

DRAFT

MINUTES

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
WEDNESDAY, APRIL 20, 2016

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:00 a.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Those present were: Chairman Tommy Thompson, Vice-Chairman Charlie Messer, Commissioner Grady Hawkins, Commissioner Mike Edney, Commissioner William Lapsley, County Manager Steve Wyatt, Assistant County Manager Amy Brantley, Attorney Russ Burrell and Clerk to the Board Teresa Wilson.

Also present were: Management Assistant Megan Powell, Finance Director Carey McLelland, Director of Business and County Development John Mitchell, Engineer Marcus Jones, Sheriff Charles McDonald, Recreation Director Tim Hopkin, Chief Deputy Jason Brown, EMS Director Mike Barnett, DSS Interim Director Jerrie McFalls, Library Director Trina Rushing, Assistant Engineer Natalie Berry and PIO Kathy Finotti – videotaping.

CALL TO ORDER/WELCOME

Chairman Thompson called the meeting to order, welcomed all in attendance. Chairman Thompson informed those in attendance that the Board would be holding the public hearings as advertised and then recessing until 11:30 a.m.

INVOCATION

The invocation was provided by Pastor Anthony Craver of the Upward Christian Fellowship.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was led by Commissioner Hawkins.

PUBLIC HEARINGS

Bell Trail PARTF Required Public Hearing

Commissioner Messer made the motion to go into public hearing in regard to Bell Trail PARTF. All voted in favor and the motion carried.

Recreation Director Tim Hopkin stated the Board of Commissioners at their April 4th meeting gave the Carolina Mountain Land Conservancy permission to apply for a Parks and Recreation Trust Fund (PARTF) grant. The grant application requires the Board to hold a public hearing to receive input from the public.

The proposed grant would be to purchase a 68 acre parcel of land in southern Henderson County to create a public access point and trails leading from the old High Bridge across the Green River along the top of the gorge leading to Pot Sholas and the Tuxedo Hydro Plant.

The proposed park would be constructed and managed similarly to the Hickory Nut Gorge project. CMLC and Henderson County will develop a Memorandum of Understanding (MOU). Under the MOU, CMLC will be responsible for the construction and maintenance of the proposed park.

No county funding is requested or required for this project.

Commissioner Hawkins stated he feels it sends a message to our citizens that their input does not matter if we hold a public hearing after the BOC has already approved an application for the Bell Trail Grant in a previous meeting. There is no justification to create another county park in Henderson County at this time. A combined total of parks in Henderson County including its municipalities are 647 acres. CMLC has 30,000 acres in conservation. The Hendersonville Visitors Guide lists 6 bike trails, 10 nature trails and 5 hiking trails in

DATE APPROVED:

Henderson County. Within a short traveling distance from our Travel and Tourism office you will find a total of 15 bike trails, 34 nature trails and 31 hiking trails located in the National and State Parks and other facilities which include Henderson County facilities.

A PARTF Grant would be better utilized to complete parks such as Dana, Tuxedo and the Cadgene/Westfield already being work on. We should finish what we have started before taking on new projects. Henderson County annually spends 1.6 million dollars on recreation. Grant money is tax money and the loss of revenue from almost 70 acres is real money. There seems to be no plan as to priorities of parks expenders or when is enough, enough?

Kieran Roe explained without the grant, the trail would have to be reevaluated.

Commissioner Messer felt action was taken by staff on the application due to timing on the grant.

Commissioner Edney agrees we need to work on the projects we have but parks are a great asset to quality of life issues at a low cost.

Chairman Thompson asked if the county had received and approved the MOU from CMLC (Carolina Mountain Land Conservancy) showing CMLC carrying the expense of maintenance.

Kieran Roe stated the county had not received the MOU however, he would work to have the MOU to the County by 3:00 p.m.

John Mitchell explained that details on the MOU need more consideration and more time to work out.

Public Input

1. Steve Breckheimer – Mr. Breckheimer feels the public hearing should have been held first. He however support the Bell Trail, located near where he lives, and feels it would be unique and a valuable resource for Henderson County. The trail contains mostly steep slopes and the property will be preserved. Parking is already available.

Commissioner Hawkins made the motion to go out of public hearing. All voted in favor and the motion carried.

Public Hearing to consider Economic Development Incentives “Project Bavaria”

Commissioner Hawkins made the motion to go into public hearing for consideration of Economic Development Incentives for “Project Bavaria”. All voted in favor and the motion carried.

