

## MINUTES

**STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS  
MONDAY, DECEMBER 2, 2024**

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.

Commissioners Rebecca McCall, J. Michael Edney, William Lapsley, Sheila Franklin, Jay Egolf, County Manager John Mitchell, Assistant County Manager Chris Todd, Public Safety Director Jimmy Brissie, Attorney Russ Burrell, and Financial Services Director Samantha Reynolds.

Also present were County Engineer Marcus Jones, Chief Communications Officer Mike Morgan, Public Information Officer Kathryn Finotti, A/V Technician Oscar Guerrero, IT Director Mark Seelenbacher, Finance Director Randy Cox, Tax Administrator Harry Rising, Public Health Director David Jenkins, Senior Planner Janna Bianculli, Strategic Behavioral Health Director Jodi Grabowski, Planning Director Autumn Radcliff, Parks and Recreation Director Bruce Gilliam, Human Resources Director Karen Ensley, and Lead for North Carolina Fellow Nora Sjue. Deputies Many Ladd and Stephen Darnell provided security.

### CALL TO ORDER/WELCOME

County Attorney Russ Burrell called the meeting to order and welcomed everyone.

### INVOCATION

Captain Phillip Stokes of the Salvation Army provided the invocation.

County Manager John Mitchell recognized Captain Stokes and his wife, Captain Sherrie Stokes, with the Salvation Army for their assistance in providing meals to employees, volunteers, national guardsmen, and others during the weeks following Hurricane Helene.

### PLEDGE OF ALLEGIANCE

With the Young Naturalist 4-H Club, Kinsley Lance led the Pledge of Allegiance to the American Flag.

### SWEARING IN OF NEW COMMISSIONERS

District Court Judge James Marshall was called to administer the oaths to incoming commissioners Sheila Franklin and Jay Egolf.

Commissioner Sheila Ann Franklin was sworn in as Commissioner representing District 2 of Henderson County.

Commissioner John Jason "Jay" Egolf was sworn in as Commissioner representing District 5 of Henderson County.

### ELECTION OF CHAIR

Russ Burrell called the annual organizational meeting to order under the laws of North Carolina. The county Board of Commissioners' first meeting in December of each year is their organizational meeting, at which they elect a chairman pursuant to section 153A-39 of the general statutes.

Approved: December 6, 2024

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

Rebecca McCall informed Burrell she had a nomination but first wanted to convey what an honor it had been for her to serve as Board Chair for the previous two years. McCall then nominated William “Bill” Lapsley as chairman of the Board of Commissioners. Hearing no other nominations,

*Commissioner Edney made the motion to close the nominations and elect William “Bill” Lapsley by acclamation. All voted in favor, and the motion carried.*

### **ELECTION OF VICE-CHAIR**

Chairman Lapsley expressed his appreciation for his fellow Board members' support for this most important leadership position. He vowed to complete the role of Chairman to the best of his ability. Lapsley nominated Michael Edney for Vice Chair.

*Commissioner McCall made the motion to close the nominations and elect Michael Edney as Vice-Chair. All voted in favor, and the motion carried.*

Chairman Lapsley thanked Commissioner McCall for her outstanding leadership throughout her two years as Chairman of the Board.

### **INFORMAL PUBLIC COMMENT**

1. Ryan Radford said he represented Addison Creek Subdivision's neighbors and offered his comments on their (and his) behalf. He stated that an individual was shooting guns very close to the houses in his subdivision. He believed this to be a safety concern for the neighborhood. He urged the Board to consider passing an ordinance on the distance requirements for discharging a firearm close to occupied dwellings.
2. Philip Ellis spoke regarding the Berkeley Park improvements for the proposed Sports Complex. He stated he was a member of the Parks and Recreation Advisory Board and had worked on a subcommittee for that Board specifically for soccer to consider program decisions, etc. He encouraged the Board to select the “more durable product” that is safer for the athletes when selecting what upgrades are included in the construction of the soccer fields.

### **DISCUSSION / ADJUSTMENT OF AGENDA**

*Motion: Commissioner McCall made the motion to approve the agenda. All voted in favor, and the motion carried.*

### **CONSENT AGENDA**

Chairman Lapsley noted that consent agenda item J – Mills River Tower Contract – Pricing Approval had been revised since the agenda was published. Mr. Lapsley added item P - Policy Statement Pursuant to N.C. Session Law 2024-26 to the consent agenda.

*Motion: Commissioner McCall made the motion to adopt the consent agenda with the additional*

*item added. All voted in favor, and the motion carried.*

**2024.136 Review of Public Officials' Bonds**

Pursuant to N.C. Gen. Stat. §58-72-20 (and the Board's Rules of Procedure), the next order of business at the Board's annual organizational meeting was the annual review and approval 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 in December of every year, and if it appears that the security has been impaired, or for any cause become 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 were the current bond amounts, all of which meet the requirements of the General Statutes:

<b>PUBLIC OFFICIAL</b>	<b>BOND AMOUNT</b>	<b>BOND COMPANY</b>
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.
Randall Cox, 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 were at the Board's discretion.

*Motion: I move the Board approve the public officials' bonds as presented.*

**Approval of Minutes**

Draft minutes were presented for Board review and approval for the following meetings:  
November 20, 2024 –Regularly Scheduled Meeting


*Motion: I move the Board approve the minutes from November 20, 2024*

**Tax Collector's Report**

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

Please find outlined below collections information through November 20, 2024 for 2024 real and personal property bills mailed on July 31, 2024. Vehicles taxes are billed monthly by NC DMV.

**Henderson County Annual Bills (Real and Personal Property):**

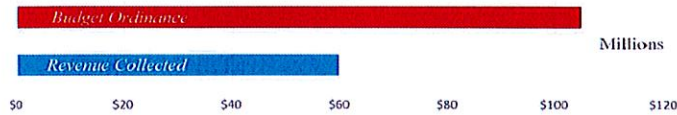
<b>2024 Beginning Charge:</b>	<b>\$101,663,576.91</b>	
Discoveries & Imm.	\$99,191.59	
Releases & Refunds:	<b>(\$66,531.96)</b>	
<b>Net Charge:</b>	<b>\$101,696,236.54</b>	
Unpaid Taxes:	\$45,517,593.77	
<b>Amount Collected:</b>	<b>\$56,178,642.77</b>	

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

Net Charge:	\$2,958,280.06	
Unpaid Taxes:	\$5,843.63	99.80%
<b>Amount Collected:</b>	<b>\$2,952,436.43</b>	

**Henderson County FY25 Budget Analysis:**

	<u>Budget Ordinance</u>	<u>Revenue Collected</u>
Ad Valorem:	\$103,559,409.00	Ad Valorem: \$59,131,079.20
Prior Years:	\$1,041,250.00	Prior Years: \$451,923.57
<b>Budget Total:</b>	<b>\$104,600,659.00</b>	<b>YTD Revenue: \$59,583,002.77</b>



**2024.137 Pending Releases and Refunds**

The assessor has reviewed the pending releases and refunds and was of the opinion that these findings are in order. Supporting documentation is on file in the County Assessor’s Office.

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

<b>Type:</b>	<b>Amount:</b>
Total Taxes Released from the Charge	\$ 2,420.94
Total Refunds as a Result of the Above Releases	\$ 112.46

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

**County Financial Report and Cash Balance Report – October 2024**

The October 2024 County Financial and Cash Balance Reports were provided for the Board’s review and approval.

The following were explanations for departments/programs with higher budgets to actual percentages for the month of October:

- Dues/Non Profits – timing of 2<sup>nd</sup> quarter disbursement of annual appropriations
- Administrative Services - timing of payment of board-approved expenditures
- Finance - timing of payment of board-approved expenditures
- Tax Collector – the timing of payment of board-approved expenditures
- Legal – timing of payment of board-approved expenditures
- Information Technology – timing of payment of board-approved expenditures
- Emergency Management - the timing of payment of board-approved expenditures
- Wellness Clinic - the timing of payment of board-approved expenditures
- Rescue Squad – payment of 1<sup>st</sup> quarter Board appropriations
- Planning - timing of payment of board-approved expenditures
- Mental Health Services - timing of payment of board-approved expenditures



- Juvenile Justice Programs - timing of payment of board-approved expenditures
- Public Library – the timing of payment of board-approved expenditures
- Recreation – timing of payment of board-approved expenditures
- Public Education – payment of 4 of 10 annual appropriations made to the public school system
- Non-departmental - timing of payment of board-approved expenditures and recognition of Occupancy Tax Collections

Year-to-date net revenues under the Expenditures for the Emergency Telephone System (911) Fund were due to the utilization of fund balance appropriations for FY25.

Year-to-date Net Revenues under Expenditures for the Public Transit Fund were due to the timing of disbursements in FY25.

Year-to-date Net Revenues under Expenditures for the Misc. Other Governmental Activities Fund were due to the timing of fines and forfeitures disbursements in FY25.

Year-to-date Net Revenues under Expenditures for the Solid Waste Fund were due to the timing of collection receipts and disbursements of approved expenditures in FY25.

Year-to-date Net Revenues under Expenditures for the Justice Academy Sewer Fund were due to the timing of collection receipts and disbursements of approved expenditures in FY25.

