

MINUTES

**STATE OF NORTH CAROLINA
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS
MONDAY, DECEMBER 4, 2023**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 5:30 p.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Present for the meeting were County Commissioners William Lapsley, Rebecca McCall, J. Michael Edney, Daniel Andreotta, David Hill, County Manager John Mitchell, Assistant County Manager Amy Brantley, Attorney Russ Burrell, and Clerk to the Board Denisa Lauffer.

Also present were: Director of Business and Community Development Christopher Todd, Finance Director Samantha Reynolds, Budget Manager/Internal Auditor Sonya Flynn, Budget Analyst Jennifer Miranda, Engineer Marcus Jones, Planning Director Autumn Radcliff, Senior Planner Janna Bianculli, Planner Liz Hansen, Sheriff Lowell Griffin, Capital Projects Manager Bryan Rhodes, DSS Director Jerrie McFalls, Human Resources Director Karen Ensley, Emergency Management/Rescue Coordinator Jimmy Brissie, Parks Maintenance Supervisor Jason Kilgore, Assistant Engineer Deb Johnston, and PIO Kathy Finotti – videotaping. Deputies Travis Pierce and Matthew Covill provided security.

INVOCATION

Pastor Marc Reynolds with Little River Baptist Church provided the invocation.

CALL TO ORDER/WELCOME

County Attorney Russ Burrell called the meeting to order and welcomed all in attendance.

PLEDGE OF ALLEGIANCE

Austin Dellinger with IGNITE 4-H Club led the Pledge of Allegiance to the American Flag.

ELECTION OF CHAIRMAN

Russ Burrell stated, pursuant to Chapter 153A-39 of the NC General Statute, that at the first regular meeting in December of each even-numbered year, the Board of Commissioners shall choose one of its members to act as Chairman for the ensuing year, followed by the selection of a Vice-Chairman.

Mr. Burrell opened the floor for nominations for the Chair.

Commissioner Lapsley said it was his honor and privilege to nominate Commissioner Rebecca McCall to serve as Chairman of the Board of Commissioners.

Russ Burrell asked if there were any other nominations. There were none.

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Commissioner Edney made the motion that nominations be closed and Commissioner McCall be elected Chair by acclamation. All voted in favor, and Commissioner McCall was elected as Chairman.

Mr. Burrell turned the meeting over to Chairman McCall.

ELECTION OF VICE-CHAIRMAN

Chairman McCall opened the floor for nominations for the Vice-Chair.

Commissioner Hill nominated Commissioner J. Michael Edney for appointment as Vice-Chair.

Commissioner Hill made the motion that nominations be closed and Commissioner Edney be elected Vice-Chair by acclamation. All voted in favor, and Commissioner Edney was elected Vice-Chair.

INFORMAL PUBLIC COMMENT

1. Chris Walters spoke about the power of one voice regarding the Board of Commissioners.
2. Joe Elliott spoke regarding climate change and the 2045 Comprehensive Plan.
3. Travis Merrell opposed the rezoning application for Ronnie Gray that was to be voted on later in the meeting.
4. Lynne Williams asked the Board to consider a MOU with the City of Hendersonville regarding the 2045 Comprehensive Plan.

DISCUSSION/ADJUSTMENT OF AGENDA

Vice-Chair Edney added an item to the Consent Agenda, creating Item Q – FY2024 Christmas Bonus.

Commissioner Lapsley pulled consent agenda Item M – Agreement with WGLA Engineering Clear Creek Sewer Design and moved to Discussion as Item A.

Chairman McCall made the motion to approve the consent agenda as amended. All voted in favor, and the motion carried.

CONSENT AGENDA consisted of the following:

2023.149 Review of Public Officials' Bonds

Pursuant to N.C. Gen. Stat. §58-72-20 (and the Board's Rules of Procedure), the Board was presented with the annual review of the size and issuer of the bonds for county public officials for the coming year.

Under §58-72-20:

The bonds of the officers named in G.S. 58-72-10 shall be carefully examined on the first Monday of December of every year. If it appears that the security has been impaired, or for any cause, become

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insufficient to cover the amount of money or property or to secure the faithful performance of the duties of the office, then the bond shall be renewed or strengthened, the insufficient security increased within the limits prescribed by law, and the impaired security shall be made good, but no renewal, or strengthening, or additional security shall increase the penalty of said bond beyond the limits prescribed for the term of office.

The following are the current bond amounts, all of which meet the requirements of the General Statutes:

PUBLIC OFFICIAL	BOND AMOUNT	BOND COMPANY
Lowell Griffin, Sheriff	\$25,000.00	Fidelity and Deposit Co.
Lee King, Register of Deeds	\$50,000.00	Fidelity and Deposit Co.
Harry Rising, Tax Collector	\$1,000,000.00	Fidelity and Deposit Co.
Deputy Tax Collectors	\$250,000.00	Fidelity and Deposit Co.
Samantha Reynolds, Finance Director	\$1,000,000.00	Fidelity and Deposit Co.

The Sheriff's bond may not exceed \$25,000, pursuant to N.C. Gen Stat. §162-8. The other bonds have been set by previous Boards of Commissioners, and are at the discretion of the sitting Board.

Motion:

I move that the Board approve the public officials' bonds as proposed.

Approval of Minutes

Draft minutes were presented for Board review and approval for the following meeting:
November 15, 2023 - Regularly Scheduled Meeting

Motion:

I move the Board approve the minutes of November 15, 2023.


Tax Collector's Report

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

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Please find outlined below collections information through November 26, 2023 for 2023 real and personal property bills mailed on August 21, 2023. Vehicles taxes are billed monthly by NC DMV.

Henderson County Annual Bills (Real and Personal Property):

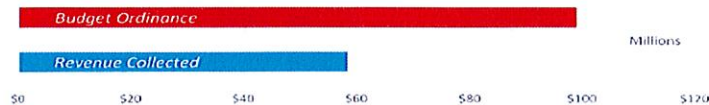
2023 Beginning Charge:	\$99,203,345.19	Paid 54.95%		Unpaid 45.05%
Discoveries & Imm. Irreg.:	\$197,508.62			
Releases & Refunds:	(\$222,025.69)			
<u>Net Charge:</u>	\$99,178,828.12			
Unpaid Taxes:	\$44,677,642.46			
Amount Collected:	\$54,501,185.66			

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

Net Charge:	\$3,230,687.59	99.67%
Unpaid Taxes:	\$10,781.06	
Amount Collected:	\$3,219,906.53	

Henderson County FY24 Budget Analysis:

<u>Budget Ordinance</u>	<u>Revenue Collected</u>
Ad Valorem: \$97,695,412.00	Ad Valorem: \$57,721,092.19
Prior Years: \$1,041,250.00	Prior Years: \$402,916.56
Budget Total: \$98,736,662.00	YTD Revenue: \$58,124,008.75



2023.150 Pending Releases & Refunds

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

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

Type:

Amount:

Total Taxes Released from the Charge \$ 20,075.13

Total Refunds as a result of the Above Releases \$ 1,106.25

Motion:

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

2024 Proposed Schedule of Regular Meeting Dates

The proposed 2024 Schedule of Regular Meeting Dates for the Henderson County Board of Commissioners was presented for the Board's review and approval.

Tuesday, January 2, 2024
(Budget Retreat) Wednesday, January 17, 2024

Monday, February 5, 2024
Wednesday, February 21, 2024

Monday, March 4, 2024
Wednesday, March 20, 2024

Monday, April 1, 2024
Wednesday, April 17, 2024

Monday, May 6, 2024

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(Budget Workshop) Wednesday, May 15, 2024

Monday, June 3, 2024

Wednesday, June 19, 2024

NO FIRST MONDAY MEETING IN JULY

Wednesday, July 17, 2024

Monday, August 5, 2024

Wednesday, August 21, 2024

Tuesday, September 3, 2024

Wednesday, September 18, 2024

Monday, October 7, 2024

Wednesday, October 16, 2024

Monday, November 4, 2024

Wednesday, November 20, 2024

Monday, December 2, 2024

NO THIRD WEDNESDAY MEETING IN DECEMBER

Motion:

I move the Board approve the 2024 Proposed Schedule of Regular Meeting Dates as presented.

Notification of Vacancies

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

1. Fire Commission – 1 vac.
Position # 1 – Position Requirement – Communications
2. Henderson County Zoning Board of Adjustment – 3 vacs.
Position # 2 - Regular
Position # 6 - Alternate
Position # 8 – Alternate
3. Hendersonville Planning Board – 1 vac.
Position # 3 – Must reside in the Hendersonville ETJ
4. Home and Community Care Block Grant Advisory Committee – 1 vac.
Position # 3 – At Large

Non-Profit Funding Agreement

Subsequent to the approval of funding for the Henderson County Education Foundation on November 6, 2023, to start the Success Coaching program, the Board of Commissioners was requested to approve the necessary Not-For-Profit funding agreement.

Motion:

I move the Board authorize the Chairman to execute the provided funding

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agreement thereby authorizing the release of funds in accordance with the funding agreement to the named agency.

2023.151 Resolution – Opioid Settlement Fund Expenditure Authorization

At the Board's August 16, 2023, meeting, the Board was presented with the Henderson County Strategic Plan for the Opioid Settlement Funds. The presenters explained that the county may proceed with strategies from the MOA's Option A and that work is underway toward unlocking the MOA's Option B. The Board accepted the Strategic Plan on September 5, 2023. The necessary steps have been completed by submitting the Exhibit C Worksheet to the NCACC. This request addresses the strategies identified in that Worksheet for the Opioid Settlement and related efforts through the fiscal year. These strategies include Recovery Support Services, Prevention and Intervention, Evidence-Based Addiction Treatment, Criminal Justice Diversion, and Recovery Housing Support.

This request included two new Peer Support Specialist positions for Recovery Support Services, one to be embedded at EMS and one at DSS. This request includes the salary and benefits for the remainder of the fiscal year, in addition to estimated costs for the additional expenses needed to fund these positions.

In addition to the Budget Amendment, the Board must also adopt a Resolution per the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation, which dictates the process for drawing from the Special Revenue Fund.

Motion:

I move the Board adopt the Resolution authorizing the expenditure of Opioid Settlement Funds for the strategies determined by Substance Use Task Force and through the Strategic Plan and authorize the addition of two new positions in the Department of Strategic Behavioral Health, the addition of a new vehicle to the fleet, and approve the associated Budget Amendment.

Henderson County Title VI Program

Henderson County operates Apple Country Public Transit to provide transportation services to the community. This service receives federal funding. The Federal Transit Administration (FTA), under the US Department of Transportation, requires all recipients of FTA financial assistance to adopt and implement a Title VI Program.

Title VI is a Federal statute and provides that no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. Title VI falls under the Civil Rights Act of 1964 and 1987 and applies to the operations of covered entities without regard to whether specific portions of the covered program or activity are Federally funded.

Henderson County has complied with the Title VI requirement since the transit system was taken over, and the Board of Commissioners last approved the program in 2021. The FTA requires this

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program to be re-certified every three years to remain in compliance, so certification of the 2024 version was required at this time.

Motion:

I move the Board certify the Henderson County 2024 Title VI Program and authorize the County Manager to sign all applicable documents.

Vendor Selection for Engineering Services for Jackson Park Feasibility and Engineering Study

The Board was requested to approve the selection of the qualified engineering firm chosen to provide engineering services for the Jackson Park Feasibility and Engineering Study. A request for qualifications was issued between November 6, 2023, and November 17, 2023. Three qualifying submissions were received. Based on the review by SWCD and PR staff and a SWCD Board Member, the most qualified firm was Robinson Design Engineers. The Henderson County Soil & Water Conservation District Board approved the selection on November 30, 2023.

Motion:

I move the Board accept the selection of Robinson Design Engineers to provide engineering services for the Jackson Park Feasibility and Engineering Study and to authorize Staff to enter into negotiations with the selected firm.

2023.152 US Department of Justice Asset Forfeiture Fund Expenditure

The Sheriff's Department requested that the Board approve an appropriation from the Sheriff's Office Restricted US DOJ funds (114431-451005-9066) in the amount of \$114,967 to purchase needed equipment and upgrade a 14-year-old motorcycle unit. The appropriation would be used to upgrade equipment to be used in investigations and allow reallocation of the current equipment to Patrol to help in their investigations.

Motion:

I move the Board of Commissioners approve the Budget Amendment presented to allow appropriation from Restricted US DOJ funds.

Bid Award: Purchase of Motorcycles

The Board was requested to approve the lowest responsive, responsible bid in the amount of \$71,542.12 and authorize the Sheriff to proceed with the purchase of two 2024 Harley Davidson Electra Glide Police Fleet Motorcycles. Bidding was concluded on September 8, 2023.

Due to the federal nature of the funds involved in this purchase, equivalent language was included in the specifications of the bid document for the purchase of these motorcycles. As a result, staff recommends the award be made to G&G Motorcycles, the only responsible bidder who complied with the equipment specifications and compliance requirements. Bids were sent out twice per policy, and only one bid was received each time.

Motion:

I move the Board accept the lowest responsive, responsible bid from G&G Motorcycles, Inc. in the amount of \$71,542.12 for the purchase of two 2024 Harley

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Davidson Electra Glides as specified and to authorize the Sheriff to proceed with the purchase.

2023.153 Modification of Agreement with Meritor Heavy Vehicle Systems LLC

Meritor Heavy Vehicle Systems has been acquired by Cummins, Inc. While carrying out its requirements under the agreement Meritor signed with the County earlier this year, it has met delays in the installation of (already ordered) equipment. As a result, they were seeking a delay in the deadlines and effectiveness of the February agreement.

Motion:

I move that the Board approve the proposed Modification of Agreement with Meritor Heavy Vehicle Systems LLC.

FY2024 Christmas Bonus (Add-on)

The FY23 Audit results were presented to the Board, with a positive net change in fund balance of \$7.1 M. Having expressed a desire to thank employees for their dedication and hard work throughout the fiscal year, the Board considered the following motion.

Motion:

I move the Board authorize a one-time bonus of \$500 to each permanent employee Henderson County employed as of November 20, 2023, including Cooperative Extension employees, and to each auxiliary employee who has worked more than 50 hours since July 1, 2023.

Chairman McCall made the motion to adopt the consent agenda as amended. All voted in favor, and the motion carried.