CEO and President of the Partnership for Economic Development Andrew Tate stated as stated in the notice of public hearing, the Company is a manufacturing concern located outside the United States contemplating construction of a new plant in Henderson County. Under the project as proposed, the public benefit to be derived from the capital project is a total taxable capital investment by the Company of at least \$2,400,000.00 in real property (not including any land acquisition costs), and \$1,600,000.00 in business personal property (equipment). The project would result in the creation of fifty (50) new jobs, at an average annual wage of \$35,500.00, which is in excess of the average wage in Henderson County for full-time employment, plus other benefits. The contemplated incentives would last for a period of seven years. The maximum amount of incentives to be considered in this grant over the seven years would be \$100,254.72. The is a 30 year old German company setting up a temporary location in an existing facility and then building a new facility.

As a part of the transaction as contemplated, Henderson County would convey to the Company (or a third party on a build-to-suit/long-term lease arrangement with the Company) 6.5 acres of the former Western North Carolina Fairgrounds property in East Flat Rock (further described below). Pursuant to N.C. Gen. Stat. §158-7.1(c), the Board of Commissioners will be asked to consider making the following findings regarding such real estate:

The real estate is generally described as a roughly rectangular site comprising 6.5 acres, more or less, being the southeasternmost portion of the remainder of the former “Fairgrounds” property in the East Flat Rock area of Henderson County, bounded on the southeast by the entirety of the existing southwest to northeast line, on the southwest by a portion of the existing southeast to northwest line, on the northeast by Mills Street, and on the northwest by a new line dividing the remaining “Fairgrounds” property. A map showing the site in greater detail was presented at the public hearing.

Henderson County will consider granting assistance toward the investment of the Company, and the sale of the real estate noted above to the Company. If approved, the request would be funded through the general property tax revenue.

Russ Burrell stated the value of Land (based on tax value per acre, dividing tax value of existing parcel by 17.12 acres (per survey noted in deed description to Henderson County)	(\$183,001.00)
County cost of grading of site (prorated County cost of grading entire tract)	(\$47,500.00)
TOTAL VALUE	(\$230,501.00)
TOTAL COMPENSATION TO BE PAID TO COUNTY FOR LAND	\$275,000.00

At the conclusion of the public hearing, the Board may choose to take action, delay action to a subsequent meeting, or take no action.

Commissioner Lapsley stated this piece of land has been in focal point for 40 or more years, and on the market for 20 years. It was even considered for a school site at one point. Henderson County finally has someone looking to purchase the property which is a significant process.

Public Input

There was none.

Commissioner Edney made the motion to go out of public hearing. All voted in favor and the motion carried.

Commissioner Messer made the motion that the Board grant economic development incentives to the Project Bavaria company, pursuant to the Board’s guidelines and on the terms stated in the published notice of this hearing. All voted in favor and the motion carried.

Chairman Thompson recessed the meeting at 9:30 a.m. and noted the Board would return at 11:30 a.m.

Chairman Thompson called the meeting back to order at 11:30 a.m.

INFORMAL PUBLIC COMMENTS

1. Chris Walters – Mr. Walters spoke in regard to the school laptop expansion program. He is a retired teacher and feels more consideration is needed. He feels the teachers need to choose which classrooms need the laptops. Consideration needs to be made about time spent on technology. “Project Empower” Inspect the school budget thoroughly.
2. Ursula Von Paczkowski – Ms. Paczkowski’s neighbor has 15 roosters and 3 hens, and the noise is unbearable. She feels there should be a limit to roosters. Steve Wyatt informed her that the Board is currently looking at the noise ordinance. He asked staff to get her contact information.
3. Brenda Ramer – Ms. Ramer is part of Team ECCO Ocean Center and Aquarium. In 2015 their aquarium brought 7,000 to Main Street and 3700 students to education classes. They are very active in the community. Recently the aquarium was flooded when the upstairs neighbor water heater burst. Nine (9) of twenty-four

(24) exhibits were lost at the cost of around \$65,000. Insurance has been filed but their out of pocket expenses have been around \$16,000 while waiting on the insurance. The City of Hendersonville donated \$20,000. ECCO is asking the county to support this unique facility. Insurance is debating on whether they will or will not cover fish, rock, sand, etc. at a cost of \$6,000.

