BURKECOUNTY

FY 26 - 27 RECOMMENDED BUDGET

BURKECOUNTY

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JEFFREY C. BRITTAIN, CHAIR
PHIL SMITH, VICE CHAIR,
BRIAN BARRIER, COMMISSIONER
RANDY BURNS, COMMISSIONER
MIKE STROUD, COMMISSIONER

BURKECOUNTY

BRIAN EPLEY, COUNTY MANAGER
KAY H. DRAUGHN, CLERK TO THE BOARD
DESTIN HALL, COUNTY ATTORNEY
KANIA LAW FIRM, P.A., TAX ATTORNEY

March 30, 2026

Burke County Board of Commissioners
200 Avery Ave. Morganton, NC 28655

VIA HAND DELIVERY

Re: Work Session Analysis and Summary for the Budget Year Ending June 30, 2027

Dear Board,

I write to summarize the Burke County Board of Commissioners' annual strategic planning and budget prioritization session held on March 5, 2026, at Western Piedmont Community College. Following a full day of departmental presentations, capital planning discussions, and budget pro forma review, the Board engaged in its annual strategic prioritization exercise to establish direction for the Fiscal Year 2026–2027 budget.

This memorandum provides a summary of key themes, strategic alignment with the updated FY 2026–2027 Strategic Plan, and the Board's prioritized goals as determined through the established "dot" methodology.

Burke County Government continues to operate most effectively as a forum, bridge, and catalyst for community advancement. The Board's prioritization reflects a continued emphasis on disciplined growth, infrastructure investment, organizational sustainability, and high-performance service delivery across all five focus areas.

See below for a more executive briefing of the work session agenda items and the updated 2026-2027 strategic plan document.

I. 2026-2027 Budget Priorities & Board of Commissioners' Strategic Prioritization

At the conclusion of work session, Chairman Brittain facilitated a strategic prioritization session to identify key goals and initiatives for fiscal year 2026-2027.

Work Session Re-Cap:

The Board reaffirmed its five (5) core focus areas:

1. Community Advancement
2. Economic Growth & Sustainment
3. Public Safety & Well-Being

4. Fiscal Stewardship
5. Employer of Choice

Each Commissioner was allocated eleven (11) priority indicators ("dots") to assign across strategic goals following presentations and discussion. Goals receiving four (4) or more indicators are classified as Top Board Priorities for the upcoming fiscal year.

II. Board of Commissioners' Strategic Prioritization Results

A. Highest Priority (6 Dots)

The Board identified a single, clear top priority:

1. Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development

This goal received six (6) dots, including one (1) Commissioner allocating two (2) indicators, signaling strong consensus that economic product development and infrastructure readiness remain the County's most critical strategic driver.

B. High Priority (5 Dots)

2. Invest in exploratory engineering and site evaluation of a Burke County Municipal Solid Waste (MSW) Cell Development
3. Identify grant and legislative funding sources to expedite the elevation and capacity expansion of the Indian Hills Sewer Pump Station

C. Core Priority Tier (4 Dots)

1. Maintain market-driven employee wages with a focus on competitiveness, value add propositions, and cost sustainability
2. Develop local and long-term municipal MOUs that target rate stabilization, reduce unaccounted for water/wastewater, and include volume-based municipal billing

D. Emerging Strategic Priorities (3 Dots)

1. Invest in and improve foster care systems, including integrated licensing, foster parent support, GAL advocacy, judicial prioritization, and performance metrics
2. Implement recommendations of the public safety strategic plan and improve performance metrics

E. Moderate Priority (2 Dots)

1. Achieve 90%+ talent retention
2. Pursue grant funding opportunities
3. Maintain a minimum 25% fund balance policy
4. Complete the speculative economic development shell building

5. Utilize the housing inducement fund

F. Foundational / Policy Interest (1 Dot)

1. Incentive-based employee wellness initiatives
2. Cleanup of dilapidated structures
3. Modernization of land use policy and software systems
4. Development of a joint Burke Development Inc. (BDI) marketing strategy

March 5, 2026, Agenda Items & Briefing Report:

I. Public Safety Performance Update

In March of 2025, Commissioners were presented the results and full report of a comprehensive public safety strategic plan. The plan was drafted with input from cross functional statewide experts in all five (5) professional areas of public safety.

To begin the 2026 work session, professional staff presented a Public Safety Performance Update, highlighting achievements and areas for improvement within our public safety initiatives. Over the past twelve (12) months, staff have worked to implement many of the recommendations from the public safety performance improvement plan such as department staffing, workload, performance benchmarking and trends, and proportional funding efforts.

The departments included in the study were:

1. Emergency Management
2. Emergency Medical Services
3. Sheriff's Office
4. Detention Operations
5. Office of the Fire Marshal
6. E-911
7. Volunteer Fire Departments

Overall, Burke County's public safety investment is about 30% of the total budget. The total investment is about $31,000,000 (up 7% in the last three [3] years); There were several areas that experienced significant improvement in the past twelve (12) months. The overall vacancy rate for public safety is 4.5%. EMS response times are down considerably, cardiac survival rates have improved 400%, the fire marshal's office has increased commercial inspections from below 20% to over 60%, E-911 has launched training academies and lowered dispatch delay to below industry standards.

II. Water & Sewer System AIA Study (Asset Inventory & Assessment)

Chuck Willis of Willis Engineers and County staff jointly presented the Water & Sewer System AIA Study, outlining crucial insights into our infrastructure's current state and future needs.

Mr. Willis highlighted spoilage (unaccounted-for water and I&I) as a significant issue, with up to 35-40 percent of purchased water not billed due to loss of liters associated with aged and failing infrastructure. Talks revolved around revenue generation from inactive lines, cooperation with other entities, and the feasibility of expanding capacity.

Burke County's water/sewer fund operates as a statutorily established enterprise fund – which means by state law it is required to be funded through "user fees." The customer fees from water and sewer purchases should cover all salaries, operating expenses, and capital costs.

2024 was the first fiscal year that the fund operated with positive cash flow. The County's fund has not historically operated with positive cash flow or financial position, which has inherently placed pressure on the property tax rate, challenged long-term sustainability, and hindered potential expansion.

The priorities over the next twelve (12) months will be discovery and grant funding for Indian Hill Sewer Pump Station, Implementation of new water and municipal sewer meters, and long-term municipal sewer contracts with updated market-based rates and flow monitoring.

III. UDO Planning Strategy:

Bradly Kirkley and Patrick Dickinson with Community Development provided the Board of Commissioners with an update on ongoing regulatory modernization efforts aimed at improving development flexibility, aligning with state statutes, and enhancing overall system efficiency.

Staff highlighted recent progress in updating local ordinances to reflect NCGS Chapter 160D requirements, ensuring statutory compliance while also modernizing development standards. Key updates included zoning text amendments that expand housing options through the allowance of accessory dwelling units (ADUs) and other modern housing models, as well as discussions surrounding development density adjustments to better align with current growth patterns and housing demand.

These efforts are intended to promote housing diversity, affordability, and responsible growth, while maintaining consistency with the County's broader land use and economic development objectives.

Looking ahead, staff outlined several next steps in the modernization process. These include a comprehensive review and update of the Major Subdivision Ordinance, with particular focus on infrastructure requirements such as the paved road provision. Additionally, staff will begin working through updates to the Watershed Ordinance, with the long-term goal of consolidating all development regulations into a Unified Development Ordinance (UDO).

In parallel, staff are evaluating new building permit and land use software solutions to streamline permitting processes, improve customer experience, and increase internal efficiency through better workflow management and digital integration.

Overall, these initiatives represent a coordinated effort to position Burke County with a modern, efficient, and legally compliant regulatory framework that supports both growth and operational excellence.

IV. Opioid Settlement Report and Budget:

Dr. Katie Samuels provided the Board of Commissioners with an update on Burke County's Opioid Response strategy, including current program performance, system coordination efforts, and proposed funding direction for Fiscal Year 2026–2027.

Burke County continues to implement a data-driven, multi-disciplinary approach focused on reducing overdose incidents, expanding recovery pathways, and lowering fatalities. The County's model integrates public safety, healthcare, and community-based providers through coordinated initiatives such as the BEAR Team (24/7 field response), post-overdose follow-up, naloxone distribution, recovery court, and treatment partnerships.

Program updates highlighted the successful launch of the 24/7 BEAR Team in January 2026, expansion of peer support services, and continued implementation of evidence-based treatment models including low-barrier medication-assisted treatment (MOUD) and family-centered recovery programs. Early performance indicators show increased referrals, improved care coordination, and expanded access to treatment services.

Staff also outlined ongoing system enhancements, including the development of a facility-based crisis stabilization center, which will serve as a regional diversion model for individuals in behavioral health crisis—reducing reliance on emergency departments and law enforcement while improving long-term recovery outcomes.

From a financial perspective, Burke County has received approximately $9.53 million in opioid settlement funding to date, with long-term projected disbursements totaling $25.24 million through 2038.

For Fiscal Year 2026–2027, staff presented a proposed opioid response budget of approximately $2.83 million, supported by an available balance of approximately $6.2 million. Funding is allocated across core program areas including:

- Opioid Response Department operations
- BEAR Team field response
- Naloxone distribution
- Burke County Recovery Court
- Low-barrier MOUD services
- Family-Centered Treatment – Recovery (FCT-R)
- SACOT/SAIOP treatment services
- Strategic reserve for additional program expansion (RFP opportunities)



Category	Amount
Opioid Response Department Operations	$514,137.00
BEAR Team Operations	$737,524.00
Naloxone Distribution	$40,000.00
Burke County Recovery Court	$150,000
Low-Barrier MAT	$242,304
Family Centered Treatment-R	$365,000
SACOT/SAIOP	$240,000
RFP Opportunity for Additional Programs	$550,000
Total	$2,838,965

Overall, the proposed budget reflects a continued investment in evidence-based strategies, system integration, and measurable outcomes, ensuring Burke County maintains a sustainable and scalable response model to address substance use disorder and improve community health outcomes.

V. Capital Improvement Plan Update:

County Manager Brian Epley provided an update on the Capital Improvement Plan (CIP) 2027-2031, setting the stage for informed decision-making regarding capital needs and priorities. This will be year four (4) of Burke County's Capital Improvement Plan (CIP) – which includes all material current to this year and our yearly operational non-major capital initiatives, major capital

projects and rolling stock. The plan also provides for continuation and un-modified debt parameter policies including ten (10) year payout (minimum of 50%), debt service percentages (less than 15%) and outstanding par as a percentage of tax base (less than 2.5%). See attached updated five (5) year CIP plan.

The goal of the CIP is to have a future focus of identifying capital needs and "level setting" those needs in an absorbable and predictable way, which will increase the County's financial flexibility and reduce pressure on the tax rate. The CIP plan continues to allocate 1.1 cents of the tax rate to the capital program for non-major out year projects. Rolling stock and operation capital are also earmarked at an approximate $1.2M spend level – which will remain constant over the next five (5) years.

From a financial perspective, Burke County remains well-positioned to execute the CIP, with a strong credit profile, low debt burden, and adherence to conservative financial policies, including a minimum 25% fund balance and structured debt management thresholds.

The proposed CIP prioritizes a balanced approach to funding through:

- Aggressive pursuit of state and federal grant funding
- Dedicated capital reserve funding (approximately 1.1 cents / $1.35M annually)
- Pay-as-you-go financing where feasible
- Strategic use of debt for major capital projects

Key investment areas include:

1. Operational & Rolling Stock Capital
Continued investment in fleet replacement and lifecycle management, including Sheriff's Office vehicles (~$900k-1.025M), EMS fleet modernization, and ongoing ambulance replacement through an existing capital lease program.

2. Facilities & Major Capital Projects
Implementation of the County's Facilities Master Plan, including near-term projects such as courthouse improvements and facility upgrades, mid-term priorities like Animal Services, EMS Base, and a new Health and Human Services (DHHS) facility, and long-term investments in water/sewer infrastructure and solid waste (MSW) development.

The DHHS project represents a significant capital priority, with estimated costs ranging from approximately $14.6M to $16.2M, addressing aging infrastructure and long-term space needs for critical service delivery.

3. Infrastructure & Technology Investments
Targeted investments in IT infrastructure (~$3.0M), public safety radio replacement, network modernization, and enterprise system upgrades to improve operational efficiency and service delivery.

4. Enterprise Fund & Utility Infrastructure
Continued focus on water/sewer system improvements, including the Indian Hills Pump Station, meter installations, and Asset Inventory Assessment (AIA) implementation, along with solid waste facility enhancements and grant-funded projects.

The Board also received updated information related to the County's public health and social services building. 249 full-time employees (FTEs) work in the two (2) departments. The building is approximately 62,000 square feet. Of the 62,000 square feet, Burke County Public Schools currently occupies about 14,000 square feet but will be vacating that space in the fourth quarter of 2026.

VI. Public Education & Funding:

County Manager, Brian Epley, provided the Board of Commissioners with an overview of public education funding trends, enrollment shifts, and projected fiscal impacts for Fiscal Year 2026–2027.

Burke County continues to demonstrate a commitment to education funding; however, comparative data indicates local per pupil funding remains below several regional peers, highlighting ongoing competitiveness challenges in supporting public school operations and personnel.

A key driver of fiscal pressure is the continued shift in student enrollment away from traditional public schools. As illustrated by enrollment ADM, public school participation has declined from approximately 12,163 students to 11,206, while charter, private, and homeschool participation has increased. This represents a net reduction of 957 students, equating to an estimated $12.4 million annual funding impact and over $62 million over five years.

Additionally, the expansion of Opportunity Scholarships and other non-traditional education funding mechanisms has accelerated revenue diversion, with annual impacts exceeding $18 million. Federal funding uncertainty—particularly related to Titles II, III, and IV—further compounds fiscal challenges, as these programs support teacher development, English learner services, and student enrichment initiatives.

For FY 2026–2027, Burke County Public Schools project a total funding loss of approximately $5.56 million, driven by declining enrollment, reduced state revenues, and uncertainty in federal

funding streams. At the same time, the expected cost increases total approximately $486,000, primarily associated with salary adjustments, healthcare, and inflationary pressures.

To address this gap, the school system has identified a projected budget shortfall of approximately $4.6 million, with mitigation strategies including administrative reductions, use of fund balance, and a proposed county funding request of $750,000. County budget projections likely make that a stretch goal for the upcoming fiscal year; however, County Commissioners will continue to make meaningful efforts on supporting high performance public education.

VII. FY 26-27 Budget Proforma:

Staff provided the Board of Commissioners with an overview of key fiscal drivers, revenue projections, and strategic considerations shaping the proposed Fiscal Year 2026–2027 budget.

The County remains grounded in a high-performance budgeting framework, emphasizing structural balance, disciplined spending, and long-term financial sustainability. Core principles include ensuring recurring revenues support recurring expenditures, maintaining a strong fund balance, and aligning capital and operational decisions through multi-year planning.

From a revenue perspective, the County anticipates approximately $2.68 million in new budget capacity, driven by:

- Net new property tax revenue (~$1.8M)
- Sales tax growth (~$650K)
- Re-engineering and operational efficiencies (~$425K)
- DSS revenue maximization (~$300K)
    - Offset by a projected -$500K impact from federal SNAP administrative changes (H.R. 1)

Expenditure pressures continue to center on personnel, healthcare, and inflationary costs, along with state-mandated increases such as retirement contributions and federal program requirements.

Strategic investment priorities include:

- Employee compensation and market adjustments (~$900K)
- Retirement and benefits increases (~$400K treasury / ~$500K wellness)
- Public education and community college support (~$750K combined)
- Targeted funding aligned with Board-identified priorities

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Operationally, the County continues to realize efficiencies through re-engineering efforts totaling over $8.4 million in savings over three (3) years, including solid waste restructuring, EMS billing improvements, and investment income optimization.

The presentation also highlighted broader economic and tax base trends, including continued growth in assessed property values, strong permitting activity, and stable sales tax performance, positioning the County for moderate but steady revenue growth.

Fiscal Year 2026-2027 Budget Message

PURPOSE-DRIVEN. RESULTS FOCUSED.



BURKE COUNTY, NORTH CAROLINA

BRIAN C. EPLEY

INTRODUCTION

May 18, 2026

The Honorable Members
Burke County Board of Commissioners

Dear Honorable Burke County Board of Commissioners,

In accordance with the requirements of the North Carolina Local Government Budget and Fiscal Control Act and General Statute §153A-82, I am pleased to present the Burke County Fiscal Year 2026–2027 Recommended Budget and Annual Operational Plan.

The recommended and balanced budget is presented with an unchanged property tax rate of 55.5 cents per $100 of valuation and is balanced at a 98% collection rate. The proposed financial plan reflects the policy priorities, strategic direction, and financial principles established by the Burke County Board of Commissioners and continues the County's commitment to structural balance, long-range planning, operational efficiency, and disciplined stewardship of public resources.

The theme for the FY 2026–2027 budget cycle is:

Doing the Basics. Managing Disruption. Sustaining Commitment to the Plan.

The 2026–2027 budget is an operational plan that emphasizes **Doing the Basics** with operational excellence. This theme reflects the operational reality facing not only Burke County Government, but local governments across North Carolina and the nation. Significant federal and state policy changes, economic uncertainty, inflationary cost escalation, healthcare volatility, workforce pressures, and structural funding shifts are creating substantial disruption within the local government operating environment.

Despite these challenges, Burke County enters this budget cycle from a position of organizational strength, strategic clarity, and financial stability.

What a difference that one year makes. Much of the prior year budget "uncertainty" was driven by the focus on long-term recovery from Hurricane Helene. The Board of Commissioners has provided exceptional leadership throughout this process — from emergency response and stabilization efforts to long-term recovery planning and financial management. The County has worked aggressively through the FEMA Public Assistance reimbursement process to recoup the approximately $11.5 million of fund balance appropriated during emergency operations and response activities.

The response to Hurricane Helene further demonstrated the importance of prior strategic positioning, organizational discipline, and operational readiness. The County's ability to mobilize resources, maintain continuity of operations, and navigate complex federal reimbursement systems reflects the substantial organizational progress achieved over the past several years.

Cultural Transformation: A Long-Term Commitment

I am deeply grateful for the continued support and leadership of the Board of Commissioners. Your commitment to transformational cultural change has fostered an environment rooted in accountability, efficiency, customer service, and performance.

Today, our organization is nearly unrecognizable from years past. Over the past three (3) years, we have made significant strides in breaking down departmental communication barriers and decision-making silos, adopting the **ODI framework** and **LEAN principles** to guide our operations. We have embraced long-term operational and capital planning, and we have begun measuring performance through the lens of industry best practices and Commissioner-directed public policy.

The baseline expense of delivering the same level of service year over year can become more stringent and resource-intensive.

Many of these cost increases are operationalized outside of the County's direct control, yet they must still be absorbed within the annual budget. Examples include:

- **Health Insurance Premiums:** Annual rate increases driven by market trends and medical inflation, regardless of utilization rates.
- **Utility Costs:** Rising electricity, fuel, and water rates driven by global and regional market fluctuations.
- **Pension and Retirement Contributions:** Mandated employer contributions to state-managed retirement systems.
- **Contractual Escalators:** Built-in cost increases in long-term service agreements (e.g., software licenses, maintenance, or vendor contracts).
- **Regulatory Compliance Costs:** New or updated federal/state mandates that require operational changes or capital investments.
- **Material and Supply Chain Inflation:** Increased costs for construction materials, vehicle parts, and other operational inputs.

	COST INCREASE		
	2025-2026	2026-2027	Total
LGERS Retirement Rate	$ 319,000	$ 400,000	$ 719,000
H.R. 1 (BBB)	-	550,000	550,000
P.A.P. Audit	40,000		40,000
MHH (Loss in Revenue)	-	1,000,000	1,000,000
Microsoft Enterprise	31,000	100,000	131,000
Foster Care Kinship Placement	88,000	-	88,000
Foster Care (FFA) HB)	-	1,200,000	1,200,000
Utilities	72,000	-	72,000
Health Insurance	390,000	613,095	1,003,095
Total	$ 940,000	$ 3,863,095	$ 4,803,095

These uncontrollable factors emphasize the need for disciplined financial planning, efficiency-focused operations, and a proactive approach to resource management in order to sustain high-quality public service without overburdening taxpayers.

For the fourth consecutive year, the FY 2026-2027 budget is a foundationally drafted zero-based budget. This type of budget avoids the inefficiencies of budget inertia, which are often a product of incremental budgeting. High performance is about policy research and implementation, process re-design, data-driven decision making, measurement and follow-up, and lessons learned. **Each of these make us better.**

Those same core financial pillars are the key to managing these current financial and economic disruptions while eagerly pursuing enhanced service to our community. I often describe the budgeting of public resources as a ***"Dollar and Sense"*** tool—one that blends financial discipline with strategic foresight. While the budget process is inherently a scientific and regulatory exercise —shaped by financial modeling, resource limitations, and compliance with federal and state laws —it must also be recognized as a process of improvement and execution. In this way, budgeting is both a science and an art.

To be truly effective, our limited resources must be aligned with our highest priorities, and those priorities must be rooted in our core purpose: **Improving Lives in Burke County**. This guiding principle has informed key investments over the past four budget cycles, each of which reflects a deliberate effort to create meaningful, measurable improvements in the lives of our residents.

Key Investments | FY 2023–2026

1. **Investment in Organizational Culture, Purpose, and Values**
   a. Establishing a culture of service, accountability, and high performance that underpins all operational efforts.
2. **Comprehensive Pay & Classification Study**
   a. Ensuring compensation equity, competitiveness in the labor market, and a structured approach to talent retention.
3. **30% Increase in Public Education Funding**
   a. Demonstrating a strong commitment to educational outcomes and future workforce development.
4. **County-Wide Housing Study**
   a. Laying the groundwork for data-driven housing policy and strategic growth planning.
5. **Public Safety Performance Improvement Plan**
   a. Advancing efficiency, responsiveness, and readiness across law enforcement, fire, and EMS services.
6. **Facility Master Plan & Capital Improvement Planning**
   a. Proactively planning for infrastructure needs to support long-term growth and service delivery.
7. **Adoption of LEAN ZERO Based Budgeting Philosophy**
   a. Embedding continuous improvement methodologies into core operations to drive efficiency and reduce waste.

SUSTAINING COMMITMENT TO THE PLAN

When I arrived in Burke County in 2023, the organization faced several structural and operational challenges common to many local governments emerging from the post-pandemic environment. The County lacked a formal Strategic Plan, did not maintain a long-range Capital Improvement Plan (CIP), had not clearly defined an organizational purpose or value system, and often operated within business processes lacking measurable performance expectations and unified operational direction. Employee turnover was elevated, organizational alignment was inconsistent, and many operational systems had become reactive rather than strategic.

Since that time, the Board of Commissioners and County staff have worked collaboratively to reposition the organization through a shared operational improvement framework:

ReAct. **Re**Build. **Re**Think.

1. **Re**Act focused on organizational stabilization — restoring operational consistency, reducing turnover, improving trust, and re-establishing credibility across departments and throughout the community.
2. **Re**Build centered on systems development — implementing strategic planning, performance expectations, capital planning, policy modernization, compensation restructuring, and operational accountability measures designed to strengthen long-term organizational capacity.
3. **Re**Think, which now defines much of the County's operational posture, emphasizes innovation, efficiency, disciplined execution, and the intentional alignment of resources toward measurable community outcomes.

This framework is anchored to the County's Organizational Purpose:

Improving Lives in Burke County.

That purpose is supported through actionable organizational values centered on empathy, teamwork, accountability, performance, and growth. In support of that purpose, the Board of Commissioners has adopted and actively utilized a dynamic Strategic Plan that directly connects financial planning, operational execution, and public policy priorities to measurable community outcomes.

The County has also implemented and maintained a comprehensive Capital Improvement Plan (CIP) that strategically positions Burke County to address both operational and facility infrastructure needs while preserving long-term financial flexibility.

Over the past three (3) budget cycles, the County has increased investment in public safety and public education by more than thirty percent (30%) while simultaneously reducing the property tax rate twice. Burke County currently maintains the eighteenth (18th) lowest per-capita property tax burden among North Carolina counties while continuing to expand service capacity, operational performance, and strategic investment.

This progress is not accidental.

As a result, Burke County enters the FY 2026–2027 budget process with the ability to manage disruption without proposing a property tax increase, reducing service levels, or deferring critical operational and infrastructure needs.

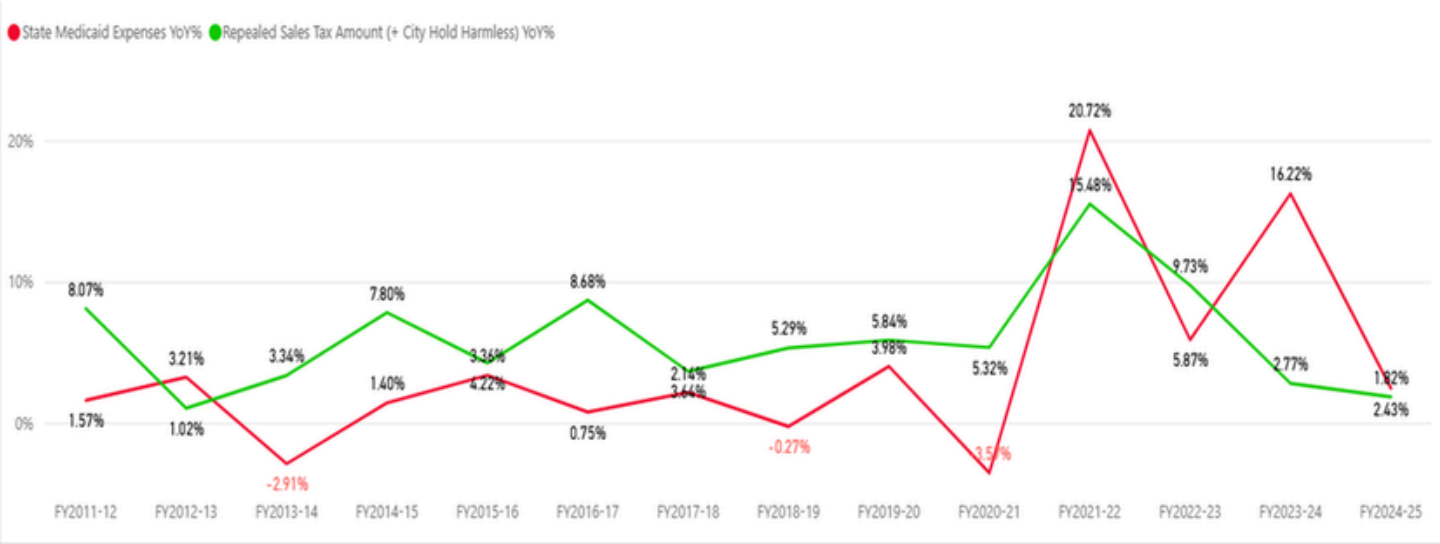
That said, it is important to acknowledge that the financial pressures facing local governments this year are significant and real. While Burke County is well-positioned relative to many peer organizations, the pace and scale of future strategic investment has unquestionably been impacted by external policy and economic changes.

The most significant disruption within the FY 2026–2027 budget originates from federal and state policy decisions that shift historical governmental cost responsibilities to local jurisdictions.

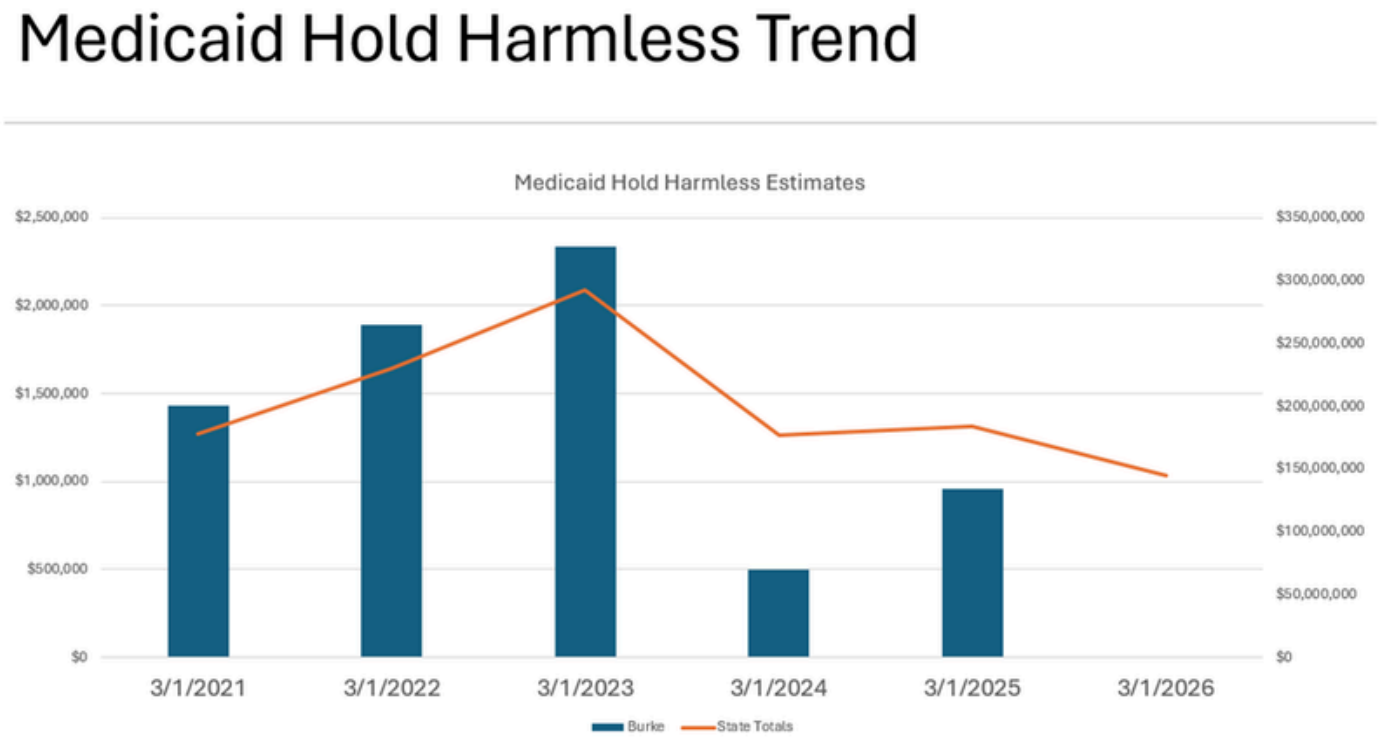
1. At the federal level, H.R. 1 — commonly referred to as the "Big Beautiful Bill (BBB)" — will materially impact county social services operations beginning October 1, 2026. Historically, the federal government has maintained a twenty-five percent (25%) administrative cost participation rate associated with Food and Nutrition Services (FNS) administration. Under the new legislation, that participation rate is reduced to zero percent (0%) while maintaining the County's statutory obligation to administer the program. The result is an estimated recurring revenue and cost impact of approximately $550,000 annually to Burke County Government.

2. Additionally, state-level Department of Health and Human Services policy changes — including Medicaid expansion, waiver restructuring, and increased State-paid Medicaid claims — have substantially eroded the County's Medicaid Hold Harmless revenue allocation.

   Pursuant to G.S. 105-523, since around 2008-2009 most counties in North Carolina have received a hold-harmless revenue payment for exchanging a portion of the local Sales & Use Tax for the State's agreement to assume the responsibility for the non-administrative costs of Medicaid. A significant increase in State-paid Medicaid claims resulted in Burke County losing approximately $1.6M in revenue in 2024-2025, and another $1.0M is expected for the 2026-2027 fiscal year. That represents approximately .8 cents on the tax rate.



FY	Repealed Sales Tax Amount (+ City Hold Harmless)	Repealed Sales Tax Amount (+ City Hold Harmless) YoY%	State Medicaid Expenses	State Medicaid Expenses YoY%	March Payment to County	August Payment to County	Total Payment to County	Benefit to County
FY2017-18	$7,287,191.55	3.64%	$6,864,511.31	2.14%	$253,070.10	$169,610.14	$422,680.24	$0.00
FY2018-19	$7,672,831.71	5.29%	$6,845,771.19	-0.27%	$642,866.05	$184,194.47	$827,060.52	$0.00
FY2019-20	$8,120,898.15	5.84%	$7,118,446.35	3.98%	$842,357.94	$160,093.86	$1,002,451.80	$0.00
FY2020-21	$8,553,323.62	5.32%	$6,863,973.45	-3.57%	$1,290,292.91	$399,057.26	$1,689,350.17	$0.00
FY2021-22	$9,877,725.68	15.48%	$8,286,025.63	20.72%	$1,700,759.98	($109,059.93)	$1,591,700.05	$0.00
FY2022-23	$10,839,176.84	9.73%	$8,772,396.69	5.87%	$2,101,331.09	($34,550.94)	$2,066,780.15	$0.00
FY2023-24	$11,139,852.92	2.77%	$10,195,623.51	16.22%	$450,319.78	$493,909.63	$944,229.41	$0.00
FY2024-25	$11,342,774.89	1.82%	$10,443,159.03	2.43%	$861,614.65	$38,001.21	$899,615.86	$0.00
FY2025-26	$11,638,001.05	2.60%	$12,762,607.88	22.21%	$0.00		$0.00	$1,124,606.83
FY2026-27		-100.00%		-100.00%				
Total	**$131,757,193.48**	**0.00%**	**$129,934,246.43**	**0.00%**	**$8,916,730.64**	**$1,141,825.76**	**$10,058,556.40**	**$8,235,609.35**



Additional operational pressures include:

• Increasing contribution requirements associated with the Local Government Employees' Retirement System (LGERS) and Law Enforcement Officers' Special Separation Allowance (LEO), resulting in an estimated annualized increase of approximately $800,000

• State-directed transition of foster care medical coverage to the Healthy Blue managed care platform, increasing costs associated with standard foster care board payments

• Continuing implementation impacts associated with the federal Family First Prevention Services Act (FFPSA), including the reduction of Title IV-E congregate care reimbursement after fourteen (14) days, contributing to an estimated $1.2 million increase in foster care board payment obligations

• Escalating healthcare and pharmaceutical costs within the County's self-funded employee wellness plan driven by increased claims utilization and broader healthcare inflation

These disruptions are not unique to Burke County. They are being experienced by counties across North Carolina and throughout the nation. However, Burke County's prior strategic positioning, disciplined financial management, and operational modernization efforts have created the stability and flexibility necessary to responsibly navigate these challenges while remaining committed to our long-term strategic direction and organizational purpose.

The ability to balance the FY 2026–2027 budget amid these significant disruptions is directly tied to a zero-based managed spend plan paired with opportunistic revenue growth and multi-year compounding budget re-engineering (**Re**Think).

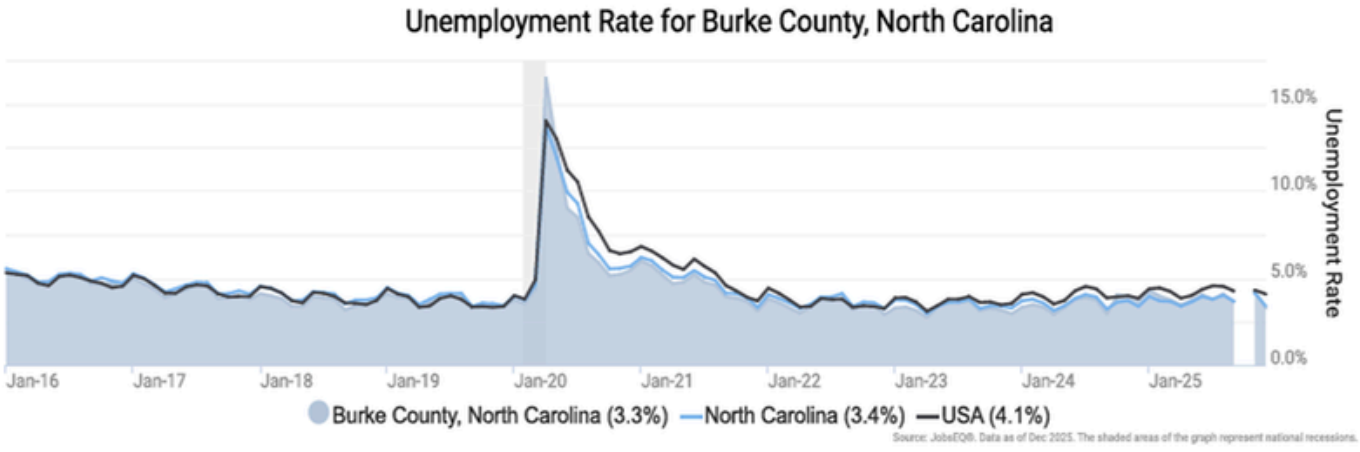
This recommended budget effectively mitigates potential financial disruptions without placing additional burden on property taxpayers. It creates budgetary flexibility for the upcoming fiscal year by leveraging the compounding benefits of prior-year re-engineering investments and strategically identifying additional measures for the upcoming 2026-2027 fiscal year.

Budget re-engineering for 2026-2027 has been achieved through a combination of identifying new revenue opportunities, maximizing existing revenue streams, redesigning operational processes, implementing automation, and pursuing cost avoidance strategies.

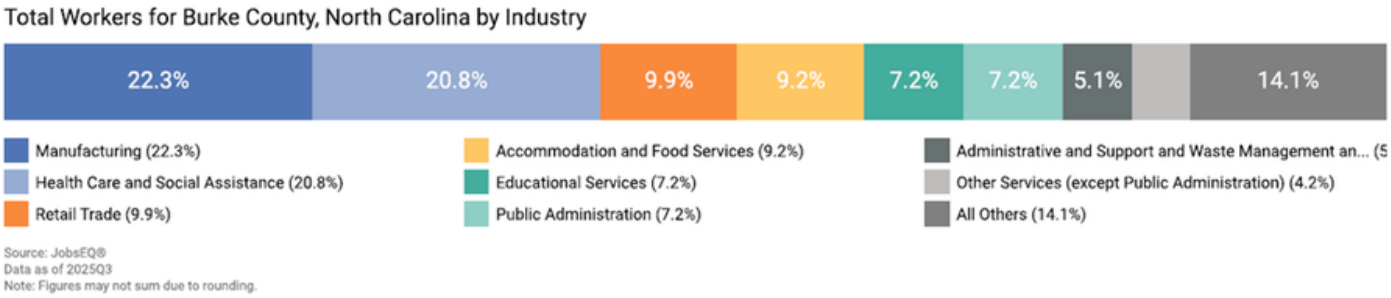
a. EMS Billing..... $ 625,000 increased revenue
b. Position Justification..... $ 75,000 decreased cost
c. Enterprise Fund Business Envelope..... $ 600,000 cost recoupment

Total Manufactured Budget Flexibility - Govt $ 1,300,000

For the first time in recent operational history, Burke County's organic tax base growth — net of depreciation — exceeded the pace of inflation. The FY 2026–2027 budget reflects approximately 3.1% natural tax base growth, representing a meaningful indicator of underlying economic strength, continued investment activity, and overall market stability within the community.



Unemployment rate data are from the Local Area Unemployment Statistics, provided by the Bureau of Labor Statistics and updated through December 2025.



Local sales tax collections are currently trending at approximately 5.5%, exceeding the Consumer Price Index and reflecting continued resiliency within the regional economy.

Compounding prior year budget re-engineering strategies have also been foundational do the budget balancing process. These manufactured and re-engineered strategies account for more than $3M is recurring budget flexibility over the past three (3) years. See below for a summary of compounding investments from the 2025-2026 fiscal year.

Key Budget Efficiencies and Savings Strategies

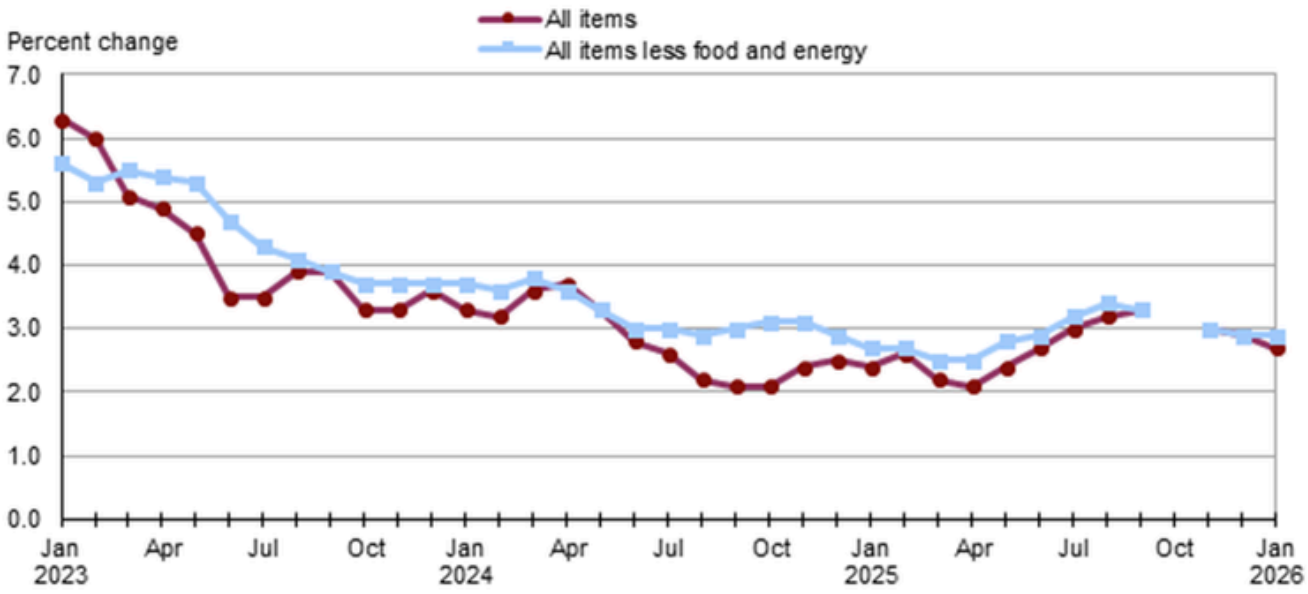
1. **EMS Billing In-Sourcing**
2. **Pharmacy Formulary Optimization**
3. **Reduction in Part-Time and Overtime Labor Costs**
4. **In-Sourcing of Municipal Solid Waste (MSW) Transport**
5. **AIA Water and Sewer**

Doing the basics with operational excellence required the organization to make strategic adjustments in several areas of the long-range financial plan. One of the most notable examples includes the intentional slowing of certain future capital investments and the reduction of projected out-year capital expenditures by approximately twenty percent (20%).

Economists continue to debate the likelihood of a recession over the next twelve (12) months – largely dependent on geopolitical policy. While some indicators suggest a modest improvement in outlook, the broader economic environment remains volatile. Rising borrowing costs, escalating labor and capital expenses, increased travel expenditures, growing levels of revolving debt, and the persistence of both inverted short-term and long-term curves all contribute to ongoing risk.

In response, the FY 2026-2027 budget has been developed with intentionality and caution. Revenue projections have been conservatively estimated, and recurring expenditures—aside from investments in personnel—have been intentionally restrained. This approach is designed to mitigate potential recession-related impacts while maintaining organizational stability and fiscal responsibility.

Chart 1. Over-the-year percent change in CPI-U, West region, January 2023–January 2026



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.
Source: U.S. Bureau of Labor Statistics.

This budget fundamentally acknowledges and invests in Burke County's most valuable asset—**our people**. Human capital remains the cornerstone of our organization's success, and our ability to deliver high-quality public services is directly tied to our capacity to recruit, retain, and support a talented workforce.

The Board of Commissioners has demonstrated a strong commitment to this priority by endorsing policies and allocating resources that support the development of competitive wage packages. Like many local governments across North Carolina and the nation, Burke County is navigating a challenging labor market—marked by declining interest in public sector employment, reduced overall labor force participation, and rising minimum qualification requirements for critical roles.

In this environment, our ability to attract and retain skilled professionals is not only a workforce issue, it is the most essential driver of long-term organizational performance. In response, I am pleased to present a **phased human capital investment strategy** in this year's budget, which reflects our continued dedication to supporting employees and building a high-performing organization.

1. **Phase One:** 1.5% adjustment effective July 2025, followed by a potential 1.5% adjustment in January 2027 – contingent on economic performance and organizational affordability.

2. **Phase Two:** Continuation of "pay for performance". The system identifies five (5) material cost saving performance qualifiers that provide significant return to the organization – if achieved, a portion of that return is then returned to the employees. This system would provide for up to a 3.0% one-time bonus for all employees, payable in September & March. This system further promotes our accepted ODI decision-making framework.

Our talent retention metrics are stabilizing (33% for 2022, 15% in 2024, 12% in 2025, and 8% in 2026) – but our organization has not been constructed to lead in a prospective way. Stabilization has been accomplished by promoting culture and hope, challenging traditional norms, and applying data driven and evidence based best practices; however, our next step will be delivering through automation, technology, and a general adoption of LEAN, principally based operations; a pull service delivery model versus push.

The 2026-2027 budget does not include any new full-time county positions.

This year's budget includes an approximate eight percent (8%) net increase in public safety funding, marking a continued investment in core operational enhancements. The 8% increase accounts for a four percent (4%) increase in detention medical services and an additional $270,000 in detention meals, which is entirely offset by the mutual aid inmate housing revenue. Approximately fifty percent (50%) of the total increase is for human capital investment. The Sheriff's Office recommended budget includes a small increase to the FLOCK camera system and a capital allocation equivalent to 15 patrol unit vehicles. Service and repair costs in EMS account for approximately $100,000 of their recommended departmental increase.

Education remains a top priority. The FY 2026–2027 budget includes:

- $21,000,000 for Burke County Public Schools, a $500,000 (2.4%) increase in cash flow funding.
- A 4.3% operational funding increase (approximately $150,000) for Western Piedmont Community College.
- Continued investment in capital through year three of the College's $425,000 capital reserve.

In the face of **rising operational costs** and **unprecedented revenue pressures**, this budget is rooted in rethinking our business model. It reflects the reality that Burke County, like all public entities, does **not have access to unlimited resources**. Competing priorities, projects, and goals must be balanced within a long-term, financially sustainable framework.

To manage this complexity, we adhere to a disciplined strategy development process that aligns financial commitments with Commissioner priorities. Our planning horizon typically spans **three to four budget cycles**, requiring us to evaluate each new request for its impact on our long-term fiscal outlook. Material new initiatives are often phased into future cycles, ensuring we maintain both agility and sustainability.

We recognize that **no financial priority is absolute or permanent**—our economic, operational, and community environments are constantly evolving. To remain effective, we must continue to adjust our strategies accordingly.

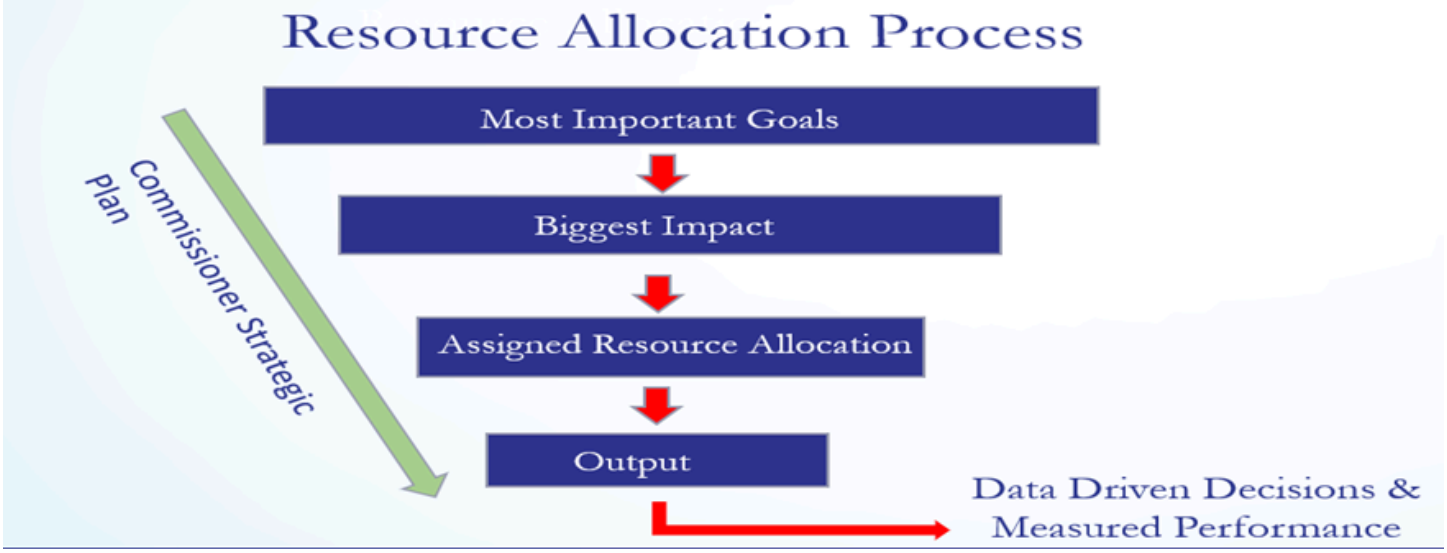
The foundation of high performance is **culture**, and culture is created through people. It cannot be manufactured overnight. At Burke County, we define high performance as the **ability to influence beliefs, shape behaviors, and guide purposeful action toward the common good**. It is deeply people-centric and requires ongoing investment in leadership, collaboration, and capacity building.

SUSTAINING COMMITMENT TO THE PLAN

Thanks to the support and vision of the Board of Commissioners, our organization is strong, stable, and well-prepared to deliver on the ambitious goals outlined in the Commissioners' Strategic Plan. We are gaining momentum through collaborative strategies that are both adaptive and resilient, ready to meet the demands of an increasingly complex and dynamic landscape.



Brian C. Epley, County Manager



FISCAL PLAN

The County's Balanced Budget Plan is a foundation that is to be built based on the Board of Commissioners' direction. The foundation focuses on continuing to anticipate emerging issues and identifying available resources that can deliver tangible results. It is shaped by priority-driven budgeting with a clear focus on strategic priorities that were developed through the Board of Commissioners and community dialogue.

The plan acknowledges the need to maintain day-to-day county operations while prioritizing the Commissioners' strategic plan and evaluating and understanding new issues on the horizon that are not part of current services or the current strategic plan.



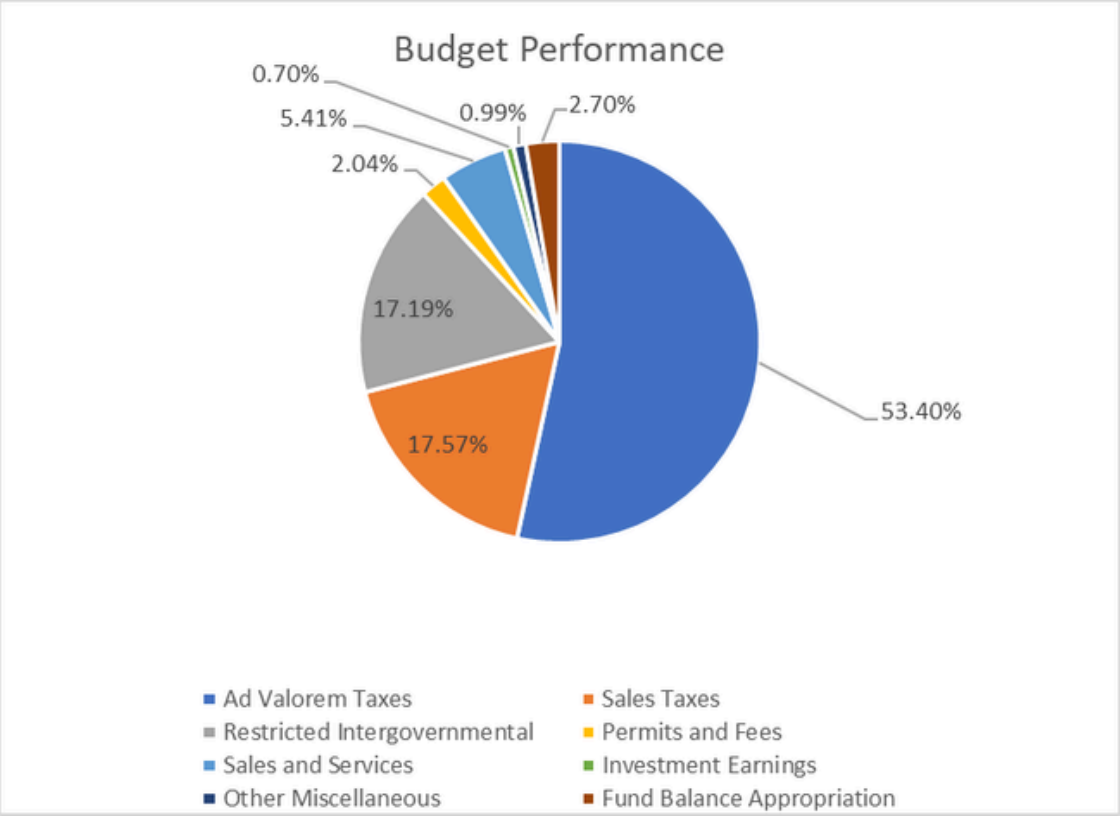
REVENUE PORTFOLIO

Burke County has used strategic planning for many years to develop policy and financial decision-making. The FY 2026-2027 Strategic Plan is comprised of five (5) focus areas and then further defined with specific goals and objectives under each one.

1. Fiscal Stewardship
2. Public Safety and Well Being
3. Community Advancement
4. Economic Growth & Sustainment
5. Employer of Choice

The County's financial planning projections for the upcoming fiscal year begin with economic forecasts that are required to establish perceived portfolio performance for the upcoming twelve (12) months. The County's FY 2025-2026 overall estimated revenues are expected to perform in line with budgeted amounts.

Total revenue in the General Fund is budgeted at $118,656,468, which is a 2.55% or $3.1 million increase from the prior fiscal year. It is important to note that the County's consolidated general fund includes both County operations as well as Burke County Public Schools. One significant difference in the presentation of the general fund beginning in FY 2024-2025 - forward, as compared to the prior years is the inclusion of Article 39 sales tax – which has historically been restricted by legislation, accounted for outside the general fund and has not been available to support current policy. That legislation was changed in September 2023, and these historical numbers have been updated to provide more comparable amounts.



