Revenues over (under) Exp	**-**	**8,191.29**	**8,191.29**		**213,523.95**	**(205,332.66)**
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	954,000	50,088.87	50,088.87	5.25%	-	50,088.87
Expenditures:	954,000	2,507.12	2,507.12	0.26%	-	2,507.12
Net Revenues over (under) Exp	**-**	**47,581.75**	**47,581.75**		**-**	**47,581.75**
ARPA FUND						
Revenues:	-	52,328.20	52,328.20	0.00%	-	52,328.20
Expenditures:	-	-	-	0.00%	50,000.00	50,000.00
Net Revenues over (under) Exp	**-**	**52,328.20**	**52,328.20**		**50,000.00**	**2,328.20**
OPIOID FUND						
Revenues:	1,257,227	19,527.34	19,527.34	1.55%	-	19,527.34
Expenditures:	1,257,227	82,929.67	82,929.67	6.60%	360,814.18	443,743.85
Net Revenues over (under) Exp	**-**	**(63,402.33)**	**(63,402.33)**		**360,814.18**	**(424,216.51)**
HURRICANE HELENE						
Revenues:	78,953,941	1,173,409.91	44,753,184.87	56.68%	-	44,753,184.87
Expenditures:	78,953,941	4,516.85	66,737,108.67	84.53%	1,043,869.49	67,780,978.16
Net Revenues over (under) Exp	**-**	**1,168,893.06**	**(21,983,923.80)**		**$ 1,043,869.49**	**$ (23,027,793.29)**

CAPITAL PROJECTS	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
JUDICIAL CENTER PROJECT - DETENTION (2064)						
Revenues:	78,625,813	188,758.49	80,534,126.50	102.43%	-	80,534,126.50
Expenditures:	78,625,813	673.81	25,470,741.52	32.39%	48,294,090.64	73,764,832.16
Net Revenues over (under) Exp	**-**	**188,084.68**	**55,063,384.98**		**48,294,090.64**	**6,769,294.34**
JUDICIAL CENTER PROJECT - COURTHOUSE (2086)						
Revenues:	100,484,933	556,057.98	101,089,688.54	100.60%	-	101,089,688.54
Expenditures:	100,484,933	-	5,989,144.26	5.96%	86,026,190.18	92,015,334.44
Net Revenues over (under) Exp	**-**	**556,057.98**	**95,100,544.28**		**86,026,190.18**	**9,074,354.10**
MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)						
Revenues:	27,607,087	121,148.24	28,018,089.32	101.49%	-	28,018,089.32
Expenditures:	27,607,087	-	10,197,354.52	36.94%	15,828,751.94	26,026,106.46
Net Revenues over (under) Exp	**-**	**121,148.24**	**17,820,734.80**		**15,828,751.94**	**1,991,982.86**

HENDERSON COUNTY
FINANCIAL REPORT
JULY 2026

ENTERPRISE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	13,873,887	2,396,075.29	2,396,075.29	17.27%	-	2,396,075.29
Expenditures:	13,873,887	335,626.39	335,626.39	2.42%	7,808,343.97	8,143,970.36
Net Revenues over (under) Exp	**-**	**2,060,448.90**	**2,060,448.90**		**7,808,343.97**	**(5,747,895.07)**
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,114	6,610.17	6,610.17	9.85%	-	6,610.17
Expenditures:	67,114	341.17	341.17	0.51%	17,512	17,853.25
Net Revenues over (under) Exp	**-**	**6,269.00**	**6,269.00**		**(17,512.08)**	**(11,243.08)**
ETOWAH COMMUNITY SEWER FUND						
Revenues:	418,320	37,250.29	37,250.29	8.90%	-	37,250.29
Expenditures:	418,320	5,341.97	5,341.97	1.28%	175,697.50	181,039.47
Net Revenues over (under) Exp	**-**	**31,908.32**	**31,908.32**		**(175,697.50)**	**(143,789.18)**