4. Ken Fitch – Mr. Fitch spoke in regard to HHS and the pending action of the Stillwell building. He feels the Stillwell building will require community support. He is not supportive of the new high school on Asheville Highway and feels it would be a safety hazard. The Stillwell building has history and character and may be eligible for grants.
5. David Rhode – Mr. Rhode is a student at HHS and supports laptops. Students are not allowed to bring their personal computer. He feels personal laptops should be allowed in the classrooms.

DISCUSSION/ADJUSTMENT OF CONSENT AGENDA

Commissioner Hawkins made the motion to approve the Consent Agenda with the addition of the Construction Manager at Risk Selection. All voted in favor and the motion carried.

CONSENT AGENDA consisted of the following:

Minutes

Draft minutes were presented for board review and approval of the following meeting(s):
April 4, 2016 - Regularly Scheduled Meeting

Tax Collector's Report

Collections Specialist Luke Small had presented the Tax Collector's Report to the Commissioners dated April 7, 2016 for information only. No action was required.

Budget Amendment – Capital Project Fund

Staff is requesting that the Board approve the attached budget amendment which appropriates fund balance in the General Capital Projects Fund to cover the cost for real property purchased on April 6, 2016 as incentives for the GF Linamar, LLC economic development project.

Motion:

I move the Board of Commissioners approves the budget amendment appropriating fund balance in the General Capital Projects Funds to cover the cost of real property purchased as incentives for the GF Linamar, LLC economic development project.

Budget Amendment – Ambulance

EMS is requesting the Board approve the replacement of an ambulance, and the budget amendment necessary to fund the replacement. The ambulance has been out of service since being involved in an accident on December 30, 2015. Due to the age (2012 model) and accumulated mileage (106,000 miles) of the ambulance, staff recommends replacement, rather than repair, of the unit.

The total cost for the new ambulance is \$127,751. EMS has \$40,000 available within the existing budget due to scheduled replacements coming in under budget. Insurance Proceeds have been received in the amount of \$27,667. Staff recommends that the remaining \$60,084 necessary for this purchase be approved from ambulance fee revenues, which will exceed budgeted levels by fiscal year end.

Motion:

I move the Board of Commissioners approves the Budget Amendment appropriating funds necessary to purchase a new replacement ambulance.

Jail contraband ordinance

Henderson County Detention Facility officers have noted the need for the ability to keep a tighter rein on items which are attempted to be passed to confinees in the facility. Henderson County Sheriff's Office Staff Attorney Jason Smith as drafted a proposed ordinance to deal with this situation.

Motion:

I move that the Board adopts the Jail Contraband Ordinance

Annual Audit Contract

Staff is requesting that the Board approves the annual audit contract as required by N.C. General Statute 159-34(a) with Martin Starnes & Associates, CPAs, P.A. for the current fiscal year 2016. Martin Starnes has audited the County's accounts for several years and has done an excellent job. They have the qualifications, experience and manpower to conduct an audit of our County's size. Their fee to conduct the audit is \$55,100 which is included in the annual budget.

Motion:

I move the Board of Commissioners approves the annual audit contract as required by N.C.G.S. 159-34(a) with Martin Starnes & Associates, CPAs. P.A. for the fiscal year ending June 30, 2016.

Budget Amendment – Health Department – Evidence-Based Strategies for Maternal and Child Health

The Henderson County Department of Public Health has the opportunity to participate in a defined media outreach campaign to improve birth outcomes, infant mortality rates and the health status of children ages 0-5. The effort would be supported by one time monies from the NC Division of Public Health as seen in the agreement addendum.

The project was discussed with the Henderson County Board of Health at their March 8, 2016 meeting and the initiative was supported by the board.

Motion:

I move that the Board of Commissioners approves the budget amendment appropriating additional revenue from the NC Division of Public Health in the amount of \$70,000.

FY 2017 Consolidated Agreement – NC Department of Health and Human Services

The Henderson County Department of Public Health needs to execute the master Consolidated Agreement with the NC Department of Health & Human Services for FY 2017. Historically, this document has been signed by the Chairman of the Board of Commissioners (as County Official), the County Finance Officer and the Health Director. No significant changes with the agreement requirements as compared to the FY 2016 Consolidated Agreement. Page 2 of the cover letter from the NC Department of Health and Human Services details four (4) changes under "Summary of Changes to the FY 2016-2017 Consolidated Agreement".