Property Tax Administration

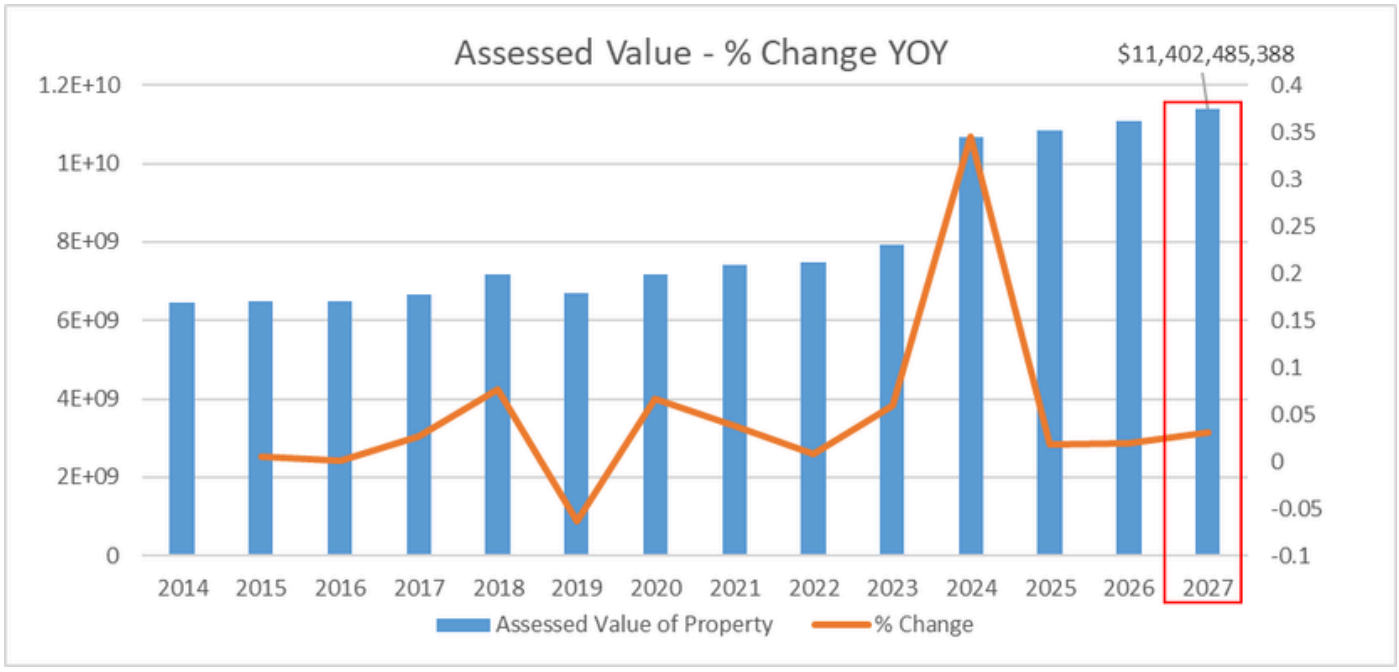
As noted, revenue in the 2025-2026 fiscal year is expected to be in line with the budgeted level.

The total projected tax base for the upcoming budget is $11.402 billion. A slight increase of 3.1% increase from the prior year budget. This is a projected increase of approximately $336,336,272 in value when compared to the previous year. Unlike previous experiences, there is a fourteen percent (14%) budgeted growth in the tax base in motor vehicles for the upcoming fiscal year –*See below*– This value change is attributable to supply chain equalization and vehicle cost escalation.

Ad Valorem property tax revenue represents the product of an assessed value multiplied by the adopted rate.

The 2026-2027 budget is balanced at a collection rate of 98.0%, which aligns with prior year experiences and a taxing rate of 55.5 cents – which is unchanged from the prior year.

BURKE COUNTY BUDGET						
FOR THE YEAR ENDED JUNE 30, 2027			11448674615			
REVENUE ANALYSIS						
	2022-2023 Original Budget	2023-2024 Original Budget	2024-2025 - Original Budget	2025-2026 - Original Budget	2026 - 2027 Estimated at 5/4/2026	Additional Revenue from PY Budget
Original Levy Total Tax Valuation						
Real	$ 5,858,291,347	$ 8,617,855,095	$ 8,677,137,398	$ 8,760,340,598	$ 8,870,936,991	
Personal & State Board	$ 1,060,632,900	$ 1,203,505,744	$ 1,256,361,326	$ 1,307,618,166	$ 1,439,035,405	
Motor Vehicles	$ 832,802,302	$ 911,069,360	$ 920,276,363	$ 998,190,352	$ 1,138,702,219	
	$ 7,751,726,549	$ 10,732,430,199	$ 10,853,775,087	$ 11,066,149,116	$ 11,448,674,615	$ 382,525,499
County Tax Revenue @ .555 & @ 98.5% Collection Rate	$ 51,240,000	$ 58,899,577	$ 59,869,423	$ 60,495,871	$ 62,587,042	2,091,171
Prior Year Collections	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	-
Penalties interest & advertising	$ 329,000	$ 329,000	$ 329,000	$ 329,000	$ 329,000	-
Total	$ 52,269,000	$ 59,928,577	$ 60,898,423	$ 61,524,871	$ 63,616,042	$ 2,091,171

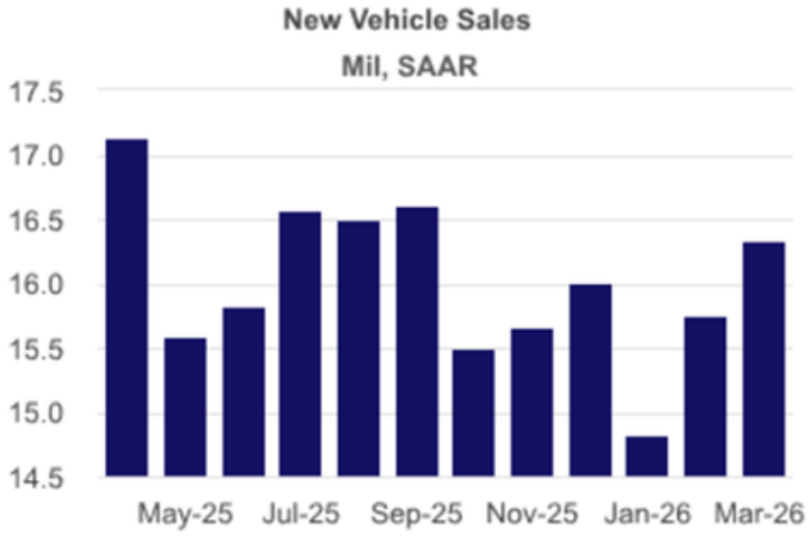


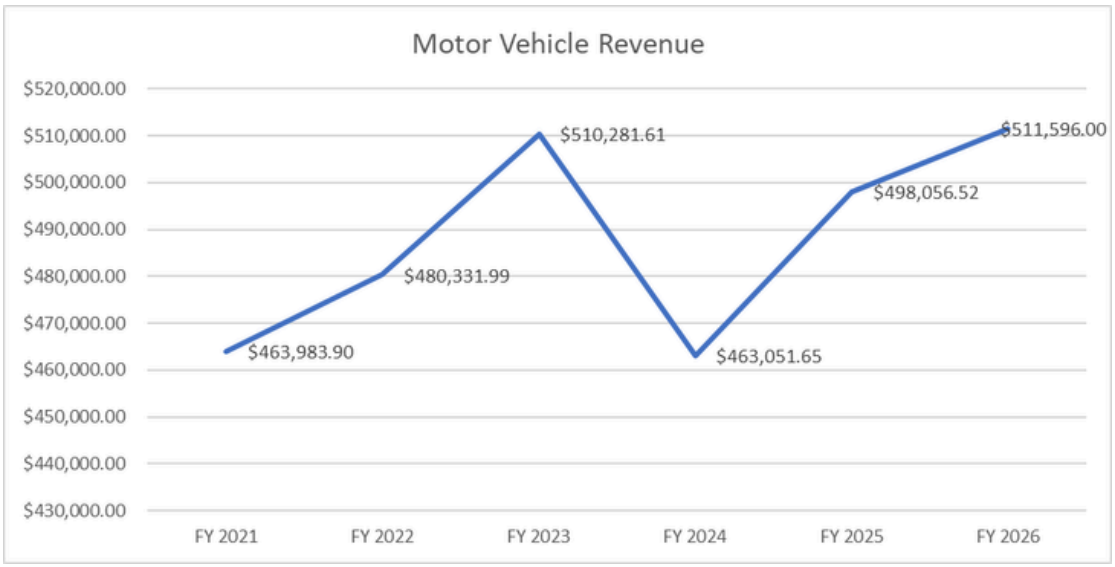
Burke County per capita tax levy ($657) ranks as the 82nd lowest in the state of North Carolina. The 55.5 cent rate generates an estimated $63,363,537 of total revenue, which includes penalty and interest and prior year collections. The estimated revenue growth is $1,838,666 (1.59%) of additional revenue growth compared to the prior year budget.

The county general fund revenue generated per penny in the 2026-2027 budget is estimated to be $1,141,685. The economic homeowner impact is presented below based on five (5) differing home real property values. For example, for a $500,000 appraised tax value home, the annual tax liability would be $2,775 per year. The cost of one penny is approximately $4.17 per month.

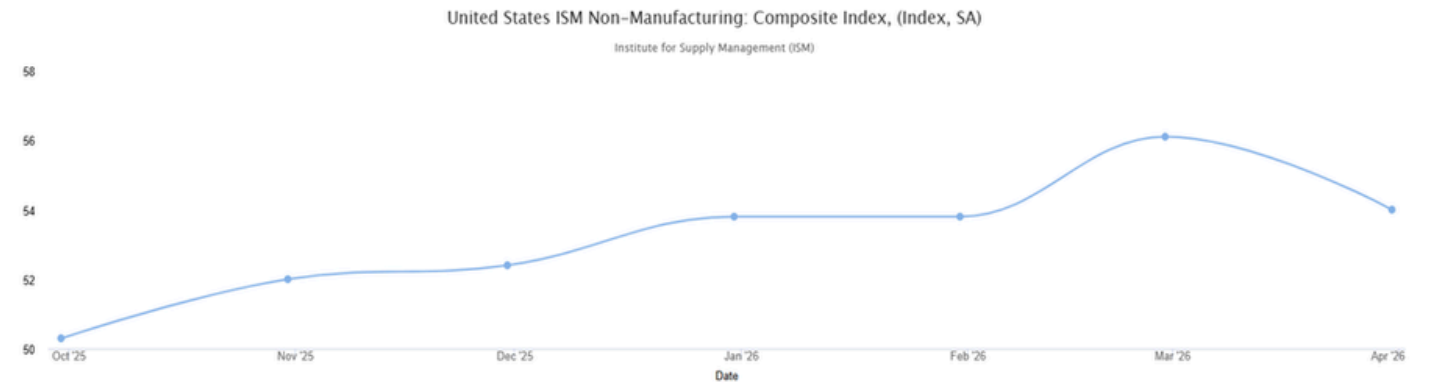
Assessed Value of Home Owner	Total Tax Levy at 55.5 Cents	Annual Cost of 1 Penny	Monthly Cost of 1 Penny
$ 125,000	$ 693.75	$ 12.50	$ 1.04
$ 250,000	$ 1,387.50	$ 25.00	$ 2.08
$ 500,000	$ 2,775.00	$ 50.00	$ 4.17
$ 750,000	$ 4,162.50	$ 75.00	$ 6.25
$ 1,000,000	$ 5,550.00	$ 100.00	$ 8.33

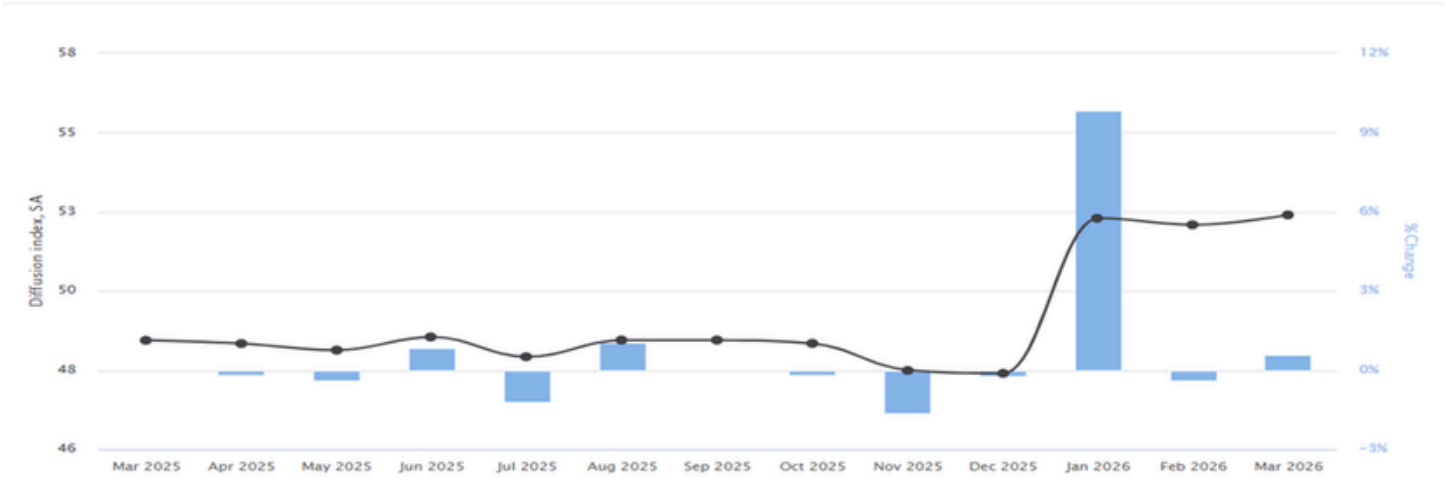
Following a significant down tick on Motor Vehicle values/revenue since 2023, the market has “right sized”, and values have increased – resulting in substantial revenue gain when compared to prior years.





Industrial manufacturers make up more than thirty five percent (35%) of the County's total gross domestic product (GDP) and account for more than $1,065,696,000 in annual economic energy. This industry also represents a significant portion of Burke County's tax base – specific to personal property machinery and equipment. This concentration risk was something that the budget continues to monitor closely. The proposed budget contains a more optimistic and sustainable outlook related to industrial manufacturing. According to the Institute of Supply Chain Management, as you can see below, the industry is currently in a very slight expansion period which serves our labor force and tax base well.







Domestic Product data are provided by the Bureau of Economic Analysis, imputed by Chmura where necessary, updated through 2024.

Sales Tax & Other NCDOR Collected Revenues

Sales tax revenue has flattened in Burke County and for most continues in North Carolina; however, the collective amount of all articles continues to be the County's second largest revenue source. Included in this year's budget is sales tax revenue of $19,271,349 – this budgeted up 5.3% from the prior year.

Sales tax in Burke County is distributed through the Per Capita Method. For several consecutive years, Burke County Government experienced sales tax revenue growth. (see **Exhibit A**). Even pre-COVID and aside from municipal growth, of the major statewide sales tax articles (39,40 & 42), there was a very clear and identifiable trend. Articles 40 & 42 (per capita) also experienced several years of a steady increase, demonstrating strong statewide sales, while Article 39 (point-of-sale) typically indicates strong sales locally.

The total of Article 39 sales equated to a total county wide collection of $11.0M – a portion is annually distributed to other incorporated local governments based on the County's adopted per capita distribution model. (See **Exhibit B**). The total amount budgeted for Article 39 sales tax is $8,825,707. Also worth noting, specific to Article 39 sales tax, that due to the robust portion of Federal / State industry in Burke County, refunds continue to be something that the budget office tracks closely (See **Exhibit D**).

Exhibit A

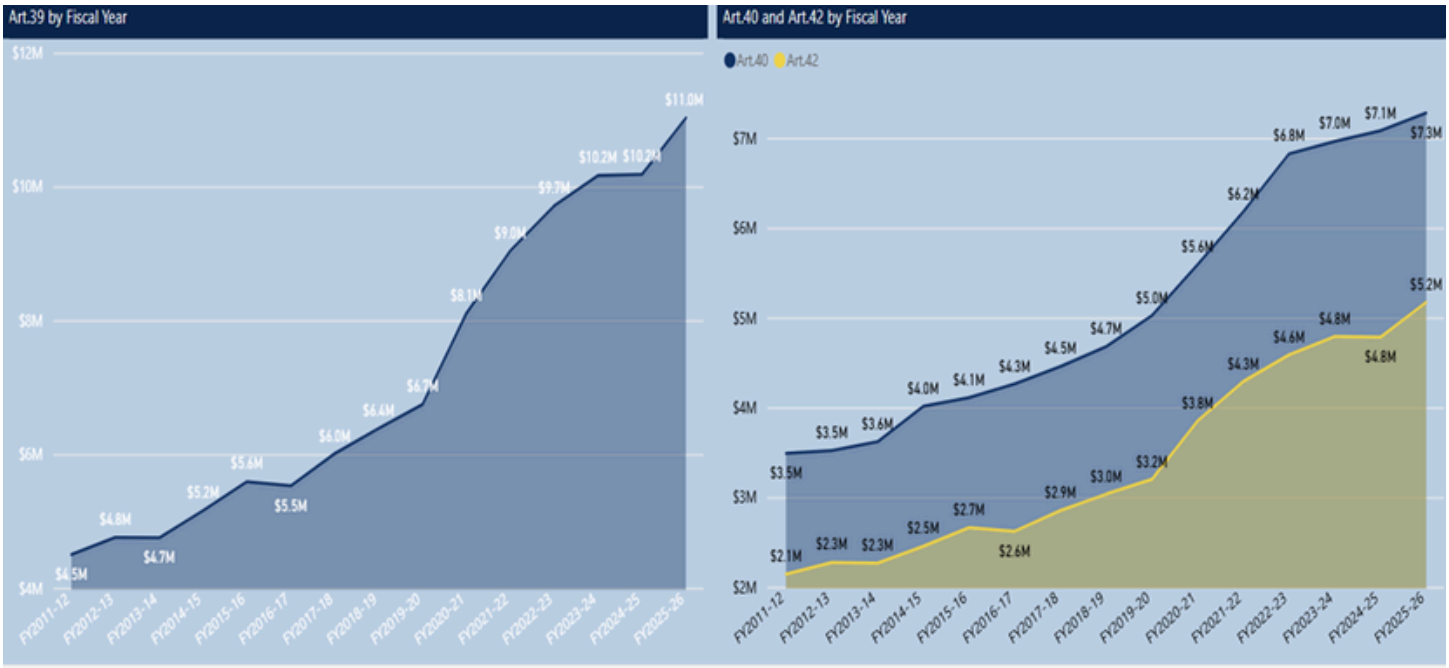
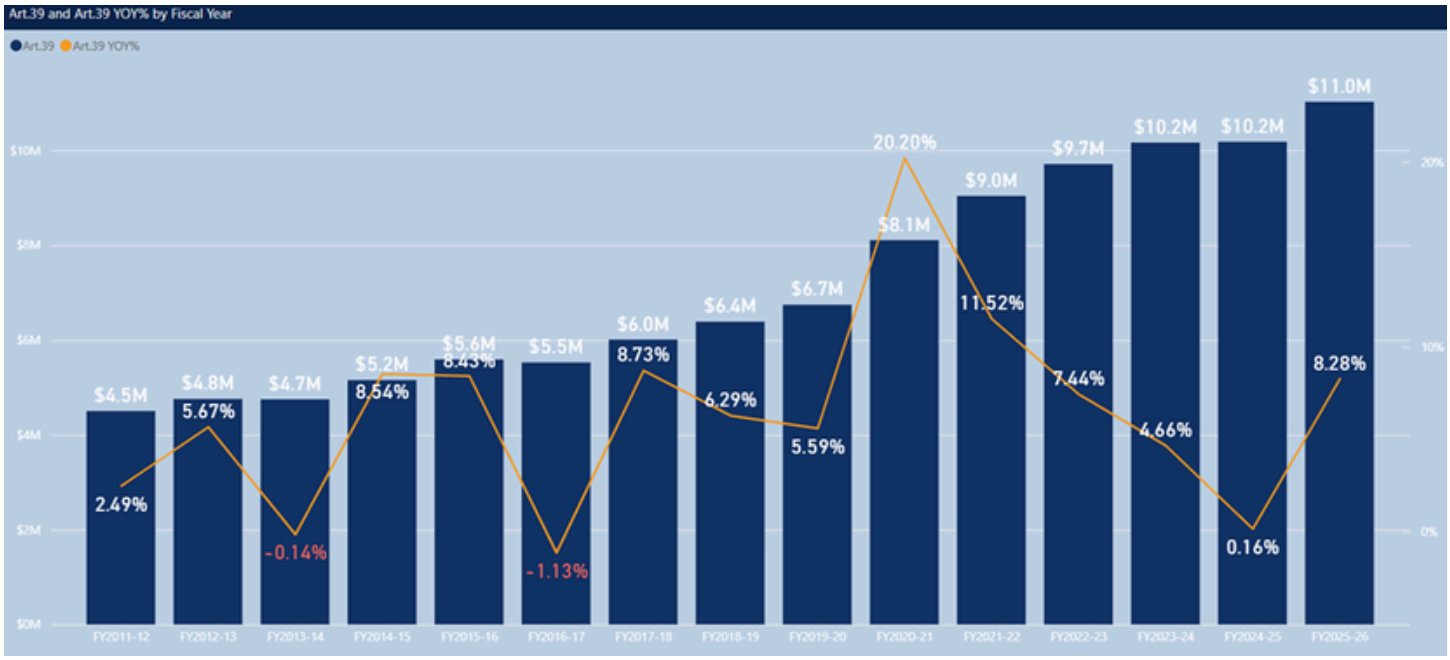


Exhibit B



Burke County's portion of these county-wide collections for FY 2026-2027 is 73.41%, up from 73.39 in the prior year.

Total	**402,233**	**100.00000%**
Burke County (Per Capita)	90,088	73.41896%
Connelly Springs	1,570	1.27950%
Drexel	1,785	1.45472%
Glen Alpine	1,574	1.28276%
Hickory *	89	0.07253%
Hildebran	1,700	1.38545%
Long View *	764	0.62264%
Morganton	18,206	14.83733%
Rhodhiss *	652	0.53136%
Rutherford College *	1,273	1.03746%
Valdese	5,003	4.07729%
Total	**122,704**	**100.00000%**

Exhibit C - Article 39 Per Capita Peer Comparison

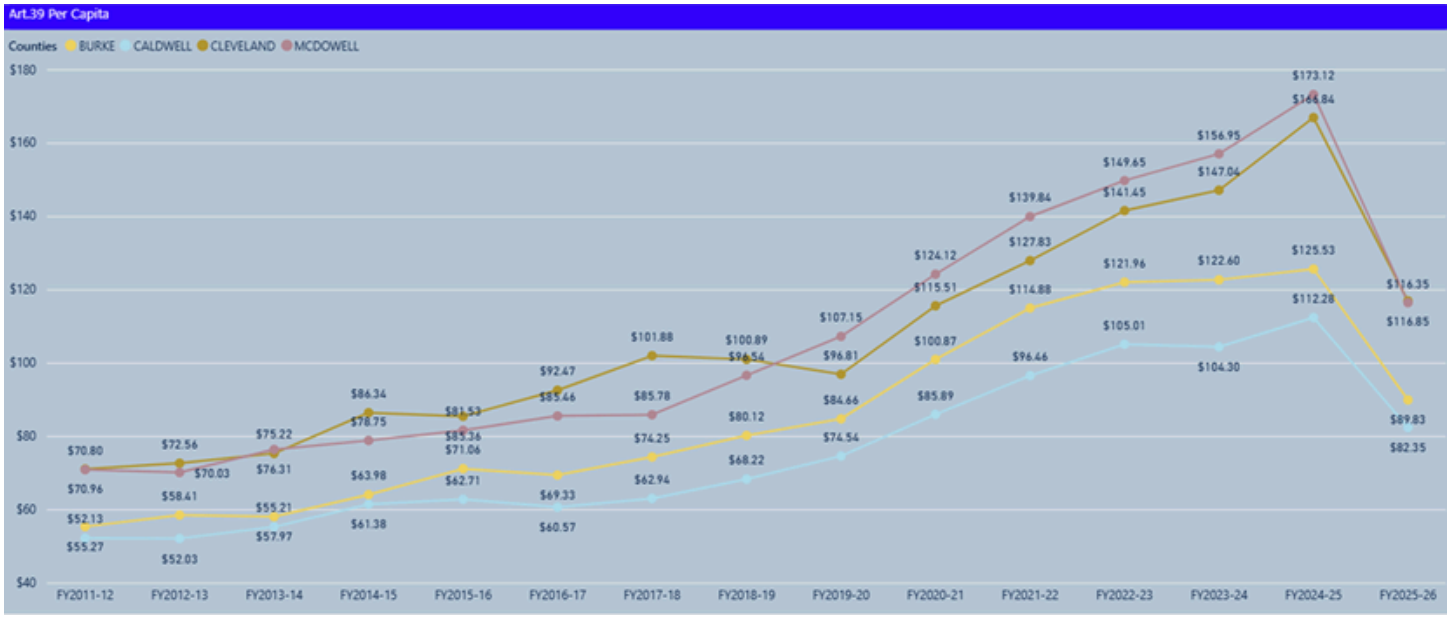
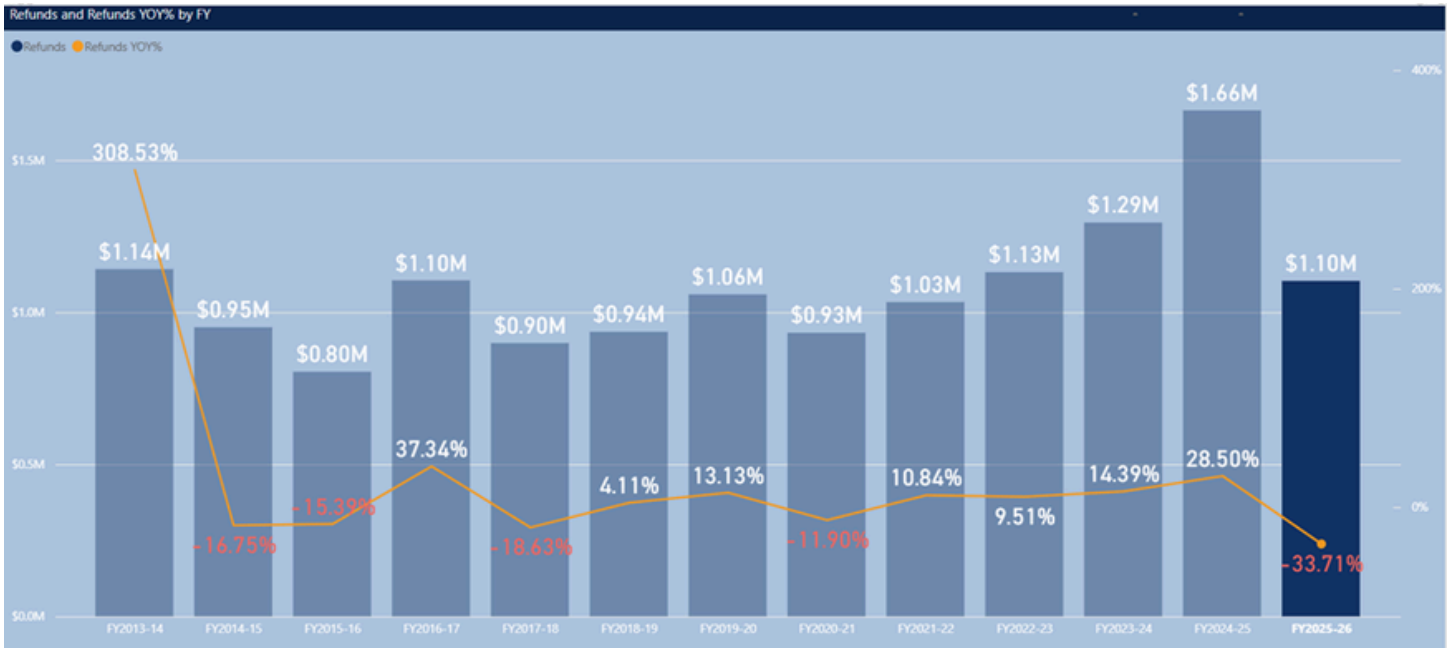


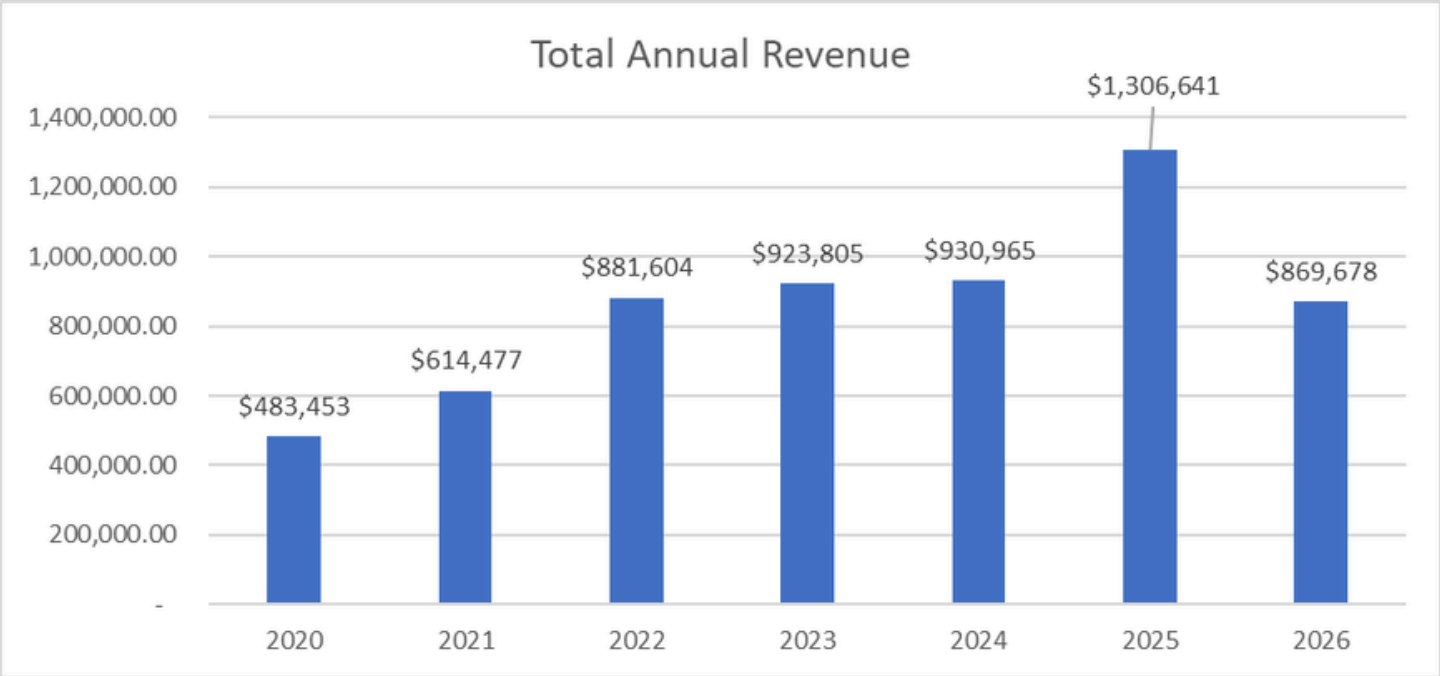
Exhibit D

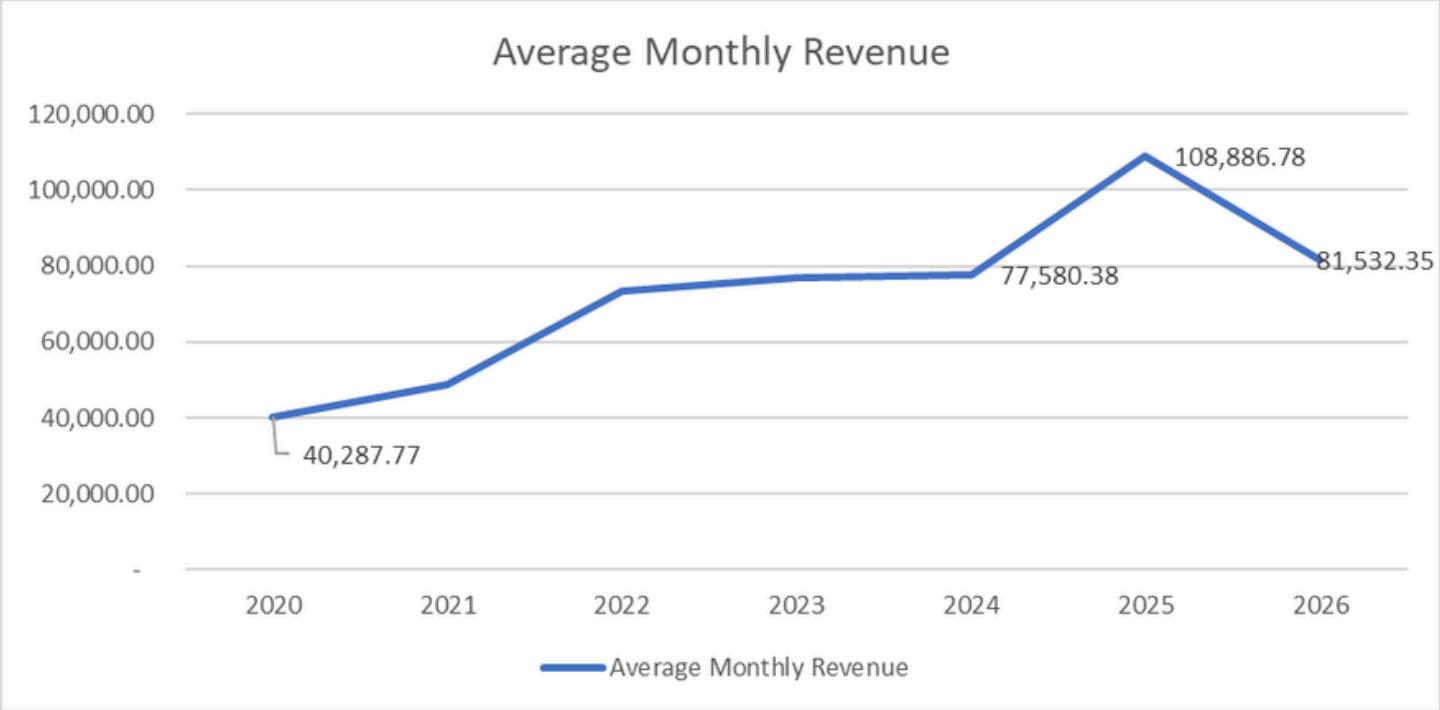


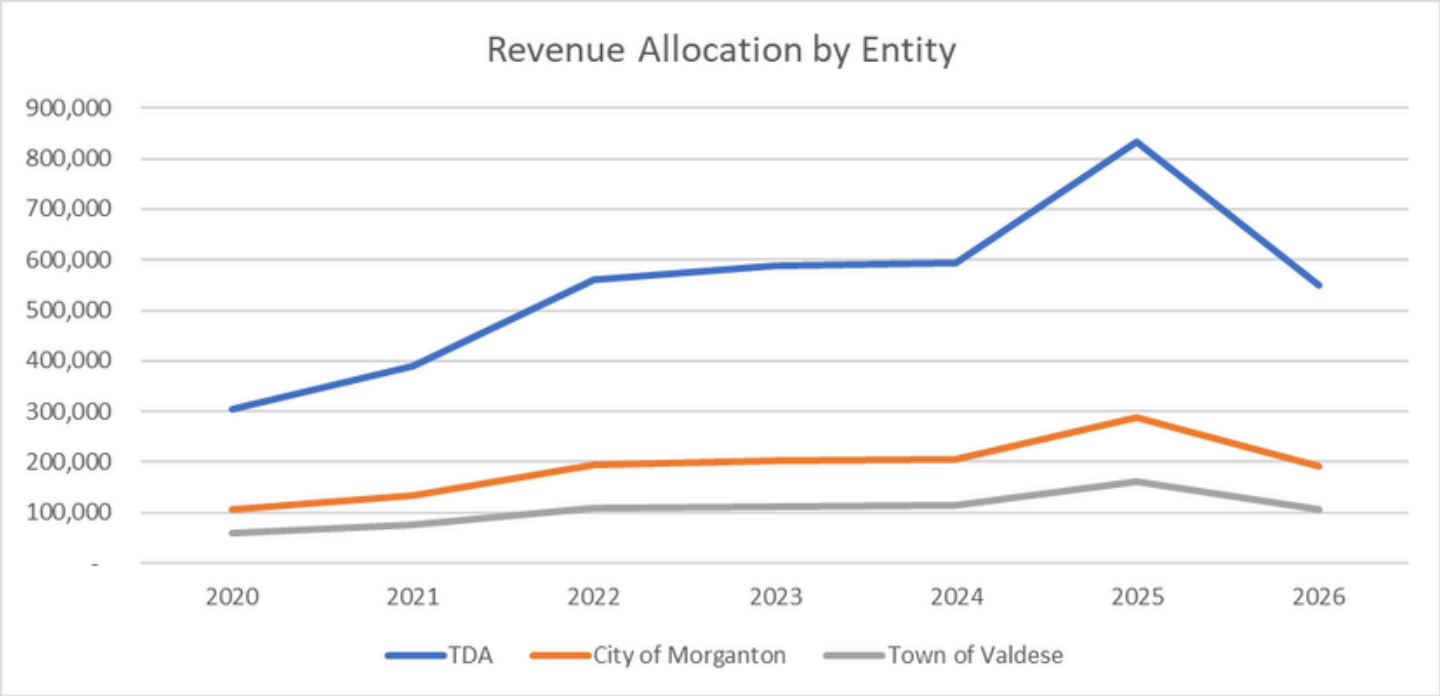
Occupancy Tax

Occupancy tax represents the six percent (6%) revenue share that the County receives from our hospitality partners. The County receives three percent (3%) of the first $500,000; 1% after – excess revenue is shared with the Burke County Tourism Development Authority (TDA). Over recent years we have seen a substantial growth in this revenue area – during 2024-2025 much of the growth was attributed to Hurricane Helene recovery efforts.

For the 2018-2019 fiscal year, occupancy tax collections were slightly over $556,000. During 2019-2020 that amount fell to $483,000 – primarily due to the fourth quarter shut down. Fiscal year 2020-2021 saw a rebound comparable to pre-COVID with a total of $614,000 in occupancy tax revenue. The forecast for 2026-2027 will be over $1.1M which is certainly due to the impacts of Hurricane Helene.

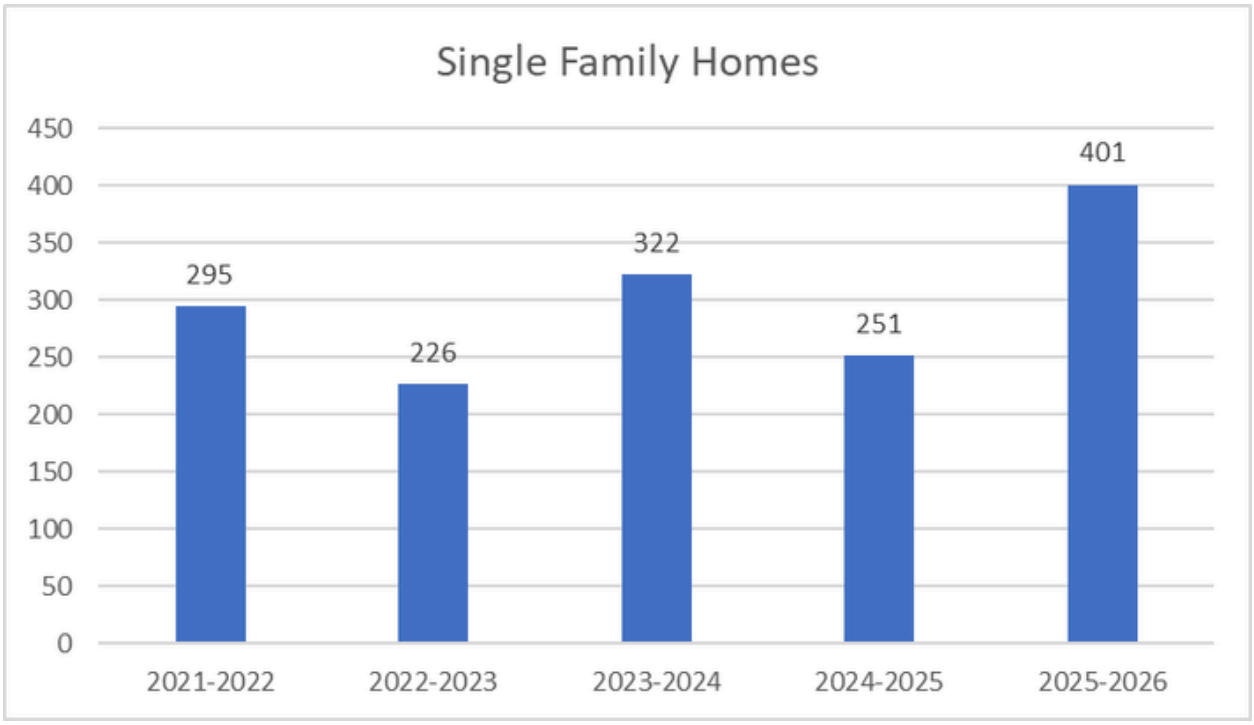






Inspection Fees

Inspection fee revenues increased in preceding years due are certainly a bright spot for Burke County. The 2025 experience has been a growth year across all measurable development metrics. The current fiscal year is experiencing an approximate 10% increase when compared to the prior year actuals. The 2026-2027 budget has a measured estimate of $575,000. Expected actual revenue for the 2025-2026 year is $700,000. The budgeted operational subsidy percentage for the building inspection department in 2025-2026 was 23.85% - it has been lowered to 15.25% for the 2026-2027 fiscal year.



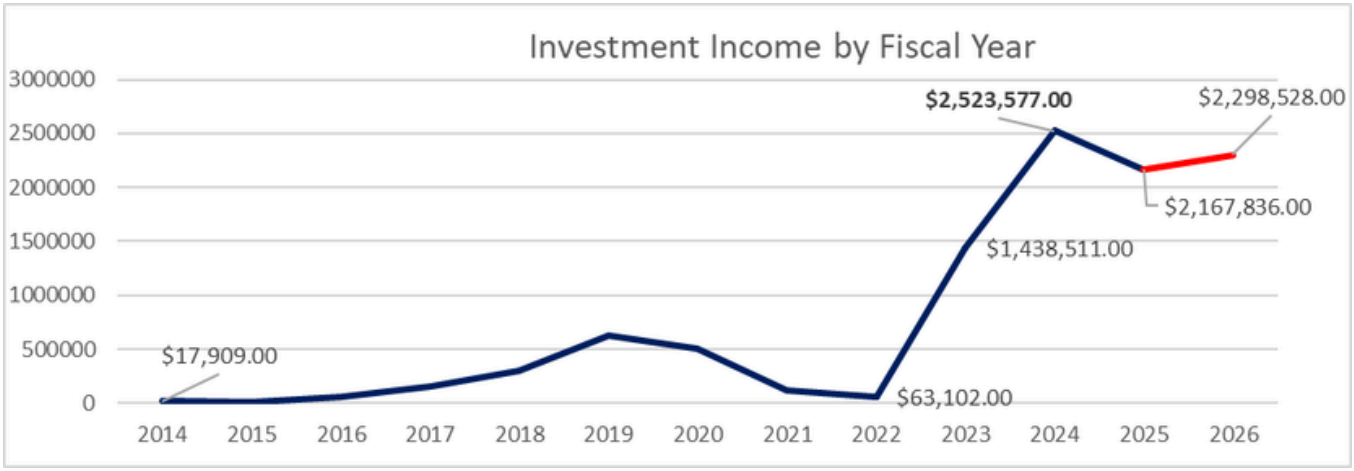
Permits	2025	2024	% change
Single Family	401	251	60%
Building permits- all types	2,813	2,283	23%
Duplex units	15	8	87%
Manufactured Homes	156	105	48%
Plat Review	134	69	94%
Zoning Permits	1,397	1268	10%

Investment Income

Investment income is a barometer of strategic use of un-allocated resources. Staff are constantly evaluating 60, 90, & 120-day cash flow needs to maximize the investment portfolio. As a result of the strategic cash and investment management team and increasing rates, investment income has grown substantially. We expect our current fiscal year to report investment income between $1,500,000 - $1,800,000 and are conservatively budgeting 2026-2027 investment income at $825,000. Although we have seen significant growth in this area, we have practiced responsible fiscal discipline of not overbudgeting or over relying on this volatile revenue source.

As to interest rates, we have seen an aggressive shift in the yield curve with interest rates rising. This will increase our interest income.

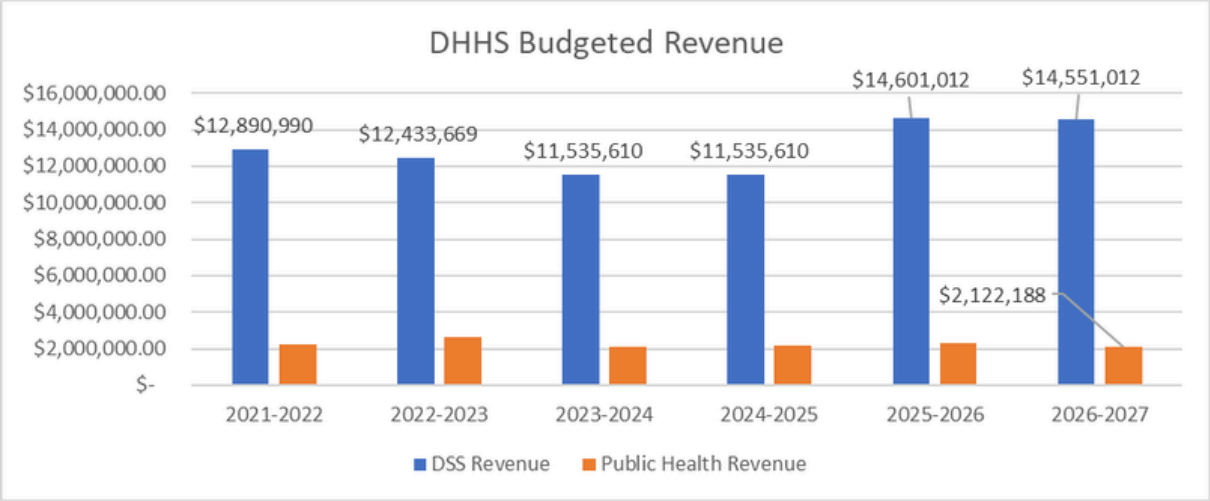
Looking at interest rates in 2025-2026, we have continued to see an increase in short term rates (ie. commercial paper) we have laddered the investment portfolio away from more long term Treasurys. We have again kept the portfolio on the shorter side as we anticipate sustained high costs and moderate inflation. As always, we will keep funds in cash for those needs and use the longer portfolio to gain interest when it makes sense. We will always operate under the premise of responsible and statutorily approved investment - Safety-Liquidity-Yield - in that order. Many of the revenue sources that Burke County government is reliant on are very dependent on economic energy.



Federal Revenues

Intergovernmental revenue includes all revenues from federal, state, and other units of government. These dollars are typically restricted in use by the funding source. Restricted revenues make up approximately 18.1% of the County's general fund revenue portfolio. Most of these sources are derived from the Department of Social Services and the Public Health Department.

Total revenue for Social Services in 2025-2026 was budgeted at $14.6M, which has rebounded in 2026-2027 to an estimated $14.5M (0% increase). The total revenue for Public Health is budgeted at $2.1M (0% Increase). These funds came in the form of grants, shared revenues, administrative reimbursements, and cost recoupment billings.



Comprehensive Revenue Compared to Peer Counties

Lastly, as part of the revenue portfolio, I have included a high-level picture of Burke County compared to several of our peer counties. These types of analytical forecasting ratios are critical to a comprehensive outlook of the County's financial position and particularly its revenue source dependency. The County's historical lack of reliance on property tax revenue has decreased from 56.88% in 2021-2022 to 56.14% in 2022-2023. This diversification of revenue streams removes pressure from the tax rate to act as a budget balancing contingency and allows for other revenue sources to facilitate cost burdens of new services and expected cost outcomes. The historical lack of dependency on sales tax revenue allows the county to remain recession ready by not over relying on vibrant economic environments to balance the budget.

See the following page for the high-level look.

		Operating Ratios	Revenues Per Capita	Surplus (Deficit) per Capita	Property Tax Dependency	Sales Tax Dependency	Average of Property & Sales
Burke		103.48%	$ 1,311.34	$ 13.69	53.40%	17.57%	35.49%
Gaston		103.59%	$ 1,482.29	$ 51.41	59.19%	13.99%	36.59%
Rutherford		106.41%	$ 1,307.10	$ 86.75	59.89%	9.96%	34.93%
Nash		107.35%	$ 1,709.04	$ 31.64	53.48%	23.13%	38.31%
Lincoln		100.37%	$ 1,374.64	$ (47.23)	48.55%	25.58%	37.06%
Cleveland		119.80%	$ 1,970.18	$ 60.41	54.04%	25.04%	39.54%
Henderson		98.33%	$ 1,482.02	$ (25.22)	52.13%	15.21%	33.67%
Moore		100.69%	$ 1,225.39	$ 8.43	52.47%	20.49%	36.48%

Operating Ratio - Ratio of Total Revenue to Total Expenditures
Revenues Per Capita - Ratio of Total Revenue to Population
Surplus per Capita - Revenue Minus Total Expenditures to Population (Operating/Population)
Total Property Tax Dependency - Ratio of Total Tax Revenue to Total Revenue
Total Sales Tax Dependency - Ratio of Total Sales Tax Revenue to Total Revenue

FY 2026 - 2027 REVENUE SUMMARY

	APPROVED FY 23-24	APPROVED FY 24-25	APPROVED FY 25-26	RECOMMENDED FY 26-27	Change $	Change %	% Of Portfolio
Ad Valorem Tax	$ 59,428,577	$ 60,548,423	$ 61,174,871	$ 63,266,042	$ 2,091,171	3.4%	52.4%
Other Taxes	11,741,276	20,217,070	20,440,070	21,321,349	881,279	4.3%	17.7%
Permits and Fees	2,188,578	2,366,063	2,359,369	2,441,575	82,206	3.5%	2.0%
Intergovernmental Revenues	19,246,891	18,566,818	19,841,631	19,530,142	(311,489)	-1.6%	16.2%
Sales and Service	5,917,546	5,997,730	6,643,020	7,103,470	460,450	6.9%	5.9%
Miscellaneous Revenues	842,420	899,801	1,125,406	1,141,593	16,187	1.4%	0.9%
Transfers from Other Funds	6,789,088	1,750,000	2,000,000	2,700,000	700,000	35.0%	2.2%
Fund Balance Appropriations	2,700,000	2,700,000	2,700,000	3,200,000	500,000	18.5%	2.7%
	$ 108,854,376	$ 113,045,905	$ 116,284,367	$ 120,704,171			

EXPENDITURE PORTFOLIO

Budgeted Expense and Commissioner Goals:

Human Capital

Human capital represents approximately seventy five percent (75%) of Burke County's total budgeted resources, underscoring the central role our workforce plays in delivering services and driving organizational performance. Our employees are the tip of the spear—the most critical assets we have in fulfilling our mission to serve the public with excellence.

Today, Burke County enjoys one of the most stable workforce balances in recent memory. This is a direct reflection of the Board of Commissioners' continued commitment to being an employer of choice—prioritizing competitive compensation, purposeful work, and a supportive organizational culture.

While the number of qualified applicants continues to decline across the public sector, our team has proactively implemented comprehensive, system-wide recruitment strategies. These efforts have positioned Burke County as a destination for those who value service, seek meaningful careers, and want to contribute to a high-performing, purpose-driven organization.

Local governments across the nation—Burke County included—will continue to face an intensifying workforce availability crisis. Similar to the housing shortage created by the Great Recession, the public sector is experiencing a critical imbalance of supply and demand for qualified government talent.

Following the recession, many tenured employees delayed retirement, which stalled the natural succession pipeline for the next generation of public servants. This bottleneck not only limited internal advancement but also constrained the ability to onboard and develop new talent. Compounding the issue, many colleges and universities have significantly reduced or eliminated programs focused on local government policy and administration, narrowing the pathway into public service.

Generational recruitment challenges persist. Even prior to the COVID-19 pandemic, local governments struggled to attract millennial and Generation Z candidates, in part due to outdated recruitment practices and lower starting salaries relative to the private sector. According to the Center for State & Local Government Excellence, 84% of state and local employers reported rising retirement rates in 2023, with many workers accelerating their exits. At the same time, data from the Economic Policy Institute shows that public sector employees earn 15–20% less than their private sector counterparts—a gap that has made public service a less attractive career option for younger workers.

Additionally, the traditional compensation model—offering lower wages in exchange for more robust end-of-career benefits—no longer holds the same appeal. Many essential government roles now also require specialized skills, certifications, and advanced degrees, further limiting the applicant pool.

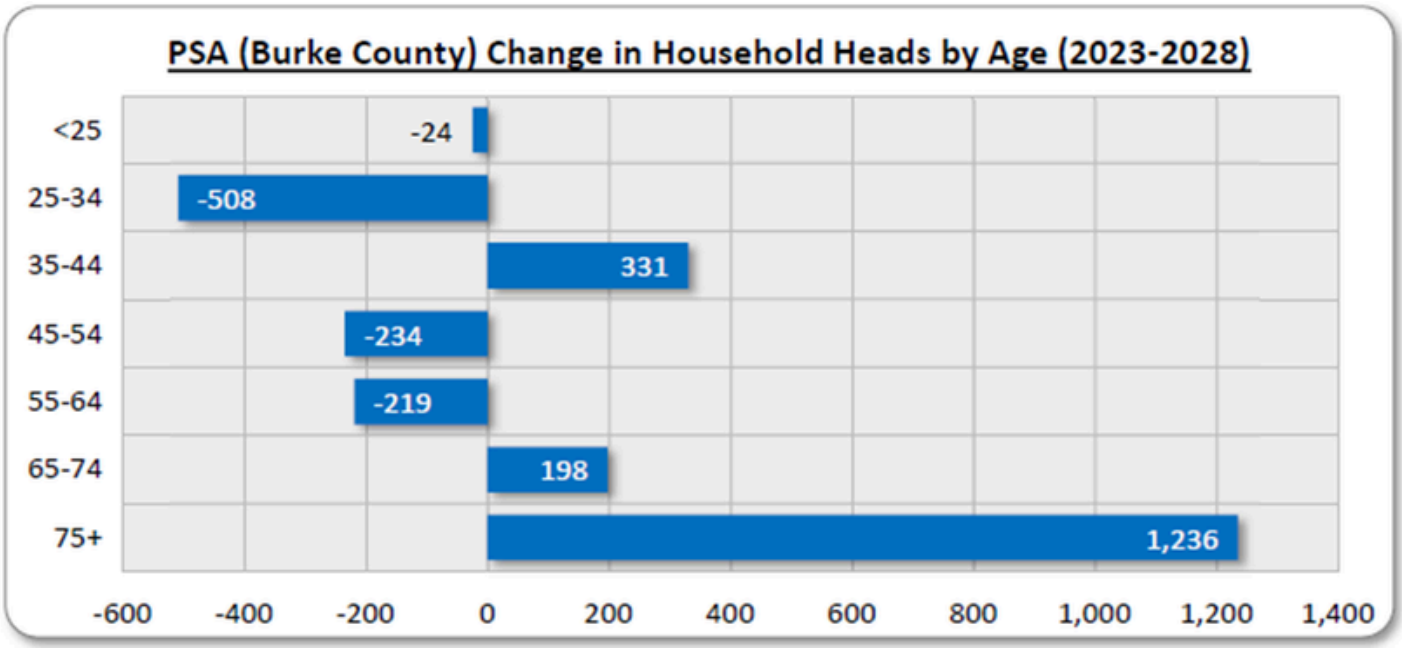
The pandemic exacerbated these long-standing issues. Local governments were among the least able to transition to remote work, and the relentless operational strain of high turnover has left remaining staff stretched thin. In many cases, critical services are now harder to staff, and burnout is on the rise.

