

MINUTES
TRANSYLVANIA COUNTY BOARD OF COMMISSIONERS
APRIL 27, 2026 – REGULAR MEETING

The Board of Commissioners of Transylvania County met in a regular meeting on Monday, April 27, 2026, at 6:00 p.m. in the Multipurpose Chambers at the County Administration Building, located at 101 S. Broad Street, Brevard, North Carolina.

Commissioners present were Vice-Chair Larry Chapman, Jason Chappell, Jake Dalton, and Chair Teresa McCall. Commissioner Chase McKelvey was absent due to illness. Also present were County Manager Jaime Laughter, County Attorney Bill Bulfer, and Clerk to the Board Trisha Hogan.

Media: Jon Rich – *Brevard Beagle*

There were approximately 40 people in the audience.

CALL TO ORDER

Chairwoman Teresa McCall presiding declared a quorum was present and called the meeting to order at 6:00 p.m.

WELCOME

Chairwoman McCall welcomed everyone to the meeting and introduced the Commissioners and staff in attendance.

PUBLIC COMMENTS

The public comments reflect the opinions and viewpoints of the speakers.

Donna Owens Duckworth addressed the Board to provide what she described as an official notice of liability. She raised a range of concerns related to alleged misuse of funds, environmental impacts, and historical land claims. Her remarks included allegations involving local infrastructure projects and environmental contamination. She also requested an investigation and accountability.

Doug Powell commended the Board for incorporating faith-based invocations into meetings. He spoke about the significance of the Declaration of Independence ahead of the nation's 250th anniversary. He discussed the concept of unalienable rights as outlined by the nation's Founders. He emphasized their belief that these rights derive from a higher authority and encouraged citizens to reflect on these principles.

AGENDA MODIFICATIONS

There were no agenda modifications.

Commissioner Chapman moved to approve the agenda, seconded by Commissioner Dalton, and it was approved unanimously.

CONSENT AGENDA

Commissioner Chappell moved to approve the Consent Agenda as presented, seconded by Commissioner Dalton, and it was approved unanimously.

The Board approved the following:

APPROVAL OF MINUTES

Approved the minutes from the March 23, 2026, and April 13, 2026, regular meetings.

DISCOVERY, RELEASE & MONTHLY SETTLEMENT REPORT - MARCH 2026

Approved the Tax Administrator's March report, including property discoveries, releases, and refunds. Total releases were \$3,930.79, and refunds totaled \$1,904.27.

PROCLAMATION - NATIONAL POLICE WEEK

Adopted a proclamation recognizing May 10-16, 2026, as National Police Week and May 15 as Peace Officers Memorial Day, honoring law enforcement officers and their service.

**PROCLAMATION #19-2026
NATIONAL POLICE WEEK 2026**

This proclamation recognizes National Police Week 2026 and honors the service of all law enforcement officers, as well as the sacrifices of those who have lost their lives in the line of duty while protecting our communities and upholding the rule of law.

WHEREAS, the Transylvania County Board of Commissioners salutes the men and women who undertake the difficult and often dangerous responsibility of safeguarding our community; and

WHEREAS, law enforcement officers throughout the nation accept the profound duty of protecting the rights, safety, and freedoms of all citizens; and

WHEREAS, the members of the Transylvania County Sheriff's Office and the Brevard Police Department serve with dedication, professionalism, and integrity, working tirelessly to protect residents and visitors with respect and dignity; and

WHEREAS, the residents of Transylvania County recognize both the risks and the challenges inherent in law enforcement service and are grateful for the commitment shown by those who serve; and

WHEREAS, more than 800,000 law enforcement officers serve communities across the United States; and

WHEREAS, in 2025, 113 law enforcement officers nationwide lost their lives in the line of duty, contributing to the more than 27,000 officers who have made the ultimate sacrifice since such records were first kept; and

WHEREAS, May 15 is observed as **Peace Officers Memorial Day**, a time to honor federal, state, and local law enforcement officers who have been killed or disabled in the line of duty and to recognize their courage, service, and sacrifice.

NOW, THEREFORE, BE IT RESOLVED that the Transylvania County Board of Commissioners hereby proclaims May 10–16, 2026, as **National Police Week** in Transylvania County, and encourages all residents to observe **Peace Officers Memorial Day on May 15, 2026**, and to recognize and support the law enforcement officers who faithfully serve this community and communities across the nation.

ADOPTED this 27th day of April 2026.

S://Teresa K. McCall, Chair
Transylvania County Board of Commissioners

PROCLAMATION - OLDER AMERICANS MONTH

Adopted a proclamation recognizing May 2026 as Older Americans Month, highlighting the contributions of older adults and promoting health and well-being.

**PROCLAMATION #20-2026
OLDER AMERICANS' MONTH**

This proclamation recognizes Older Americans Month and honors the contributions, wisdom, and experiences of older adults who enrich our community.

WHEREAS, Older Americans Month is observed each May to recognize the contributions of older adults, highlight aging trends, and reaffirm our commitment to supporting older residents in our communities; and

WHEREAS, Transylvania County values older adults as vital members of our community whose knowledge, service, and leadership strengthen families, neighborhoods, and civic life; and

WHEREAS, older adults contribute in countless ways through volunteerism, mentorship, community engagement, and continued participation in the workforce; and

WHEREAS, the 2026 theme, “**Champion Your Health**,” encourages older adults to take an active role in managing their health, promoting wellness, accessing preventive care, and maintaining independence; and

WHEREAS, supporting older adults requires a shared commitment to ensuring access to services, programs, and opportunities that promote dignity, independence, and quality of life; and

WHEREAS, Transylvania County remains committed to fostering an age-friendly community where older adults can thrive, remain engaged, and continue to contribute to the well-being of our county.

NOW, THEREFORE, BE IT RESOLVED that the Transylvania County Board of Commissioners hereby proclaims May 2026 as **Older Americans Month** in Transylvania County and encourages all residents to recognize the contributions of older adults, support their well-being, and participate in activities that promote healthy and active aging.

ADOPTED this 27th day of April 2026.

S://Teresa K. McCall, Chair
Transylvania County Board of Commissioners

PROCLAMATION - NATIONAL HISTORIC PRESERVATION MONTH

Adopted a proclamation recognizing May 2026 as National Historic Preservation Month, emphasizing the importance of preserving historic places and acknowledging the 250th anniversary of the Declaration of Independence.

**PROCLAMATION #21-2026
NATIONAL HISTORIC PRESERVATION MONTH**

WHEREAS, National Historic Preservation Month is observed each May to promote the preservation of historic places and to recognize the contributions of individuals and organizations dedicated to protecting our nation's heritage; and

WHEREAS, in 2026, the United States commemorates the 250th anniversary of the signing of the United States Declaration of Independence, a founding document that affirms the principle that "all people are created equal"; and

WHEREAS, Transylvania County is home to a rich history reflected in its historic structures, neighborhoods, landscapes, and cultural resources that contribute to the identity and character of our community; and

WHEREAS, preserving historic resources enhances community pride, supports heritage tourism, and provides educational opportunities for residents and visitors alike; and

WHEREAS, historic preservation strengthens local economies by encouraging reinvestment, supporting small businesses, and promoting sustainable development through the reuse of existing structures; and

WHEREAS, the Transylvania County Joint Historic Preservation Commission plays a vital role in identifying, protecting, and promoting the County's historic resources and works in partnership with property owners, organizations, and the community to preserve our shared heritage; and

WHEREAS, the 2026 National Historic Preservation Month theme, "**Power of Place,**" highlights the meaningful connections between people and historic places and the role preservation plays in shaping vibrant, resilient communities; and

WHEREAS, Transylvania County remains committed to recognizing and preserving its historic assets as an essential part of its cultural and economic vitality.

NOW, THEREFORE, BE IT RESOLVED that the Transylvania County Board of Commissioners hereby proclaims May 2026 as **National Historic Preservation Month** in Transylvania County and encourages all residents to celebrate and support efforts to preserve our community's historic and cultural resources.

ADOPTED this 27th day of April 2026.

S://Teresa K. McCall, Chair
Transylvania County Board of Commissioners

PROCLAMATION - FOSTER CARE AWARENESS MONTH

Adopted a proclamation recognizing May 2026 as Foster Care Awareness Month, raising awareness of the needs of children in foster care and honoring those who support them.

**PROCLAMATION #22-2026
FOSTER CARE AWARENESS MONTH 2026**

WHEREAS, Foster Care Awareness Month is observed each May to recognize the importance of foster care and to raise awareness of the needs of children and youth who cannot safely remain in their homes; and

WHEREAS, children and youth in foster care benefit from safe, stable, and nurturing environments that promote healing, growth, and long-term well-being; and

WHEREAS, foster parents, kinship caregivers, social workers, and community partners play a vital role in providing care, stability, and support to children and youth during difficult times in their lives; and

WHEREAS, Transylvania County is committed to ensuring that every child has the opportunity to grow up in a safe, supportive, and loving environment; and

WHEREAS, local agencies and partners, including the Transylvania County Department of Social Services, work diligently to recruit, support, and retain foster families who are willing to open their homes and hearts to children in need; and

WHEREAS, increasing awareness of foster care needs helps strengthen community support, encourages new foster families to come forward, and promotes better outcomes for children and youth in care; and

WHEREAS, all residents are encouraged to recognize the importance of foster care and consider how they may support children, youth, and families in the foster care system through advocacy, volunteering, or becoming foster parents.

NOW, THEREFORE, BE IT RESOLVED that the Transylvania County Board of Commissioners hereby proclaims May 2026 as **Foster Care Awareness Month** in Transylvania County and encourages all citizens to recognize and support the children, youth, and families involved in the foster care system.

ADOPTED this 27th day of April 2026.

S://Teresa K. McCall, Chair
Transylvania County Board of Commissioners

PERMISSION TO APPLY FOR GRANT FROM DOGWOOD HEALTH TRUST

Approved a request from the Department of Social Services (DSS) to apply for grant funding from Dogwood Health Trust to support paid internships. DSS reported that paid internships improve recruitment outcomes, noting that four interns were funded through a previous grant, with two transitioning to full-time employment. The grant would allow DSS to continue building a pipeline of qualified candidates through BSW and MSW programs.

