

9:30 A.M. PUBLIC HEARING

Public Hearing for Consideration of Closing portions of Anders Avenue, Meadows Circle,
and associated 10-foot alleys

Wednesday, June 17, 2020

PLEASE PRINT

Name:

Address:

1. ~~Edward Hamrelson 6 Oakleaf Dr. Ft. Lauderdale~~
2. Edward Hamrelson 136 S King St Ste B Hvl 29792
- 3.
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PUBLIC COMMENT SIGNUP SHEET

JUNE 17, 2020

Pursuant to N.C. Gen. Stat. §153A-52.1, the Henderson County welcomes public comment at its meetings. Please note that each speaker is limited to three (3) minutes, unless a different time limit is announced. Also, the Board may adopt rules limiting the number of persons speaking taking the same position on a given issue, and other rules regarding the maintenance of good order.

Each speaker should be aware and by their signatures hereto they agree that their comments may be recorded (by audio-visual recordings, photography or other means), and may be (but are not required to be) broadcast by the County as a part of the broadcast of this meeting, or as a part of the County's programming on its local video channel(s). By their signature they further agree that Henderson County is and will be the sole owner of all rights in and to such programming. The undersigned hereby indemnifies Henderson County, its employees and agents, against any and all claims, damages, liabilities, costs and expenses arising out of the use of the undersigned's images and words in connection therewith.

1. WALTER LEE
PRINTED NAME

32 Sheep Pasture Ln
Fletcher, NC
MAILING ADDRESS

Walter Lee
SIGNATURE

Golf Course
Topic

2. Bob Davy
PRINTED NAME

6 Oak Leaf Dr
Fletcher, NC
MAILING ADDRESS

Bob Davy
SIGNATURE

Golf Course
Topic

3. _____
PRINTED NAME

MAILING ADDRESS

SIGNATURE

Topic

4. _____
PRINTED NAME

MAILING ADDRESS

SIGNATURE

Topic

HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite 1
Hendersonville, North Carolina 28792
Phone: 828-697-4808 • Fax: 828-692-9855
www.hendersoncountync.org

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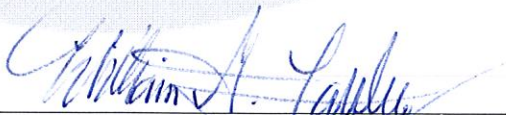
PROCLAMATION

Day of Recognition and Remembrance of Korean War Veterans – June 25, 2020

- WHEREAS,** The Korean War began on June 25, 1950; and
- WHEREAS,** nearly 1.8 million Americans joined the fight to push back the invading Communist armies from North Korea and to protect the South Korean people; and
- WHEREAS,** on July 27, 1953, the Korean Armistice Agreement was signed bringing about the end of the hostilities of the Korean War with continued presence at the DMZ and throughout Korea to maintain the peace and the continuance of defending the country today; and
- WHEREAS,** over 50 million South Koreans now live in a thriving democracy as a result of the brave soldiers of the United States who fought, side-by-side with them, in defense of peace and prosperity; and
- WHEREAS,** on June 25, 1985, The Korean War Veterans Association was formed in honor of the brave people who served honorably during the Korean War; and
- WHEREAS,** on June 25, 2020, Brigadier General Frank Blazey Chapter 314, of the Korean War Veterans Association will recognize their newly elected National Executive Directors and their Officers will reaffirm their commitments; and
- WHEREAS,** the citizens of Henderson County recognize the sacrifices of those who served to secure freedom for people they had not met and a country they did not know; and


NOW, THEREFORE, BE IT RESOLVED, that we, the Henderson County Board of Commissioners, do hereby proclaim June 25, 2020 to be a day of recognition and remembrance of those who served during the Korean War and those who continue to serve, promote and maintain the Korean War Veterans Association for benevolent and charitable purposes.

Adopted, this 17th day of June 2020.