In Burke County, we recognize that this is not a short-term challenge, but a long-term shift. Addressing it will require a comprehensive workforce strategy that rethinks how we recruit, retain, and reward public servants in a highly competitive labor market. A high-performing organization is built on its people—and our path forward depends on our ability to sustain and strengthen the public workforce.

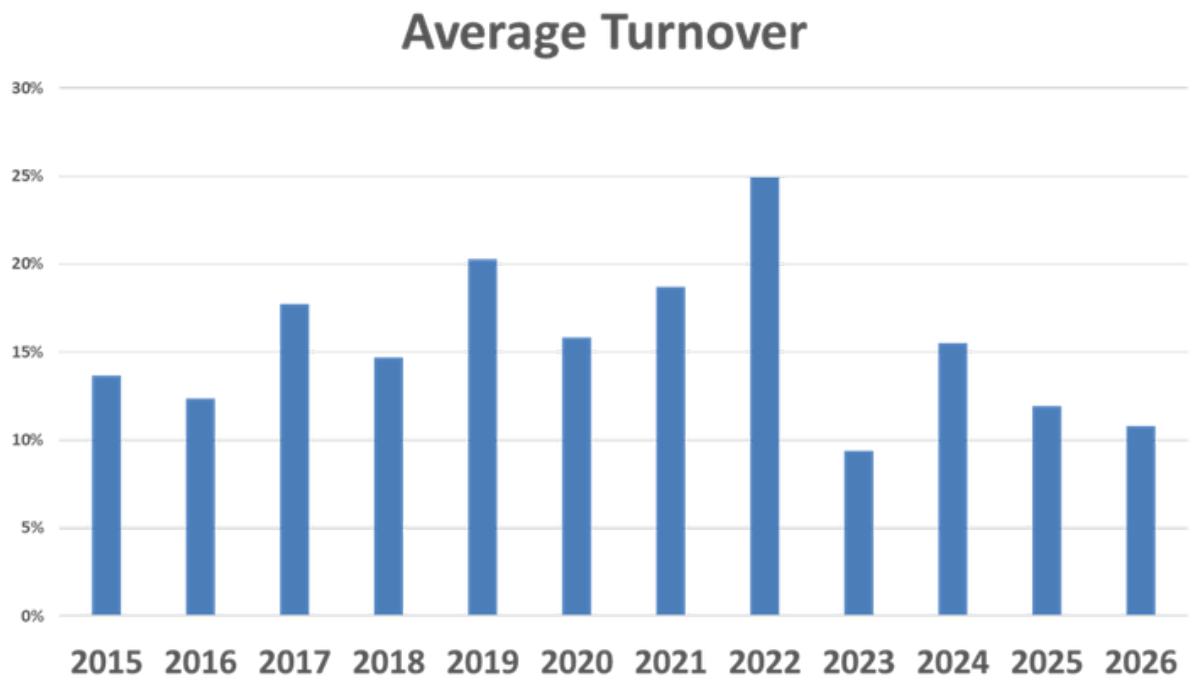
An equally important concept in determining the future labor supply is the labor force participation rate (LFPR). The LFPR measures the percentage of available individuals of working age who are in the labor force, where “in the labor force” means an individual has a job or is actively looking for a job.

In March 2026, North Carolina's labor force participation rate was 59.7%. This rate is a decrease from 59.8% in the previous month and ranks the state 40th nationally. Nationally, the labor force participation rate was 62.5% in March 2025.

Lastly, our projected future labor supply is aging out of the workforce. According to the North Carolina Office of State Budget and Management, the fastest declining percentage of our state population is the 25-54 age range and the fastest growing is the population over the age of 65 – which is also true in Burke County.



Burke County Government has felt this stress of talent loss at a substantial level. During 2022, there were approximately 200 voluntary separations, which equates to a 33% turnover level.



Over the next five (5) years there simply will not be enough incoming talent to fill the ranks of those who are retiring or transitioning to other markets – this is true at all levels, but especially in leadership and executive roles. North Carolina cities and counties will continue to face challenges finding qualified candidates, particularly for specialized, highly skilled jobs such as positions in executive management, finance, IT, skilled trades, public health, and public safety. Burke County strives to be an employer of choice. On average, employees receive a benefit package that represents 25-35% of their total annual wage package.

FY 2026-2027	
Direct Compensation	
Base Salary	**$59,276.00**
Hourly Rate	$28.50
Longevity (10 plus years of service)	$1,185.52
Payroll Taxes	
FICA	$3,675.11
Medicare	$859.50
Health and Wellness Benefits	
Medical	$11,892.00
Dental	$540.00
Health Savings Contributions (HDHP)	$1,100.00
YMCA	$300.00
Life Insurance	$847.65
EAP	$25.00
WellWorx Clinic	$270.00
Retirement and Savings Benefits	
Local Retirement Plan	$8,968.46
401K	$2,963.80
Other Benefits	
Vacation Days Earned	$2,735.82
Sick Days Earned	$2,735.82
Parental Leave	$113.99
Holidays Earned	$2,735.82
Pay for Performance 1	$889.14
Pay for Performance 2	$889.14
Total Compensation and Benefits	$102,031.26

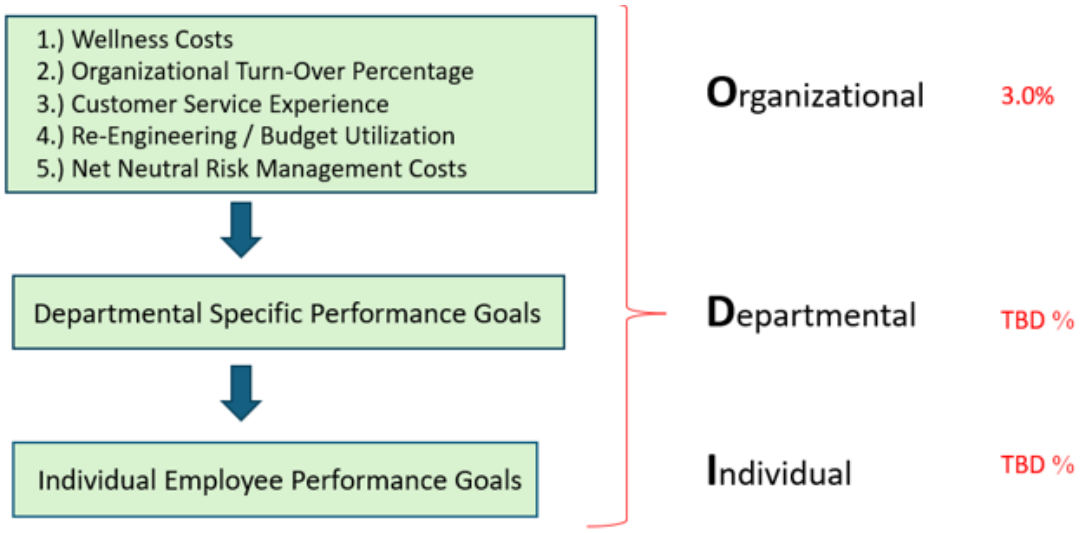
The total budgeted salary and wage expense for FY 2026-2027 is $40,173,281. As with all parts of our budget, the Board of Commissioners and our organization have adopted a mindset of LEAN performance. This means measured and efficiently driven cost metrics – recognizing that to compete for and retain a high talent workforce, our wages must be competitive. From a budget balancing perspective, I am thankful that the Board has reinvested savings that were generated and reinvested those resources into the County's existing pay plan. This is a visionary approach to ensure long-term sustainability of service delivery to our citizens. Included in the 2026-2027 fiscal year budget is a recommended two (2) phase approach to employee pay that is inclusive of an inflationary offset of 1.5% wage increase in July and the potential of another 1.5% in January 2027 (contingent on economic performance and affordability) and continuation of organizational performance-based pay.



The FY 2026-2027 recommended budget will support year four (4) of the performance-based pay program. The model allows for a collective organization-wide performance model. If accomplished, this model creates fiscal savings for the organization that is then re-invested through a performance bonus to the employees – the target for 2026-2027 is three percent (3.0%). The measurement period extends from July – September and September – March.

Performance based pay is an innovative strategy that aims to create budget flexibility that lessens the wage gap – between our public competitors and the private market. The County, with the support of our County Commissioner's, is also exploring alternative value-added propositions that create distinctive differentiation between Burke County Government and other employers.

The mechanics of the performance bonus model are as follows:



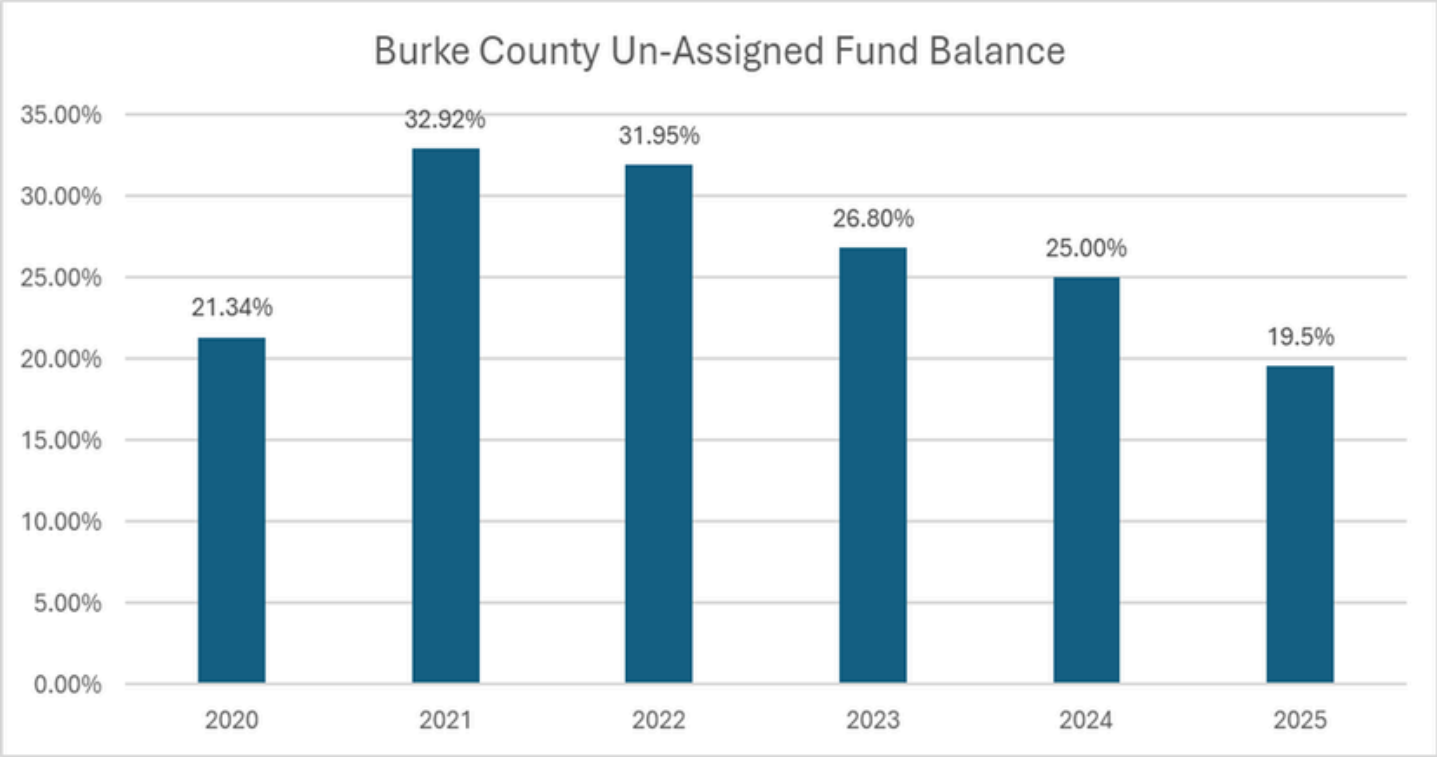
The proposed budget does not include any new FTE positions. Of the numerous improvement goals, the County has been successful in obtaining approved state substantial equivalency. Substantial equivalency is the process of converting state-defined staffing classifications into a local classification. This is a developing trend across the State and recognizes that County government is much nimbler and more effective when we are adaptable to local needs.

Focus Area - Fiscal Stewardship

Fiscal stewardship means prospective management of the long-term assets of an organization through a commitment to moral, ethical, and prudent financial decision-making. Stewardship encourages a cooperative environment focused on the organization's success. Burke County Government has long misunderstood this concept and at times in the distant past, jeopardized organizational solvency and effectiveness by being disconnected from this concept. In 2003-2004, the County was under evaluation by the North Carolina Local Government Commission – specific to concerns about its' financial condition.

More recently, however, our **Board of Commissioners** has eagerly pursued service delivery purpose, performance, and financial vision that has well positioned Burke County Government to be successful. As far back as 1994, Burke County reported and maintained only an 8.34% general fund, fund balance – and as recently as 2002, the County reported fund balance (equity) at 6.41%. These incredibly low reserves impacted the County's ability to react and meet basic service delivery standards (like ambulance replacement, water/sewer expansion and workforce stabilization), reduced credit/bond ratings (resulting in higher cost of financing), and funding public education.

Due to intentional budget management, service redesign, and expenditure re-engineering, the FY 2024 year ended with a fund balance of 25%, which compares favorably to similarly situated counties in North Carolina. The FEMA public assistance process required utilization of available fund balance during the 2024-2025 fiscal year (approximately $11.5M) – following full reimbursement, county staff expect the FY 2026 fiscal year fund balance to rebound to be excess of the County's minimum fund balance policy of 25%.



Burke County Government is committed to the fundamental principles of a High Performing Organization (HPO). One of the essential functions of an HPO is continuous self-reflection and re-thinking of all activities and programs and measuring their outcomes. As discussed in last year's budget (2024-2025), budget re-engineering will become a cornerstone of Burke County's budget development.

This allows for internal reprioritization of existing County resources.

These re-engineering strategies will create cost savings or cost avoidance and provide capacity for much needed investments.

Out-Year Re-Engineering Strategies:

a. In-House Automotive Repair
b. Technology Savings
c. Energy Optimization Program

Health & Human Services

The overall appropriation of local funding for the Department of Social Services will be $9,280,840 – this represents approximately 38.5% (up from 35.25% in 2025-2026) of the total $24,105,389 budget and is comparable with our LGC peer counties. The department has experienced much budget volatility, with the primary drivers being a high level of child poverty (>30%), low median income, and very high community substance abuse challenges that tend to require a higher volume of clients in care.

BURKE COUNTY, NORTH CAROLINA
FOSTER CARE ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Total Children in Care: 184

	Number of Children	Average Monthly County Board Payment	Average Number of Days in Placement	Average Age of Child	% IV-E Eligible
Therapeutic Foster Home	25	$ 381.29	1,187	10	44%
Unlicensed Kinship Placement	50	$ 191.10	456	6	84%
Level III Group Home	5	$ 996.25	2,151	14	0%
Unleveled Group Home	12	$ 3,898.01	1,187	13	0%
IAFT	5	$ 182.34	1,616	12	20%
Total in PRTF	6	$ -	2,093	12	0%
Licensed Family Foster	60	$ 954.28	975	6	75%
DSS Displaced	1	$ 431.15	909	14	0%
Other	20	$ 864.00	1,108	12	40%
Total	184	$ 877.60	$ 1,298	$ 11	29%

BURKE COUNTY, NORTH CAROLINA
FOSTER CARE ANALYSUS
FOR THE YEAR ENDED JUNE 30, 2026

Total Children in Care: 189

Row Labels	Number of Children	Average Monthly County Board Payment	Average Number of Days in Foster Care	Average Age of Child	% IV-E Eligible	Annualized Cost
Congregate Care	28	$4,618	502	12	50%	$1,551,735
Family Foster Home	55	$1,351	556	5	61%	$891,926
Therapeutic Foster Home	53	$779	1483	12	65%	$495,458
Level III Group Home	3	$1,059	2341	17	75%	$38,124
Other	2	$0	908	16	100%	$0
PRTF	3	$0	1097	12	100%	$0
Unlicensed Kinship	45	$371	437	6	63%	$200,340
Totals	189	$1,168	794	9		$3,177,583

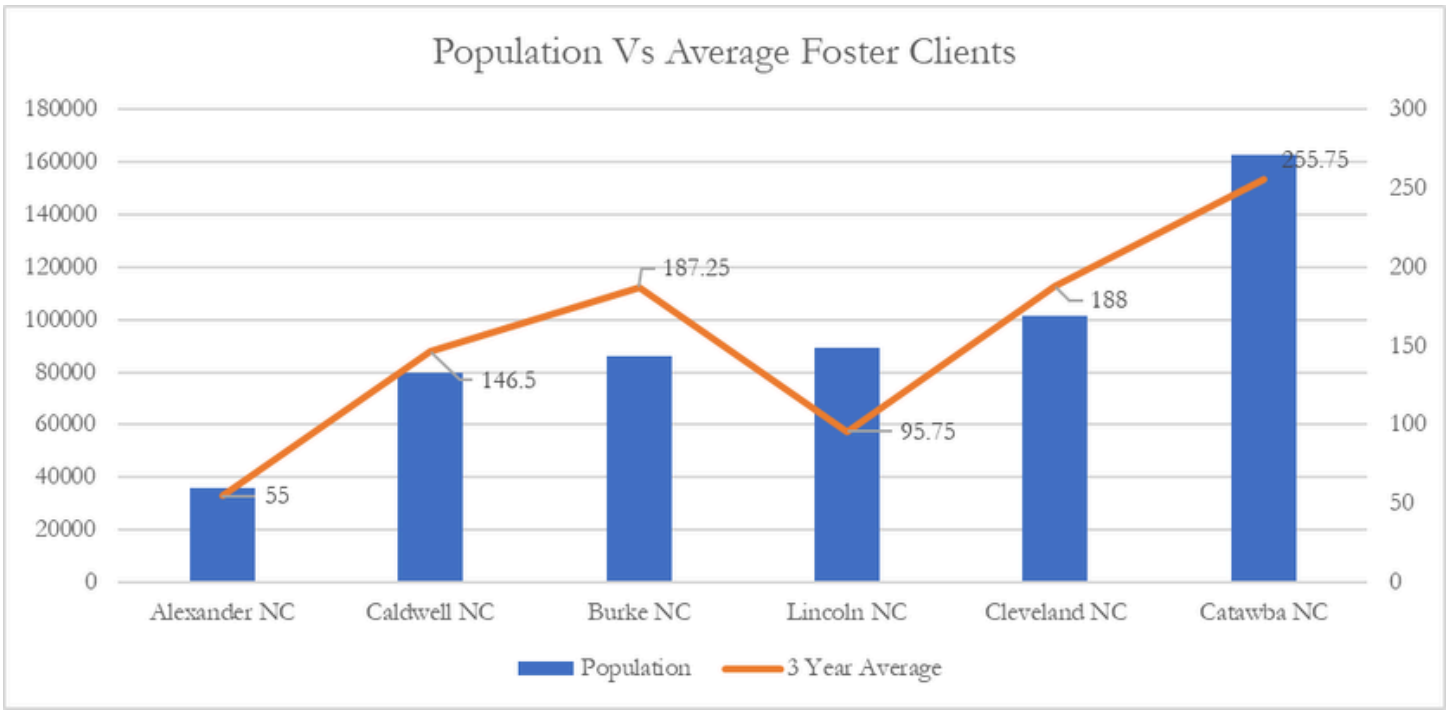
Comparison to Prior Year

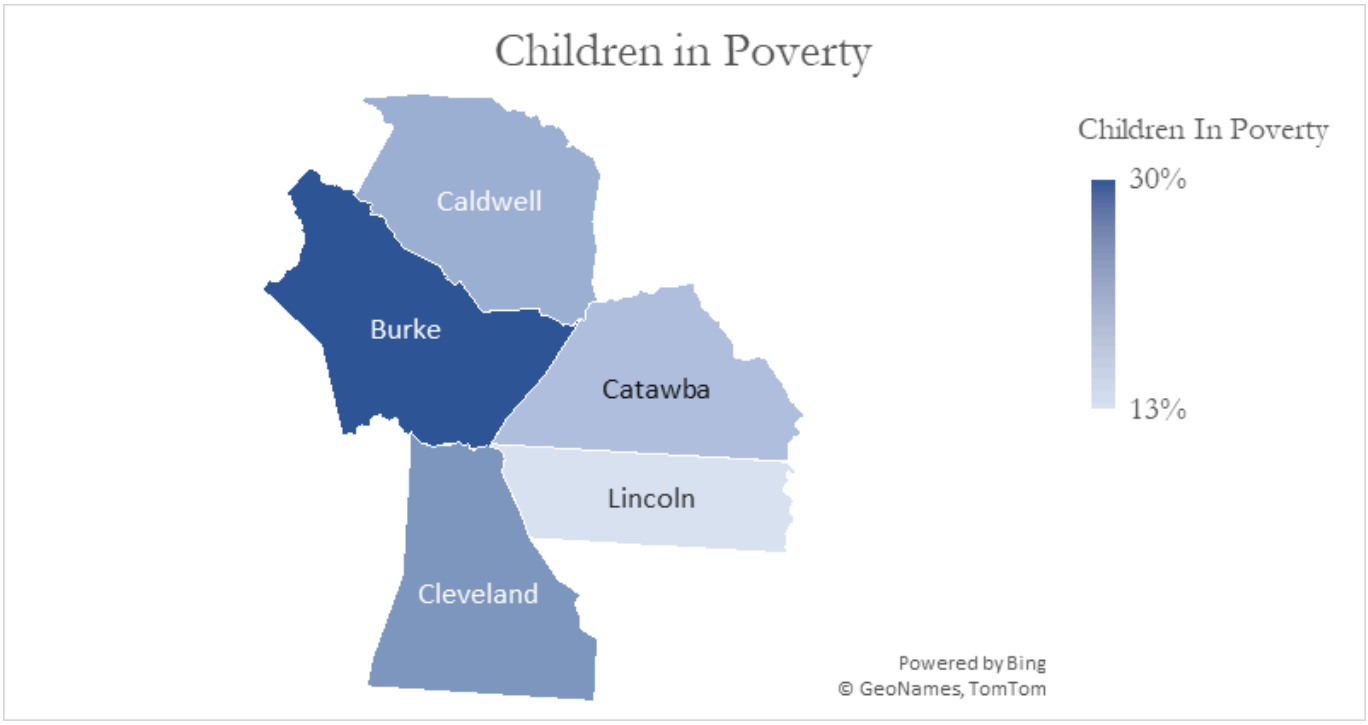
	Number of Children	Average Monthly County Board Payment	Average Number of Days in Foster Care	Average Age of Child	% IV-E Eligible	Annualized Cost
Congregate Care	12	$3,898	1187	13	0%	$561,312
Family Foster Home	60	$954	975	6	75%	$686,880
Therapeutic Foster Home	25	$381	1187	10	44%	$114,300
Level III Group Home	5	$996	2151	14	0%	$59,760
Other	26	$864	1108	12	40%	$269,568
PRTF	6	$0	2093	12	0%	$0
Unlicensed Kinship	50	$191	456	6	84%	$114,600
Totals	184	$1,041	794	9		$1,806,420

Since last year, there have been some major changes.

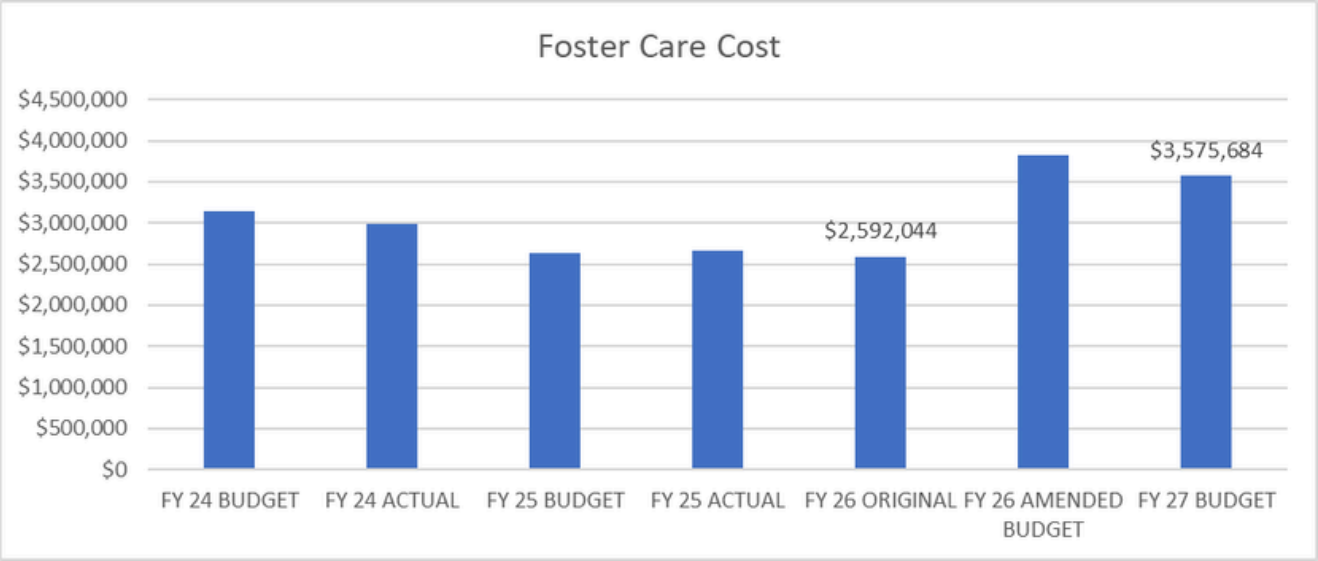
- Congregate care numbers doubled from 12 to 28
- Family foster home placements decreased from 60 to 55
- Therapeutic foster home placements doubled from 25 to 53

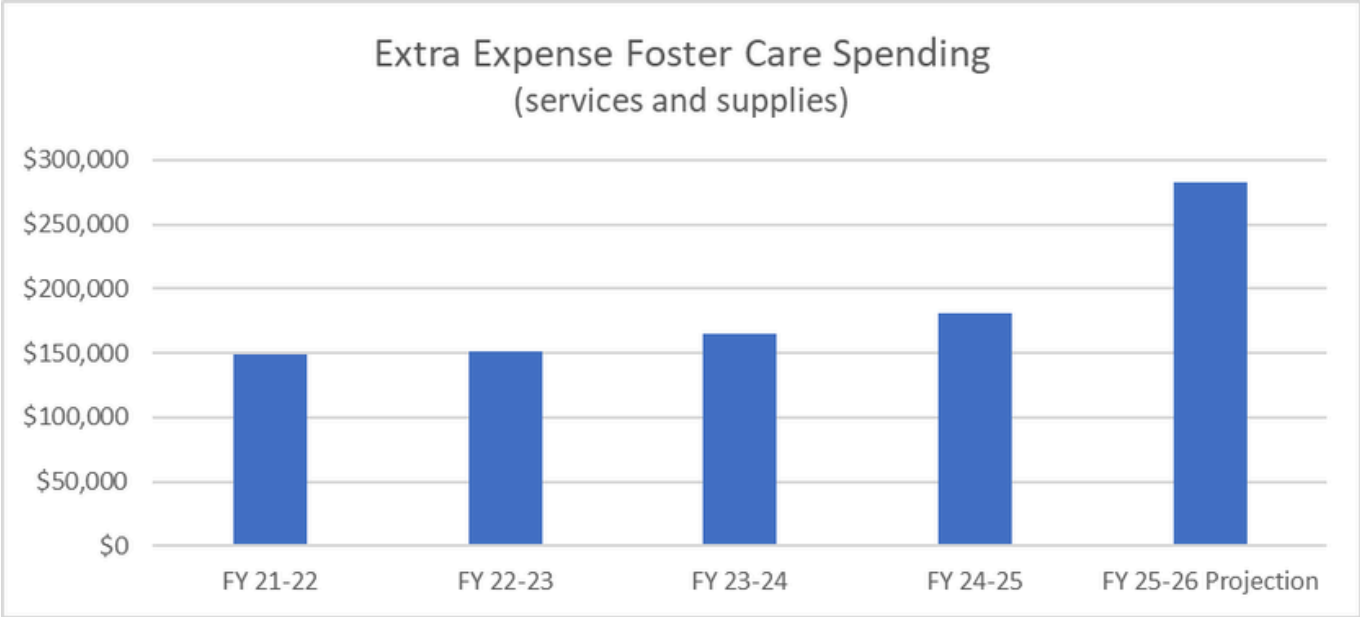
We also saw noticeable increase in the paid board rates, from $1,041 to $1,168. If that increase was sustained for the entire year, that represents roughly $1,371,163 increase in cost, even though the number of children in care has only increased by 4.

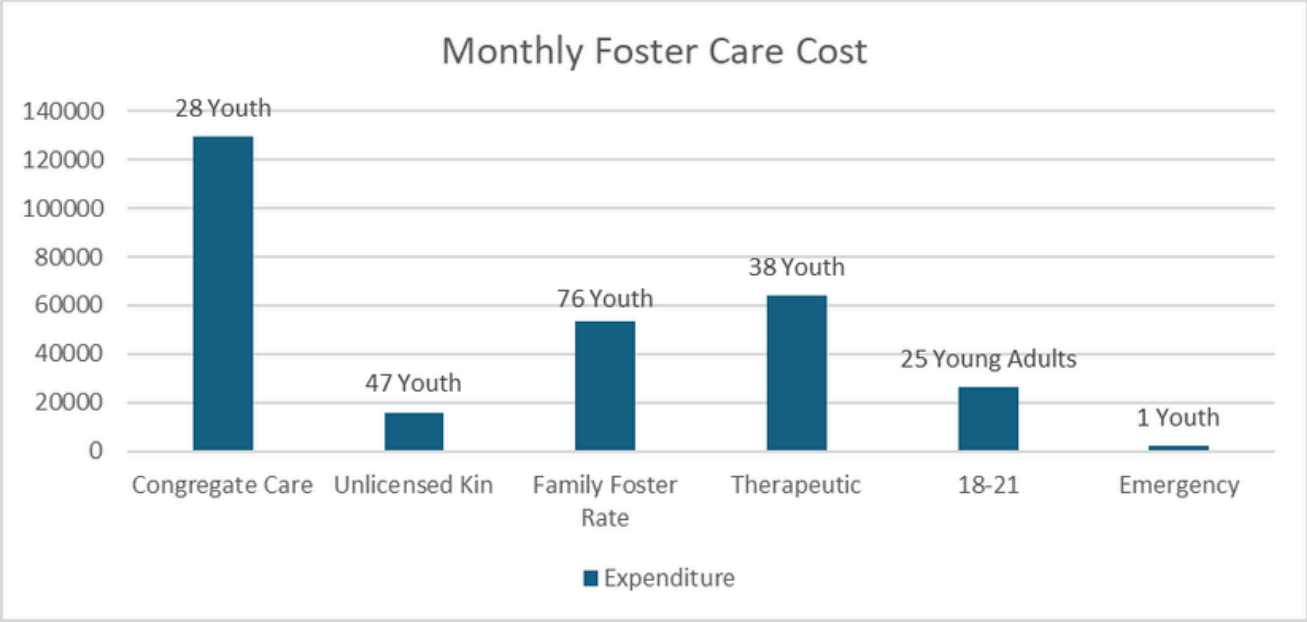




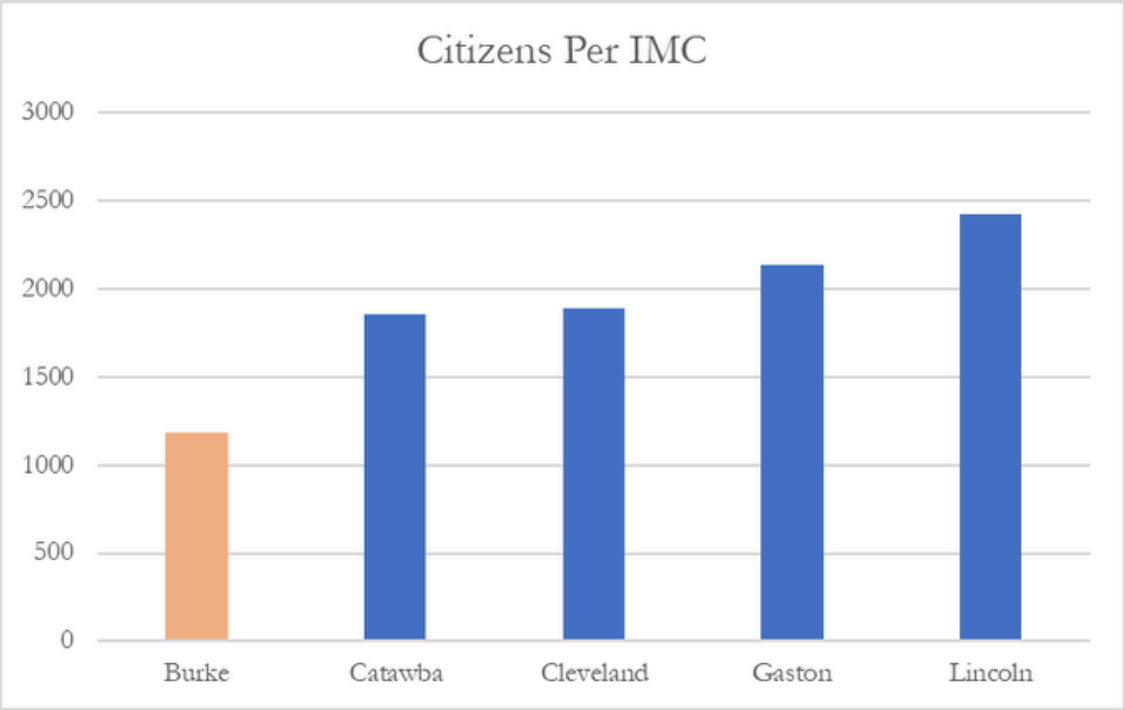
The driver for the 2026 fiscal year increase is almost totally related to foster care costs – driven by state policy changes like H.R. 1 (described earlier), the transition of special assistance to entitlement, any CIP impact for the social services block grant, continuation of the Families First Act and IV-E funding, and increased costs of children with placement challenges. There is also anticipatory cost references associated with full migration to tailored Medicaid plans, the re-engagement of client interaction and backlogs of economic services certifications, and recognition that a growing portion of our community is reliant upon these services.

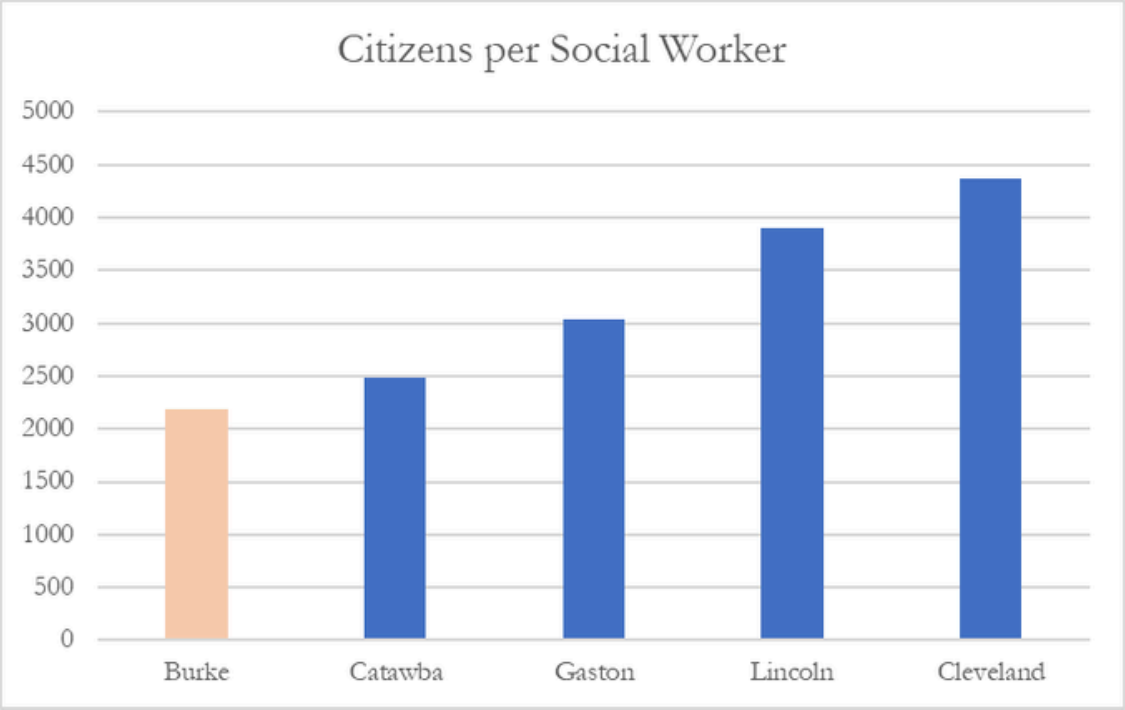

Foster Care Cost
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
$2,592,044
$3,575,684
FY 24 BUDGET
FY 24 ACTUAL
FY 25 BUDGET
FY 25 ACTUAL
FY 26 ORIGINAL
FY 26 AMENDED BUDGET
FY 27 BUDGET


Extra Expense Foster Care Spending
(services and supplies)
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
FY 21-22
FY 22-23
FY 23-24
FY 24-25
FY 25-26 Projection


Monthly Foster Care Cost
140000
120000
100000
80000
60000
40000
20000
0
28 Youth
47 Youth
76 Youth
38 Youth
25 Young Adults
1 Youth
Congregate Care
Unlicensed Kin
Family Foster Rate
Therapeutic
18-21
Emergency
Expenditure

Historically, Burke County DSS employed approximately 199 FTEs which equated to 30% of the County workforce.





The overall appropriation of local funding for the Public Health Department will be $3,297,457 – this represents approximately 69.1% of the total $4,777,806 operating budget. The county's portion of the total costs represents a decrease from the prior year of approximately $150,000. The prior year budget was temporarily inflated with revenue-based state grants. The Public Health Department continues to lead the charge on improving the County's health ranking and educating citizens on the importance of community wellness. The Public Health Department has 48 FTEs.

Potentially, the biggest impact on the Human Services budget for the upcoming fiscal year is not associated with any particular program or policy. The building project and due diligence process for these two critical departments will be a daily reminder and testament to the cultural change in our organization. This performance-based, non-siloed, ODI (**O**rganization/**D**epartment/**I**ndividual) cultural mindset is the single most important and measurable deliverable that our leadership team is responsible for.

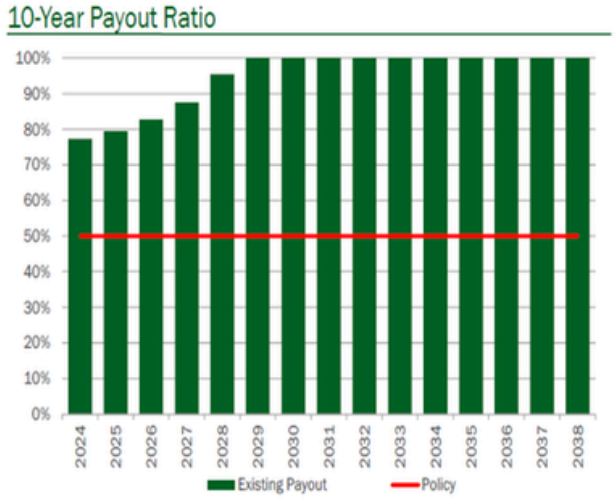
Capital Planning and Debt Service

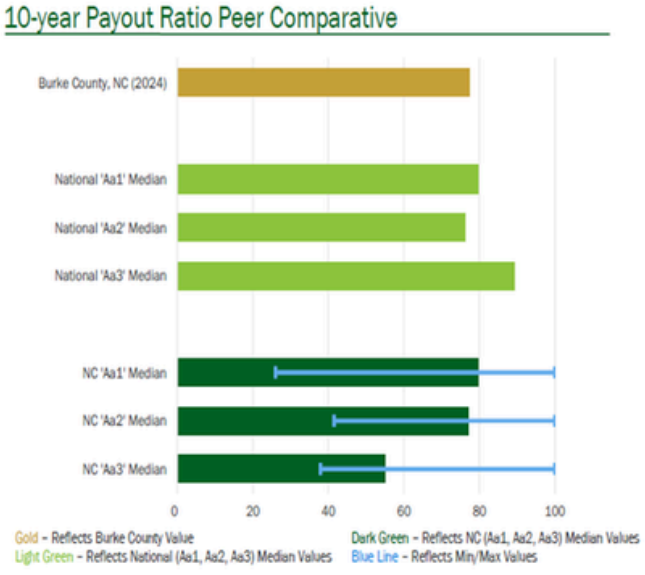
Included as an attachment to the budget is an updated Five-Year Capital Improvement Plan. The plan is intended to identify, with a future orientation, upcoming capital needs. These needs are conceived from our Facility Planning and Long-Term Operational Strategies. They are then aligned with proper funding resources. This type of policy direction and support from the Board of Commissioners is greatly appreciated by staff and recognized as true fiscal sustainability.

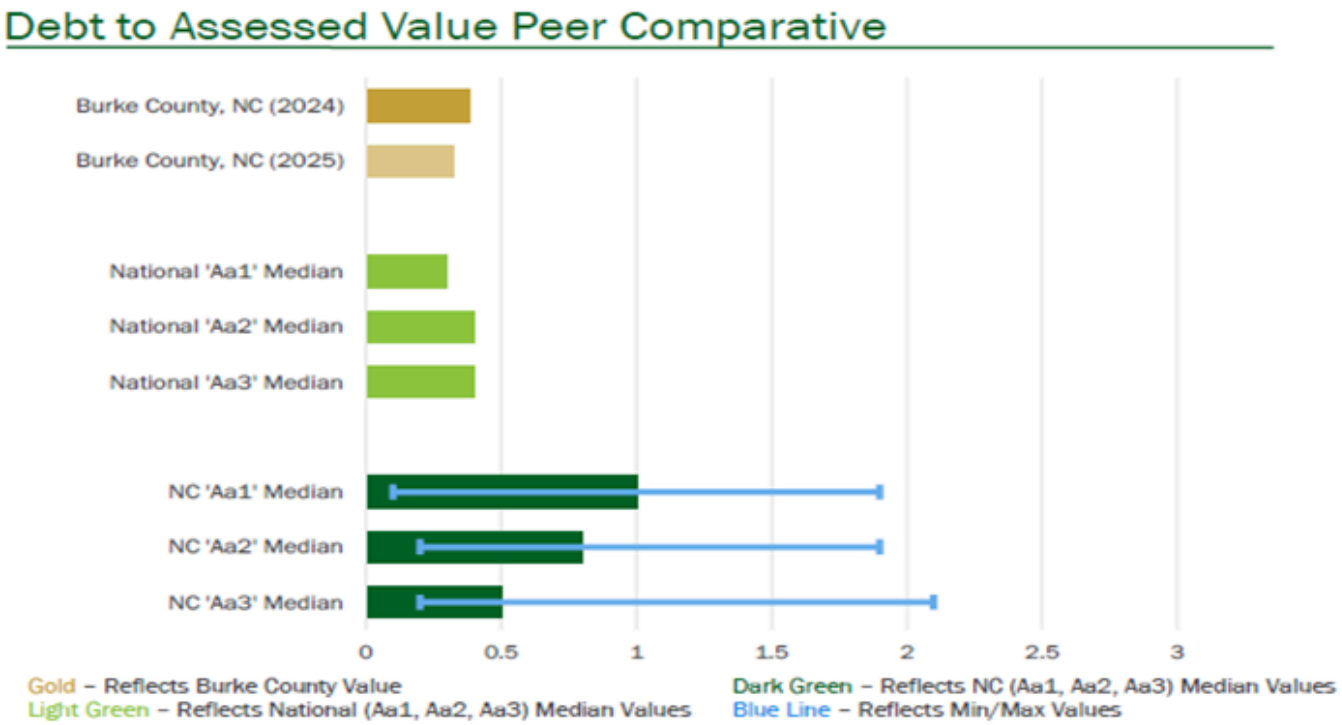
Facilities Evaluated During Space Needs Assessment

Building	Location	City	Rating	Sq. Ft	Yr. Built
Animal Shelter	425 Kirksey Drive	Morganton	1.00	4,000	1980
EMS Station #1: Hospital	2201 S Sterling Street	Morganton	1.00	5,000	1975
Landfill - Transfer Station	2500 Marsh Trail	Morganton	1.40	12,500	1997
Avery Building	200 Avery Avenue	Morganton	2.13	28,700	1923
Sheriff's Office (Sheriff side only)	150 Government Drive	Morganton	2.14	11,500	1993
Burke-Catawba District Confinement Facility (Old Jail)	148 Government Drive	Morganton	2.14	48,500	1993
Human Resources Center (HRC)	700 East Parker Road	Morganton	2.42	56,500	1979
EMS Station #2: Rutherford College *(Hospital Owns Property)*	90 Campus Street	Rutherford College	2.50	1,900	1975
Hildebran Building (Water & Sewer Office)	101 Main Ave West	Hildebran	2.58	7,100	1964/2016
Courthouse	201 South Green Street	Morganton	2.60	55,000	1974
EMS Station #4: Hildebran	705 US Highway 70W	Hildebran	2.83	2,200	2002
Landfill - Office/Garage	2500 Marsh Trail	Morganton	3.00	5,000	1988
Morganton Library	204 South King Street	Morganton	3.00	16,800	1995/2004
Morganton Senior Center	501 North Green Street	Morganton	3.00	17,600	1984
Burke Agricultural Building	130 Ammons Drive	Morganton	3.50	14,000	2002
Burke Services Building	110 North Green Street	Morganton	3.83	24,000	1954/2000
Valdese Library *(Share Ownership with Valdese)*	213 St. Germain Avenue	Valdese	3.83	9,000	1943/2004
Foothills Higher Education	2128 South Sterling Street	Morganton	4.00	130,000	1980/2004

***Building Condition Rating Scale 1 thru 5 where 1 is poor condition and 5 is new or excellent condition**

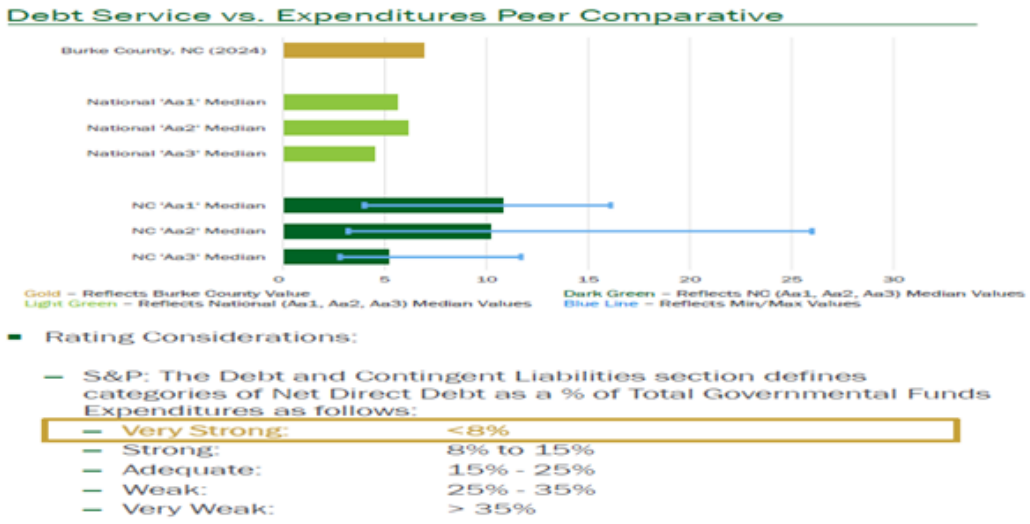






Burke County received a bond rating from S&P/Moody's and is now AA+. This ranks in the top 15% of all counties in the State.

Debt service management is another vital part of long-term planning and sustainability. As of June 30, 2024, the County has approximately $25,670,000 in outstanding debt obligations. Of this $12,655,000M is funded through the County General Fund and Burke County Schools debt responsibility accounts for $13,005,000M of the total outstanding. 100% of school debt is funded through NC Lottery Proceeds and Sales Tax Allocations. This debt percentage represents approximately 1.46 cents of the County's tax rate. At this time, over 87.1% of the County's debt will be completely liquidated over the next 10 years.



Focus Area - Economic Development & Sustainment

Economic Development: Building for the Future

The Burke County Board of Commissioners continues to demonstrate strong leadership in prioritizing economic development and industry recruitment as key drivers of long-term prosperity. Recognizing that workforce and product development are essential components of sustained success, the County remains committed to investing in initiatives that support job creation, talent development, and business growth.

In the upcoming fiscal year, the Board will continue its strategic partnership with Burke County Public Schools and Western Piedmont Community College to promote dual-track enrollment programs, with a strong emphasis on workforce readiness and the launch of a new trade skills school—a critical step in addressing labor market gaps and preparing the next generation for skilled trades careers.

To support these goals, the County has allocated $375,000 (a $50,000 reduction) to the Burke County Economic Development Partnership (BCEDP) in the FY 2026-2027 budget. This investment supports targeted initiatives aligned with the Commissioners' top economic development priorities:

FY 2026-2027 Economic Development Priorities

- County-Wide Housing Evaluation
  - Addressing housing supply and affordability to support workforce retention and community growth.

- Speculative Industrial Shell Building
  - Accelerating site-readiness and reducing barriers to industrial recruitment by advancing shovel-ready space. This project is currently in the design phase and is targeted for an late 2026 delivery.

- Sustainable Partnership and Economic Impact Study for Hickory and Foothills Airports
  - Evaluating the economic impact and long-term partnership opportunities to enhance aviation-related growth.
  - Supporting infrastructure and strategic investment in the Hickory Regional Airport and surrounding areas.

Additional Strategic Economic Development Focus Areas

- **Asset Development:** Continued investment in property acquisition, water/sewer infrastructure, and utility expansion in key economic corridors, including Burke Business Park. The Business Park specifically will be applying for an ICF grant (75% cost) to extend a natural gas line.
- **Regional Collaboration:** Implementation of targeted marketing and promotion strategies in partnership with NCEDP, the NC Department of Commerce, and regional site selectors.
- **Business-Friendly Environment:** Supporting innovative policies and delivering responsive services to retain and expand existing industries.

The 2026-2027 budget contains an appropriation of $393,814 to support existing economic development agreements. The vast amount ($275,000) is budgeted to support the Hickory airport hangar project that has delivered significant tax base growth. See below:

Incentive Agreements							
		2022	2023	2024	2025	2026	2027
100-65005-40-554300-	JACKSON CORRUGATED	$ 45,279	$ 39,885	$ 50,000	$ 50,000	$ -	$ -
100-65014-40-554000-	CONTINENTAL TEVES	-	-	12,000	-	-	-
100-65020-40-554000-	HICKORY AIRPORT	74,638	210,101	250,000	16,000	275,000	275,000
100-65022-40-536010-	SILCANDO - ADMIN/MGMT	22,500	2,500	-	-	-	-
100-65022-40-554300-	SILCANDO	500,000	2,500	-	-	-	18,000
100-65044-40-554000-	ZRO DELTA	41,423	44,419	55,000	40,000	40,000	-
100-65044-40-554001-	ZRO DELTA REPAYMENT	-	-	-	-	25,407	50,814
100-65045-40-554000-	MERIDIAN YARN	61,608	63,590	-	-	-	-
100-65046-40-536010-	VEKA EAST	-	17,824	20,000	20,000	20,000	20,000
100-65048-40-554000-	ALPINE MILLS	14,732	23,351	34,000	-	-	-
100-65049-40-554000-	GREENWORKS/SUNRISE	-	-	25,000	25,000	-	-
100-65051-40-554000-	SYNERGY	22,785	13,685	20,000	25,000	30,000	30,000
100-65052-40-536010-	AC MORGANTON (UNIX)-ADMIN/MGMT	15,594	-	-	-	-	-
100-65052-40-554000-	UNIX TAX INCENTIVE AGREEMENT	-	-	145,000	145,000	145,000	-
100-65052-40-554300-	AC MORGANTON (UNIX)	500,000	511,507	-	-	-	-
100-65053-40-554300-	URLICAN	82,312	22,188	-	-	-	-
100-65055-40-554000-	FAIRFIELD INN DIG GRANT	27,073	27,079	32,000	40,000	-	-
100-65058-40-554000-	PROJECT HIGHLANDER VANGUARD	-	-	-	-	8,000	-
100-65056-40-536010-	TONER - ADMIN/MGMT	6,000	6,000	-	-	-	-
100-65056-40-554300-	TONER (PROJ T2)	-	241,644	-	-	-	-
100-65059-40-554000-	MERITOR TAX INCENTIVE	-	-	75,000	75,000	5,500	-
		##########	##########	$ 718,000.00	$ 436,000.00	$ 548,907.00	$ 393,814.00

Through these initiatives, Burke County is positioning itself as a leader in proactive, strategic economic development, creating a fertile environment for business growth, community investment, and long-term economic resilience.

Focus Area - Community Advancement

The Burke County Board of Commissioners continues to lead with a focus on strategic investment in quality-of-life initiatives, infrastructure modernization, environmental stewardship, and community engagement. The FY 2026-2027 budget reflects a commitment to long-term planning and targeted action that will benefit residents, businesses, and future generations.

Broadband Expansion & Technology Access

Broadband connectivity remains one of the Board's priorities. In FY 2023–2024, Burke County was awarded two (2) NC GREAT Grants, totaling $6.2 million, which will provide high-speed internet access to an additional 1,838 households.

During 2024-2025, the Board of Commissioners continued their goal of broadband coverage to over 90% of homes and businesses by approving a partnership grant with NCDIT. The $3.5 million grant is from the state's Completing Access to Broadband (CAB) program. The project will provide coverage to 742 additional locations and is expected to be completed within 24 months.

- Two (2) grants were awarded to Spectrum for the eastern end and Jonas Ridge areas; one grant to Brightspeed for Brendletown.

The 2026-2027 budget and operational plan will continue to prioritize the project management component of GREAT and CAB grant implementation. We expect full completion during the upcoming fiscal year.