OUT OF STATE TRAVEL REQUESTS - HEALTH DEPARTMENT

Approved three out-of-state travel requests submitted by the Public Health Director. All travel expenses will be covered through grant funding, with no financial impact to the County.

- The Regional Workforce Development Director will attend the NACCHO 360 Conference in Louisville, KY, July 14-18, 2026, to support workforce development initiatives funded through Dogwood Health Trust.
- A CARE Coalition staff member will attend the CADCA Mid-Year Training Institute in Orlando, FL, July 12-16, 2026, to support youth substance abuse prevention efforts under the federal STOP grant.
- Two COSSUP Project staff members will attend the All Rise National Conference in Nashville, TN, July 19-23, 2026, to support substance abuse counseling and reentry coordination initiatives funded through the COSSUP grant.

PRESENTATIONS/RECOGNITIONS

VAYA HEALTH UPDATE

Angie Garner, Community Relations Regional Director for Vaya Health, provided an annual update on services in Transylvania County.

Who We Are

Vaya Health is a local government entity and Local Management Entity/Managed Care Organization (LME/MCO) that operates under State statute. As one of four tailored plans in North Carolina, Vaya manages publicly funded services for individuals with higher-level needs, including mental health, substance use disorders, intellectual and developmental disabilities, and traumatic brain injuries.

What is a Tailored Plan?

Tailored Plans are a type of NC Medicaid Managed Care plan designed for individuals with more complex health needs. They cover doctor visits, prescription drugs, behavioral health services, and services for serious mental illness, substance use disorders, I/DD, and TBI, all in one plan.

Vaya Health Updates

The State's "mini budget" resulted in lower-than-expected Medicaid funding; however, anticipated provider rate reductions were avoided. Vaya continues to fund providers at standard Medicaid rates. The organization is also facing a \$9 million reduction in "single stream" funding used for uninsured and underinsured individuals, though no immediate service impacts are expected.

Rural Health Transformation Plan (RFP Response)

Vaya applied to serve as a regional "NC ROOTS Hub" under a statewide rural health transformation initiative led by the Division of Health and Human Services. If selected, Vaya would coordinate regional efforts across key priorities such as workforce development, behavioral health, and social determinants of health. The proposal includes partnerships with regional anchor organizations and is supported by over 150 letters of commitment. Awards are expected to be announced by the State in May.

Mobile Opioid Treatment Options

Vaya is partnering with Behavioral Health Group to launch a mobile opioid treatment unit in Transylvania County. The unit is expected to operate five days per week, initially at a central location on Medical Park Drive, with potential expansion to rural areas in the future. Services will include medication-assisted treatment, medical evaluations, telehealth physician access, and other clinical supports, with strict regulatory oversight.

Child and Family Specialty Plan

Under a statewide change, all children in foster care are now served through the Healthy Blue plan administered by Blue Cross. While Vaya no longer manages these services directly, it continues to provide care management support in other service areas.

Workforce Development Grant

Through funding from Dogwood Health Trust, Vaya is supporting workforce development by providing stipends to graduate-level students in behavioral health programs. These efforts aim to strengthen the workforce pipeline and support local service providers.

Hope4NC Grant

Vaya continues to implement the Hope4NC program, providing outreach, education, and peer support services following Hurricane Helene. Services are currently being delivered at multiple community locations in Transylvania County, with ongoing reporting required to maintain funding.

WNC Thrive

Post-disaster funding through the WNC Thrive initiative is being used to support after-school and summer programming for children, helping families access care and support services through local partner organizations.

Transitions to Community Living & Housing

Vaya administers programs to transition individuals with significant mental health needs from institutional settings into community-based housing. Currently, 14 individuals in Transylvania County are being served. Additional reentry services assist individuals leaving incarceration with housing, employment, and access to essential services.

Maintenance of Effort (MOE) Funding

MOE funding represents the County's required contribution to support behavioral health services that are not reimbursable through Medicaid. These funds are typically used to support services such as outpatient care, psychiatry, and walk-in services for uninsured individuals.

Board Discussion

Commissioner Chapman asked how Maintenance of Effort (MOE) funding is determined across counties and how Transylvania County's allocation is calculated. Ms. Garner explained that MOE requirements and related funding distributions are based on population.

He also asked how the mobile opioid treatment van will be publicized and how residents will know how to access it. Ms. Garner stated that the provider (BHG) is required to implement a marketing and outreach plan, including coordination with local providers, the hospital, DSS, Public Health, and Vaya care managers. She added that awareness will also grow through word of mouth once the unit begins operating in the community.

Commissioner Dalton asked for clarification regarding Vaya-funded programs such as Kids at Work and Vocational Directions and whether those funds overlap or compete with Juvenile Crime Prevention Council funding. Ms. Garner confirmed that the funding sources are separate.

Commissioner Chappell asked about the rural health transformation RFP timeline and, if awarded, how long the contracts would last. Ms. Garner responded that the anticipated contract term would be five years.

The Board had no further questions and thanked Ms. Garner for the presentation.

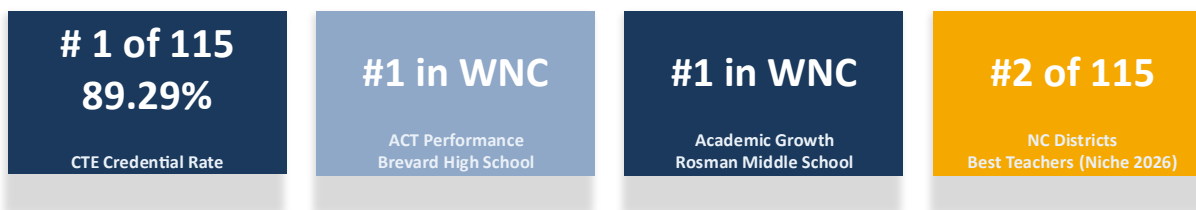
TRANSYLVANIA COUNTY SCHOOLS FY 2027 BUDGET PRESENTATION

Dr. Lisa Fletcher, Superintendent of Transylvania County Schools, presented the Board of Education's FY 2027 budget request. She began by introducing Board of Education members and key members of her leadership team in attendance.

Dr. Fletcher explained that the presentation would focus on clarifying how State funding works for public schools, noting there is often confusion about how funding is allocated and what it does or does not cover. She emphasized the importance of helping both the Board and the public better understand these funding mechanisms as a foundation for the budget request.

Before addressing funding challenges and requests, she highlighted the strengths of the School System, including strong student performance, dedicated teachers, and overall positive school quality.

Academic Excellence 2024-2025 School Year



TCS ranks among the top-performing districts in North Carolina. Niche ranked us #2 out of 115 NC school districts for having the best teachers, and #8 statewide as one of the best places to teach. For a small mountain district, that recognition doesn't just happen — it comes from years of work by dedicated educators and from a community that has chosen to invest in its schools.

These results are a direct reflection of the investments you have supported.

What's Working Across Our Schools



These gains happened across the district — from kindergarten classrooms to career programs.

Brevard High School

#1 in Western NC for ACT performance. 93.5% graduation rate. 71.9% college-ready. 74.6% earning career certifications.

Rosman Middle School

Tied for #1 in Western NC on the state academic growth index with a +3.19 growth score.

TC Henderson Elementary

26.3-point reading gain from 3rd to 4th grade. First graders grew 17% in foundational literacy year over year.

Brevard Elementary School

K-3 literacy proficiency climbed from 64% to 71%. 4th grade reading cohort grew by 10%.

Pisgah Forest Elementary

Earned a 13.6-point proficiency gain in reading from 4th to 5th grade.

Rosman Elementary School

Finished in the top 25% statewide in overall proficiency and EOG math scores.

Davidson River School

4-year cohort graduation rate reached 57% — a notable increase from prior years.

CTE Program — District-Wide

89.29% credential attainment rate — recognized as the highest in North Carolina at the NC CTE Director's Conference.

Districtwide: 56% of schools met or exceeded academic growth. 78% earned an overall school grade of C or better.

A Sincere Thank You - FY26 Investments That Made A Difference



Your decisions last year went far beyond a line item on a spreadsheet. Each one addressed something real.

Salary Supplement Match

Matching Henderson County's supplement — a first in over a decade — sent a powerful message that this community values the people who show up for its kids every day.

Centegix CrisisAlert Safety System

All employees will have wearable badges that can summon help in seconds. Our visitor management system will add accountability at every front entrance — critical in a year when we conducted 14 threat assessments districtwide.

Handicap Accessible Activity Buses

Students with mobility needs can now participate in field trips and extracurriculars alongside their peers. The first bus logged over 1,000 miles since November. The second bus should be here later this month.

Walk-In Freezers

New freezers at Rosman Elementary and TC Henderson.

Bus Cameras, Radios & Snow Plows

New cameras and radios keep students and drivers safer on the road. Snow plows let our team handle winter weather in-house, keeping hourly staff employed.

How North Carolina State Funding Works



NC funds school districts — not individual schools — based on Average Daily Membership (ADM).

01

Enrollment Drives Funding

The state uses ADM — Average Daily Membership — to calculate how many teaching positions and dollars each district receives. When enrollment drops, so does funding. The ADM is based on the prior year's enrollment.

02

District-Wide, Not School-by-School

The state funds the district as a whole. If 4 schools each have 10 first graders (40 total), the state funds 2.5 teachers based on the 1:18 ratio — but we must staff 4 classrooms, 1 classroom at each of the 4 schools. Local dollars fill the gap.

03

Attrition Is Our Strategy

When a state-funded position is lost due to enrollment decline, TCS manages this through attrition — not refilling vacancies when staff retire or resign — avoiding layoffs while staying fiscally responsible.

2-Year State Funding Loss: \$1,368,000 minimum | 10 positions lost | 8 classroom teachers, 1 central office administrator, 1 instructional support staff

Departments That Receive Insufficient State Funding



These are not discretionary programs — they are obligations.