HENDERSON COUNTY  
FINANCIAL REPORT  
OCTOBER 2024

GENERAL FUND REVENUES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	206,265,512.00	12,392,494.98	47,427,032.22	23.0%	-	47,427,032.22
GENERAL FUND EXPENDITURES						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	671,803.00	29,458.28	223,066.20	33.21%	-	223,066.20
Dues/Non Profit Contributions	1,055,644.00	27,957.23	474,014.77	44.83%	239,281.27	713,296.04
County Manager	466,644.00	25,345.36	106,550.25	22.83%	-	106,550.25
Administrative Services	829,103.00	81,152.13	282,131.38	34.03%	-	282,131.38
Human Resources	1,527,684.00	133,318.34	499,177.87	32.68%	21,864.00	521,041.87
Elections	1,241,838.00	122,496.22	360,709.08	29.05%	41,984.36	402,694.34
Finance	1,421,108.00	135,317.81	486,768.04	34.25%	-	486,768.04
County Assessor	2,184,868.00	142,772.44	667,316.93	30.54%	28,520.39	695,837.32
Tax Collector	593,939.00	45,851.20	204,205.02	34.38%	-	204,205.02
Legal	1,107,787.00	81,500.23	399,063.24	36.02%	-	399,063.24
Register of Deeds	788,480.00	44,174.26	251,259.00	31.87%	24,961.00	276,220.00
Facility Services	6,325,028.00	490,553.63	1,689,160.79	26.71%	230,180.87	1,919,341.66
Garage	461,539.00	51,083.98	124,801.46	27.04%	-	124,801.46
Court Facilities	153,000.00	10,304.68	35,728.04	23.35%	-	35,728.04
Information Technology	6,286,966.00	412,956.55	2,529,113.87	40.23%	663,044.39	3,193,058.26
Sheriff Department	25,633,080.00	2,108,194.38	8,382,502.97	32.70%	89,751.55	8,472,254.52
Detention Facility	7,251,349.00	622,126.36	2,330,830.57	32.14%	378,522.26	2,709,352.83
Emergency Management	970,125.00	195,186.17	443,098.76	45.67%	7,948.60	451,043.36
Fire Services	1,097,642.00	61,578.56	237,039.52	21.60%	93,599.19	330,638.71
Building Services	1,893,208.00	174,120.58	614,073.66	32.46%	-	614,073.66
Wellness Clinic	1,533,962.00	114,777.48	529,239.74	34.56%	89,606.25	618,845.99
Emergency Medical Services	13,662,702.00	946,637.25	4,299,355.81	31.33%	98,158.65	4,397,514.26
Animal Services	984,647.00	66,419.63	283,503.16	28.78%	69,900.95	333,404.11
Rescue Squad	782,750.00	193,446.38	394,830.52	50.42%	-	394,830.52
Forestry Services	133,168.00	6,394.92	9,860.91	7.40%	-	9,860.91
Soil & Water	844,438.00	37,521.70	195,828.81	23.19%	73,788.75	269,617.56
Planning	1,123,598.00	118,534.78	407,896.28	36.30%	13,000.00	420,896.28
Code Enforcement	353,444.00	26,838.49	112,398.28	31.80%	20,000.00	132,398.28
Site Development	234,739.00	10,949.65	77,278.71	32.92%	-	77,278.71
Heritage Museum	100,000.00	8,333.33	33,333.32	33.33%	-	33,333.32
Cooperative Extension	843,323.00	54,081.91	233,059.08	27.64%	-	233,059.08
Project Management	323,173.00	34,311.26	101,513.06	31.41%	-	101,513.06
Economic Development	2,097,190.00	108,500.00	217,000.00	10.35%	-	217,000.00
Public Health	11,913,115.00	920,637.76	3,746,983.97	31.45%	427,254.67	4,174,238.64
Environmental Health	1,889,599.00	142,582.99	611,986.47	32.39%	-	611,986.47
H&CC Block Grant	863,502.00	65,026.75	208,859.50	24.19%	-	208,859.50
Medical Services - Autopsies	95,000.00	5,900.00	15,300.00	16.11%	-	15,300.00
Strategic Behavioral Health	473,611.00	23,790.38	93,550.49	19.75%	-	93,550.49
Mental Health Services	528,612.00	132,153.00	264,306.00	50.00%	-	264,306.00
Rural Transportation Assist Program	201,384.00	-	6,599.63	3.28%	-	6,599.63
Social Services	23,598,432.00	1,741,994.88	7,703,691.79	32.64%	42,655.08	7,746,346.87
Juvenile Justice Programs	306,020.00	40,017.00	122,284.00	39.56%	-	122,284.00
Veterans Services	241,124.00	19,290.17	78,278.50	32.46%	7,500.00	85,778.50
Library	4,230,329.00	288,744.77	1,455,697.33	34.41%	362,348.25	1,818,045.58
Recreation	3,185,348.00	266,371.12	1,181,334.27	37.09%	111,724.03	1,293,058.30
Public Education	42,378,000.00	4,179,468.67	16,592,866.68	39.15%	-	16,592,866.68
Debt Service	22,712,206.00	12,995.39	3,839,492.63	16.90%	-	3,839,492.63
Non-Departmental	955,510.00	240,453.20	1,026,917.11	107.47%	-	1,026,917.11
Interfund Transfers	7,745,851.00	637,154.25	2,581,950.36	33.33%	-	2,581,950.36
<b>TOTAL</b>	<b>206,265,512.00</b>	<b>15,636,770.50</b>	<b>66,726,626.09</b>		<b>3,134,492.51</b>	<b>69,861,118.60</b>
Net Revenues over (under) Exp.	-	(3,244,275.52)	(19,299,593.87)		(3,134,492.51)	(22,434,086.38)

APPROPRIATIONS DETAIL						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOCIAL SERVICES</b>						
Staff Operations	19,855,443.00	1,495,800.94	6,718,315.41	33.8%	42,655.08	6,760,970.49
Federal & State Programs	3,642,989.00	244,855.66	974,701.52	26.8%	-	974,701.52
General Assistance	100,000.00	1,338.28	10,674.86	10.7%	-	10,674.86
<b>TOTAL</b>	<b>23,598,432.00</b>	<b>1,741,994.88</b>	<b>7,703,691.79</b>		<b>42,655.08</b>	<b>7,746,346.87</b>
<b>EDUCATION</b>						
Schools Current/Capital Expense	36,628,000.00	3,700,300.00	14,676,200.00	40.1%	-	14,676,200.00
Blue Ridge Community College	5,750,000.00	479,166.67	1,916,666.68	33.3%	-	1,916,666.68
<b>TOTAL</b>	<b>42,378,000.00</b>	<b>4,179,466.67</b>	<b>16,592,866.68</b>		<b>-</b>	<b>16,592,866.68</b>
<b>DEBT SERVICE</b>						
Public Schools	11,506,933.00	6,237.79	2,215,513.15	19.3%	-	2,215,513.15
Blue Ridge Community College	3,218,681.00	-	536,706.76	16.7%	-	536,706.76
Henderson County	7,988,592.00	6,757.60	1,087,272.72	13.6%	-	1,087,272.72
<b>TOTAL</b>	<b>22,712,206.00</b>	<b>12,995.39</b>	<b>3,839,492.63</b>		<b>-</b>	<b>3,839,492.63</b>
<b>INTERFUND TRANSFERS</b>						
Capital Projects Fund	200,000.00	8,333.33	66,666.68	33.3%	-	66,666.68
Capital Reserve Fund	1,254,919.00	104,576.58	418,306.32	33.3%	-	418,306.32
Fire Districts Fund	60,000.00	5,000.00	20,000.00	33.3%	-	20,000.00
HCPS MRTS	3,603,500.00	300,291.67	1,201,166.68	33.3%	-	1,201,166.68
BRCC MRTS	2,301,750.00	191,812.50	767,250.00	33.3%	-	767,250.00
Solid Waste	325,692.00	27,140.17	108,560.68	33.3%	-	108,560.68
<b>TOTAL</b>	<b>7,745,851.00</b>	<b>637,154.25</b>	<b>2,581,950.36</b>		<b>-</b>	<b>2,581,950.36</b>

SPECIAL REVENUE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>FIRE DISTRICTS FUND</b>						
Revenues:	16,876,915.00	814,471.26	4,692,849.99	27.8%	-	4,692,849.99
Expenditures:	16,876,915.00	1,124,077.69	3,886,034.92	23.0%	-	3,886,034.92
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(309,606.43)</b>	<b>806,815.07</b>		<b>-</b>	<b>806,815.07</b>
<b>REVALUATION RESERVE FUND</b>						
Revenues:	1,413,172.00	127,976.30	524,735.70	37.1%	-	524,735.70
Expenditures:	1,413,172.00	81,877.02	407,453.92	28.8%	173,380.00	580,833.92
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>46,099.28</b>	<b>117,281.78</b>		<b>(173,380.00)</b>	<b>(56,098.22)</b>
<b>EMERGENCY TELEPHONE SYSTEM (911) FUND</b>						
Revenues:	360,945.00	26,680.52	84,091.87	23.3%	-	84,091.87
Expenditures:	360,945.00	5,444.87	147,343.10	40.8%	-	147,343.10
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>21,235.65</b>	<b>(63,251.23)</b>		<b>-</b>	<b>(63,251.23)</b>
<b>PUBLIC TRANSIT FUND</b>						
Revenues:	1,418,890.00	5,888.66	41,306.45	2.6%	-	41,306.45
Expenditures:	1,418,890.00	57,304.12	199,686.25	14.1%	94,685.00	294,371.25
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(51,415.46)</b>	<b>(158,379.80)</b>		<b>(94,685.00)</b>	<b>(253,064.80)</b>
<b>MISC. OTHER GOVERNMENTAL ACTIVITIES</b>						
Revenues:	1,074,000.00	41,563.98	127,094.73	11.8%	-	127,094.73
Expenditures:	1,074,000.00	37,666.90	165,898.32	15.4%	-	165,898.32
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>3,897.08</b>	<b>(38,803.59)</b>		<b>-</b>	<b>(38,803.59)</b>
<b>ARPA FUND</b>						
Revenues:	-	63,141.62	366,265.73	0.0%	-	366,265.73
Expenditures:	-	-	-	0.0%	-	-
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>63,141.62</b>	<b>366,265.73</b>		<b>-</b>	<b>366,265.73</b>
<b>OPIOID FUND</b>						
Revenues:	1,044,793.00	137,192.33	209,869.45	20.1%	-	209,869.45
Expenditures:	1,044,793.00	1,463.60	85,959.12	8.2%	2,600.00	88,559.12
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>135,728.73</b>	<b>123,910.33</b>		<b>(2,600.00)</b>	<b>121,310.33</b>

CAPITAL PROJECTS						
	BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702)</b>						
Revenues:	26,854,136.00	62.21	27,950,197.09	104.1%	-	27,950,197.09
Expenditures:	26,854,136.00	-	26,959,829.76	100.4%	-	26,959,829.76
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>62.21</b>	<b>990,367.33</b>		<b>-</b>	<b>990,367.33</b>
<b>HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903) - PROJECT COMPLETE</b>						
Revenues:	60,442,694.00	-	61,181,021.22	101.2%	-	61,181,021.22
Expenditures:	60,442,694.00	241,020.00	61,181,020.37	101.2%	-	61,181,020.37
<b>Net Revenues over (under) Exp</b>	<b>-</b>	<b>(241,020.00)</b>	<b>0.85</b>		<b>-</b>	<b>0.85</b>



ENTERPRISE FUNDS						
	BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
<b>SOLID WASTE LANDFILL FUND</b>						
Revenues:	17,443,959.00	895,379.65	3,220,081.51	18.5%	-	3,220,081.51
Expenditures:	17,443,959.00	1,568,928.15	4,428,376.49	25.4%	9,413,345.77	13,841,722.28
Net Revenues over (under) Exp	-	(673,548.50)	(1,208,294.98)		(9,413,345.77)	(10,621,640.75)
<b>JUSTICE ACADEMY SEWER FUND</b>						
Revenues:	70,006.00	6,683.08	30,406.29	43.4%	-	30,406.29
Expenditures:	70,006.00	45,111.12	56,003.41	80.0%	-	56,003.41
Net Revenues over (under) Exp	-	(38,428.04)	(25,597.12)		-	(25,597.12)
<b>ETOWAH SEWER FUND</b>						
Revenues:	182,602.00	19,219.56	34,176.82	18.7%	-	34,176.82
Expenditures:	182,602.00	8,546.73	17,992.34	9.9%	40,126.00	58,118.34
Net Revenues over (under) Exp	-	10,672.83	16,184.48		(40,126.00)	(23,941.52)

**HENDERSON COUNTY  
CASH BALANCE REPORT  
OCTOBER 2024**

Fund(s)	09/30/24 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	10/31/24 Ending Cash Balance
General	\$ 84,553,342.84	\$ 14,885,276.36	\$ (17,320,300.94)	\$ 82,118,318.26
Special Revenue	44,145,374.56	1,345,434.47	(1,305,717.40)	\$ 44,185,091.63
Capital Projects	18,629,292.61	732,866.36	(1,787,087.94)	\$ 17,575,071.03
Enterprise	1,521,789.14	902,256.58	(1,603,530.82)	\$ 820,514.90
HCPS - Maint. and Repair	7,364,728.72	300,291.67	-	\$ 7,665,020.39
BRCC - Maint. and Repair	2,837,118.72	191,812.50	-	\$ 3,028,931.22
Custodial	1,646,198.26	1,216,581.63	(1,152,437.51)	\$ 1,710,342.38
<b>Total</b>	<b>\$ 160,697,844.85</b>	<b>\$ 19,574,519.57</b>	<b>\$ (23,169,074.61)</b>	
<b>Total cash available as of</b>	<b>10/31/2024</b>			<b>\$ 157,103,289.81</b>

*Motion: I move that the Board of Commissioners approve the October 2024 County Financial Report and Cash Balance Report as presented.*

**Henderson County Public Schools Financial Reports – October 2024**

The Henderson County Public Schools October 2024 Local Current Expense Fund / Other Restricted Funds Report was provided for the Board’s information.