Community Clean-Up and Beautification Initiative

In response to resident feedback and the Board's working session discussions, the FY 2026-2027 budget includes a $30,000 appropriation for a countywide litter reduction and beautification campaign. This initiative will fund roadside cleanup efforts and promote public education and prevention strategies to support a cleaner, more attractive community.

Trails and Outdoor Recreation

Burke County continues to experience significant tourism growth, much of it driven by our natural resources and trail systems. The Board is investing in outdoor recreation through:

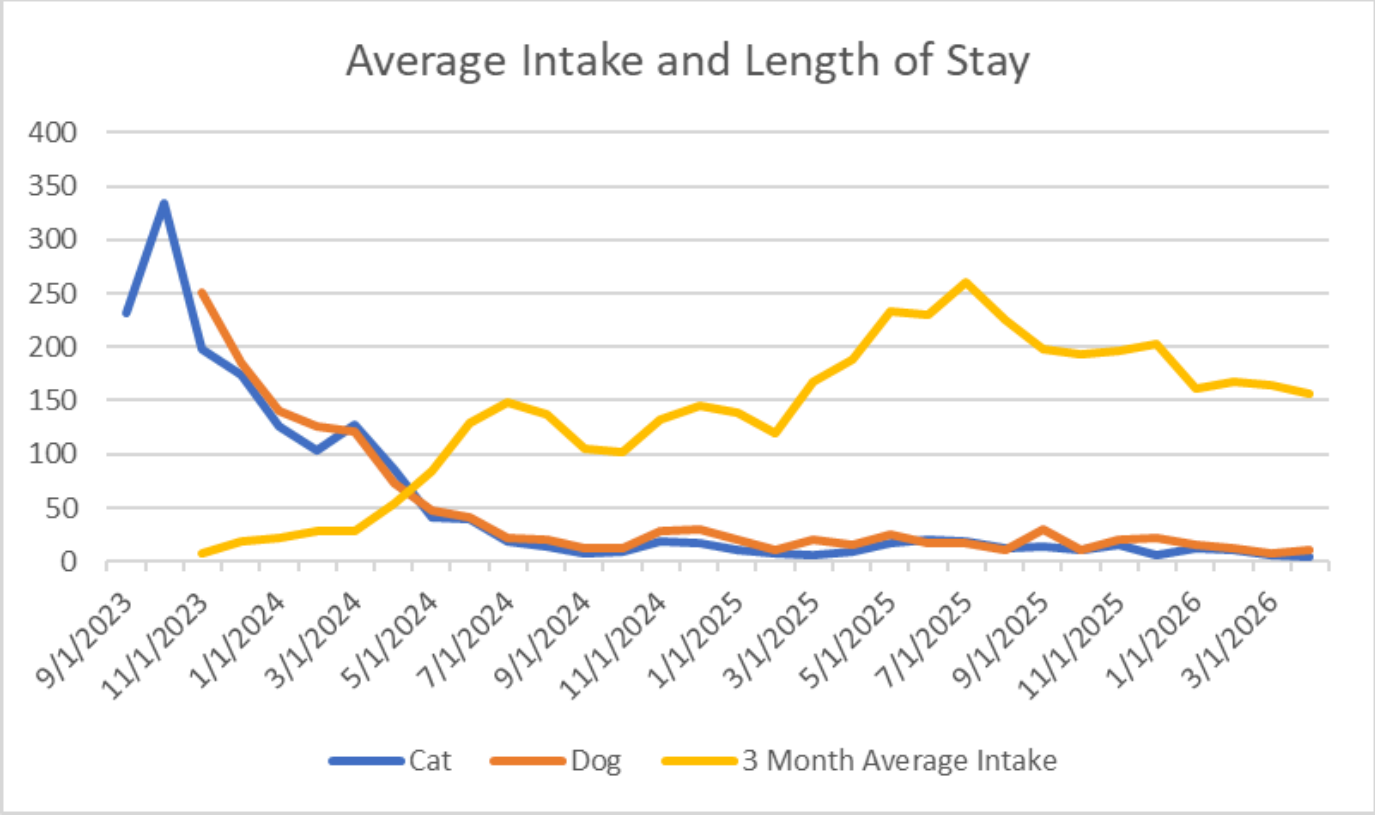
- Continued pursuit of state and federal trail development grants

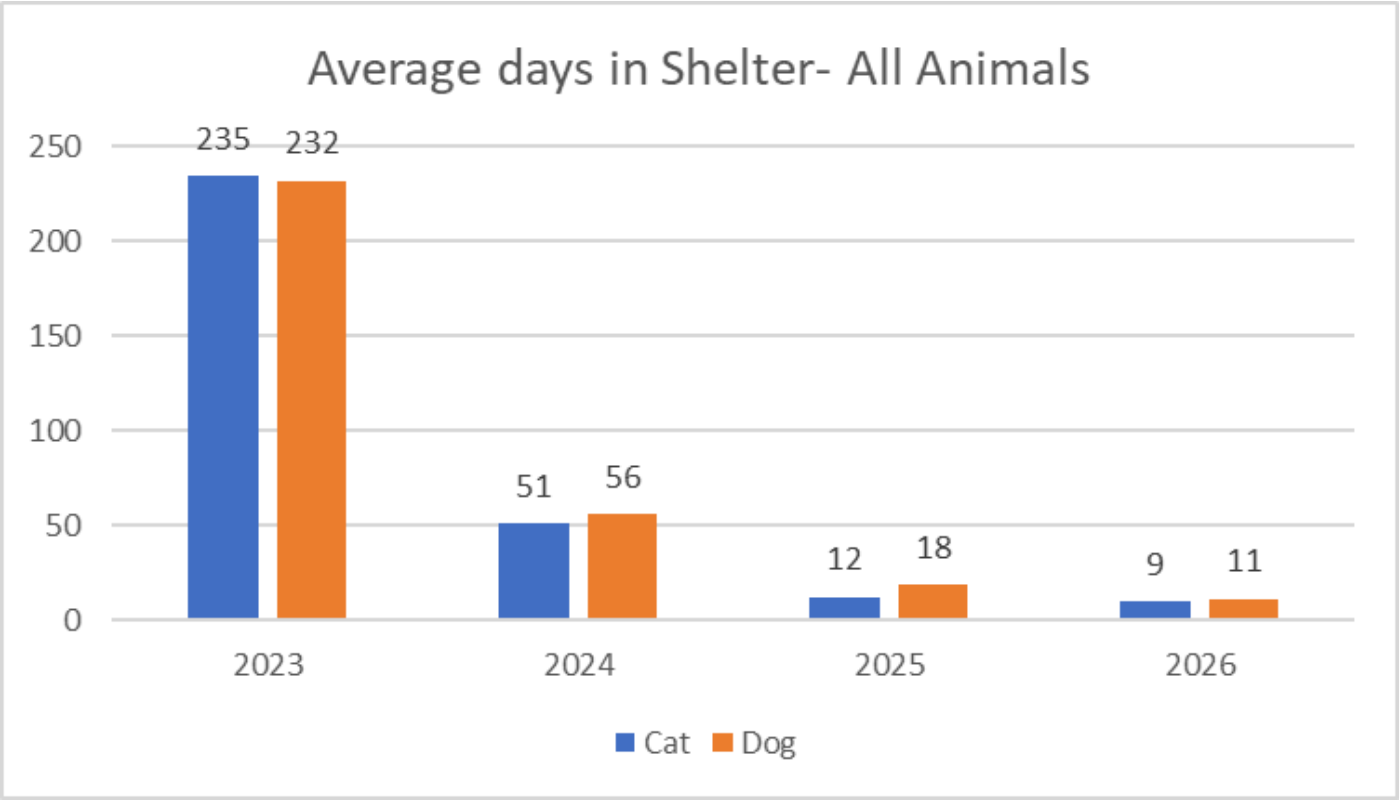
Animal Services Enhancements

The County's Animal Services Department will begin its first full year of operation in the new building and with a full-time staff veterinarian. Other goals achieved with notable progress in the past year are:

- Operational reviews with an external consultant
- Improved phone data system that tracks incoming calls, dispatch areas, and customer service impacts.

These improvements have resulted in increased positive outcomes and better service to the community.





Civic Engagement and Transparency

To foster greater transparency and public participation, the FY 2026-2027 budget maintains funding for the live streaming of Commissioner meetings and a continued allocation to for the second year of Burke County Citizens Academy, a program designed to engage residents in local governance.

Additional FY 2026-2027 Strategic Focus Areas

- Land Use Modernization: Modernize and simplify zoning and land use administration plans to support growth and reduce barriers to development.
- Water & Sewer Infrastructure: Finalize the Asset Inventory and Assessment (AIA) and work to reduce unaccounted-for water/wastewater through long-term municipal coordination and MOUs.
- Board & Committee Participation: Expand opportunities for citizen involvement across all County boards and advisory committees.

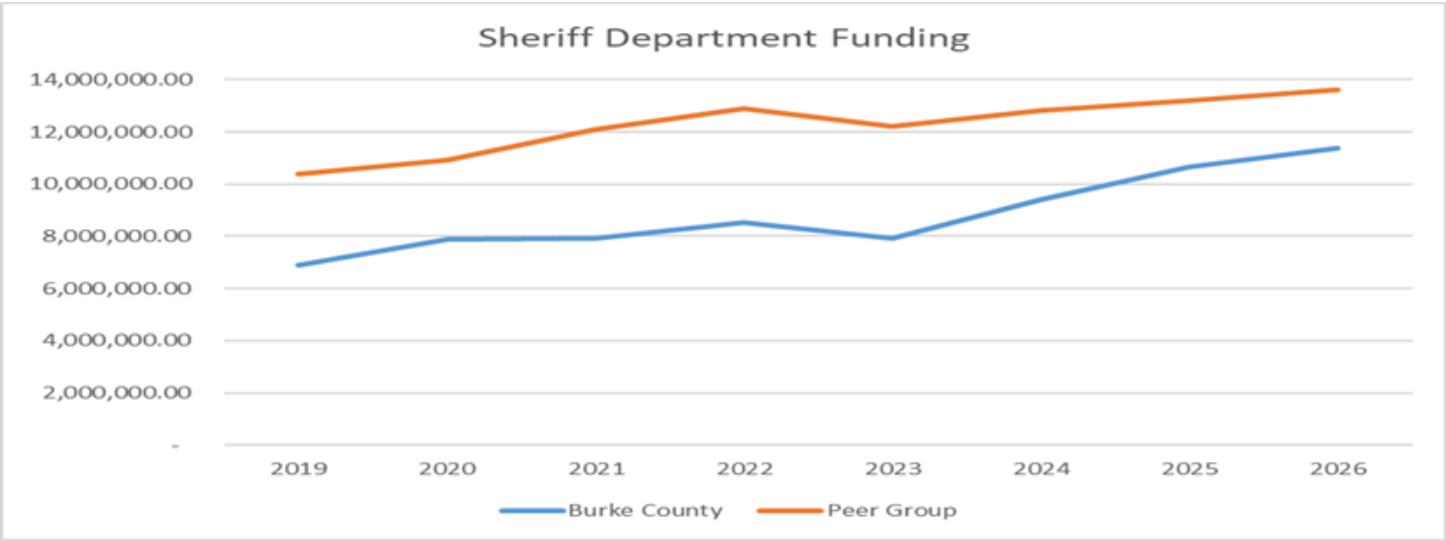
Focus Area - Public Safety & Well Being

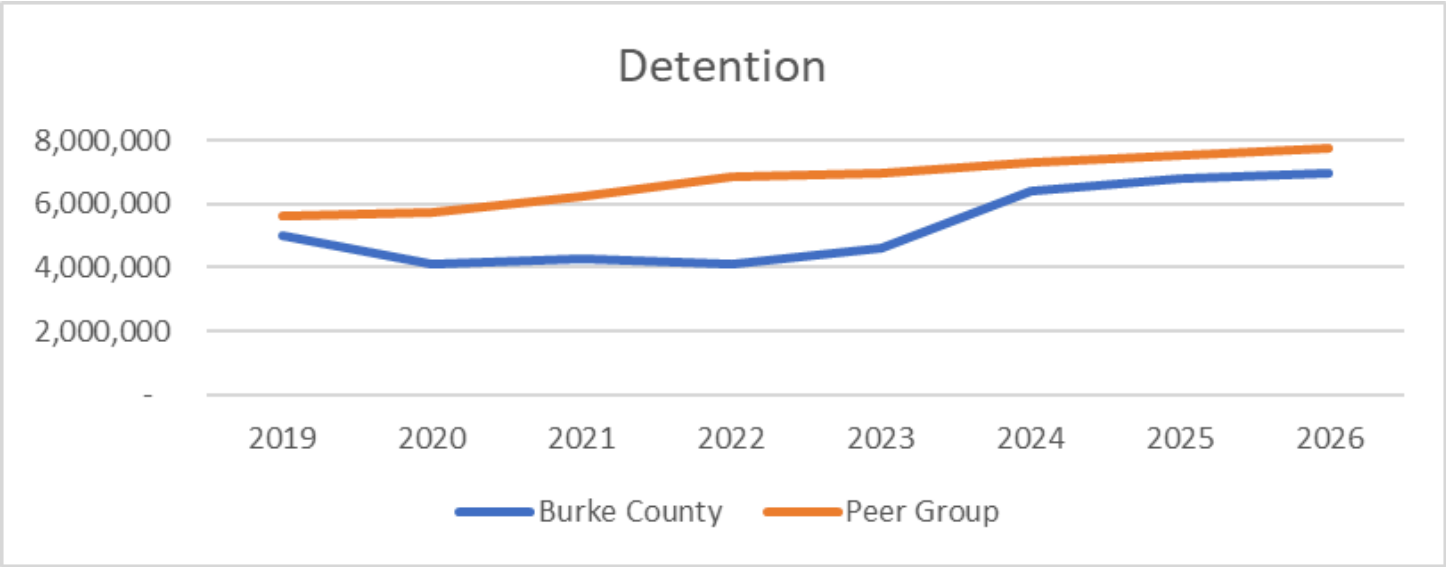
The total public safety budget for Burke County in the 2026-2027 budget is $33,310,920 and includes the Sheriff's Department, Detention, EMS, Emergency Management, and E-911 Communications. The County Commissioners' commitment to public safety investment is most evident when analyzed over time. Public safety capital replacement is a major component of the budget.

	FY 23	FY 24	FY 25	FY 26	FY 27	% Change
Detention	$ 5,749,295	$ 6,430,034	$ 6,824,177	$ 6,955,612	$ 7,217,095	4%
Office of the Sheriff	8,334,000	9,415,974	10,640,279	11,392,924	12,505,390	10%
Fire Marshal	428,075	563,759	588,664	484,043	539,393	11%
Emergency Medical Services / EM	7,713,065	8,639,608	8,562,050	8,923,490	9,642,828	8%
E-911 Communications	2,625,355.00	3,065,732.00	3,477,312.00	3,181,115.00	3,406,214.00	7%
Total	$ 24,849,790	$ 28,115,107	$ 30,092,482	$ 30,937,184	$ 33,310,920	8%

County	Population	FY 25-26 Total Public Safety	Total Public Safety
Cleveland	99,800	$56,267,890	$564
Rutherford	67,000	$31,713,409	$473
Mcdowell	45,000	$19,934,479	$443
Caldwell	81,100	$30,343,355	$374
Burke	88,500	$31,713,409	$358
Catawba	168,200	$59,197,142	$352
Rockingham	93,500	$30,673,658	$328

The Burke County Sheriff's Department budget reflects a total annual appropriation of $12,505,390, representing a ten percent (10%) increase. The Detention Center budget totals $7,217,095, representing a four percent (4%) increase. These amounts include salaries, operations, and capital costs for the Sheriff's Department, Detention Facilities, and School Resource Officers. The total budgeted amount for rolling stock and capital is $1,025,000.

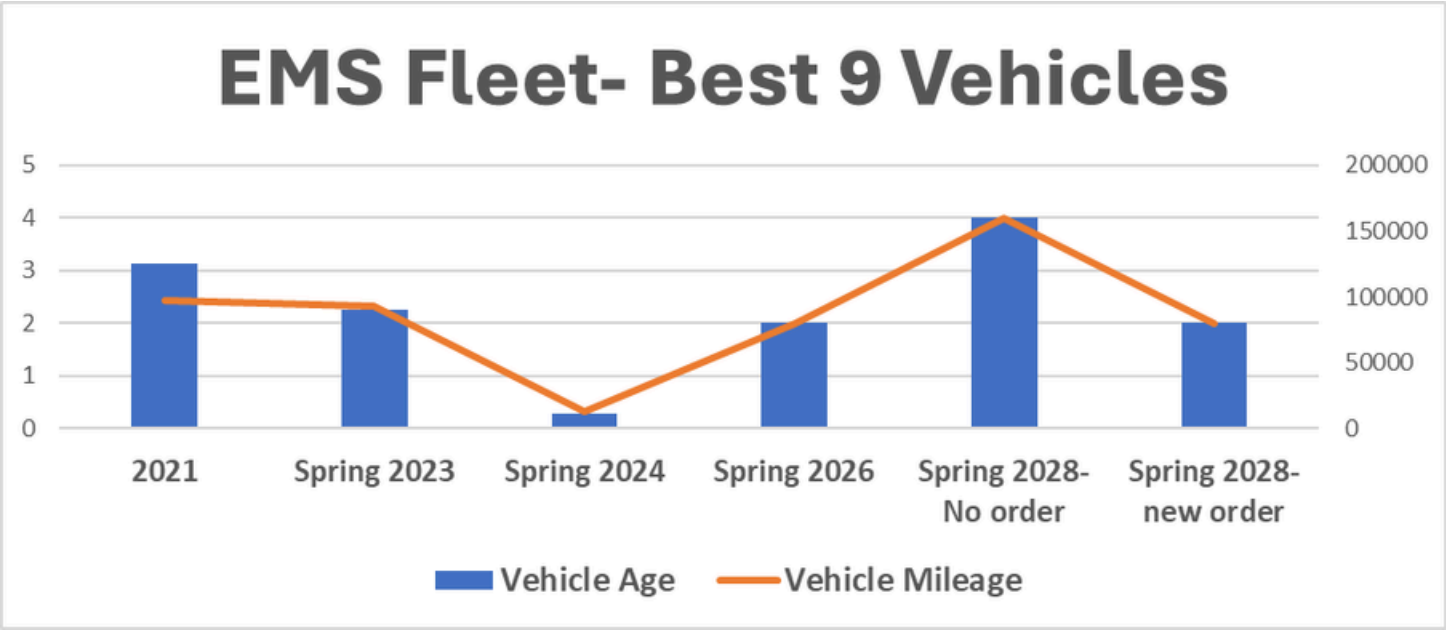


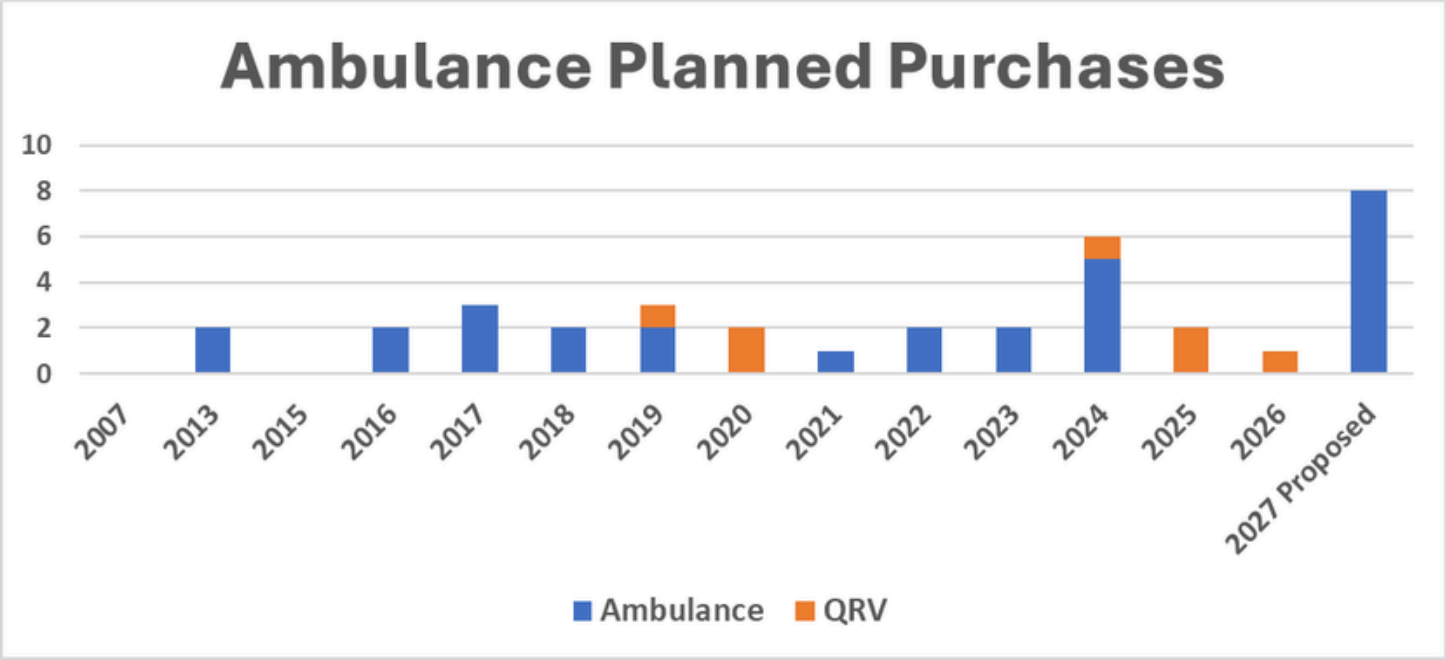


The FY 2024-2025 budget began funding the lease for EMS fleet replacement of five (5) ambulances – the county received delivery in the fall of 2024. The ambulances will be leased at a five (5) year annual lease cost of $422,756.

Fiscal year 2026-2027 will be the fourth budget year of the 5-year capital lease obligation. The EMS department has a total fleet of twenty (20) ambulances and utilizes nine (9) per shift – many of the existing fleets have more than 250,000 miles and are end of life. The total lease amount is $2,113,780 - $422,756 payable over a five (5) year period.

The County's CIP plan includes consideration of eight (8) new ambulances to be financed as part of the HRC building renovation project in the fall of 2026. The expected lead time is 18-24 months, so, the current "new" fleet would expect to be over the 150,000-mile limit by the time of delivery. The county could experience advantages in borrowing rates as a consolidated financing.



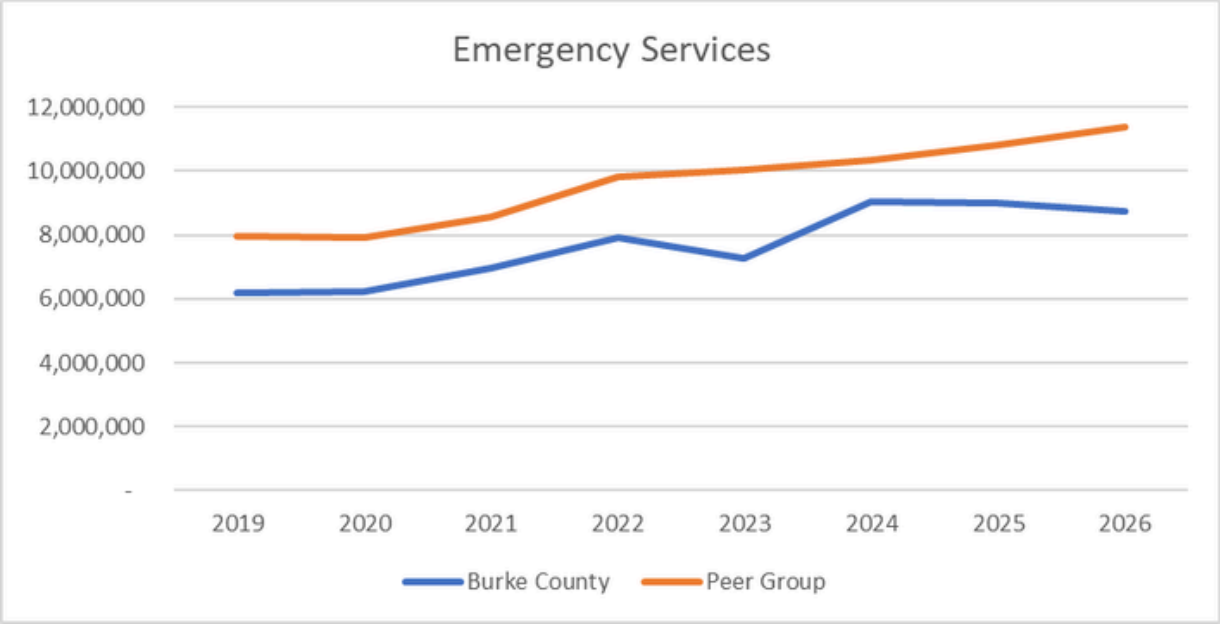


Other rolling stock such as Quick Response Vehicles (QRV) will be funded annually on a pay-as-you-go basis – the FY 26-27 budget will include two (2) interfacility wheelchair vans at a total cost of $150,000.

AMBULANCE FLEET MANAGEMENT

Type	Total Number	Average Odometer	Average Year	Average Annual Milage	Typical Lifespan (years)	Average Annual Maintenance
QRV	5	118,270	2019	25,000	8	$3,000
Transport	2	76,355	2022	15,000	11	$9,600
911 New	7	64,326	2023	40,000	6	~$5000
911 Old	11	193,132	2019	15,000	2	~Over $10,000

The organizational restructuring that re-aligned emergency management with EMS during the spring of 2025 will carry forward during the 2026-2027 budget. The 2027 emergency services budget total is $10,182,221.

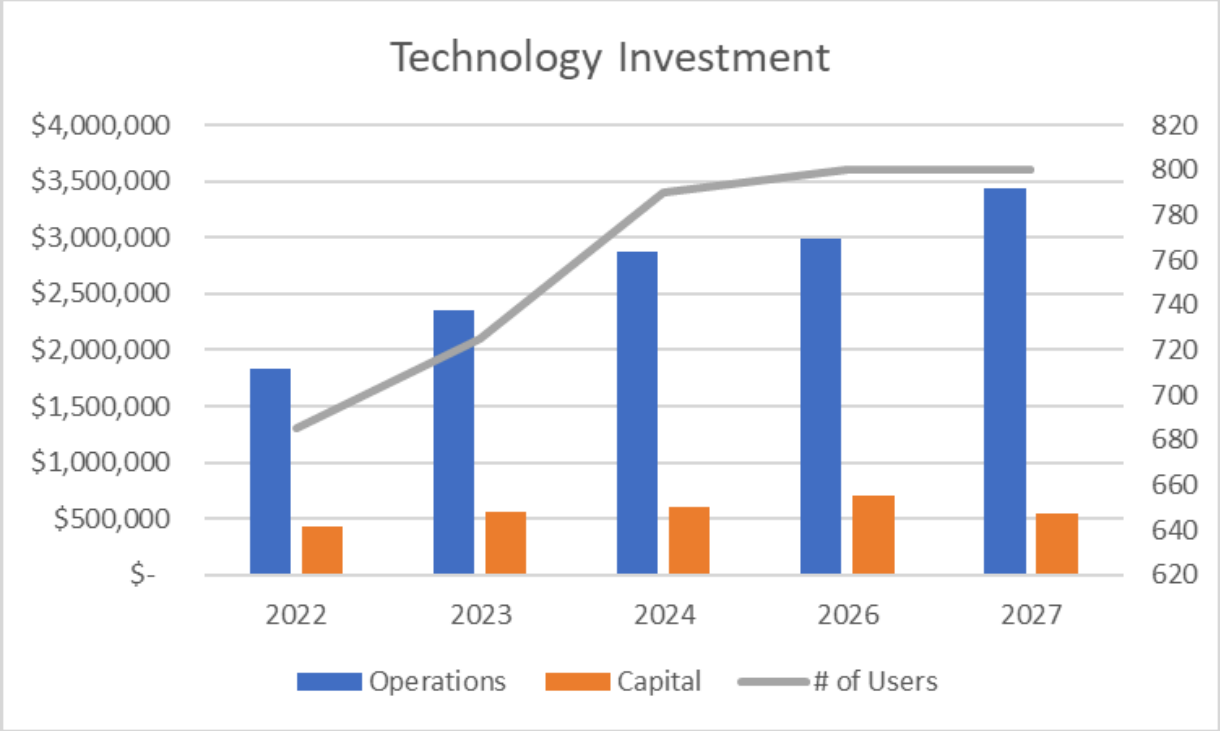


Operational Highlights

Technology will continue to be a focus for our organization. Our 2030 technology plan captures three (3) primary components: **Automation, Data Security, & Customer Interface.**

Included in the budget for FY 2026-2027 is $455,000 computer replacement and $87,000 for critical server and switch migration at EMS bases, the Sheriff's Office, and the Detention Center. The I.T. budget also includes an allocation of $110,000 to pursue new building inspection and permit software and customer interface.

The budget will also maintain funding in the capital reserve ($125,000) to begin a comprehensive IT Strategic Planning Process. The budget for IT totals $3,908,480.



County Wellness

Burke County Government continues to operate a self-insured, self-funded employee wellness program covering approximately 691 active employees and an additional 100 covered retirees and dependent participants. As with most employers nationwide, healthcare inflation, pharmaceutical costs, and increasing claims utilization continue creating substantial financial pressure within the employee wellness environment.

Human capital remains the organization's most important operational asset, and the County continues prioritizing affordable, competitive, and sustainable healthcare coverage as a critical component of employee recruitment, retention, and workforce stability.

The County currently maintains two (2) health plan options for employees, both of which remain substantially employer-funded:

Preferred Provider Organization (PPO) Plan

1. The PPO plan offers traditional copay-based healthcare coverage with lower out-of-pocket expenses at the point of service and greater predictability for employees utilizing healthcare services regularly.

Health Savings Account (HSA) Plan

2. The HSA plan is a high-deductible health plan paired with a tax-advantaged Health Savings Account. This model encourages consumer-driven healthcare decision-making and typically results in lower overall plan costs for both employees and the employer.

Governments across the State are reporting average health care cost increases of 10-20% for employee health insurance. The 2024-2025 budget experience was flat, but in an abundance of caution, Burke County wisely budgeted a 6.0% employer increase in health care premiums ($850 - $901) for 2025-2026.

The flat experience was attributed to intensive negotiations with the County's TPA to negotiate pharmacy formulary redesign that has generated approximately $1M in cost savings to the plan. Historically, pharmacy costs have accounted for more than 41% of the plan costs – this redesign will work toward lowering that amount to a more industry norm of 28-30%.Employee healthcare is paid for by Burke County at 100%.

Experience Summary	2024-25	2025-26	Δ from Prior
Net Paid Claims	$6,411,426	$5,684,152	18.2%
Actual Net Cost	$7,775,878	$6,790,199	16.4%
FIE	$7,517,970	$6,107,937	
Net Position to FIE	103.4%	111.2%	7.7%
Gross Rx Claims to Total Net Claims	43.1%	41.2%	
Net Claims PEPY	$9,362	$10,963	17.1%
Average Employees	685	691	0.9%

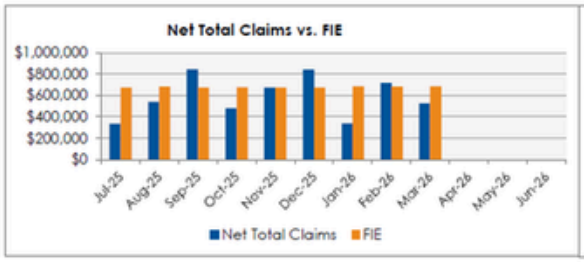
Observations

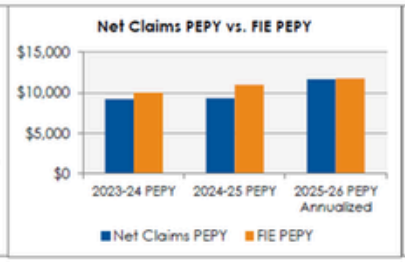
For the current experience period of Jul 1, 2025 to Mar 31, 2026, the group is currently performing unfavorably based on the following:

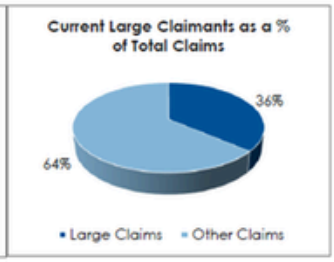
- Claims net of amounts over the SSL increased 18.2% over the prior year. This is above the medical trend of 10%.
- Prescription drug claims currently account for 41.2% of total claims. This is higher than average.
- There are several large claimants over $62,500, making up 36.3% of the total claims. Typically, high cost claimants make up 20% to 35% of total claims.
- Average number of employees has increased by 0.9% compared to the prior year.

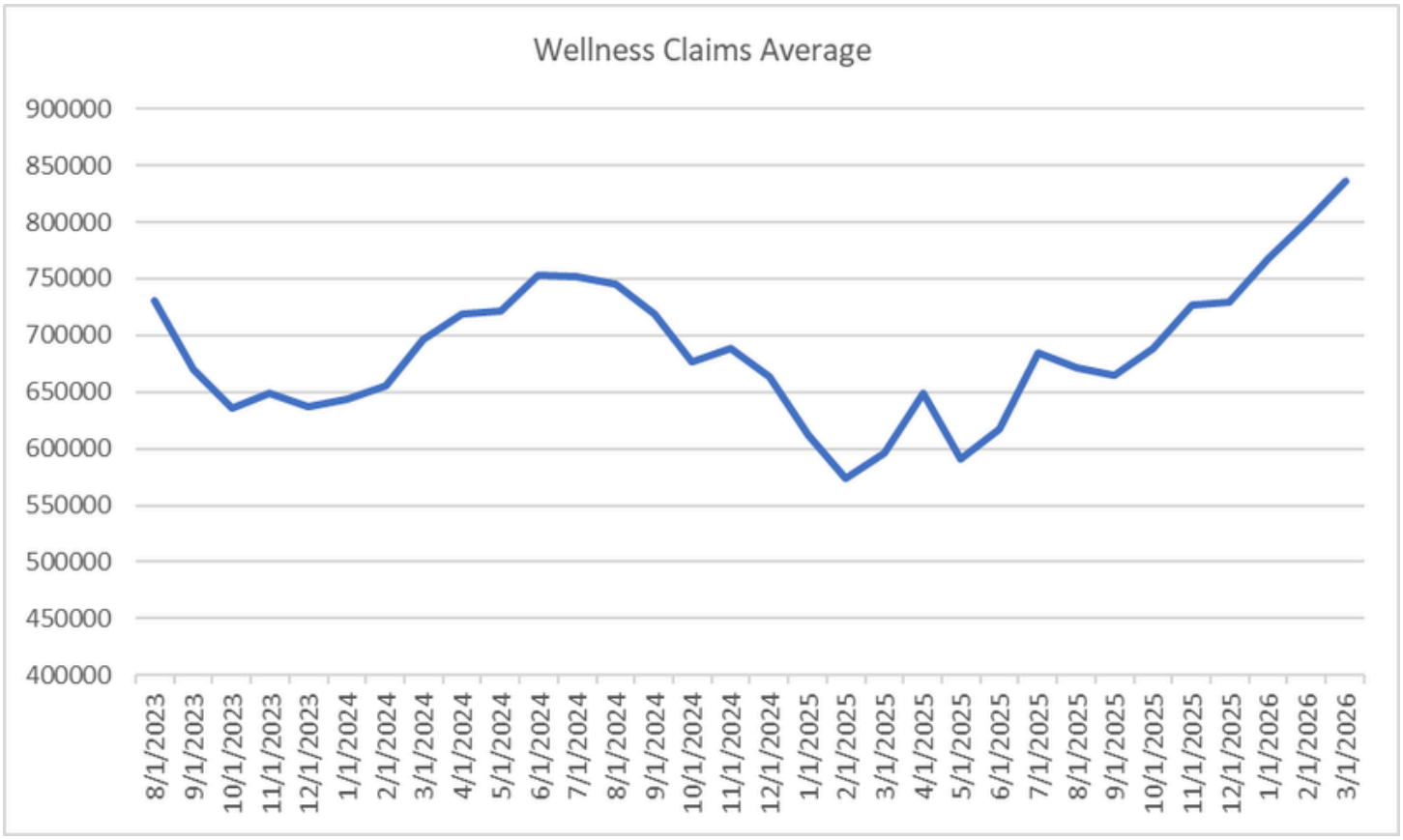
Large Claimants	2024-25	2025-26
Number of Large Claimants (>$62,500)	22	22
Total Paid for Large Claimants (>$62,500)	$2,696,514	$2,588,959
Claimants Over SSL (>$125,000)	8	9
Total Paid Over SSL (>$125,000)	$433,122	$388,528

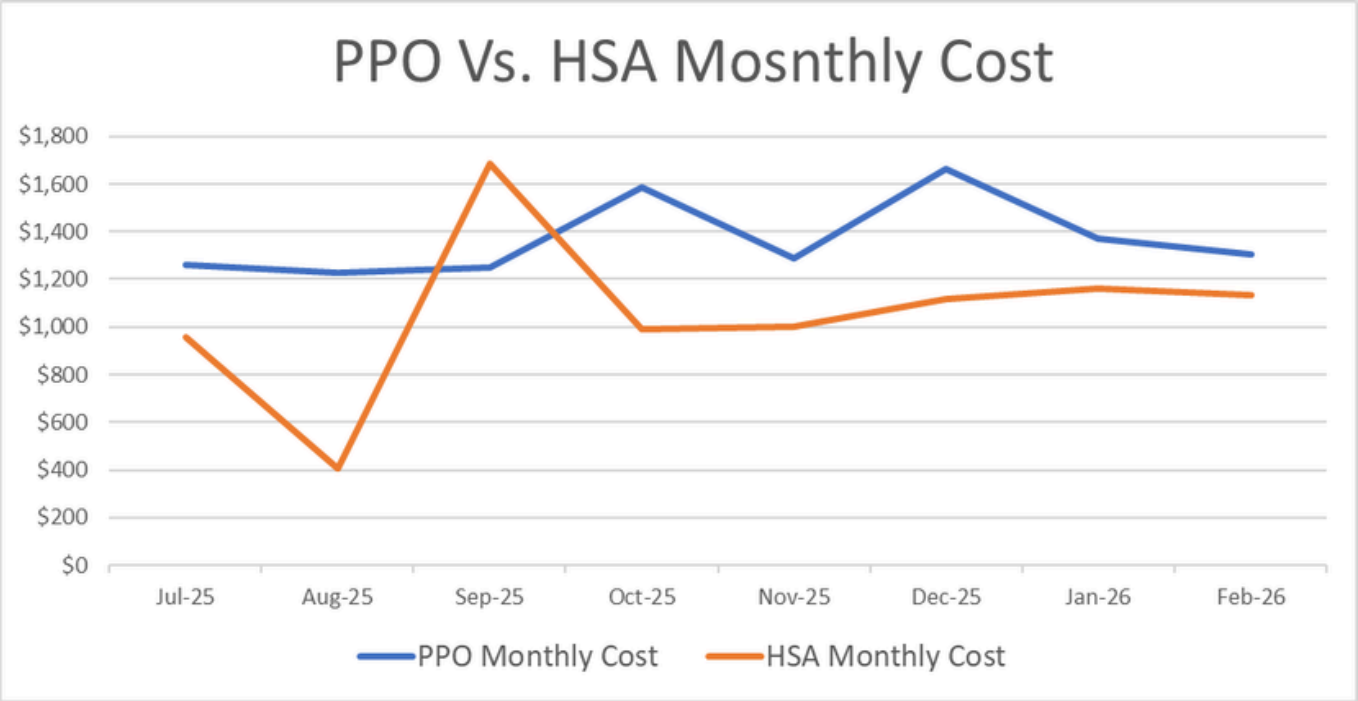
Note: Omits aggregating specific, if applicable.











Over the past three (3) years, the County has intentionally worked to improve long-term wellness plan sustainability by encouraging gradual migration toward the HSA platform. Approximately three years ago, nearly ninety percent (90%) of covered employees participated in the PPO plan. Today, enrollment has transitioned to an approximate 65% PPO and 35% HSA distribution.

This shift has materially improved long-term financial sustainability within the wellness fund. The current employer cost for PPO coverage averages approximately $1,350 per member per month, while HSA coverage averages approximately $1,000 per member per month.

As discussed, during FY 2024–2025, the County implemented significant formulary and pharmacy management changes designed to reduce pharmaceutical expenditures, which had historically trended materially above industry benchmarks. Those adjustments have generated positive financial impacts and remain an important component of the County's long-term wellness strategy.

Despite these efforts, the FY 2025–2026 wellness plan experienced significant claims pressure. While the number of high-cost claimants remained relatively stable at approximately twenty-two (22) participants, overall healthcare claims increased approximately twenty percent (20%) year-over-year. These increases appear attributable to a combination of medical inflation, elevated utilization rates, specialty pharmaceutical costs, and existing plan design structures.

An important component of Burke County's long-term employee wellness strategy continues to be the implementation of population health analytics and biometric screening initiatives. FY 2025–2026 represented the County's second full year of population health biometric analysis, providing the organization with increasingly valuable longitudinal health data that can be used to better understand workforce health trends, identify emerging risks, and develop precision-based wellness strategies designed to improve employee outcomes while mitigating future healthcare costs.

Participation in the County's biometric wellness initiative increased from 637 participants in 2025 to 671 participants in 2026, reflecting growing employee engagement and organizational trust in the wellness program. Most notably, the percentage of employees presenting with zero identified Health Risk Factors (HRFs) improved from approximately 27.5% to more than 31%, representing a meaningful positive shift in the overall health profile of the workforce.

At the same time, the percentage of employees with multiple identified health risk factors remained relatively stable despite increased participation rates, suggesting that broader workforce health conditions have not materially deteriorated despite significant national healthcare pressures and increasing medical utilization trends.

The biometric data also continues providing important actuarial and operational insight into long-term healthcare cost drivers. While the County's number of high-cost healthcare claimants remained relatively stable during the current fiscal year, overall claims costs increased significantly due to increasing claim severity, specialty pharmaceutical utilization, chronic condition complexity, and broader medical inflationary pressures occurring throughout the healthcare industry.

This population health information allows Burke County to transition from generalized wellness programming toward more precise and data-informed health interventions. Rather than applying broad wellness initiatives uniformly across the organization, biometric and claims trend analysis now enables the County to identify emerging chronic condition risks, develop targeted preventative care strategies, improve disease management outreach, and align wellness resources toward the highest-impact opportunities for long-term healthcare cost containment.

The County believes this precision-based population health strategy represents a critical long-term operational investment. By proactively identifying and addressing health risks earlier, Burke County can improve employee quality of life, strengthen workforce productivity, reduce preventable future claims expenditures, and improve the long-term sustainability of the County's self-funded employee wellness program.

The continued integration of biometric analysis, population health management, preventative care engagement, and wellness education reflects the Board of Commissioners' broader commitment to supporting employee wellbeing while responsibly managing long-term organizational healthcare liabilities.

As a result, the FY 2026–2027 Recommended Budget includes several measured wellness plan adjustments designed to maintain long-term sustainability while continuing to provide high-quality employee healthcare coverage.

Most notably, the recommended budget proposes the introduction of a modest employee contribution for PPO employee-only coverage for the first time in Burke County Government history. The proposed contribution is $45 per month, representing approximately five percent (5%) of total employer-only PPO premium costs. The HSA employee-only plan will remain 100% employer-funded.

Additionally, the FY 2026–2027 budget includes an approximate seven percent (7%) employer premium increase associated with both PPO and HSA employee coverage tiers. Family coverage adjustments are proposed at approximately twenty percent (20%) for PPO plans and six percent (6%) for HSA plans, reflecting ongoing dependent utilization and broader healthcare inflationary trends.

Even with these adjustments, Burke County Government continues maintaining a highly competitive employer-sponsored healthcare model relative to both public and private sector benchmarks. The County's continued commitment to substantial employer-funded healthcare coverage reflects the Board of Commissioners' broader strategy of supporting workforce stability, organizational performance, and long-term employee wellness.

Recommended Staffing Plan

As part of our ongoing commitment to organizational excellence, the County Executive Leadership Team will continue to emphasize two key principles in managing the human capital staffing plan for FY 2026-2027:

A) Position Justification

- A formal, data-driven evaluation is conducted for every position that becomes vacant. This process includes assessing:
  - Cross-departmental resource sharing opportunities
  - Potential efficiencies through technology and automation
  - Strategic workforce attrition

This review ensures that each staffing decision aligns with organizational priorities and current service delivery needs, rather than simply reauthorizing positions based on historical precedent.

B) Position Reclassification

- We are taking a proactive and intentional approach to maximizing each Full-Time Equivalent (FTE) position. As service demands evolve, our team continuously evaluates the alignment of current staff resources with emerging needs. This may result in reclassification or redeployment of roles to better support departmental goals, improve customer service, and enhance operational outcomes.

These practices are embedded within our broader High Performing Organization (HPO) framework. Much like zero-based budgeting, our approach to staffing avoids routine or automatic decisions. Instead, we emphasize critical evaluation, process redesign, and results-based planning, ensuring that every FTE supports measurable value and purpose.

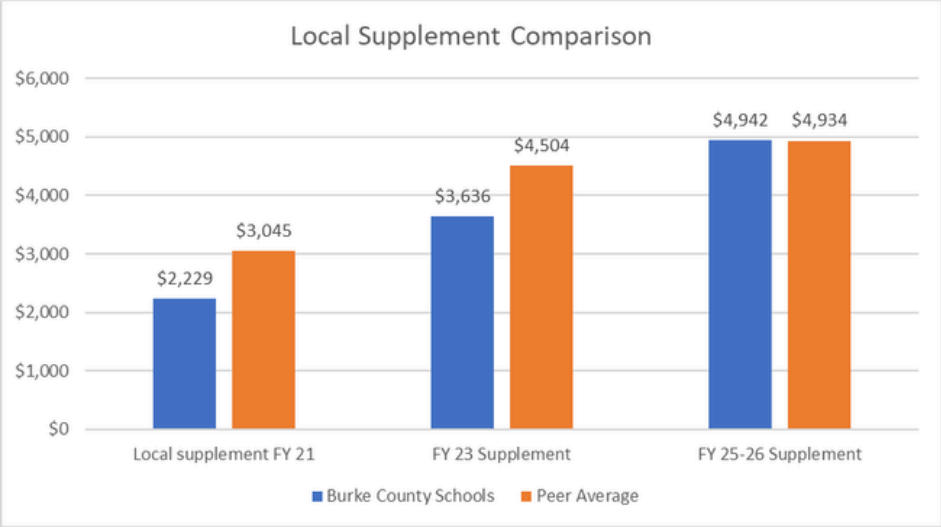
In alignment with this philosophy, the recommended FY 2026-2027 budget does not include any new FTE positions. This reflects our disciplined focus on maximizing existing resources while continuing to meet service expectations with agility and accountability.

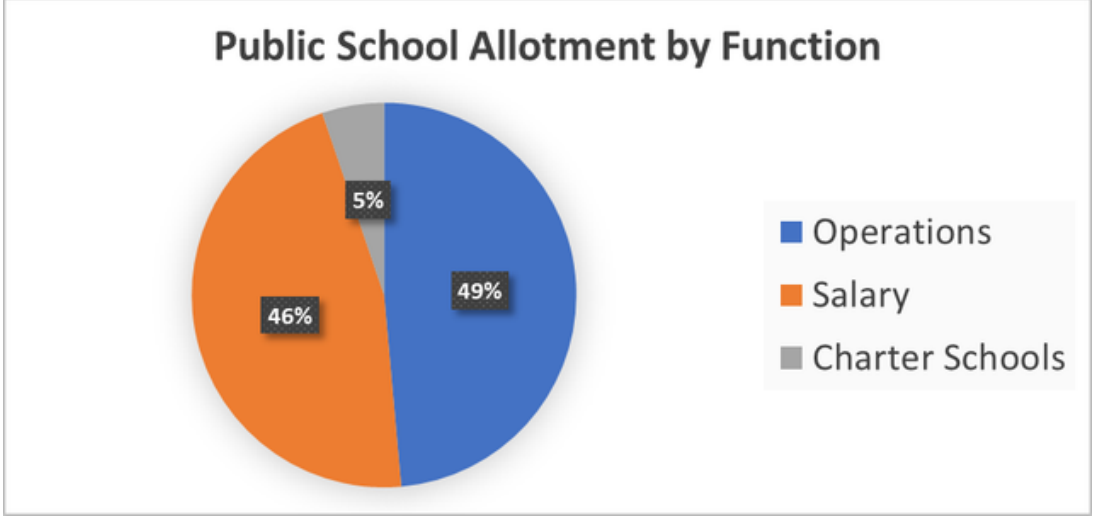
Burke County Public Schools & Western Piedmont Community College

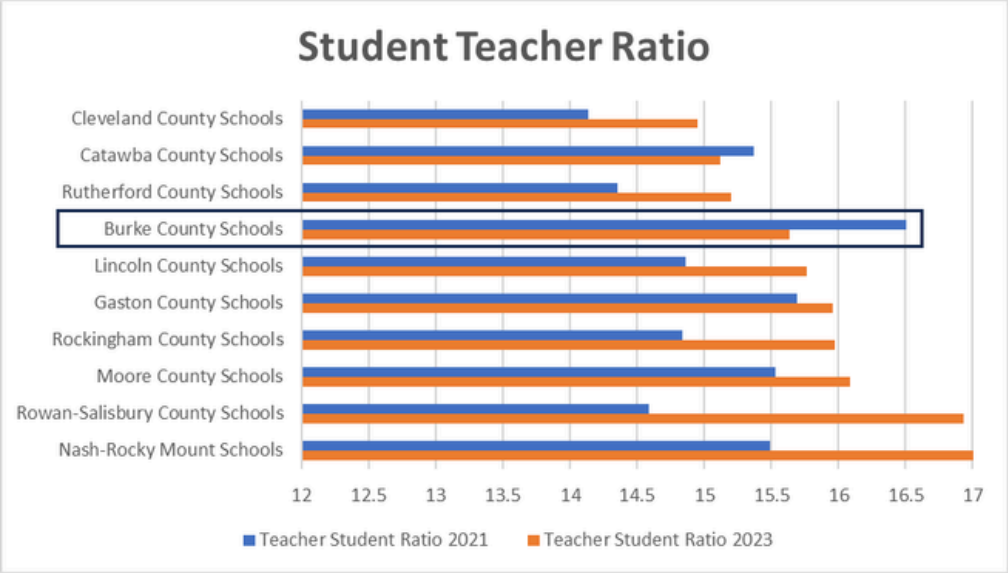
Burke County continues its strong financial commitment to public education. Over the past several years, the Board of Commissioners has prioritized consistent and strategic investment in Burke County Public Schools.

- In FY 2022–2023, the County's total allocation was $16,303,010.
- In FY 2023–2024, the allocation increased significantly to $20,000,000, representing a 25% increase.
- For FY 2024–2025, an incremental increase of $250,000 was approved.
- For FY 2025-2026, an incremental 1% increase of $250,000 was approved.
- The FY 2026-2027 recommended budget includes a 2.4% increase of an additional $500,000, bringing the total County allocation to $21,000,000.

While the additional funding will largely remain unrestricted, the Board of Commissioners has expressed a strong desire for these resources to support improvements in certified staff supplements and to address teacher-to-student ratios, reinforcing the County's commitment to educational quality and equity. Since the board prioritized staff supplements, the local supplement amount has increased roughly 122%, bringing the average supplement amount to $4,942, which is in line with other peer counties.



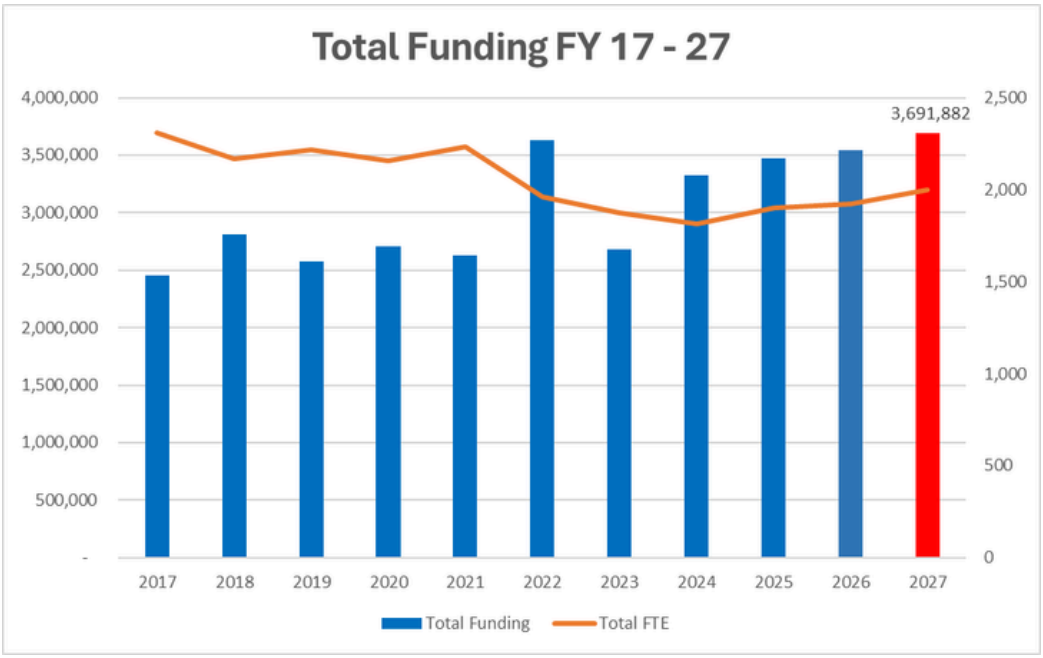


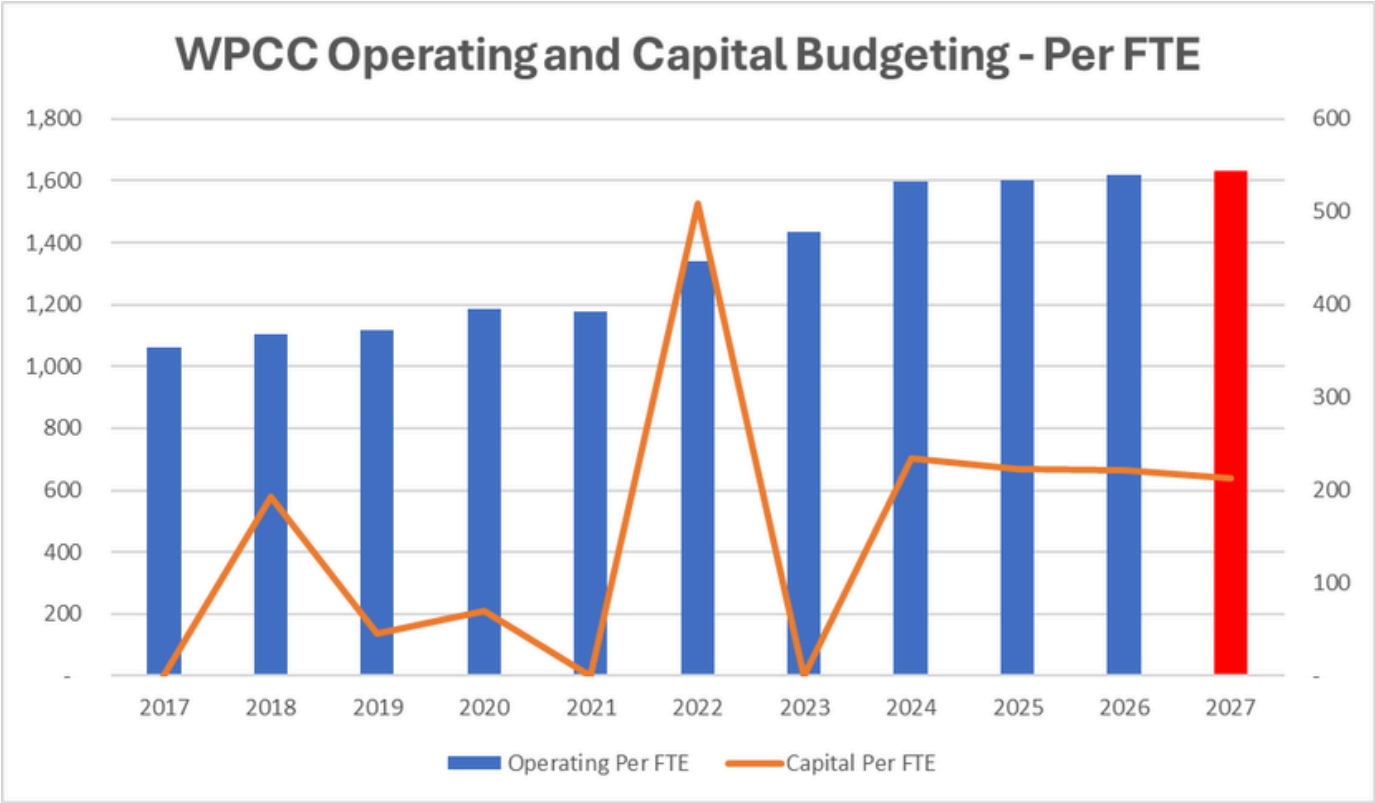


Not unlike Burke County Government, our local school system has experienced a continued, systemic decline in federal and state funding allotments. Since FY 25-26, the following local revenue impacts have been reported by the school system:

Average Daily Membership Decline (185 students)	$1,612,090
General State Revenues	$2,755,656
Title II-A- Teacher Supports	$409,306
Title III-A- English Learners	$162,786
Title IV-A-Student Support and Enrichment	$415,520
Total	$5,355,358

Western Piedmont's operation funding will increase 2.6% ($70,000) to $3,541,882 and the capital allocation will be $425,000.