PUBLIC HEARINGS

Vice-Chair Edney made the motion to go into public hearing. All voted in favor, and the motion carried.

2023.154 LDC Text Amendment – TX-2023-05, Communication Facilities

Planning staff received an application for a text amendment (#TX-2023-05) to add language that would allow engineers to submit specific letters detailing fall zones, reducing the separation and easement acquisition requirements. The Land Development Code (LDC) permits Communication Facilities in Category One (1) and Category Two (2) by right in all zoning districts.

The Technical Review Committee (TRC) reviewed the proposed text amendments during their November 7, 2023 meeting. The TRC moved to forward the proposed amendment to the Planning Board.

The Planning Board discussed the draft amendment at its November 16, 2023, meeting and voted unanimously to send forward a favorable recommendation on the draft text amendment.

Public Input – There was none.

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Commissioner Lapsley made the motion to go out of the Public Hearing. All voted in favor, and the motion carried.

Commissioner Lapsley made the motion that the Board approve the proposed text amendment TX-2023-05, Communication Facilities, with any changes as discussed (there were none), and find that these changes are consistent with the County Comprehensive Plan.

Commissioner Lapsley further moved that the Board approve the provided resolution regarding the consistency with the CCP. The motion passed with a 4-1 vote. Vice-Chair Edney was the nay vote.

DISCUSSION

Agreement with WGLA Engineering Clear Creek Sewer Design (Pulled from Consent Agenda)

During the Board's November 16, 2023 meeting, WGLA Engineering (WGLA) was selected as the most qualified responding engineering firm for the subject project. Subsequently, staff negotiated a proposed agreement with WGLA for \$1,430,000. The scope of the agreements for engineering services to design, acquire easements, and permitting for Clear Creek Sewer System's collection system and wastewater treatment plant. Of course, the portion of the proposed agreement for the wastewater treatment plant is contingent on receiving a discharge permit from NCDEQ. The Board has allocated \$22,000,000 from American Rescue Plan funds, with a funding deadline for expending funds by 12/31/2026.

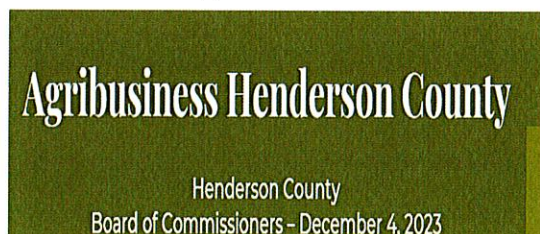
Staff recommended an additional allocation of \$300,000, which will provide a contingency and funds for related pre-construction work by other firms, as listed in WGLA's proposal letter. Due to the ARP funds allocated to the project, staff will work closely with WGLA to develop an American Rescue Plan Act-compliant contract.

Commissioner Lapsley made the motion that he be recused from the vote due to a conflict of interest. Mr. Lapsley's son is an employee of CDM Smith, one of the sub-contractors for WGLA Engineering. All voted in favor, and the motion carried 4-0.

Commissioner Hill made the motion that the Board authorize the County Engineer to execute the proposed agreement with WGLA Engineering for \$1,420,000 and allocate an additional \$300,000 for contingency and other pre-construction work. All voted in favor, and the motion carried 4-0.

Agribusiness Henderson County

Planner Liz Hansen presented the following to the Board.



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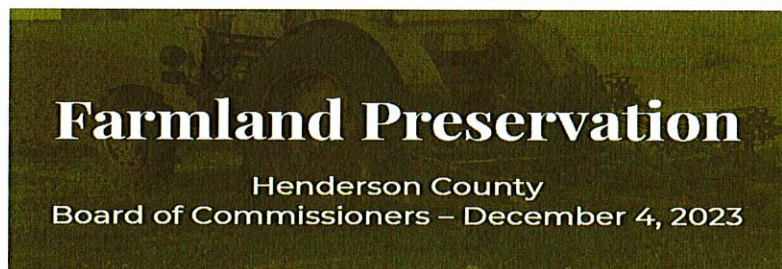
AgHC Overview

- Originally conceived as part of the Henderson County 2020 Comprehensive Plan
- Designed to promote the economic development of agriculture and agribusiness in Henderson County
- Originally a county department in 2007
- Established a 501(c)(6) in 2013 to form a true public-private partnership
- Currently undergoing discussions to transition to next phase of AgHC's Development



Financial Overview

- Two Funding Sources
 - Henderson County Budget
 - Fiscal Year 2024 Budget - \$190,000
 - Current Balance - \$99,905.32
 - Donations
 - Held in a fiduciary trust by Henderson County on behalf of AgHC
 - Donations are used to fund expenditures over and above the annual County contribution
 - Current Balance - \$23,509.05

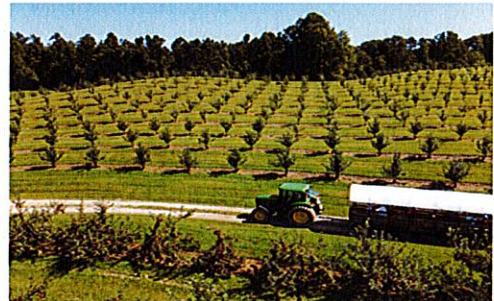


Farmland Loss in NC

- North Carolina is the second-most threatened state for farmland loss
 - 732,000 acres of agricultural land converted between 2001 and 2016
 - 78% of agricultural land was converted to low-density residential uses
- North Carolina is projected to lose over 1 million acres of agricultural land by 2040
 - Loss of nearly 20,000 jobs
 - Loss of 9,000 farms
 - Loss of \$1.25 billion in farming output

Agriculture in Henderson County

- Agriculture (including managed forests) covers 26% of land in the County (60,000 acres)
 - Nearly a \$1 billion industry
 - Approximately 4,000 jobs

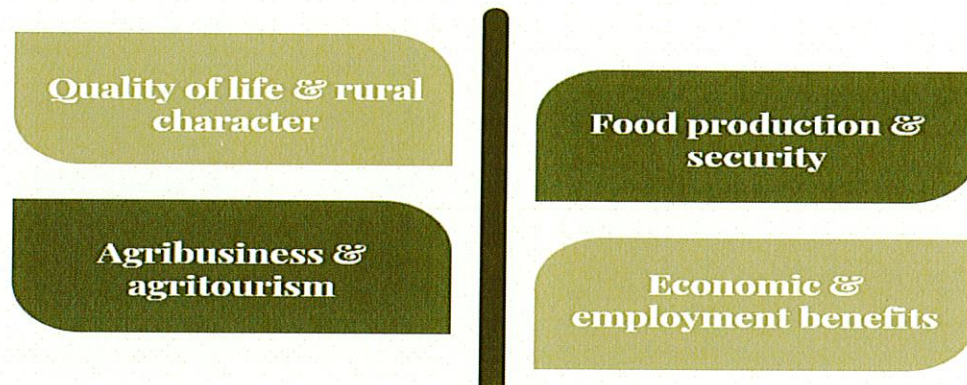


Farmland Loss in Henderson County

- Henderson County lost 2,058 acres of agricultural land between 2020 and 2023
 - The County lost 1/3 of orchard land between 2002 and 2017
- Example causes of farmland loss include low-density residential and commercial development, growth of utility services



Why Preserve Farmland in Henderson County



Agricultural Conservation Easements

- Purchase of Agricultural Easements programs (PACE) permanently preserves agricultural lands from future residential, commercial, or industrial development.
 - Voluntary, incentive-based program
 - Binding agreement recorded at Register of Deeds
 - Provides an alternative to restrictive land use
 - Property remains in private ownership
 - Reduces conflict between agricultural uses and other uses
 - Preserves agricultural land for future generations
 - Allows land to remain in Present-Use Value

Haywood County, NC Agricultural Conservation Easement Program

Haywood County utilizes the **Agricultural Development and Farmland Preservation Trust Fund (ADFPTF)** to create **Agricultural Conservation Easements** on farmland, horticultural land, and forestland. There are currently **over 20** ADFP Agricultural Conservations Easements within the County.

The County also uses **Voluntary Agricultural Districts (VAD)** and **Enhanced Voluntary Agricultural Districts (EVAD)** under their Farmland Preservation Ordinance.

The Haywood **County Soil and Water Conservation District** is responsible for the general Farmland Preservation duties. The County **Agricultural Advisory Committee** approves and disapproves applications for the VAD and EVAD programs.

- Haywood County has over **64,000 acres** of farmland
- Over **700** farms
- Produces over **\$17 million** from livestock, dairy, and crops

- Farms Enrolled in VAD: **88** (5,896,30 acres)
- Farms Enrolled in EVAD: **24** (1,720,70 acres)



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Agribusiness of Henderson County Chairman Kenny Barnwell addressed the Board. He said as a result of the recent retirement of AgHC Director Mark Williams, the organization was looking to restructure and discussed the proposed plans for the organization.

The key changes proposed for AgHC included:

- Shifting operations to function as a traditional non-profit
- Increase emphasis on farmland preservation and establishment of a local program
- Increase efficiency by utilizing contracted labor/services with Board management
- AgHC will be responsible for accounting for the organization instead of the county finance department.

Mr. Barnwell said AgHC would continue as a 501©(6) corporation but operate fully as a non-profit rather than the current hybrid form of acting partially as a county department. They will develop a new local Agricultural Conservation Easement (ACE) to preserve farms. The county will continue to be involved in the final decision-making process and provide legal assistance during setup.

Chairman McCall asked that a commissioner sit on the AgHC Board. Mr. Barnwell agreed and then appointed Chairman McCall as a voting board member on the AgHC Board.

Chairman McCall also requested that AgHC set a public information session and invite all farmers who would like to attend so the organization could share what is happening and explain the upcoming changes. She wants the community to know that the organization is for all farmers who wish to participate and that the work the AgHC does is for the entire farming community.

Vice-Chair Edney made the motion that the Board direct the County Attorney to create a non-profit agreement with AgHC, and upon completion, the Board releases the funds.

Commissioner Lapsley agrees that a public meeting should be scheduled as this is a significant change in how the Board of Commissioners supports agriculture in the county. He agrees that with this change, a public meeting should be held to get all folks involved in agriculture, such as apple growers, truck farmers, vineyards, greenhouses, and all types of agribusinesses. Manager Mitchell then directed Chris Todd to work with AgHC to put the meeting together sometime after the beginning of the year.

Henderson County Audit Results for the Fiscal Year ended June 30, 2023

Daniel Gougherty, Director of the county's external audit firm Cherry Bekaert, provided a brief executive summary presentation of the audit results and financial statements for the fiscal year that ended June 30, 2023.

The Annual Comprehensive Financial Report (ACFR) and Compliance Letters have been submitted to the Local Government Commission (LGC) for final approval as required.

The final report will be placed on the County's website for the public to view and in the public library's main branch.

Approved: January 2, 2024

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Henderson County, North Carolina **Audit Executive Summary**

December 4, 2023



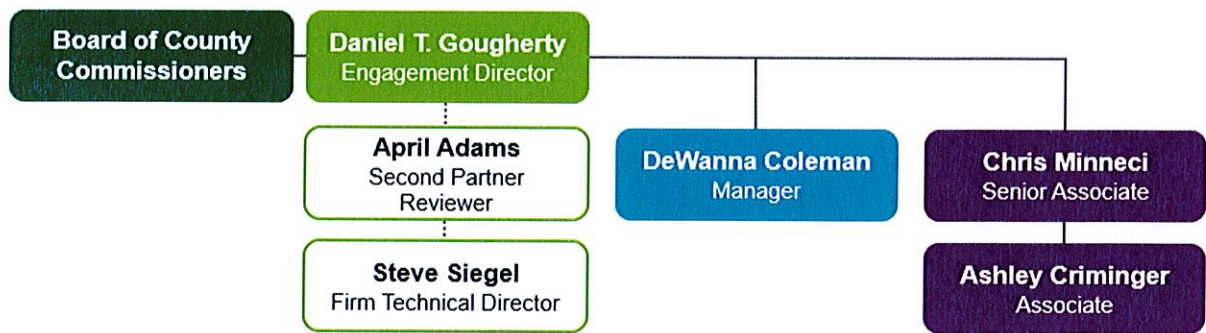
Agenda

- ▶ Client Service Team
- ▶ Results of the Audit
- ▶ Internal Control Communication
- ▶ Corrected and Uncorrected Misstatements
- ▶ Qualitative Aspects of Accounting Practices
- ▶ Independence Considerations
- ▶ Other Required Communications
- ▶ Other Matters
- ▶ Upcoming Financial Reporting Changes

This information is intended solely for the use of the Board of County Commissioners charged with governance and management of Henderson County and is not intended to be, and should not be, used by anyone other than these specified parties.

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Client Service Team

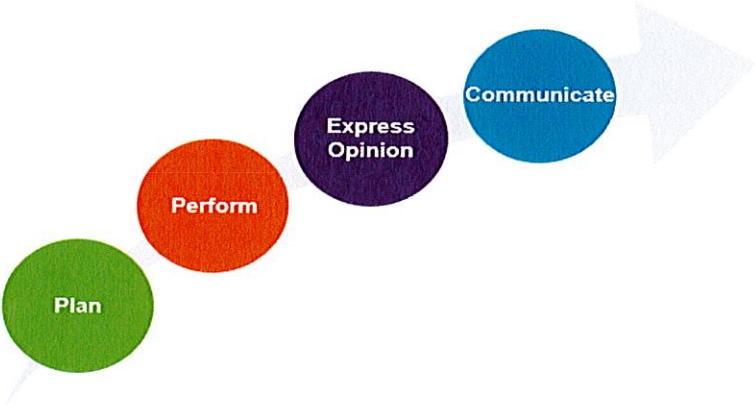


Results of the Audit

We have audited the financial statements of Henderson County, North Carolina ("County") as of and for the year ended June 30, 2023, in accordance with generally accepted auditing standards and *Government Auditing Standards* and have issued our report dated October 31, 2023.

We have also audited the County's compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina that could have a direct and material effect on each of the County's major federal and state programs for the year ended June 30, 2023. We have issued our report October 31, 2023.

We have issued unmodified opinions on the financial statements and on compliance related to the single audits performed in accordance with Uniform Grant Guidance and the State Single Audit Implementation Act.