Exceptional Children

- State funds EC at \$5,593.34/student — only up to a 13% cap of total enrollment (set in 1993)
- TCS serves 19% of students through EC — nearly 6.5 points above the cap
- Every student above the cap is served entirely on local dollars
- Costs include: adaptive equipment, AAC devices, 1:1 paraprofessionals, SELF program therapist
- Federal IDEA promised 40% funding — today covers only 13%
- FY25 local subsidy: \$568,299

Child Nutrition

- Operates as an enterprise fund — designed to be self-sustaining, but hasn't been operating as such and can't be under current conditions
- Rising food costs, labor costs, and stagnant federal reimbursement rates create a persistent gap
- For many TCS families, school meals are not a convenience — they are a necessity
- FY24 local subsidy: \$442,631
- FY25 local subsidy: \$350,882
- FY26 estimated minimum: \$350,000

Charter School Payments: An Obligation We Can't Avoid



North Carolina law requires school districts to pay a per-pupil share of local funding to charter schools serving students who reside in our county. This is not discretionary.

How the Payment Works

For every Transylvania County student enrolled in a charter school, our district is required to send that school a per-pupil share of the local funding we receive from the county. The more students who attend charter schools, the higher our payment obligation.

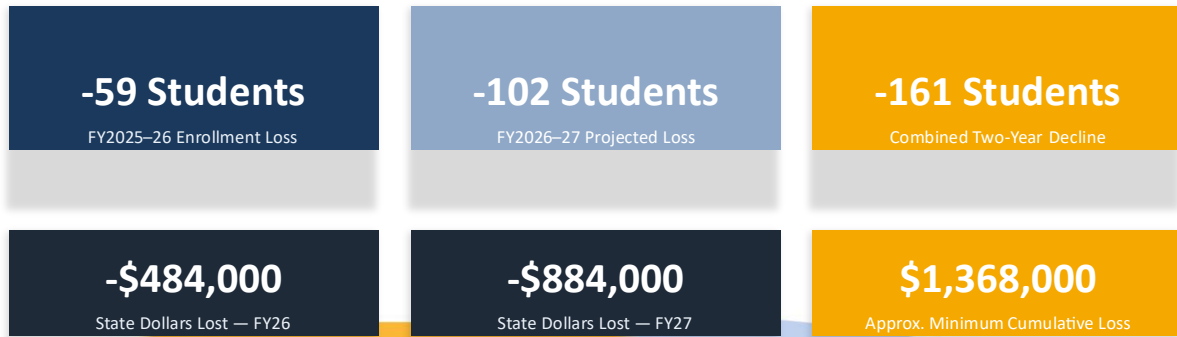
Why This Affects the Budget Request

This obligation grows as charter school enrollment grows — and it draws directly from the local funding base the county provides. Fixed costs (e.g., buildings, buses, principals, assistant principals) do not decrease due to the loss of students.

State Funding Is Declining — Two Years in a Row



Enrollment in Transylvania County Schools has been declining. Every student we lose reduces what the state sends us.



Where have our students gone:

Total Withdrawals as of April 10, 2026: 208

Reason For Leaving	BES	BHS	BMS	DRS	PFES	RES	RHS	RMS	TCHES	DPI	Total Withdrawn
Moved to a different county or state	15	16	6	5	10	2	1	1	0	3	59
Moved to another school within our district	3	14	3	5	8	4	1	3	0	0	41
Moved to homeschool/virtual school	6	13	5	5	5	3	3	6	0	0	46
Moved to Charter/Private	2	3	2	0	4	0	0	0	0	0	11
Mid-Year Graduate		13		7			1				21
Dropped Out		2		2							4
BRCC Adult High School (not GED)		1		1							2
No information provided		3	1	4	1		15				24
Total withdrawn by school	26	65	17	29	28	9	21	10	0	3	208

Fewer Dollars Means Fewer State-Funded Positions



Dollar losses translate directly into staffing. Over the **two-year period**, TCS is projected to lose a minimum of 10 state-allotted positions.

2026-2027 State Allotment

<p>8 Classroom Teachers</p> <p>Each position = 10 months of state employment funding</p>	<p>1 Central Office Administrator</p> <p>Administrative capacity reduced at the district level (retirement; position's duties were absorbed)</p>
<p>1 Instructional Support Staff</p> <p>Direct student support capacity reduced (retirement; position's duties were absorbed)</p>	<p>9 CTE Months of Employment</p> <p>Career & Technical Education absorbs losses — fewer courses available</p>

How do we manage these losses? Through attrition — when staff retire, leave, or are promoted to school administration we evaluate whether those positions can be refilled given our current state allocation.

Option A: Responsible Minimum - Aligned with County Fiscal Guidance

Operating Cost	FY27 Amount	
FY26 Local Appropriation (Current Year Base)		\$14,567,871
Responsible Minimum - aligned with county fiscal guidance	\$291,357	
Total estimated FY27 local budget request		\$291,357
TOTAL FY27 LOCAL OPERATING BUDGET REQUEST		\$14,859,228

**This requested amount does not include a possible raise from the legislature. If the legislature does implement a raise for our teachers, we will need to go to the County Commissioners for funding for the local paid positions.*

OPTION B WITH NO SALARY INCREASE, ONLY PROJECTED INCREASE IN BENEFIT COSTS:



Operating Cost	FY27 Amount	
FY26 Local Appropriation (Current Year Base)		\$14,567,871*
Estimated minimum decrease in state funding per TCS Planning Allotments Projected by NCDPI	\$883,591	
Estimated projected increase in benefit costs (WITH NO SALARY INCREASE)	\$122,909	
Estimated minimum increase in funding for EC	\$85,000	
Estimated minimum increase in funding to Charter Schools	<u>\$125,000</u>	
Total estimated FY27 local additional minimum local funding needed		<u>\$1,216,500*</u>
Total estimated FY27 local budget request		\$15,784,371
TOTAL FY27 ESTIMATED LOCAL BUDGET SHORTFALL		\$1,216,500

**This appropriation includes the following additional financial support required for the following for 24/25: Child Nutrition \$350,882, Exceptional Children \$568,299, Charter School Payments \$1,313,583 and Athletic Program Costs of \$89,400, which total \$2,322,164. This requested amount does not include a possible raise from the legislature. If the legislature does implement a raise for our teachers, we will need to go to the County Commissioners for funding for the local paid positions.*

OPTION C WITH 5.8% AVERAGE SALARY INCREASE:

Operating Cost	FY27 Amount	
FY26 Local Appropriation (Current Year Base)		\$14,567,871*
Estimated minimum decrease in state funding per TCS Planning Allotments Projected by NCDPI	\$883,591	
To maintain current local salaries with an average projected increase of 5.8%, including benefits	\$475,000	
Estimated minimum increase in funding for EC	\$85,000	
Estimated minimum increase in funding to Charter Schools	\$125,000	
Total estimated FY27 local additional minimum local funding needed		<u>\$1,568,591</u>
Total estimated FY27 local budget request		\$16,136,462
TOTAL FY27 ESTIMATED LOCAL BUDGET SHORTFALL		\$1,568,591

**This appropriation includes the following additional financial support required for the following for 24/25: Child Nutrition \$350,882, Exceptional Children \$568,299, Charter School Payments \$1,313,583 and Athletic Program Costs of \$89,400, which total \$2,322,164.*

FF&E REQUEST



FF&E — Schools \$167,650 General school equipment and furnishings	Turf Replacement Savings \$100,000 Annual set-aside for future turf replacement
Classroom Desk Rotation \$183,408 All schools; adjustable-height desks, teacher stations	Cafeteria Table Rotation \$10,000 Ongoing replacement cycle
Technology (System-Wide) \$775,463 650 Chromebooks, 150 teacher laptops, Google & Microsoft licensing, ESSER replacement cycle	Operational Maintenance \$220,000 System-wide daily maintenance supplies

TOTAL FF&E REQUEST: \$1,456,521

Capital Outlay Request



Transportation Truck \$49,687.10 Aging truck, driven daily with over 200,000+ miles	Plant Ops Truck \$49,687.10 Aging Fleet
BHS Dish Machine \$28,216.14 30-year-old units; parts no longer available — replacement is necessary	RHS Dish Machine \$43,080.52 30-year-old units; parts no longer available — replacement is necessary
TCHES Dish Machine \$21,665.34 30-year-old units; parts no longer available — replacement is necessary	Child Nutrition Maintenance \$60,000.00 Annual outsourced equipment maintenance
Generator for Child Nutrition, Transportation, and Plant Ops \$125,817.28 30+ year-old units	Generator for MEC \$43,469.13 MEC generator failure affects entire district connectivity
BHS Baseball Field Light Switch \$8,143.03 Installation of on/off switch	Detection Head Replacement at BHS \$33,812.00 Replaces worn-out fire alarm sensors

TOTAL CAPITAL OUTLAY REQUEST: \$463,577

Operational	Option A	Option B	Option C
FY26 Local Appropriation (Current Year Base)	\$14,567,871	\$14,567,871	\$14,567,871
To Maintain Current Local Salaries with an increase to benefits		\$122,909	
To Maintain Current Local Salaries with a 5% Increase, Including Benefits			\$475,000
Responsible Minimum — Aligned with County Fiscal Guidance	\$291,357		
Minimum Amount of Decrease in State Funding		\$883,591	\$883,591
Minimum Increase in EC Funding		\$85,000	\$85,000
Minimum Expected Increase in Charter School Funding		\$125,000	\$125,000
Subtotal	\$291,357	\$1,216,500	\$1,568,591
Total Operational Requested	\$14,859,228	\$15,784,371	\$16,136,462
FF&E (Furniture, Fixtures, and Equipment) - schools	\$1,456,521	\$1,456,521	\$1,456,521
Capital Outlay Request	\$463,577	\$463,577	\$463,577
Total FF&E and Capital Outlay Requested	\$1,920,098	\$1,920,098	\$1,920,098
Full Requested Funding, Operational & Capital	\$16,779,326	\$17,704,469	\$18,056,560

Full FY 27 Budget Request Summary

Thank You

Transylvania County Schools is not a district that takes what it has been given for granted. Every investment this board has made - in our people, our buildings, our technology, and our safety - has been put to work.

At the end of the day, every line in this budget connects back to a person — a teacher who chose to stay, a student who got what they needed, a parent who felt their child was safe.

We are asking you to make that choice again, and we will continue to make sure it counts.

Board Discussion

Commissioner Chapman asked what the potential tax impact would be if the Board funded Option C (full request). The Manager explained it would require more than a one-cent property tax increase to cover the \$1.5 million request, and potentially closer to two cents depending on State budget proposals, including a higher salary increase under the Governor's plan.

Dr. Fletcher clarified that the School System's operating budget is funded through property taxes, while capital funding comes from sales tax.