Burke County VFD

The County Fire Service Districts tax rate provides all funding, including part-time personnel, operations, and capital for the 21 fire districts in Burke County. The budget team has worked closely with the County Fire Volunteer Fire Departments to understand future needs and provide appropriate resources to ensure proper coverage limits for Burke County citizens.

		Current Year	2026-2027 Recommended Budget			
Description	Current Tax Rate	2025-2026 Amended Budget	Projected Revenue w/ No Rate Changes	Projected Increase in Revenue	Projected Revenue w/ Rate Changes	Projected Increase in Revenue
BRENDLETON FIRE	0.105	$ 480,600	$ 528,660	$ 48,060	$ 528,660	$ 48,060
CARBON CITY FIRE	0.080	14,500	15,950	1,450	15,950	1,450
CHESTERFIELD FIRE	0.130	343,165	377,482	34,317	377,482	34,317
DROWNING CREEK FIRE	0.120	120,665	132,732	12,067	132,732	12,067
ENOLA FIRE	0.105	167,310	184,041	16,731	184,041	16,731
GEORGE HILDEBRAN FIRE	0.110	423,620	465,982	42,362	465,982	42,362
GLEN ALPINE EAST SHORES FIRE	0.100	157,080	172,788	15,708	172,788	15,708
GLEN ALPINE FIRE	0.100	49,000	53,900	4,900	53,900	4,900
GLEN ALPINE POWERHOUSE FIRE	0.100	22,000	24,200	2,200	24,200	2,200
ICARD FIRE	0.120	1,088,000	1,196,800	108,800	1,196,800	108,800
JONAS RIDGE FIRE	0.135	267,520	294,272	26,752	294,272	26,752
LAKE JAMES FIRE	0.080	370,850	407,935	37,085	407,935	37,085
LONGTOWN FIRE	0.120	270,330	297,363	27,033	297,363	27,033
LOVELADY FIRE	0.105	836,695	920,365	83,670	920,365	83,670
OAK HILL FIRE	0.080	542,700	596,970	54,270	596,970	54,270
SALEM FIRE	0.100	716,439	788,083	71,644	788,083	71,644
SMOKEY CREEK NORTH CATAWBA FIR	0.118	44,000	48,400	4,400	48,400	4,400
SMOKEY CREEK TRIPLE COMM	0.118	9,515	10,467	952	10,467	952
SOUTH MOUNTAIN FIRE	0.136	146,330	160,963	14,633	160,963	14,633
TRIPLE COMMUNITY FIRE	0.100	717,770	789,547	71,777	1,048,516	330,746
WEST END FIRE	0.095	533,190	586,509	53,319	674,099	140,909
		$ 7,321,279	$ 8,053,409	$ 732,130	$ 8,399,968	$ 1,078,689

Conclusion - **Managing Disruption. Sustaining Commitment to the Plan.**

As Burke County Government enters FY 2026–2027, the organization remains committed to disciplined execution, operational excellence, and our Organizational Purpose — Improving Lives in Burke County.

While the coming fiscal year will continue presenting challenges associated with federal and state policy changes, healthcare inflation, workforce pressures, and broader economic uncertainty, Burke County is better positioned than at any point in recent organizational history to responsibly manage those disruptions.

The progress achieved through the Board of Commissioners' leadership and the organization's **Re**Act, **Re**Build, and **Re**Think operational framework has created a more resilient, analytical, efficient, and mission-driven organization.

Strategic planning, operational modernization, capital investment discipline, and workforce development have strengthened the County's long-term position while preserving financial stability and organizational flexibility.

he FY 2026–2027 Recommended Budget continues advancing the Board's Strategic Plan, maintains all core County services, supports high-priority operational and capital needs, and preserves long-term fiscal sustainability — all while maintaining the current property tax rate.

This budget reflects a disciplined operational philosophy:

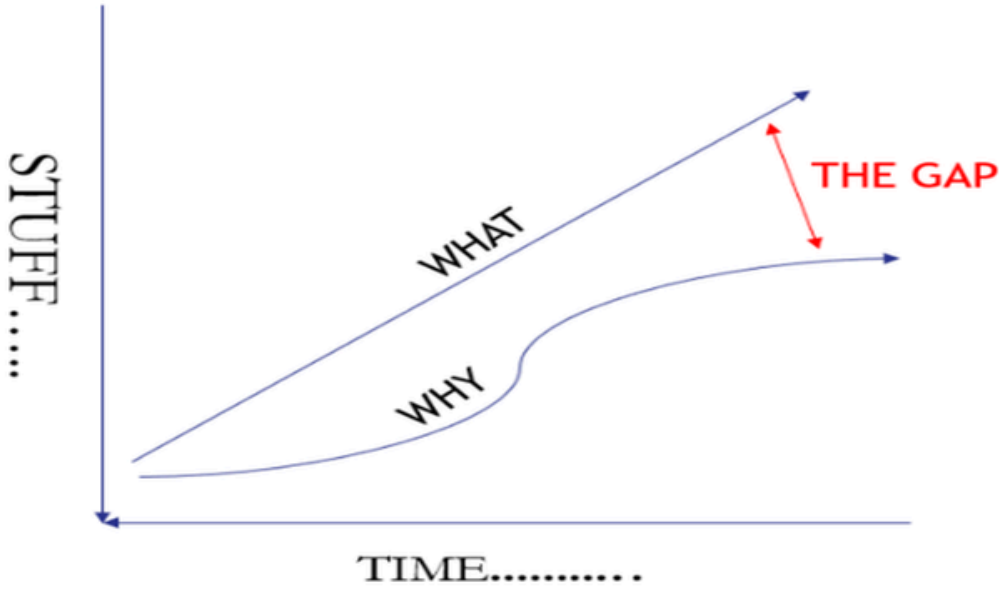
Do the basics with operational excellence.
Maintain structural balance.
Protect core services.
Continue strategic investment.
And remain committed to improving lives in Burke County.

I would once again like to thank the Burke County Board of Commissioners for your leadership, vision, and commitment throughout this process, as well as our department directors, employees, Finance Department, and Budget staff whose dedication continues driving this organization forward each day.

Because of those collective efforts, Burke County Government enters FY 2026–2027 with strong financial positioning, operational clarity, and continued confidence in our ability to responsibly serve the citizens of Burke County.

Respectfully submitted,

Brian C. Epley
County Manager

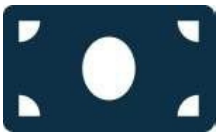


BURKE COUNTY FISCAL YEAR 2026 - 2027
FOCUS AREAS AND STRATEGIC GOALS



FOCUS AREA 1: COMMUNITY ADVANCEMENT

To invest in cultural capital and advancement strategies that promote participative governance that elevates a community to live, work, and play, while also positioning Burke County as a community of choice.



FOCUS AREA 2: ECONOMIC GROWTH & SUSTAINMENT

To promote Burke County as a business and economic center in the region through recruitment of new industries and creating a healthy business climate for existing businesses.



FOCUS AREA 3: PUBLIC SAFETY & WELL BEING

To ensure the safety of our residents through efficient and effective public safety agencies.



FOCUS AREA 4: FISCAL STEWARDSHIP

To pursue a high-performing organization model that ensures high quality, transparency, and efficient use of public resources.



FOCUS AREA 5: EMPLOYER OF CHOICE

To promote a professional value-based employee centric workplace that promotes innovation, performance, integrity, and differentiation.

FISCAL YEAR 2026 - 2027 TOP PRIORITIES
BURKE COUNTY TOP PRIORITIES

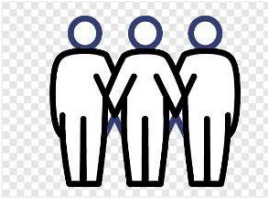
1. Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development.

2. Invest in exploratory engineering and site evaluation of a Burke County Municipal Solid Waste (MSW) Cell Development.

3. Identify grant and legislative funding sources that expedite the elevation and capacity expansion of Indian Hills Sewer Pump Station.

4. Maintain market driven employee wages with a focus on competiveness, value add propositions, and cost sustainability.

5. Develop local and long-term municipal MOUs that target rate stabilization, reduce unaccounted for water/wastewater, and include volume based municipal billing.



FOCUS AREA 1: COMMUNITY ADVANCEMENT

FY 26 - 27 GOALS

1. Leverage the completed housing assessment and housing inducement fund for municipal infrastructure development to promote new housing.

2. Modernize, streamline and simplify land use and zoning administration plans and explore workflow permitting technology.

3. Sustain and expand Burke County citizens academy.

4. Fully implement existing GREAT and CAB grants to ensure more than 90 percent household coverage for high-speed broadband internet.

5. Community Beautification Strategies, including roadside litter cleanup efforts.

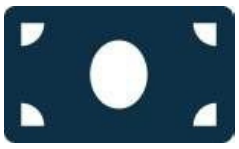
6. Develop local and long-term municipal MOUs and reduce unaccounted for water/wastewater. Implement volume-based municipal billing.

7. Expand public school funding and operational support.

8. Prioritize trail development and parks/recreation support.

9. Increase citizen engagement & participation on county boards and committees.

10. Invest in and improve foster care systems in Burke County including vertically integrated licensing, foster parent support, GAL advocacy, judicial priority, and develop key performance indicators.



FOCUS AREA 2: ECONOMIC DEVELOPMENT

FY 26 - 27 GOALS

1. Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development.

2. Evaluate economic impact and future partnerships for increased development of Hickory Regional and Foothills Airport.

3. Completion of industrial shell building and natural gas infrastructure inside Burke Business Park.

4. Implement economic development promotion strategies and advanced marketing with NCEDP, NC Department of Commerce and other regional site location strategies.

5. Business friendly public policy and innovative support for existing industry and business expansion.

6. Jointly adopted marketing and recruitment strategic plan with BDI.



FOCUS AREA 3: PUBLIC SAFETY & WELL BEING

FY 26 - 27 GOALS

1. Implement recommendations of public safety strategic plan and improve performance metrics.

2. Effective local use of opioid settlement funding and LME/MCO capital grant.

3. Proactive approach to cleaning up dilapidated properties and educating citizens on existing solid waste ordinances and policies.

4. Continued support for all VFDs, including strategies that lower DOI ratings. (i.e., daytime staffing, satellite stations, municipal hydrant expansion, etc.).

5. Promote innovative public health strategies that produce and improve overall community health ranking.

6. Successful operational transition to new Animal Services and Emergency Services buildings.

7. Opioid funding abatement strategies that promote prevention, building a recovery ecosystem, and reduction of overdose deaths.



FOCUS AREA 4: FISCAL STEWARDSHIP

FY 26 - 27 GOALS

1. Maintain a minimum fund balance policy of 25 percent to ensure stability and the financial health of Burke County.

2. Invest in exploratory engineering and site evaluation of a Burke County Municipal Solid Waste (MSW) Cell Development.

3. Budget re-engineering strategies that utilize lean operational principles. Prioritize maximizing efficiency and balancing organizational performance and lowering tax rate.

4. Identify and pursue available national/state grant funding.

5. Implementation of a Comprehensive Capital Improvement and Master Facility Plan, including funding policies, project timelines, execution strategies, and DHHS building renovations.

6. Maintain existing industry best practices and financial policies, including debt management parameters.

7. Maximize DSS cost recovery strategies.

8. Business model review and recommendations to ensure self-sustainment for Burke County's enterprise funds. Begin implementation of water/sewer CIP and rate stabilization study.

9. Engage in transparent and data-driven tax revaluation process and begin planning software conversion post-2027.

10. Leverage and prioritize Indian Hills Pump Station and occupancy tax distribution as top legislative goals.



FOCUS AREA 5: EMPLOYER OF CHOICE

FY 26 - 27 GOALS

1. Pursue substantial equivalency (OSHR) and modernization of all Burke County personnel policies.

2. Maintain market-driven wages with a focus on competitiveness, value add propositions, and cost sustainability.

3. Sustain high-talent employee recruitment and retention efforts with talent retention rates at or above 90%.

4. Successful recruitment and onboarding of key department head leaders.

5. Results and incentive-based wellness programming with a goal of cost reduction.

6. Employee focused training and development plans.

April 20, 2026

Burke County Board of Commissioners
200 Avery Avenue
Morganton, NC 28655

VIA ELECTRONIC MAIL

Re: *Revenue Projections & Analysis*

Dear Board,

Managing Disruption. Sustaining Commitment to the Plan.
Please find enclosed a comprehensive summary of our FY 2026–2027 revenue projections. The budget team has worked diligently through this critical component of the budget process, recognizing that operating within our organizational "means" requires that revenue projections ultimately define the parameters of anticipated expenditures for the upcoming fiscal year.

An analytical approach to these assumptions requires a careful balance between realism and our continued commitment to funding performance. The full budget plan will be presented to the Board in May.

The annual budget process represents a unique intersection of long-range financial planning and short-term operational execution. The purpose of this document is to communicate key revenue projections and data trends as we continue development of the FY 2026–2027 budget.

As part of a "fresh eyes" effort during my onboarding in February 2023, we introduced a three-phase operational improvement framework: **ReAct, ReBuild, and ReThink.**

- **ReAct** focused on stabilization—reducing turnover, addressing operational stagnation, and rebuilding trust within the organization.
- **ReBuild** emphasized the implementation of new policies and systems, generating momentum and achieving early wins.
- **ReThink** represents our current phase—centered on innovation, efficiency, and the intentional challenging of traditional operational norms.

The momentum generated over the past three budget cycles positioned FY 2026–2027 to be one of the most impactful in recent history—one that would further advance public policy investment, strengthen service delivery, and measurably improve organizational performance.

However, this year's budget process requires a different lens.

While the foundation of incremental service delivery improvement remains intact, the theme for the FY 2026–2027 budget is a disciplined focus on committment to the Commissioners' existing Strategic Plan in the wake of massive financial disruptions.

Managing Disruption. Sustaining Commitment to the Plan.
This budget will be the most pivotal in our organization's recent trajectory. Maintaining our commitment to high performance will require thoughtful adaptation to adverse operational changes—primarily driven by federal and state policy shifts and associated cost transfers—while remaining firmly anchored to the Board of Commissioners' Strategic Plan and our core purpose of improving lives for the citizens of Burke County.

The budget team has initiated a comprehensive review of both operational and capital expenditures with a focus on identifying efficiency gains, streamlining business functions, and accelerating execution. As the cost of service delivery increases, labor markets become more competitive, and capital demands continue to grow, it is incumbent upon us to leverage our resources more effectively than ever before to sustain service levels and drive financial performance.

In non-revaluation cycles, the County has experienced an average annual tax base growth of approximately 2%. The FY 2026–2027 outlook continues this trend, with projected property tax growth of 3.1%, slightly exceeding the regional Consumer Price Index.

Additional revenue sources—including motor vehicle tax, sales tax, occupancy tax, and development-related fees—remain essential components of our financial portfolio. These revenues collectively support a workforce of approximately 700 full-time and 150 part-time employees across more than 28 operational departments.

The following sections provide a detailed narrative of the FY 2026–2027 revenue portfolio and the assumptions underlying its development.

I would like to again thank the Board of Commissioners for your continued leadership and commitment to fiscal stewardship. Your discipline in strengthening the County's financial position and building fund balance capacity has created the stability necessary to navigate the challenges ahead.

We are well-positioned to deliver a budget that remains fiscally responsible, strategically aligned, and focused on sustaining high-quality services for our residents, families, and businesses.

Respectfully submitted,

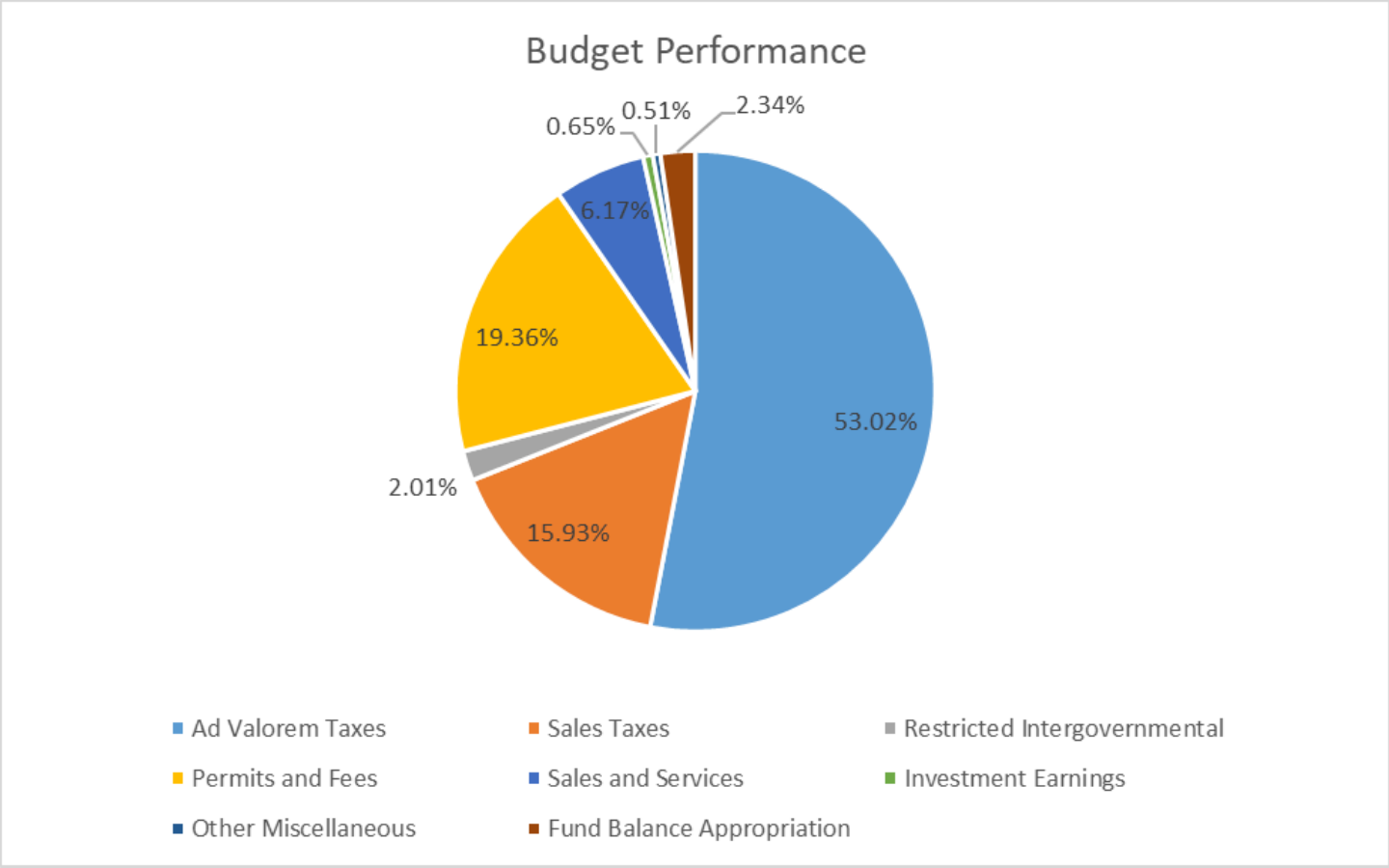


Brian C. Epley
County Manager

REVENUE FORECAST

OUR OPTIMISM IS TEMPERED BY EXTERNAL REALITIES

This document summarizes and analyzes revenue forecasts for the 2026-2027 fiscal year. The County's revenue portfolio continues to be diversified.

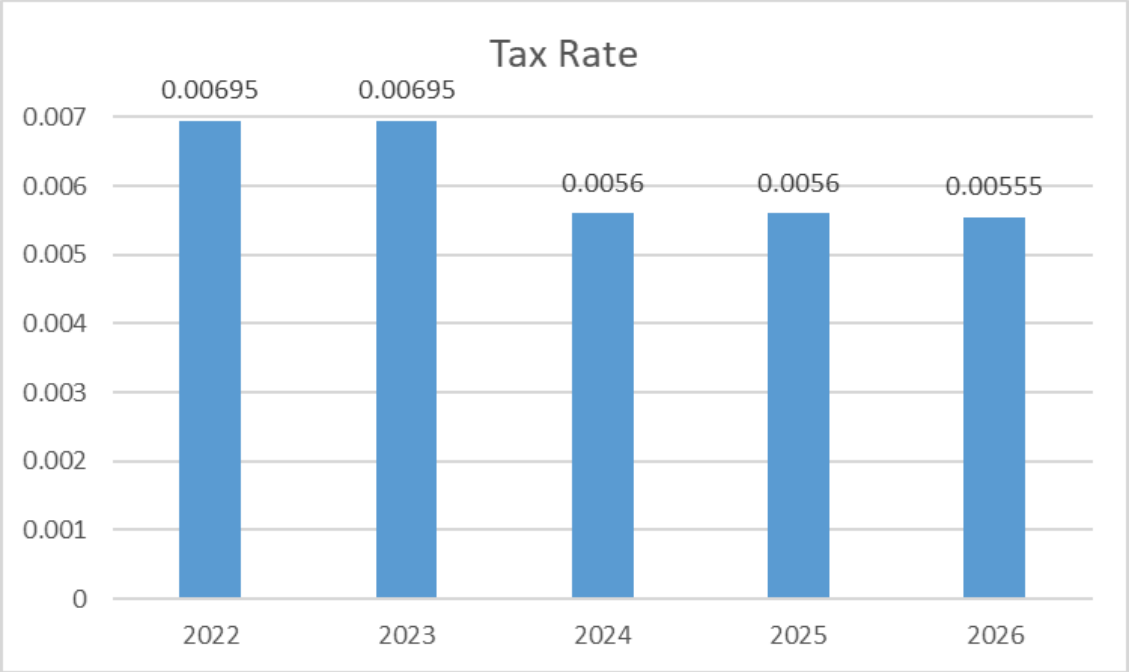


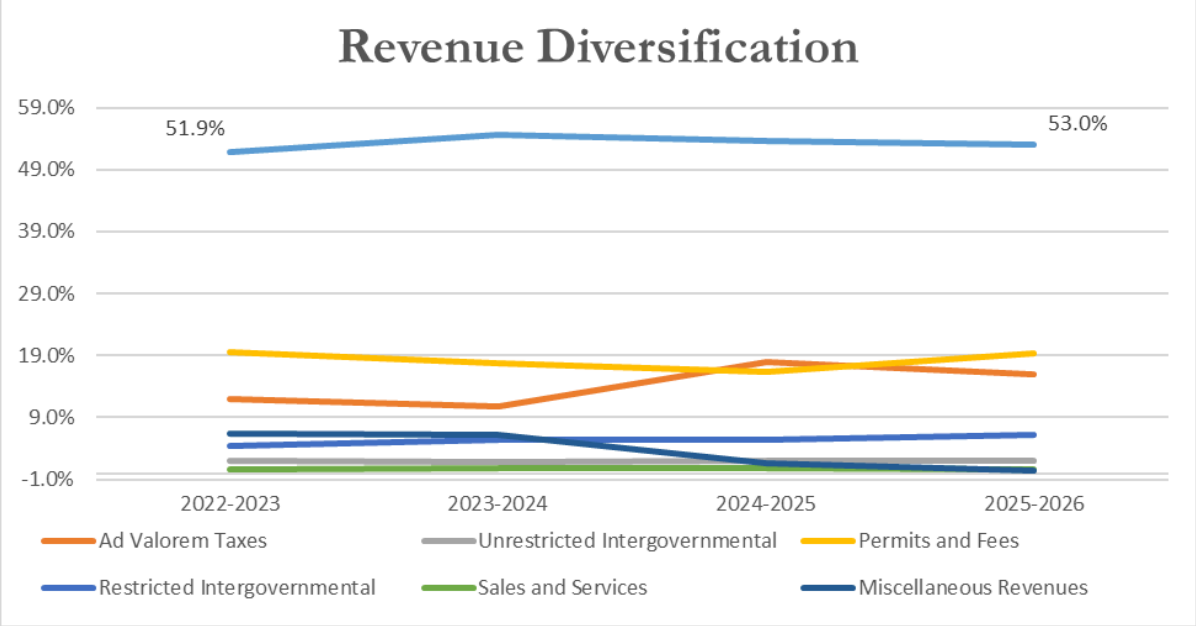
Budget						
Description	% Allocated	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Ad Valorem Taxes	53.2%	$ 52,205,000	$ 59,428,577	$ 60,898,423	$ 61,524,871	$ 63,363,537
Other Taxes	15.9%	12,138,675	11,741,276	20,217,070	18,377,070	20,851,349
Permits and Fees	2.0%	2,096,020	2,188,578	2,366,063	2,323,455	2,416,393
Intergovernmental Revenues	19.3%	19,661,485	19,246,891	18,566,818	22,329,237	20,400,189
Sales and Services	6.1%	4,492,700	5,917,546	5,997,730	7,115,545	6,425,000
Miscellaneous Revenues	0.6%	564,120	842,420	899,801	750,000	750,000
Transfers from Other Funds	0.5%	6,359,945	6,789,088	1,750,000	583,189	1,750,000
Fund Balance Appropriation	2.3%	3,076,935	2,700,000	2,700,000	2,700,000	2,700,000
	100.0%	$ 100,594,880	$ 108,854,376	$ 113,395,905	$ 115,703,367	$ 118,656,468

PROPERTY TAX

As we start to recount our revenue portfolio, we begin with property tax revenue projections. The FY 2026-2027 budget is balanced with a property tax rate of 55.5 cents – no change from the prior year.

One area of significant improvement is revenue portfolio diversification. In prior years, property tax revenues have accounted for approximately 59% of the County's total budgeted revenue. Over the past three (3) budgets, revenue diversification strategies have helped reduce dependency 53.4% for the upcoming 2026-2027 proposed budget. Additional diversification strategies will continue to reduce the dependency on property tax revenue and lower the revenue portfolio percentage to a target of 51%.



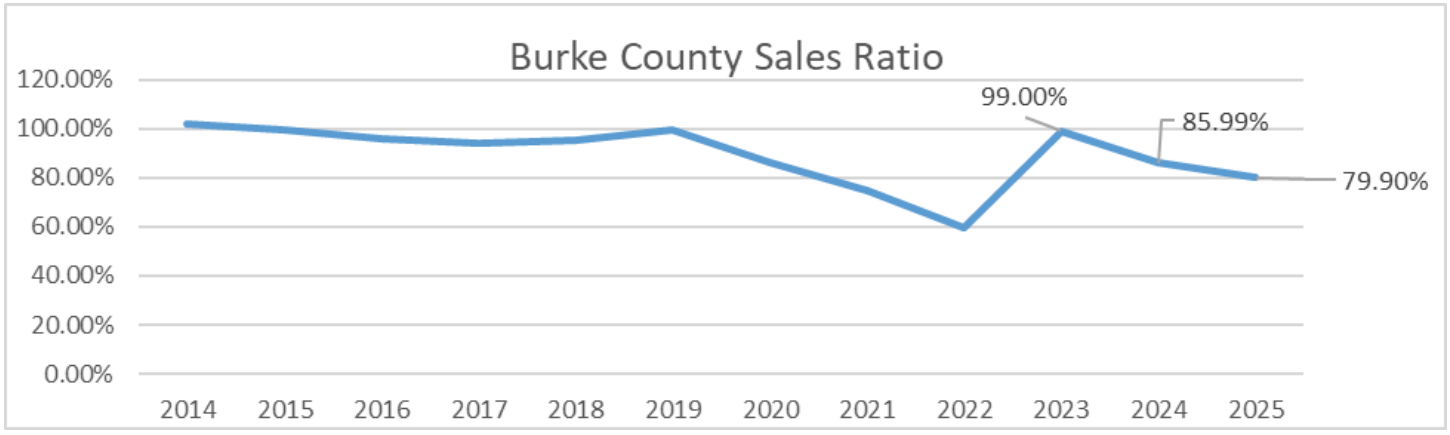


The Burke County housing market has continued to experience rising costs. The North Carolina Department of Revenue (NCDOR) monitors a "sales ratio" – which is an analytical measure of the actual sales price (of an arm's length transaction) as a percentage of the county assessed tax value. Mass reappraisal during revaluation attempts to realign assessed taxing values with market values. In 2023, as values grew substantially, Burke County Government was able to reduce the taxing rate by 20% (or 13.5 cents) while still maintaining a similar revenue stream that aligned with inflation (**See Exhibit A**).

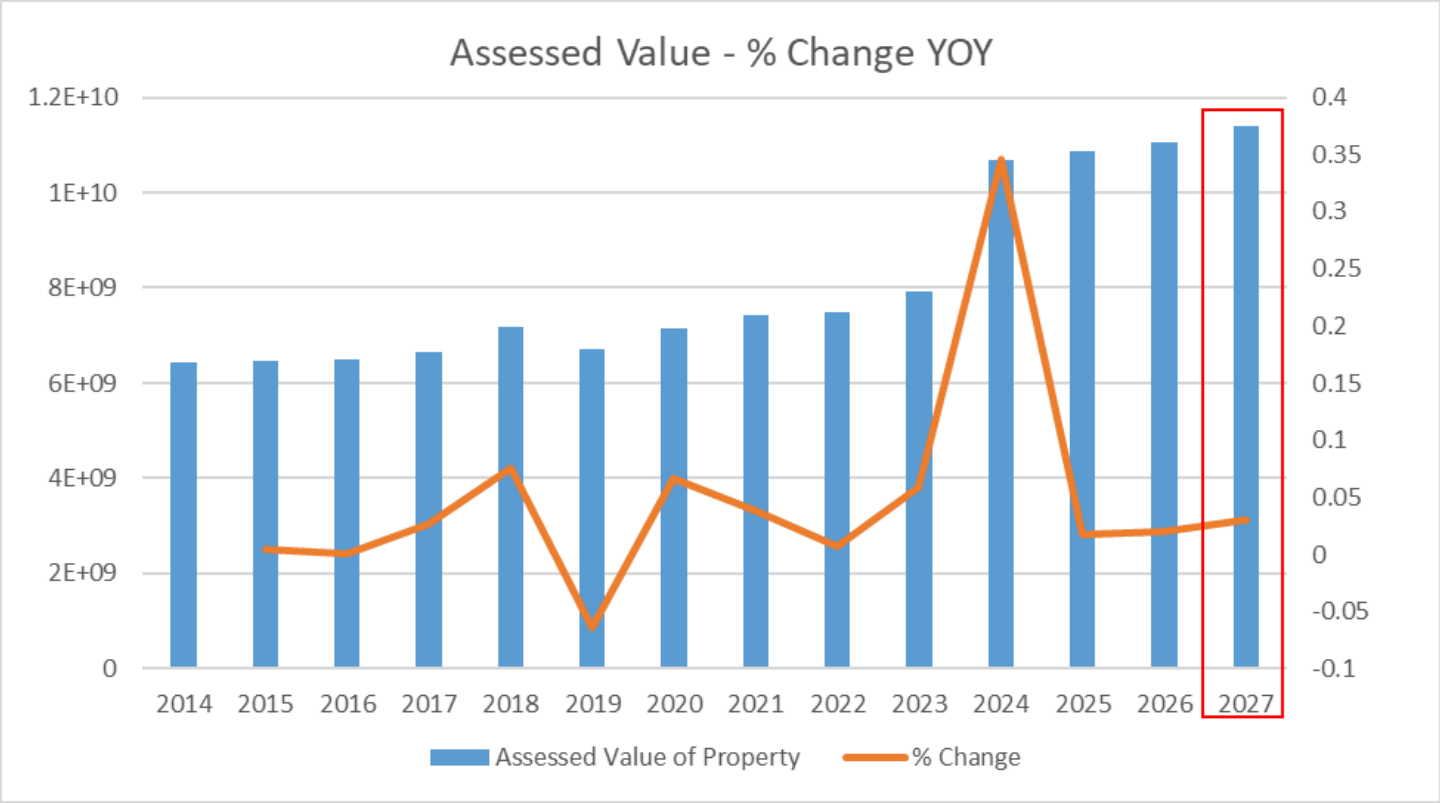
Exhibit A

	Increase in Individual Taxpayer Burden	Increase in Organizational Tax Revenue	Inflationary Impact
Municipal	26%	71.33%	15%
Fire	30%	29.36%	15%
County	7%	14.94%	15%

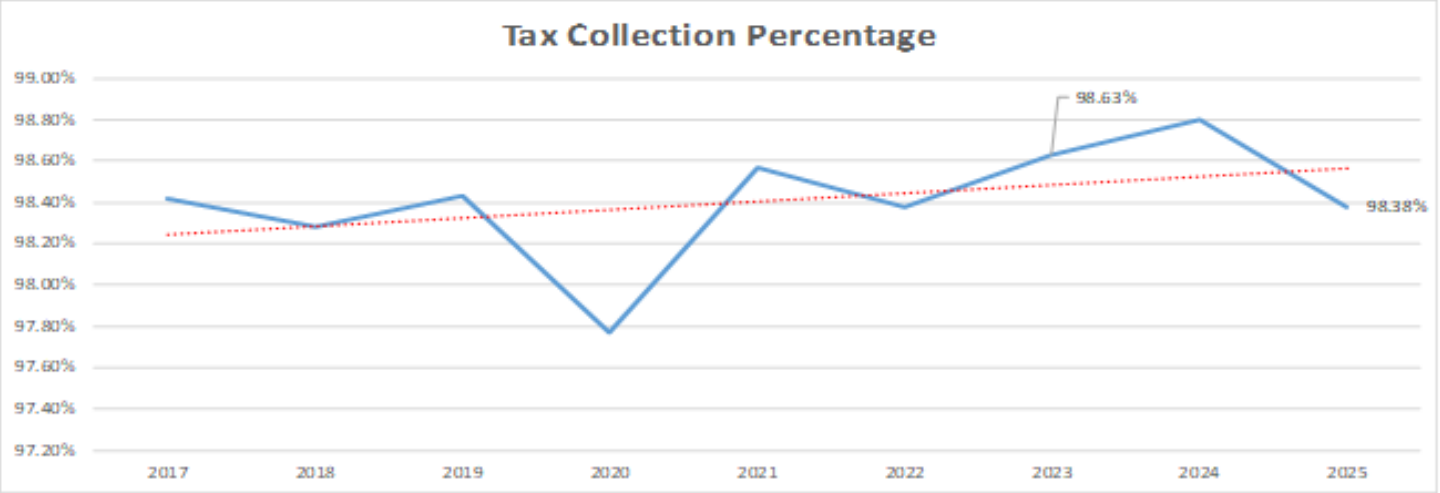
In the roughly thirty-six (36) months following the revaluation, home prices have continued to escalate, and the sales ratio has adjusted accordingly. Burke County is navigating through a self-managed revaluation process currently, which will be effective on January 1, 2027. Following an extended period of rising prices, the County's sales ratio had capped out at about 79.9% in late 2025; however, through the first quarter of 2026, transactional prices have been slightly reduced due to borrowing rates and marginal market corrections. The current trended sales ratio is about 85%.



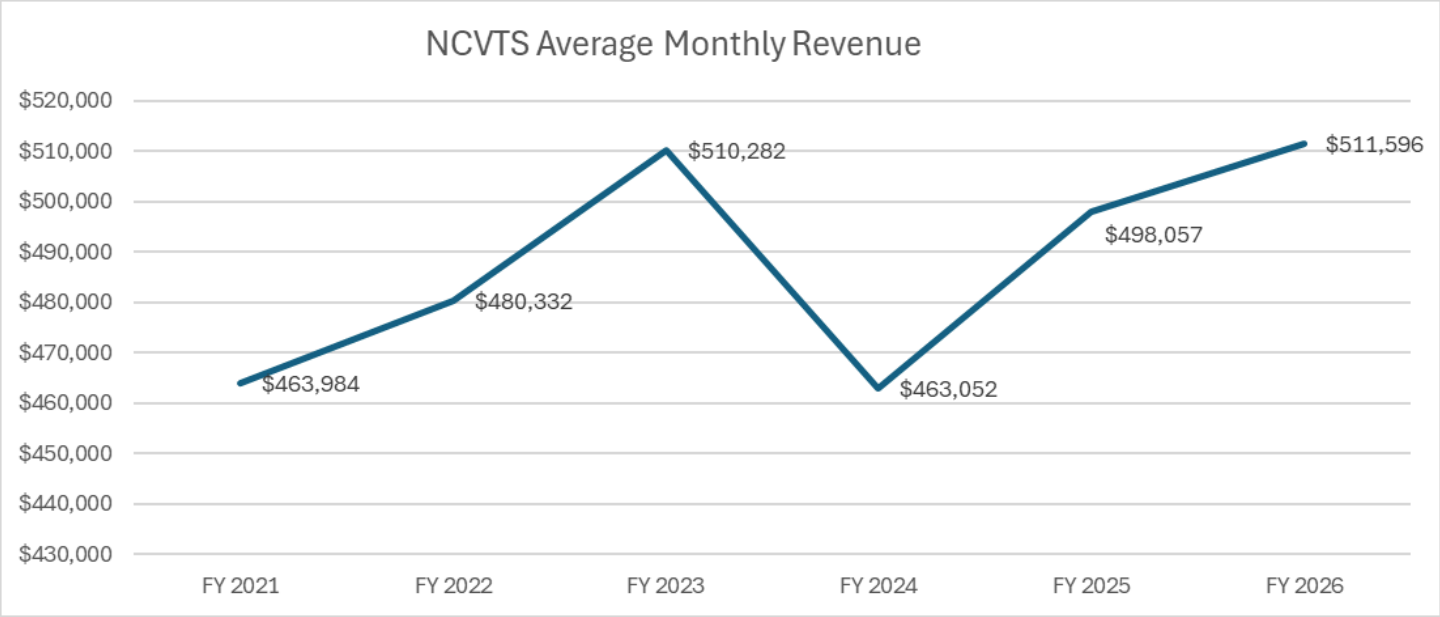
The 2026-2027 budget will see a slight increase of 3.1% in property tax base – marginally outpacing the rate of inflation. From 2014 to 2023, the county's "natural growth" increased annually at a rate of 2.3%. The 2.3% growth represents all new investment from development, less the annualized NCDOR depreciation. Burke County did have a required mass property revaluation on January 1, 2023, that led to a significant valuation increase of real property – on average, 41% across the county; however, 2024-2025 yielded similar 2% - 2.5% growth rates.

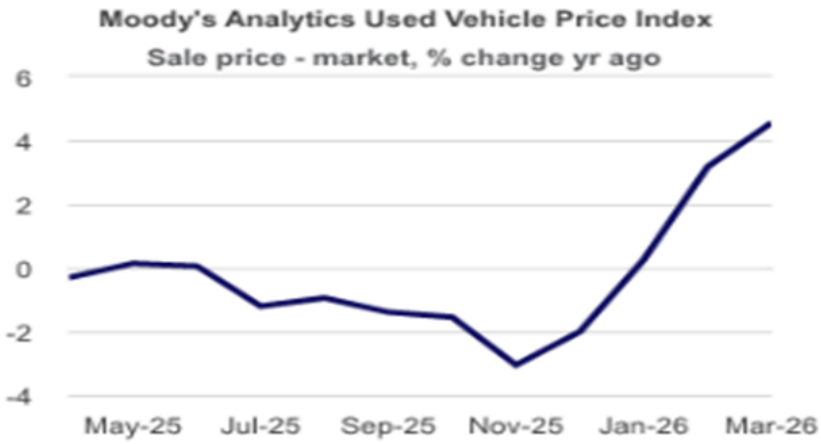


Ad Valorem property tax revenue represents the product of an assessed value multiplied by the adopted rate. The 2026-2027 budget is balanced at a collection rate of 98% which aligns with prior year experiences.



Registered motor vehicles account for approximately 10% of Burke County's tax base. The estimated value for the upcoming 2026-2027 budget is $1,138,702,219 – an 14% increase from the prior year. The average monthly NCVTS revenue has grown to $511,596 – which represents about a $162,840 revenue increase from the prior year actual.

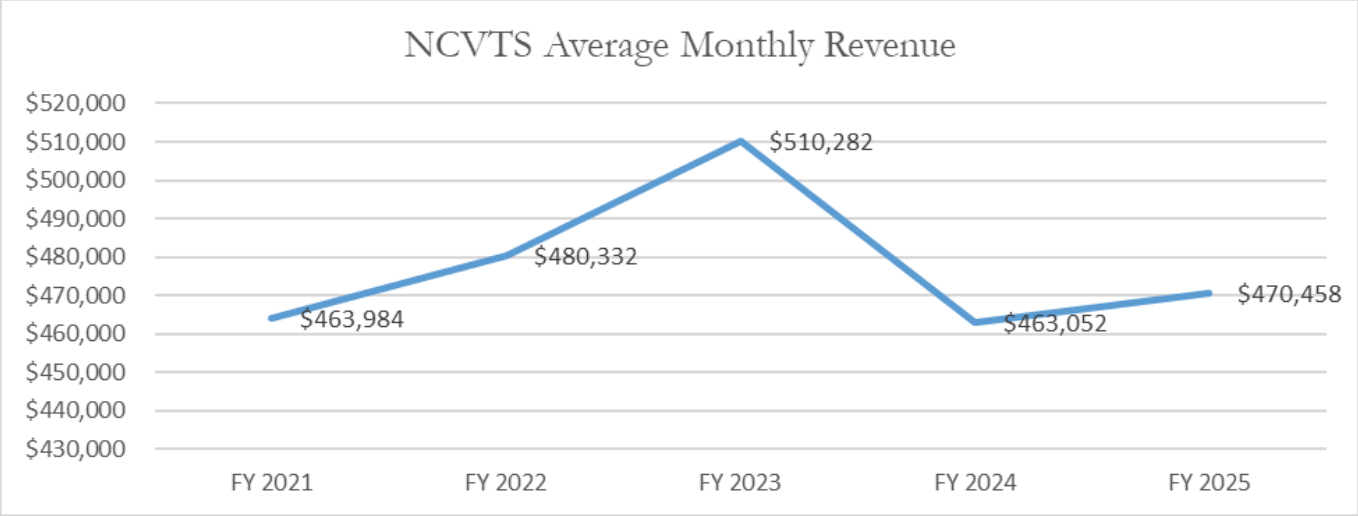




New vehicle affordability in the United States showed modest improvement in February, as strong income growth and enhanced manufacturer incentives more than offset rising transaction prices and relatively stable interest rates. It is important to note that this data reflects market conditions prior to the escalation of geopolitical conflict in the Middle East, which has since contributed to upward pressure on loan rates and a decline in overall consumer sentiment.

In February, the estimated average auto loan rate decreased marginally by one (1) basis point to 9.51%, representing an eighteen (18) basis point improvement compared to the prior year. At the same time, the average new-vehicle transaction price increased by 3.4% year over year and 0.3% month over month, reaching $49,353.

Encouragingly, personal income growth remained strong at 3.8% year over year. This growth, combined with increased manufacturer incentives, helped to partially offset the impact of higher vehicle prices and sustain relative affordability in the near term.



The total estimated tax base for the upcoming 2026-2027 budget is $11,402,485,388. That is an increase of $336,336,272 (net of depreciation). See details below:

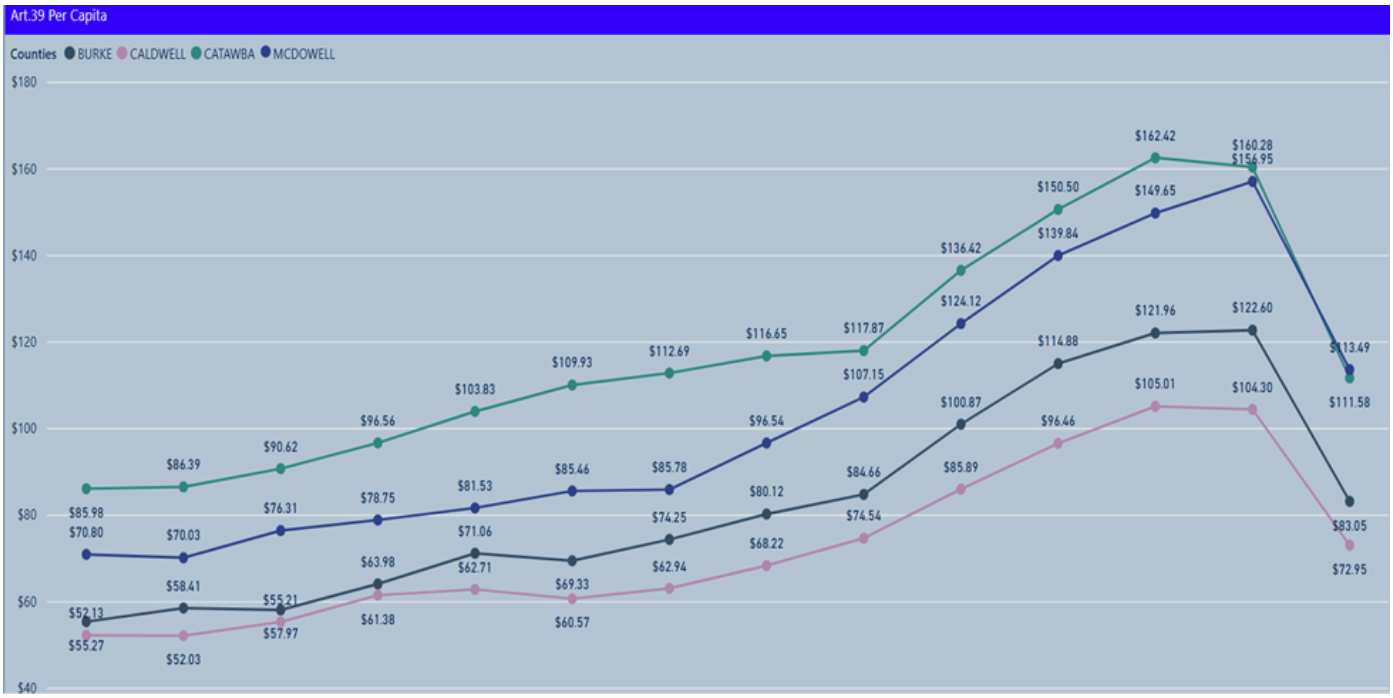
BURKE COUNTY BUDGET FOR THE YEAR ENDED JUNE 30, 2027 REVENUE ANALYSIS	2022-2023 Original Budget	2023-2024 Original Budget	2024-2025 - Original Budget	2025-2026 - Original Budget	2026 - 2027 Estimated at 2/24/2026	Additional Revenue from PY Budget
Original Levy Total Tax Valuation						
Real	$ 5,858,291,347	$ 8,617,855,095	$ 8,677,137,398	$ 8,760,340,598	$ 8,870,936,991	
Personal & State Board	$ 1,060,632,900	$ 1,203,505,744	$ 1,256,361,326	$ 1,307,618,166	$ 1,392,846,178	
Motor Vehicles	$ 832,802,302	$ 911,069,360	$ 920,276,363	$ 998,190,352	$ 1,138,702,219	
	$ 7,751,726,549	$ 10,732,430,199	$ 10,853,775,087	$ 11,066,149,116	$ 11,402,485,388	$ 336,336,272
County Tax Revenue @ .555 & @ 98.5% Collection Rate	$ 51,240,000	$ 58,899,577	$ 59,869,423	$ 60,495,871	$ 62,334,537	1,838,666
Prior Year Collections	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	-
Penalties interest & advertising	$ 329,000	$ 329,000	$ 329,000	$ 329,000	$ 329,000	-
Total	$ 52,269,000	$ 59,928,577	$ 60,898,423	$ 61,524,871	$ 63,363,537	$ 1,838,666

SALES & USE TAX

Sales tax is a pillar of local government revenue in North Carolina and that is certainly true for Burke County Government. Following the first budget cycle in more than ten (10) years (FY 2025-2026) in which sales tax revenues did not exceed the pace of inflation, the experience for the current year has rebounded nicely at a net 7% model.

Following the impacts from Tropical Storm Helene, Burke County's Article 39 per capital revenue fell to $83.05 – which was its's lowest since 2018. Other regional counties experienced similar results in 2024-2025, but all have nicely rebounded as the economies have recovered.

- **Caldwell - $72.95**
- **McDowell - $111.58**
- **Catawba - $113.49**



Sales tax revenue is received by three (3) primary distribution articles for a total of 6.75% in Burke County. 4.75% of that amount is remitted as State revenue. The remaining 2% is distributed through one of the three (3) methodologies below. The type of distribution is indicative of many economic insights. See below for a description of each distribution article:

***Article 39 = (+) 0.16%** **Article 40 = (+) 1.7%** **Article 42 = (+) 1.7%**

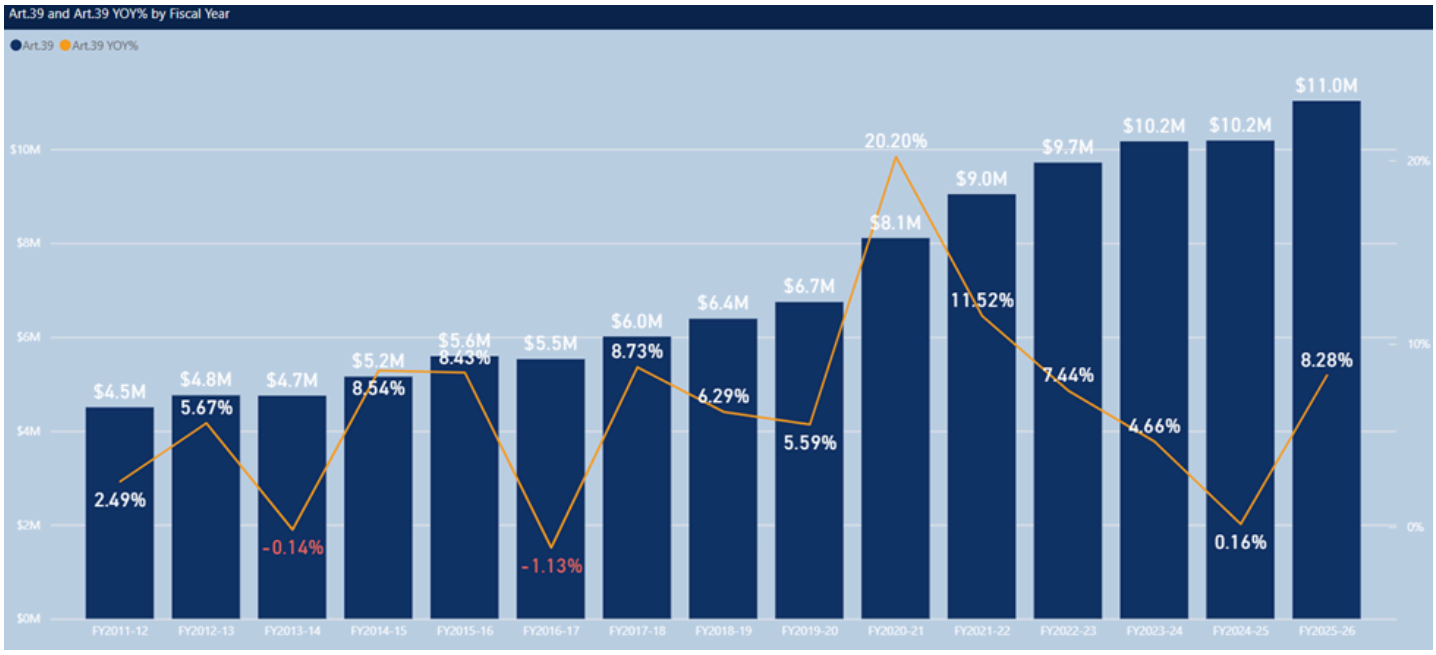
Article 39 – Article 39, being distributed by point of sale, is the purest form of the local Sales & Use Tax. Basically, any sale that occurs in each county will result in the Article 39 portion returning to that county. Any refund identified as being from a specific county will have the Article 39 portion refunded from that county as well. Beginning with the October 2003 Collections, the Article 39 portion contains the "food tax" as instructed in G.S. 105-469. However, the "food tax" is separately identified in our Distribution Report.