Henderson County Board of Health reviewed and approved the agreement at their March 8, 2016 meeting. Guidance was provided to the Health Director to forward to Board of Commissioners on their behalf for consideration and approval. This Document has also been shared with County Finance Director.

Motion:

I move the Board approves the FY 2017 Consolidated Agreement between the NC Department of Health & Human Services and the Henderson County Department of Public Health.

Construction Manager at Risk Selection

At the February 17th meeting of the Board of Commissioners, the Board approved the completed programing and schematic design for the Innovative High School to be located on the campus of Blue Ridge Community College.

Staff convened a committee to select a Construction Manager at Risk to complete the project. Clark Nexsen submitted a Request for Qualification on February 9th and the committee interviewed potential firms on March 9th.

After a pre-selection process, four potential firms were interviewed. The potential firms were scored on a 100 point scale utilizing a Prequalification Ratings Matrix. After a tally of the scores, Beverly Grant/Barnhill was selected as the committee's recommendation for the Construction Manager at Risk for the Innovative High School Project.

Motion:

I move the Board selects Beverly Grant/Barnhill as the Construction Manager at Risk for the Innovative High School project.

DISCUSSION/ADJUSTMENT OF DISCUSSION AGENDA

Chairman Thompson made the motion to approve discussion agenda removing the BRCC Budget discussion, and the closed session. All voted in favor and the motion carried.

Nominations

Chairman Thompson noted the vacancies and opened the floor for nominations.

Notification of Vacancies

1. EMS Peer Review Committee – 1 vac.
2. Home and Community Care Block Grant Advisory Committee – 1 vac.
3. Nursing/Adult Care Home Community Advisory Committee – 1 vac.

Nominations

1. Equalization and Review, Henderson County Board of – 2 vac.

There were no nominations at this time and this item was rolled to the next meeting.

2. Henderson County Planning Board – 2 vac.

Commissioner Hawkins nominated Bruce Hatfield for position #3. Commissioner Edney nominated Hunter Marks for position # 9.

Chairman Thompson made the motion to accept the appointments of Bruce Hatfield to position #3 and Hunter Marks to position #9 by acclamation. All voted in favor and the motion carried.

3. Juvenile Crime Prevention Council – 3 vac.

There were no nominations at this time and this item was rolled to the next meeting.

4. Mountain Valleys Resource Conservation and Development Program – 1 vac.

There were no nominations at this time and this item was rolled to the next meeting.

5. Nursing/Adult Care Home Community Advisory Committee – 4 vac.

There were no nominations at this time and this item was rolled to the next meeting.

6. Senior Volunteer Services Advisory Council – 2 vac.

Chairman Thompson nominated Porter Jennings for position #3.

Chairman Thompson made the motion to accept the appointment of Porter Jennings to position #3 by acclamation. All voted in favor and the motion carried.

BLUE RIDGE COMMUNITY COLLEGE FY 17 BUDGET PRESENTATION – removed from agenda

HEDERSON COUNTY PUBLIC SCHOOLS CAPITAL PROJECTS

At the direction of the Board, time was allocated to discuss potential Henderson County Public Schools capital projects. The county's architect of record and county staff were available to answer questions.

Chairman Thompson understood the comment about Asheville Highway being busy, but nothing else is available. Many studies have been conducted on the Stillwell building. He is surprised at the integrity of the building.

Commissioner Lapsley feels due diligence has been done. Now to determine whether to save the Stillwell building or not. If the building is saved we are obligated to do something with it. Cost is a factor to bring it up to code. An experienced contractor has looked at the building and feels it is in reasonably good condition considering the age. Mr. Lapsley feels we should save the building, and now the Board must determine if it will be used for part of the campus or not. Renovation of the building will add many more phases and much more movement of students. The project could take four (4) years or more. One option is to renovate the building but not for school use, and build a new school on both properties. This would take about three (3) years. The auditorium is the most requested item in the Stillwell building and could be used by the High School. The community could also use the auditorium. He suggested moving the school board offices from Rose Edwards to the Stillwell building.

Commissioner Hawkins stated the Board has taken a long period to look at the data. Time is one major factor as it allows for cost of inflation. An advantage of a new high school is time savings and less disruption. He suggested repurposing the Stillwell building and working with the Board of Education to look for appropriate use. Relocation of the Board of Education would work well and the library could be expanded. The Boyd property was purchased with the intention of building a school.

Commissioner Messer agreed with Commissioner Hawkins ideas. This is a hot issue in the county. We can save the building and look for a new purpose.