Commissioner Chappell asked about the turf replacement set-aside and whether it included prior maintenance costs. Staff clarified that routine maintenance is included in operating expenses, while the \$100,000 set-aside is designated for long-term turf replacement for both high school football fields.

Dr. Fletcher confirmed the recurring nature of the budget requests and that the current funding level would serve as the base or starting point for next year's budget.

Commissioner Chappell raised concerns about the impact of potential retroactive pay increases. The Manager noted that any retroactive adjustments would need to be covered by the County's fund balance and would increase the baseline for future budgets.

A detailed discussion followed regarding Average Daily Membership (ADM) and its impact on funding, particularly related to charter schools.

Chairwoman McCall asked for clarification on the scope of the Exceptional Children (EC) program, emphasizing that it serves a wide range of student needs. Dr. Fletcher noted ongoing discussions at the State level about moving toward a needs-based funding model.

The Board discussed the Child Nutrition program, confirming that all students currently receive free meals under the Community Eligibility Provision, with partial federal reimbursement depending on eligibility levels.

Additional questions addressed recent capital items, including bleacher replacements at Brevard High School, and confirmation that EC funding caps are set by statute.

MONTHLY CAPITAL UPDATE

Per the interlocal agreement between the Board of Commissioners and the Board of Education, the Project Manager provides a monthly update to both Boards on school capital projects. The County Manager also reports on countywide capital projects outside of school facilities.

Overview

The County is currently managing:

- Over \$220 million in capital projects (planned, underway, or in development)
- Over \$120 million in grant funding supporting capital initiatives (does not include broadband funding)

Transylvania County Schools Capital Projects

Timeline Updates

- Interlocal agreement approved: February 2025
- Architectural contracts approved: April 2025
- GMP 1 approved by Joint School Bond Project Committee: February 5, 2026.
 - Allowed advanced summer work
- Additional summer 2026 work options included during CMAR bidding
- Additional roof work at BHS has been added to the summer 2026 schedule.
- RHS storage tank replacement moving forward; remaining tanks to be rebid later
- GMP 2 preliminary pricing estimates from CMAR are under review.
- Security vestibule improvements under consideration for future approval
- Overall project completion is currently projected by the end of 2028
- Next milestone: GMP 2 construction drawings due May 29, with CMAR review in July to finalize timeline for remaining scopes of work

Financial Update

- Education Capital Fund reports are provided regularly to school leadership and County Commissioners.
- EC Wing construction payments completed, final reconciliation underway.
- Final invoices pending the for BHS old gym roof project
- All school capital projects remain within approved budgets.

Education Capital Project Updates (Detailed Status)

Project	Project Status	Updates from Subcommittee Items	Timeline	Budget Notes
Storage Tank Project	Damaged Rosman Underground Storage Tank at RHS near new gym will be replaced this summer. TCH/RES/RHS old gym tank 2nd proposal from S&ME higher than 1st, did not meet finance requirements and requires county to rebid.		RHS damage tank will be done in summer of 2026 with tank replacements to current standards. TCH/RES/RHS old gym will not be done this summer and will have to be done after next heating season.	In Budget
BHS Scope #1	Staff working on closeout		Project in closeout	Completion slightly under budget - any funds leftover will be available for reallocation after final close out.
BHS Scope #2	GMP1 Summer 2026 work approved by subcommittee for scope changes within existing budgets. Design development pricing review 4/14. GMP 2 will be ready for consideration this summer for targeted fall start for remaining scope. EC Wing Emergency Roof Replacement in closeout.	8/27/2025 - Selected Blum as CMAR; Summer 2026 scope approved by subcommittee 2/5/2026	EC Wing project is in closeout; GMP 1 for Summer 2026 work approved by subcommittee 2/5 Timeline Logistics in review with TCS: Roof replacement work will go into Fall Semester at BHS and BMS and on track for GMP 1 approval, GMP 2 expected to be ready for finalization this summer now 8/28 with GMP 2 work starting in fall 2026.	In Budget
Rosman Area Scope	GMP1 Summer 2026 work approved by subcommittee for scope changes within existing budgets. Design development drawings are underway and will have GMP 2 ready for consideration this summer for targeted fall start for remaining scope. Temporary Structural Shoring for Rosman old gym (part of GMP 1) is complete and building is returned to full use status.	8/27/2025 - Selected Blum as CMAR; Summer 2026 scope approved by subcommittee 2/5/2026	GMP 1 for Summer 2026 work approved by subcommittee 2/5 timeline logistics in review with TCS, GMP 2 expected to be ready for finalization this summer now 8/28 with GMP 2 work starting in fall 2026.	In Budget
Brevard Area Scope	GMP1 Summer 2026 work approved by subcommittee for scope changes within existing budgets. Design development drawings are underway and will have GMP 2 ready for consideration this summer for targeted fall start for remaining scope.	8/27/2025 - Selected Blum as CMAR; Summer 2026 scope approved by subcommittee 2/5/2026	GMP 1 for Summer 2026 work approved by subcommittee 2/5 Updated logistics submitted by Blum being coordinated with TCS and GMP 1 approval on track; GMP 2 expected to be ready for finalization this summer now 8/28	In Budget
RHS Retaining Wall	Included in pricing and factoring into Design Development Drawings	6/23/2025 - TCS requested to be managed by project manager	Included in pricing and factoring into Design Development Drawings as part of GMP 2. Timeline logistics being coordinated with other parts of GMP 2 deliverable now 8/28 at this time	May need budget and scope revision in GMP 2
BHS Softball Lighting	All field work complete / Project in Close out	10/20/2025 - TCS requested Management by County	Project in closeout	In Budget
CTE Grant Project	Programming meetings with Design Team, TCS and TC staff		Project needs to start by end of 2028	In Budget
BHS Infrastructure Grant Project	In design development		Goal to start by end of 2026	In Budget

Protecting Transylvania Natural Resources

- BHS Sewer Line & Pump Station: Working with NCDEQ to secure approval for use of the \$10 million in infrastructure funding; engineering design work has begun to allow the project to move quickly to bidding.
- Landfill Cell Expansion: Project delayed due to unexpected rock removal requirements not included in the original bid package.
- Other Infrastructure Projects: Continuing under multiple funding sources, approval processes, and timelines.

- Streambank Restoration: Soil & Water Conservation submitted restoration projects through EWP funding, with additional funding rounds anticipated.

Creating Jobs and a Safe Community

- Courthouse Project: Sizemore Architects is scheduled to provide an update presentation during this meeting.
- Library Amphitheater Cover: Project expected to be completed by the end of the week.

The Board recessed at 7:39 p.m. and reconvened at 7:49 p.m.

NEW COURTHOUSE UPDATE - REVISED BUDGET & DESIGN

The Board received an update on the new courthouse project from the County Manager and architect Joel Helms of Sizemore Architects. Since the redesign and reprogramming process began in 2024, the project team has completed stakeholder engagement, approved phased project alternatives, advanced the design through the 75% construction drawing stage, and continued value engineering efforts to control costs while meeting operational needs.

Site & Building Design

The new courthouse will be constructed adjacent to the Public Safety Facility and will include:

- 144 public parking spaces
- 31 staff parking spaces
- 33 secure official parking spaces
- A secure detainee sally port
- Stormwater retention infrastructure and retaining walls

The design team elected to fully excavate the basement level, creating future expansion and storage space while balancing site grading and reducing fill costs. The building layout maintains separate circulation paths for the public, judges, staff, and detainees to support courthouse security and operational efficiency.

The exterior design features a traditional courthouse appearance with brick construction and cast stone accents. Interior finishes were selected to be durable, simple, cost-effective, and easy to maintain, including carpet tiles, porcelain tile in public areas, acoustic wall treatments, and neutral color palettes throughout.

Project Cost Estimates

Current construction costs are estimated at \$32.7 million, including escalation costs, with an additional \$3 million budgeted for furnishings, fixtures, and equipment, bringing the estimated total project cost to approximately \$35.7 million. Staff noted the revised estimate is below earlier construction estimates while also including FF&E costs.

Mr. Helms reviewed additional costs associated with the City of Brevard's Unified Development Ordinance civic building requirements, including landscaping buffers, architectural features, roof treatments, equipment screening, EV charging infrastructure, and other site requirements. These items account for approximately \$1.114 million in direct construction costs, not including contractor overhead.

Design Schedule

- June: Submit final construction drawings for City review
- July: Final permit drawings for contractor review and begin bid period

Board Discussion

Commissioners discussed several aspects of the project, including:

- Confirmation that stakeholder requests had been reviewed and balanced against project budget limitations
- Questions regarding the number of required EV charging spaces and associated costs under the City’s UDO
- Anticipated construction timelines and coordination of bidding with bond financing schedules
- The projected 18-month construction timeline, with occupancy anticipated by the end of 2028
- Inclusion of the proposed Charters of Freedom monument, courthouse bell, and designated accent walls within the design

The Board also discussed the size of the current courthouse facility compared to the new courthouse. Staff noted the existing courthouse contains approximately 20,000 square feet, while the new facility will include approximately 45,000 functional square feet, with additional unfinished basement space available for storage and future expansion.

FY 2027 BUDGET PROCESS UPDATE

The County Manager presented a workshop-style discussion focused on long-term capital planning, debt management, and building maintenance needs across County facilities.

Capital Needs – Buildings and Sites

The County is currently managing significant capital investments related to mandated services, including:

- Approximately \$164 million in school capital improvements as part of the five-year plan, including approximately \$68 million in grant funding
- Approximately \$38 million for the new courthouse project, including professional services, construction, furnishings, fixtures, and equipment

The Manager explained that these projects will require long-term debt service payments supported by property tax revenue, in addition to existing obligations such as the EMS Base and Elections Building projects. Staff have been modeling debt service over multiple years to minimize fluctuations in the tax rate and incorporate anticipated obligations into annual budget planning.

The County’s financing strategy assumes level principal bond payments, resulting in higher payments in the early years that gradually decline over time. Current budget projections include approximately \$6.8 million annually in property tax revenue and \$1 million in dedicated sales tax revenue allocated toward debt service over the next eight years. The Manager noted that savings generated in earlier fiscal years are intended to help smooth projected increases in debt payments between FY 2028 and FY 2032.