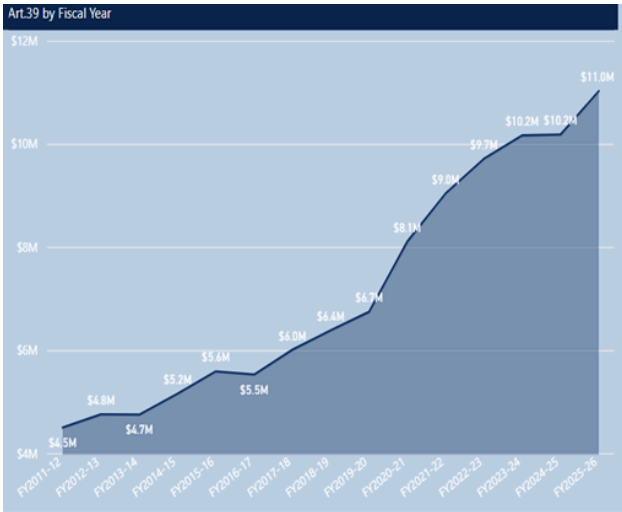
Article 40 – Article 40 is distributed based upon a county's population in relation to the state population total. A portion of the "food tax" is also included in Article 40 and can be separately identified in our Distribution Report. Article 40 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 40 portion of any refund.

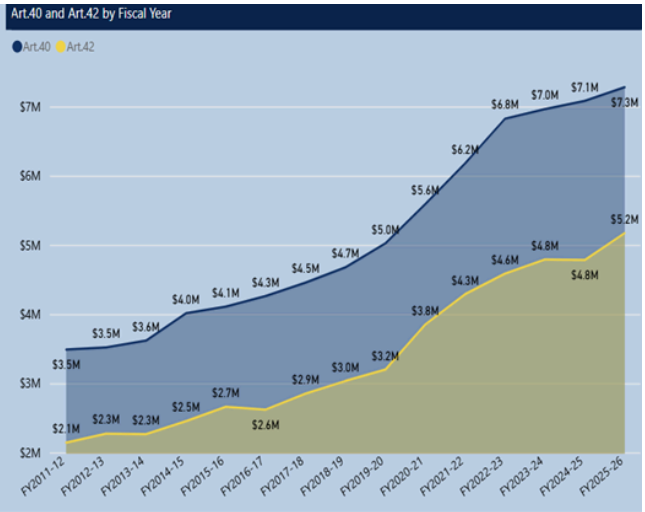
Article 42 – Article 42 was previously distributed based upon a county's population in relation to the state population total. Effective with the November 2009 collections distributed in January 2010, Article 42 tax is distributed on a point of sale basis. A portion of the "food tax" is also included in Article 42 and can be separately identified in our Distribution Report. The portion of the "food tax" included in Article 42 is subject to an adjustment factor as identified in G.S. 105-486(b). This section contains the Article 42 portion of any refund.

The 2026-2027 proposed budget will reflect a responsible general fund projection of a 5.3% increase for sales tax. That is following a flat projection in the prior year (2025-2026) budget.

6-30-2025 Budget	$18,302,070.00
Actual 6-30-2025	$18,409,000.00
6-30-2026 Budget	$18,310,070.00
Forecast Actual 6-30-2026	$19,380,371.00
Actual Change $	$971,371.00
Actual Change %	5.30%
6-30-2027 Budget	$19,250,000.00
$ Change from PY Budget	$939,930.00
% Change from PY Budget	5.10%
$ Change from expected 6-30-26 Actual	($130,371.00)
$ Difference between budget and expected actual (FY 27)	$711,782.13







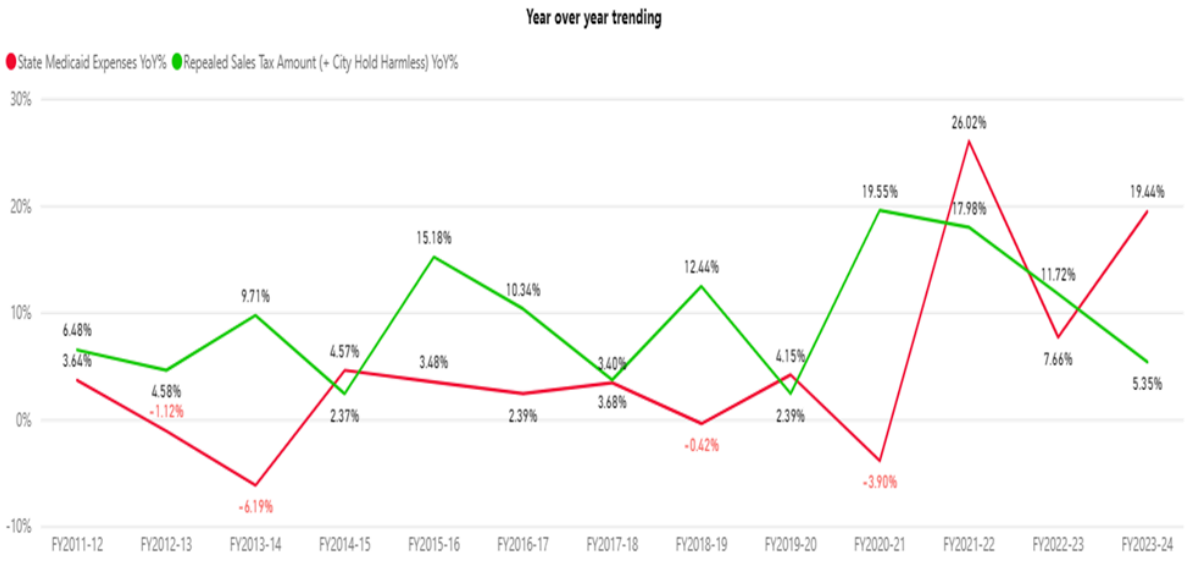
MEDICAID HOLD HARMLESS SALES TAX

Pursuant to G.S. 105-523, since around 2008-2009 most counties in North Carolina have received a hold-harmless revenue payment for exchanging a portion of the local Sales & Use Tax for the State's agreement to assume the responsibility for the non-administrative costs of Medicaid.

In 2024-2025 (Medicaid Expansion became law on 12/1/2023) a significant increase in State paid Medicaid claims resulted in Burke County losing approximately $1.6M in revenue compared to the prior year. That represents approximately 1.5 cents on the tax rate.

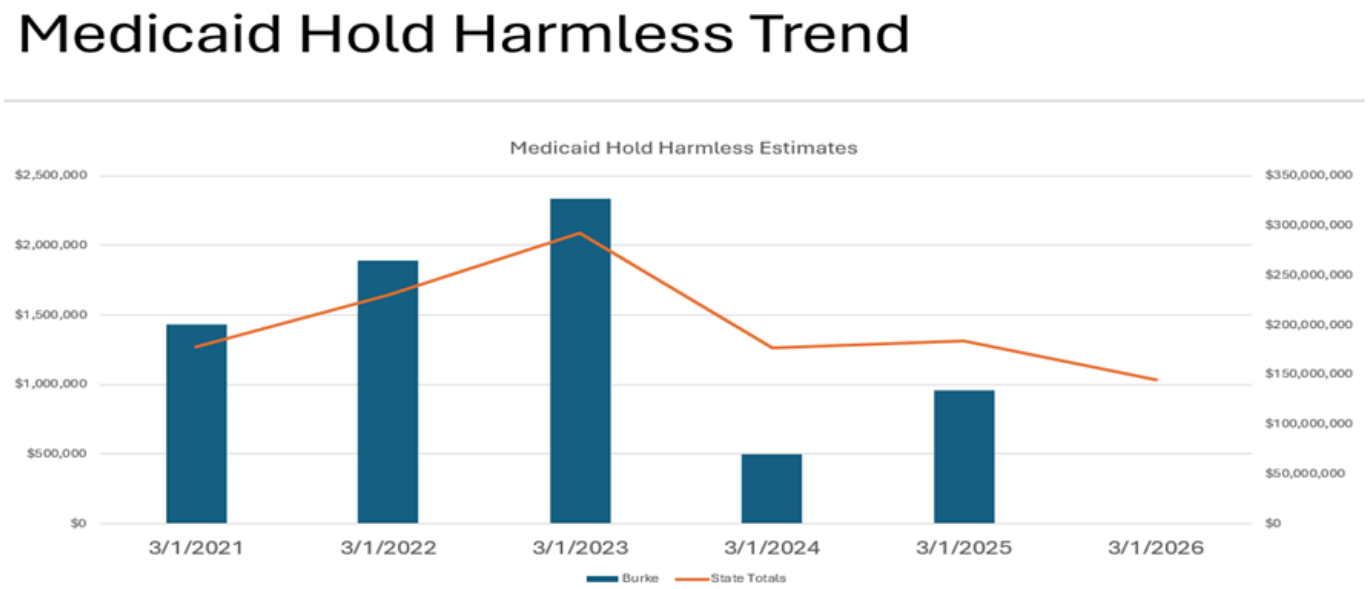
It is worth noting that over five (5) years state Medicaid expenses have increased 64.5% while Article 44 sales tax growth has managed, over the same time period, “only” 37.4%. Trending does not indicate that Article 44 sales tax will begin to “again” outpace state Medicaid costs anytime soon.

So far for FY 2025-2026, at least the way this report counts the funding, the first tranche of state Medicaid costs have come in at $1.05 billion, a 6.21% increase over Medicaid costs from last year. This percentage growth outpaces the Article 44 sales tax amount growth of 2.13%.



FY	Repealed Sales Tax Amount (+ City Hold Harmless)	Repealed Sales Tax Amount (+ City Hold Harmless) YoY%	State Medicaid Expenses	State Medicaid Expenses YoY%	March Payment to County	August Payment to County	Total Payment to County	Benefit to County
FY2017-18	$7,287,191.55	3.64%	$6,864,511.31	2.14%	$253,070.10	$169,610.14	$422,680.24	$0.00
FY2018-19	$7,672,831.71	5.29%	$6,845,771.19	-0.27%	$642,866.05	$184,194.47	$827,060.52	$0.00
FY2019-20	$8,120,898.15	5.84%	$7,118,446.35	3.98%	$842,357.94	$160,093.86	$1,002,451.80	$0.00
FY2020-21	$8,553,323.62	5.32%	$6,863,973.45	-3.57%	$1,290,292.91	$399,057.26	$1,689,350.17	$0.00
FY2021-22	$9,877,725.68	15.48%	$8,286,025.63	20.72%	$1,700,759.98	($109,059.93)	$1,591,700.05	$0.00
FY2022-23	$10,839,176.84	9.73%	$8,772,396.69	5.87%	$2,101,331.09	($34,550.94)	$2,066,780.15	$0.00
FY2023-24	$11,139,852.92	2.77%	$10,195,623.51	16.22%	$450,319.78	$493,909.63	$944,229.41	$0.00
FY2024-25	$11,342,774.89	1.82%	$10,443,159.03	2.43%	$861,614.65	$38,001.21	$899,615.86	$0.00
FY2025-26	$11,638,001.05	2.60%	$12,762,607.88	22.21%	$0.00		$0.00	$1,124,606.83
FY2026-27		-100.00%		-100.00%				
Total	**$131,757,193.48**	**0.00%**	**$129,934,246.43**	**0.00%**	**$8,916,730.64**	**$1,141,825.76**	**$10,058,556.40**	**$8,235,609.35**

BURKE COUNTY – MEDICAID HOLD HARMLESS REVENUE ALLOCATION



OCCUPANCY TAX

Occupancy tax represents "the six percent (6%) revenue share that the County receives" from our hospitality partners. This restricted revenue source is then used to fund travel tourism enhancement in partnership with the Burke County Tourism Development Authority (TDA).

In recent years, we have seen substantial growth in this revenue area. Historically, the primary drivers have been outdoor recreation, travel/tourism growth, and additional hotel beds in the community. For the 2018-2019 fiscal year, the County received slightly over $580,000. During 2019-2020, that amount fell to $532,000 – primarily due to the fourth-quarter shutdown. Fiscal year 2020-2021 saw a rebound comparable to pre-COVID with a total of $615,000 in occupancy tax revenue, and that amount grew to more than $930,000 by 2023-2024

2024-2025 also experienced significant growth, but most likely due to Hurricane Helene recovery efforts. In the days and weeks following the storm, there were additional hospitality stays for displaced families, working contractors, and recovery resources. We expect many of those resources to continue to be in place for the 2025-2026 fiscal year. The forecast for 2025-2026 will be budgeted at $1,100,000.

Use of Proceeds

For almost every jurisdiction, local occupancy tax proceeds are not general fund revenue. Two (2) counties, Cleveland and Hyde, may use their occupancy tax revenue for any lawful public purpose —but even then Hyde County must spend a certain percentage to benefit its mainland portions.

The other 200(+) or so local governments that benefit from occupancy tax proceeds face restrictions on their use. Nearly all these restrictions involve tourism. Other permissible uses for occupancy tax revenue common across the state include beach nourishment and the construction or operation of convention and performing arts centers.

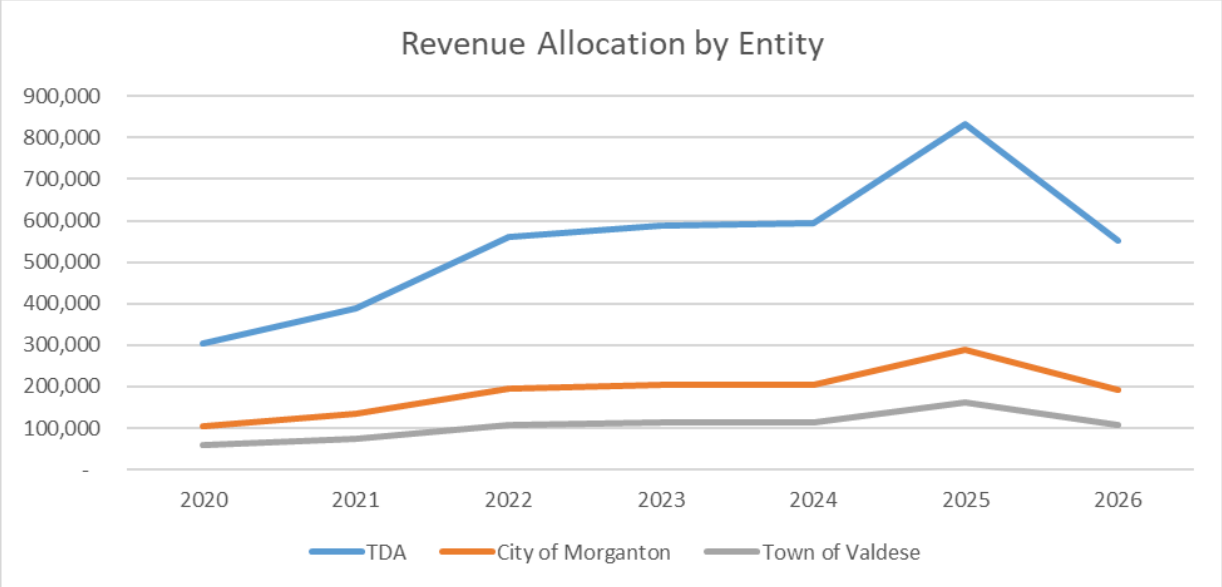
Distribution and Use of Tax Revenue in Burke County. – All occupancy tax levies in North Carolina are governed by N.C.G.S. 153A-155; however, Burke County also operates via special local legislation (Session-Las 2007-265) (HB78) that further directs the collection and allocation of occupancy tax. The County is responsible for all collection and allocation and is paid an administrative fee for that service equal to three percent (3%) of the first $500k and one percent (1%) of the remaining collections – annually that equates to around $15,000-$20,000.

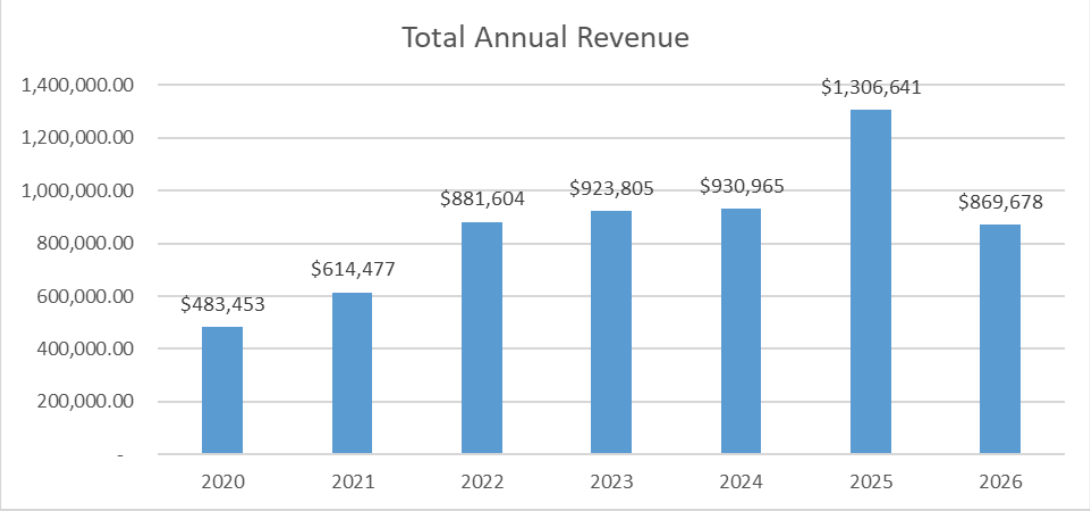
"Burke County shall, on a quarterly basis, remit the net proceeds of the occupancy tax only to promote economic development and travel and tourism in Burke County. The county may allocate the net proceeds one-half for economic development and one-half for travel and tourism or in any other ratio the board of commissioners considers appropriate. As used in this subsection, 'net proceeds' means gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer."

The net collections less the county administrative fee is distributed as follows:

City of Morganton	45%
Town of Valdese	25%
Burke County TDA	30%
Total	**100%**

The Authority must use at least two-thirds of the funds in each account to promote travel and tourism in each of the named areas and must use the remainder for tourism-related expenditures in each of the named areas.





RESTRICTED INTERGOVERNMENTAL REVENUE

Intergovernmental revenue represents a critical component of Burke County's overall financial structure, encompassing funding received from federal, state, and other governmental entities. These revenues are typically restricted in nature, with allowable uses defined by the funding source. For FY 2026–2027, restricted intergovernmental revenues account for approximately 17.4% of the County's General Fund revenue portfolio, with the majority of these funds administered through the Department of Social Services (DSS) and Public Health.

Total projected revenue for the Department of Social Services is $14.8 million, reflecting a 2% increase, while Public Health revenues are budgeted at $2.3 million, representing a 7% increase. These revenues are primarily derived from grants, shared revenues, and programmatic reimbursements rather than local tax sources.

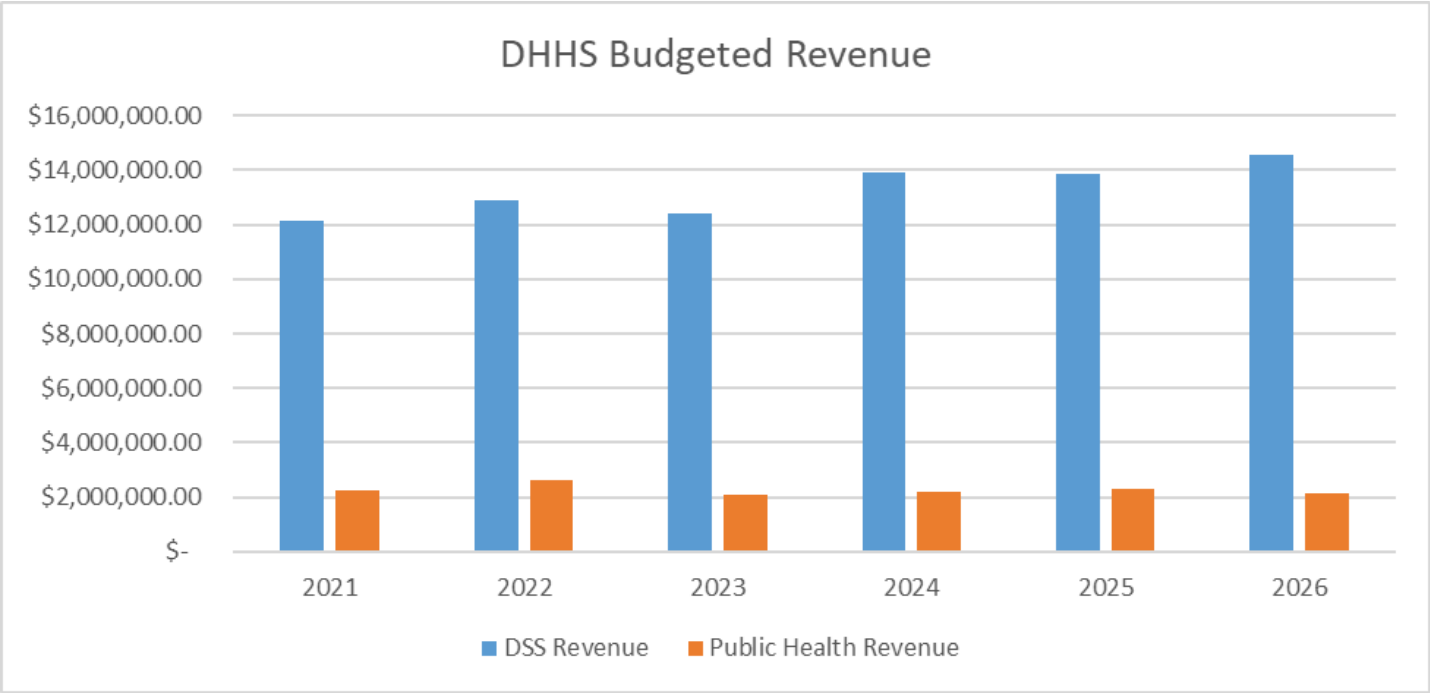
The increase in Social Services revenue is largely attributable to a more disciplined and intentional approach to cost identification, documentation, and reimbursement capture through the DSS-1571 process. The "1571" reimbursement model is fundamentally centered on ensuring that all eligible expenditures are accurately identified and reported in order to maximize federal and state reimbursement opportunities. Local departments of social services are responsible for administering a wide range of public assistance and service programs, with funding appropriated across federal, state, and county levels.

The State's NC-CoReLS system serves as the centralized platform through which the DSS-1571 report is prepared and submitted. This monthly report documents eligible expenditures and enables the County to draw down available federal and state funds. Reports are submitted to the Department of Health and Human Services Controller's Office and must be balanced and filed by the 15th of each month. Strengthening internal processes around this model has improved accountability and positioned the County to more effectively capture available revenues tied to service delivery.

Despite these improvements, the FY 2026–2027 budget reflects significant external funding pressures, most notably at the federal level. The passage and implementation of H.R. 1 will have a material impact on Burke County's revenue structure. Specifically, the federal government's decision to reduce its contribution toward Food and Nutrition Services (FNS) benefits is projected to result in an estimated annual revenue loss of $500,000 to $600,000 for the County. This represents a substantial shift in cost burden from the federal government to local jurisdictions and will require ongoing operational and financial adjustments.

At the state level, policy changes enacted by the North Carolina General Assembly are also contributing to revenue disruption. The transition of foster care health benefits to Healthy Blue has altered the reimbursement structure for associated services, further impacting intergovernmental revenue streams.

Public Health revenues, while showing an overall increase, continue to face underlying volatility. Prior reductions in State grant funding have not been accompanied by corresponding decreases in service obligations, as many of these programs do not have variable cost structures that allow for proportional expenditure reductions. As a result, the County must absorb a greater share of fixed program costs while maintaining service levels.



Investment Income

Investment income continues to serve as an important component of Burke County's diversified revenue portfolio and is most appropriately utilized for one-time or non-recurring expenditures. Given the inherent volatility of financial markets, the County remains disciplined in both forecasting and reliance on this revenue source.

Over the past several fiscal years, Burke County has experienced significant growth in investment income as a result of deliberate strategy and favorable market conditions. Investment income increased from $63,102 in FY 2022 to more than $1.2 million in FY 2023, peaked at approximately $2.5 million in FY 2024, and concluded FY 2025 at $2.1 million. For the current fiscal year, we anticipate investment income in the range of $1.8 million to $2.0 million.

Despite this strong performance, the FY 2026–2027 budget conservatively projects $825,000 in investment income, reflecting our continued commitment to fiscal discipline and prudent forecasting, rather than over-reliance on a revenue source that is highly sensitive to external economic conditions.

The current investment environment is being shaped by a complex and evolving geopolitical landscape, including global conflict, persistent inflationary pressures, and shifting monetary policy. These factors have contributed to volatility across financial markets and continued uncertainty in the interest rate environment.

While interest rates have generally remained elevated, recent trends indicate compression in short-term yields, particularly within the three-year maturity range, as markets begin to anticipate future economic adjustments.

In response, Burke County has maintained a conservative investment posture, prioritizing security over return. The County's portfolio remains heavily concentrated in U.S. Treasuries and high-quality commercial paper, with a focus on short-term maturities—primarily 270 days or less. This approach ensures preservation of capital, compliance with statutory requirements, and sufficient liquidity to meet operational needs, while still capturing available yield opportunities within the market.

Our internal cash and investment management strategy continues to emphasize analytical cash flow forecasting, allowing the County to minimize idle cash balances while maximizing short-term investment opportunities. However, given current market conditions and the potential for continued economic disruption, the County is intentionally maintaining a cautious position, recognizing that yields may adjust unevenly and that portfolio repricing occurs gradually over time.

As always, all investment decisions are guided by the statutory framework of Safety, Liquidity, and Yield—in that order. This disciplined approach ensures that Burke County remains well-positioned to navigate economic uncertainty while preserving financial stability.

Finally, it is important to recognize that many of the County's core revenue streams are closely tied to overall economic activity. As such, maintaining a conservative and flexible investment strategy is essential in supporting long-term financial sustainability in an increasingly uncertain global environment.

OPERATIONAL RATES & FEES

Fees for service and sales make up approximately eight percent (7.4%) of the County's general fund revenue portfolio. These fee structures are designed to be cost recoupment strategies that ensure the County can economically continue to provide each of the critical services. The 2026-2027 budget is reflective of several fee changes. These fee changes are based on peer benchmarking, increased costs of doing business, and analytical review of county service delivery costs.

Executive Summary of Notable Fee Changes – FY 2026–2027

The proposed FY 2026–2027 Schedule of Fees reflects a targeted and strategic approach to cost recovery, service alignment, and operational sustainability. Rather than broad-based increases, the recommended changes focus on specific service areas where costs have materially shifted, new services have been introduced, or alignment with external benchmarks is necessary.

Building Inspections

Proposed adjustments within Building Inspections reflect moderate increases to better align fees with current market conditions and service delivery costs. Notable changes include increases to mobile home permits (single and double-wide), as well as above-ground and in-ground pool permits. These adjustments are incremental but necessary to maintain cost recovery in a high-demand service area.

Department of Social Services
Several new fees are proposed to address services that have historically not recovered costs:

- Introduction of a Pre-Placement Assessment (PPA) fee, structured on a sliding scale up to $1,000, to support private adoption services.

Emergency Management (New Fee Structures)

- Implementation of Tier II hazardous materials filing fees, including charges for hazardous substances, extremely hazardous substances, and Risk Management Plan (RMP) filings.
- Establishment of graduated late fees for non-compliance, ranging up to $1,000 depending on duration.
- Introduction of hazardous materials assessment fees and EMS private event coverage fees, ensuring cost recovery for specialized and event-based services.

These changes represent a significant policy shift toward aligning service costs with users rather than general fund support.

Emergency Medical Services (EMS – Transport Rates)
EMS transport and mileage rates have been adjusted primarily to reflect updated Medicaid reimbursement schedules. Most transport categories show modest increases, maintaining alignment with federal benchmarks. One category (basic life support non-emergency transport) reflects a slight decrease, consistent with updated reimbursement structures. Overall, these adjustments are technical in nature and ensure compliance with external rate-setting guidance.

Environmental Health (Comprehensive Fee Restructuring)
Environmental Health reflects one of the most substantial changes in the proposed schedule, with a transition to a restructured fee model:

- Introduction of a revised framework separating Improvement Permits, Construction Authorizations, and Combination Permits.
- New tiered pricing for residential and commercial septic systems based on size and capacity.
- Addition of new service fees, including a full-panel private well water test.
- Increased fees for certain services, such as pool plan reviews.

This restructuring improves transparency, aligns fees with workload complexity, and enhances consistency with regulatory requirements.

See Attachment A for the proposed rate and fee schedule details.

Conclusion

The County's general fund recommended budget will include budgeted revenue of approximately $118,656,468 million which is an increase of 2.6%. Over the next 12 months, professional staff will continue to evaluate and re-engineer our business model that further diversifies our revenue stream, optimizes efficiency gains, and promote performance-driven outcomes.

I again wish to share my optimism and hope for the future of this organization and our community. Thank you for your continued support and visionary leadership.

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
Animal Control and Animal Services		
Bite Quarantine Pick Up Fee	$20.00 per animal	$20.00 per animal
Cat Adoption Fee	$20.00 per cat / kitten	$20.00 per cat / kitten
Chemical Capture Fee	$75.00 per animal	$75.00 per animal
Civil Penalty - First Offense	$50.00 per offense	$50.00 per offense
Civil Penalty - Second Offense	$100.00 per offense	$100.00 per offense
Civil Penalty - Third Offense	$200.00 per offense	$200.00 per offense
Dog Adoption Fee	$40.00 per dog / puppy	$40.00 per dog / puppy
General Boarding Fee	$10.00 per night	$10.00 per night
Isolation Boarding Fee	$15.00 per night	$15.00 per night
Other Species fees	Determined based on the type animal	Determined based on the type animal
Owner Surrender Fee	$10.00 per animal	$10.00 per animal
Rabies Vaccination	$10.00 per vaccine	$10.00 per vaccine
Senior for Senior Adoption Fee	$0.00 per animal	$0.00 per animal
Veteran Adoption Fee	$0.00 per animal	$0.00 per animal
Working Cat Adoption Fee	$10.00 per cat	$10.00 per cat
Building Inspection**		
Minimum Residential (electric, plumbing, mechanical, building)	$100.00 per trade or sq ft fee, whichever is greater	$100.00 per trade or sq ft fee, whichever is greater
Residential (unclassified)	$100.00	$100.00
Permit Multiplier - Residential	0.50 per square foot	0.50 per square foot
Minimum Commercial (electric, plumbing, mechanical, building)	$100.00 per trade or multiplyer x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)	$100.00 per trade or multiplyer x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)
Commercial (unclassified)	$100.00	$100.00
Permit Multiplier - Industrial	$100.00 per trade or multiplyer x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)	$100.00 per trade or multiplyer x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)
Mobile Home (Single)	$200.00	$250.00
Mobile Home (Double)	$200.00	$250.00
Modular	0.25 per sq. ft	0.25 per sq. ft
Stick Built	0.50 per sq. ft	0.50 per sq. ft
Plan Review Fee	$100.00	$100.00
Above-Ground Pool	$75.00	$100.00
In-Ground Pool	$150.00	$200.00
Commercial Pool	$500.00	$500.00
Day Care Consultations	$100.00	$100.00
Commercial Signs	$200.00	$200.00
Call Back	$75.00	$75.00
Temporary Power	$250.00	$250.00
Additional Inspection (regular bus hours)	$75.00	$75.00
Additional Inspection (after hours/weekend)	$150.00 min	$150.00 min
Homeowner Recovery Fund (as required by G.S. 87-15.6(b))	$10.00	$10.00
* If work is performed before issue of permit, double permit fee.		
**For the full modifiers and examples, see the Planning Department and		
DSS		
Ordinary Fees:		
Child Support Application	$25.00	$25.00
NC Health Choice (1 child)	$50.00	$50.00
NC Health Choice (2 or more children)	$100.00	$100.00
HCWD enrollment	$50.00	$50.00
PPA Fee (Sliding Scale up to $1,000)	0	$1,000.00
Emergency Management		
Tier II Filing Fee (Hazardous Substances)	0	$100.00
Tier II Filing Fee (Extremely Hazardous Sub)	0	$200.00
Tier II Filing Fee (RMP)	0	$500.00
Late Fees (0-6 months)	0	$100.00
Late Fees (6-12 months)	0	$200.00
Late Fees (1 year or more)	0	$1,000.00
Phase 1 assessments- Hazardous Materials	0	$75.00
EMS Private Event Medicine (Event Crew)	0	$250.00
EMS-Ambulance Services		
A0425 (per mile)	$13.50	$14.13
A0426 (transport)	$487.50	$502.83
A0427 (transport)	$780.00	$796.16
A0428 (transport)	$450.00	$419.03
A0429 (transport)	$652.50	$670.44
A0433 (transport)	$1,125.00	$1,152.32
A0434 (transport)	$1,327.50	$1,361.84
BLS-T/R (treatment - non transport)	$175.00	$175.00
ALS-T/R (treatment - non transport)	$325.00	$325.00
Environmental Health		
On-Site Wastewater Permitting:		
On-Site Wastewater Permitting:		
Expansion of Existing System	$200.00	$200.00
Verification of Septic System	$100.00	$100.00
Repair Permits	$100.00	$100.00
Septic Tank Replacement	No Charge	No Charge
Addendum Fee	$50.00	$50.00
Call Back Fee	$75.00	$75.00
Residential Septic Permitting up to 4BR (up to 480 GPD):		
Improvement Permit Only	$325.00	$350.00
Construction Authorization Only	New Fee Design	$150.00
IP & CA Combination	New Fee Design	$400.00
Residential Septic Permitting 5BR+ (greater than 600 GPD):		
Improvement Permit Only	New Fee Design	$400.00
Construction Authorization Only	New Fee Design	$150.00
IP & CA Combination	New Fee Design	$500.00

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
Commercial Septic Permitting up 480 GPD:		
Improvement Permit Only	New Fee Design	$400.00
Construction Authorization Only	New Fee Design	$150.00
IP & CA Combination	New Fee Design	$500.00
Commercial Septic Permitting Greater than 480 GPD:		
Improvement Permit Only	New Fee Design	$400.00
Construction Authorization Only	New Fee Design	$200.00
IP & CA Combination	New Fee Design	$550.00
Required Septic System Re-Inspections:		
Type IIIb System (every 5 years)	$100.00	$100.00
Type IV System (every 3 years)	$125.00	$125.00
Type V System (once per year)	$175.00	$175.00
Type VI System (every 6 months)	$175.00	$175.00
*Fee waived if owner has Certified Operator		
Private Well Water:		
New Well Permit	$400.00	$400.00
Well Repair Permit	$200.00	$200.00
Bacteriological Well Water Sample	$60.00	$60.00
Chemical Well Water Sample	$110.00	$110.00
Full Panel Water Sample	New Fee	$150.00
Public Swimming Pools:		
Annual Permit Fee	$200.00	$200.00
New Pool/Spa Plan Review	$250.00	$250.00
Remodel Pool/Spa Plan Review	$150.00	$250.00
Seasonal Permit Fee	New Fee	$150.00
Call Back Fee	New Fee	$75.00
Tattoo or Piercing Parlor/Artist:		
Tattoo or Piercing Parlor Annual Fee	$200.00	$0.00
Tattoo or Piercing Artist	$200.00	$200.00
Tattoo Artist/Parlor Plan Review	$200.00	$200.00
Call Back Fee	New Fee	$75.00
Food Service:		
Plan Review (Restaurants, Food Stands, Meat Markets, School Lunchrooms)	$250.00	$250.00
Plan Review (Mobile Food Unit)	$150.00	$150.00
Plan Review (Push Cart)	$100.00	$100.00
Temporary Food Permit	$75.00	$75.00
Preliminary/Consultative Visit	$75.00	$100.00
Transitional Permit	New Fee	$125.00
Call Back Fee	New Fee	$75.00
Finance		
Returned check fee on all County payments except tax	$25.00	
Fire Inspection Fees		
ABC Permit	$100.00	$100.00
Aboveground Tank Installation	$100.00	$100.00
Assembly	$150.00	$150.00
Blasting Permit	$150.00	$150.00
Bonfire Permit	$20.00	$20.00
Building, Fire / Life Safety System Plan Review	$50.00	$50.00
Business	$100.00	$100.00
Church Exemption (Fee exempt)	$0.00	$0.00
Construction Permits required by NC Fire Code	$100.00	$100.00
Day Cares	$100.00	$100.00
Emergency access gate inspection (annual)	$0.00	$50.00
Factory – Less Than 10,000 Square Feet	$150.00	$150.00
Factory – Over 10,000 Square Feet	$200.00	$200.00
Family Care Homes	$100.00	$100.00
Fire Alarm Install or Upgrade	$50.00	$50.00
Fire Suppression System Over Cooking Operations	$50.00	$50.00
Fireworks Display Permit	$100.00	$250.00
Foster Homes	$50.00	$0.00
Group Homes	$100.00	$100.00
School inspection (fee exempt)		$0.00
Hazardous	$150.00	$150.00
Institutional	$150.00	$150.00
Motels	$150.00	$150.00
Operational Permits required by NC Fire Code	$100.00	$100.00
Fire Sprinkler System Install or Upgrade	$100.00	$100.00
Storage – Less Than 10,000 Square Feet	$150.00	$150.00
Storage – Over 10,000 Square Feet	$200.00	$200.00
Underground Storage Tank Installation	$150.00	$150.00
Underground Storage Tank Removal Permit	$150.00	$150.00
Vacant Property Placard	$70.00	$70.00
Vacant Property Posting	$100.00	$100.00
Unsafe Building Placard	New Fee	$70.00
Unsafe Building Posting	New Fee	$100.00
Fines for Civil Violations		
Improper Use of Drop Cords/Surge Protectors	$100.00	$100.00
Fire Extinguisher Violation	$100.00	$100.00
Improper Storage of Flammable & Combustible Liquids	$100.00	$100.00
Illegal Burning	$100.00	$100.00
Failure to Maintain Fire Alarm, Sprinkler, or Cooking Suppression System	$100.00	$100.00
Failed Re-Inspection - Additional Visit Fee per Visit	$50.00	$50.00

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
Blocked Fire Lane, Fire Hydrant, Standpipe or Fire Department Connection	$50.00	$50.00
Emergency Exit Violation	$0.00	$250.00
Emergency Exit Light/Emergency Egress Light Violation	$50.00	$50.00
Fire Watch Requirement Violation	$250.00	$250.00
Phase 1 Assessment-per parcel ID number- Fire	$75.00	$75.00
Illegal Fireworks Violation (Subject to Seizure of Product)	$500.00	$500.00
Occupant Load Violation	$250.00	$250.00
ALL CIVIL FINES ARE ISSUED PER DAY, PER VIOLATION UNTIL THE VIOLATION IS CORRECTED.		
Foothills Higher Education Conference Center		
In-County		
Conference Area:	Daily Rate	Damage Deposit
North Hall or South Hall (7,360 sq ft, 350 ppl)	$900.00	$900.00
Multi-Purpose Room (14710 sq ft, 700 ppl)	$1,500.00	$1,500.00
Alcohol Fee (Must rent Multi-Purpose)	$300.00	--
Kitchen (600 sq ft)	$300.00	--
Small Meeting(A/V equipped) (590 sq ft, 30 ppl)	$200.00	$75.00
Break Out Rooms:		
Small Room(1000 sq ft, 40 ppl)	$150.00	$100.00
Large Room (1680 sq ft, 60 ppl)	$200.00	$150.00
County Department Fee (non-training events, 700 ppl)	$325.00	--
* If admission is charged- 10% of gross receipts or 10% of table sales		
Out-of-County		
Conference Area:	Daily Rate	Damage Deposit
North Hall or South Hall (7,360 sq ft, 350 ppl)	$825.00	$700.00
Multi-Purpose Room (14710 sq ft, 700 ppl)	$1,525.00	$1,400.00
Alcohol Fee (Must rent Multi-Purpose)	$250.00	--
Kitchen (600 sq ft)	$300.00	--
Small Meeting(A/V equipped) (590 sq ft, 30 ppl)	$225.00	$75.00
Break Out Rooms:		
Small Room(1000 sq ft, 40 ppl)	$175.00	$100.00
Large Room (1680 sq ft, 60 ppl)	$225.00	$150.00
* If admission is charged- 10% of gross receipts or 10% of table sales		
IT/GIS		
Letter	$0.15	$0.15
Map prints and copies		
Letter size map	$1.00	$1.00
Ledger (11x17)	$1.00	$1.00
Arch C (18x24)	$3.00	$3.00
Arch D (24x36)	$6.00	$6.00
Arch E (36x48)	$12.00	$12.00
Oversize - per square foot	$1.00 per sq ft	$1.00 per sq ft
Health Dept		
Clinical Services:		
NFCT DS VIR RESP RNA 4 TRGT	$185.42	$185.42
INSJ NON-BIODEGRADABLE DRUG DELIVERY IMP....	$150.00	$150.00
REMOVAL NON-BIODEGRADABLE DRUG DELIVERY	$175.00	$175.00
RMVL W/RINSJ NON-BIODEGRADABLE DRUG DLVR....	$250.00	$250.00
DESTRUCTION BENIGN LESIONS UP TO 14	$230.00	$230.00
DESTRUCTION BENIGN LESIONS 15/>	$275.00	$275.00
COLLECTION VENOUS BLOOD VENIPUNCTURE	$12.00	$12.00
I&D VULVA/PERINEAL ABSCESS	$242.00	$242.00
COLPOSCOPY CERVIX UPPER/ADJACENT VAGINA	$241.00	$241.00
COLPOSCOPY CERVIX BX CERVIX & ENDOCRV CU....	$343.00	$343.00
COLPOSCOPY CERVIX VAG LOOP ELTRD BX CERV....	$40.00	$40.00
BIOPSY CERVIX SINGLE/MULT/EXCISION OF LE....	$100.00	$100.00
CAUTERY CERVIX LASER ABLATION	$158.00	$158.00
CONIZATION CERVIX W/WO D&C RPR KNIFE/LAS....	$300.00	$300.00
ENDOMETRIAL BX W/WO ENDOCERVIX BX W/O DI....	$244.00	$244.00
VAGINAL HYSTERECTOMY UTERUS 250 GM/<	$898.00	$898.00
INSERTION INTRAUTERINE DEVICE IUD	$166.00	$166.00
REMOVAL INTRAUTERINE DEVICE IUD	$212.00	$212.00
LAPAROSCOPY FULGURATION OVIDUCTS	$400.00	$400.00
FETAL NONSTRESS TEST	$101.00	$101.00
ANTEPARTUM CARE ONLY 6-APR VISITS	$468.00	$468.00
ANTEPARTUM CARE ONLY 7/> VISITS	$804.00	$804.00
POSTPARTUM CARE ONLY SEPARATE PROCEDURE	$150.00	$150.00
UTERINE EVACUATION & CURETTAGE HYDATIDIF....	$517.00	$517.00
US PREGNANT UTERUS 14 WK TRANSABDL 1/1ST....	$289.00	$289.00
US PREG UTERUS AFTER 1ST TRIMEST 1/1ST G....	$325.00	$325.00
US PREGNANT UTERUS LIMITED 1/> FETUSES	$200.00	$200.00
US PREG UTERUS REAL TIME F/U TRNSABDL PE....	$253.00	$253.00
US PREG UTERUS REAL TIME W/IMAGE DCMTN T....	$227.00	$227.00
FETAL BIOPHYSICAL PROFILE NON-STRESS TES....	$140.00	$140.00
FETAL BIOPHYSICAL PROFILE W/O NON-STRESS....	$108.00	$108.00
US TRANSVAGINAL	$125.00	$125.00
US PELVIC NONOBSTETRIC REAL-TIME IMAGE C....	$128.00	$128.00
BASIC METABOLIC PANEL CALCIUM TOTAL	$5.00	$5.00
COMPREHENSIVE METABOLIC PANEL	$15.00	$15.00
LIPID PANEL	$17.00	$17.00
HEPATIC FUNCTION PANEL	$14.50	$14.50
Drug test(s), presumptive, any number of....	$65.00	$65.00
URINLS DIP STICK/TABLET REAGNT NON-AUTO	$12.00	$12.00
URNLS DIP STICK/TABLET RGNT NON-AUTO W/O....	$8.00	$8.00
URINE PREGNANCY TEST VISUAL COLOR CMPRSN....	$15.00	$15.00
FETAL CHROMOSOMAL ANEUPLOIDY GENOMIC SEQ....	$0.00	$0.00
ALBUMIN URINE MICROALBUMIN QUANTIATIVE	$9.57	$9.57
ALBUMIN URINE MICROALBUMIN SEMIQUANTITAT....	$4.74	$4.74
ASSAY OF AMYLASE	$16.00	$16.00
BILE ACIDS TOTAL	$17.00	$17.00
BLOOD OCCULT PEROXIDASE ACTV QUAL FECES	$11.00	$11.00
BLOOD OCCULT FECAL HGB DETER IA QUAL FEC....	$28.00	$28.00

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
25 HYDROXY INCLUDES FRACTIONS IF PERFORM....	$43.00	$43.00
CREATININE OTHER SOURCE	$26.00	$26.00
CYANOCOBALAMIN VITAMIN B-12	$12.00	$12.00
ASSAY OF FERRITIN	$13.00	$13.00
GLUCOSE QUANTITATIVE BLOOD XCPT REAGENT	$13.00	$13.00
GLUCOSE POST GLUCOSE DOSE	$16.00	$16.00
GLUCOSE TOLERANCE TEST GTT 3 SPECIMENS	$43.00	$43.00
GLUCOSE TOLERANCE EA ADDL BEYOND 3 SPECI....	$14.00	$14.00
GONADOTROPIN FOLLICLE STIMULATING HORMON....	$39.00	$39.00
GONADOTROPIN LUTEINIZING HORMONE	$84.73	$84.73
HEMOGLOBIN FRACTJ/QUANTJ ELECTROPHORESIS	$20.13	$20.13
HEMOGLOBIN GLYCOSYLATED A1C	$24.00	$24.00
HEMOGLOBIN GLYCOSYLATED A1C	$24.00	$24.00
ASSAY OF IRON	$69.00	$69.00
IRON BINDING CAPACITY	$10.00	$10.00
LACTATE DEHYDROGENASE LDH	$11.00	$11.00
ASSAY OF LEAD	$20.00	$20.00
ASSAY OF LIPASE	$16.00	$16.00
ASSAY OF MAGNESIUM	$15.00	$15.00
ASSAY OF PROSTATE SPECIFIC ANTIGEN TOTAL	$10.00	$10.00
PROTEIN TOTAL XCPT REFRACTOMETRY URINE	$26.00	$26.00
ASSAY OF TESTOSTERONE TOTAL	$175.00	$175.00
ASSAY OF THIOCYANATE	$9.53	$9.53
ASSAY OF THYROXINE TOTAL	$15.00	$15.00
ASSAY OF FREE THYROXINE	$9.00	$9.00
ASSAY OF THYROID STIMULATING HORMONE TSH	$9.00	$9.00
THYROID HORM UPTK/THYROID HORMONE BINDIN....	$15.00	$15.00
ASSAY OF BLOOD/URIC ACID	$20.52	$20.52
GONADOTROPIN CHORIONIC QUANTITATIVE	$20.00	$20.00
BLOOD COUNT HEMOGLOBIN	$8.00	$8.00
BLOOD COUNT COMPLETE AUTO&AUTO DIFRNTL W....	$14.00	$14.00
PROTHROMBIN TIME	$7.00	$7.00
SEDIMENTATION RATE RBC AUTOMATED	$7.00	$7.00
SICKLING RBC REDUCTION	$7.00	$7.00
C-REACTIVE PROTEIN	$13.00	$13.00
HETEROPHILE ANTIBODIES SCREEN	$10.00	$10.00
IMMUNOASSAY NFCT AGT ANTB QUAL/SEMIQUAN	$21.40	$21.40
MICROSOMAL ANTIBODIES EACH	$50.16	$50.16
NEUTRALIZATION TEST VIRAL	$95.00	$95.00
RHEUMATOID FACTOR QUANTITATIVE	$9.39	$9.39
TB CELL MEDIATED ANTIGN RESPNSE GAMMA IN....	$0.00	$0.00
SKIN TEST TUBERCULOSIS INTRADERMAL	$25.00	$25.00
SKIN TEST TUBERCULOSIS INTRADERMAL	$25.00	$25.00
SYPHILIS TEST NON-TREPONEMAL ANTIBODY QU....	$6.00	$6.00
ANTIBODY BORRELIA BURGDORFERI LYME DISEA....	$91.00	$91.00
ANTIBODY CYTOMEGALOVIRUS CMV	$92.00	$92.00
ANTIBODY CYTOMEGALOVIRUS CMV IGM	$92.00	$92.00
ANTIBODY EHRLICHIA	$156.00	$156.00
ANTIBODY HELICOBACTER PYLORI	$80.00	$80.00
ANTIBODY HERPES SMPLX TYPE 1	$52.00	$52.00
ANTIBODY HERPES SMPLX TYPE 2	$0.00	$0.00
ANTIBODY HIV-1	$0.00	$0.00
ANTIBODY HIV-1&HIV-2 SINGLE RESULT	$19.50	$19.50
HEPATITIS B SURF ANTIBODY HBSAB	$8.00	$8.00
HEPATITIS BE ANTIBODY HBEAB	$13.00	$13.00
ANTIBODY MUMPS	$38.00	$38.00
ANTIBODY RICKETTSIA	$59.00	$59.00
ANTIBODY RUBELLA	$38.00	$38.00
ANTIBODY RUBEOLA	$38.00	$38.00
ANTIBODY TOXOPLASMA	$35.90	$35.90
ANTIBODY TOXOPLASMA IGM	$35.90	$35.90
ANTIBODY TREPONEMA PALLIDUM	$22.45	$22.45
ANTIBODY VARICELLA-ZOSTER	$20.00	$20.00
ANTIBODY VIRUS NOT ELSEWHERE SPECIFIFED	$23.50	$23.50
HEPATITIS C ANTIBODY	$15.75	$15.75
ANTIBODY SCREEN RBC EACH SERUM TECHNIQUE	$18.00	$18.00
BLOOD TYPING SEROLOGIC ABO	$15.00	$15.00
BLOOD TYPING SEROLOGIC RH (D)	$15.00	$15.00
CUL BACT XCPT URINE BLOOD/STOOL AEROBIC	$15.70	$15.70
CUL BACT AEROBIC ADDL METHS DEFINITIVE E....	$53.20	$53.20
CUL PRSMPTV PTHGNC ORGANISM SCRN W/COLON....	$29.00	$29.00
CULTURE BACTERIAL QUANTTATIVE COLONY COU....	$13.00	$13.00
OVA&PARASITES DIRECT SMEARS CONCENTRATIO....	$33.00	$33.00
SMR PRIM SRC GRAM/GIEMSA STAIN BCT FUNGI....	$14.00	$14.00
SMR PRIM SRC WET MOUNT NFCT AGT	$14.00	$14.00
IAADI BORDETELLA PRTUSSIS/PARAPRTUSSIS	$0.00	$0.00
IAADI HERPES SMPLX VIRUS TYPE 1	$0.00	$0.00
IAAD EIA HEPATITIS B SURFACE ANTIGEN	$14.20	$14.20
IAAD EIA HEPATITIS BE ANTIGEN	$12.00	$12.00
IAAD EIA HIV-1 AG W/HIV-1 & HIV-2 ANTBDY....	$31.00	$31.00
IADNA CHLAMYDIA TRACHOMATIS AMPLIFIED PR....	$40.53	$40.53
IADNA HEPATITIS B VIRUS QUANTIFICATION	$195.00	$195.00
IADNA NEISSERIA GONORRHOEAE AMPLIFIED PR....	$40.53	$40.53
IADNA HUMAN PAPILLOMAVIRUS HIGH-RISK TYP....	$76.00	$76.00
IADNA HUMAN PAPILLOMAVIRUS TYPES 16 & 18....	$85.00	$85.00
Infectious agent detection by nucleic ac....	$0.00	$0.00
IADNA TRICHOMONAS VAGINALIS AMPLIFIED PR....	$38.79	$38.79
IADNA MULTIPLE ORGANISMS AMPLIFIED PROBE....	$81.06	$81.06
IAADIADOO INFLUENZA	$18.00	$18.00
IAADIADOO INFLUENZA	$18.00	$18.00
IAADIADOO RESPIRATORY SYNCTIAL VIRUS	$33.00	$33.00
IAADIADOO STREPTOCOCCUS GROUP A	$21.00	$21.00
CYTP CERV/VAG AUTO THIN LAYER PREP MNL S....	$37.00	$37.00
CYTP C/V AUTO THIN LYR PREPJ SCR MNL RES....	$40.00	$40.00
RSV MONOCLONAL ANTB SEASONAL DOSE 0.5ML	$458.00	$458.00
RSV MONOCLONAL ANTB SEASONAL DOSE 1 ML I....	$0.00	$0.00
IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$20.45	$20.45
IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$0.00	$0.00