Internal Control Communication

In planning and performing our audit, we considered internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, and compliance with Uniform Grant Guidance and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

Internal Control Communication

Material Weakness

- ▶ A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Significant Deficiency

- ▶ A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We noted no material weaknesses and there were no reported significant deficiencies.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Corrected Misstatements

- ▶ None noted.

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Corrected and Uncorrected Misstatements

Uncorrected Misstatements

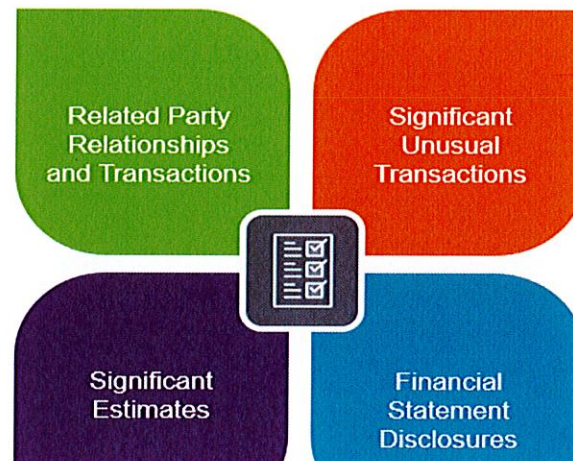
- ▶ The following summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.
- ▶ Overstatement of current year beginning fund balance and understatement of current year revenue in General capital projects and Governmental activities of \$500,000 related to funding recognized as revenue in the prior year that should have been recognized in fiscal year 2023.
- ▶ Overstatement of current year expenditures and payables by approximately \$300,000 related to an over accrual in the Governmental activities related to incurred but not reported claims.
- ▶ Understatement of construction in progress and revenue of approximately \$180,000 related to amounts paid on behalf of the County by the TDA for capital improvements.
- ▶ Overstatement of beginning fund balance of approximately \$494,000, revenues of approximately \$53,000, expenditures of approximately \$459,000 and an understatement of liabilities of approximately \$88,000. This is related to improvement guarantees that should be recorded as a liability rather than income on the statement of revenues, expenditures and changes in fund balance.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements.

As described in Note 1, the County changed accounting policies related to Subscription Based Information Technology Agreements ("SBITA's") by adopting Governmental Accounting Standards Board ("GASB") Accounting Standards Update No. 96, *Subscription-Based IT Arrangements*.

We noted no inappropriate accounting policies or practices.



As part of our audit, we evaluated the County's identification of, accounting for, and disclosure of the County's relationships and transactions with related parties as required by professional standards.

We noted none of the following:

- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the County's policies or procedures or for which exceptions to the County's policies or procedures were granted;
- Significant related party transactions that appeared to lack a business purpose;
- Noncompliance with applicable laws or regulations prohibiting or restricting specific types of related party transactions; and
- Difficulties in identifying the party that ultimately controls the County.

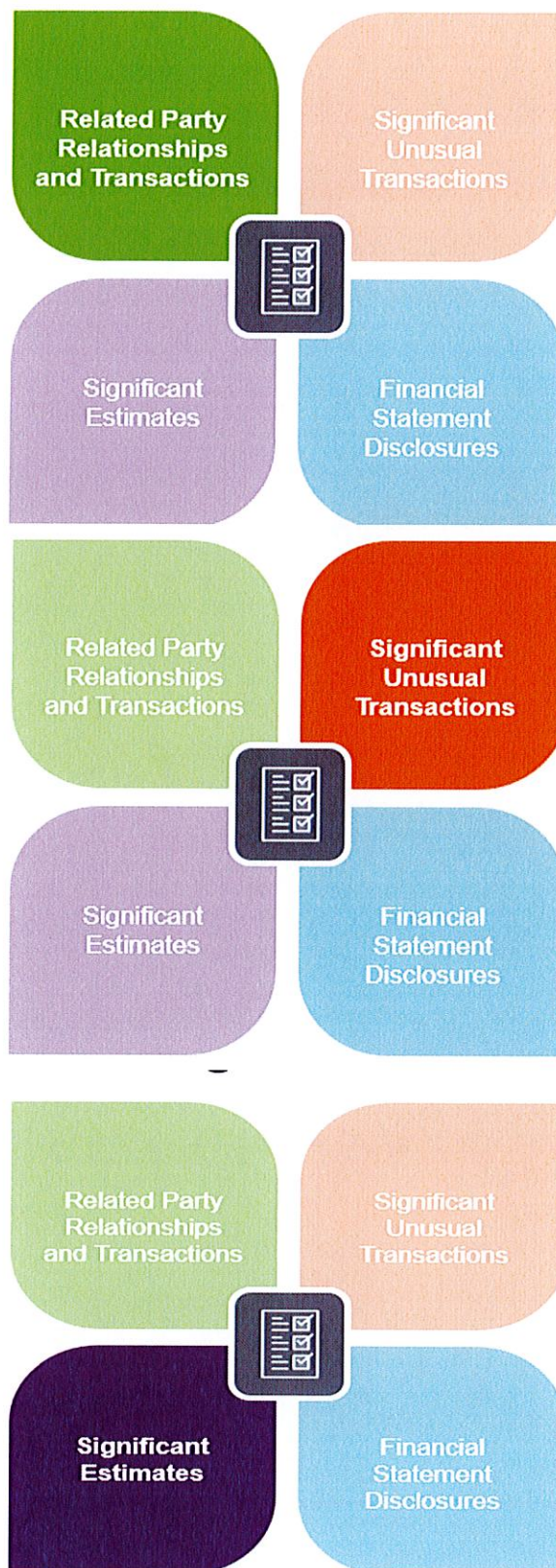
We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

For purposes of this presentation, professional standards define significant, unusual transactions as transactions that are outside the normal course of business for the County or that otherwise appear to be unusual due to their timing, size, or nature. We noted no significant, unusual transactions during our audit.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Allowance for doubtful accounts
- Depreciation expense (estimated useful lives of assets)
- Pensions, OPEB, and IBNR liabilities and related deferred outflows and inflows
- Landfill liability
- Lease and SBITA liabilities, receivables and related right to use assets and deferred inflows.

Management's estimate of the identified above estimates are based on the analysis of historical collection trends, estimated useful life of the asset, actuarial valuations, engineers estimates for closure and post-closure costs, and the County's incremental borrowing rate and SBITA or lease terms. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.



The financial statement disclosures are neutral, consistent, and clear.

Independence Considerations

Nonattest Services

- ▶ Preparation of the Data Collection Form.
- ▶ For all nonattest services we perform, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, and accept overall responsibility for the results of the services.

Independence Conclusion

- ▶ We are not aware of any other circumstances or relationships that create threats to auditor independence.
- ▶ We are independent of the County and have met our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit.

Other Required Communications

Difficulties Encountered

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

Includes disagreements on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report no such disagreements arose during the course of our audit.

Auditor Consultations

We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2023

<p>Management Consultations</p> <p>In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.</p> <p>To our knowledge, there were no such consultations with other accountants.</p>	<p>Other Findings or Issues</p> <p>We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year.</p> <p>These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>	<p>Fraud and Illegal Acts</p> <p>As of the date of this presentation, no fraud, illegal acts, or violations of laws and regulations noted.</p>	<p>Going Concern</p> <p>No events or conditions noted that indicate substantial doubt about the County's ability to continue as a going concern.</p>
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Other Matters

Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and required supplemental information ("RSI"), as listed in the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



Supplementary Information

We were engaged to report on the accompanying combining and individual nonmajor fund financial statements, budgetary schedules, additional financial data, and schedule of expenditures of federal and state awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



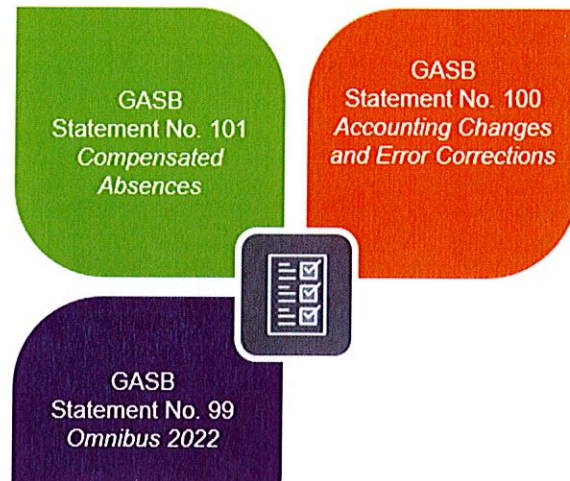
Other Information

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements themselves and, accordingly, we do not express an opinion or provide any assurance on it.

Upcoming Financial Reporting Changes

These standards will be effective for the County in the upcoming years and may have a significant impact on the County's financial reporting.

We would be happy to discuss with management the potential impacts on the County's financial statements and how we may be able to assist in the implementation efforts.



LGC Performance Indicators – Water and Sewer

Performance Indicator	2023	Minimum Threshold
Operating net income (loss) excluding depreciation+ debt service principal	(\$7,086)	Greater than \$-0-
Water and Sewer Capital Assets Condition Ratio	0.36	Remaining useful life of asset greater than or equal to .50

Local Government Commission Performance Indicators

Audit Report –

- ✓ No other financial performance indicators of concern noted.
- ✓ Budgeted tax levy for the General Fund did not have more than 3% uncollected
- ✓ Positive General Fund total fund balance
- ✓ Effective pre-audit process to avoid pervasive budget violations
- ✓ No late debt service payments or debt covenant compliance issues
- ✓ No statutory violation within Annual Comprehensive Financial Report
- ✓ Response to the Local Government Commission due 60 days from the date of this meeting.

Approved: January 2, 2024

General Fund Expenditures July 1, 2022 – June 30, 2023

Budgeted expenditures	\$	197,360,989
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Actual expenditures	\$	184,103,728
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Net expenditures under budget	\$	13,257,261
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(Expenditures include transfers out)

General Fund Revenues - Budget July 1, 2022 – June 30, 2023

Annual revenues	\$	169,483,659
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Other financing sources:

Subscription liabilities issued	\$	719,020
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Transfers in	\$	3,321,310
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Appropriated Fund Balance	\$	23,837,000
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Total budgeted revenues	\$	197,360,989
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Approved: January 2, 2024

General Fund Revenues July 1, 2022 – June 30, 2023

Total budgeted revenues (Includes Fund Balance)	\$ 197,360,989
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Actual revenues	\$ 191,241,577
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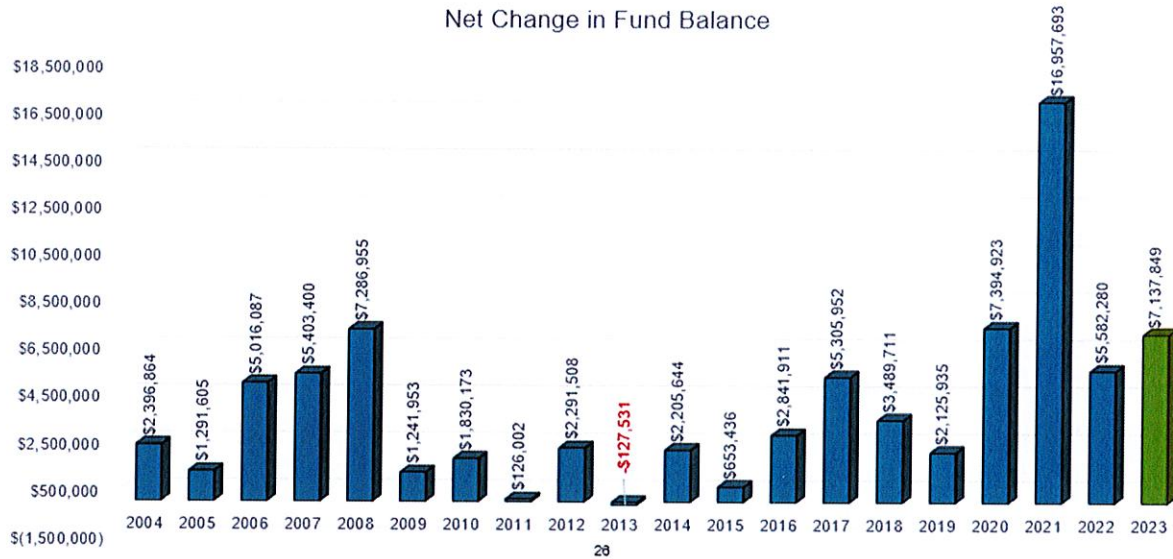
Net revenues under budget	\$ -6,119,412
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General Fund Summary Report July 1, 2022 – June 30, 2023

	Actual
Total revenues	\$ 191,241,577
Total expenditures	\$ 184,103,728

Net Change in Fund Balance	\$ 7,137,849
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Fund Balance History



Fund Balance Position General Fund

Unassigned Fund Balance	\$	45,022,724
BOC Policy Level (12% of actual FY 22 expenditures)	\$	22,092,447
Amount over BOC Policy (as of July 1, 2022)	\$	22,930,277

The Board and County Manager commended the Finance Department for a job well done.