HENDERSON COUNTY
CASH BALANCE REPORT
JULY 2026

Fund(s)	06/30/26 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	07/31/26 Ending Cash Balance
General	$ 95,238,198.40	$ 10,420,016.82	$ (21,977,773.20)	$ 83,680,442.02
Special Revenue	42,201,005.33	2,645,607.29	(5,660,728.61)	$ 39,185,884.01
Capital Projects	13,482,564.12	13,142,431.63	(12,519,744.13)	$ 14,105,251.62
Enterprise	1,009,821.97	3,202,296.75	(1,169,119.76)	$ 3,042,998.96
HCPS - Maint. and Repair	7,129,129.76	383,625.00	-	$ 7,512,754.76
BRCC - Maint. and Repair	6,163,890.96	191,812.50	-	$ 6,355,703.46
Custodial	583,995.90	410,493.49	(392,489.73)	$ 601,999.66
Total	$ 165,808,606.44	$ 30,396,283.48	$ (41,719,855.43)	
Total cash available as of	**7/31/2026**			**$ 154,485,034.49**

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	September 8, 2026
SUBJECT:	Blue Ridge Community College Financial Report – June 2026
PRESENTER:	Samantha Reynolds, Financial Services Director
ATTACHMENTS:	Yes 1. Current Expense Report

SUMMARY OF REQUEST:

Attached is the Blue Ridge Community College June 2026 Current Expense Report for the Board's information.

BOARD ACTION REQUESTED:

Request that the Board consider approving the Blue Ridge Community College June 2026 Current Expense Report as presented.

Suggested Motion:

I move that the Board of Commissioners approve the Blue Ridge Community College June 2026 Current Expense Report as presented.

Henderson County Current Expense Report as of June 30, 2026

Departmental Cost Centers	2025–26 Budget	2025–26 Activity	Prior Year Activity
Financial Services	$82,557.00	$75,606.83	$71,230.68
Local Supplement	$697,281.00	$939,920.44	$902,456.85
Property Insurance	$231,428.00	$268,502.81	$232,796.38
General Institutional	$253,464.00	$358,154.65	$328,498.27
Campus Security	$618,296.00	$542,306.54	$535,145.18
Information Technology	$73,000.00	$73,362.14	$72,990.65
Plant Operations and Maintenance	$2,483,563.00	$1,937,853.73	$2,087,083.29
Construction Management	$126,903.00	$155,974.74	$126,902.66
Grounds Maintenance	$289,923.00	$366,584.10	$289,922.65
Custodial Services	$220,219.00	$293,829.66	$222,684.18
Health Sciences Center: Housekeeping, Security, and Utilities	$368,512.00	$417,711.76	$368,511.58
Innovative High School: Maintenance	$304,854.00	$215,219.75	$392,849.63
Total	**$5,750,000.00**	**$5,645,027.15**	**$5,631,072.00**

Expenditures by Object Category	2025-26 Budget	2025-26 Activity	Prior Year Activity
Salaries & Fringe Benefits	$2,640,329.00	$3,077,280.04	$2,918,137.16
Outside Services, Repairs, and Supplies	$2,032,035.00	$1,464,199.43	$1,649,250.00
Utilities	$846,208.00	$835,044.87	$830,888.46
Property Insurance	$231,428.00	$268,502.81	$232,796.38
Total	**$5,750,000.00**	**$5,645,027.15**	**$5,631,072.00**

Blue Ridge Community College transfers any unspent funds to its Henderson County reserve account. Due to rising labor and supply costs, the Board of Trustees recommends increasing the emergency reserve balance from $500,000 to $1 million.

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	September 8, 2026
SUBJECT:	Budget Amendment – Appropriated Restricted Fund Balance
PRESENTER:	Sheriff Lowell S. Griffin
ATTACHMENTS:	Yes 1. Budget Amendment 2. List of Items to Be Purchased

SUMMARY OF REQUEST:

The Sheriff's Office is requesting that the Board approve an appropriation from the Sheriff's Office accumulated restricted NC Department of Revenue (DOR) asset forfeiture funds in the amount of $34,066 to purchase a surveillance camera and gym equipment to enhance the operations of the Sheriff's Office.