ANNUAL DEBT SERVICE	Year 1 (FY25)	Year 2 (FY26)	Year 3 (FY27)	Year 4 (FY28)	Year 5 (FY29)	Year 6 (FY30)	Year 7 (FY31)	Year 8 (FY32)
Elections/Wellness	\$ 137,687.04	\$ 134,505.92	\$ 131,324.80	\$ 128,143.68	\$ 124,962.56	\$ 95,118.76		
EMS Base	\$ 549,770.40	\$ 536,705.20	\$ 523,640.00	\$ 510,574.80	\$ 497,509.60	\$ 484,444.40	\$ 471,379.20	\$ 458,314.00
Schools Bonds Step 1	\$ 3,209,953.65	\$ 4,403,212.50	\$ 4,286,462.50	\$ 4,169,712.50	\$ 4,052,962.50	\$ 3,936,212.50	\$ 3,819,462.50	\$ 3,702,712.50
Schools Bonds Step 2				\$ 1,355,319.59	\$ 1,859,142.16	\$ 1,809,847.50	\$ 1,760,552.84	\$ 1,711,258.19
Courthouse			\$ 2,426,679.55	\$ 3,328,766.36	\$ 3,240,505.02	\$ 3,152,243.67	\$ 3,063,982.32	\$ 2,975,720.97
TOTALS:	\$ 3,759,724.05	\$ 4,939,917.70	\$ 7,236,782.05	\$ 9,364,373.25	\$ 9,650,119.27	\$ 9,382,748.07	\$ 9,115,376.86	\$ 8,848,005.66
Tax Annual \$6.8 mil+\$1 rr	\$ (4,040,275.95)	\$ (2,860,082.30)	\$ (563,217.95)	\$ 1,564,373.25	\$ 1,850,119.27	\$ 1,582,748.07	\$ 1,315,376.86	\$ 1,048,005.66
	-\$7,463,576	\$7,360,623						
3 yrs surplus	5 yrs subsidized							

Capital Needs – Buildings and Site Assessments

The Manager also discussed the importance of ongoing facility maintenance to protect public investments in County buildings and avoid costly deferred maintenance issues similar to those experienced in school facilities.

Following the completion of facility assessments for Transylvania County Schools, Commissioners requested a similar assessment of County facilities and Blue Ridge Community College buildings. Axias completed the assessments and provided building-by-building reports identifying capital improvement needs over a 10-year period.

The assessments:

- Identify maintenance and replacement needs by building system.
- Include priority rankings, deficiency categories, and risk assessments.
- Distinguish between critical repairs, deferred maintenance, capital renewal, and recommended improvements.
- Do not include professional fees or contractor overhead costs.
- Do not evaluate whether facilities meet modern functional standards for current uses.

The Manager explained that the reports are intended to help prioritize future capital planning efforts and support informed decision-making regarding building maintenance, system replacements, and long-term facility investments.

Blue Ridge Community College

The Manager reviewed the facility assessment results for Blue Ridge Community College buildings. The assessment identified approximately \$3.46 million in maintenance and capital needs over a 10-year period.

The assessment rated the:

- Welcome Center (excellent condition)
- Technology Building (good condition)
- Straus Building (excellent condition)

No projects were identified in Priority Categories 1 or 2, meaning there are no currently critical issues or repairs expected to become critical within one year. The Manager noted this reflects the College's ongoing use of County capital funding to maintain facilities. The assessment focused only on existing building conditions and maintenance needs and did not evaluate whether facilities meet future programming or operational needs.

Existing Courthouse Building

The Manager explained that the assessment of the existing courthouse will help guide future planning once court operations relocate to the new courthouse.

The report identified approximately \$2.7 million in trade costs over a 10-year period, with an estimated overall renovation budget of \$4 million to \$4.5 million when factoring in broader project delivery costs. The assessment did not include analysis of potential impacts associated with the building's historic components, which could increase future renovation costs.

The report found the building to be generally well maintained, with no Priority 1 or Priority 2 deficiencies identified.

Capital Needs – Buildings and Site Assessments Overview

The Manager provided an overview of trends identified across County facility assessments, excluding Blue Ridge Community College. The majority of projected costs involve roofing, mechanical, electrical, site systems, and interior renovations.

The Manager noted that interior renovation figures are conceptual estimates and may be adjusted based on future Board priorities and project scopes.

The assessments also showed that most identified projects fall within the “necessary but not yet critical” category. No Priority 1 projects were identified countywide, and less than one percent of projects fell into Priority Category 2, representing approximately \$11,000 in potentially critical needs across all County buildings.

Capital Needs – Buildings and Site Assessments

The Manager reviewed overall findings from the County’s facility assessments and highlighted implications for long-term capital planning.

The assessment confirms that County capital funding has been used for ongoing maintenance; however, it also identifies continued and future maintenance needs that must be incorporated into financial planning decisions.

Mandated vs. Non-Mandated Facilities

- Approximately 60% of County buildings and sites support mandated services
- Operational spending reflects approximately 92% of the County budget tied to mandated service delivery.
- About 40% of facilities are not mandated, yet account for a significant portion of projected capital needs over the next 10 years.
- These projections reflect maintenance of existing assets only, not expansion or new facilities (such as parks and recreation or additional buildings)

The Manager noted this distinction is increasingly important in broader statewide discussions about property tax structure and prioritization of mandated services.

The Board was advised that two County-owned buildings not currently used for County operations will require policy direction:

- Veterans Museum (former Administration Building)
- White House (former Elections Building)

Both buildings are in below-average condition and would require capital investment to remain viable. The Manager noted:

- These properties are not essential to core County functions.
- Lease revenue from the Veterans Museum does not cover ongoing or future maintenance costs.
- The White House is currently undergoing a structural evaluation by an engineer to determine any additional needs.

The Manager noted that future decisions regarding these properties will need to be considered alongside overall capital priorities and funding constraints for mandated services.

Non-Property Tax Possible Solutions

The Manager reviewed potential strategies to reduce reliance on property tax revenue and offset growing operational and capital costs through alternative funding sources.

General Fee Strategy

- County fees are reviewed annually as a potential way to offset service costs.
- Only the Register of Deeds and Building Inspections currently generate revenue that fully covers or exceeds their operational costs.
- Some mandated services (such as Environmental Health) do not generate sufficient fee revenue to cover expenses. Similar counties also rely on property tax support for these functions. Relying solely

on fees to offset costs in these areas would significantly increase the cost burden to those utilizing the services.

- Increasing fees in these areas would shift costs directly to residents rather than reduce overall system costs.
- Staff are continuing to explore fee adjustments and benchmarks, but direction from the Board and public input will be needed to determine the appropriate balance between property tax and user fees.

Parks and Recreation (Non-Mandated, but High Community Use)

- Parks and Recreation accounts for approximately 17% of the identified 10-year capital maintenance needs
- Existing program and reservation fees help support operations but do not fully cover maintenance costs for facilities.
- Prior master planning recommended implementing field usage fees, but this was not adopted due to concerns about impacts on youth sports and community programs.
- Currently, fields can be reserved at no charge, but large events and tournaments are creating increased operational impacts (cleanup, staffing, facility wear) that are not reimbursed by users.
- Staff noted many other counties charge field reservation fees or seasonal program fees to offset maintenance and operational costs.
- Any consideration of new fees would require policy development, which staff are preparing for Board review if directed.

Solid Waste (Mandated and Highly Regulated)

- A 2022 solid waste study identified the need for significant fee adjustments to meet operational and long-term capital requirements.
- Some fee increases were implemented (e.g., convenience site sticker fees), but property taxes continue to subsidize operations.
- Long-term capital needs remain unfunded, including an estimated \$1.5 - \$2 million facility improvement project for the landfill operations building (currently rated in poor condition)
- The current landfill cell, funded through a combination of grants and approximately \$2 million in County funds, is expected to last only 5-6 years.
- Future planning will require decisions on:
 - Future disposal methods
 - Fee structures to balance revenue and expenditures
 - Long-term capital funding strategies
- A future options report and fee study will be presented at an upcoming meeting to help guide policy direction.

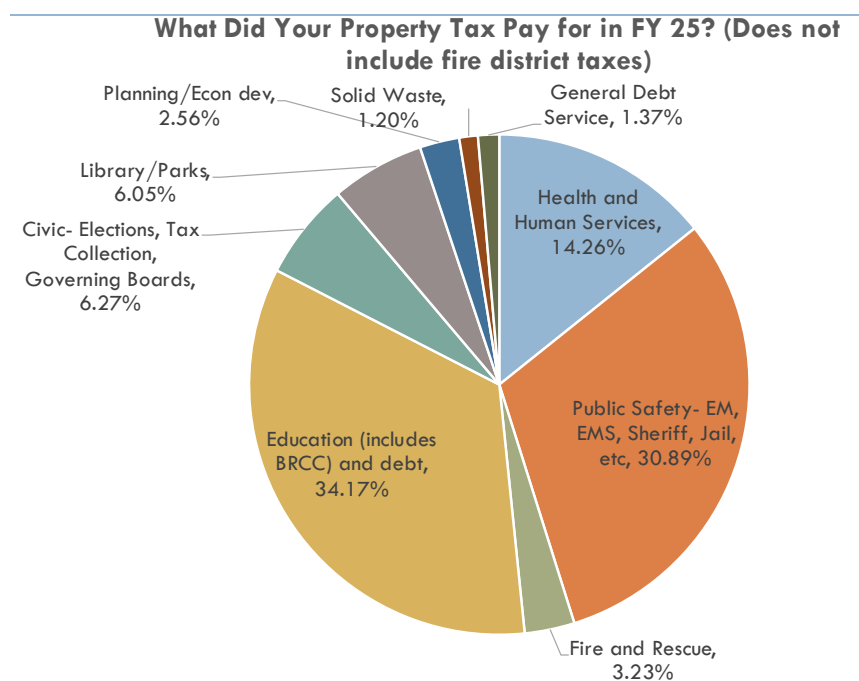
Decisions Not in Local Control Impacting Budget Preparation

- State and federal decisions continue to create budget impacts for counties that must be funded locally through property taxes despite limited local control.
- Proposed SNAP program changes could increase County costs by approximately \$1.2 million annually, equal to one cent on the property tax rate.
- Medicaid-related funding changes could potentially impact reimbursements for Public Health and EMS services.
- Medicaid Hold Harmless sales tax distributions have reduced County revenues by approximately \$800,000 annually since FY 2023.
- Declining student enrollment has reduced State funding for teacher positions, requiring the County to fund the positions locally if the School System does not reduce staffing through attrition or reductions in force.