Attachment A - Schedule of Fees

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IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$20.45	$20.45
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$15.00	$15.00
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$0.00	$0.00
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$15.00	$15.00
IM ADM INTRANSL/ORAL 1 VACCINE	$17.71	$17.71
IM ADM INTRANSL/ORAL 1 VACCINE	$0.00	$0.00
IM ADM INTRANSL/ORAL 1 VACCINE	$17.71	$17.71
IM ADM INTRANSL/ORAL EA VACCINE	$17.71	$17.71
IM ADM INTRANSL/ORAL EA VACCINE	$0.00	$0.00
IMM ADMN SARSCOV2 VACCINE SINGLE DOSE	$65.00	$65.00
MENB RECOMBINANT PROT W/OUT MEMBR VESIC	$243.17	$243.17
Hepa vaccine adult im	$0.00	$0.00
Hepa vaccine adult im	$58.00	$58.00
HEPATITIS A VACCINE PEDIATRIC 2 DOSE SCH....	$42.00	$42.00
HEPATITIS A VACCINE PEDIATRIC 2 DOSE SCH....	$0.00	$0.00
HEPATITIS A & B VACCINE HEPA-HEPB ADULT	$0.00	$0.00
HEPATITIS A & B VACCINE HEPA-HEPB ADULT	$103.00	$103.00
HEMOPHILUS INFLUENZA B VACCINE PRP-OMP 3....	$0.00	$0.00
HEMOPHILUS INFLUENZA B VACCINE PRP-OMP 3....	$33.00	$33.00
HEMOPHILUS INFLUENZA B VACCINE PRP-T 4 D....	$27.00	$27.00
HEMOPHILUS INFLUENZA B VACCINE PRP-T 4 D....	$0.00	$0.00
HUMAN PAPILLOMA VIRUS VACCINE QUADRIV 3	$0.00	$0.00
HUMAN PAPILLOMA VIRUS VACCINE QUADRIV 3	$255.00	$255.00
HUMAN PAPILLOMA VIRUS BIVALENT VACCINE 3....	$0.00	$0.00
HUMAN PAPILLOMA VIRUS NONAVALENT HPV 3 D....	$255.00	$255.00
INFLUENZA VACC TRIVALENT PRSRV FREE JUN-....	$0.00	$0.00
INFLUENZA VACC TRIVALENT PRSRV FREE JUN-....	$9.00	$9.00
IIV3 VACC NO PRSV 0.5 ML IM	$9.00	$9.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS JUN-....	$9.00	$9.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS JUN-....	$0.00	$0.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS 3/>	$0.00	$0.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS 3/>	$9.00	$9.00
INFLUENZA VIRUS VACCINE LIVE INTRANASAL	$0.00	$0.00
INFLUENZA VIRUS VACCINE LIVE INTRANASAL	$28.00	$28.00
INFLUENZA VACCINE CELL CULT PRSRV FREE I....	$32.65	$32.65
Iiv no prsv increased ag im	$0.00	$0.00
PCV13 Vaccine IM	$0.00	$0.00
PCV13 Vaccine IM	$246.00	$246.00
Laiv4 vaccine intranasal	$9.00	$9.00
Flucelvax single dose syringe (State) 6m....	$0.00	$0.00
Rabies vaccine im	$0.00	$0.00
Rabies vaccine im	$0.00	$0.00
ROTAVIRUS VACCINE PENTAVALENT 3 DOSE LIV....	$0.00	$0.00
ROTAVIRUS VACCINE PENTAVALENT 3 DOSE LIV....	$107.00	$107.00
IIV4 VACC NO PRSV 0.25 ML IM	$9.00	$9.00
IIV4 VACC NO PRSV 0.5 ML IM	$0.00	$0.00
IIV4 VACC NO PRSV 0.5 ML IM	$9.00	$9.00
IIV4 VACCINE SPLT 0.25 ML IM	$0.00	$0.00
IIV4 VACCINE SPLT 0.5 ML IM	$0.00	$0.00
IIV4 VACCINE SPLT 0.5 ML IM	$9.00	$9.00
TYPHOID VACCINE LIVE ORAL	$42.00	$42.00
DTAP-IPV INACTIVATED ADMIN PTS AGE 6-APR....	$0.00	$0.00
DTAP-IPV-HIB-HEPB VACCINE INTRAMUSCULAR	$133.92	$133.92
DTAP-HIB-IPV INACTIVATED VACCINE IM	$0.00	$0.00
DTAP-HIB-IPV INACTIVATED VACCINE IM	$125.00	$125.00
DIPHTH TETANUS TOX ACELL PERTUSSIS VACC<....	$29.00	$29.00
DIPHTH TETANUS TOX ACELL PERTUSSIS VACC<....	$0.00	$0.00
DIPHTHERIA TETANUS TOXOID ADSORBED <7 YR....	$0.00	$0.00
DIPHTHERIA TETANUS TOXOID ADSORBED <7 YR....	$12.00	$12.00
MEASLES MUMPS RUBELLA VIRUS VACCINE LIVE....	$89.00	$89.00
MEASLES MUMPS RUBELLA VIRUS VACCINE LIVE....	$0.00	$0.00
MEASLES MUMPS RUBELLA VARICELLA VACC LIV....	$246.00	$246.00
POLIOVIRUS VACCINE INACTIVATED SUBQ/IM	$0.00	$0.00
POLIOVIRUS VACCINE INACTIVATED SUBQ/IM	$39.00	$39.00
Td vacc no presv 7 yrs+ im	$28.00	$28.00
Td vacc no presv 7 yrs+ im	$0.00	$0.00
Tdap vaccine 7 yrs/> im	$0.00	$0.00
Tdap vaccine 7 yrs/> im	$52.00	$52.00
VARICELLA VIRUS VACCINE LIVE SUBQ	$157.00	$157.00
VARICELLA VIRUS VACCINE LIVE SUBQ	$0.00	$0.00
DTAP-HEPB-IPV VACCINE INTRAMUSCULAR	$0.00	$0.00
DTAP-HEPB-IPV VACCINE INTRAMUSCULAR	$95.00	$95.00
PPSV23 VACC 2 YRS+ SUBQ/IM	$128.00	$128.00
PPSV23 VACC 2 YRS+ SUBQ/IM	$0.00	$0.00
MENINGOCOCCAL POLYSAC VACCINE SUBCUTANEO....	$0.00	$0.00
MENINGOCOCCAL CONJ VACCINE QUADRAVALENT	$0.00	$0.00
MENINGOCOCCAL CONJ VACCINE QUADRAVALENT	$140.00	$140.00
HEPB VACC 3 DOSE PED/ADOL IM	$30.00	$30.00
HEPB VACC 3 DOSE PED/ADOL IM	$0.00	$0.00
HEPB VACCINE 3 DOSE ADULT IM	$0.00	$0.00
HEPB VACCINE 3 DOSE ADULT IM	$58.00	$58.00
HEPB-HIB VACCINE INTRAMUSCULAR	$55.00	$55.00
Influenza virus vaccine, quadrivalent (c....	$9.00	$9.00
Injection of Antibiotic	$0.00	$0.00
FAMILY PSYCHOTHERAPY W/O PATIENT PRESENT	$105.00	$105.00
FAMILY PSYCHOTHERAPY W/PATIENT PRESENT	$102.00	$102.00
GROUP PSYCHOTHERAPY	$127.00	$127.00
SARSCOV2 VACC 3MCG/0.3ML TRIS-SUCROSE IM....	$17.25	$17.25
SARSCOV2 VACC 10MCG/0.3ML TRIS-SUCROSE I....	$77.00	$77.00
SARSCOV2 VACC 30MCG/0.3ML TRIS-SUCROSE I....	$115.00	$115.00
SARSCOV2 VACCINE 25 MCG/0.25 ML FOR IM U....	$132.87	$132.87
SARSCOV2 VACCINE 50 MCG/0.5 ML FOR IM US....	$132.87	$132.87
SCREENING TEST PURE TONE AIR ONLY	$0.00	$0.00
SCREENING TEST PURE TONE AIR ONLY	$0.00	$0.00
PURE TONE AUDIOMETRY AIR ONLY	$49.00	$49.00
PURE TONE AUDIOMETRY AIR ONLY	$49.00	$49.00
DISTORT PRODUCT EVOKED OTOACOUSTIC EMISN....	$0.00	$0.00
DEVELOPMENTAL SCREEN W/SCORING & DOC STD....	$21.00	$21.00

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BEHAV ASSMT W/SCORE & DOCD/STAND INSTRUM....	$21.00	$21.00
HLTH&BEHAVIOR ASSMT EA 15 MIN W/PT 1ST A....	$16.00	$16.00
HLTH&BEHAVIOR ASSMT EA 15 MIN W/PT RE-AS....	$16.00	$16.00
Administration of patient-focused health....	$21.00	$21.00
Administration of caregiver-focused heal....	$21.00	$21.00
THERAPEUTIC PROPHYLACTIC/DX INJECTION SU....	$0.00	$0.00
THERAPEUTIC PROPHYLACTIC/DX INJECTION SU....	$26.00	$26.00
MEDICAL NUTRITION ASSMT&IVNTJ INDIV EACH....	$49.00	$49.00
MEDICAL NUTRITION RE-ASSMT&IVNTJ INDIV E....	$38.00	$38.00
MEDICAL NUTRITION THERAPY GRP2/ INDIV EA....	$49.00	$49.00
SYNCHRONOUS AUDIO-VIDEO VISIT NEW SF MDM....	$111.79	$111.79
SYNCHRONOUS AUDIO-VIDEO VISIT NEW LOW MD....	$174.42	$174.42
SYNCHRONOUS AUDIO-VIDEO VISIT NEW MOD MD....	$261.36	$261.36
SYNCHRONOUS AUDIO-VIDEO VST NEW HIGH MDM....	$345.20	$345.20
SYNCHRONOUS AUDIO-VIDEO VISIT EST SF MDM....	$87.98	$87.98
SYNCHRONOUS AUDIO-VIDEO VISIT EST LOW MD....	$142.32	$142.32
SYNCHRONOUS AUDIO-VIDEO VISIT EST MOD MD....	$200.29	$200.29
SYNCHRONOUS AUDIO-VIDEO VST EST HIGH MDM....	$281.02	$281.02
SYNCHRONOUS AUDIO-ONLY VISIT EST SF MDM	$87.98	$87.98
SYNCHRONOUS AUDIO-ONLY VISIT EST LOW MDM....	$142.32	$142.32
HANDLG&/OR CONVEY OF SPEC FOR TR OFFICE	$40.00	$40.00
SUPPLIES&MATERIALS ABOVE/BEYOND PROV BY	$63.00	$63.00
SCREENING TEST VISUAL ACUITY QUANTITATIV....	$0.00	$0.00
SCREENING TEST VISUAL ACUITY QUANTITATIV....	$0.00	$0.00
OFFICE OUTPATIENT NEW 10 MINUTES	$81.00	$81.00
OFFICE OUTPATIENT NEW 10 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT NEW 20 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT NEW 20 MINUTES	$156.00	$156.00
OFFICE OUTPATIENT NEW 30 MINUTES	$226.00	$226.00
OFFICE OUTPATIENT NEW 30 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT NEW 45 MINUTES	$351.00	$351.00
OFFICE OUTPATIENT NEW 60 MINUTES	$318.00	$318.00
OFFICE OUTPATIENT NEW 60 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$45.00	$45.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 10 MINUTES	$90.00	$90.00
OFFICE OUTPATIENT VISIT 10 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$152.00	$152.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$152.00	$152.00
OFFICE OUTPATIENT VISIT 25 MINUTES	$229.00	$229.00
OFFICE OUTPATIENT VISIT 25 MINUTES	$229.00	$229.00
OFFICE OUTPATIENT VISIT 40 MINUTES	$0.00	$0.00
OFFICE OUTPATIENT VISIT 40 MINUTES	$305.00	$305.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 15....	$0.00	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 30....	$0.00	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 30....	$41.00	$41.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 40....	$112.00	$112.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 40....	$0.00	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 60....	$0.00	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 60....	$83.00	$83.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 80....	$220.00	$220.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 80....	$0.00	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 2....	$0.00	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 4....	$0.00	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 5....	$0.00	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 8....	$0.00	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 1....	$0.00	$0.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$265.00	$265.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$265.00	$265.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 4....	$285.00	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 4....	$285.00	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$304.00	$304.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$292.00	$292.00
PERIODIC PREVENTIVE MED ESTABLISHED PATI....	$280.00	$280.00
PERIODIC PREVENTIVE MED ESTABLISHED PATI....	$104.00	$104.00
PERIODIC PREVENTIVE MED EST PATIENT 1-4Y....	$252.00	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 1-4Y....	$252.00	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 5-11....	$252.00	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 5-11....	$252.00	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 40-6....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 40-6....	$271.00	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 65YR....	$268.00	$268.00
TOBACCO USE CESSATION INTERMEDIATE 10-MA....	$14.00	$14.00
TOBACCO USE CESSATION INTENSIVE >10 MINU....	$60.00	$60.00
ALCOHOL/SUBSTANCE SCREEN & INTERVEN 15-3....	$38.00	$38.00
ALCOHOL/SUBSTANCE SCREEN & INTERVENTION	$157.00	$157.00
PHYS/QHP TELEPHONE EVALUATION 10-MAY MIN	$16.00	$16.00
PHYS/QHP TELEPHONE EVALUATION 20-NOV MIN	$30.00	$30.00
PHYS/QHP TELEPHONE EVALUATION 21-30 MIN	$44.00	$44.00
HOME VISIT POSTNATAL ASSMT&F-UP CARE	$284.00	$284.00
HOME VISIT NEWBORN CARE & ASSESSMENT	$284.00	$284.00
HOME VISIT NEWBORN CARE & ASSESSMENT	$284.00	$284.00

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
ADMIN INFLUENZA VIRUS VAC	$17.50	$17.50
ADMIN INFLUENZA VIRUS VAC	$0.00	$0.00
ADMIN PNEUMOCOCCAL VACCINE	$0.00	$0.00
ADMIN PNEUMOCOCCAL VACCINE	$17.50	$17.50
ADMIN HEPATITIS B VACCINE	$0.00	$0.00
DIAB MANAGE TRNPER INDIV	$17.00	$17.00
DIAB MANAGE TRN IND/GROUP	$17.00	$17.00
MEDROXYPROGESTERONE ACETATE	$0.13	$0.13
Injection, hydroxyprogesterone caproate,....	$0.80	$0.80
RHO D IMMUNE GLOBULIN INJ	$106.00	$106.00
Unclassified drugs	$20.00	$20.00
LEVONORGESTREL IU 52MG 3 YR	$122.00	$122.00
LEVONORGESTREL IU 52MG 5 YR	$314.00	$314.00
INTRAUT COPPER CONTRACEPTIVE	$245.00	$245.00
ETONOGESTREL IMPLANT SYSTEM	$418.95	$418.95
Influenza virus vaccine, split virus, wh....	$9.00	$9.00
Influenza virus vaccine, split virus, wh....	$11.50	$11.50
Influenza virus vaccine, split virus, wh....	$0.00	$0.00
MEDICAL HOME, INITIAL PLAN	$50.00	$50.00
MEDICAL HOME, MAINTENANCE	$150.00	$150.00
CONTRACEPTIVE PILLS FOR BC	$2.00	$2.00
RN SERVICES UP TO 15 MINUTES	$86.00	$86.00
Cdc 2019 novel coronavirus (2019-ncov) r....	$0.00	$0.00
Library		
Replacement library card	$5.00	$5.00
Lost or damaged book	actual cost	actual cost
Copier, printer, & wordprocesser	.25 page	.25 page
Fax	$1.00 page	$1.00 page
USB Drives	$6.00	$6.00
Ear Buds	$1.00	$1.00
Parks / Recreation		
Picnic Shelters		
4 Hours	$40.00	$40.00
8 Hours	$70.00	$70.00
Ball Field Rentals		
Per Field per Day	$90.00	$90.00
Per Field per day with Lights	$165.00	$165.00
Per Hour per Field (Out of County Teams)	$25.00	$25.00
Per Hour Light Usage	$30.00	$30.00
Ball Field Rentals		
Baseball and Softball (Tarheel dues additional)	$95.00 /team	$95.00 /team
Basketball	$95.00 /team	$95.00 /team
Football	$95.00 /team	$95.00 /team
Indoor Soccer	$95.00	$95.00
Outdoor Soccer	$95.00	$95.00
* If a team forfeits more than twice in a season, there may be a $50.00		
Planning/Zoning		
Residential Zoning Permit	$35.00	$35.00
Residential (unclassified)	$75.00	$75.00
Non-Residential Zoning Permit	$100.00	$100.00
Non-Residential Zoning Permit & Minor Site Plan Review	$150.00	$150.00
Non-Residential Zoning Permit & Major Site Plan Review	$250.00	$250.00
Telecommunications Tower - New	$3,500.00	$3,500.00
Telecommunications Tower - Co-location – Major Upgrade	$2,000.00	$2,000.00
Telecommunications Tower - Co-location – Minor Upgrade	$1,000.00	$1,000.00
Sign Permit	$50.00	$50.00
Minor Shoreline Protection Permit	$150.00	$150.00
Major Shoreline Protection Permit	$300.00	$300.00
Resubmittal, Re-inspection, or Call Back Fee	$50.00	$50.00
Rezoning Application	$650.00 + $25/ac	$650.00 + $25/ac
Zoning Ordinance Amendment	$650.00	$650.00
Special Use Permit Application	$450.00	$450.00
Zoning Variance Request	$450.00	$450.00
Interpretation of Use District Map	$450.00	$450.00
Zoning Appeal	$450.00	$450.00
Zoning Conformity Letter	$35.00	$35.00
Exempt Subdivision Review	$25.00	$25.00
Minor Subdivision Review	$100.00	$100.00
Major Subdivision Review (Prelim)	$500.00 + $5/lot	$500.00 + $5/lot
Major Subdivision Review (Final)	$500.00 + $3/lot	$0.00
Street Signs	$200.00	$200.00
Subdivision Appeal	$450.00	$450.00
Subdivision Text Amendment	$650.00	$650.00
Subdivision Variance Request	$450.00	$450.00
Floodplain Development Permit	$100.00	$100.00
Floodplain Ordinance Appeal	$450.00	$450.00
* If work is performed before issue of permit, double permit fee.		
Sheriff's Office		
Fingerprints	$10.00	$10.00
New Conceal Carry Permit	$90.00	$90.00
New Conceal Carry Permit - Active LEO	$80.00	$80.00
New Conceal Carry Permit - Retired LEO	$45.00	$45.00
Renewal Conceal Carry Permit	$75.00	$75.00
Renewal Conceal Carry Permit - Retired LEO	$40.00	$40.00
Plastic Concealed Carry Card	New Fee	$5.00
Handgun Purchase Permit	NA	NA

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
Service Fee for Civil Papers	$30.00 per person	$30.00 per person
Sale of Property by Judgment (necessary expenses for sale)	5% on the first $500, 2.5% on all sums over $500	5% on the first $500, 2.5% on all sums over $500
Jail		
Prisoner Reimb. Intergovernmental Daily Rate (Neighboring Counties)	$65.00	$75.00
Prisoner Reimb. Intergovernmental Daily Rate (All other Counties)	$75.00	$85.00
Register of Deeds		
Land Records:		
Instruments In General	$26.00 15 pages, $4 each additional page	$26.00 15 pages, $4 each additional page
Deeds of Trusts or Mortgages	$64.00 35 pages, $4 each additional page	$64.00 35 pages, $4 each additional page
State Excise Tax on Real Estate Conveyances	$2.00 per thousand ($1.00 up to $500.00)	$2.00 per thousand ($1.00 up to $500.00)
Additional Index Reference on Assignment	$10.00	$10.00
Additional Required Indexed Party (Over 20)	$2.00 per name	$2.00 per name
Multiple Instruments In one Document	$10.00 each additional instrument	$10.00 each additional instrument
Nonstandard Document	$25.00 + other applicable recording fees	$25.00 + other applicable recording fees
Plats:		
Each Original or Revised Plat Recorded	$21.00 per sheet or page	$21.00 per sheet or page
Certified copy	$5.00	$5.00
Duplicate Copy	$2.00	$2.00
Uniform Commercial Code:		
One or Two Pages	$38.00	$38.00
Three to Ten Pages	$45.00	$45.00
Over Ten Pages	$45.00 10 pages, $2 each additional page	$45.00 10 pages, $2 each additional page
Removal of Graves Certificate	$12.00 first page, $3 each additional page	$12.00 first page, $3 each additional page
Right-Of-Way Plans:		
Each Original or Amended Plan And Profile Sheet	$21.00 first page, $5 each additional page	$21.00 first page, $5 each additional page
Certified copy	$5.00	$5.00
Comparing copy for Certification	$5.00	$5.00
Military Service Record:		
Filing And Recording Discharge	No Fee	No Fee
1 Certified copy	No Fee	No Fee
Certified copy which no other provision is made	$5 first page, $2 each additional page	$5 first page, $2 each additional page
Marriage License Fees:		
Issuing License	$60.00 - cash only	$60.00 - cash only
Delayed Certificate with 1 Certified copy	$20.00	$20.00
Amendment of Marriage App, License or Certificate, with 1 certified copy	$25.00	$25.00
Reprint of Marriage License	$20.00	$20.00
Register of Deeds, continued		
Register Birth Certificate:		
Prepare paperwork when birth to be registered in another county	$10.00	NA/ Remove fee
Register papers prepared in another county with 1 certified copy	$10.00	NA/ Remove fee
Prepare papers and register in the same county with 1 certified copy	$20.00	NA/ Remove fee
Amendment of Birth or Death Record:		
Prepare amendment affecting correction	$25.00	$25.00
1 certified copy	$10.00	$10.00
Legitimations:		
Prepare documents (does not include a certified copy)	$25.00	$25.00
Certified copy of birth record	$10.00	$10.00
Qualifications of Notary Public	$10.00	$10.00
Notary Authentication	$10.00	$10.00
Acknowledgements	$10.00 per signature, $10.00 per electronic	$10.00 per signature, $10.00 per electronic
State Vital Records Search	$14.00	$14.00
State Vital Records for Network Access	$24.00 first copy, $15.00 each additional copy	$24.00 first copy, $15.00 each additional copy
Miscellaneous Services:		
Passport Photo Service	$15.00 per 2x2 picture	$15.00 per 2x2 picture
Passport Application Fees	$35.00	$35.00
Plain copies	$ .25 per page	$ .25 per page
Expedited Mail Services-Domestic	$25.00	$25.00
Expedited Mail Services-International	$45.00	NA/ Remove fee
Tax		
Garnishment Fee	$30.00	$30.00
Returned Checks on tax payments	$25.00 or 10%, whichever is greater	$25.00 or 10%, whichever is greater
Room Occupancy Tax	6%	$0.06
Failure to pay	$5.00 or 10%, whichever is greater	$5.00 or 10%, whichever is greater
Failure to file	5% of tax + 5% for each month up to 25%	5% of tax + 5% for each month up to 25%
Short term Rental Vehicles	County 1.5% of gross receipts City of Hickory 1.5% of gross receipts	County 1.5% of gross receipts City of Hickory 1.5% of gross receipts
ABC License		
On-premises malt (Beer)	$15.00	$15.00
Off-premises malt (Beer)	$5.00	$5.00
On-premises unfortified wine and/or fortified wine	$15.00	$15.00
Off-premises unfortified wine and/or fortified wine	$10.00	$10.00
Solid Waste		
Residential Dwelling Fee		
Regular Rate	$92.00 per year	$97.00 per year
Qualified Reduced Rate	$44.00 per year	$46.56 per year
Boiler Fuel	$12.75 per ton	$12.75 per ton
Brush	$36.75 per ton	$36.75 per ton
Commercial/Industrial	$79.00 per ton	$79.00 per ton
Construction/Demolition	$43.25 per ton	$46.00 per ton
Construction/Demolition Household Fees	$5 per household	$5.25 per household
Miscellaneous Disposal Fee	New Fee	$5.00 minimum

Attachment A - Schedule of Fees

	Approved Fees 25-26	Recommended Fees FY 26-27
Pallets	$46.50 per ton	$49.00 per ton
Roofing Material	$43.25 per ton	$49.00 per ton
Single Wide Mobile Homes	$625.00 each	$625.00 each
Double Wide Mobile Homes	$760.00 each	$760.00 each
Triple Wide Mobile Homes	$900.00 each	$900.00 each
Rims with Tires (up to 20")	$4.00 per rim	$4.50 per rim
Rims with Tires (Greater than 20")	$5.50 per rim	$6.50 per rim
Sale of Wooden Pallets	$1.50 each	$0.00
Weigh Truck only	$10.00 each	$10.00 each
Water		
Basic Monthly Service	$30.00	$30.00
Consumption Rate	$6.50 per 1,000 gallons	$7.25 per 1,000 gallons
3/4" Tap and meter	$1,800.00	$1,800.00
1" Tap and meter	$2,400.00	$2,400.00
2" Tap and meter	$4,600.00	$4,600.00
3" Tap and meter	$10,750.00	Remove
Account Deposit	$150.00	$150.00
Re-connect	$50.00	$50.00
Unauthorized Tap	$2,500.00	$2,500.00
Meter Tampering 1 offense	$500.00	$500.00
Meter Tampering 2 offense	Revocation	Revocation
Meter Re-installation	$350.00	$350.00
Late Fee	10% of outstanding balance	10% of outstanding balance
Leak Adjustments: Number of gallons leaked will be considered the number of gallons that is		
Sewer		
Basic Monthly Service	$30.00	$30.00
Municipal Consumption Rate	$5.00 per 1,000 gallons	$7.25 per 1,000 gallons
Consumption Rate	$6.50 per 1,000 gallons	$7.25 per 1,000 gallons
Tap		
4"	$1,000.00	$1,500.00
6"	$1,750.00	Cost Plus 20%
8"	$5,000.00	Cost Plus 20%
Account Deposit	$150.00	$150.00
Unauthorized Tap	$2,500.00	$2,500.00
Late Fee	10% of outstanding balance	10% of outstanding balance
Leak Adjustments: Number of gallons leaked will be considered the number of gallons that is in excess of the previous 12-month average gallon usage. The number of gallons leaked will be charged at fifty percent (50%) of the per gallon rate at the time of the adjustment.		

* Where Tap cost exceeds tap fee, the fee will be cost plus 20%

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2027 - 2031

BURKE COUNTY

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

JEFFREY C. BRITTAIN, CHAIR
PHIL SMITH, VICE CHAIR,
BRIAN BARRIER, COMMISSIONER
RANDY BURNS, COMMISSIONER
MIKE STROUD, COMMISSIONER

BURKECOUNTY

BRIAN EPLEY, COUNTY MANAGER
KAY H. DRAUGHN, CLERK TO THE BOARD
DESTIN HALL, COUNTY ATTORNEY
KANIA LAW FIRM, P.A., TAX ATTORNEY

Burke County, North Carolina
Five-Year Capital Improvement Plan (CIP)
Fiscal Years 2027–2031

County Manager's Message

Dear Board:

I am pleased to present the Burke County Capital Improvement Plan (CIP) for fiscal years 2027–2031. The CIP is a long-range planning tool that helps the County prioritize, schedule, and finance major capital needs—defined as projects or purchases with a unit cost exceeding $50,000—over a five-year period. Projects included in the CIP are informed by Board strategic goals, citizen needs, departmental recommendations, and long-range planning studies.

This CIP is intended to improve transparency, strengthen long-term financial planning, and support informed decision-making. Moving forward, a summary version of the CIP will be provided with my recommended annual budget each year to show first-year project recommendations and out-year expectations.

Burke County's CIP coordinates the addition, renovation, or replacement of County facilities, infrastructure, technology, equipment, and land acquisition. It is also important to note the County's statutory responsibilities related to certain public school and community college capital needs, which may affect long-term planning and fiscal capacity.

The CIP is a "living" document and will be updated annually to reflect changing priorities, emergent needs, project readiness, and new funding opportunities.

The following pages of this document provide additional details on the projects listed above as well as those in future planning years. This document is considered a "living" document that serves as a planning guide and will be adjusted as existing projects change and new needs arise.

Respectfully submitted,

Brian C. Epley
County Manager

Purpose and Use of the CIP

The CIP is designed to:

- Align major capital needs with available and projected revenues over a five-year window
- Improve coordination between capital planning and the annual operating budget
- Reduce the likelihood of unexpected capital crises through proactive planning
- Support Board strategic goals through objective project evaluation and prioritization
- Strengthen grant readiness and financing preparedness for large capital needs

Projects in out-years represent planning targets and are subject to change based on Board direction, service demands, financing availability, and project development status.

County Profile

Burke County is located in the west-central portion of North Carolina's mountain region and serves a population of approximately 90,000 residents. The County maintains a diverse economic base, including industrial, technology, furniture, medical, chemical, machine component, and textile manufacturing. Burke County is home to the western campus of the North Carolina School of Science and Mathematics and Western Piedmont Community College. The County's median household income is $55,684, and unemployment remains steadily below four percent.

Governance and Strategic Direction

Burke County is governed by a five-member Board of County Commissioners elected at-large. The Board conducts an annual strategic planning process to establish policy direction and organizational priorities.

FY 2026-2027 Board Strategic Goals

- **Community Advancement**
- **Economic Growth & Sustainment**
- **Public Safety & Well-Being**
- **Fiscal Stewardship**
- **Employer of Choice**

MAJOR FACTORS IMPACTING CAPITAL PLANNING

Revenue – All budgets are constrained by available revenues and that is no different for Burke County. Capital projects are prioritized so that available funds are allocated based on need, Board priority, and their impact on service provision. Fiscal year 2026-2027 will be a year of transition and movement for many of the major projects that are included in our plan. Following an elongated planning stage, the most recent twelve (12) months can be summarized as productive. The County intends to include funding for a variety of County projects, with a special emphasis on building stock, infrastructure, and technology. Included in the 2026-2027 budget and the FY 2027-2031 Capital Improvement Plan is consideration for a dedicated funding source.

Building Stock – As County facilities age, there is a need to renovate buildings to meet ADA, safety standards, service delivery demands and citizen expectations. During the 2020 fiscal year, the county contracted with outside consultants (*Moseley Architects*) to facilitate a 30-year facilities master plan that took stock of all major county facilities. This detailed report was presented to the Board of Commissioners at your March 2nd, 2023, working session and was a catalyst for much of the multi-year major capital investment. Staff will continue to use this report as a point of emphasis in project prioritization and the annual updating of our execution plan – this report allocates the top recommendations into short, medium, and long-term strategies.

As part of the FY 2027-2031 CIP plan, we will share recommendations of strategy based on the highest need, timing, and funding source.

Infrastructure – The report showed that many facilities are near their end of life in the county's core buildings, the importance of infrastructure cannot be understated. Several projects are underway across the County to update outdated systems, improve operating efficiencies and reduce repair costs including major HVAC repairs and roof replacements.

The Board of Commissioners approved to participate in a water/sewer asset inventory assessment (AIA) feasibility study that has evaluated every major piece water/sewer infrastructure across the county system. The study was funded with a state grant in the amount of $500,000 – and was awarded to Willis Engineering. The county will use the results of the study to enhance design, reduce operational costs, and plan for future system sustainability.

Technology: Citizens expect their County to be technologically savvy. As we move forward with the foundation of our technology systems in place, we will shift our focus to automation and efficiency cost savings, customer interface, and systems synchronization.

The FY 2027-2031 CIP continues to invest into technology with a focus on engaging an outside consultant to help draft a long-term I.T. strategic plan – our principles include increased automation (*with a focus on increasing business intelligence*), customer service, data security and citizen engagement.

Our focus in the short term will be on interactive citizen interface, internal organizational communication and measuring the utilization percentage of our current ERP systems (Munis) – which seems drastically underutilized. This measurement has begun in the second half of the current fiscal year. In 2025, MUNIS technical staff spent more than two (2) weeks with county leadership re-mapping and developing payroll and employee time tracking details – an effort that has proven to substantial improve efficiency in new hire setup, payroll reconciliation, and accrual tracking. The next step in this systems improvement is the development of uniform time keeping policy and an electronic time keeping software that fully integrates with MUNIS.

A secondary, yet critical component of our technology systems is tax administration. The County has long been a user of NCPTS (a Farragut System) for all components of tax administration. The annual cost of the system is approximately $160,000 – and like Munis, the County's utilization and expertise in the system is at times limited. During 2024-2025, at the vendor's recommendation, the County transitioned systems updates and administrative efforts to Farragut ($50,000) and purchased four (4) hours monthly of on-site specialized training. Both of these investments have proved critical as we continue to work through the in-house completion of the 2027 revaluation cycle.

Building inspections, environmental health, and code enforcement software is another major point of emphasis for the 2026-2027 capital plan. 2025 was the largest volume of single-family home permits (401) in recent history. Burke County does not currently utilize a valid permitting system that is built on workflows and permissions. The system is largely internally created and manual in its origin. As surrounding counties have explored more modern options, Burke County is evaluating next steps to ensure maximum efficiency and customer service.

Maintenance of County Facilities – The County continues to identify areas for improvement to general county facilities. The CIP plan includes a sinking fund that is dedicated to various projects across the organization.

Revenue sources, prioritized in this order:

Grant Funds: The County continues to aggressively pursue state and federal grant funding and has been successful in many of these efforts.

Capital Reserve Funds: The proposed funding for Capital Reserve Funds is a dedicated tax rate of 1.1 cents or approximately $1.2 MM annual re-occurring funds.

Pay-As-You-Go: Whenever possible, pay-as-you-go funding is the preferred method of funding CIP projects. For large capital projects, this is not a feasible option.

Debt Proceeds: Some major capital projects are best funded through bank or bond borrowings that have a longer payback term. These debt service payments would be paid from the debt service fund, which is funded through the dedicated Capital Reserve Fund.

BURKE COUNTY CAPITAL IMPROVEMENT PLAN

County Profile

Burke County is located in the west central section of North Carolina's mountain region, with a population of about 90,000 people and a diverse economy that includes industrial products from technological, furniture, medical, chemical, machine component and textile manufacturers. Burke County is home to the western campus of the North Carolina School of Science and Mathematics and Western Piedmont Community College. The County's median household income is $55,684 and unemployment remains steadily below four percent.

County Commissioners

Burke County is led by the Board of County Commissioners, a five (5) member board, who are elected at large to serve the citizens of Burke County. The Commissioners annually work through a strategic planning process which is the essential first step in the development of a results-based accountability system that defines the Board's strategy and policy direction for achieving organizational and community goals.

FY 2026 - 2027 Board Strategic Goals

The Board's strategic goals are broken into five (5) focus areas: Community Advancement, Economic Growth & Sustainment, Public Safety & Well-Being, Fiscal Stewardship and Employer of Choice.

Year 1 – (2023-2024) - In March 2023, the Board of Commissioners held their annual planning session that provided the initial direction to draft the County's inaugural long-term capital improvement plan and strategic plan.

Year 2 – (2024-2025) - During that working session, the Commissioner's reprioritized out year's major capital projects and aligned those projects with available funding. Areas of note were continued prioritization of a new EMS headquarters, animal services building, courthouse improvements, and a long-term solution for public health and social services.

Year 3 - (FY 2025-2026) - This work session was the year of movement and execution. All of the County's major projects were prioritized and experienced meaningful movement. East Burke/Jonas Ridge Collection Sites, Animal Services, EMS Headquarters, Courthouse renovations and Public Health/DSS. Commissioners also provided meaningful policy direction on remaining capital goals, such as water/sewer infrastructure, solid waste handling strategies, trail investments and EMS base locations.

Year 4 - (FY 2026-2027) - This year's work session will officially close out many of the County's original major project goals but also recognize new and emerging projects. The industrial shell building, DHHS renovation, Indian Hills Sewer Pump Station, SUD Crisis Detox Center and HVAC and Roofing Projects.

Fiscal Management

In addition to the strategic planning process, the County has also developed a set of financial policies that are reviewed and approved by the Board to guide the County in the financial management of all funds. Although North Carolina local governmental units must adhere to the requirements outlined in the North Carolina Local Government Budget and Fiscal Control Act, the financial policies approved by the Board are often ***more stringent*** than State requirements to assure that Burke County will continue to function **in a very fiscally sound manner**.

The Board has included a strategic plan for adopting a minimum unassigned fund balance policy of 25%. As of June 30, 2025, the general fund unassigned fund balance percentage is slightly lower at 19%, which was entirely due to the FEMA public assistance process.

As part of Hurricane Helene Recovery, Burke County utilized about $11.5M of fund balance for emergency operations and debris collections. We now expect about 98.3% of $11.1M of that amount to be reimbursed, which would re-elevate that fund balance percentage to exceed the Board's policy of 25%. The Board receives ongoing financial information and projections that provide it with regular comprehensive financial updates.

Current and On-Going Projects

Several capital expenditures included in the 2026-2027 CIP plan are included in the current operating budget and include all rolling stock, solid waste collection site construction, technology investments and HVAC infrastructure (boilers/chillers), roof repairs, and other general maintenance requirements.

Land Stock Development

This area of the plan will be reserved for future land stock acquisition and management.

Current Capital Expenditures

Current Capital Reserve Planning

The County has begun strategically planning for long-term operational capital investments. Moving forward, during the annual budget process, the County will utilize an operational capital reserve fund. The fund is funded annually through the budget process, based on planned proportionate project amounts (ahead of their planned timeline) and available resources - it will also experience investment annually based on available resources remaining at the end of a budget cycle.

The County's 2020 facility study continues to be the primary tool used for outyear capital prioritization and funding alignment.

Statutorily, the Capital Reserve Fund is dollars set aside for future capital needs; however, there remains a certain fluidity and adaptability that is critical to allow for constant capital prioritization. The Capital Reserve Fund is used to plan and forecast outyear non-major capital needs. Major capital projects - primarily those that are in excess of $1M and are completed over a multi-year period are outlined separately and accounted for via separate project ordinances and funds. See below for details of the Capital Reserve Fund, which are part of the FY 2026-2027 CIP and budget draft:

Technology & Automation: Increasingly, services that we have once offered locally are being developed and updated within the Cloud. Although more expensive, the Cloud offers present opportunities for easy mobile access, increased collaboration, and allows users to work from anywhere. It ensures everyone operates with the most recent product a vendor has to offer.

Beginning with a complete Enterprise Resource Planning (ERP) review, transitioning to more cloud-based services, email systems and most recently electronic timekeeping will all be priorities of capital reserve planning.

Security and user education remain an extreme priority. We are researching artificial intelligence (AI) systems to help in sifting through network and email traffic to root out malware and infections. Funding requirements for these system-wide upgrades that include increased mobility, security, and efficiency over the next five (5) years will require proactive funding.

The annual County I.T. investment and strategy has become more centralized and more of a focal point of the budgeting process. This level of needed investment will be critical as the team continues to refine processes and pursue our organizational goals related to LEAN principles and efficiency. As part of the FY 2027-2031 capital plan, the County will fund the first-ever I.T. strategic plan – with a very specific purpose of advancing synchronization and developing a clear I.T. vision. The I.T. department's operating budget consisted of $495,000 for organizational-wide computer replacement, multiple allocations for core server upgrades, and $205,000 for execution of the emergency radio equipment replacement schedule. The 2026-2027 year will allocate an additional $385,000 to the capital reserve for I.T. related projects like scale node replacements, network refreshes and configuration.

Major Roofing Projects & HVAC:

Foothills (FHEC) HVAC Replacements: The 2023-2024 CIP plan included replacement of the roof top HVAC units at the Foothills Higher Education Center (FHEC). The total project cost was $407,000 and replaced 13 of the more than 20 rooftop units. In our current fiscal year, 3 additional rooftop units will be replaced and 32 indoor mini-splits – as of February 2026, the estimated costs for those units are expected to be $550,000. The additional HVAC units are part of long-term capital reserve plan.

Foothills (FHEC) Roof Replacements: Included in the five (5) year plan is $1.2M for a complete roof replacement. Staff continue to monitor the building and roof for failures and plan to do full replacement in 2028-2029.

Courthouse Roof – County Commissioner's awarded a contract of approximately $3.0M to BEAM construction for courthouse improvements during the 2024-2025 fiscal year. This major capital project was entirely funded through federal and state resources and is highly logistical to address operational space compression. The project was completed in November of 2025 an expanded the clerk of courts office, added an additional courtroom, and moved the district attorney's office to the basement (which has not been utilized in the past). The project also makes a major investment into the mechanical systems.

The roof of the courthouse is also compromised in limited areas. Evaluation of the flat membrane roof is underway and intended to be funded as part of outyear non major capital along with required "wiring" improvements to support the requirement of the OAC. Total project costs for the roof and re-wiring are $465,000.

Morganton Senior Center Roof – The roof of the senior center was replaced in 2025. Total cost of the project was $75,000 and includes the pitched shingled portion, the flat membrane portion, and all gutters.

Burke Service Building (110 N. Green St) - The roof of the Burke Services Building is also compromised in limited areas. The 2024-2025 capital budget includes resources to cover the replacement. Total cost of the project is $175,000 and includes the pitched shingled portion, the flat membrane portion, and all gutters.

There are other roof maintenance plans in the County's operational budgets – excluded from this CIP.

Major Rolling Stock: Burke County staff annually evaluate the condition and utilization of the rolling stock fleet. As of January 2026, the County's fleet was comprised of 282 vehicles, and the average miles were 97,251. The Burke County budget team has completed a formal rolling stock replacement policy and a staggard replacement schedule to be included in the CIP plan moving forward. The policy, which will include an annual evaluation of each vehicle's condition and mileage, would be the predictive data analytic – which assumes mechanical and safety standards remain above level 3 on the County's condition rating scale (1 = bad / 5 = good).

FY 2026-2027 will be the fourth budget year of a 5-year capital lease obligation that provided for the replacement of five (5) ambulances, which were delivered in 2024. The EMS department has a total fleet of 18 ambulances and utilizes 9 per shift – many of the existing fleets have more than 250,000 miles and are at end of life. The total lease amount is $2,113,780 - $422,756 payable over a five (5) year period. Other rolling stock such as Quick Response Vehicles (QRV) will be funded annually on a pay-as-you-go basis. The FY 2026-2027 budget will include two (2) interfacility wheelchair vans at an estimated total cost of $150,000.

The annual appropriation to the Sheriff's Office, based on prior year experiences and predictive analytics on replace vs. repair indicates a needed total cost for FY 2026-2027 is to be approximately $1,025,000. Sheriff rolling stock is funded pay-as-you-go inside the Sheriff's department budget.

Approximately 57% of the total fleet is operated by either the Sheriff's office or Emergency Services departments. Other rolling stock investments include the replacement of several other departmental-use vehicles. See attached schedule on the following page:

Public Safety Radios: Interoperable communications were identified in the General Assembly's Criminal Justice Information Network report of 1995 as a critical need for public safety agencies when responding to emergencies. The mobile VIPER towers provide limited local area communications where there is none. The VIPER towers can provide 800MHz, VHF, and UHF. VIPER currently operates a Motorola SmartZone 800 MHz system with 92 remote voice radio transmitter sites across the state of North Carolina.

Burke County operates on the VIPER system for public safety mobile communication – historically with public safety-rated Motorola radios. The majority of the fleet was purchased on the onset of the system and had reached both end of life for production and support from the manufacturer. Beginning in FY 23-24, Burke County included a radio replacement plan in the CIP plan that required an annual investment of $205,000 per year through FY 2031. During 2023-2024, the County received a $400,000 technology rebate credit from Motorola that can be exercised on radio purchases if the total purchase amount exceeds $1.5M and is prior to December 31, 2024 – this package also offers deep volume discounts of up to 30% per unit. To accomplish the $1.5M acquisition and benefits of the discounts, the county leveraged a multi-jurisdictional capital acquisition with several municipal partners and volunteer fire departments. The county also reprioritized out year capital needs to increase the allocation for radios to $737,000 (2023-2024) – the total investment into radio replacement has exceeded $1.3M since 2023. The FY 2026-2027 CIP plan continues to allocate $205,000.

EMS Cardiac Monitor Replacement and Auto-Pulse Transition:

The County's Emergency Medical Services (EMS) Division is initiating a phased capital replacement plan for frontline cardiac monitoring and automated CPR equipment. The current Zoll cardiac monitors are approaching end-of-life status and will no longer be supported for reliable frontline service. Continued use beyond their lifecycle increases maintenance costs, operational downtime, and risk to patient care.

To maintain high-quality emergency response capabilities and ensure compliance with current clinical standards, EMS will transition to (ZENIX) ZOLL Cardiac Monitor and the NXT Auto-Pulse resuscitation systems. This upgrade will enhance patient care through improved reliability, advanced technology, and standardized equipment across the fleet.

The total projected cost of full system replacement is $800,000. The FY 2026–2027 budget includes an allocation of $275,000 to initiate the phased implementation. Full replacement and deployment across all units is anticipated in FY 2027–2028.

This investment ensures operational readiness, improves patient outcomes, and sustains the County's commitment to delivering high-quality emergency medical services.

Multi-Year Capital Planning & Capital Reserve Fund

GOVERNMENTAL ACTIVITIES OUT-YEAR NON-MAJOR										
Project	Total Project Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL
										-
48 - DS300 Election Machines	385,150	-	-	-	192,575	192,575				385,150
					-				-	-
EMS - Transition to Zoll - Z Cardiace Monitor	630,000	-	-	155,000	175,000	300,000	-	-	-	630,000
Transition to NXT auto pulse	391,000	-	-	100,000	100,000	191,000	-	-	-	391,000
New EMS Base - Location TBD	625,000	-	-	-	-	-	175,000	-	-	175,000
Courthouse - Roof	300,000	-	-	-	150,000	150,000	-	-	-	300,000
Courthouse - OAC Wiring Project	165,000	-	-	-	-	-	165,000	-	-	165,000
Network Refresh (EMS bases, Remote SD Offices, Sen Center, Jail	130,000	-	-	-	130,000	-	-	-	-	130,000
Network Refresh for Avery and Green St Buildings	65,000	-	-	-	-	65,000		-	-	65,000
Network Refresh for Courthouse and Sheriff Dept.	80,000	-	-	-	-	-	80,000	-	-	80,000
Replace 4 Scale Nodes	300,000	-	-	-	-	-	300,000	-	-	300,000
Jail network and wifi	50,000	-	15,000	20,000	-	-	-	-	-	35,000
Services building network replacement	80,000	-	-	-				-	-	-
BCECC network replacement, radio network, wifi (911 core)	150,000	50,000	50,000	50,000	50,000	-	-	-	-	200,000
I.T. Strategic Plan	125,000	62,500	62,500	-	-	-	-	-	-	125,000
Organizational Wide Public Safety Mobile Radio Replacement 212	1,347,000	-	-	205,000	205,000	200,000	200,000	200,000	200,000	1,210,000
									-	
FHEC - Roof Replacement	1,200,000	-	-	300,000	175,000	300,000	300,000	125,000	-	1,200,000
FHEC - HVAC		300,000	300,000							600,000
Burke Services - 110 N Green St	175,000	-	-	-	-	-	90,000	90,000	-	180,000
Detention - Kitchen Equipment / Hotwater Heaters	85,000	-	-	-	45,000	40,000				85,000
20 (12 Main PSAP and 8 at Backup PSAP) Viper Axis Dispatch Console Radios (Portion 911 Eligible budget 152)	-	-	-	-	75,000	150,000	-	-	-	225,000
Soil and Water - Equipment	-	-	-	-	-	-	-	50,000		
Field 3 lights at Reep park	40,000	-	40,000	-	-	-	-	-	-	40,000
Paving of parking lots at Reep and Simpson	70,000	25,000	25,000	20,000	-	-	-	-	-	70,000
Replace two 20 year Kubota mowers	55,000	27,500	27,500	-	-	-	-	-	-	55,000
	$ 6,693,150	$ 465,000	$ 520,000	$ 1,347,500	$ 1,392,575	$ 1,588,575	$ 1,310,000	$ 465,000	$ 200,000	$ 6,816,150

WATER/SEWER ACTIVITIES OUT-YEAR NON-MAJOR										
Project	Total Project Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL
Water Sewer Infrastructure Improvements AIA	TBD	-	-	-	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	900,000
Meter Replacement	-			-						-
	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	$ 900,000

BURKE COUNTY, NORTH CAROLINA CAPITAL RESERVE ANALYSIS FOR THE YEAR ENDED JUNE 30, 2027									
	PY ACTUAL	PY ACTUAL	PY ACTUAL	CY ESTIMATED	PROJECTED				
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
REVENUE SOURCES									
General Fund Transfer - Revenue Replacement	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Transfer - Direct Cost Supplantation	3,500,000	2,500,000	-	-	-	-	-	-	-
Transfer from Cap Project - Closed Projects	-	-	245,304	-					
General Fund Transfer - Local	1,000,000	4,213,560	3,000,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Water / Sewer Transfer	-	-	-	-	-	-	-	-	-
Solid Waste Transfer - Original Budget	-	110,000	-	-	-	-	-	-	-
Solid Waste Transfer - Transfer from contingency	-	-	-	-	-	-	-	-	-
Other Revenue	65,273	757,220	351,297	-	10,000	10,000	10,000	10,000	10,000
Total Funding	$ 14,565,273	$ 7,580,780	$ 3,596,601	$ 4,100,000	$ 4,110,000	$ 4,110,000	$ 4,110,000	$ 4,110,000	$ 4,110,000
EXPENDITURE / PROJECTS									
Major Projects - See detail Tab	-	-	15,949,000	-	-	-	-	-	-
Transfer to Buildings & Maint Fund - Fund 400	-	2,713,560	2,174,316	2,100,000	2,750,000	2,800,000	2,800,000	2,800,000	2,800,000
Solid Waste Transfer Out	-	450,000	-	-	-	-	-	-	-
Non-Major Out Year Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	-	3,163,560	18,123,316	2,100,000	2,750,000	2,800,000	2,800,000	2,800,000	2,800,000
Remaing Equity	14,565,273	18,982,493	4,455,778	6,455,778	5,815,778	7,125,778	8,435,778	9,745,778	11,055,778

Major Facility Projects

Long-Term Planning

On March 2, 2023, the Burke County Board of Commissioners analytically reviewed a comprehensive list of County capital needs – which has been fluidly updated since that point. This listing was in part based on the 2020 facility analysis along with key deferred maintenance needs identified by staff. The County has conducted several long-term studies for major capital that will prove vital as we focus on making sustainable and long-term capital investments: Commissioners prioritized these needs based on urgency and affordability. See below for a short-term, mid-term, and long-term strategy of prioritization.

Short Term Projects:	**Status:**
1. Jonas Ridge Collection Site	✓
2. East Burke Collection Site	✓
3. Document Storage Policies	✓
4. Convenient Site Offices	✓

Mid-Term Projects:	**Status:**
1. Indian Hills Pump Station	TBD
2. Courthouse Improvements	✓
3. EMS Base #1	✓
4. Animal Services Building	✓
5. Public Health/Social Services Phase	In Process

Long-Term Projects:	**Status:**
1. Library Expansion	TBD/Policy Direction/Unfunded
2. Solid Waste MSW Development	TBD/Policy Direction/Unfunded
3. Water/Sewer Infrastructure	TBD/Policy Direction/Unfunded
4. EMS Base Additions	TBD/Policy Direction/Unfunded

Short-Term Projects:

N/A

Mid-Term Projects

<u>Indian Hills Pump Station Upgrade and Flood Mitigation Project</u>
Project Description:

The Indian Hills Pump Station, located in East Burke, is a critical regional wastewater asset that conveys sewage from the Towns of Hildebran, Rhodhiss, and Connelly Springs, as well as Burke County direct customers, to the City of Hickory for treatment.

This facility plays a vital role in protecting public health, supporting regional economic development, and maintaining intergovernmental wastewater partnerships.

The pump station is located within the 100-year floodplain and is subject to frequent flooding from Drowning Creek. Flood events routinely block access to the site, preventing County personnel from safely operating and maintaining the station. Over the past three years, excessive peak flows and flood-related impacts have resulted in seven sanitary sewer overflows (SSOs) reaching surface waters.

In addition to hydraulic limitations, increased flood frequency and intensity have caused significant streambank erosion along Drowning Creek. This erosion threatens to undermine the pump station site and associated infrastructure. Streambank stabilization efforts are currently funded and underway to protect the immediate site.

Project Scope

- Raising the pump station site and access road to a minimum of two (2) feet above Base Flood Elevation (BFE)
- Elevating all equipment, controls, and maneuvering/access areas to two (2) feet above BFE (currently only pumps and electrical components meet this elevation)
- Upgrading the pump station and force main to accommodate peak flows up to 2,000 gallons per minute (gpm)
- Improving overall system reliability and flood resilience

These improvements will ensure continuous and reliable operation of this essential regional facility and significantly reduce the risk of future SSOs and service interruptions.

Capacity Considerations

While this project will modernize and protect the facility, downstream and system limitations mean the pump station will provide capacity for approximately 150 additional single-family homes. The primary purpose of the project is infrastructure protection, regulatory compliance, and operational reliability rather than system expansion.

Funding Strategy and Cost

The County initially pursued FEMA BRIC funding, followed by FEMA Hazard Mitigation (Section 404) funding. After evaluating program requirements and funding timelines, the County is now seeking direct funding through the North Carolina General Assembly to advance this high-priority resilience project.

The updated total estimated project cost is $10,000,000.

Project	Cost	Source	Completion Date
Indian Hills Pump Station	$10,000,000	Grant - Direct Legislation	TBD

HRC: The Burke County Human Resource Center (HRC) originally built in 1973, has reached its end of life. Over time there have been many interior renovations, roof investments, and investments in mechanical systems. The overall building score from the 2020 analysis was 2.42. This approximately 62,000 square foot building houses approximately 250 full-time employees and is a critical function of service delivery.

The last twelve (12) months have included a comprehensive space planning program that includes projections of demographics, staff surveys, & legislative changes. The space planning will be followed by site location civil/survey analysis.

The space planning analysis yielded meaningful decision-making data for continued long-term utilization of the building and its current programing. The space analysis, along with a comprehensive building envelope analysis were presented to the board of commissioners at their March 3, 2024, working session – along with four (4) construction options.

The Board of Commissioners gave direction to pursue a phased construction design and development effort that would redevelop the existing square footage.

A 20-year financing through the issuance of Limited Obligation Bonds (LOBS) or bank installment is the recommended funding source. Due to the complexity of the project, staff is evaluating the pros and cons of a single prime (low bid) procurement model versus a design/build model. Burke County has experienced benefits and cost savings from low bidding due to competition in the construction market; however, the unknowns of renovation in an aged building tend to lend a more complex bidding package and execution – often leading to substantial change orders.

The Burke County Human Resources Center renovation project is approximately 80% complete in the design phase and remains on schedule. Construction Documents are anticipated to be finalized in September 2026, with bidding in October 2026 and Notice to Proceed in November 2026. The project will be completed in phases, with Phase 1 substantial completion expected in May 2027, Phase 2 in November 2027, Phase 3 in May 2028, and final inspections and closeout in June 2028.

The January 12, 2026, Opinion of Probable Cost estimates total project costs ranging from $14.65 million to $16.17 million, with an average projected cost of approximately $15.41 million. Construction costs are estimated between $13.65 million and $15.07 million, with professional services (architectural and engineering fees at 7.3%) averaging approximately $1.05 million. Potential alternate deductions averaging $1.75 million have been identified, if necessary, to manage final construction pricing.

The County has secured a $3.2 million federal grant to support the project. Based on current estimates and grant funding, the anticipated borrowing amount is approximately $12 million. However, the County has conservatively prepared for up to $15 million in total borrowing capacity. To ensure financial readiness, the County has already begun over-funding the annual debt service fund in anticipation of an installment financing contract structured with fixed principal amortization at an assumed 5% interest rate.

Financing is anticipated through a 2026 Installment Financing Contract, with pricing expected in September 2026, Local Government Commission approval anticipated in November 2026, and closing projected for late November 2026.

This project will modernize and renovate the Human Resources Center to better serve Burke County residents while maintaining sound fiscal management and long-term financial stability.

Cost Component	Low Estimate	Average Estimate	High Estimate
Construction (Base + Alternates + Contingency)	$13,651,680	$14,359,380	$15,067,080
Professional Services (A/E – 7.3%)	$996,573	$1,048,235	$1,099,897
Total Project Cost	**$14,648,253**	**$15,407,615**	**$16,166,977**

Potential Alternate Deductions (Average): $1,751,566

Project Schedule

Milestone	Target Date
Design (80% Complete)	March 2026
Construction Documents Complete	September 2026
Bidding & Receipt of Bids	October 2026
Project Award / Notice to Proceed	November 2026
Phase 1 Substantial Completion	May 2027
Phase 2 Substantial Completion	November 2027
Phase 3 Substantial Completion	May 2028
Final Inspections & Closeout	June 2028
Financing Pricing	September 2026
LGC Approval	November 2026
Financing Closing	Late November 2026

Long-Term Projects

- Library Expansion
- Solid Waste MSW Development
- Water/Sewer Infrastructure
- EMS Base Additions

These longer-term projects are currently outside of the County's five (5) year planning and funding window; however, they have begun the prioritization process – which is fluid and subject to reprioritization on an annual basis as new funding sources and decision-making data becomes available.