BOARD ACTION REQUESTED:

The Board is requested to approve an appropriation of restricted fund balance in an amount not to exceed $34,066 and the necessary budget amendment.

Suggested Motion:

I move the Board of Commissioners approve the budget amendment to appropriate $34,066 in restricted fund balance of accumulated NC DOR asset forfeiture funds.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: Sheriff's Office

List Expense line increases or decreases in Revenues below:

Account Number	Account Name (from Munis)	Amount
115431-526020-9067	Non-Expendable Supplies	$12,319
115431-551000-9067	Capital Outlay-Equipment	$21,747
		$34,066

List Expense line decreases or increases in Revenues below:

Account Number	Account Name (from Munis)	Amount
114990-401000-9067	Fund Balance Appropriated	$34,066
		$34,066

Is this budget amendment in balance? (should equal zero)	$0

Justification: Please provide a brief justification for this budget amendment request.

To appropriate Sheriff's Office restricted fund balance to purchase surveillance cameras and gym equipment. BOC approved 9.8.26

Authorized by Department Head	9/8/2026 Date	*For Budget Office Use Only*
Authorized by Budget Office	Date	Batch # _____
Authorized by County Manager	Date	Amendment # _____
Processed by	Date	

Equipment List	**551000**	**526020**
Hermit Cam 1080P	21747	
Gym Equipment		
Lat Pulldown Low Row Machine		1599
Stair Master & Stair Climber		2299
Pec Delt Fly Machine		1599
Iso-Lateral Super Incline Press		1699
Iso-Lateral Row		1529
Squat Machine		1699
Shipping		1895
Totals	**21747**	**12319**

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	September 8, 2026
SUBJECT:	Opioid Expenditure Authorization - McKinsey Settlement Funds
PRESENTER:	Jodi Grabowski, Strategic Behavioral Health Director
ATTACHMENT(S):	Yes 1. Budget Amendment

SUMMARY OF REQUEST:

At its June 2, 2025, meeting, the Board approved an annual contract from the North Carolina Administrative Office of the Courts, along with an Addendum specifying services tailored to Henderson County's program, for prosecutorial services to support the Adult Recovery Court program. The anticipated cost for the contract is $159,017.

In addition to the Opioid Settlement Funds, Henderson County receives allocations from the McKinsey Opioid Settlement Fund. These funds are also eligible for reimbursement to the District Attorney's Office for services provided in support of the Adult Recovery Court.

At its October 6, 2025, meeting, the Board authorized the use of McKinsey Settlement Funds to support the annual contract for prosecutorial services to support the Adult Recovery Court program. Since these funds were not utilized in FY26, staff now requests Board approval to utilize these funds in FY27 for their intended purpose as per the attached budget amendment. The County anticipates using $78,333.57 in Opioid Settlement Funds and $80,683.43 in McKinsey Settlement Funds.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached budget amendment to utilize $80,683.43 in McKinsey Opioid Settlement funds to reimburse the District Attorney's Office for services provided in support of the Adult Recovery Court.

SUGGESTED MOTION:

I move the Board approve the use of McKinsey Opioid Settlement funds and the attached budget amendment as presented.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: **Strategic Behavioral Health**

List Expense line increases, or decreases in Revenues, below:

Account Number	Account Name (from Munis)	Amount
115517-539000	Contracted Services	$80,683
		$80,683

List Expense line decreases, or increases in Revenues, below:

Account Number	Account Name (from Munis)	Amount
114990-401010	FB Approp - McKinsey Funds	$80,683
		$80,683

Is this budget amendment in balance? (should equal zero)	$0

Justification: Please provide a brief justification for this budget amendment request.

To appropriate McKinsey Opioid Settlement restricted fund balance to fund a portion of the ADA contract for FY27. BOC approved 9.8.2026.