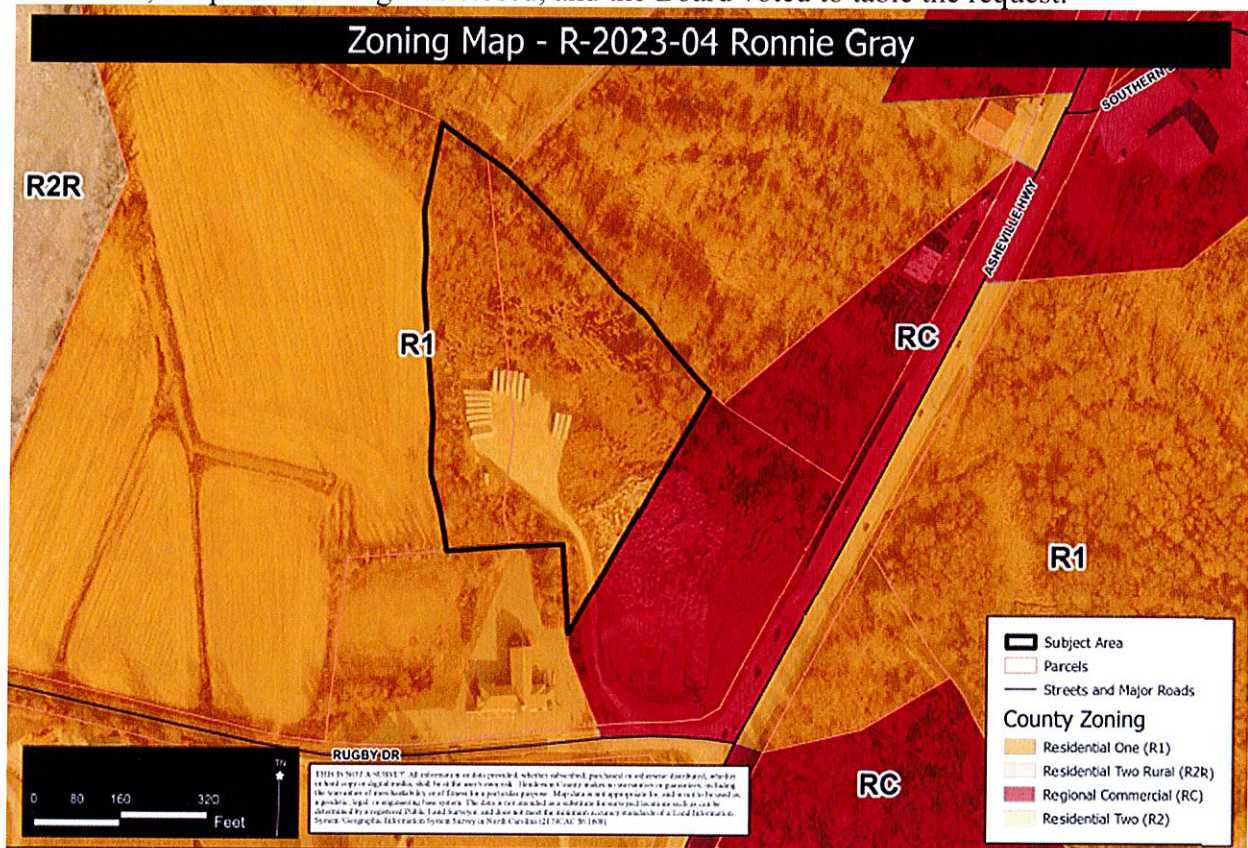
2023.155 Rezoning Application R-2023-04 Ronnie Gray, Residential One (R1) to Regional Commercial (RC)

Rezoning Application R-2023-04, submitted on March 1, 2023, and amended on May 8, 2023, requests that the County rezone approximately 6.10 acres of land from the Residential One (R1) zoning district to the Regional Commercial (RC) zoning district. The zoning map amendment application is for a portion of PINs: 9651-54-5337 and PIN: 9651-44-8562 located off US 25 N. The property owner is Ronnie Pete Gray, and the agent is Shane Laughter.

The Planning Board reviewed this original application during their April 20th meeting and recommended that only the portion of the front parcel along US 25 N be rezoned. The Board of

Approved: January 2, 2024

Commissioners held a public hearing on the application on June 28th, 2023. After hearing public comments, the public hearing was closed, and the Board voted to table the request.



Property Owner: Ronnie Gray Agent: Shane Laughter
 Approximate Acreage: 6.10 Acres PINs: 9651-54-5337 & 9651-44-8562
 Current Zoning: Residential One (R1) & Regional Commercial (RC)



Commissioner Hill made the motion to approve Rezoning Application R-2023-04 from Residential One (R1) to Regional Commercial (RC) as presented.

After additional discussion, Commissioner Lapsley called the question and asked for a vote.

The motion passed with a 4-1 vote; Vice-Chair Edney was the nay vote.

Henderson County 2045 Comprehensive Plan

After receipt of the draft 2045 Comprehensive Plan from the Planning Board on December 5th, 2022, the Board has been conducting a thorough review of the draft plan. The Board wished to review the Future Land Use Map as part of that process.

The Board of Commissioners directed staff to break down the current draft map into smaller geographic areas for review. The Board discussed each county region specifically as part of their review.

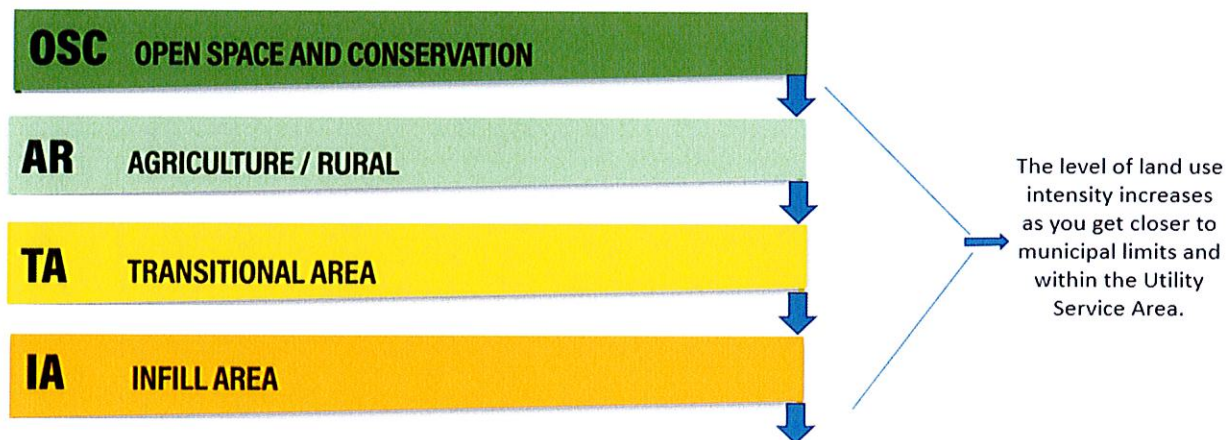
The current comprehensive plan is set to expire at the end of the 2023 calendar year.

2045 Comprehensive Plan

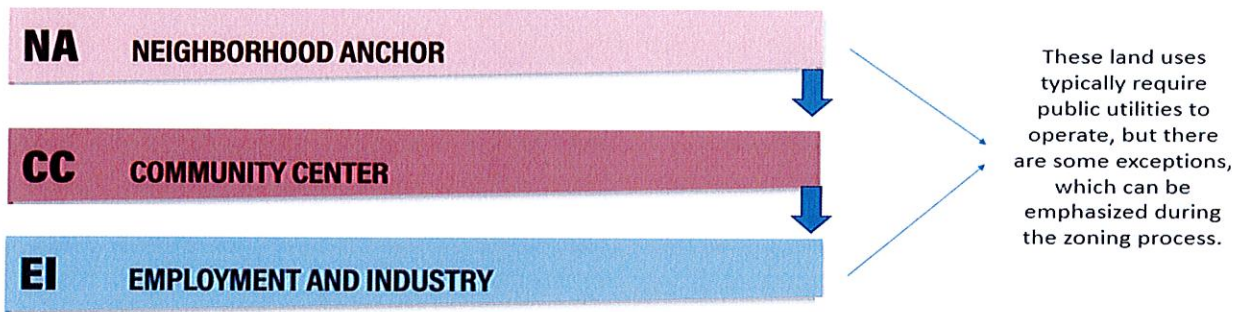
Future Land Use Map Exercise

- The Board previously completed its review of the Etowah-Horseshoe, Edneyville, and Dana areas
- Last week staff received input from the commissioners on the remaining map insets which include:
 - East Flat Rock/GRTZ, Crab Creek, Mills River, & Mountain Home/Fletcher
- The majority showed no changes, but there are a handful of suggested revisions
- Staff will provide an overview of these suggested revisions, and this will conclude the FLUM review

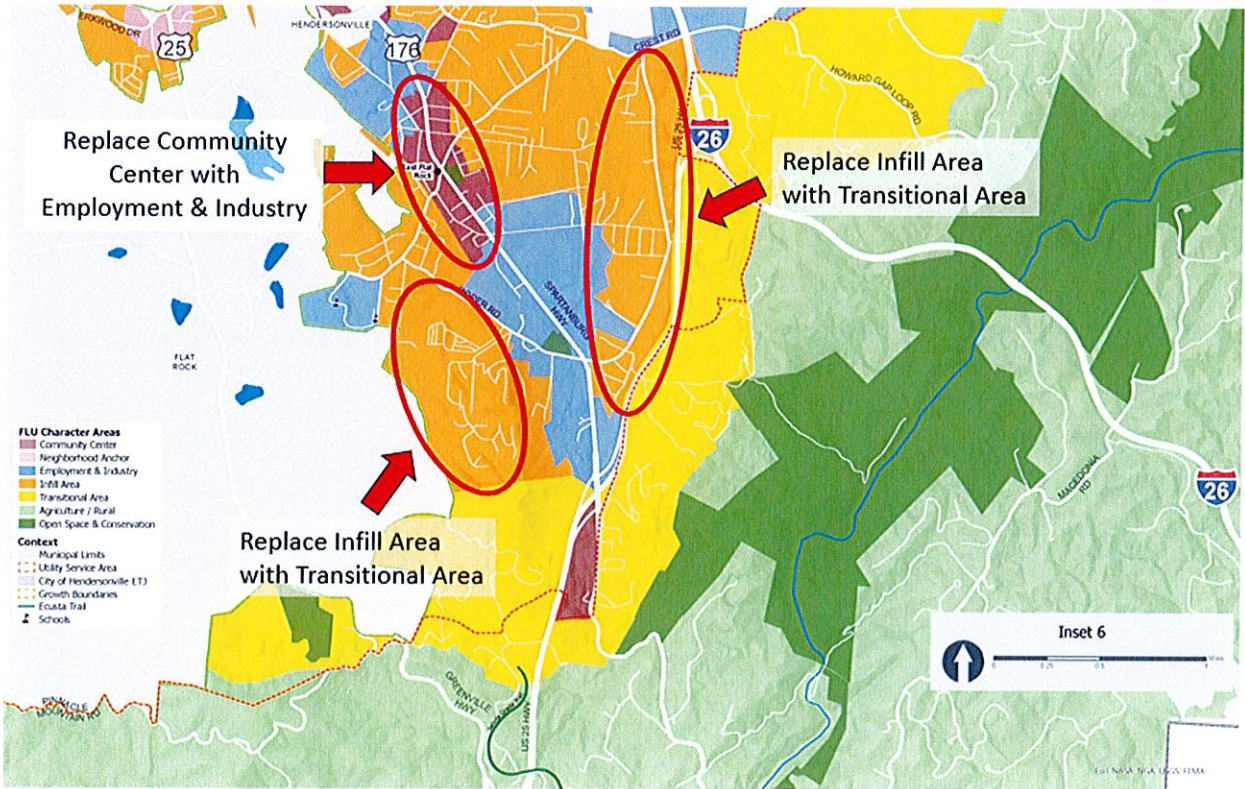
Character Areas

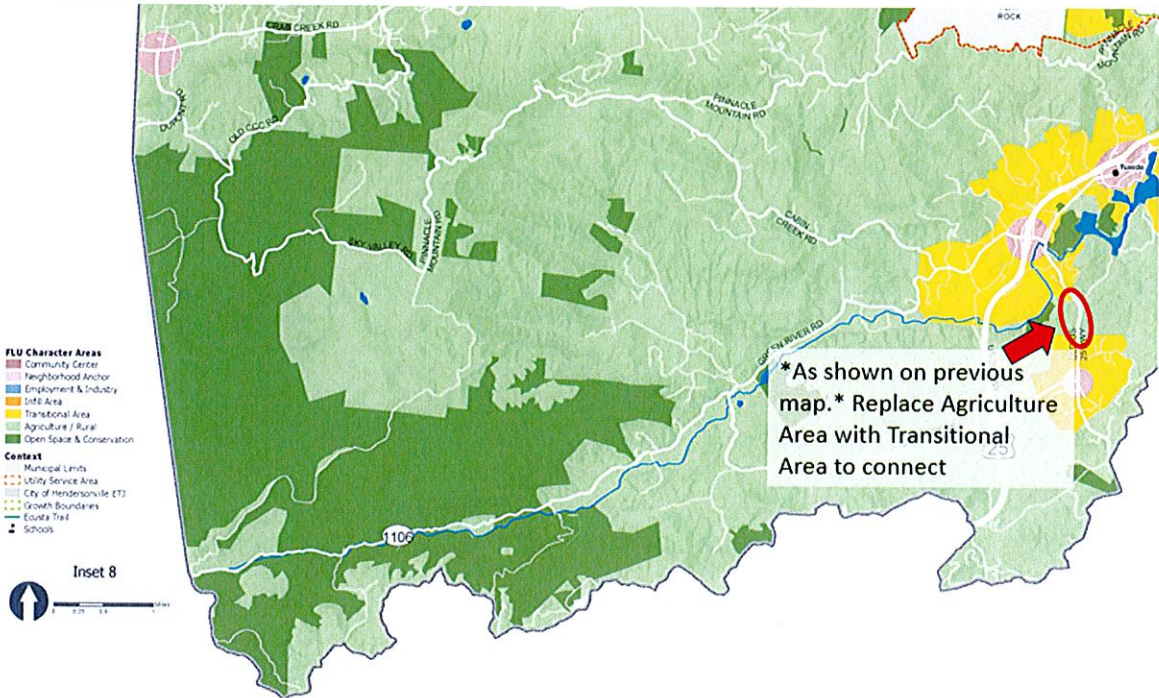
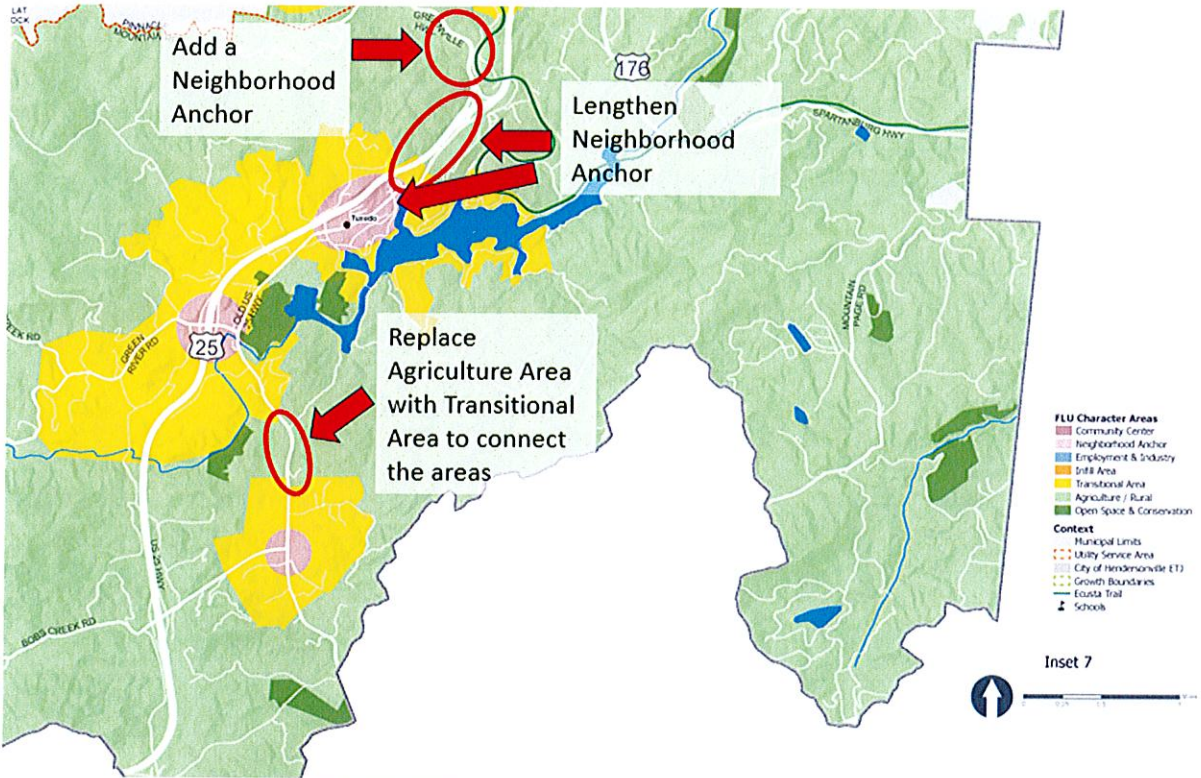