Commissioner Edney has family that attended HHS in the past, and children that attend now. The best interest of the kids is the most important thing. The architects have stated "you can't build something that nice these days." He is not sure he agrees with that. We must build new first class buildings, no matter what. High quality buildings with auditoriums to hold all students.

As for the traffic safety issue on Asheville Highway, the School Board asked the County to buy the Boyd property and we did. The City is going to close 9th Avenue which will add 2 more acres. The Noise and Safety issue must be addressed with the design. The old athletic facilities and new athletic facilities should have the same core numbers. Mr. Edney suggested saving the Stillwell building and allow the Board of Education and community to look at what is best for its purpose, not for students. His main concern was to move forward and not let the Stillwell building just sit there.

Chairman Thompson felt it was the Consensus of the Board to save the Stillwell building. A proper plan needs to be in place. Mr. Thompson agrees with movement of the School Board from Rose Edward to the Stillwell building.

Rick Wood, a School Board member, feels the Board of Commissioners have done a great job. The School Board did feel rushed. He asked the Commissioners to be careful of what is put in the Stillwell building, and to move the new school as far from Asheville Highway as possible.

Amy Lynn Holt, a School Board member, feels the Board of Education and the Commissioners have a great relationship. She however feels the Commissioners have changed what the School Board requested. There will be an escalation of cost no matter what. Teachers and students will not spend that much time in mobiles. She feels the BOE was rushed in sending a recommendation to the commissioners.

Bo Caldwell apologized for David Jones who was out of town and unable to attend. He thanked the Board for everything they have done in the past and present.

Mayor Carey O’Cain appreciates the idea to save the building. He suggested keeping the existing buildings and build a new one. Population will increase and we will be covered.

Commissioner Hawkins stated the new high school was planned for 800 with a core up to 1000. The new Innovative School at Blue Ridge Community College will be available for 500 students. There are over 2000 in home school or private school.

Commissioner Hawkins made the motion that staff proceed with Option #3 and build a new school on the Boyd property, and continue discussion with school Board for use of the Stillwell building, with a project goal for the new school to be out for construction in school year 17-18.

School Board Chairman Ervin Bazzle asked that the School Board be allowed to see the plan before approval. Both Boards need to work together to make sure it is a good school. We are going to see growth.

Commissioner Hawkins called to question. The motion passed 5-0.

COUNTY MANAGER’S REPORT

Steve Wyatt reminded the Board of an event to be held in the Community Room as an announcement at 2:00 p.m. by Project Bavaria.

CLOSED SESSION – removed from the agenda

ADJOURN

Commissioner Hawkins made the motion to adjourn at 12:45 p.m. All voted in favor and the motion carried.

Attest:

Teresa L. Wilson, Clerk to the Board

Thomas H. Thompson, Chairman

Office of the Henderson County Tax Collector
200 North Grove Street, Suite 66 • Hendersonville, NC 28792-5027
Phone: (828)697-5595 | Fax: (828)698-6153 | www.hendersoncountync.org/ca

Henderson County Board of Commissioners
 1 Historic Courthouse Square
 Hendersonville, NC 28792

07 April 2016

RE: Tax Collector's Report to Commissioners: 20 April 2016 Meeting

Please find outlined below collections information through 06 April 2016 for the 2015 real and personal property bills mailed out on 31 July 2015. As a point of reference, we also have included collections information as of the same date last year. Registered Motor Vehicles reported as billed and collected by the Department of Motor Vehicles through 06 April 2016.

Henderson County Annual Bills G01 Only:

<p>2015 Beginning Charge: \$62,793,885.53 Discoveries & Imm. Irreg.: \$214,595.95 Releases & Refunds: (\$369,397.82) Net Charge: \$62,639,083.66 Unpaid Taxes: \$1,410,801.03 Amount Collected: \$61,228,282.63 Percentage Collected: 97.75% Through: 6-Apr-2016</p>	<p>2014 Beginning Charge: \$59,733,471.88 Discoveries & Imm. Irreg.: \$168,011.67 Releases & Refunds: (\$341,058.94) Net Charge: \$59,560,424.61 Unpaid Taxes: \$1,498,787.10 Amount Collected: \$58,061,637.51 Percentage Collected: 97.48% Through: 6-Apr-2015</p>
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Henderson County Only Registered Motor Vehicles