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of October 31, 2024**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
<b>REVENUES:</b>						
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 3,244	\$ 3,244	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,535,274	455,316	455,316	189,555
3800 Other Federal-ROTC	-	-	162,000	30,994	30,994	10,566
4100 County Appropriation	35,378,000	14,151,200	-	-	14,151,200	13,151,200
4200 Local - Tuition/Fees	-	-	55,000	20,805	20,805	16,230
4400 Local-Unrestricted	650,000	180,491	119,689	74,232	254,723	270,910
4800 Local-Restricted	-	-	789,549	460,437	460,437	359,226
4900 Fund Balance Appropriated/Transfer From school	1,573,928	-	386,535	10,811	10,811	12,180
<b>TOTAL FUND REVENUES</b>	<b>\$ 37,601,928</b>	<b>\$ 14,331,691</b>	<b>\$ 3,056,047</b>	<b>\$ 1,055,839</b>	<b>\$ 15,387,530</b>	<b>\$ 14,017,867</b>

<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 476,045	\$ 122,164	\$ 6,500	\$ 7,730	\$ 129,893	\$ 111,981
6200 Special Population Support	83,079	24,303	79,300	19,385	43,688	117,244
6300 Alternative Programs	133,792	38,719	431	431	39,150	30,985
6400 Technology Support Services	1,320,441	451,442	44,139	21,937	473,378	545,833
6500 Operational Support Services	9,883,217	2,614,361	446,782	104,449	2,718,810	2,673,150
6600 Financial and Human Resource Services	2,567,894	1,897,666	95,252	29,718	1,927,384	1,602,389
6700 Accountability Services	214,261	63,925	1,200	1,200	65,125	68,154
6800 System-Wide Pupil Support Services	405,903	138,934	538	538	139,473	117,475
6900 Policy, Leadership and Public Relations	757,913	258,865	14,420	13,620	272,484	271,282
<b>Total System-Wide Support Services</b>	<b>\$ 15,842,545</b>	<b>\$ 5,610,378</b>	<b>\$ 688,561</b>	<b>\$ 199,008</b>	<b>\$ 5,809,386</b>	<b>\$ 5,538,493</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 177,881	\$ 52,271	\$ 52,658	\$ 46,667
7200 Nutrition Services	269,327	1,142	6,323	-	1,142	25,970
<b>Total Ancillary Services</b>	<b>\$ 269,714</b>	<b>\$ 1,530</b>	<b>\$ 184,204</b>	<b>\$ 52,271</b>	<b>\$ 53,800</b>	<b>\$ 72,637</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,632,250	\$ 522,939	\$ -	\$ -	\$ 522,939	\$ 706,156
8400 Interfund Transfers		-	10,000	6,062	6,062	8,683
8500 Contingency			48,727	-	-	-
8600 Educational Foundations			35,535	8,884	8,884	976
<b>Total Non-Programmed Charges</b>	<b>\$ 2,632,250</b>	<b>\$ 522,939</b>	<b>\$ 94,262</b>	<b>\$ 14,946</b>	<b>\$ 537,885</b>	<b>\$ 715,816</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 37,601,928</b>	<b>\$ 9,599,923</b>	<b>\$ 3,056,047</b>	<b>\$ 872,660</b>	<b>\$ 10,472,583</b>	<b>\$ 9,942,691</b>

**2024.138 2025 Proposed Schedule of Meeting Dates**

The proposed schedule of meeting dates 2025 was provided for the Board’s approval.

**Proposed Schedule of Regular Meeting Dates**

Monday, January 6, 2025

(Budget Workshop) Wednesday, January 15, 2025

Monday, February 3, 2025

Wednesday, February 19, 2025

Monday, March 3, 2025

Wednesday, March 19, 2025

Monday, April 7, 2025

Wednesday, April 16, 2025

Monday, May 5, 2025

(Budget Retreat) Wednesday, May 21, 2025

Monday, June 2, 2025

Wednesday, June 18, 2025

NO FIRST MONDAY MEETING IN JULY

Wednesday, July 16, 2025

Monday, August 4, 2025

Wednesday, August 20, 2025

Tuesday, September 2, 2025

Wednesday, September 17, 2025

Monday, October 6, 2025

Wednesday, October 15, 2025

Monday, November 3, 2025

Wednesday, November 19, 2025

Monday, December 1, 2025  
NO THIRD WEDNESDAY MEETING IN DECEMBER

*Motion: I move the Board approve the proposed meeting dates for 2025.*

**Notification of Vacancies**

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

1. **Hendersonville Planning Board – 1 vac.**  
Position # 3
  
2. **Juvenile Crime Prevention Council – 1 vac.**  
Position # 23

**2024.139 Budget Amendment – Position Requests and Budget Amendment**

The Solid Waste 3<sup>rd</sup> Transfer Station Bay project is anticipated to be completed in April 2025. To prepare for the completion and operation of the third bay, Solid Waste requires an additional spotter truck and loader tamp and additional staff for heavy equipment operation. The lead time to purchase the equipment is approximately five months. Additional staff will require training time of two to three months before the third bay is operational.

Staff requested to appropriate retained earnings of \$240,000 to fund the purchase of the equipment and hiring of two additional staff members.

*Motion: I move the Board approve the addition of two Solid Waste staff. I further move the Board approve appropriating retained earnings and the Budget Amendment as presented.*

**2024.140 Mills River Tower Pricing Approval**

During the September 3<sup>rd</sup> meeting of the Board of Commissioners, the Board selected SC TEL-CON as the most qualified respondent for the County’s RFQ for the design-build process for the Mills River Tower replacement project. The Board authorized staff to proceed with the design and pricing phase of the project. Site visits were conducted in September, and the vendor has been working with the tower manufacturer and subcontractors on pricing.

The southeast telecommunications industry has experienced significant impacts from Hurricane Helene, which has impacted the ability to have a complete contract ready for the Board’s approval on December 2<sup>nd</sup>. Staff requests approval for staff to execute a contract and encumber the project before the December 31<sup>st</sup> deadline for ARPA project encumbrances.





Site Name: Forge Mtn

Task	Material	Labor	Total
Mobilize/General Conditions	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
Civil Site Work	\$ 4,750.00	\$ 4,750.00	\$ 9,500.00
Grounding/Electrical	\$ 4,950.00	\$ 4,950.00	\$ 9,900.00
Tower Foundation	\$ 35,950.00	\$ 35,950.00	\$ 71,900.00
Tower Erection + Crane	\$ 12,500.00	\$ 12,500.00	\$ 25,000.00
Tower + Mount Cost	\$ 92,800.00	\$ -	\$ 92,800.00
Demo + Transport	\$ 17,850.00	\$ 17,850.00	\$ 35,700.00
Site Fencing	\$ 4,150.00	\$ 4,150.00	\$ 8,300.00
Verizon Ground Work	\$ 8,000.00	\$ 8,000.00	\$ 16,000.00
Misc 1	\$ -	\$ -	\$ -
Misc 2	\$ -	\$ -	\$ -
<b>Site Civil Totals</b>	<b>\$183,450.00</b>	<b>\$ 90,650.00</b>	<b>\$ 274,100.00</b>

Date: Monday, December 2, 2024

Submitted By: M. Lee Powell IV

Contractor: South Carolina Tel-Con

Contractor Address: PO Box 27131 Greenville, SC 29616

Contractor Phone #: 864-322-5743

*Motion: I move the Board approve the design build construction costs of \$274,100 submitted by SC TEL-CON for the Mills River Tower Replacement and authorize Henderson County staff to proceed with the execution of a contract for the work.*

**2024.141 Budget Amendment – Restricted Fund Balance Sheriff’s Department**

The Sheriff’s Office requested the Board approve a budget amendment which appropriates fund balance for unused restricted donations for Sheriff’s Office special funds. These funds are derived from restricted donations, to be used for specific programs, including Pawnbroker, K-9, VIP, STAR, Shop With A Hero, and Honor Guard. The amounts reflected in the budget amendment are the unspent portion of restricted donations from FY2024, to be carried over and spent in FY2025.

*Motion: I move the Board approve the budget amendment to appropriate restricted fund balance for the special Sheriff’s Office accounts as presented.*

**Apple Country Public Transit Feasibility Study**

On September 6, 2022, the Board voted to approve the consulting firm AECOM to perform the feasibility study for Apple Country Public Transit, which the County owns. Apple Country Public Transit had never been analyzed prior to this study. The Transportation Advisory Committee (TAC) discussed the study at two meetings and instructed staff to meet with affected municipalities. Those discussions were completed in the summer of 2024. At its September 18<sup>th</sup> meeting, the TAC voted unanimously to recommend the plan for BOC acceptance.

The study employed a steering committee appointed by the Board of Commissioners. The steering committee’s number one objective was to determine how to increase the frequency of transit service, as they believed it would expand ridership. Much of the consultant’s recommendations



hinged on that objective.

The study also evaluated the current level of service, the safety of existing stops, and recommended service upgrades over ten years based on community and rider feedback. If the Board accepts the study, none of the recommendations are required to be implemented. Planning Department staff may request the Board to consider different aspects of the plan in the future, and the Board would vote on those decisions independently of this study.

*Motion: I move to accept the Apple Country Transit Feasibility Study*

### **Temporary Transit Service Extension and Fare Change**

Apple Country Public Transit (ACPT) is the only fixed-route transit system in the county. Many people depend on the system for their daily commute and as a primary transportation method. Hurricane Helene caused many Henderson County residents to lose their vehicles, increasing dependence on the transit system. In response to the federally declared natural disaster, the Planning Department proposes two temporary alleviation measures.

Currently, ACPT operates Monday – Friday, 6:30 AM to 6:30 PM. Working within the confines of our contractor’s capacity, the Department suggests expanding service by one hour daily, ending at 7:30 PM. Additionally, to assist our struggling community, the Department proposes to remove transit fares from the fee schedule effective December 3, 2024. The extended service will begin when WNCSource has sufficient capacity (expected at the beginning of 2025) and will run through the end of the fiscal year, barring any issues that would be cause for early termination. Both measures will be temporary to comply with Federal Transit Administration regulations. The Board may decide during their FY2026 budget meetings whether they wish to continue these measures.

*Motion: I move the Board approve the temporary service expansion and the temporary waiver of transit fares effective December 3, 2024, through June 30, 2024.*

### **Literacy Connection – Request to Remove FY25 Funding Restrictions**

During the Board of Commissioners meeting held on June 19, 2024, the Board approved the FY25 Budget Ordinance, which included provisions for funding local non-profit organizations. The Literacy Connection was allocated \$15,000 to be distributed in equal quarterly installments. This allocation was based on their submitted funding application, in which they outlined plans to utilize the County's support for their youth program with specific, targeted objectives.

In response to Hurricane Helene's damage, staff received notification that their facilities had sustained catastrophic damage, resulting in the complete loss of their building and essential equipment. Furthermore, the disaster significantly heightened the needs of the families they serve. Consequently, the Literacy Connection seeks approval to use funding to restore basic services and infrastructure instead of the originally stated programs.

*Motion: I move the Board allow the Literacy Connection to utilize County funding in FY25 to restore basic services and infrastructure instead of previously specified programs.*

### **Offer to Purchase Tax-Foreclosed Property – Final Consideration**

The Board gave provisional acceptance to Denisa Stroud's offer to purchase Lot 160 of Block II, Sheet 3, of High Vista Subdivision at a previous meeting. The notice of the possibility of upset bids was published in the Hendersonville Lightning on November 13, 2024. No upset bids have been received.

Approved: December 6, 2024

Under Board procedures and the General Statutes, once provisional acceptance has occurred, and a final bid after all upset bids is received after published notice, the matter comes back before this board for a final decision on the sale.