William Lapsley, Vice-Chairman
Henderson County Board of Commissioners

ATTEST:



Teresa L. Wilson, Clerk to the Board

STATE OF NORTH CAROLINA

COUNTIES OF BUNCOMBE AND HENDERSON

ADDENDUM TO CONSOLIDATION AGREEMENT

This ADDENDUM is made this the 17th day of JUNE, 2020, by and between the **Metropolitan Sewerage District of Buncombe County**, a North Carolina public body and body politic and corporate created and established under the provisions of the North Carolina Metropolitan Sewerage Districts Act, Chapter 153, Article 25, Sections 153-295 to 153-324, inclusive (succeeded by Chapter 162A-64-81, inclusive) of the North Carolina General Statutes, with its principal office and place of business at 2028 Riverside Drive, Woodfin, N.C. 28814 (hereinafter "MSD") and the **Cane Creek Water and Sewer District of Henderson County**, a body corporate and politic with its principal office and place of business at 100 North King Street, Hendersonville, N.C. 28792 (hereinafter "CCWSD").

Background to Addendum

A. MSD and CCWSD have previously entered into a Consolidation Agreement pursuant to the terms of Chapter 162A of the North Carolina General Statutes, and particularly pursuant to the provisions of N.C. Gen. Stat. §162A-68.5.

B. MSD and CCWSD wish to expressly affirm the provisions of N.C. Gen. Stat. §162A-68.5(g).

AGREEMENT and ADDENDUM TO CONSOLIDATION AGREEMENT

MSD and CCWSD expressly agree, pursuant to N.C. Gen. Stat. §162A-68.5(g), that upon the effective date of the Consolidation Agreement, the MSD board shall be expanded by two members, who shall be qualified registered voters residing in the former CCWSD district as shown by the attachment to the Consolidation Agreement, such members to be appointed by the Henderson County Board of Commissioners. The terms of office shall be as stated in §162A-68.5(g).

METROPOLITAN SEWERAGE DISTRICT
OF BUNCOMBE COUNTY

COUNTY OF HENDERSON

By: _____
M. Jerry VeHaun, MSD Board Chair

By: _____
~~Grady Hawkins, Commission Chair~~
William Lapsley, Vice-Chairman

Attest:

Attest:

Jackie W. Bryson, Secretary/Treasurer

Teresa L. Wilson
Teresa Wilson, Clerk to the Board

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: June 17, 2020

SUBJECT: Special Revenue Fund – COVID-19 CARES Act Funding

PRESENTER: Samantha Reynolds, Finance Director

ATTACHMENTS: Yes

1. NC Department of State Treasurer – Accounting and Reporting Guidance for CARES Funding and the COVID-19 Pandemic

SUMMARY OF REQUEST:

Henderson County will be receiving funding for a number of different sources for coronavirus response, such as the Coronavirus Relief Fund (CRF) established under the CARES Act. To ensure that these funds are properly accounted for, Staff has been in contact with the County's Audit Firm, as well as the NC Department of State Treasurer. Guidance in the attached document from the Treasurer's Office states "Based on NC General Statute 159-26(b)(2) and GASB Statement 54, funds related to coronavirus response should be budgeted and accounted for in a special revenue fund."

BOARD ACTION REQUESTED:

The Board is requested to authorize Staff to develop a new Special Revenue Fund for COVID-19 Funding. The Board is further requested to approve a Budget Amendment appropriating funds from this Special Revenue Fund for authorized expenditures expended in FY20 into the General Fund.

Suggested Motion:

I move the Board authorize Staff to develop a new Special Revenue Fund for COVID-19 Funding. I further move the Board approve a Budget Amendment appropriating funds from this Special Revenue Fund for authorized expenditures expended in FY20 into the General Fund.

Based on NC General Statute 159-26(b)(2) and GASB Statement 54, CARES Act funds should be budgeted and accounted for in a special revenue fund. If the funds are utilized for more than one function, then separate accounts should be established within the fund to account for those functions separately. Local governments should keep adequate records to improve transparency and demonstrate that funds have been used appropriately and within the limitations of the Act. Per the Frequently Asked Questions (FAQ) (as of the date of this post, the most recent update was May 28,2020), document on the US Treasury [website](https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf) (<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>)

, the interest earnings from specific investments of CARES funds should be used only to cover eligible CARES fund expenditures. If governments spend their full allocation of CARES funding and deposit the CARES funding into the general cash account, then they may use the interest earnings to meet immediate cash management needs related to eligible expenditures. However, we advise units to allocate interest earnings on CARES funds to restricted accounts until they are certain they will spend down all the CARES funding that the state or federal government has allocated to them.