Regstr. Month	# Veh. Regstrd.	Gross Value Upon Reg.	Regstr. Month	# Veh. Regstrd.	Gross Value	Gross Levy	Net Levy Collection	Percent Collected
July '15	9888	\$ 86,255,648	July '15	10352	\$ 88,701,901	\$ 457,199.72	\$ 455,383.93	99.60%
Aug '15	9784	\$ 82,397,348	Aug '15	10139	\$ 91,229,089	\$ 469,609.15	\$ 468,629.50	99.79%
Sept '15	9559	\$ 81,357,984	Sept '15	9404	\$ 79,908,385	\$ 412,338.61	\$ 410,717.92	99.61%
Oct '15	9312	\$ 77,527,270	Oct '15	10478	\$ 91,778,510	\$ 472,752.69	\$ 469,823.23	99.38%
Nov '15	7855	\$ 68,074,597	Nov '15	6934	\$ 61,074,779	\$ 315,688.16	\$ 314,019.44	99.47%
Dec '15	8169	\$ 71,274,565	Dec '15	7867	\$ 71,447,348	\$ 368,323.28	\$ 365,624.34	99.27%
Jan '16	7843	\$ 71,771,241	Jan '16	7163	\$ 68,220,336	\$ 351,434.02	\$ 350,378.02	99.70%
Feb '16	7118	\$ 61,857,243	Feb '16	8821	\$ 80,880,984	\$ 416,482.99	\$ 414,980.17	99.64%
Mar '16	10852	\$ 89,862,021	Mar '16	11089	\$ 94,710,724	\$ 488,534.00	\$ 486,288.34	99.54%
Apr '16	10182	\$ 84,564,218	Apr '16	796	\$ 6,848,047	\$ 35,266.26	\$ 35,246.20	99.94%
May '16	10377	\$ 85,526,118	May '16					
June '16	9599	\$ 81,998,908	June '16					
TOTALS:	110538	\$ 942,467,161	TOTALS:	83043	\$ 734,800,103	\$ 3,787,628.88	\$ 3,771,091.09	99.56%

Note: Final results for the 2015-16FY will not be confirmed until mid-July 2016.
 Note: Projections rendered for budgetary purposes prior to adoption of the 2015-16FY Budget.

Fire Districts' Annual Bills Only:

<p>2015 Beginning Charge: \$8,048,205.37 Discoveries & Imm. Irreg.: \$18,633.44 Releases & Refunds: (\$69,246.17) Net Charge: \$7,997,592.64 Unpaid Taxes: \$219,280.18 Amount Collected: \$7,778,312.46 Percentage Collected: 97.26% Through: 6-Apr-2016</p>	<p>2014 Beginning Charge: \$6,647,689.05 Discoveries & Imm. Irreg.: \$15,458.62 Releases & Refunds: (\$46,133.03) Net Charge: \$6,617,014.64 Unpaid Taxes: \$195,768.11 Amount Collected: \$6,421,246.53 Percentage Collected: 97.04% Through: 6-Apr-2015</p>
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Respectfully Submitted,



Luke Small
 Deputy Tax Collector

Darlene Burgess
 Interim Tax Collector

LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY



Department: GENERAL CAPITAL PROJECTS FUND (40)

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
405400-554000	CAPITAL OUTLAY-LAND & IMPROVEMENTS	\$ 4,612,861

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

Account	Line-Item Description	Amount
404400-401000	FUND BALANCE APPROPRIATED	\$ 4,612,861

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

BUDGET AMENDMENT TO APPROPRIATE FUND BALANCE TO FUND THE COST OF REAL PROPERTY PURCHASED AS INCENTIVES FOR THE GF LINAMAR LLC ECONOMIC DEVELOPMENT PROJECT.

Authorized by Department Head	4/20/2016 Date
Authorized by Budget Office	Date
Authorized by County Manager	Date

For Budget Use Only

Batch # _____

BA # _____

Batch Date _____

**LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY**



Department: EMS

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
<u>115437 - 553000</u>	<u>Capital Outlay - Vehicles</u>	<u>\$ 87,751</u>

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

Account	Line-Item Description	Amount
<u>114839 - 492007</u>	<u>Insurance Claims</u>	<u>\$ 27,667</u>
<u>114437 - 474001</u>	<u>Ambulance Fees</u>	<u>\$ 60,084</u>

Justification: *Please provide a brief justification for this line-item transfer request.*
 Appropriation to replace an ambulance damaged on 12.30.15. Approved by the Board April 20, 2016.