*Motion: I move that the Board give final acceptance to the offer of Denisa Stroud to purchase the parcel described in this agenda item, and direct that the Chairman and staff execute a quitclaim deed for this property upon payment of all sums due under this offer.*

**2024.142 Policy Statement Pursuant to N.C. Session Law 2024-26 (Add on)**

A recently passed session law requires the Board to adopt a policy that complies with the newly adopted law prohibiting pornography on County computers or networks. The current policies covering County employees already prohibit this. The adoption of this makes clear the Board's acknowledgment that S.L. 2024-26 covers elected officials and applies the Board's existing prohibition to appointed officials.

HENDERSON COUNTY BOARD OF COMMISSIONERS  
POLICY PROHIBITING VIEWING OR SAVING PORNOGRAPHY  
ON COUNTY GOVERNMENT NETWORKS AND DEVICES

Whereas, in 2024 the North Carolina General Assembly enacted N.C. Gen. Stat. §143-805, as a part of Session Law 2024-26, requiring counties to adopt a policy prohibiting employees, elected officials, and appointees from viewing pornography on county government networks and devices; and

Whereas, the policy adopted in accord with §143-805 must state the disciplinary action to be taken for a violation of the policy; and

Whereas, for actions involving County employees, only the policy of the County Manager, concurred with by the County Attorney, is required for the same, but action of the Board of Commissioners is required to require disciplinary action against appointed officials for violations; and

Whereas, the Board acknowledges that, pursuant Session Law 2024-26, all the prohibitions contained herein apply to elected officials as well.

BE IT HEREBY RESOLVED AND ORDAINED that the Henderson County Ethics Code is amended to comply with N.C. Gen. Stat. §143-805 by adding a new subsection 6., as set forth below:

**6. Viewing or Saving Pornography Prohibited.**

(a) The following definitions are supplemental to the definitions set out in subsection c and are specific to this subsection 6.:

(1) *Appointees* shall mean persons appointed by the board of

Approved: December 6, 2024

commissioners to serve on any board, commission, committee, authority or similar body created by the board of commissioners or by statute.

(2) *Device* shall mean any cellular phone, desktop or laptop computer, or other electronic equipment capable of connecting to a network.

(3) *Network* shall mean any of the following, whether through owning, leasing, maintaining, or otherwise controlling: the interconnection of communication systems with a computer through remote or local terminals, or a complex consisting of two or more interconnected computers or telephone switching equipment; internet service; and internet access.

(4) *Pornography* shall mean any material depicting sexual activity with *material and sexual activity* to mean as defined in G.S. 14-190.13.

(b) The viewing or saving of pornography by employees, elected officials, or appointees on or to any device owned, leased, maintained, or otherwise controlled by the county is prohibited.

(c) Any employee, elected official, or appointee with pornography saved to a device owned, leased, maintained, or otherwise controlled by the county shall remove, delete, or uninstall the pornography no later than January 1, 2025.

(d) Employees of Henderson County are prohibited from viewing pornography on any network of the county.

(e) This subsection shall not apply to an official or employee that is engaged in any of the following activities in the course of that official's or employee's official duties:

(1) Investigating or prosecuting crimes, offering or participating in law enforcement training, or performing actions related to other law enforcement purposes.

(2) Identifying potential security or cybersecurity threats.

(3) Protecting human life.

(4) Establishing, testing, and maintaining firewalls, protocols, and otherwise implementing this section.

(5) Participating in judicial or quasi-judicial proceedings.

(f) Annually, no later than August 1 and in the format required by the State Chief Information Officer, the county's Director of Information Services shall report

information to the State Chief Information Officer on the number of incidences of unauthorized viewing or attempted viewing of pornography on the county’s network; whether or not the unauthorized viewing was by an employee, elected official, or appointee of the county; and whether or not any of the unauthorized viewing was on a device owned, leased, maintained, or otherwise controlled by the county.

(g) Any violation of this subsection 6. by an employee who is not an elected official or appointee shall constitute grounds for disciplinary action up to and including termination of employment. Any violation of this subsection by an appointee shall constitute grounds for removal of the appointee from office.

Unanimously adopted this on the second day of December 2024.

*Motion: I move that the Board adopt the proposed additional section to the Board’s Ethics Policy.*

**DISCUSSION**

**Henderson County Audit Results for the Fiscal Year Ended June 30, 2024**

Daniel Gougherty, Director with our external audit firm Cherry Bekaert, provided a brief executive summary presentation of the audit results and financial statements for the fiscal year ended June 30, 2024.

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.



Henderson County, North Carolina  
**Audit Executive Summary**  
December 2, 2024

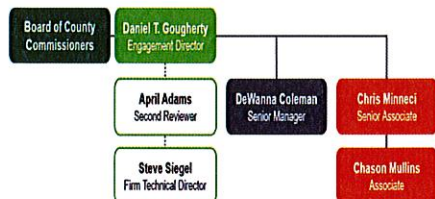
**Agenda**

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

**Cherry Bekaert**  
For Gains Forward

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 those specified parties.

**Client Service Team**



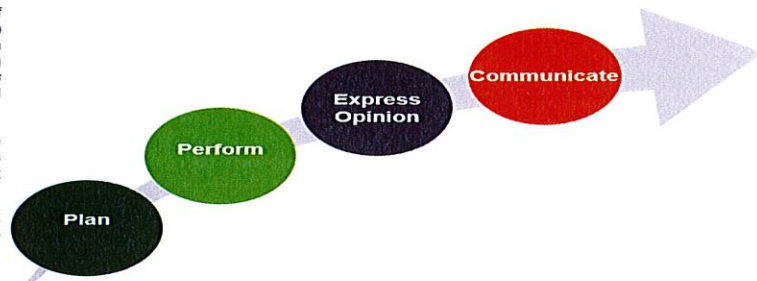


## Results of the Audit

We have audited the financial statements of Henderson County, North Carolina ("County") as of and for the year ended June 30, 2024, in accordance with generally accepted auditing standards and *Government Auditing Standards* and have issued our report dated November 19, 2024.

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, 2024. We have issued our report November 19, 2024.

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.



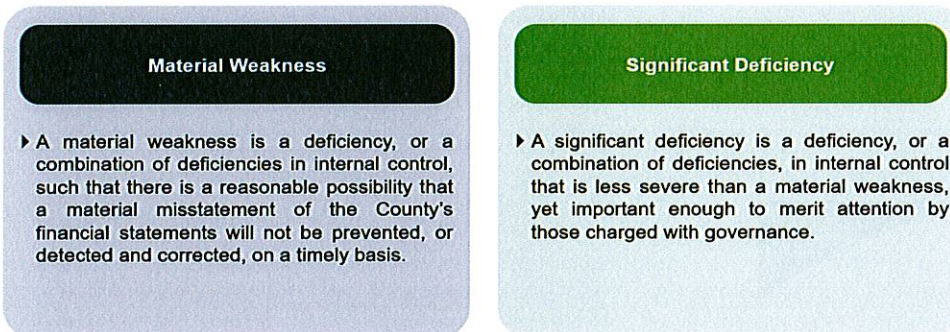
## Internal Control Communication

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 on 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.

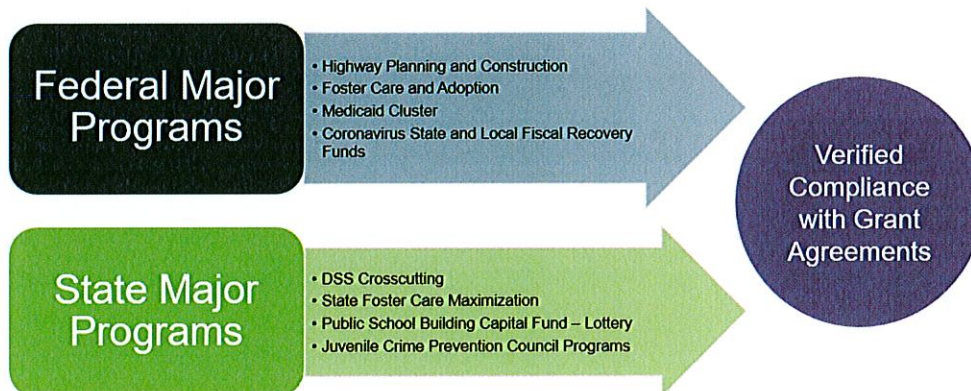
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

## Internal Control Communication



We noted no material weaknesses.

## Internal Control and Compliance Single Audit (Grants)





# 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.

## 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.

▶ Understatement of current year beginning fund balance/net position and overstatement of current year revenue in nonmajor governmental funds and governmental activities of approximately \$1,167,000 related to recording opioid settlement funding that should have been recognized as revenue in fiscal year 2023.

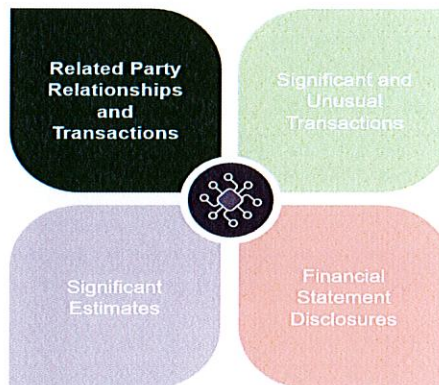
▶ Overstatement of current year beginning fund balance and an overstatement of current year expenditures of approximately \$88,000. This is related to improvement guarantees that should be recorded as a liability rather than income and expenditure on the statement of revenues, expenditures and changes in fund balances in the prior year.

## Qualitative Aspects of Accounting 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:

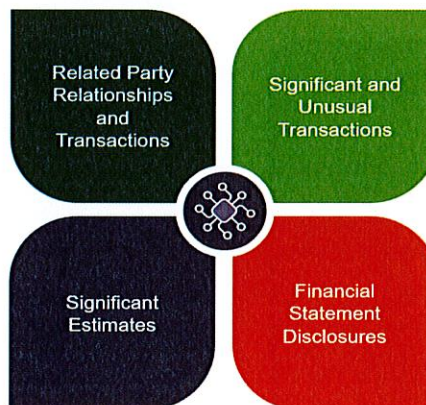
- Related parties or related party relationships or transactions that were previously undisclosed to us;
- Significant related party transactions that have not been approved in accordance with the County's policies or procedures or for which exceptions to the County's policies or procedures were granted;
- 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.



## 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.

No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no inappropriate accounting policies or practices.

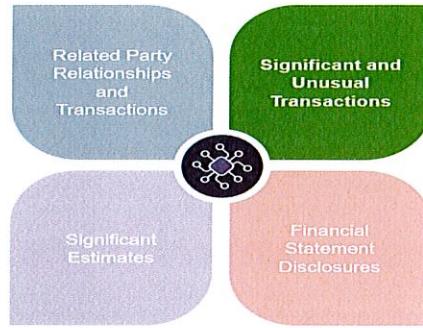




## Qualitative Aspects of Accounting Practices

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.

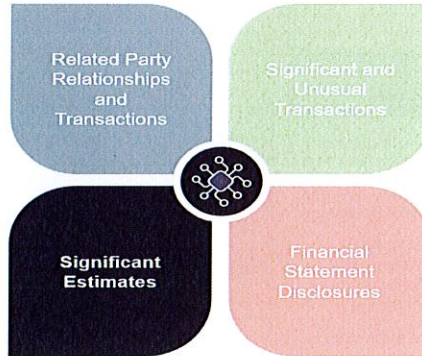


## Qualitative Aspects of Accounting Practices

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:

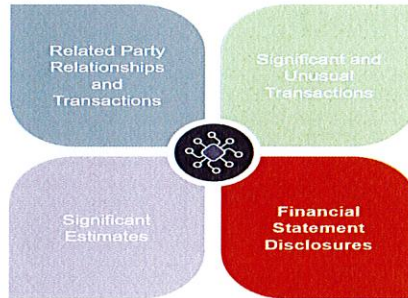
- Allowance for doubtful accounts;
- Depreciation expense (estimated useful lives of assets);
- Pensions, OPEB, and IBNR liabilities and related deferred outflows and inflows;
- Landfill liability; and
- Lease and SBITA liabilities, receivables and related right to use assets and deferred inflows.