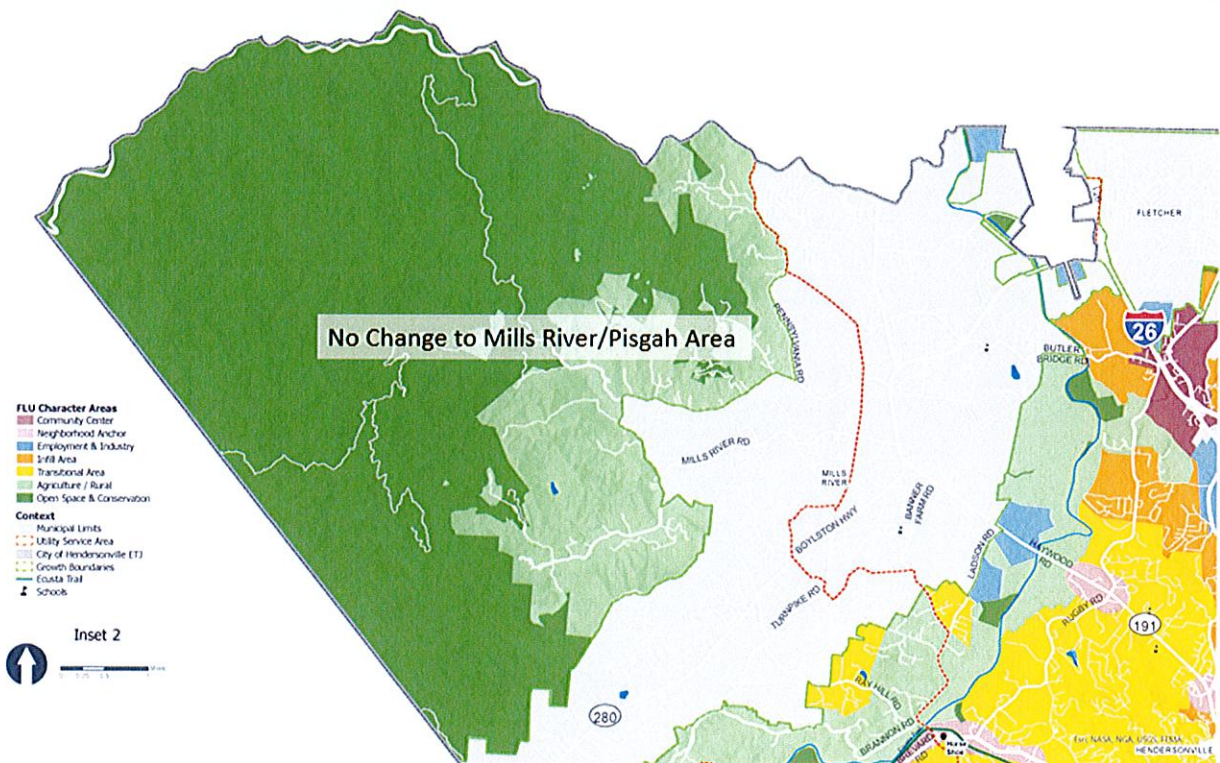
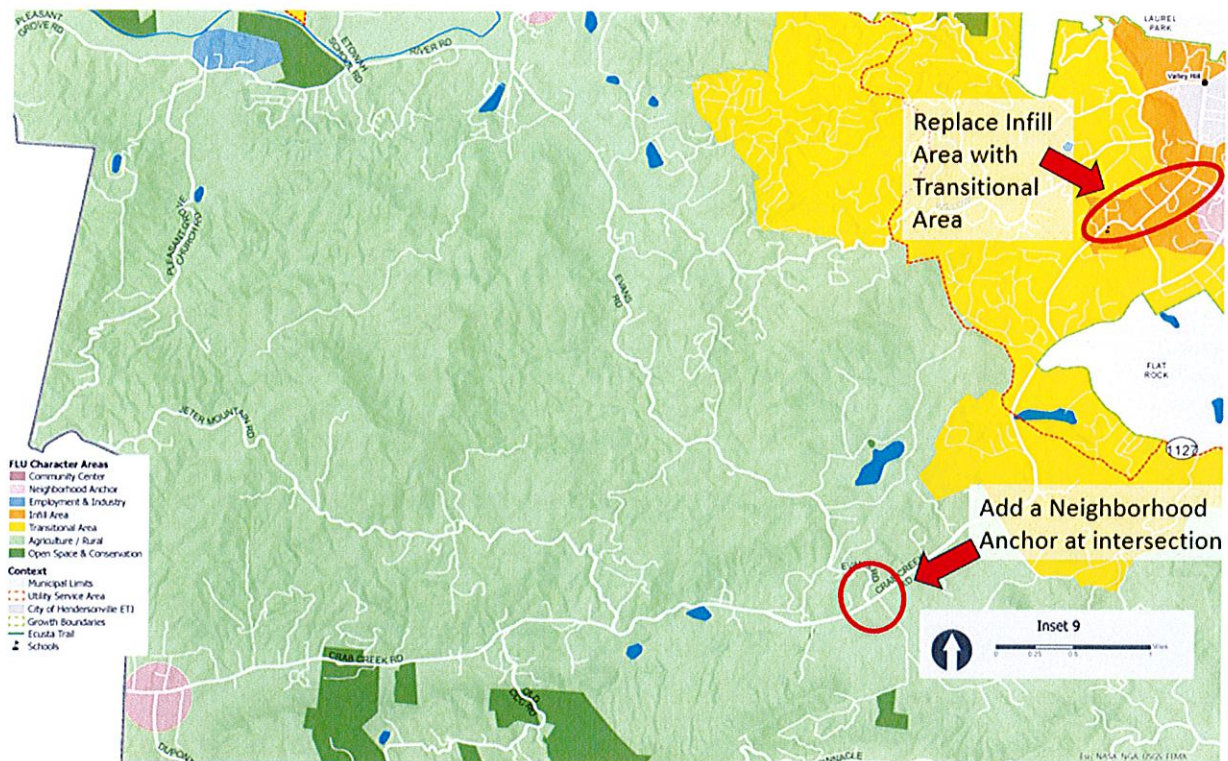
Character Areas

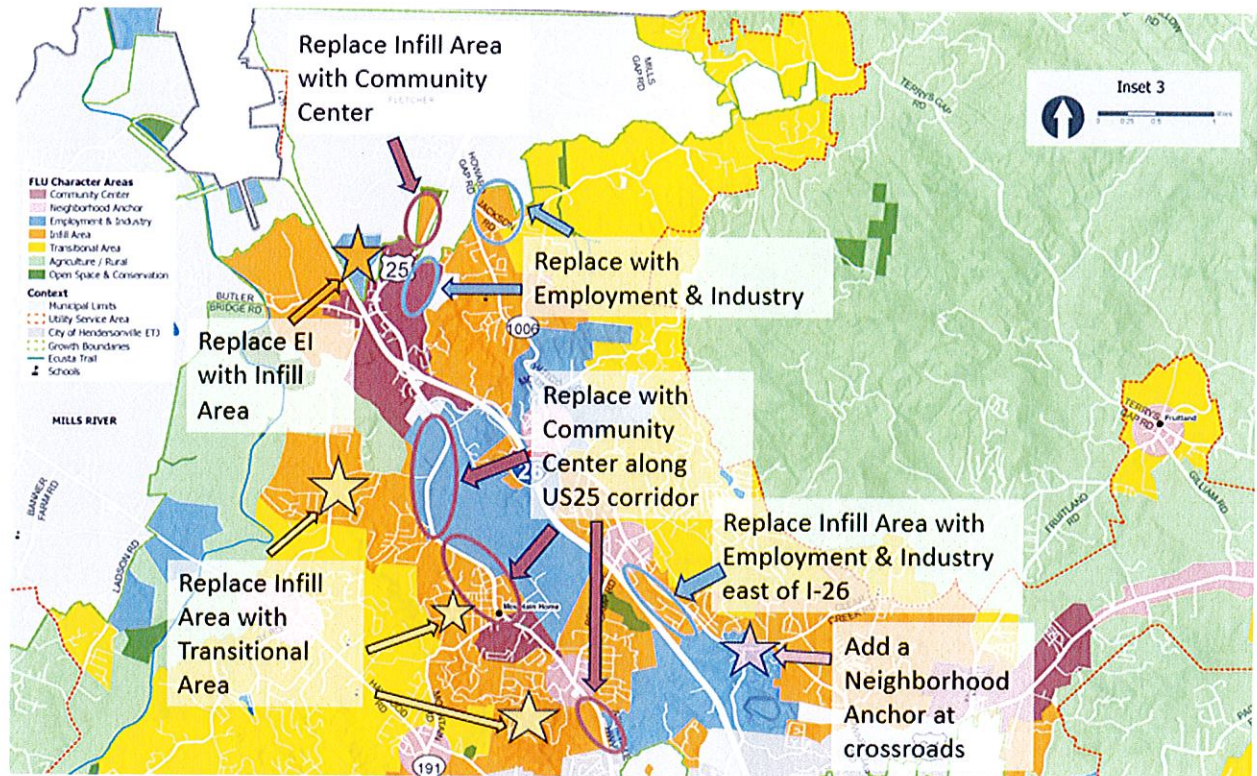


*Agricultural land use is allowed by right anywhere in the County without a zoning permit regardless of zoning or character area.



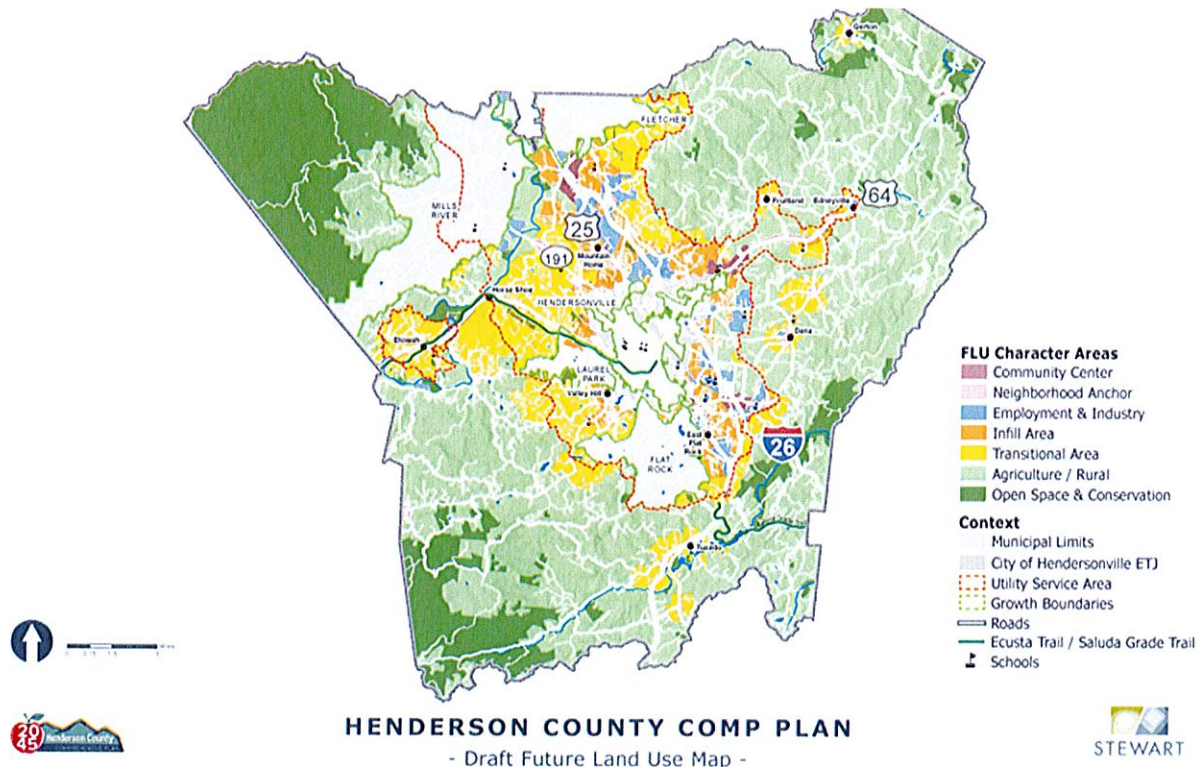






Next Steps

- The changes the Board previously approved are being incorporated into the current draft Future Land Use Map.
- Staff request Board consensus on changes presented today for incorporation into the current draft map.
- Staff will incorporate all changes and provide the Board with an updated, physical map for approval and then can move forward with updating and adopting the draft 2045 comprehensive plan.