All funds that are unspent as of December 30, 2020, must be returned to the U.S. Department of Treasury along with any restricted interest earnings and the proceeds of disposition of assets purchased with CARES funds that are disposed of prior to December 2020. There is no specific guidance available at this time as to how the funds are to be returned; we will update you when that information becomes available. Tyler Mulligan of the NC School of Government posted a May 11 [blog](https://canons.sog.unc.edu/using-federal-coronavirus-relief-funds-for-small-business-support/) (<https://canons.sog.unc.edu/using-federal-coronavirus-relief-funds-for-small-business-support/>) with guidance for governments considering how to use their CARES Act funds beyond the December 30 date with the use of loan programs that may extend funds over several years. We urge you to review his blog and consult with your attorney to determine how to utilize these funds for your community.

Regardless of the source of the CARES Act funding, government use is restricted to the specific public health emergency uses indicated above as set forth in section 601(d) of the Social Security Act. For specific questions about eligible expenditures, please refer to the NC Office of State Budgeting and Management (OSBM) [website](https://www.nc.gov/agencies/pandemic-recovery-info-counties) (<https://www.nc.gov/agencies/pandemic-recovery-info-counties>) .

compliance supplement for existing programs in late June 2020. Guidance for new programs, including new programs funded as part of the COVID-19 relief program, will be issued in the fall of 2020.

Additional Accounting Guidance Associated with COVID-19 Pandemic:

Modified Accrual Revenue Impacts:

On March 31, 2020, the NC Department of Revenue (NC DOR) provided penalty relief for taxpayers that fail to file a tax return or pay the related taxes for various items noted in the Department's [press release](#)

(<https://www.ncdor.gov/news/press-releases/2020/03/31/nc-department-revenue-offers-expanded-penalty-relief-taxpayers>)

. Numerous taxes that local governments receive either monthly or quarterly are included in this extension that is effective for taxes due on March 15, 2020, through July 15, 2020, including sales and use taxes, scrap tire disposal taxes, and white goods disposal taxes. There is no deferral of the taxes, but relief from late action penalties, effectively allowing delayed payment of at least some portion of taxes included, if the taxes are paid by July 15, 2020. If the delayed due dates extend beyond the end of the fiscal year but taxes are received by the unit within the 60 to 90-day window that local governments recognize as their availability period for modified accrual revenues, then governments may choose to accrue those revenues into the 2020 fiscal year. However, any changes in timing and the reasons for the change should be disclosed in the notes (NCGAI 3, para. 11, as amended by GASB 54, para. 5).

In North Carolina [Session Law 2020-03](#)

(<https://www.ncleg.gov/Sessions/2019/Bills/Senate/PDF/S704v5.pdf>), Section 4.7.(e), the NC General Assembly extended motor vehicle taxes due dates by five months for taxes due between March 1, 2020, and August 1, 2020. Motor vehicle taxes are due when the related vehicles are registered; therefore, governments should NOT accrue the revenues for motor vehicle taxes with extended due dates beyond the typical June 30, 2020, fiscal year end date. However, those amounts that the State of NC has collected on behalf of the local government prior to June 30 that are remitted to the local government subsequent to year end should be accrued at year end, if material. Any change in in the timing of revenue collections for motor vehicle taxes should not affect the tax collection percentage rate reported at the end of the year.

<https://www.nctreasurer.com/local-government-covid-19-resources>) that will assist with questions. With the order's moratorium on cutoffs, we expect reduced water and sewer collections that will potentially result in higher uncollectible amounts on June 30, 2020, than in prior years. Local governments impacted by the Executive Order should review their accounts receivable on June 30, and assess whether the allowance for uncollectible accounts is adequate to cover any balances outstanding at the end of the year that are unlikely to be collected.

GASB Toolbox:

There may be additional reporting issues that arise for fiscal year 2020 that are related to COVID-19 and we will continue to communicate those as we become aware of them. We also urge you to utilize the GASB Emergency Toolbox that is located on their [homepage](#)

<https://www.gasb.org/cs/Satellite?c=Page&cid=1176174469582&pagename=GASB%2FPage%2FGASB%2FSectionPage>

. The Toolbox is a great resource to help you identify reporting considerations for fiscal year 2020 reporting and beyond.

Please contact us with questions at (919) 814-4300 or at slgfd@nctreasurer.com (<mailto:slgfd@nctreasurer.com>).

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Department of
State Treasurer**

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NORTH CAROLINA
DEPARTMENT OF STATE TREASURER



Dale R. Folwell, CPA
STATE TREASURER OF NORTH CAROLINA
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