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.



## Qualitative Aspects of Accounting Practices

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



## Independence Considerations





## Other Required Communications

<b>Difficulties Encountered</b>	We encountered no significant difficulties in dealing with management in performing and completing our audit.
<b>Disagreements with Management</b>	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 please to report that no such disagreements arose during the course of our audit.
<b>Auditor Consultations</b>	We noted no matters that are difficult or contentious for which the auditor consulted outside the engagement team.
<b>Management Representations</b>	We have requested certain representations from management that are included in the management representation letter dated November 19, 2024.


## Other Required Communications

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

## Other Matters


Required Supplementary Information

We applied certain limited procedures to the required supplementary information ("RSI") that 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. We were not engaged to report on the other supplementary information which accompanies the financial statements, but which is not RSI.




Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, 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.



Annual Report

The Organization's audited financial statements are included in its annual report. We do not have an obligation to perform any procedures to corroborate the other information contained in the annual report. However, we read the other information and considered whether such information, or the manner of its presentation, was materially inconsistent with that appearing in the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with that appearing in the financial statements.



## 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.

- ▶ GASB 101 – *Compensated Absences*
- ▶ GASB 102 – *Certain Risk Disclosures*
- ▶ GASB 103 – *Financial Reporting Model Improvements*
- ▶ GASB 104 – *Disclosure of Certain Capital Assets*



## LGC Performance Indicators – Water and Sewer

Performance Indicator	2024	Minimum Threshold
Operating net income (loss) excluding depreciation+ debt service principal	(\$1,120)	Greater than \$-0-
Water and Sewer Capital Assets Condition Ratio	0.34	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.

### General Fund Revenues - Budget July 1, 2023 – June 30, 2024

#### General Fund Expenditures July 1, 2023 – June 30, 2024

Budgeted expenditures	\$ 209,684,057
Actual expenditures	\$ 199,570,366
Net expenditures under budget	\$ 10,113,691

Annual revenues	\$ 182,653,064
Other financing sources:	
Subscription liabilities issued	\$ 566,258
Transfers in	\$ 2,137,683
Appropriated Fund Balance	\$ 24,327,052
Total budgeted revenues	\$ 209,684,057

(Expenditures include transfers out)

### General Fund Revenues July 1, 2023 – June 30, 2024

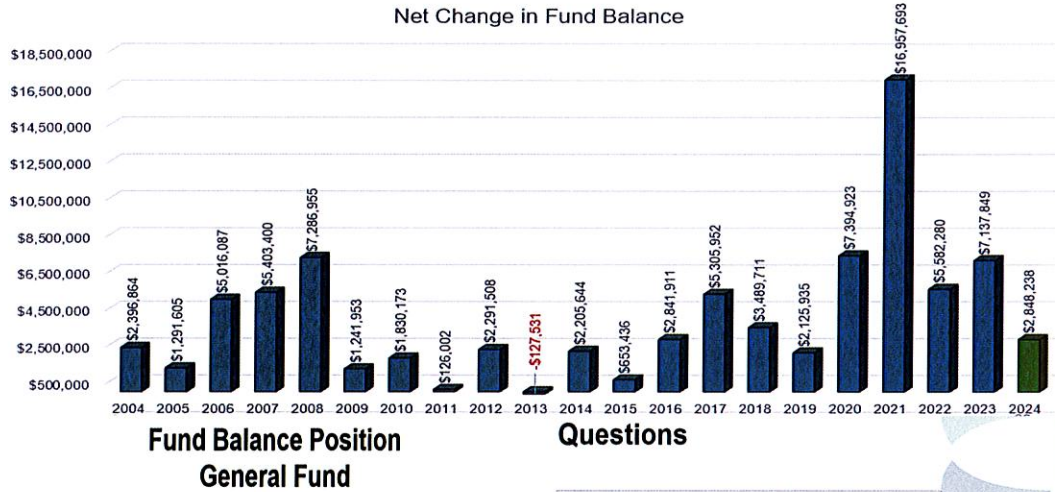
Total budgeted revenues (Includes Fund Balance)	\$ 209,684,057
Actual revenues	\$ 202,418,604
Net revenues under budget	\$ -7,265,453

### General Fund Summary Report July 1, 2023 – June 30, 2024

	Actual
Total revenues	\$ 202,418,604
Total expenditures	\$ 199,570,366
Net Change in Fund Balance	\$ 2,848,238



# Fund Balance History



Unassigned Fund Balance	\$	45,475,110
BOC Policy Level (12% of actual FY 24 expenditures)	\$	23,948,444
<b>Amount over BOC Policy (as of July 1, 2024)</b>	<b>\$</b>	<b>21,526,666</b>

**Contacts**  
 Daniel T. Gougherty, CPA  
 Audit Director  
 dgougherty@cbh.com  
 DeWanna Coleman, CPA  
 Senior Manager  
 dewanna.coleman@cbh.com

Cherry Bekaert LLP is the largest name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an advisory and/or tax capacity to various clients and organizations nationwide. Cherry Bekaert LLP is a member of the Big Four public accounting firms and Cherry Bekaert Advisory LLC is a holding company owned by and wholly owned by the same firm. See cbh.com/disclosure.

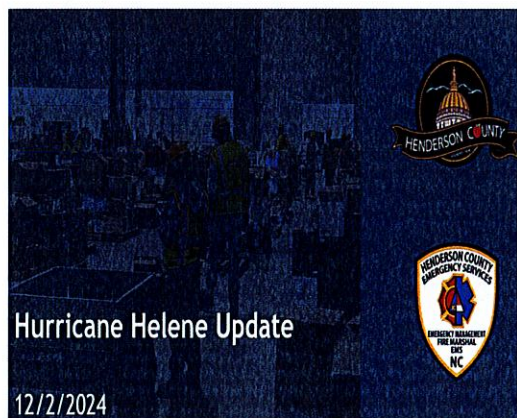


Commissioner McCall thanked county staff for their hard work in making the audit successful and offered congratulations for a job well done. Vice-Chair Edney added that the county’s audit reports had won awards year after year. Chairman Lapsley noted that the county had not changed the fund balance negatively since 2013, which is a testament to the staff and the Board for keeping expenditures in line.

Commissioner Egolf stated that the county’s fund balance may be a resource to help in times of need should we need to draw on it due to circumstances such as the recent hurricane. There was additional discussion about state-required reserves and the purpose of fund balance.


## Hurricane Helene Update

County Manager John Mitchell provided the Board with the most current information pertaining to Hurricane Helene. Public Safety Director Jimmy Brissie provided the following information.



### FEMA Individual Assistance

- Total Registrations:
  - Total Registrations **27,326**
  - Owners 18,998
  - Renters 8,278
  - Flood Policy Claims 268
- Total Awarded to Date: \$34,135,406
- Transitional Housing Program:
  - Checked-In: 333 (738 people)
- Direct Housing Units: 4 placed, 75 in process






Commissioner McCall noted that over 8,000 Henderson County residents had applied for NC’s D-Snap program. Brissie said Henderson County represented the state's most significant number of applicants. On average, applicants received \$1000 through the program.

John Mitchell stated that anyone needing food or shelter should contact the county for assistance, as options were available. No one should be without food, shelter, or warmth during this period. Mr. Brissie noted that the individual in need would need to apply for assistance; a family member or friend may not apply on their behalf. FEMA caseworkers must talk to the applicant to evaluate the individual's needs. Mr. Egolf noted that resources were available at the county’s DRC, a “one-stop shop” for federal, state, and local resources as residents apply for disaster assistance. The DRC is located at 2111 Asheville Highway, Hendersonville, NC.


### McAbee Court Resource Hub

- Continues to decompress supplies to non-profits, food pantries and regional partners who have needs.
- The county is working with MANNA Foodbank and local food banks to help distribute food supplies to local pantries.
- Distributed 11 bulk orders to community partners in the past two weeks.



### Disaster Recovery Center

Blue Ridge Commons - 2111 Asheville Highway, Hendersonville




- A one-stop shop for federal, state and local resources as residents apply for FEMA disaster assistance.
- Two community resource fairs were held with resulted in over 1,000 community members seeking assistance from 57 local, state and federal resources.
- Disaster Recovery Legal Fair is planned for January 4<sup>th</sup>.

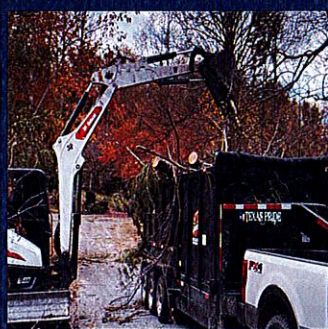
Mr. Brissie said a Disaster Recovery Legal Fair was scheduled for January 4 at the DRC. This would be for those in need of attorney assistance to work through assistance with a lease or guidance with other storm-related legal issues.

### Homeowner Hazard Mitigation Grants

- Application Period Open for Homeowner Hazard Mitigation Grants
- Eligible Projects Include: Acquisitions, Residential Elevations and Land Stabilization
- In-Person Application Assistance: NCEM Staff will be at the DRC this week:
  - Tuesday December 3<sup>rd</sup> 1P – 6P
  - Wednesday December 4<sup>th</sup> 8A – 6P
  - Thursday December 5<sup>th</sup> 8A – 6P



### Debris Updates



- 7,800 loads of vegetative debris has been collected (210k CY)
- 72 loads of C&D have been collected (34k CY)
- Five collection sites are now permitted, and additional sites are being developed by the contractor.

### Recreation Sports Complex – Vendor Selection

The Henderson County Board of Commissioners directed staff to design and develop a plan for the construction of a sports complex at Berkeley Mills Park as part of their August 5th, 2024 meeting. Staff worked with Withers Ravenel to bring a design-forward that met the intent of the Board of Commissioners and the public for this new sports complex. The design included keeping the historic baseball stadium, adding four soccer fields, a new softball field, six tennis courts, and the associated accessories used for those amenities.



The project was let for bid in early November with bids due on November 25<sup>th</sup>.

## Base Bid

- Includes-
  - Grading for entire site
  - Parking
  - Completed Soccer Facilities
- Not Included –
  - Completed Softball Facility
  - Completed Tennis Facilities
  - Lighting
  - Restroom, Maintenance, and Shade Structures



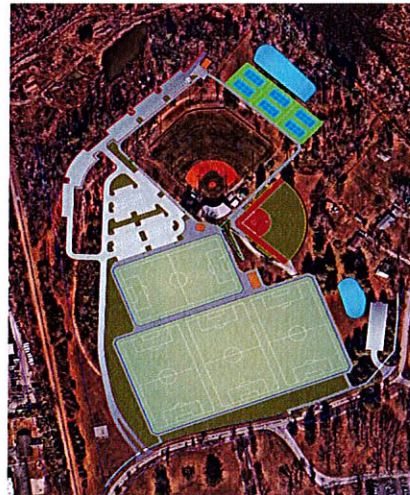
Assistant County Manager Chris Todd said that five bids were received. A low bid was received, and Withers Ravenel certified the bid response. Tennoca Construction Company was the low-qualified bidder; their base bid price for this project was \$10,068,000. The base bid cost was purely for the construction. There would be additional costs in the construction administration of about half a million dollars. There would also be soft costs with design, site testing, and amenities. Todd expected the soft costs to be approximately \$1.1 million for a total full number at the base bid of \$11,720,250.