Budget
 Authorized by Department Head

4/20/2016
 Date

Authorized by Budget Office

Date

Authorized by County Manager

Date

For Budget Use Only

Batch # _____

BA # _____

Batch Date _____

CONTRACT TO AUDIT ACCOUNTS

Of Henderson County, NC
Primary Governmental Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 24th day of February, 2016,

Auditor: Martin Starnes & Associates, CPAs, P.A. Auditor Mailing Address: _____

730 13th Avenue Drive SE, Hickory, NC 28602 Hereinafter referred to as The Auditor

and Board of Commissioners (Governing Board(s)) of Henderson County, NC
 (Primary Government)

and N/A : hereinafter referred to as the Governmental Unit(s), agree as follows:
 (Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2015, and ending June 30, 2016. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).

 County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2016. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. (Note: **Fees listed on signature pages.**)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, agreed-upon procedures report, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slgl/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #22 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

17. Special provisions should be limited. Please list any special provisions in an attachment.
- See attached engagement letter.
18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of October 2015. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. **The audit should not be started before the contract is approved.**
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. **E-Verify.** Auditor **shall comply** with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor **shall require** such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) Henderson County, NC
Governmental Unit
N/A
Discretely Presented Component Units (DPCU) if applicable

Henderson County, NC - FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$44,100

Preparation of the annual financial Statements \$11,000

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 41,325

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

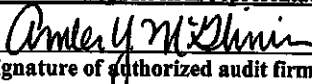
Audit Firm Signature:

Martin Starnes & Associates, CPAs, P.A.

Name of Audit Firm

By Amber Y. McGhinnis, Senior Audit Manager

Authorized Audit firm representative name: Type or print



Signature of authorized audit firm representative

Date February 24, 2016

amcghinnis@martinstarnes.com

Email Address of Audit Firm

Governmental Unit Signatures:

Henderson County, NC

Name of Primary Government

By Tommy Thompson, Chairman

Mayor / Chairperson: Type or print name and title



Signature of Mayor/Chairperson of governing board

Date 4/20/2016

By N/A

Chair of Audit Committee - Type or print name

N/A

**

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

Henderson County, NC

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By Carey McLelland, Finance Director

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

carey@hendersoncountync.org

Email Address of Finance Officer

Date Primary Government Governing Body
Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.) Henderson County, NC
Governmental Unit
N/A
Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

N/A FEEES
Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] _____

Audit N/A

Preparation of the annual financial Statements N/A

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A

**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

N/A
Name of Discretely Presented Component Unit

By N/A
DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Date N/A

By N/A
Chair of Audit Committee - Type or print name

N/A **
Signature of Audit Committee Chairperson

Date N/A
**** If Governmental Unit has no audit committee, mark this section "N/A"**

N/A

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By N/A

DPCU Finance Officer:

Type or print name

N/A

DPCU Finance Officer Signature

Date N/A

(Pre-audit Certificate must be dated.)

N/A

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

N/A

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/sl原因/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – If there is a reference to an engagement letter or other document (ex: Addendum), has the engagement letter or other document been acknowledged by the Governmental Unit and attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/sl原因/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Steven Holmberg of our office at 919-807-2394 steven.holmberg@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a).** NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU **must also sign** the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.
9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.
- a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.



Koonce, Wooten & Haywood, LLP
CERTIFIED PUBLIC ACCOUNTANTS

SYSTEM REVIEW REPORT

To the Partners of Martin Starnes & Associates, CPAs, P.A.
and the Peer Review Committee of the North Carolina Association
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 21, 2015

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619
919 782 9265
919 783 8937 FAX

Durham
3511 Shannon Road
Suite 100
Durham, North Carolina 27707
919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312
919 542 6000
919 542 5764 FAX

**LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY**



Department: Health/General

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
<u>115510 512100</u>	<u>Salaries & Wages</u>	<u>\$5,000</u>
<u>115510 538100</u>	<u>Professional Services</u>	<u>\$65,000</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Account	Line-Item Description	Amount
<u>114510 492005</u>	<u>Misc. Grants</u>	<u>\$70,000</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Justification: *Please provide a brief justification for this line-item transfer request.*
 Needed to add additional state funds. SEE ATTACHED

 Authorized by Department Head

 Date

 Authorized by Budget Office

 Date

 Authorized by County Manager

 Date

For Budget Use Only

Batch # _____

BA # _____

Batch Date _____