- Teacher supplements and any increases tied to State salary decisions are funded locally, creating additional recurring budget pressures. One-third of the County’s property tax increase for FY 2026 was tied to the School System’s request to increase teacher supplements to 9% to match Henderson County.
- Proposed State budget recommendations could increase County education costs by approximately \$1 million annually for salaries and benefits moving forward.

The Manager emphasized that these externally driven cost increases do not expand services but instead place additional pressure on local revenues and future budget decisions. She advised that continued increases in mandated costs may require either higher property taxes, additional fees, or reevaluation of service levels.

Services Paid for By Property Taxes



Potential Discussions on Budget Priorities

- Commissioners may consider evaluating fees and services that currently do not fully offset operational costs, with potential property tax savings estimated at one cent.
- The Board may also review non-mandated services to determine whether service reductions or eliminations should be considered as part of future budget planning. Nonmandated services have a property tax impact of five cents.
- The Manager cautioned against several approaches commonly used in private-sector cost reduction strategies, noting they could create greater long-term costs or operational risks for the County government.
 - Deferred maintenance on buildings and infrastructure was identified as a concern because postponing maintenance typically increases future repair costs.
 - Reducing personnel costs below competitive market levels could negatively affect recruitment, retention, training, and service delivery, particularly in critical public safety and operational functions.

- Reducing investment in equipment and technology could increase long-term costs and create operational risks, including cybersecurity vulnerabilities and reduced efficiency.

Board Discussion

Commissioner Chapman raised questions about the future use of the existing courthouse once court operations relocate, including whether consolidating County offices into the building could create long-term savings by reducing the need for other facilities. He also questioned whether declining school enrollment may eventually require broader conversations about consolidation within the School System.

The County Manager responded that staff had explored the concept to some extent and noted that renovation costs for the existing courthouse are currently estimated to be higher than maintaining the current Administration and Register of Deeds/Tax Office facilities. She added that identifying another use for portions of the old courthouse could help offset future costs.

Commissioner Chappell cautioned against creating unnecessary concern regarding the relocation of County offices, noting that the County has recently invested heavily in Administration facilities, information technology, and infrastructure. He expressed concern that moving departments could create additional costs and disruption without meaningful savings.

Chairwoman McCall emphasized that no decisions have been made regarding the future use of the existing courthouse and that any future action would require discussion and direction from the Board collectively. She also stated that while fees alone will not solve the County's financial pressures, reasonable user fees for facility usage and cleanup costs may warrant further consideration.

The discussion also focused on the broader challenge counties face in balancing mandated services with limitations on local revenue options. Chairwoman McCall expressed frustration with state-level mandates and funding constraints placed on counties while local governments remain responsible for providing required services.

Commissioner Dalton discussed solid waste funding options and referenced South Carolina's use of parcel fees to support landfill operations. He suggested the Board consider similar approaches as part of future discussions on long-term solid waste funding and service models.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association (GFOA) awarded Transylvania County's Finance Department the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ending June 30, 2024.

This award recognizes governments that produce a high-quality, clearly organized financial report that meets generally accepted accounting principles, legal requirements, and Governmental Accounting Standards Board standards. It is considered the highest form of recognition in governmental financial reporting.

Over 180 local governments in North Carolina apply for this award annually, and Transylvania County has a longstanding history of receiving this distinction.

The Board of Commissioners congratulated Finance Department staff for maintaining this achievement and recognized their continued excellence in financial reporting.

NEW BUSINESS

FY 2026 3RD QUARTER BUDGET AMENDMENTS

Budget and Management Analyst Jennifer Wright presented the third quarter budget amendments for FY 2026 for Board consideration.

She explained that, in accordance with the County's annual budget ordinance and the North Carolina Local Government Budget and Fiscal Control Act, certain budget changes require formal approval by the Board of Commissioners. These include recognition of new revenues and related expenditures, appropriation of fund balance (assigned, committed, or restricted), transfers between funds where allowed by statute, and the creation of new special revenue, capital project, or fiduciary funds.

- **Budget Amendment 30:** Finalized the budget for the Library Amphitheater upgrade and canopy project, funded by a \$710,000 donation from the Library Foundation. Effective 1/12/26.
- **Budget Amendment 31:** Established a preliminary budget of \$35.2 million for the new Courthouse building project, as estimated by contracted architects from the Sizemore Group. Effective 1/6/26.
- **Budget Amendment 32:** Appropriated \$20,000 in fund balance for Balsam Grove Fire Rescue to engage design professionals to evaluate the department's facility needs, as approved by the Board of Commissioners on 11/10/25. Effective 1/6/26.
- **Budget Amendment 33:** Carried forward \$5,581.71 in Child Welfare Essential Services funds from FY 2025 in the DSS budget. Effective 1/7/26.
- **Budget Amendment 34:** Budgeted the reserve fund disbursements (\$334,346) approved by the Board of Commissioners on 1/12/26 at the request of four fire/rescue departments (Little River, Connetsee, Lake Toxaway, and North Transylvania). Effective 1/12/26.
- **Budget Amendment 35:** Reallocated \$723 within the Library budget at the request of the Library Director. Effective 1/16/26.
- **Budget Amendment 36:** Reallocated \$21,732 within the Solid Waste budget at the request of the Interim Director. Effective 1/20/26.
- **Budget Amendment 37:** Technical – reset the \$80,000 budget for the Fines & Forfeitures Fund within the Munis financial software. Effective 1/30/26.
- **Budget Amendment 38:** Reallocated \$850 within the Soil & Water budget and \$1,124 within the Tax Administration budget at the request of the respective directors. Effective 2/5/25.
- **Budget Amendment 39:** Allocated \$10,000 in contingency funds to replace the Library's Bookmobile generator, as approved by the Board of Commissioners on 2/9/26. Effective 2/10/26.
- **Budget Amendment 40:** Moved the \$150,000 in fire department audit expenses to the new Single Fire District Fund created at the beginning of FY 2026. Effective 2/19/26.
- **Budget Amendment 41:** Reallocated \$5,000 within the Fire Marshal's budget at the request of the Fire Marshal. Effective 2/19/26.
- **Budget Amendment 42:** Reallocated \$14,000 from the Sheriff's Tuition Assistance Reserve to fund the purchase and upfit of a new undercover vehicle, as approved by the Board of Commissioners on 2/23/26. Effective 2/23/26.
- **Budget Amendment 43:** Established a preliminary budget for the \$62 million Public School Needs-Based Grant awarded for the new EC Wing construction project. Effective 2/23/26.
- **Budget Amendment 44:** Added the estimate for full construction capital services (\$697,500) to the new Courthouse capital project. Effective 2/23/26.
- **Budget Amendment 45:** Reallocated \$5,000 within the TDA budget at the request of the TDA Director. Effective 2/23/26.
- **Budget Amendment 46:** Reallocated \$114,898 in unspent project funds within the Education Capital Fund to purchase equipment for the remodeled BHS Old Gym, as approved by the Board of Education and the Board of Commissioners. Effective 2/23/26.

- **Budget Amendment 47:** Configured \$31,285 in current and future Building Reuse Grants within Fund 57, the Multiyear Grant Fund. Effective 3/2/26.
- **Budget Amendment 48:** Carried forward \$20,177 in unspent grant funds within the Planning and Transportation budgets at the request of the Planning & Community Development Director. Effective 3/2/26.
- **Budget Amendment 49:** Reallocated \$442 within the Dogwood Health Trust Grant at the request of the Public Health Department. Effective 3/4/26.
- **Budget Amendment 50:** Reallocated \$1,640 within the Investigations budget, at the request of the Sheriff's Office. Effective 3/6/26.
- **Budget Amendment 51:** Budgeted an additional \$20,000 in Children's Essentials Services funding to DSS. Effective 3/6/26.
- **Budget Amendment 52:** Budgeted a \$12,311 grant from the NC Association of Chiefs of Police for a one-year talent management software subscription for the Sheriff's Office. Effective 3/10/26.
- **Budget Amendment 53:** Budgeted \$10.3 million in grant-funded (Dogwood and NCDEQ) water and sewer projects recently approved by the Board of Commissioners. Effective 3/17/26.
- **Budget Amendment 54:** Completed configuration of the fire department single tax district implemented in FY 2026, through budget projection update in Munis Financial Software. Effective 3/19/26.
- **Budget Amendment 55:** Reallocated \$400 within the Transportation budget at the request of the Planning & Community Development Director. Effective 4/15/26.
- **Budget Amendment 56:** Reallocated \$8,000 within the Communications budget at the request of the Communications Director. Effective 3/23/26.
- **Budget Amendment 57:** Budgeted \$14,597 in additional funds received for AA-117 Public Health Infrastructure. Effective 3/23/26.
- **Budget Amendment 58:** Completed Board of Commissioners actions from the meeting on 3/24/26, including: the reallocation of \$135,921 in DSS lapsed salaries for a contract with Allies 4 Outcomes; an appropriation of \$10,700 from contingency for the new County website with Aptegy; requested disbursement of fire department reserve funds for Cedar Mountain FD and Rosman FD (totaling \$46,770.74); and setup of a multiyear contract (\$1,615) for the EMS software Handtevy. Effective 3/24/26.
- **Budget Amendment 59:** Reallocated \$25,110 within the IT budget at the request of the IT Director. Effective 3/30/26.

Commissioner Chapman moved to receive the report and approve the budget amendments as presented, seconded by Commissioner Chappell, and unanimously approved.

FY 2026 3RD QUARTER FINANCIAL SUMMARY

Finance Director Meagan O'Neal presented the unaudited financial results for the third quarter of FY 2026, as required under fiscal control reporting requirements. She also noted the use of updated reporting templates designed to provide a more streamlined view of key funds and projects.

General Fund Overview

- Total revenue: \$67.5 million
 - Property tax revenue: just over \$48 million
 - Current year ad valorem taxes: \$46.3 million
 - Remaining property tax includes prior year collections, penalties, interest, and motor vehicle taxes.
- Other revenue sources include sales tax, investment earnings, permits, fines, and service fees.