Base Bid		Tennoca Construction Company	Vannoy Construction	GeoSurfaces	Mammoth Sports Construction, LLC	Teraflex Group, LLC
1	Mobilization and General Conditions	400,000.00	237,313.00	1,652,658.00	920,000.00	953,000.00
2	Grading & Excavation Including All Clearing and Grubbing, Vegetated Retaining Systems and Fine Grading	1,720,000.00	3,703,863.00	3,719,121.00	1,943,000.00	2,791,000.00
3	Erosion and Sedimentation Control Including Maintenance of Erosion Control Measures Throughout the Project Life and Removal Once Completed	330,000.00	377,304.00	327,472.00	312,000.00	302,152.00
4	All work associated with the completion of the site in accordance with the Plans and Specifications as described in the Bid Documents, including but not limited to all Asphalt Paving, Concrete Paving, Segmental Block Retaining Walls, Railings, Fencing, Netting, Stairways, Utility Boxes, Storm Drainage, Storm Water Management Structures, Striping, Stone Placement and Site Stabilization  Exemptions: Finishing of the Tennis Courts (Base at subgrade, seeded and mulched) Finishing of the Softball Field (Base at subgrade, seeded and mulched)	7,118,000.00	5,775,756.00	4,678,305.00	7,950,000.00	7,172,784.00
5	Mandatory Owner Contingency	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
<b>Total Base Bid</b>		<b>\$ 10,068,000.00</b>	<b>\$ 10,594,236.00</b>	<b>\$ 10,877,556.00</b>	<b>\$ 11,625,000.00</b>	<b>\$ 11,728,936.00</b>
<b>Bid Alternatives - All Alternatives are Mandatory to Bid</b>						
A1	REPLACE - Vegetative Retaining Systems with Segmental Block Wall Systems	9,300.00	131,040.00	\$0.00	\$0.00	\$0.00
A2	REPLACE - In lieu of Bulk Excavation Removal to the Transfer Station Road, the Contractor Shall Provide Their Own Removal Location	\$0.00	\$0.00	\$0.00	105,000.00	\$284,000.00
A3	ADD - Tennis Courts (Including All Fencing, Netting, Stone, Base, Asphalt Placement, Final Surfacing and Striping)	585,500.00	462,720.00	550,000.00	358,000.00	420,000.00
A4	ADD - Softball Fields (Including All Fencing, Netting, Seeding, Infield Soil Mixture and Base)	375,200.00	329,454.00	342,000.00	645,000.00	320,000.00
A5	REMOVE - Parking Area (located at Bellvue Road - Stone and Asphalt Removal Only) Leave at Sub-Grade, Smoothed, Seeded and Mulched	(72,700.00)	(69,599.00)	(120,000.00)	(63,000.00)	(75,000.00)
A6	REPLACE - Base Artificial Turf with a minimum 50% Nylon Yarn System (All other Specifications Remain the Same) Provide Proposed Product Data with Bid Documents	247,000.00	282,285.00	233,000.00	500,000.00	400,000.00
A7	REPLACE - Base Artificial Turf with a Non-Nylon System. (All Specifications Other than Backing Remain the Same) Provide Proposed Product Data with Bid Documents	975,000.00	1,525,493.00	917,600.00	125,000.00	110,000.00
<b>Project Unit Costs for Unforeseen Site Conditions</b>						
U1	UNIT COST - Excavation and removal of Non-rippable Rock beyond 3,000 cy. (The first 3,000 cy is incidental to the Base Bid Amount) Provide Price per CY	50.00	55.00	362.00	100.00	125.00
U2	UNIT COST - Excavation and remove and replace unsuitable soils. (The first 3,000 cy is incidental to the Base Bid Amount) Provide Price per CY	30.00	33.00	36.00	45.00	85.00



## Base Bid Cost

- Construction - \$10,068,000
- Construction Administration - \$525,000
- Softs Costs (Design, Testing, Amenities)- \$1,127,250
- **Total - \$11,720,250**



Bid Alternatives - All Alternatives are Mandatory to Bid					
Item No.	Item Description	Unit	Qty		
A1	REPLACE - Vegetative Retaining Systems with Segmental Block Wall Systems	LS	1	\$	9,300.00
A2	REPLACE - In lieu of Bulk Excavation Removal to the Transfer Station Road, the Contractor Shall Provide Their Own Removal Location	LS	1		\$0.00
A3	ADD - Tennis Courts (Including All Fencing, Netting, Stone, Base, Asphalt Placement, Final Surfacing and Striping)	LS	1	\$	585,500.00
A4	ADD - Softball Fields (Including All Fencing, Netting, Sodding, Infield Soil Mixture and Bases)	LS	1	\$	375,200.00
A5	REMOVE - Parking Area Located at Balfour Road. (Stone and Asphalt Removal Only) Leave at Sub-Grade, Smoothed, Seeded and Mulched.	LS	1	\$	(72,700.00)
A6	REPLACE - Base Artificial Turf with a minimum 50% Nylon Yarn System (All other Specifications Remain the Same) Provide Proposed Product Data with Bid Documents	LS	1	\$	247,000.00
A7	REPLACE - Base Artificial Turf with a Non-Infill System. (All Specifications Other than Backing Remain the Same) Provide Proposed Product Data with Bid Documents	LS	1	\$	975,000.00
Project Unit Costs for Unforeseen Site Conditions					
U1	UNIT COST - Excavation and removable of Non-rippable Rock beyond 3,000 cy. (The first 3,000 cy is incidental to the Base Bid Amount) Provide Price per CY	CY	N/A	\$	50.00
U2	UNIT COST - Excavation and remove and replace unsuitable soils. (The first 2,000 cy is incidental to the Base Bid Amount) Provide Price per CY	CY	N/A	\$	30.00

There was a discussion about the upgrades shown for A6 and A7 for the artificial turf for the soccer facilities. Based on the responses, staff did not recommend option A6. Although A6 had a lower cost of \$247,000, the return balance cost does not add life to the facility. Staff believed this to be an additional cost for a non-significant facility upgrade. A7 replaces artificial turf with a non-infill system. This system was priced at \$975,000, which would be the total cost across all four fields. The primary difference is that instead of crumb rubber, a common substance that takes in the force as players run across artificial turf, it would not have a thick crumb rubber base. It would be a more natural material with the shock-absorbing piece under the sewn carpet rather than being part of it. Chairman Lapsley noted this was added because of experience with the artificial turf fields built at East, West, North, and Hendersonville. Todd agreed but stated that while those fields were of fantastic quality, this system provided a potentially 30-degree cooler play on the ground itself and had an additional two-year warranty. He said studies have shown that, on average,



it would last four years longer, increasing the life span by 40%. Commissioner Franklin asked how often the turf fields at the High school were being replaced. Mr. Todd replied that those fields were designed to have a ten-year life. Todd was unaware of the warranty for each product, but the traditional crumb rubber products typically have an eight-year warranty. In comparison, this product had a twelve-year warranty with about a fourteen-year life.

The chart below represents revisions to the four approved ARP projects

ARP Project #	Project Description	ARP Eligibility (Expenditure Category)	State Eligibility	ORIGINAL PLAN		PROPOSED REVISION	
				Standard Allowance	ARP Eligible	Standard Allowance	ARP Eligible
9070	Broadband GREAT Grant Funding (3.22.22) (4.01.2024)	5.17 - Broadband, Other Projects	§ 153A-459		2,500,000.00		100,000.00
9050	Self Insurance Reimbursement (5.2.2022)	1.6 - Medical Expenses	§ 153A-92(a)(d)		607,237.14		559,822.00
9052	Mills River Tower Upgrade (5.2.2022) (7.17.2024)	6.1 - Revenue Replacement	§ 153A-149(c)(11)(17)	225,000.00		302,424.80	
9089	Recreation Sports Complex (10.3.2022) (7.17.2024)	6.1 - Revenue Replacement 2.22 - Strong Healthy Communities	§ 153A-149(c)(11)(17)	2,759,861.75	6,749,018.00	2,682,436.95	9,196,433.14
<b>TOTAL</b>				2,984,861.75	9,856,255.14	2,984,861.75	9,856,255.14
					<b>12,841,116.89</b>		<b>12,841,116.89</b>

*Commissioner McCall moved that the Board direct the County Manager and staff to execute agreements with Tennoca Construction Company and, as needed, WithersRavenel, for the base bid as noted in the matter presented and also for such alternates as shown on the bid tabulation for this matter that the Manager deems advisable for this project within the Board’s budget for this project, but obligating all the County’s remaining ARPA funds. The Manager shall bring a report on this matter before the Board at its next meeting. All voted in favor, and the motion carried.*

**NOMINATIONS AND APPOINTMENTS**

- 1. Cemetery Advisory Committee – 1 vac.

*Commissioner McCall made the motion to nominate Susan Huff for appointment to position #6. All voted in favor, and the motion carried.*

- 2. Etowah Sewer Advisory Committee – 5 vacs.

*Commissioner Egolf made the motion to nominate Annette Huetter for appointment to position #1 and Michael Huggins to position #2. All voted in favor, and the motion carried.*

*Chairman Lapsley made the motion to appoint Commissioner Egolf as the Chairman of the Etowah Sewer Advisory Committee as a non-voting member. All voted in favor, and the motion carried.*

3. Henderson County Board of Equalization and Review – 1 vac.  
There were no nominations, and this was rolled to the next meeting.

4. Home and Community Care Block Grant Advisory Committee – 2 vacs.

*Chairman Lapsley made the motion to nominate Kathy Tankersly for appointment to position #3. All voted in favor, and the motion carried.*

*Commissioner McCall made the motion to nominate Peter Zimring for appointment to position #6. All voted in favor, and the motion carried.*

5. Industrial Facilities and Pollution Control Financing Authority – 1 vacs.  
There were no nominations, and this was rolled to the next meeting.

6. Juvenile Crime Prevention Council – 1 vac.  
There were no nominations, and this was rolled to the next meeting.

7. Laurel Park Planning Board – 1 vac.  
There were no nominations, and this was rolled to the next meeting.

8. Laurel Park Zoning Board of Adjustment – 2 vacs.  
There were no nominations, and this was rolled to the next meeting.

9. Nursing/Adult Care Home Community Advisory Committee – 9 vacs.  
There were no nominations, and this was rolled to the next meeting.

### **COMMISSIONER UPDATES**

Commissioner Franklin had no updates to share.

Commissioner Rebecca McCall was happy that the Board had made it through another good year. She thanked county staff for all their hard work and wished everyone a Merry Christmas.

Vice-Chair Edney had no updates to share.

Commissioner Egolf said he had been in the county for fifty years and believed this Board and its Staff were second to none. He stated that he and Commissioner Franklin joining the Board would just improve it.

Chairman Lapsley noted that the Board would not hold a mid-month meeting.

**COUNTY MANAGER UPDATES**


Manager Mitchell said staff continues to work with the state and federal governments on disaster relief. The federal government is working through a hundred billion-dollar request from the president's office. Mitchell had spent a lot of time speaking with our congressman and the two senate offices in that regard. He thanked Mr. Kelly for ensuring we had the correct numbers for agritourism and agriculture and its losses in the county.

Commissioner McCall added that she would like to share those impressive numbers at the Board's next meeting.

Mitchell stated he continued to advocate on behalf of the citizens and at the direction of the Board of Commissioners. He noted there had been successful dates at the DRC with the recovery fairs that had been held. He acknowledged Sarah Kowalak and Julianna Whitaker for helping to coordinate those events. In closing, Mitchell expressed on behalf of the entire staff their deep appreciation for Commissioner McCall's leadership and dedication during her tenure as Chair.