	9/8/2026
Authorized by Department Head	Date
Authorized by Budget Office	Date
Authorized by County Manager	Date
Processed by	Date

For Budget Use Only

Batch # _____

Amendment # _____

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	September 8, 2026
SUBJECT:	Budget Amendment – Appropriated Restricted Fund Balance
PRESENTER:	Sheriff Lowell S. Griffin
ATTACHMENTS:	Yes 1. Budget Amendment 2. List of Items to Be Purchased

SUMMARY OF REQUEST:

The Sheriff's Office is requesting that the Board approve an appropriation from the Sheriff's Office accumulated restricted NC Department of Revenue (DOR) asset forfeiture funds in the amount of $34,066 to purchase a surveillance camera and gym equipment to enhance the operations of the Sheriff's Office.

BOARD ACTION REQUESTED:

The Board is requested to approve an appropriation of restricted fund balance in an amount not to exceed $34,066 and the necessary budget amendment.

Suggested Motion:

I move the Board of Commissioners approve the budget amendment to appropriate $34,066 in restricted fund balance of accumulated NC DOR asset forfeiture funds.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: **Sheriff's Office**

List Expense line increases or decreases in Revenues below:

Account Number	Account Name (from Munis)	Amount
115431-526020-9067	Non-Expendable Supplies	$12,319
115431-551000-9067	Capital Outlay-Equipment	$21,747
		$34,066

List Expense line decreases or increases in Revenues below:

Account Number	Account Name (from Munis)	Amount
114990-401000-9067	Fund Balance Appropriated	$34,066
		$34,066

Is this budget amendment in balance? (should equal zero)	$0

Justification: Please provide a brief justification for this budget amendment request.

To appropriate Sheriff's Office restricted fund balance to purchase surveillance cameras and gym equipment. BOC approved 9.8.26

Authorized by Department Head	9/8/2026 Date	*For Budget Office Use Only*
Authorized by Budget Office	Date	Batch # _____
Authorized by County Manager	Date	Amendment # _____
Processed by	Date	

Equipment List	**551000**	**526020**
Hermit Cam 1080P	21747	
Gym Equipment		
Lat Pulldown Low Row Machine		1599
Stair Master & Stair Climber		2299
Pec Delt Fly Machine		1599
Iso-Lateral Super Incline Press		1699
Iso-Lateral Row		1529
Squat Machine		1699
Shipping		1895
Totals	**21747**	**12319**

RESOLUTION DECLARING PERSONAL PROPERTY AS SURPLUS AND AUTHORIZING THE DISPOSITION OF PERSONAL PROPERTY BY DONATION

WHEREAS, Henderson County owns the ambulance and stretcher itemized on the attached Exhibit B, hereinafter referred to as "surplus property," that is either obsolete or no longer needed for any governmental use by the County: and

WHEREAS, the Henderson County Board of Commissioners is desirous of declaring the ambulance and stretcher as surplus and transferring to the Gerton Fire Department and Rescue, Inc via donation as authorized by N.C.G.S. 160A-280 (Exhibit A): and

WHEREAS, it is the intent of the County to donate said surplus property.

NOW THEREFORE BE IT RESOLVED, by the Henderson County Board of Commissioners as follows:

1. The ambulance and stretcher itemized on the attached Exhibit B are hereby declared to be surplus property.

2. Henderson County Emergency Medical Services is hereby authorized to Transfer, by donation, the surplus property described above to the Gerton Fire Department and Rescue, Inc.

3. Henderson County makes no express or implied warranties of merchantability of any surplus property, or part thereof, or its fitness for any particular purpose regardless of any oral statements that may be made concerning the surplus property or any part thereof.

THIS the 8th day of September 2026.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Lapsley, Chairman

ATTEST:

_____
Denisa Lauffer, Clerk to the Board

[OFFICIAL SEAL]

Exhibit B - List of Surplus Property:

Department	*Year*	*Make*	*Model*	*VIN #*	*Asset #*	*Mileage*
EMS	2021	Ford	E -550	1FDUF5HT8MED09120	21254	65,473
EMS	2016	Stryker	Power Pro Stretcher	160540416	17604	N/A