General Fund Expenditures

- Total expenditures: \$54 million through Q3
 - Personnel costs: \$24 million (69% of budgeted amount)
 - Education funding (TCS and BRCC): \$16.5 million
 - Debt service: just over \$5 million (slightly above 75% due to payment timing)
- School bond obligations are fully paid for the year; remaining debt payments are smaller EMS and Elections Center loans.

Revenue Detail Highlights

- Property tax revenue is tracked across multiple categories, including current year, prior year, motor vehicle taxes, late payments, and collection costs.
- Sales tax revenues include Medicaid Hold Harmless and municipal distributions.
- Sales tax collections are at approximately 60% due to timing delays and are ahead of expected benchmarks for this point in the fiscal year.
- Most Medicaid Hold Harmless revenue has been received, with a small final payment expected in August and accrued back to FY 2026

Tax Revenue Details				
Ad Valorem Revenue	Budget	Actual	Remaining	% Collected
CY Ad Valorem	(46,182,750)	(46,380,909)	198,159	100%
PY Ad Valorem	(70,000)	(48,335)	(21,665)	69%
Late List	(10,000)	(26,250)	16,250	262%
Interest	(90,000)	(90,167)	167	100%
Advertising Cost	(1,000)	(918)	(82)	92%
Refunds	25,000	14,194	10,806	57%
CY Motor Vehicle	(1,433,920)	(933,485)	(500,435)	65%
PY Motor Vehicle	(325,500)	(633,011)	307,511	194%
Motor Vehicle CC Fees	75,000	56,023	18,977	75%
	(48,013,170)	(48,042,857)	29,687	
Sales Tax Revenue	Budget	Actual	Remaining	% Collected
Sales Tax*	(10,993,672)	(6,615,221)	(4,378,451)	60%
Medicaid Hold Harmless	(1,000,000)	(831,681)	(168,319)	83%
Municipal Hold Harmless	493,117	300,672	192,445	61%
	(11,500,555)	(7,146,230)	(4,354,325)	

*Sales tax is collected on a two month delay. Quarter 3 collection should be 58%+

Solid Waste Enterprise Fund

- Total revenues: \$2.4 million
 - \$1.6 million landfill scale sales (~75% of budget)
 - \$470,000 sticker sales (~75% of budget)
 - \$59,000 in other fees (recycling, bulk items, TV fees)
 - \$197,000 in investment earnings
 - Revenue trend is up in Q3 due to seasonal activity and increased brush/log disposal from clearing projects.
- Total expenditures: \$1.9 million (personnel, operations, contract services)
 - Reported net gain: \$463,521 at the end of Q3
- Net position expected to decline at year-end due to required accruals for closure/post-closure liabilities, capital outlay, and depreciation

Education Capital Projects

- Total active project funding exceeds \$129 million.
- Multiple projects ongoing with complex components and funding sources
- Only fully completed project to date: Centegix safety platform (all invoices paid; final reporting still required to close out lottery funds)
- Final invoices pending for the BHS old gym roof project
- EC Wing project invoices are still being reconciled prior to closeout.
- Quarterly education capital reports provided to School System staff in April
- The Finance Director noted a minor reporting correction and updated it for future quarterly reports.

Expenses	LTD Budget	LTD Actuals	Encumbered	Remaining
90005 FY 2023 - Ed Cap Projects	410,000	110,804	-	299,196
90006 FY 2022 - Ed Cap Projects	210,000	98,307	-	111,693
90007 FY 2021 - Ed Cap Projects	63,821	15,885	-	47,936
90009 FY 2024 - Ed Cap Projects	1,852,223	1,430,578	109,892	311,753
90010 FY 2025 - Ed Cap Projects	13,961,695	3,749,587	117,450	10,094,657
90020 FY 2026 - Ed Cap Projects	394,898	89,435	106,900	198,563
91010 Bond Step 1 SYS Storage Tank Const	2,249,940	242,487	-	2,007,453
91011 Bond Step 1 BHS SOI Scope 1	2,052,156	2,009,323	40,315	2,518
91012 Bond Step 1 BHS SOI Scope 2	10,415,473	906,340	575,395	8,933,737
91013 Bond Step 1 BMS, BES, PFE, DRS SOI	14,673,792	362,991	575,395	13,735,406
91014 Bond Step 1 Rosman TCHRS SOI Scope	16,707,282	362,992	644,146	15,700,144
91015 Bond Step 1 SYS SOI Asphalt Imprv	1,255,784	-	-	1,255,784
91016 Bond Step 1 SYS SOI Fencing	364,678	-	-	364,678
91017 Bond Step 1 SYS SOI Security	2,954,495	14,961	154,041	2,785,493
91018 CENTEGIX Safety Platform	432,690	421,440	1,250	10,000
91019 School Needs Based Grant Project	62,000,000	-	14,100	61,985,900
Grand Total	129,998,927	9,815,131	2,338,885	117,844,911

Capital & Infrastructure (County Projects)

- Monthly capital update continues to be provided by the County Manager; this financial summary will now be included in the quarterly update due to the volume of active projects.
- Includes initiatives managed and funded by the County that will become County-owned assets upon completion
- Revenue sources for capital projects are now clearly tracked and displayed, including:
 - Debt financing
 - Grant funding
 - Donations
 - Fund balance contributions
- “Donations” in governmental accounting represent restricted contributions for specific purposes (not informal or unsolicited gifts), such as funding from partner organizations like the Friends of the Library for designated project elements.
- Infrastructure projects are also tracked separately.
 - These include water, sewer, and stormwater projects that the County manages but does not own long-term.
 - Completed infrastructure assets are transferred to municipal partners (Town/City) upon completion.
- Over \$12 million in grant funding is currently supporting water, sewer, and stormwater infrastructure projects across the County.
- Grant revenue sources for infrastructure projects are fully itemized to show funding distribution and transparency across projects.

County Capital & Infrastructure Projects

Capital Expenses	LTD Budget	LTD Actual
10002- Landfill Expansion	9,477,929	5,399,746
10004- Sylvan Valley Phase II	5,401,500	4,967,588
10017- New Courthouse	37,787,488	1,737,219
10019- Library Amphitheatre	710,000	421,911
10020- Maint. & Capital Reserve Study	150,000	123,300
10022- Toxaway Communications Tower	500,000	65,995
Infrastructure Expenses	LTD Budget	LTD Actual
80006- Watershed Reclassification	225,000	144,077
80007- Morris Road Stormwater	546,500	31,844
80008- Landfill Leachate Pretreatment	1,312,000	17,917
80009- Gallimore Road Sewer	370,000	14,191
80010- BHS Sewer Ext	1,600,000	-
80011- Azalea/Rhododendron Water Sewer	4,117,500	-
80012- Calvert Rd Water Sewer Ext	3,550,000	-
80013- Woodland Terrace Water Sewer Ext	636,000	-
80014- Cashiers Valley Rd Water Sewer Ext	450,000	-
Grand Total	66,833,917	12,923,787

Capital Revenue Sources	
County Fund Balance or Financing	(44,666,917)
NCOSBM Directed Grant	(7,000,000)
Golden Leaf Grant	(1,500,000)
Donations	(860,000)
Infrastructure Revenue Sources	
NCDEQ At- Risk Grants	(11,153,500)
Dogwood Health Trust Grants	(1,653,500)
Total	(66,833,917)

Hurricane Helene – FEMA Public Assistance Update

- In addition to regular updates from the County Manager, a summary is provided on FEMA Public Assistance recovery efforts across the County.
- Early stages (first 6–8 months) were challenging due to conflicting guidance from multiple sources.
- A new FEMA team assignment has improved coordination and project processing.
- Project status categories:
 - Green: Reimbursed projects (funds received)
 - Yellow: All required documentation submitted; reimbursement expected soon
 - Orange: Pending final documentation to complete project closeout
 - Gray: Documented damages, but costs covered by insurance (no FEMA reimbursement required)

FEMA Updates

Cat	Title	Process Step	Best Avail. Cost
A	Transylvania County - ROW Debris - 100%	Obligated	261,139.35
B	TC-002 - Emergency Protective Measures - 100%	Pending DIU Final Validation	997,651.34
B	TC-004 - Private Roads - 90%	Pending App Completion	300,000.00
C	Landfill - Access Road, Culvert	Obligated	6,756.20
E	Administrative Building and Animal Shelter	Obligated	-
E	Transylvania County - Courthouse Repairs	Obligated	-
E	Vehicles and Equipment	Obligated	58,784.88
E	TC - Compactors	Obligated	85,925.50
E	Park Airport	Pending Scope and Cost Dev.	-
G	Park, Fitness Course, Walking Trails	Obligated	65,024.20
Z	Administrative Costs		-

Ms. O’Neal requested Board feedback on the report format and whether additional detail or revisions would be helpful moving forward.

Board Discussion

Commissioner Chappell noted the significant scale of ongoing capital projects relative to the County’s size and staffing capacity, emphasizing the overall impact on residents.

Commissioner Chapman asked for an update on the previously approved tax increase dedicated to future courthouse construction funding.

The Manager reported that approximately \$1.7 million has been expended to date from courthouse-related planning and development activities. Remaining funds are held in the assigned fund balance and continue to be tracked within the broader capital financing plan. Courthouse funding is now incorporated into a long-term debt strategy that also supports school bonds, EMS facilities, and the elections building.

Annual allocations (approximately \$1.2 million initially designated for courthouse needs) have been placed into the assigned fund balance over time. These funds are now being used to support debt service across multiple capital projects rather than a single dedicated reserve. Planned debt payments (approximately \$6.8M annually over the next eight years) are structured to avoid additional tax increases for debt service needs.

Ms. O'Neal noted that the upcoming audit will include a detailed breakdown of assigned and committed fund balances to provide additional explanation on these allocations.

Commissioner Chappell moved to accept the 3rd Quarter Financial Report as presented, seconded by Commissioner Chapman, and unanimously approved.

RESOLUTION AUTHORIZING ANNUAL DISTRIBUTION OF PRIOR YEAR FIRE DISTRICT TAX COLLECTIONS

Finance Director Meagan O'Neal presented a resolution to establish a consistent process for distributing prior-year fire district tax collections.