Chairman Lapsley made the motion to adjourn. All voted in favor, and the motion carried.

**ADJOURN**



---

Denisa Lauffer, Clerk to the Board



---

William G. Lapsley, Chairman

**During the December 2, 2024, regular meeting, the Board enacted the following:**

- 2024.136    Review of Public Officials' Bonds**
- 2024.137    Pending Releases and Refunds**
- 2024.138    Schedule of Regular Meeting Dates for 2025**
- 2024.139    Budget Amendment – Position Requests and Budget Amendment**
- 2024.140    Mills River Tower Pricing Approval**
- 2024.141    Budget Amendment – Appropriate HCSO Special Accounts Fund Balance**
- 2024.142    Policy Statement Pursuant to N.C. Session Law 2024-26**



STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

**MEMORIALIZATION OF OATH OF OFFICE**

On the 2<sup>nd</sup> day of December, 2024, the undersigned administered the following Oath of the Office of County Commissioner of Henderson County, North Carolina, to Sheila Ann Franklin, the duly elected holder of such Office under the laws of the State of North Carolina. The oath administered was as follows:

Do you, Sheila Ann Franklin, solemnly swear (or affirm) that you will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that you will faithfully discharge the duties of your office as Henderson County Commissioner, so help you God?

RESPONSE: "I do."

Do you, Sheila Ann Franklin, solemnly and sincerely swear (or affirm) that you will support the Constitution of the United States; that you will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; and that you will endeavor to support, maintain and defend the Constitution of said State, not inconsistent with the Constitution of the United States, to the best of your knowledge and ability, so help you God?

RESPONSE: "I do."

Do you, Sheila Ann Franklin, swear (or affirm) that you will well and truly execute the duties of the office of Henderson County Commissioner according to the best of your skill and ability, according to law; so help you, God.



SHEILA ANN FRANKLIN

[SEAL]

Administered by me under oath as stated above.



E. JAMES MARSHALL  
District Court Judge



STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

MEMORIALIZATION OF OATH OF OFFICE

On the 2<sup>nd</sup> day of December, 2024, the undersigned administered the following Oath of the Office of County Commissioner of Henderson County, North Carolina, to John Jayson Egolf, the duly elected holder of such Office under the laws of the State of North Carolina. The oath administered was as follows:

Do you, John Jayson Egolf, solemnly swear (or affirm) that you will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that you will faithfully discharge the duties of your office as Henderson County Commissioner, so help you God?

RESPONSE: "I do."

Do you, John Jayson Egolf, solemnly and sincerely swear (or affirm) that you will support the Constitution of the United States; that you will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; and that you will endeavor to support, maintain and defend the Constitution of said State, not inconsistent with the Constitution of the United States, to the best of your knowledge and ability, so help you God?

RESPONSE: "I do."

Do you, John Jayson Egolf, swear (or affirm) that you will well and truly execute the duties of the office of Henderson County Commissioner according to the best of your skill and ability, according to law; so help you, God.

  
\_\_\_\_\_  
JOHN JAYSON EGOLF

[SEAL]

Administered by me under oath as stated above.

  
\_\_\_\_\_  
E. JAMES MARSHALL  
District Court Judge

# 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](http://www.hendersoncountync.gov)

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



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

December 1, 2024

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 \$2,420.94 and tax refund requests in the amount of \$112.46 reviewed at the Henderson County Board of Commissioners' Meeting on Tuesday, December 2, 2024. All Releases and refunds were approved.

Sincerely,

A handwritten signature in blue ink, appearing to read 'W. G. Lapsley', is written over a faint, larger version of the signature. The signature is fluid and cursive.

William G. Lapsley, Chair  
Henderson County Board of Commissioners

RM/dal

enclosures



# NCPIS Pending Release/Refund Report. Friday, November 15, 2024\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CORDRAY, CHARLES SHEFFIELD JR	0003060177-2024-2024-0000	T/P CALLED AND SAID THE BOAT IS BEING KEPT IN ANDERSON, SC. T/P FILLED OUT AN INFORMAL APPEAL ATTACHED WITH THE INVOICE FOR THE STORAGE BUILDING HE KEEPS HIS BOAT STORED AT.	(\$86,735)	9183	ZMORGAN	512 OLD POLE BRIDGE RD HORSE SHOE NC 28742	COUNTY	TAX	\$389.56	\$0.00	\$373.83	\$0.00
								LATE LIST FEE	\$38.96	\$0.00	\$37.38	\$0.00
							TOTAL:		\$411.21	\$0.00	\$399.75	\$0.00
HEDDEN, JOSHUA J.	0000660296-2020-2020-0000	EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024	(\$86,735)	9178	NBROWN	187 WYATT HILL RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$854.40	\$854.40	\$23.56	\$23.56
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$152.30	\$152.30	\$4.20	\$4.20
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$4.20	\$4.20	\$0.00	\$0.00
							ABSTRACT		\$4.20	\$4.20	\$27.76	\$27.76
							TOTAL:		\$4.20	\$4.20	\$27.76	\$27.76
HEDDEN, JOSHUA J.	0000660296-2021-2021-0000	EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024	(\$4,200)	9179	NBROWN	187 WYATT HILL RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$854.40	\$854.40	\$23.56	\$23.56
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$152.30	\$152.30	\$4.20	\$4.20
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$4.20	\$4.20	\$0.00	\$0.00
							ABSTRACT		\$4.20	\$4.20	\$27.76	\$27.76
							TOTAL:		\$4.20	\$4.20	\$27.76	\$27.76
HEDDEN, JOSHUA J.	0000660296-2022-2022-0000	EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024	(\$4,200)	9180	NBROWN	187 WYATT HILL RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$854.40	\$854.40	\$23.56	\$23.56
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$152.30	\$152.30	\$4.20	\$4.20
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$4.20	\$4.20	\$0.00	\$0.00
							ABSTRACT		\$4.20	\$4.20	\$27.76	\$27.76
							TOTAL:		\$4.20	\$4.20	\$27.76	\$27.76
HEDDEN, JOSHUA J.	0000660296-2023-2023-0000	EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024	(\$5,600)	9182	NBROWN	187 WYATT HILL RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$913.72	\$913.72	\$24.14	\$24.14
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$190.80	\$190.80	\$5.04	\$5.04
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$5.04	\$5.04	\$0.00	\$0.00
							ABSTRACT		\$5.04	\$5.04	\$29.18	\$29.18
							TOTAL:		\$5.04	\$5.04	\$29.18	\$29.18
HEDDEN, JOSHUA J.	0000660296-2024-2024-0000	EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024	(\$5,600)	9184	NBROWN	187 WYATT HILL RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$913.72	\$913.72	\$24.14	\$24.14
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$190.80	\$190.80	\$5.04	\$5.04
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							TOTAL:		\$5.04	\$5.04	\$0.00	\$0.00
							ABSTRACT		\$5.04	\$5.04	\$29.18	\$29.18
							TOTAL:		\$5.04	\$5.04	\$29.18	\$29.18
							OWNER TOTAL:		(\$23,800)		\$141.64	\$112.46



# NCPTS Pending Release/Refund Report. Friday, November 15, 2024\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADD. NUMBER	USER ID	STATUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
COLLISION LLC	0002334932-2024-2024-0000	VOIDED ABSTRACT PER NEW LEASE AGREEMENT FOR NEW BUSINESS OPERATING AT SITUS 110 TRACY GROVE RD HENDERSONVILLE NC 28792	(\$51,693)	9174	YSONZALEZ	110 TRACY GROVE RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$222.80	\$0.00	\$222.80	\$0.00
								LATE LIST FEE	\$22.28	\$0.00	\$22.28	\$0.00
							TOTAL:		\$245.08	\$0.00	\$245.08	\$0.00
<b>OWNER TOTAL:</b>			<b>(\$51,693)</b>								<b>\$245.08</b>	<b>\$0.00</b>
LACO, LLC DBA LAKEMONT COTTAGES	0003104085-2024-2024-0000	NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024	(\$821)	9175	DSANTANA	30 LAKEMONT COTTAGE TRL FLAT ROCK NC 28731	COUNTY	TAX	\$3.54	\$0.00	\$3.54	\$0.00
								LATE LIST FEE	\$0.35	\$0.00	\$0.35	\$0.00
							TOTAL:		\$3.89	\$0.00	\$3.89	\$0.00
		BLUE RIDGE FIRE	TAX	\$1.07	\$0.00	\$1.07	\$0.00					
		LATE LIST FEE	\$0.11	\$0.00	\$0.11	\$0.00						
<b>OWNER TOTAL:</b>			<b>(\$821)</b>								<b>\$5.07</b>	<b>\$0.00</b>
MORRIS, CHARLES KEITH	0003104086-2024-2024-0000	NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024	(\$2,820)	9176	DSANTANA	50 C LAKEMONT COTTAGE TRL FLAT ROCK NC 28731	COUNTY	TAX	\$12.15	\$0.00	\$12.15	\$0.00
								LATE LIST FEE	\$1.22	\$0.00	\$1.22	\$0.00
							TOTAL:		\$13.37	\$0.00	\$13.37	\$0.00
		BLUE RIDGE FIRE	TAX	\$3.67	\$0.00	\$3.67	\$0.00					
		LATE LIST FEE	\$0.37	\$0.00	\$0.37	\$0.00						
<b>OWNER TOTAL:</b>			<b>(\$2,820)</b>								<b>\$4.04</b>	<b>\$0.00</b>
LOVE, LOWELL DAVID	0003104090-2024-2024-0000	NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024	(\$1,729)	9177	DSANTANA	80 LAKEMONT COTTAGE TRL FLAT ROCK NC 28731	COUNTY	TAX	\$7.45	\$0.00	\$7.45	\$0.00
								LATE LIST FEE	\$0.75	\$0.00	\$0.75	\$0.00
							TOTAL:		\$8.20	\$0.00	\$8.20	\$0.00
		BLUE RIDGE FIRE	TAX	\$2.25	\$0.00	\$2.25	\$0.00					
		LATE LIST FEE	\$0.22	\$0.00	\$0.22	\$0.00						
<b>OWNER TOTAL:</b>			<b>(\$1,729)</b>								<b>\$2.47</b>	<b>\$0.00</b>
MORRIS, CHARLES KEITH	0000543459-2024-2024-0000	THIS MOBILE HOME WAS REMOVED FROM THE PROPERTY IN 2022 - THE 2024 YEAR THE TAXPAYER IS ASKING FOR A RELEASE.	(\$6,251)	9168	RIONES	804 S BOBS CREEK RD ZIRCONIA NC 28790	COUNTY	TAX	\$26.94	\$0.00	\$26.94	\$0.00
								LATE LIST FEE	\$2.69	\$0.00	\$2.69	\$0.00
							TOTAL:		\$29.63	\$0.00	\$29.63	\$0.00
		GREEN RIVER FIRE	TAX	\$6.25	\$0.00	\$6.25	\$0.00					
		LATE LIST FEE	\$0.63	\$0.00	\$0.63	\$0.00						
<b>OWNER TOTAL:</b>			<b>(\$6,251)</b>								<b>\$6.88</b>	<b>\$0.00</b>
MORRIS, CHARLES KEITH	0003094266-2024-2024-0000	THIS TRAILER (2018 KAUFMAN) IS NOT A MULTI-YEAR. IT IS PAID YEARLY THROUGH THE NC DMV.	(\$881)	9181	ZMORGAN	112 WILLOW PEAK RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$20.07	\$0.00	\$20.07	\$0.00
								LATE LIST FEE	\$0.38	\$0.00	\$0.38	\$0.00
							TOTAL:		\$4.18	\$0.00	\$4.18	\$0.00
		VALLEY HILL FIRE	TAX	\$4.19	\$0.00	\$4.19	\$0.00					
		LATE LIST FEE	\$0.08	\$0.00	\$0.08	\$0.00						
<b>OWNER TOTAL:</b>			<b>(\$881)</b>								<b>\$0.87</b>	<b>\$0.00</b>
<b>OWNER TOTAL:</b>			<b>(\$981)</b>								<b>\$5.05</b>	<b>\$0.00</b>