After discussion, Commissioner Lapsley made the motion that the Board retain the "2020 Comprehensive Plan" document as the County's Comprehensive Plan for a period of three months. All voted in favor, and the motion carried.

Chairman McCall directed staff to remove the current map on the county's website and add verbiage to inform citizens that the proposed map is being revised.

NOMINATIONS AND APPOINTMENTS

1. Cemetery Advisory Committee – 1 vac.

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

2. Henderson County Board of Health – 1 vac.

Commissioner Lapsley nominated Dr. Haley Perry for appointment to position # 3. All voted in favor, and the motion carried.

3. Hendersonville City Zoning Board of Adjustment – 1 vac.

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

4. Home and Community Care Block Grant Advisory Committee – 1 vac.

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

5. Juvenile Crime Prevention Council – 2 vacs.

Approved: January 2, 2024

Chairman McCall nominated Angela Johnson-Wesson for appointment to position # 15. All voted in favor, and the motion carried.

Chairman McCall nominated Rachel Poller for appointment to position # 25. All voted in favor, and the motion carried.

6. Laurel Park Planning Board – 1 vac.

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

7. Laurel Park Zoning Board of Adjustment – 1 vac.

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

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

Chairman McCall nominated David Leslie Smith for appointment to position # 10. All voted in favor, and the motion carried.

COMMISSIONER UPDATES

Vice-Chair Edney and Commissioner Lapsley did not have any updates.

Commissioner Andreotta thanked everyone involved in putting together the Christmas parade on Saturday; the event was fun and largely attended, given the rainy conditions. He offered congratulations to the Henderson County Recreation Department for winning the “Best Float” category in the parade.

Commissioner Hill offered kudos to the Green River Volunteer Fire Department for their recent response to his residence. He was impressed with their professionalism and thorough inspection of his home, looking for hot spots.

Vice-Chair McCall noted that December 7 marks the anniversary of Pearl Harbor Day.

COUNTY MANAGER’S REPORT

John Mitchell recognized Cooperative Extension Director Dr. Terry Kelley for receiving an award naming him a “Friend of Agriculture” in 2023.

Mitchell thanked Samantha Reynolds and Finance Department staff for all their work in helping with a successful audit. He went on to say that on Thursday, December 7, for Pearl Harbor Day, the message from President Roosevelt will be played in the courtyard of the Historic Courthouse. In closing, he thanked Jason Kilgore and Recreation Department staff for setting up in the rain so Santa Claus could visit with children in the courtyard of the Historic Courthouse last Friday.

CLOSED SESSION


Commissioner Edney made the motion to go into closed session pursuant to N.C. Gen. Stat. §143-

Approved: January 2, 2024

318.11(a)(3)(4)(5). All voted in favor, and the motion carried.

Commissioner Edney made the motion to go out of closed session and adjourn the meeting at 8:48 pm. All voted in favor, and the motion carried.

ADJOURN


Denisa A. Lauffer, Clerk to the Board
Rebecca McCall, Chairman

Approved: January 2, 2024

During the December 4, 2023 regular meeting, the Board enacted the following:

2023.149 Review of Public Officials' Bonds

2023.150 Pending Releases & Refunds

2023.151 Resolution – Opioid Settlement Fund Expenditure Authorization

2023.152 US Department of Justice Asset Forfeiture Fund Expenditure

2023.153 Modification of Agreement with Meritor Heavy Vehicle Systems LLC

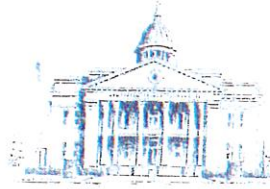
2023.154 Public Hearing & Resolution of Consistency R-2023-05, Communication Facilities

2023.155 Resolution of Consistency, R-2023-04, Ronnie Gray

Henderson County Board of Commissioners

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

Rebecca K. McCall
Chairman
J. Michael Edney
Vice-Chairman



William G. Lapsley
Daniel J. Andreotta
David H. Hill

December 4, 2023

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

Dear Mr. Rising:

Attached, please find tax release requests in the amount of \$20,075.13 and tax refund requests in the amount of \$1,106.25 reviewed at the Henderson County Board of Commissioners' Meeting on Monday, December 4, 2023. All Releases and refunds were approved.

Sincerely,

A handwritten signature in blue ink, which appears to read "Rebecca K. McCall". The signature is fluid and cursive, with the first name "Rebecca" and last name "McCall" clearly distinguishable.

Chairman
Henderson County Board of Commissioners

RM/dal

enclosures

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
AARON'S LLC	0000670088-2023-2023-0000	VOIDED ABSTRACT,ALL PROPERTIES LISTED ON ABSTRACT # 670088-0001 AARON'S INTERNAL SYSTEM DOUBLED THE LISTING AND DOUBLED WHAT WAS OWED. THEY PAID THE DOUBLED AMOUNT. AARON'S THEN APPEALED THE DOUBLE TAXATION PAID. THIS AMOUNT - \$5,266.92 - IS A REFUND OF THE DOUBLE PAYMENT	(\$1,222,024)	8826	YAGONZALEZ	141 LINDA VISTA DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$5,266.92	\$0.00	\$5,266.92	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$5,266.92	\$0.00
								ABSTRACT TOTAL:			\$5,266.92	\$0.00
BEAL, STEVEN ALLEN JR	0003085267-2022-2022-0000	VOIDING-TRAILER TAXED IN RUTHERFORD COUNTY	(\$1,222,024)	8841	ZMORGAN	93 #1 ARDIS LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$29.04	\$0.00	\$29.04	\$0.00
								LATE LIST FEE	\$2.90	\$0.00	\$2.90	\$0.00
								TOTAL:			\$31.94	\$0.00
								TAX	\$6.21	\$0.00	\$6.21	\$0.00
								LATE LIST FEE	\$0.62	\$0.00	\$0.62	\$0.00
								TOTAL:			\$6.83	\$0.00
								ABSTRACT TOTAL:			\$38.77	\$0.00
0003085267-2023-2023-0000	VOIDING-TRAILER TAXED IN RUTHERFORD COUNTY	(\$5,176)	8842	ZMORGAN	93 #1 ARDIS LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$22.31	\$0.00	\$22.31	\$0.00	
							LATE LIST FEE	\$2.23	\$0.00	\$2.23	\$0.00	
							TOTAL:			\$24.54	\$0.00	
							TAX	\$5.95	\$0.00	\$5.95	\$0.00	
							LATE LIST FEE	\$0.60	\$0.00	\$0.60	\$0.00	
							TOTAL:			\$6.55	\$0.00	
							ABSTRACT TOTAL:			\$31.09	\$0.00	
BUCKNER, VIRGINIA DENISE	0000571414-2018-2018-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,352)	8825	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$58.20	\$0.00	\$58.20	\$0.00
								LATE LIST FEE	\$5.82	\$0.00	\$5.82	\$0.00
								TOTAL:			\$64.02	\$0.00
								ABSTRACT TOTAL:			\$64.02	\$0.00
0000571414-2019-2019-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,300)	8824	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$57.78	\$0.00	\$57.78	\$0.00	
							LATE LIST FEE	\$5.78	\$0.00	\$5.78	\$0.00	
							TOTAL:			\$63.56	\$0.00	
							ABSTRACT TOTAL:			\$63.56	\$0.00	
0000571414-2020-2020-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,300)	8823	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$57.78	\$0.00	\$57.78	\$0.00	
							LATE LIST FEE	\$5.78	\$0.00	\$5.78	\$0.00	
							TOTAL:			\$63.56	\$0.00	
							ABSTRACT TOTAL:			\$63.56	\$0.00	
0000571414-2021-2021-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$7,801)	8822	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$43.76	\$0.00	\$43.76	\$0.00	
							LATE LIST FEE	\$4.38	\$0.00	\$4.38	\$0.00	
							TOTAL:			\$48.14	\$0.00	
							ABSTRACT TOTAL:			\$48.14	\$0.00	
0000571414-2022-2022-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$9,175)	8821	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$51.47	\$0.00	\$51.47	\$0.00	
							LATE LIST FEE	\$5.15	\$0.00	\$5.15	\$0.00	
							TOTAL:			\$56.62	\$0.00	
							ABSTRACT TOTAL:			\$56.62	\$0.00	
OWNER TOTAL:			(\$47,876)								\$295.90	\$0.00

*Adjustments submitted for approval on or before

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CARVANA, LLC	0003109689-2023-2023-0000	ADJUSTMENT MADE DUE TO ADDING EXTRA NUMBER (1) IN THE GROUP OF IMPROVEMENTS TO LEASED PROPERTY	(\$2,061,572)	8845	YGONZALEZ	1325 SPARTANBURG HWY HENDERSONVILLE NC 28792	COUNTY	TAX	\$10,042.02	\$0.00	\$8,885.38	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$8,885.38	\$0.00
								ABSTRACT TOTAL:				\$0.00
CAUBLE, DAVID LANE	0002484298-2023-2023-0000	THE \$2,061,572 WAS A CLERICAL ERROR. IT SHOULD BE \$254,515	(\$2,061,572)	8830	YGONZALEZ	334 BROOKSIDE CAMP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$20.86	\$20.86	\$8,885.38	\$0.00
								LATE LIST FEE	\$2.09	\$2.09	\$2.09	\$2.09
								TOTAL:			\$22.95	\$22.95
								ABSTRACT TOTAL:			\$5.57	\$5.57
DAVISON, JOSEPH D	0003107701-2023-2023-0000	DOCUMENTATION HAS BEEN PROVIDED BY TAXPAYER SUSTAINING BUSINESS CLOSURE ON 12/31/2022	(\$4,840)	8844	YGONZALEZ	138 OSPREY LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$107.75	\$0.00	\$29.08	\$29.08
								LATE LIST FEE	\$10.78	\$0.00	\$10.78	\$0.00
								TOTAL:			\$118.53	\$0.00
								ABSTRACT TOTAL:			\$28.75	\$0.00
DLD MANAGEMENT GROUP, LLC	0003111592-2023-2023-0000	TP SENT IN PROOF AIRCRAFT IS BEING TAXED IN PIKE COUNTY, GA. MARTY HANEY CALLED PIKE COUNTY, GA TO ENSURE INFO WAS CORRECT AND DATA WAS VALID. TP FAILED TO LET FAA THAT AIRCRAFT WAS IN ANOTHER STATE/COUNTY.	(\$25,000)	8840	VGOINS	200 N GROVE ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,494.27	\$0.00	\$150.16	\$0.00
								LATE LIST FEE	\$149.43	\$0.00	\$149.43	\$0.00
								TOTAL:			\$1,643.70	\$0.00
								ABSTRACT TOTAL:			\$1,643.70	\$0.00
GAFNEY, AMY	0003112484-2023-2023-0000	CREATED ADJUSTMENT DUE TO TIMELY APPEAL; DID NOT SUBMIT ADJUSTMENT ON 09/07/2023	(\$346,698)	8847	SMORROW	24 EMPIRE LN FLAT ROCK NC 28731	COUNTY	TAX	\$446.09	\$0.00	\$1,643.70	\$0.00
								LATE LIST FEE	\$44.61	\$0.00	\$51.46	\$0.00
								TOTAL:			\$56.61	\$0.00
								ABSTRACT TOTAL:			\$15.52	\$0.00
JAFASA FARMS LLC	0003010293-2023-2023-0000	PER DMV RECORDS SHOWS UTILITY TRAILER WAS SOLD ON 12/2022.	(\$11,940)	8837	YGONZALEZ	138 KIMZEY RD HORSE SHOE NC 28742	COUNTY	TAX	\$134.55	\$0.00	\$73.68	\$0.00
								LATE LIST FEE	\$13.46	\$0.00	\$5.95	\$0.00
								TOTAL:			\$0.60	\$0.00
								ABSTRACT TOTAL:			\$6.55	\$0.00
			(\$1,381)					TAX			\$6.55	\$0.00
								LATE LIST FEE			\$6.55	\$0.00
								TOTAL:			\$6.55	\$0.00
								ABSTRACT TOTAL:			\$6.55	\$0.00