State law requires fire tax revenues to be used solely for fire protection within the designated district (NCGS § 69-25.4). Prior to FY 2026, the County maintained multiple fire tax districts, with revenues and excess funds allocated to individual fire departments. Excess collections above department budgets were held in district-specific reserve accounts. After the adoption of a single countywide fire tax rate, prior district reserve balances were authorized for distribution through June 30, 2025, upon departmental request.

The County will continue receiving delinquent and prior-year tax collections tied to former fire districts, although these amounts are expected to be small and will decline over time.

Ms. O'Neal requested that the Board authorize the Finance Director to calculate prior-year fire district tax collections and distribute funds to the appropriate fire departments after June 30 each fiscal year in order to streamline year-end close-out and ensure compliance with statutory requirements.

FY 2026 represents the first year of this tracking approach (see chart below). Future distributions are expected to decrease annually. Sylvan Valley district funds will continue to be tracked separately due to multi-department service. FY 3030 projections are based on historical collection trends and are expected to be minimal.

District	Prior Year Collected as of 2/28/26	Estimated Prior Year by FY30
Rosman	\$1,768	~\$20
Little River	\$1,210	~\$30
Connestee	\$2,162	~\$60
Cedar Mountain	\$201	~\$100
Lake Toxaway	\$2,042	~\$300
Balsam Grove	\$826	~\$10
North Transylvania	\$419	~\$30

Commissioner Chappell moved to approve the resolution authorizing annual calculation and distribution of prior-year fire district tax collections by the Finance Director, seconded by Commissioner Chapman, and unanimously approved.

**RESOLUTION #23 - 2026
AUTHORIZING ANNUAL DISTRIBUTION OF PRIOR YEAR
FIRE DISTRICT TAX COLLECTIONS**

WHEREAS, prior to Fiscal Year 2025–2026, Transylvania County maintained multiple fire tax districts, each with its own tax rate, and revenues collected within each district were allocated to the respective fire department serving that district; and

WHEREAS, any excess revenues collected above a fire department’s approved budget were retained in reserve fund balance accounts designated for that specific fire district; and

WHEREAS, effective Fiscal Year 2025–2026, the Transylvania County Board of Commissioners established a single, countywide fire tax rate, thereby eliminating the individual fire tax district rates and the need for associated reserve accounts; and

WHEREAS, the Board of Commissioners has authorized the distribution of remaining reserve balances to the respective fire departments to balance funds collected under the prior funding structure for Fiscal Year ending June 30, 2025; and

WHEREAS, Transylvania County may continue to receive delinquent or late tax payments associated with prior fiscal years during which the individual fire tax districts were in effect; and

WHEREAS, such collections are properly allocated to the fire departments serving those former districts and should be distributed accordingly; and

WHEREAS, the Board of Commissioners desires to establish a consistent and efficient process for the annual distribution of these funds in order to maintain accurate financial records and ensure appropriate allocation of revenues.

NOW, THEREFORE, BE IT RESOLVED by the Transylvania County Board of Commissioners that:

1. The Finance Director is hereby authorized to calculate, at the close of each fiscal year, the total amount of prior year fire district taxes collected during that fiscal year.

2. Such funds shall be allocated to the respective fire departments based on the district in which the taxes were originally levied.
3. The Finance Director is authorized to distribute these funds to the appropriate fire departments on an annual basis following the close of the fiscal year.
4. This annual distribution process shall continue until such time as all material prior year tax collections attributable to the former fire tax districts have been received and distributed.
5. The Finance Director shall maintain appropriate documentation of all calculations and distributions made pursuant to this resolution.

ADOPTED this the 27th day of April 2026.

S://Teresa K. McCall, Chair
Transylvania County Board of Commissioners

MANAGER'S REPORT

Key updates included:

- **USDA Drought Disaster Declaration**
 - The U.S. Department of Agriculture has declared the 2026 drought an agricultural disaster.
 - This designation makes federal assistance available to affected producers and communities, including Transylvania County.
 - Residents can access assistance information at farmers.gov/recover or through Congressman Edwards' office.
- **ADA Web Accessibility Compliance Extension**
 - The U.S. Department of Justice extended the compliance deadline for digital ADA accessibility standards to April 26, 2028 (for counties under 50,000 population)
 - The extension provides additional time for counties to meet federal web accessibility requirements.
 - Standards apply to county websites, applications, forms, notices, and digital content.
 - Estimated nationwide implementation costs exceed \$1 billion.
 - Counties remain responsible for ensuring equitable access to digital services.
- **NC General Assembly – 2026 Short Session**
 - Legislature reconvened for budget adjustments and unfinished 2025 business.
 - No full state budget was adopted last year, making current negotiations a primary focus.
- **County Advocacy Efforts**
 - The NC Association of County Commissioners' advocacy team is actively engaged in Raleigh on behalf of all 100 counties.
 - Transylvania County Commissioners are also meeting with legislators to advocate for local priorities.
- **EMS Recognition**
 - Transylvania EMS has been approved by NCOEMS as a teaching institution.
 - This designation allows EMS to provide continuing education credits for paramedics, both internally and externally.
- **America 250 Celebration**
 - Several events recognizing the 250th anniversary of the United States are planned throughout the year.

BATTLEFIELDS TO BACKWOODS-

Soldiers Shaping Appalachian

ACTIVITIES

February 21: Early Seeds & Soil Improvement. Revolution Era Garden Noon - 1:00 pm.

March 21: Awakening the Soil & Early Planting. Revolution Era Garden Activity. Noon - 1:00 pm.

April 11: Exhibit Opening: Battlefields to Backwoods.

April 18: Planting Virtue - Franklin's Humble Labor. Revolution Era Garden Activity. Noon - 1:00 p.m.

May 7: "The Gathering Storm" Bob Plott, Rogow Room, Transylvania County Library, 7:00 pm.

May 16: The Three Sisters - Jefferson's Delightful Culture. Revolution Era Garden. Noon-1:00 pm.

June 20: Okra Awakening - Washington's Primary Pursuit Revolution Era Garden. Noon - 1:00 pm.

June 27: Appalachian Folk Festival. Allison-Deaver House. 10:00 am - 3:00 pm.

July 4: Tales, Tunes & Tours at the Museum. 1:00 pm

July 9: Mighty Mountain Men-Traveling to Kings Mountain. Vanessa Cole, Mary C. Jenkins Community Center. 7:00 pm.

July 18: Quill Pens & Penmanship - Franklin's Ingenious Words. Revolution Era Garden. Noon - 1:00 pm.

August: Echos of Liberty. Guided Tour of Davidson River Cemetery. 10:00 am. TBA

August 15: Making Herbed Butter - Madison's Cultivation. Revolutionary Era Garden. Noon - 1:00 pm.


September 19: Colonial Dyes and Rug Painting - Adams' Practical Legacy. Revolutionary Era Garden. Noon - 1:00 pm.

September 24: Revolutionary Patriots - Land & Legacy. Marcy Thompson. Mary C. Jenkins Community Center 7:00 pm.

October: Surveys in Early Times. Rebecca Suddeth. Time and place TBA

October 17: Harvest Feast - Jefferson's Greatest Service. Last day of Exhibit.

December 12: Christmas in Old Appalachia. Allison Deaver House. 2:00 pm.



- Transylvania County Library 20th Anniversary
 - The Library will celebrate 20 years in its current facility on May 13
 - While the building opened in 2006, the Library's history dates back to 1912
 - The current facility was made possible in part by strong community support, including a \$2.5 million fundraising effort led by the Library Foundation
 - The Library continues to serve as a long-standing community resource focused on education, access, and shared services
 - The public is invited to participate in the anniversary celebration
- National Poetry Month - Community Contest
 - April is National Poetry Month
 - The Mary C. Jenkins Community Center is sponsoring the County's annual poetry contest
 - This year's theme is "Freedom," recognizing the nation's 250th anniversary
 - The contest is open to all residents and closes April 30
 - Flyers are available in the County Administration lobby for participation information

PUBLIC COMMENT

The public comments reflect the opinions and points of view of the speakers.

Mike Privette noted the County has historically supported City projects financially and suggested the County should request relief or a waiver from City regulatory requirements related to the courthouse project to reduce taxpayer burden. He also thanked Commissioner Chapman for ongoing budget-saving suggestions and efforts.

COMMISSIONERS' COMMENTS

Commissioner Chapman announced a Rotary-sponsored "4 Chairs" program at the Mary C. Jenkins Center featuring local speakers discussing recent key events and noted he will serve as a presenter and encouraged public attendance. He announced that he and Commissioner Dalton will travel to Raleigh later this week to advocate for County priorities.

Commissioner Chappell invited the public to attend the Rosman High School Hall of Fame induction ceremony for well-deserving individuals following tomorrow night's baseball game, and a National Day of Prayer event at the courthouse gazebo on Thursday, May 7, at 6:00 p.m.

Commissioner Dalton congratulated the Finance Department on receiving the Certificate of Achievement for Excellence in Financial Reporting. He recognized the achievement as a significant improvement over prior years and credited the staff for strong financial management.

Chairwoman McCall moved to enter into a closed session per N.C.G.S. 143-318.11(a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged, following a 10-minute recess, seconded by Commissioner Dalton and unanimously approved.

CLOSED SESSION

Per N.C.G.S. 143-318.11(a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged, closed session was entered into at 9:25 p.m. Present were Chairwoman McCall, Commissioners Chapman, Chappell, Dalton, and McKelvey, County Manager Jaime Laughter, County Attorney Bill Bulfer, IT Director Nathanael Carver (for technical support), and Clerk to the Board Trisha Hogan.

The Board consulted with the County Attorney on privileged and confidential matters and then directed staff on how to proceed.

Chairwoman McCall moved to leave the closed session, seconded by Commissioner Dalton, and unanimously approved.

OPEN SESSION

Chairwoman McCall moved to seal the minutes of the closed session until such time that opening the minutes does not frustrate the purpose of the closed session, seconded by Commissioner Chappell, and unanimously approved.

ADJOURNMENT

There being no further business to come before the Board, **Chairwoman McCall moved to adjourn the meeting at 9:43 p.m., seconded by Commissioner Chappell and unanimously carried.**

ATTEST:

Teresa K. McCall, Chair
Transylvania County Board of Commissioners

Trisha M. Hogan, Clerk to the Board