# NCPTS Pending Release/Refund Report. Friday, November 15, 2024\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
RIGOBERTO, RAUJO LUNA	0000314128-2023-2023-0000	VOIDED THIS MOBILE HOME WAS SOLD IN 2022- PER STARS AND THE NEW OWNER CAME INTO THE OFFICE TO LET US KNOW OF OWNERSHIP CHANGE. NEW ABSTRACT #3117599	(\$4,524)	9173	RIONES	54 CASTLE VIEW LN EAST FLAT ROCK NC 28726	COUNTY BLUE RIDGE FIRE	TAX LATE LIST FEE TOTAL:	\$19.50 \$1.95	\$0.00 \$0.00	\$19.50 \$1.95	\$0.00 \$0.00
									\$5.88	\$0.00	\$5.88	\$0.00
								TOTAL:	\$0.59	\$0.00	\$0.59	\$0.00
								TOTAL:	\$6.47		\$6.47	\$0.00
								ABSTRACT TOTAL:	\$27.92		\$27.92	\$0.00
								TAX LATE LIST FEE	\$16.23	\$0.00	\$16.23	\$0.00
								TOTAL:	\$1.62	\$0.00	\$1.62	\$0.00
								TOTAL:	\$17.85	\$0.00	\$17.85	\$0.00
								TAX	\$4.90	\$0.00	\$4.90	\$0.00
								BLUE RIDGE FIRE	\$0.49	\$0.00	\$0.49	\$0.00
								LATE LIST FEE	\$0.49	\$0.00	\$0.49	\$0.00
								TOTAL:	\$5.39		\$5.39	\$0.00
								ABSTRACT TOTAL:	\$23.24		\$23.24	\$0.00
								TOTAL:	\$51.16		\$51.16	\$0.00
								OWNER TOTAL:	(\$8,290)		(\$8,290)	\$0.00
								TOTAL:	(\$183,020)		(\$183,020)	\$0.00
<b>GRAND TOTALS:</b>											\$1,033.52	\$112.46

The following properties were sold at a tax foreclosure sale on May 01, 2024 where the proceeds received from the sale were insufficient to cover the unpaid taxes. The tax office is requesting a release of the following bills pursuant to GS 105-375(i) "The purchaser at the execution sale shall acquire title to the property in fee simple free and clear of all claims, rights, interest, and liens except the liens of other taxes or special assessments not paid from the purchase price and included in the judgment.

Parcel Number	Year	Amount Released
9901031	2005	\$8.58
9901031	2006	\$75.15
9901031	2007	\$72.07
9901031	2008	\$72.07
9901031	2009	\$72.07
9901031	2010	\$72.07
9901031	2011	\$94.94
9901031	2012	\$94.94
9901031	2013	\$94.94
9901031	2014	\$94.94
9901031	2015	\$72.38
9901031	2016	\$78.40
9901031	2017	\$78.40
9901031	2018	\$78.40
9901031	2019	\$79.10
9901031	2020	\$79.10
9901031	2021	\$79.10
9901031	2022	\$90.77
	Total	\$1,387.42



**HENDERSON COUNTY BOARD OF COMMISSIONERS**  
**2025**  
**Proposed Schedule of Regular Meeting Dates**

Monday, January 6, 2025  
(Budget Workshop) Wednesday, January 15, 2025

Monday, February 3, 2025  
Wednesday, February 19, 2025

Monday, March 3, 2025  
Wednesday, March 19, 2025

Monday, April 7, 2025  
Wednesday, April 16, 2025

Monday, May 5, 2025  
(Budget Retreat) Wednesday, May 21, 2025

Monday, June 2, 2025  
Wednesday, June 18, 2025

NO FIRST MONDAY MEETING IN JULY  
Wednesday, July 16, 2025

Monday, August 4, 2025  
Wednesday, August 20, 2025

Tuesday, September 2, 2025  
Wednesday, September 17, 2025

Monday, October 6, 2025  
Wednesday, October 15, 2025

Monday, November 3, 2025  
Wednesday, November 19, 2025

Monday, December 1, 2025  
NO THIRD WEDNESDAY MEETING IN DECEMBER



Chairman, Board of Commissioners

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** December 2, 2024

**SUBJECT:** Budget Amendment – Solid Waste

**PRESENTER:** Marcus Jones, County Engineer

**ATTACHMENTS:** Yes  
1. Budget Amendment

**SUMMARY OF REQUEST:**

The Solid Waste 3<sup>rd</sup> Transfer Station Bay project is anticipated to be completed in April 2025. To prepare for completion and operation of the third bay, Solid Waste requires an additional spotter truck and loader tump as well as additional staff for heavy equipment operation. The lead time to purchase the equipment is approximately five months. Additional staff will require training time of two to three months before the third bay is operational.

Staff is requesting to appropriate retained earnings of \$240,000 to fund the purchase of the equipment and hiring of two additional staff members.

**BOARD ACTION REQUESTED:**

The Board is requested to approve the addition of two heavy equipment operator positions for the Solid Waste Department. The Board is also requested to approve the budget amendment to appropriate retained earnings for the purchase of equipment and hiring of additional staff.

**Suggested Motion(s):**

*I move the Board approve the addition of two Solid Waste staff. I further move the Board approve appropriating retained earnings and the attached Budget Amendment as presented.*





**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** December 2, 2024

**SUBJECT:** Budget Amendment – Restricted Fund Balance Sheriff’s Department

**PRESENTER:** Sheriff Lowell Griffin

**ATTACHMENT:** Yes  
1. Budget Amendment

**SUMMARY OF REQUEST:**

The Sheriff’s Office is requesting the Board approve the attached budget amendment which appropriates fund balance for unused restricted donations for Sheriff’s Office special funds. These funds are derived from restricted donations, to be used for specific programs, including Pawnbroker, K-9, VIP, STAR, Shop With A Hero, and Honor Guard. The amounts reflected in the budget amendment are the unspent portion of restricted donations from FY2024, to be carried over and spent in FY2025.

**BOARD ACTION REQUESTED:**

The Board is requested to approve the attached budget amendment to appropriate restricted fund balance for the special Sheriff’s Office accounts. These funds are contributions/donations designated for the use of each specific account.

***Suggested Motion:***

*I move the Board approve the budget amendment to appropriate restricted fund balance for the special Sheriff’s Office accounts as presented.*



**LINE-ITEM TRANSFER REQUEST  
HENDERSON COUNTY**



Department: FINANCE

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
115431-537110	PAWN PROKER FUND - R	\$0
115431-537111	K9 - R	\$194,563
115431-537112	VIP - R	\$24,054
115431-537113	STAR - R	\$113,457
115431-537114	HONOR GUARD	\$10,337
115431-569953	SHOP WITH A HERO - R	\$1,474
		\$343,885

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

Account	Line-Item Description	Amount
114990-401000	FUND BALANCE APPROPRIATED	\$343,885
		\$343,885

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

To appropriate fund balance for special funds set up within Sheriff's Office budget. Unused funds in these accounts roll forward as they are contributions/revenues designated for particular purposes. BOC Approved 12.2.2024

<hr/>	12/2/2024
Authorized by Department Head	Date
<hr/>	
Authorized by Budget Office	Date
<hr/>	
Authorized by County Manager	Date

*For Budget Use Only*

Batch # \_\_\_\_\_

BA # \_\_\_\_\_

Batch Date \_\_\_\_\_

HENDERSON COUNTY BOARD OF COMMISSIONERS  
POLICY PROHIBITING VIEWING OR SAVING PORNOGRAPHY  
ON COUNTY GOVERNMENT NETWORKS AND DEVICES

Whereas, in 2024 the North Carolina General Assembly enacted N.C. Gen. Stat. §143-805, as a part of Session Law 2024-26, requiring counties to adopt a policy prohibiting employees, elected officials, and appointees from viewing pornography on county government networks and devices; and

Whereas, the policy adopted in accord with §143-805 must state the disciplinary action to be taken for a violation of the policy; and

Whereas, for actions involving County employees, only the policy of the County Manager, concurred with by the County Attorney, is required for the same, but action of the Board of Commissioners is required to require disciplinary action against appointed officials for violations; and

Whereas, the Board acknowledges that, pursuant Session Law 2024-26, all the prohibitions contained herein apply to elected officials as well.

BE IT HEREBY RESOLVED AND ORDAINED that the Henderson County Ethics Code is amended to comply with N.C. Gen. Stat. §143-805 by adding a new subsection 6., as set forth below:

**6. Viewing or Saving Pornography Prohibited.**

(a) The following definitions are supplemental to the definitions set out in subsection c and are specific to this subsection 6.:

(1) *Appointees* shall mean persons appointed by the board of commissioners to serve on any board, commission, committee, authority or similar body created by the board of commissioners or by statute.

(2) *Device* shall mean any cellular phone, desktop or laptop computer, or other electronic equipment capable of connecting to a network.

(3) *Network* shall mean any of the following, whether through owning, leasing, maintaining, or otherwise controlling: the interconnection of communication systems with a computer through remote or local terminals, or a complex consisting of two or more interconnected computers or telephone switching equipment; internet service; and internet access.

(4) *Pornography* shall mean any material depicting sexual activity with *material* and *sexual activity* to mean as defined in G.S. 14-190.13.

(b) The viewing or saving of pornography by employees, elected officials, or appointees on or to any device owned, leased, maintained, or otherwise controlled by the county is prohibited.



(c) Any employee, elected official, or appointee with pornography saved to a device owned, leased, maintained, or otherwise controlled by the county shall remove, delete, or uninstall the pornography no later than January 1, 2025.

(d) Employees of Henderson County are prohibited from viewing pornography on any network of the county.

(e) This subsection shall not apply to an official or employee that is engaged in any of the following activities in the course of that official's or employee's official duties:

(1) Investigating or prosecuting crimes, offering or participating in law enforcement training, or performing actions related to other law enforcement purposes.

(2) Identifying potential security or cybersecurity threats.

(3) Protecting human life.

(4) Establishing, testing, and maintaining firewalls, protocols, and otherwise implementing this section.

(5) Participating in judicial or quasi-judicial proceedings.

(f) Annually, no later than August 1 and in the format required by the State Chief Information Officer, the county's Director of Information Services shall report information to the State Chief Information Officer on the number of incidences of unauthorized viewing or attempted viewing of pornography on the county's network; whether or not the unauthorized viewing was by an employee, elected official, or appointee of the county; and whether or not any of the unauthorized viewing was on a device owned, leased, maintained, or otherwise controlled by the county.

(g) Any violation of this subsection 6. by an employee who is not an elected official or appointee shall constitute grounds for disciplinary action up to and including termination of employment. Any violation of this subsection by an appointee shall constitute grounds for removal of the appointee from office.

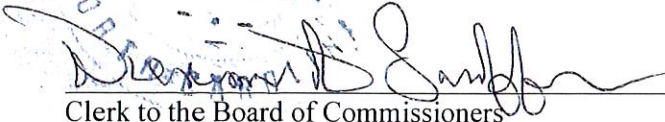
Unanimously adopted this the 2nd day of December, 2024.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_

Chair

Attest:

  
Clerk to the Board of Commissioners