NCPTS Pending Release/Refund Report. Monday, November 20, 2023 *

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
JARVIS, MORGAN MARIE	0003087202-2022-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING SOLD 12/18/21 PER STARS; MOBILE HOME HAS BEEN RELOCATED TO BUNCOMBE CO.	(\$29,008)	8828	SMORROW	101 CHASTAIN HILL RD MILLS RIVER NC 28759	COUNTY	TAX	\$162.73	\$0.00	\$162.73	\$0.00
								LATE LIST FEE	\$16.27	\$0.00	\$16.27	\$0.00
								TOTAL:		ABSTRACT TOTAL:	\$179.00	\$0.00
		TAXPAYER FILED REQUEST FOR RELEASE/REFUND										
	0003087202-2023-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING SOLD 12/18/21 PER STARS; MOBILE HOME HAS BEEN RELOCATED TO BUNCOMBE CO.	(\$29,008)	8827	SMORROW	101 CHASTAIN HILL RD MILLS RIVER NC 28759	COUNTY	TAX	\$125.02	\$0.00	\$125.02	\$0.00
								LATE LIST FEE	\$12.50	\$0.00	\$12.50	\$0.00
								TOTAL:		ABSTRACT TOTAL:	\$137.52	\$0.00
		TAXPAYER FILED REQUEST FOR RELEASE/REFUND										
LAUGHTER, GARY FLOYD	0000597867-2023-0000	PARCEL COMBINE NEW ABSTRACT 3112687	(\$58,016)	8835	KHENSLEY	1101 JOHN DELK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$909.84	\$0.00	\$909.84	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$909.84	\$0.00
							EDNEYVILLE FIRE	TAX	\$242.77	\$0.00	\$242.77	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:		ABSTRACT TOTAL:	\$242.77	\$0.00
											\$1,152.61	\$0.00
PRINCE AND NAKSH CORPORATION DBA CUSTOM CLEANERS	0000197796-2023-0000	VOIDED 12/31/2022 ALL PROPERTY LISTED ON ABSTRACT # 197796-0001	(\$211,100)	8846	YGONZALEZ	423 N KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$662.63	\$0.00	\$662.63	\$0.00
								LATE LIST FEE	\$66.26	\$0.00	\$66.26	\$0.00
								TOTAL:			\$728.89	\$0.00
							JURSD13	TAX	\$322.86	\$0.00	\$322.86	\$0.00
								LATE LIST FEE	\$32.29	\$0.00	\$32.29	\$0.00
								TOTAL:		ABSTRACT TOTAL:	\$355.15	\$0.00
											\$1,084.04	\$0.00
UNITED CAPITAL MORTGAGE CORP	0003103082-2021-2021-0000	TP CAME IN ON 10/25/23. HE WAS CONFUSED AND THOUGHT THIS BOAT IS HIS NEWEST BOAT THAT HE WAS GETTING BILLED FOR. HE PROVIDED PROOF THAT BOAT WAS STOLEN IN 2018. BOAT HAS NOT BEEN WITH TAXPAYER SINCE 2018. WILL UPLOAD DOCUMENTATION WITH REQUEST FOR RELEASE/REFUND UPLOADED.	(\$153,743)	8819	VGOJNS	131 4TH AVE W HENDERSONVILLE NC 28792	COUNTY	TAX	\$15.31	\$15.31	\$15.31	\$0.00
								LATE LIST FEE	\$1.53	\$1.53	\$1.53	\$1.53
								TOTAL:			\$16.84	\$16.84
							JURSD13	TAX	\$6.55	\$6.55	\$6.55	\$6.55
								LATE LIST FEE	\$0.65	\$0.65	\$0.65	\$0.65
								TOTAL:		ABSTRACT TOTAL:	\$7.20	\$7.20
											\$24.04	\$24.04
	0003103082-2022-2022-0000	TP CAME IN ON 10/25/23. HE WAS CONFUSED AND THOUGHT THIS BOAT IS HIS NEWEST BOAT THAT HE WAS GETTING BILLED FOR. HE PROVIDED PROOF THAT BOAT WAS STOLEN IN 2018. BOAT HAS NOT BEEN WITH TAXPAYER SINCE 2018. WILL UPLOAD DOCUMENTATION WITH REQUEST FOR RELEASE/REFUND UPLOADED.	(\$2,577)	8820	VGOJNS	131 4TH AVE W HENDERSONVILLE NC 28792	COUNTY	TAX	\$14.46	\$14.46	\$14.46	\$14.46
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$14.46	\$14.46
							JURSD13	TAX	\$6.18	\$6.18	\$6.18	\$6.18
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:		ABSTRACT TOTAL:	\$6.18	\$6.18
											\$20.64	\$20.64

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
	0003103082-2023-2023-0000	APPEAL RECEIVED FROM TAXPAYER. CLERICAL ERROR. TAXPAYER TURNED IN A LISTING FORM AND SHOWED A PIN NUMBER WHERE THE BOAT WAS LOCATED. PIN IS NOW 9575851844. BOAT IS NOT ON 4TH AVE W (THIS IS WHERE THE BUSINESS IS LOCATED).	(\$4,437)	8707	VGOINS	825 OLD US 25 HWY ZIRCONIA NC 28790	COUNTY	TAX	\$19.12	\$0.00	\$19.12	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$19.12	\$0.00
							GREEN RIVER FIRE	TAX		\$0.00	\$4.44	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:		\$4.44	\$0.00	\$0.00
								ABSTRACT		\$23.56	\$0.00	\$0.00
								TOTAL:				\$0.00
WILLIAMS, BETTY L.	0000639369-2023-2023-0000	OWNER TOTAL: PARCEL SPLIT IN 2022 NEW ABSTRACT 3112686	(\$9,743) (\$189,100)	8834	KHENSLEY	1105 JOHN DELK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$815.02	\$815.02	\$68.24	\$44.68
								LATE LIST FEE	\$0.00	\$0.00	\$815.02	\$815.02
								TOTAL:			\$0.00	\$0.00
							EDNEYVILLE FIRE	TAX	\$217.47	\$217.47	\$815.02	\$815.02
								LATE LIST FEE	\$0.00	\$0.00	\$217.47	\$217.47
								TOTAL:			\$0.00	\$0.00
								ABSTRACT		\$217.47	\$217.47	\$217.47
								TOTAL:		\$1,032.49	\$1,032.49	\$1,032.49
GRAND TOTALS:		OWNER TOTAL:	(\$189,100) (\$4,253,385)								\$1,032.49	\$1,032.49
											\$20,075.13	\$1,106.25

**HENDERSON COUNTY BOARD OF COMMISSIONERS
2024**

Proposed Schedule of Regular Meeting Dates

Tuesday, January 2, 2024
(Budget Retreat) Wednesday, January 17, 2024

Monday, February 5, 2024
Wednesday, February 21, 2024

Monday, March 4, 2024
Wednesday, March 20, 2024

Monday, April 1, 2024
Wednesday, April 17, 2024

Monday, May 6, 2024
(Budget Workshop) Wednesday, May 15, 2024

Monday, June 3, 2024
Wednesday, June 19, 2024

NO FIRST MONDAY MEETING IN JULY
Wednesday, July 17, 2024

Monday, August 5, 2024
Wednesday, August 21, 2024

Tuesday, September 3, 2024
Wednesday, September 18, 2024

Monday, October 7, 2024
Wednesday, October 16, 2024

Monday, November 4, 2024
Wednesday, November 20, 2024

Monday, December 2, 2024
NO THIRD WEDNESDAY MEETING IN DECEMBER


Chairman, Board of Commissioners

NOT-FOR-PROFIT FUNDING AGREEMENT

NORTH CAROLINA HENDERSON COUNTY

This Agreement made and entered into as of the 22nd day of November 2023, by and between Henderson County, North Carolina, hereinafter referred to as the "COUNTY", and **HENDERSON COUNTY EDUCATION FUNDATION**, hereinafter referred to as the "AGENCY."

WHEREAS, the AGENCY presented to the COUNTY at the COUNTY's November 6, 2023, Board of Commissioners meeting, regarding the need to begin a "Success Coaching" program in Henderson County Schools, and the COUNTY agreed to assist in the startup of such a program, as stated herein; and,

WHEREAS, the COUNTY has requested services from the AGENCY to start up the "Success Coaching" program, and to carry out its programs and activities; and,

WHEREAS, the COUNTY, through its Board of Commissioners, has appropriated the sum of **\$50,000** in funding for the fiscal year ending June 30, 2024, to support this purpose as the initial investment in the program, to act as the foundation for seeking matching grants from the community, and to act as "seed money" assisting the AGENCY in obtaining grant funding from other sources to fund the program on an on-going basis, subject to the terms hereof; and

WHEREAS, the terms and conditions for receiving said funds from the COUNTY set out herein are necessary to insure accountability for the expenditure of public funds by the COUNTY.

NOW, THEREFORE, in consideration of the following, the parties hereto do mutually agree as follows:

1. The AGENCY agrees to use the funds appropriated by the COUNTY for the startup of the "Success Coaching" program, as "seed money" for obtaining additional grants for such program, and generally in the manner and for the purposes as stated in their presentation to the Board of Commissioners on November 6, 2023, and as stated in the application provided to the COUNTY by the AGENCY.
2. In consideration for the performance by the AGENCY of the services outlined in its application, the COUNTY agrees to pay the AGENCY up to the amount of money appropriated in the COUNTY budget for the fiscal year. Payment of such amount shall be made in two installments, in January and April 2024.
3. If the AGENCY violates any of the provisions of this Agreement, the COUNTY may terminate this Agreement (upon thirty (30) days written notice of the same to the AGENCY). In such event, all unexpended funds at the time of such termination, whether held by the AGENCY or the COUNTY, shall be the property of and be returned to (or remain with) the COUNTY.
4. The AGENCY shall not assign any interest in this Agreement and shall not transfer any interest in the Agreement without prior written consent of the COUNTY.
5. In connection with the performance of this Agreement, the AGENCY shall not discriminate against any employee, applicant for employment or program participant because of race, religion, color, sex, age, handicap or national origin or because of their limited English language proficiency.
6. The AGENCY shall maintain all accounts, books, ledgers, journals and records in accordance with generally accepted accounting principles, practices and procedures.
7. The AGENCY shall submit to the COUNTY a status report in April 2024, and a status report in July 2024, of all program activities including a summary of the accomplishment of stated goals and objectives as presented to the Board of Commissioners on November 6, 2023.
8. The AGENCY shall provide an accounting of COUNTY funds to the COUNTY for this program to demonstrate that funds allocated to the AGENCY have been used for the purpose(s) specified herein. The COUNTY shall be entitled to audit the AGENCY's expenditure of COUNTY funds at the COUNTY's discretion. Any excess funds or funds not used for the expressed purpose(s) stated herein must be returned to the COUNTY within thirty (30) days of the COUNTY's request for said funds.

9. The COUNTY shall be entitled to conduct an evaluation of the AGENCY's programs and activities particularly as it relates to the accomplishments of established goals and objectives and the measurement of services being delivered.
10. All books and records shall be maintained by the AGENCY for a period of at least three years from the date of the final payment under this Agreement and shall be made available for audit or evaluation upon request during regular business hours of the AGENCY.
11. The AGENCY must adopt a Drug-Free Workplace Policy in accordance with the Drug-Free Workplace Policy of 1988 (41 U.S.C. 701).
12. The COUNTY is in no way responsible for the administration and supervision of the AGENCY's officers, employees and agents, which persons it is agreed are not officers, employees or agents of the COUNTY.
13. As a condition of payment for services rendered under any agreement the AGENCY has with Henderson County, the AGENCY must comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if the AGENCY provides services to Henderson County utilizing a subcontractor, the AGENCY shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes as well. The AGENCY shall verify, by affidavit, compliance of the terms of this section upon request by Henderson County.
14. The AGENCY certifies that, as of the date of this Agreement, it is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C. Gen. Stat. §147-86.58.
15. The Agreement may only be amended by written amendments mutually agreed upon by and between the COUNTY and the AGENCY.

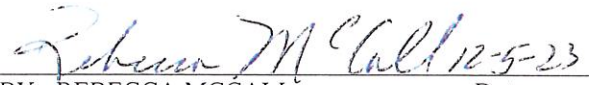
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their name by their duly authorized officers, their seals to be hereto affixed the day and year first above written.

ATTEST:

HENDERSON COUNTY


DENISA A. LAUFFER
Clerk to the Board of Commissioners

12-5-2023
Date


BY: REBECCA MCCALL
Chairman, Board of Commissioners

12-5-23
Date


Peggy Marshall
BY: PRINTED NAME
Authorized Agency Official

11-22-23
Date

Peggy Marshall
BY: AUTHORIZED SIGNATURE
Authorized Agency Official

11-22-23
Date

This Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

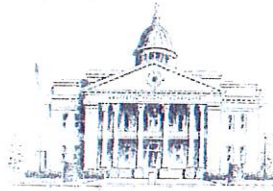

SAMANTHA REYNOLDS
County Finance Director

12-4-2023
Date

Henderson County Board of Commissioners

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

Rebecca K. McCall
Chairman
J. Michael Edney
Vice-Chairman



William G. Lapsley
Daniel J. Andreotta
David H. Hill

HENDERSON COUNTY NORTH CAROLINA

Before the Board of Commissioners

A RESOLUTION BY THE COUNTY OF HENDERSON TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

BOARD OF COMMISSIONERS ENACTMENT 2023.151

WHEREAS Henderson County previously joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals; and,

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”); and

WHEREAS Henderson County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA; and

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

- a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.
- b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the MOA, Henderson County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
 - a. Name of strategy: Post-overdose Response Team: Peer Support for Co-response
 - b. Strategy is included in Exhibit A (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 8
 - d. Amount authorized for this strategy: not to exceed \$97,250.
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: Peer Support Specialist position embedded at EMS who will respond to overdoses and other substance involved calls that occur during scheduled work hours and follow up with those that occur in their off hours. Funding will include pay for the remainder of the fiscal year for as well as equipment and supplies necessary to perform the responsibilities of the job, including naloxone and a vehicle. This person will connect people to treatment services and support recovery. They can also work with people and families EMS encounter who struggle with substances that did not result in an overdose. The overarching goal is to prevent overdoses and connect individuals to services.
 - g. Provider: Henderson County.
2. Second strategy authorized
 - a. Name of strategy: Recovery Support Services: Peer Support Specialist for DSS
 - b. Strategy is included in Exhibit A (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 3
 - d. Amount authorized for this strategy: not to exceed \$58,750.
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: Peer Support Specialist position embedded at DSS. Funding will include pay for the remainder of the fiscal year for as well as equipment and supplies necessary to perform the responsibilities of the job. This strategy addresses systemic root causes of the Opioid Epidemic by creating connections to treatment and supporting the recovery of families with substance use issues. The rising number of drug-endangered children in Henderson support the need for this strategy. This strategy will prove to be effective by reducing the length of open DSS cases involving drug use and decreasing out of home placements for children.
 - g. Provider: Henderson County.
3. Third strategy authorized
 - a. Name of strategy: Early Intervention: Specialized Training
 - b. Strategy is included in Exhibit A (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 6
 - d. Amount authorized for this strategy: not to exceed \$5,000
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: This strategy specifically addresses the root causes of childhood trauma by offering training and resources to organizations that serve vulnerable populations. This strategy will prove effective by increasing the number of screenings for ACES and Substance Use Disorders in partnering organizations.
 - g. Provider: TBD.

Henderson County Board of Commissioners

1 Historic Courthouse Square • Suite 1 • Hendersonville, NC 28792
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Chairman
J. Michael Edney
Vice-Chairman



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4. Fourth strategy authorized
 - a. Name of strategy: Prevention: STAR Program/ Camp GLOW
 - b. Strategy is included in Exhibit B_ (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: G.9
 - d. Amounted authorized for this strategy: not to exceed \$7,000
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: The STAR Program is a prevention program facilitated by the Sheriff's department. This program replaced DARE in the Henderson County School System and has demonstrated success in engaging students. Opioid Settlement funding will expand the capacity of this training to be able to serve more students. Success for this strategy will be demonstrated by an increase in students' knowledge about the harmful effects of illicit drug use. In the tradition of the STAR program and DARE Camp, Camp GLOW offers a free overnight camping experience which strives to teach Henderson County Youth about the dangers of addictions and the devastating effects of substance misuse.
 - g. Provider: Henderson County Sheriff's Department.
5. Fifth strategy authorized
 - a. Name of strategy: Prevention: Media Campaign and Resource Locator
 - b. Strategy is included in Exhibit B_ (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: G.1
 - d. Amounted authorized for this strategy: not to exceed \$10,000
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: Funding will support public awareness campaigns to increase awareness and help prevent opioid misuse. Campaign messaging will come from state and county initiatives like "One Pill Can Kill". To raise awareness of the risks of opioid misuse, to raise awareness of treatment resources, and to decrease the prevalence of overdoses. Will also explore a website option for community members to know where to start to locate resources.
 - g. Provider: Henderson County or TBD.
6. Sixth strategy authorized
 - a. Name of strategy: Criminal Justice Diversion: Adult Recovery Court
 - b. Strategy is included in Exhibit B_ (Exhibit A, Exhibit B)
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: D.1
 - d. Amounted authorized for this strategy: not to exceed \$67,000.
 - e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
 - f. Description of the program, project, or activity: The Adult Recovery Court is currently in

development. Funding is required to cover costs for prosecutorial services and additional training for the Interdisciplinary Team through the fiscal year if needed.

g. Provider: Henderson County.

7. Seventh strategy authorized

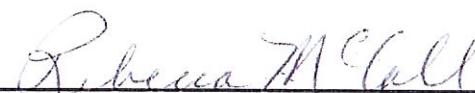
- a. Name of strategy: Evidence Based Addiction Treatment
- b. Strategy is included in Exhibit A (Exhibit A, Exhibit B)
- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 2
- d. Amount authorized for this strategy: not to exceed \$50,000
- e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
- f. Description of the program, project, or activity: This strategy will address access to treatment and continuity of care by providing financial support for uninsured and underinsured individuals to receive evidence-based treatment services. Even as Medicaid Expansion goes into effect, a percentage of the population with Opioid Use Disorders will still not qualify for benefits. Individuals in the Recovery Court program will likely represent this population. This strategy will prove to be effective by increasing the number of uninsured or underinsured individuals receiving treatment services.
- g. Provider: Treatment providers as recommended for appropriate level of care.

8. Eighth strategy authorized

- a. Name of strategy: Recovery Housing Support Services
- b. Strategy is included in Exhibit A (Exhibit A, Exhibit B)
- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 4
- d. Amount authorized for this strategy: not to exceed \$50,000
- e. Period of time during which expenditure may take place: December 4, 2023, through June 30, 2024.
- f. Description of the program, project, or activity: Recovery Housing Support is a regional concern, as there are very few inpatient or residential programs, and even few transitional recovery homes. There are currently no recovery house options within Henderson County. The funding strategy to address this gap is to begin by stabilizing housing for participants in the Recovery Court program by providing capital to prevent evictions or to assist with deposits.
- g. Provider: Housing providers as available and as appropriate for level of care.

The total dollar amount of Opioid Settlement Funds at this time appropriated is not to exceed \$345,000.

Adopted this the 4th day of December 2023.



REBECCA MCCALL, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:



DENISA LAUFFER, CLERK TO THE BOARD



REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 4, 2023

SUBJECT: Resolution – Opioid Settlement Fund Expenditure Authorization

PRESENTER: Jodi Grabowski, Behavioral Health Systems Director

ATTACHMENT(S): Yes

1. Budget Amendment
2. Resolution

SUMMARY OF REQUEST:

At the Board's August 16, 2023, meeting, the Board was presented with the Henderson County Strategic Plan for the Opioid Settlement Funds. The presenters explained that the county may proceed with strategies from the MOA's Option A, and that work is underway toward unlocking the MOA's Option B. The Board accepted the Strategic Plan on September 5, 2023. The necessary steps have been completed through submission of the Exhibit C Worksheet to the NCACC. This request addresses the strategies identified in that Worksheet for the Opioid Settlement and related efforts through the fiscal year. These strategies include Recovery Support Services, Prevention and Intervention, Evidence Based Addiction Treatment, Criminal Justice Diversion, and Recovery Housing Support.

This request includes two new Peer Support Specialist positions for Recovery Support Services, one to be embedded at EMS and one at DSS. This request includes the salary and benefits for the remainder of the fiscal year in addition to estimated costs for the additional expenses needed to fund these positions.

In addition to the Budget Amendment, the Board must also adopt a Resolution per the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation which dictates the process for drawing from the Special Revenue Fund.

BOARD ACTION REQUESTED:

The Board is requested to adopt the Resolution authorizing the expenditure of opioid settlement funds for the strategies determined by Substance Use Task Force and through the Strategic Plan. The Board is also requested to authorize the addition of two new positions in the Department of Strategic Behavioral Health, the addition of a new vehicle to the fleet, and approve the associated budget amendment.

SUGGESTED MOTION:

I move the Board adopt the Resolution authorizing the expenditure of opioid settlement funds for the strategies determined by Substance Use Task Force and through the Strategic Plan. The Board is also requested to authorize the addition of two new positions in the Department of Strategic Behavioral Health, the addition of a new vehicle to the fleet, and approve the associated budget amendment.

LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY



Department: FINANCE/OPIOID FUND

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount	
115517-512100-2072	SALARIES AND WAGES -REGULAR	\$80,000	
115517-512700-2072	SALARIES AND WAGES-CELLPHONE ALLOWANCE	\$1,000	
115517-513500-2072	401(K) SUPP DEFERRED COMPENSATION	\$1,600	
115517-518000-2072	FICA	\$6,120	
115517-518100-2072	RETIREMENT - LGERS	\$10,311	
115517-518300-2072	MEDICAL INSURANCE	\$12,450	
115517-518400-2072	DENTAL INSURANCE	\$693	
115517-518600-2072	WORKERS COMPENSATION	\$326	
515500-526000-2072	DEPT SUPPLIES AND MATERIALS	\$7,000	
515500-526201-2072	NONCAPITAL TECHNOLOGY	\$5,000	
515500-537100-2070	TRAVEL AND STAFF DEVELOPMENT	\$67,000	
515500-539000-2072	CONTRACTED SERVICES	\$115,000	
515500-553000-5530	CAPITAL OUTLAY - VEHICLES	\$38,500	
515500-598011-	TRANSFER TO GENERAL FUND	\$112,500	\$457,500

What expense line-item is to be decreased? Or what additional revenue is now expected?

Account	Line-Item Description	Amount
114517-405100	TRANSFER FROM OPIOID FUND	\$112,500
514500-401000-2070	OPIOID FUND: FUND BALANCE APPROPRIATED	\$67,000
514500-401000-2072	OPIOID FUND: FUND BALANCE APPROPRIATED	\$127,000
514500-401000-5530	OPIOID FUND: FUND BALANCE APPROPRIATED	\$38,500
514500-401000	OPIOID FUND: FUND BALANCE APPROPRIATED	\$112,500

\$457,500

\$0

Justification: Please provide a brief justification for this line-item transfer request.

TO BUDGET FOR RECOVERY SUPPORT SERVICES AND RELATED OFFICE SUPPLIES, TRAINING, TRAVEL EXPENSES AND COMPUTER SOFTWARE AND LICENSES. BOC APPROVED 12.4.2023

Authorized by Department Head

Date

Authorized by Budget Office

Date

Authorized by County Manager

Date

For Budget Use Only

Batch # _____

BA # _____

Batch Date _____

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: December 4, 2023

SUBJECT: US DOJ Asset Forfeiture Fund Expenditure

PRESENTER: Sheriff Lowell S. Griffin

ATTACHMENTS: Yes

1. Quotes & Justification for Upgrading Motorcycle Unit
2. Quotes & Justification for Replacement of Vehicle Trackers
3. Quotes & Justification for Replacement of Major Crimes Cameras
4. Quote for Challenge Coins
5. Budget Amendment

SUMMARY OF REQUEST:

The Sheriff's Department is requesting that the Board approve an appropriation from the Sheriff's Office Restricted US DOJ funds (114431-451005-9066) in an amount of \$114,967 to purchase needed equipment and upgrade our 14 yr old motorcycle unit. The appropriation would be used to upgrade equipment to be used in investigations and allow us to reallocate current equipment to Patrol to help in their investigations.

BOARD ACTION REQUESTED:

The Board is requested to approve an appropriation from Restricted US DOJ funds in an amount not to exceed \$114,967 and the necessary budget amendment(s), and to authorize the Sheriff's Office to purchase equipment for use in investigations and needed equipment.

Suggested Motion:

I move the Board of Commissioners approve the attached budget amendment to allow appropriation from Restricted US DOJ funds.

Please make the following line-item transfers:

Account	Line-Item Description	Amount
115431-526020-9066	Dept Supplies - Nonexpendable	27,961
115431-538100-9066	Professional Services	4,832
115431-553000-9066	Capital Outlay - Vehicles	71,542
115431-521200-9066	Wearing Appareal	4,408
115431-537000-9066	Advertising	2,915
115431-526000-9066	Dept Supplies & Materials	1,711
		113,369

[illegible]

Authorized by Department Head

Date _____

Date _____

Date _____

Batch Date

STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

MODIFICATION OF AGREEMENT

This Modification of Agreement is made this the 4th day of December, 2023, by and between the County of Henderson, a body corporate and politic of the State of North Carolina (the "County") and Meritor Heavy Vehicle Systems, LLC, a Delaware limited liability company (the "Company").

WITNESSETH:

WHEREAS the parties on or about February 9, 2023, entered into an Agreement (a copy of which is attached hereto as Exhibit 1, incorporated herein by reference and referred to herein as the "Project 40 Agreement"); and

WHEREAS, the Project 40 Agreement calls for the Company to reach certain investment and employment targets while the Project 40 Agreement is in effect; and

WHEREAS, since the execution of the Project 40 Agreement the Company has been acquired by a third party; and

WHEREAS, also since the execution of the Project 40 Agreement the Company has made reasonable attempts to made the expenditures required of it in the Project 40 Agreement, but due to circumstances outside its control will not be able to substantially complete the investment required by December 31, 2023; and

WHEREAS, the parties have agreed to extend the Project 40 Agreement by one year.

NOW, THEREFORE, the parties have agreed that all dates stated in the Project 40 Agreement for performance by either party are hereby extended by one (1) year. This extension expressly includes, but is not limited to, those dates stated or referred to in the following paragraphs of the Project 40 Agreement: 2, 3, 5, 7, 8 (and all sub-parts), 12, and Appendix A.

The parties have caused this Modification of Agreement to be approved and executed with full effect as of the date first written above.

COUNTY OF HENDERSON

MERITOR HEAVY VEHICLE SYSTEMS LLC

By: 

Chair, Board of Commissioners

By: _____

Member/Manager

Attest:


Clerk to the Board of Commissioners



RESOLUTION OF CONSISTENCY WITH THE COUNTY COMPREHENSIVE PLAN

WHEREAS, pursuant to N.C. General Statute §160D, Article 1, the Henderson County Board of Commissioners exercises regulations relating to development within the County's jurisdiction; and

WHEREAS, the Henderson County Board of Commissioners (Board) adopted the Land Development Code (LDC) on September 19, 2007 and has amended the LDC to address new and changing issues;

WHEREAS, the Board desires to update and revise the regulations of the LDC; and

WHEREAS, the Planning Department and Planning Board provided recommendations regarding the proposed text amendments with case #TX-2023-05; and

WHEREAS, pursuant to N.C. General Statute §160D-601, the Planning Department provided the prescribed public notice and the Board held the required public hearing on June 28, 2023; and

WHEREAS, N.C. General Statute §160D-605 requires the Board to adopt a statement of consistency with the County Comprehensive Plan (CCP); and

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

1. That the Board reviewed the proposed text amendments related to (#TX-2023-05 to the Land Development Code) and finds that it reasonable, in the public interest and it is consistent with the principles and goals of County Comprehensive Plan and the Growth Management Strategy located therein; and
2. That the Board determines that the proposed text amendments provide for the sound administration of the LDC while balancing property rights and promoting reasonable growth within the County; and
3. That this Resolution shall be retained in the Office of the Clerk to the Board of Commissioners.

THIS the 4th day of December, 2023.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: Rebecca McCall
REBECCA MCCALL, Chairman
Henderson County Board of Commissioners

ATTEST:

Denisa Lauffer
DENISA LAUFFER
Clerk to the Board of Commissioners

[COUNTY SEAL]



BOARD OF COMMISSIONER ENACTMENT 2023 - 153

RESOLUTION OF CONSISTENCY WITH THE COUNTY COMPREHENSIVE PLAN

WHEREAS, pursuant to N.C. General Statute §160D, Article 1, the Henderson County Board of Commissioners exercises regulations relating to development within the County's jurisdiction; and

WHEREAS, the Henderson County Board of Commissioners (Board) adopted the Land Development Code (LDC) on September 19, 2007 and has amended the LDC to address new and changing issues;

WHEREAS, the Board desires to update and revise the regulations of the LDC; and

WHEREAS, the Planning Director and Planning Board provided recommendations regarding the proposed zoning map amendment with case #R-2023-04; and

WHEREAS, pursuant to N.C. General Statute §160D-601, the Planning Director provided the prescribed public notice and the Board held the required public hearing on June 28, 2023; and

WHEREAS, N.C. General Statute §160D-605 requires the Board to adopt a statement of consistency with the County Comprehensive Plan (CCP); and

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

1. That the Board reviewed the proposed map amendment (#R-2023-04 Ronnie Gray) and finds that it is reasonable, in the public interest and it is consistent with the CCP and the Growth Management Strategy located therein; and
2. That the Board determines that the proposed map amendment provides for the sound administration of the LDC while balancing property rights and promoting reasonable growth within the County; and
3. That this Resolution shall be retained in the Office of the Clerk to the Board of Commissioners.

THIS the 4th day of December 2023.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: Rebecca McCall
Rebecca McCall, Chairman

ATTEST:

Denisa Lauffer
Denisa Lauffer, Clerk to the Board

[COUNTY SEAL]