BURKE COUNTY, NC HEALTH AND SOCIAL SERVICES DEPARTMENT BUILDING SPACE PROGRAM DRAFT SUMMARY SPACE PROGRAM				
Comp. #	**Facility Component**	**Total NSF Component**	**Grossing Factor**	**Total DGSF**
1.000	**Main Lobby/Shared Use/Meeting/ Staff and Building Support**			
1.100	Main Lobby/Shared Use/Staff/Meeting/Support	8,634	25%	10,793
	Subtotal - Public Lobby/Administration			**10,793**
2.000	**Health Department Space Program**			
2.100	Health Department Lobby/Staff Support/Storage	2,256	30%	2,933
2.200	Administration and Operations	2,051	30%	2,666
2.300	Clinical	6,736	30%	8,757
2.400	Lab	960	25%	1,200
2.500	WIC	2,356	30%	3,063
2.600	Health Preparedness/Health Education	1,173	30%	1,525
2.700	Environmental Health	1,480	30%	1,924
2.800	Care Management	885	25%	1,106
	Subtotal -Health Department Space Program			**23,174**
3.000	**Department of Social Services Space Program**			
3.100	Department of Social Services Lobby/Staff Support/Storage	4,376	30%	5,689
3.200	Administration	2,578	30%	3,351
3.300	Legal	1,670	30%	2,171
3.400	Economic Services	12,684	35%	17,123
3.500	Child Protective Services	7,318	30%	9,513
3.600	Foster Care	4,108	30%	5,340
3.700	Adult Services	3,430	30%	4,459
	Subtotal - Department of Social Services Space Program			**47,647**
	TOTAL - FACILITY COMPONENTS DGSF			**81,614**
	Building Grossing Factor 20% (Includes: Mechanical/Electrical/Major Circulation Corridors/Walls/Wall Thickness)			16,323
	TOTAL - FACILITY COMPONENTS BUILDING GROSS SF			**97,937**

BURKE COUNTY, NORTH CAROLINA
MAJOR PROJECT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

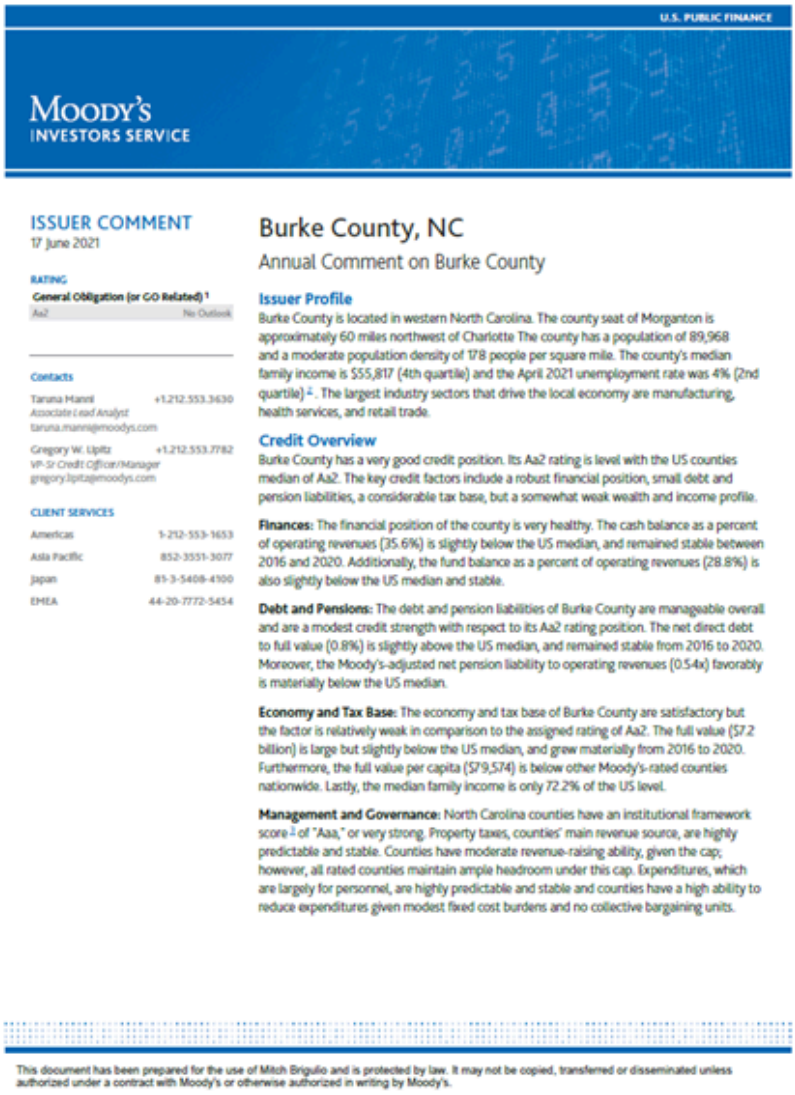
Building - Major Projects		Status	Funded in PY from GF	Amount Funded in Capital	Grant Funding	Debt Funding	Total Funding
Animal Services Building	$ 7,300,000	Active - Design & Development	-	7,295,000	-	-	7,295,000
EMS Base #1 Relocation	$ 7,000,000	Active - Design & Development	-	6,845,000	450,000	-	7,295,000
Courthouse Improvements	$ 3,000,000	Active - Design & Development	-	2,000,000	1,000,000	-	3,000,000
Health / Human Services Building	$ 30,000,000	Space Planning 90%	-	-	-	30,000,000	30,000,000
Water Meter Replacement	$ 2,500,000	Analysis part of AIA - On going	-	-	1,300,000	-	1,300,000
AIA Capital Infrastructure Investment	$ 2,500,000	TBD	-	1,567,361	-	-	1,567,361
Fonta Flora Trail Capital Investment	$ 355,918	Craig	-	-	355,918	-	355,918
Over Mountain Victory Trail Investment	$ 392,258	FERC Grant from Duke	-	-	392,258	-	392,258
Jonas Ridge Phase I	$ 1,500,000	To be completed Q1 2024	1,500,000	-	-	-	1,500,000
Jonas Ridge Phase II	$ 800,000	In Design Phase (Q3 2024) - Equinox	-	127,632	-	-	127,632
East Burke Collection Site	$ 1,500,000	To be completed Q1 2024	1,500,000	-	-	-	1,500,000
EMS Station - New Construction	$ 1,000,000	Not Funded - TBD	-	-	-	-	-
EMS Station - New Construction	$ 1,000,000	Not Funded - TBD	-	-	-	-	-
Library Expansion	$ 12,000,000	Not Funded - TBD	-	-	-	-	-
		Total	$ 3,000,000	$ 17,834,993	$ 3,498,176	$ 30,000,000	$ 54,333,169

Major Facility Projects Funding

Major facility expansions, upgrades, and renovations are not normal reoccurring parts of operations and typically require a debt structured funding source. See below for a holistic review of Burke County's debt portfolio, long-term planning strategies, and capital expansion sustainability.

Most often major facility projects require debt issuance that enables the cost of construction to be allocated for multiple periods. Burke County staff is working with both Moody's and S&P (bond rating agencies) to provide a much-needed update to the County's financial position, financing policies and a macro analysis of the County's economic future. The result is a potential bond rating upgrade, which will certainly prove meaningful as Burke County continues to execute the CIP plan proposal. Bond rating provides investors with the much-needed objective perspective of the risk associated with County borrowings – thus a better rating often leads to lower interest rates and savings of taxpayer dollars. The last review from Moody's was completed in June of 2021.

See following page for the summary:



U.S. PUBLIC FINANCE

MOODY'S INVESTORS SERVICE

ISSUER COMMENT
17 June 2021

RATING
General Obligation (or GO Related) [1]
Aa2 — No Outlook

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Burke County, NC
Annual Comment on Burke County

Issuer Profile
Burke County is located in western North Carolina. The county seat of Morganton is approximately 60 miles northwest of Charlotte The county has a population of 89,968 and a moderate population density of 178 people per square mile. The county's median family income is $55,817 (4th quartile) and the April 2021 unemployment rate was 4% (2nd quartile) [2]. The largest industry sectors that drive the local economy are manufacturing, health services, and retail trade.

Credit Overview
Burke County has a very good credit position. Its Aa2 rating is level with the US counties median of Aa2. The key credit factors include a robust financial position, small debt and pension liabilities, a considerable tax base, but a somewhat weak wealth and income profile.

Finances: The financial position of the county is very healthy. The cash balance as a percent of operating revenues (35.6%) is slightly below the US median, and remained stable between 2016 and 2020. Additionally, the fund balance as a percent of operating revenues (28.8%) is also slightly below the US median and stable.

Debt and Pensions: The debt and pension liabilities of Burke County are manageable overall and are a modest credit strength with respect to its Aa2 rating position. The net direct debt to full value (0.8%) is slightly above the US median, and remained stable from 2016 to 2020. Moreover, the Moody's-adjusted net pension liability to operating revenues (0.54x) favorably is materially below the US median.

Economy and Tax Base: The economy and tax base of Burke County are satisfactory but the factor is relatively weak in comparison to the assigned rating of Aa2. The full value ($7.2 billion) is large but slightly below the US median, and grew materially from 2016 to 2020. Furthermore, the full value per capita ($79,574) is below other Moody's-rated counties nationwide. Lastly, the median family income is only 72.2% of the US level.

Management and Governance: North Carolina counties have an institutional framework score [3] of "Aaa," or very strong. Property taxes, counties' main revenue source, are highly predictable and stable. Counties have moderate revenue-raising ability, given the cap; however, all rated counties maintain ample headroom under this cap. Expenditures, which are largely for personnel, are highly predictable and stable and counties have a high ability to reduce expenditures given modest fixed cost burdens and no collective bargaining units.

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Strengths:

- Very strong credit position.
- Robust financial position.
- Light debt and pension burden with negligible liability.
- Fund balance and Cash balance as percentages of operating revenues are inline to slightly above the US median and other Moody's-rated counties.
- Strong financial management.

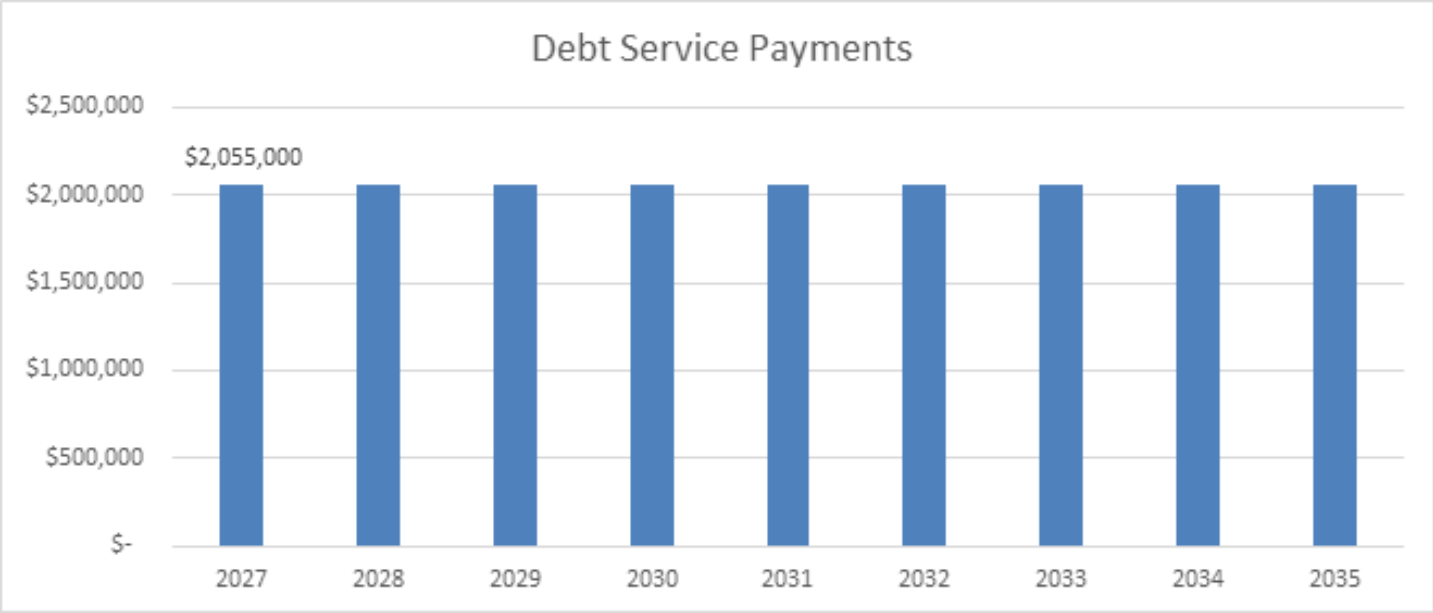
Challenges:

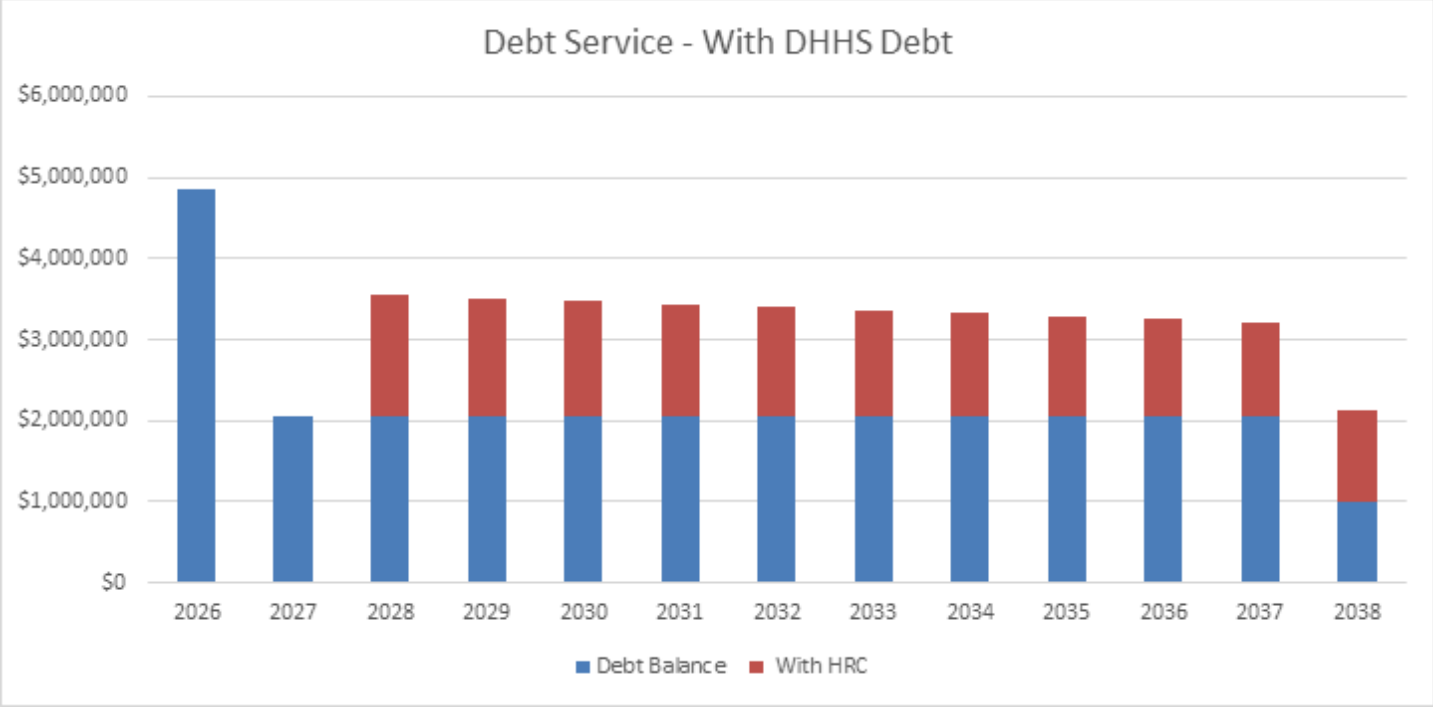
- Weak socioeconomic profile, relative to the assigned rating of Aa2.
- Should consider formal financing and debt management policies.
- Median family income is only $55,817 (4th quartile) of the US level.

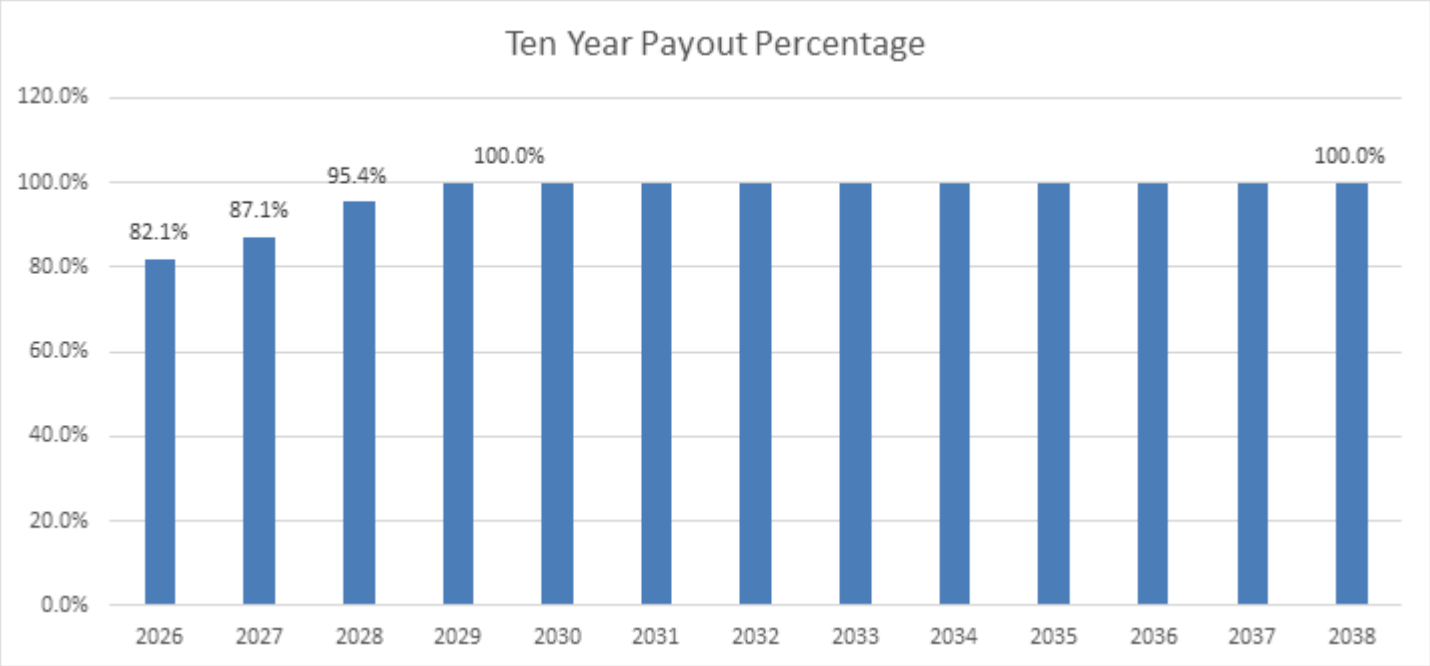
Existing Debt Load as of June 30, 2024:

BURKE COUNTY, NORTH CAROLINA
DEBT ROLLFORWARD ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

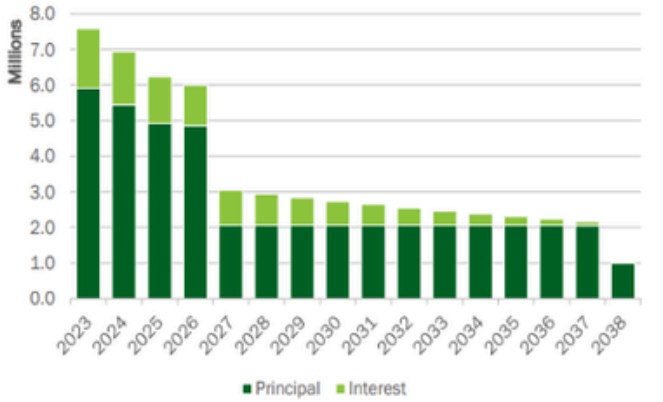
Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt	$ -	$ -	$ -	$ -
Notes from Direct Borrowings	34,834,100	-	(5,262,123)	29,571,977
Premium on Debt Issues	2,631,198	-	(211,485)	2,419,713
Other Post-Employment Benefits	17,387,423	46,590	-	17,434,013
Net Pension Liability	23,329,037	2,881,207	-	26,210,244
Net Pension Liability (LEOSSA)	2,706,725	25,546	(202,415)	2,529,856
Compensated Absences	9,447,807	4,878,531	(4,101,234)	10,225,104
Total Governmental Activities	$ 90,336,290			$ 88,390,907
Business-Type Activities				
Notes from Direct Borrowings	$ 979,004	$ -	$ (68,772)	$ 910,232
Landfill Closure & Postclosure	6,149,349	147,585	-	6,296,934
Net Pension Liability	828,607	96,716	-	925,323
Other Post-Employment Benefits	617,571	408,407	(2,083)	1,023,895
Compensated Absences	272,983	210,241	(149,271)	333,953
Total Business-Type Activities	$ 8,847,514			$ 9,490,337


Debt Service Payments
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$2,055,000
2027
2028
2029
2030
2031
2032
2033
2034
2035


Debt Service - With DHHS Debt
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
Debt Balance
With HRC



Tax Supported Debt Service



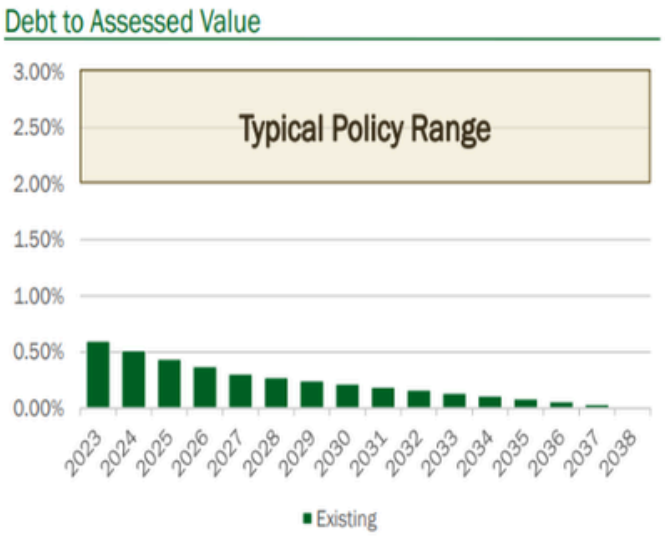
Par Outstanding – Estimated as of 6/30/2022

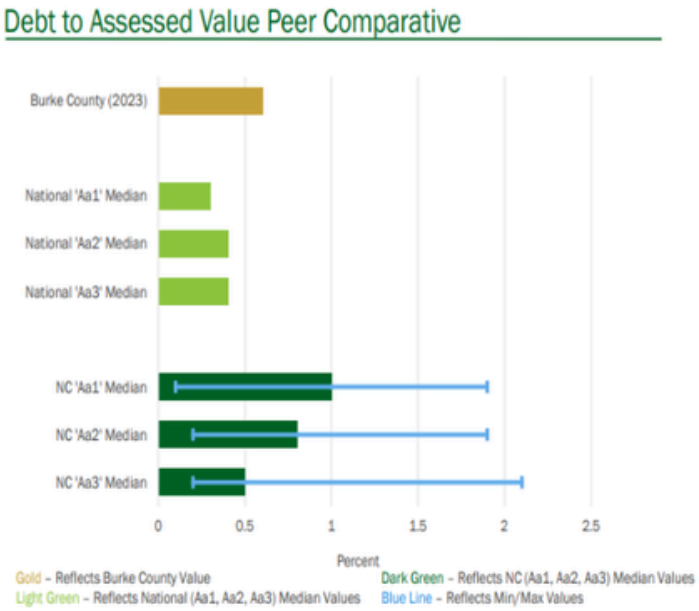
Type	Par Amount
General Obligation Bonds	$235,000
IPCs / LOBs / COPs	$44,485,000
Total	**$44,720,000**

Tax Supported Debt Service

FY	Principal	Interest	Total	10-yr Payout
Total	44,720,000	11,358,227	56,078,227	
2023	5,905,000	1,677,565	7,582,565	74.8%
2024	5,440,000	1,495,715	6,935,715	76.3%
2025	4,920,000	1,312,862	6,232,862	78.5%
2026	4,855,000	1,141,298	5,996,298	82.1%
2027	2,055,000	987,688	3,042,688	87.1%
2028	2,055,000	884,938	2,939,938	95.4%
2029	2,055,000	782,188	2,837,188	100.0%
2030	2,055,000	679,438	2,734,438	100.0%
2031	2,055,000	597,788	2,652,788	100.0%
2032	2,055,000	495,038	2,550,038	100.0%
2033	2,055,000	402,838	2,457,838	100.0%
2034	2,055,000	328,138	2,383,138	100.0%
2035	2,055,000	253,438	2,308,438	100.0%
2036	2,055,000	177,488	2,232,488	100.0%
2037	2,050,000	106,813	2,156,813	100.0%
2038	1,000,000	35,000	1,035,000	100.0%

- The County's debt capacity is represented by the total amount of outstanding long-term debt and is a key indicator used by banks and bond raters to assess future borrowing ability.
- The County's general fund debt funding requirement for FY 2026-2027 is approximately 1.5% of the general fund expenditures.





Bond Rating

- The County is currently rated Aa2 by Moody's – which is the third best rating that a County can have.
- Management is currently working on several key recommendations that could improve that rating over time. The key limiter according to Moody's is median family income.
- 11 Counties in North Carolina have a bond rating higher than Burke County.
- Included in the Charlotte MSA:
  - Charlotte, NC: Aaa/AAA/AAA
  - Mecklenburg County, NC Aaa/AAA/AAA
  - Huntersville, NC Aaa/AAA/nr
  - Union County, NC Aaa/AA+/AA+
  - Cabarrus County, NC Aa1/AA+/AA+
  - Indian Trail, NC Aa1/AA+/nr
  - Matthews, NC Aa1/AA+/nr
  - York County, SC Aa1/AA+/nr
  - Burke County, NC Aa2/AA-/nr
  - Gaston County, NC Aa2/AA/nr
  - Gastonia, NC Aa2/AA-/AA
  - Mint Hill, NC Aa2/ nr /nr
  - Mooresville, NC Aa2/AA/nr
  - Mount Holly, NC Aa2/AA/nr
  - Rowan County, NC Aa2/AA-/AA+
  - Kannapolis, NC Aa3/AA-/nr
  - Lincoln County, NC Aa3/AA+/AA+
  - Rock Hill, SC Aa3/AA-/nr

Debt Affordability

Burke County's capital improvement plan policy formally adopts several key debt management policy benchmarks that have been adopted by the Board of Commissioners. Included in those are debt ratios that the County Manager and Finance Director are required to regularly measure and manage inside key parameters. These benchmarks help promote strong affordability. Several key data indicators included in the policy are:

- 10-year payout
- Debt Service as a percentage of total expenditures
- Debt to assessed value
- Minimum fund balance policy

Over the next five (5) years, Burke County, in order to execute this CIP plan proposal, anticipates strategic debt issuances. Both short term and long-term, major, and non-major projects are equally evaluated for the advantages of financing versus pay-as-you-go (*of the **net costs** after grant opportunities are explored*).

Conclusion (FY 2026 - 2027)

Burke County's Capital Improvement Plan (CIP) consists of two (2) integrated components: (1) the annual capital budget adopted as part of the FY 2026–2027 budget ordinance, and (2) the Capital Improvement Plan Policy (Appendix A), which establishes the framework and criteria used to identify, evaluate, and prioritize capital investments. The capital budget is a forward-looking tool that aligns known and projected resources with planned capital uses in a disciplined and transparent manner.

The FY 2026–2027 CIP continues the County's transition from planning to execution, building upon the 2020 facilities assessment and subsequent Board direction. Using the priorities identified in that assessment, staff have developed an achievable multi-year investment strategy that leverages existing resources, aggressively pursues grants, and appropriately sequences projects to manage affordability. This plan is designed to advance key capital priorities without relying on unplanned tax rate increases, while recognizing that project costs and timing may evolve as design, bids, and funding decisions mature.

Over the next five years, Burke County will continue making targeted investments that strengthen public facilities, improve infrastructure reliability, expand technology capacity, and modernize service delivery environments. These investments will support long-term sustainability through improved building performance, safer and more functional workspaces, greater energy efficiency, and reduced deferred maintenance.

The CIP Policy provides the long-range structure for planning capital expenditures that extend beyond the annual budget cycle—typically five years—and ensures that Burke County's capital planning remains consistent, measurable, and aligned with Board priorities and fiscal stewardship.

The County's capital improvement plan was developed to achieve:

- Synchronization of future capital and operating budgets
- Systematically evaluate competing demands for resources and aligns with funding options
- Recognize and highlight current and future capital needs that will require future resources and prevent unexpected capital crises
- Promote accurate and achievable long-term strategic planning

A capital improvement plan is a dynamic community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over a multi-year period. It is critically important and one of the major responsibilities for a government entity. The CIP is a working document and should be reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure that the infrastructure exists to advance strategic and long-term goals and objectives.

What is a Capital Improvement Plan?

The capital improvement plan (CIP) outlines the County's plans for achieving the goals, objectives, and service delivery levels desired by the Board of County Commissioners. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five (5) year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the County.

The County defines CIP capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life of greater than one year. Typically, the County defines major value as an expenditure that exceeds $50,000.

The capital improvement plan is simply that – a plan. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by the Board of Commissioners. Because priorities can change, projects included in outward planning years are not guaranteed for funding. The County CIP plan is to be updated annually to ensure that it addresses new and changing priorities within the County's strategic plan.

Introduction Information: The introduction sections consist primarily of the Managers Message – an executive summary of the CIP from the County Manager to the Board of Commissioners. It discusses the major factors impacting the CIP and provides a summary of projects that are on the horizon as well as funding sources.

CIP Project Information: This section includes a brief summary of the County's capital improvement projects approved in the fiscal year budget. For each capital expenditure, the plan includes a description of the project, justification of expenditure and how it addresses a County strategic goal. If applicable, the plan also addresses ongoing operational costs.

Development of The CIP Plan: The CIP plan is to be updated annually during the annual budget process and is to compete against other priorities of the strategic plan. Department Heads submit their capital planning documents in early February – which are then initially reviewed by the County budget office.

Once the projects are evaluated, the budget office recommends the selection and timing of capital projects through future fiscal years to the County Manager. First-year projects are incorporated into the County Manager's recommended annual operating budget. In some cases, plans are made to include the project in a separate capital project ordinance, to be approved by the Board of Commissioners when the operating budget is approved.

Operating Budget Impacts: Departmental budgets may be impacted by capital projects once they are completed and require maintenance/upkeep. Examples of these impacts include additional or reduced utilities, fuel costs, or staffing changes, which may not be realized until after projects are completed. When available, the impacts of capital projects on the annual operating budget are estimated and included. For many projects, the operating costs are captured in the department's annual operating budget, and no additional operating costs are listed. Most projects will not have an operating impact in the initial funding year since this is typically the construction/installation phase and operating budgets are not impacted.

Appendix A

Burke County Capital Improvement Plan Policy

1. **PREPARATION OF THE CAPITAL IMPROVEMENT PLAN (CIP):**
    a. The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five (5)-year period. Long-range capital planning is an important management tool, which strengthens the linkages between community infrastructure needs and the financial capacity of the County.
    b. All proposals for capital investment shall go through the capital planning process.
    c. Definition of appropriate capital items for inclusion on the CIP:
        i. Definition of a CIP capital expenditure – Expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year.
        ii. As a rule of thumb, items to be included in the CIP include those which:
            1. Involve the acquisition, renovation, and/or construction of a single fixed asset greater than $50,000 – excluding vehicle or equipment purchases other than major public safety rolling stock– which are included.
            2. Involve any land purchases not associated with or included in another CIP project.
    d. Difference between departmental capital outlay items (in operating budget) and capital project outlay items (in CIP):
        i. Departmental capital items shall not be submitted as part of the CIP. Departmental capital items include:
            1. Equipment/tools, furniture, office equipment such as computers and fax machines, minor remodeling, or other construction projects below $50,000 (such items should be outlined in the "Capital Outlay" section of the operating budget request).
            2. All vehicles/rolling stock/machinery below $50,000 other than public safety.
        ii. However, any upcoming, or 1st year costs associated with a CIP request shall be entered in the department's operating budget request to ensure that 1st year CIP costs are noted and included in the Manager's Recommended Budget.
    e. Inclusion of expenditures for maintenance and/or staffing in the CIP:
        i. All operating, maintenance, and personnel budget expenditures associated with the purchase of a CIP item shall be included and noted in the annual operating budget. However, for reporting and future expenditure forecasting purposes, the estimated additional expenditures on operating, maintenance, and personnel shall be included on all CIP requests.

2. **DEVELOPMENT PROCESS:**
   a. Departments are responsible for identifying, documenting, and justifying CIP requests. Departments are also responsible for obtaining project cost estimates and identifying appropriate revenue sources for the project (the Finance Dept. shall assist in identifying costs and appropriate revenue sources).
   b. The County Manager, in conjunction with the Finance Director and Budget staff, shall be responsible for coordinating the CIP process and submission of the CIP to the Board of Commissioners.
   c. The Finance Director shall evaluate and recommend a ranking of proposed projects to the Manager.
   d. Board review, recommendation, and adoption of CIP:
      i. The County Manager's Recommended CIP shall be submitted to the Board for their review and recommendation during the beginning stages of the annual budget process. NOTE: Governing Body recommendation of the CIP does not authorize money for any of the projects in the plan, but the recommendation by the Governing Body shall provide the County Manager direction to proceed with formulating the annual CIP and inclusion of first year CIP items in the County Manager's Recommended County Budget.
      ii. A Capital Projects Ordinance will be adopted by County Commissioners with the County's Operating Budget establishing necessary project fund structures for CIP expenditures at the beginning of the fiscal year.
3. **EVALUATION OF MERIT:**
   a. Proposed CIP items will be evaluated and ranked according to merit by requesting departments.
   b. Projects should generally be foreseen ahead of the time (preferably 2+ years) of need to allow time for planning long-term financing strategies or financing methods.
4. **FUNDING SOURCES:**
   a. Debt will be considered for capital projects under the following circumstances:
      i. The capital item is a long-living (useful life greater than one (1) year) asset.
      ii. The asset has a useful life expectancy that equals or exceeds the length of the debt financing period.
   b. The following types or combination of financing may be considered under the following circumstances:
      i. Debt methods:
         1. General Obligation Bonds (G.O. Bonds) – The capital item is used for a public facility or equipment that is a public good and that has no revenue-producing capability (e.g. municipal buildings or structures). Generally, G.O. Bonds are only used for major General Fund projects and require a referendum.

2. 2/3 General Obligation Bonds – Without voter approval, G.O. Bonds may be issued annually on 2/3 of net G.O. debt reduction (principal retirement) in the prior year.
3. Revenue Bonds -- The capital item is used for a non-public good in which a revenue stream is associated with the capital item (e.g. solid waste).
4. Property Secured Debt – The capital item can be secured as collateral itself. Includes lease or installment purchase transactions and certificates of participation (COPS) or limited obligation bonds (LOBS).

i. Non-debt methods (Also referred to as Pay-as-you-go, or Pay-Go)

1. Current revenues – The capital item can be acquired through existing revenues.
2. Capital reserves – The capital item can be funded from designated taxes or revenue streams that are set aside in a separate fund.
3. Fund Balance – The capital item can be funded with unassigned operating fund balances.
4. Grants – Funding of the capital item was secured upon application of a governmental grant.
5. Gifts – The capital item may be purchased or acquired with restricted or non- restricted donations by citizens or corporations.

a. Debt Limits

i. The County shall not exceed N.C.G.S. 159-55(c) Net debt as a percentage of estimated market value of taxable property shall not exceed [2.5%]. Net debt is defined as any and all debt that is tax-supported.
ii. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed [15.0%] with a minimum aggregate ten-year tax-supported principal payout ratio of [50%].
iii. The County Finance Director shall review other key debt ratios, see below, and inform the Board of Commissioners of any debt issuance/restructuring effects:
    1. 10-year payout
    2. Debt Service as a percentage of total expenditures
    3. Debt to assessed value
iv. "In the event that the County anticipates exceeding the policy requirements stated above, Staff may request an exception from the Board stating the reason and length of time for the exception."

b. Over or Underestimated Projects

i. In the case of a capital project that is under or overestimated, projects will be evaluated on a case-by-case basis.

Financing Position

Development of a capital improvement plan requires the alignment of an identified project need with a specific funding source. Burke County has three primary funding sources for capital improvement projects:

1. Pay-as-you-go – operational in nature – less than $50,000, approved in budget process.
2. Capital reserve fund – funded through operational re-engineering savings to fund future projects.
3. Debt financing – Bank or public borrowing – requires L.G.C. and local Board approval. Paid back over useful life of the asset.

"The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts."

"The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval and maintain a balanced CIP with identified funding sources for proposed project expenses."

BURKE COUNTY

OUTSIDE FUNDING

Burke County React

Account	Description	3rd PP-FINAL 6/30/2023	2nd PP-FINAL 6/30/2024	PY 1 Actual 6/30/2025	PY Original Budget 6/30/2025	Original Budget 6/30/2026	UNADJ 6/30/2026	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Aids & Donations									
100-59500-05-554000-	BURKE COUNTY RESCUE SQUAD	$ 105,000	$ 105,000	$ 105,000	$ 52,500	$ 130,000	$ 130,000	$ 395,000	$ 160,000
100-59500-05-554002-	BURKE ARTS COUNCIL	8,000	8,000	8,000	4,000	12,000	12,000	15,000	10,000
100-59500-05-554003-	BURKE RECOVERY	30,000	30,000	30,000	15,000	30,000	30,000	40,000	30,000
100-59500-05-554004-	FRIENDS OF THE FONTA FLORA TRAIL	20,000	10,000	10,000	5,000	-	-	-	-
100-59500-05-554005-	FOOTHILLS REGIONAL AIRPORT	64,411	56,528	57,207	47,137	60,300	65,270	67,000	67,000
100-59500-05-554006-	BURKE COUNTY REACT	55,000	55,000	65,000	32,500	70,000	70,000	80,000	75,000
100-59500-05-554007-	HICKORY REGIONAL AIRPORT	4,000	4,000	54,000	54,000	4,000	4,000	-	-
100-59500-05-554008-	VEDIC SUPPORT	10,000	10,000	10,000	5,000	5,000	5,000	25,000	5,000
100-59500-05-554009-	GOOD SAMARITAN CLINIC	40,000	40,000	40,000	40,000	40,000	40,000	50,000	40,000
100-59500-05-554010-	FOOTHILLS CONSERVANCY	60,000	30,000	40,000	20,000	40,000	40,000	50,000	35,000
100-59500-05-554011-	ASSISTANCE PYMT- B KIA COMMITT	-	-	-	-	-	-	-	-
100-59500-05-554012-	ANIMAL SERVICES FOUNDATION	16,853	-	6,000	2,250	5,000	5,000	15,000	5,000
100-59500-05-554017-	REASON	15,503	17,269	22,329	9,050	18,000	11,063	18,000	18,000
100-59500-05-554023-	CONFLICT RESOLUTION	8,620	10,915	10,915	10,915	12,500	12,500	12,500	12,500
100-59500-05-554024-	HISTORY MUSEUM	10,000	20,000	20,000	10,000	-	-	-	-
100-59500-05-599999-	CONTINGENCY	200,000	-	-	-	-	-	-	-
N/A	CHRIST CENTERED RECOVERY	-	-	-	-	-	-		85,000
	TOTAL	$ 647,387	$ 396,712	$ 478,451	$ 307,352	$ 426,800	$ 424,833	$ 767,500	$ 542,500

Account	Description	PY Original Budget 6/30/2025	Revised Budget 6/30/2026	UNADJ 6/30/2026	DEPARTMENT REQUEST	VARIANCE $	MANAGER RECOMMENDED
Group : [X-18201]	**Strategy 1- Opioid Response Director**						
Subgroup : [X-1]	**Revenues**						
182-18201-00-433000-	OPIOID DIRECTOR POSITION	($76,249)	$ -	$ -	($250,000)	($250,000)	($250,000)
Subgroup : [X-1]	**Expenses**					-	-
182-18201-20-510100-	SALARY/BENEFITS	73,656	287,768	86,024	115,000	-172,768	115,000
182-18201-20-520500-	INSURANCE GROUP	-	29,680	8,793	11,000	-18,680	11,000
182-18201-20-520600-	SOCIAL SECURITY TAX	-	17,105	5,166	7,000	-10,105	7,000
182-18201-20-520700-	MEDICARE TAX	-	4,001	1,208	3,000	-1,001	3,000
182-18201-20-520800-	RETIREMENT	-	36,754	12,379	20,000	-16,754	20,000
182-18201-20-520900-	401 K	-	13,792	4,301	7,000	-6,792	7,000
182-18201-20-551501-	STAFF TRAVEL	2,471	7,500	2,921	7,000	-500	7,000
	PROFESSIONAL SERVICES				65,000	65,000	65,000
182-18201-20-561000-	SUPPLIES	121	8,400	6,159	15,000	6,600	15,000
Total [X-18201]	**Expenses**	**$76,249**	**$405,000**	**$126,951**	**$250,000**	**($155,000)**	**$250,000**
Group : [X-18202]	**Strategy 2- Naloxone Distribution**						
Subgroup : [X-1]	**Revenues**						
182-18202-00-433000-	NALOXONE	$ -	$ -	$ -	-40,000	-40,000	-40,000
Subgroup : [X-1]	**Expenses**		-				
182-18202-20-561500-	PROGRAM SUPPLIES-NALOXONE	-	39,505	20,030	40,000	495	40,000
Total [X-18202]	**Expenses**	**$ -**	**$39,505**	**$20,030**	**$40,000**	**$495**	**$40,000**
Group : [X-18207]	**Strategy 7- Opioid Response Deputy Director**						
Subgroup : [X-1]	**Revenues**						
182-18207-00-433000-	OPIOID DEPUTY DIRECTOR POSITION	($53,057)	$ -	$ -	($175,000)	-175,000	-175,000
Subgroup : [X-1]	**Expenses**		-			-	-
182-18207-20-510100-	SALARIES FULL TIME	34,972	167,250	49,482	70,000	-97,250	70,000
182-18207-20-520500-	INSURANCE GROUP	7,565	30,000	9,489	12,000	-18,000	12,000
182-18207-20-520600-	SOCIAL SECURITY TAX	2,480	10,370	3,068	5,000	-5,370	5,000
182-18207-20-520700-	MEDICARE TAX	580	2,425	717	1,000	-1,425	1,000
182-18207-20-520800-	RETIREMENT	5,460	22,322	7,121	10,000	-12,322	10,000
182-18207-20-520900-	401 K	2,000	8,363	2,474	3,000	-5,363	3,000
182-18207-20-551501-	STAFF TRAVEL	-	3,270	2,300	7,000	3,730	7,000
182-18207-20-561000-	SUPPLIES	-	6,000	4,297	17,000	36,000	42,000
Total [X-18207]	**Expenses**	**$53,057**	**$250,000**	**$78,948**	**$150,000**	**($75,000)**	**$150,000**
Group : [X-18208]	**Strategy 8- Recovery Court**						
Subgroup : [X-1]	**Revenues**						
182-18207-00-433000-	RECOVERY COURT REVENUE	($109,368)	$ -	$ -	($200,000)	-200,000	-200,000
Subgroup : [X-1]	**Expenses**		-			-	-
182-18208-20-510100-	SALARIES FULL TIME		-		50,000	50,000	50,000
182-18208-20-520500-	INSURANCE GROUP		-		10,500	10,500	10,500
182-18208-20-520600-	SOCIAL SECURITY TAX		-		2,740	2,740	2,740
182-18208-20-520700-	MEDICARE TAX		-		640	640	640
182-18208-20-520800-	RETIREMENT		-		6,410	6,410	6,410
182-18208-20-520900-	401 K		-		2,210	2,210	2,210
182-18208-20-551501-	STAFF TRAVEL	-	-		3,000	3,000	3,000
182-18208-20-532050-	PROFESSIONAL SERVICES		-	116,909	115,000	115,000	132,000
182-18208-20-561000-	SUPPLIES	-	-		9,500	9,500	9,500
Total [X-18207]	**Expenses**	**$ -**	**$ -**	**$116,909**	**$200,000**	**$200,000**	**$217,000**
Group : [X-18209]	**BEAR Team**						
Subgroup : [X-1]	**Revenues**						
182-18209-00-433000-	PORT TEAM REV	-	-732,760	-	($730,760)	2,000	-730,760
Subgroup : [X-1]	**Expenses**						
182-18209-20-510100-	SALARIES FULL TIME	$ -	$305,960	$116,787	$305,960	-	305,960
182-18209-20-511500-	OVERTIME	-	57,405	25,622	57,405	-	57,405
182-18209-20-520500-	INSURANCE GROUP	-	84,000	21,123	84,000	-	84,000
182-18209-20-520600-	SOCIAL SECURITY TAX	-	24,065	8,637	24,065	-	24,065
182-18209-20-520700-	MEDICARE TAX	-	5,630	2,020	6,630	1,000	6,630
182-18209-20-520800-	RETIREMENT	-	56,290	20,493	56,290	-	56,290
182-18209-20-520900-	401 K	-	19,410	7,120	19,410	-	19,410
182-18209-20-532050-	PROFESSIONAL SERVICES	-	8,125	-	15,000	6,875	15,000
182-18209-20-543020-	M & R VEHICLES	-	800	-	2,000	1,200	2,000
182-18209-20-551501-	STAFF TRAVEL	-	15,000	3,182	15,000	-	15,000
182-18209-20-561000-	SUPPLIES	-	15,000	6,285	35,000	20,000	35,000
182-18209-20-562001-	DRUGS OR MEDICAL SUPPLIES	-	34,200	2,128	50,000	15,800	50,000
182-18209-20-562500-	MOTOR FUELS	-	5,000	-	5,000	-	5,000
182-18209-20-562711-	SOFTWARE SUBSCRIP/LICENSE	-	30,000	28,000	30,000	-	30,000
182-18209-20-569100-	TECHNOLOGY EQUIPMENT	-	20,000	-	25,000	5,000	25,000

182-18209-20-574005-	VEHICLES		-	60,000	49,888		-60,000	-
Total [X-18209]	**Expenses**	**$**	**-**	**$740,885**	**$291,287**	**$730,760**	**($10,125)**	**$730,760**
Group : [X-18210]	**Community Navigator**							
Subgroup : [X-1]	**Revenues**							
182-18210-00-433000-	COMMUNITY NAVIGATOR REV		-	-114,219	-	($114,219)	-	-114,219
Subgroup : [X-1]	**Expenses**							
182-18210-20-510100-	SALARIES FULL TIME	$	-	$44,220	$23,468	$60,000	15,780	60,000
182-18210-20-520500-	INSURANCE GROUP		-	10,500	3,876	10,219	-281	10,219
182-18210-20-520600-	SOCIAL SECURITY TAX		-	2,740	1,448	2,700	-40	2,700
182-18210-20-520700-	MEDICARE TAX		-	640	339	700	60	700
182-18210-20-520800-	RETIREMENT		-	6,410	3,377	6,300	-110	6,300
182-18210-20-520900-	401 K		-	2,210	1,173	2,300	90	2,300
182-18210-20-543020-	M & R VEHICLES		-	999	-	1,000	1	1,000
182-18210-20-551501-	STAFF TRAVEL		-	2,500	2,447	6,000	3,500	6,000
182-18210-20-561000-	SUPPLIES		-	3,000	1,238	20,000	17,000	20,000
182-18210-20-562500-	MOTOR FUELS		-	3,000	205	3,000	-	3,000
182-18210-20-569100-	TECHNOLOGY EQUIPMENT		-	2,000	1,322	2,000	-	2,000
182-18210-20-574005-	VEHICLES		-	36,000	35,304		-36,000	-
Total [X-18210]	**Expenses**	**$**	**-**	**$114,219**	**$74,198**	**$114,219**	**$ -**	**$114,219**
Group : [X-18211]	**Direct Grants**							
Subgroup : [X-1]	**Revenues**							
182-18211-00-433000-	SUB GRANT PROJECT REVENUE		-	-957,305	-	($1,397,304)	-439,999	-1,397,304
Subgroup : [X-1]	**Expenses**							
182-18211-20-554000-	A CARING ALTERNATIVE	$	-	$300,000	$60,000	$240,000	-60,000	240,000
182-18211-20-554001-	HIGH COUNTRY COMM HEALTH		-	267,305	125,960	242,304	-25,001	242,304
182-18211-20-554002-	SPARC		-	390,000	85,834	365,000	-25,000	365,000
182-18211-20-554999	CONTRACTED SERVICES					550,000	550,000	550,000
Total [X-18211]	**Expenses**	**$**	**-**	**$957,305**	**$271,794**	**$1,397,304**	**$439,999**	**$1,397,304**
Totals Fund 182	**Expenses**		**$129,306**	**$2,506,914**	**$980,115**	**$2,882,283**	**$400,369**	**$2,899,283**

BURKE COUNTY
NORTH CAROLINA

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

WHEREAS Burke County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2;

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

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:

- indicates that it is an authorization for expenditure of opioid settlement funds; and
- states the specific strategy or strategies the county intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B; and
- states the amount dedicated to each strategy for a specific period of time;

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Burke County authorizes the expenditure of opioid settlement funds as follows:

1. Strategy authorized

a. Name of strategy: Collaborative Strategic Planning: Opioid Response Director
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 1
d. Amount authorized for this strategy: $250,000
e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support the Opioid Response Director position and associated operational costs, including:
    - Salary and benefits
    - Professional services (strategic planning, communications, engagement)
    - Staff travel

- Departmental supplies and operational expenses

g. Provider: Burke County

2. Strategy authorized

a. Name of strategy: Naloxone Distribution
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 7
d. Amount authorized for this strategy: $40,000
e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support naloxone distribution and harm reduction supplies, including:
   - Naloxone kits
   - Distribution supplies and materials
   - Community outreach and education materials

g. Provider: Burke County

3. Strategy authorized

a. Name of strategy: Collaborative Strategic Planning: Opioid Response Deputy Director
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 1
d. Amount authorized for this strategy: $150,000
e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support the Opioid Response Deputy Director position and program support costs, including:
   - Salary and benefits
   - Insurance, retirement, and payroll taxes
   - Staff travel
   - Program supplies, including PPE (Peers Partnering for Excellence), a coordinated network of peer support specialists facilitated by the County to support recovery initiatives and community engagement
   - Operational and administrative support expenses

g. Provider: Burke County

4. Strategy authorized

a. Name of strategy: Criminal Justice Diversion Programs: Burke County Recovery Court
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 10
d. Amount authorized for this strategy: $217,000
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support Recovery Court operations and services, including:

- Personnel (contracted coordinator and 1 FTE peer support staff)
- Contracted treatment and service providers
- Participant services and supports
- Program supplies and materials
- Staff travel and training

g. Provider: Burke County and contracted service providers

5. Strategy authorized
a. Name of strategy: Post-Overdose Response Team: BEAR Team
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 8
d. Amount authorized for this strategy: $730,760
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support the BEAR Team, including:

- Salaries and overtime for team members
- Insurance, retirement, and payroll taxes
- Professional services
- Vehicle purchase, maintenance, and fuel
- Medical and program supplies
- Technology, software, and equipment
- Staff travel and operational costs

g. Provider: Burke County

6. Strategy authorized
a. Name of strategy: Care Coordination: Community Navigator
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 9
d. Amount authorized for this strategy: $114,219
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support the Community Navigator role, including:

- Salary and benefits
- Insurance, retirement, and payroll taxes
- Travel and transportation costs
- Supplies
- Technology and equipment
- Vehicle and fuel expenses

g. Provider: Burke County

7. Strategy authorized
a. Name of strategy: Recovery Support Services (SAIOP/SACOT)
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 3

d. Amount authorized for this strategy: $240,000
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support:

- Outpatient and intensive outpatient treatment
- Clinical staffing and service delivery
- Program operations and supplies

g. Provider: Contracted service providers

8. Strategy authorized
a. Name of strategy: Evidence-Based Addiction Treatment: Low-Barrier MAT
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 2
d. Amount authorized for this strategy: $242,304
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support:

- Medication-assisted treatment
- Integrated primary care services
- Clinical staffing and operations

g. Provider: Contracted service providers

9. Strategy authorized
a. Name of strategy: Recovery Support Services (Family-Centered Treatment-R)
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 3
d. Amount authorized for this strategy: $365,000
e. Period of time during which expenditure may take place:
Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support:

- Family-centered recovery support services
- In-home treatment and stabilization services
- Peer support, program staffing, and care coordination

g. Provider: Contracted service providers

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is $2,349,283.

Adopted this 15th day of June 2026.

_____
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:

_____
Morgan Buchanan
Clerk to the Board of Commissioners

Recovery Court Services Agreement

THIS AGREEMENT is entered into this _____ day of _____, 2026, by and between BURKE COUNTY, NORTH CAROLINA, a body politic and corporate located at 200 Avery Avenue, Morganton, NC 28655 (the "County") and CLAY WILSON & ASSOCIATES, INCORPORATED, d/b/a The Cognitive Connection, located at 4330 Viola Sipe Drive, Conover, NC 28613 (the "Provider").

WHEREAS, Burke County is continuing implementation of Recovery Court services and transitioning toward a county-led regional model in collaboration with Caldwell County; and

WHEREAS, the Provider has experience delivering professional services, peer support services, case coordination, and operational support for Burke County Recovery Court participants; and

WHEREAS, the County desires to maintain continuity of care and participant stability during the transition to the county-led Recovery Court model;

NOW, THEREFORE, in consideration of the foregoing and the mutual promises contained herein, the Parties agree as follows:

1. Purpose

This Agreement formalizes a partnership between Burke County and The Cognitive Connection to continue providing Recovery Court coordination, peer support, participant engagement, and operational transition support services for Burke County Recovery Court participants.

Services provided under this Agreement are aligned with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), Exhibit A, Strategy 3: Recovery Support Services.

The Provider shall continue supporting active Burke County Recovery Court participants while assisting Burke County and Caldwell County with transition planning, continuity of care activities, and warm handoff coordination associated with implementation of a county-led regional Recovery Court model.

2. Scope of Services

The Provider will:

- Continue providing Recovery Court coordination and participant support services for active Burke County Recovery Court participants;

- Maintain staffing sufficient to support participant engagement, coordination, and recovery support activities through December 31, 2026;
- Provide peer support and participant engagement services;
- Coordinate with treatment providers, probation, court personnel, County staff, and community partners involved in participant care;
- Assist with participant transition planning and warm handoff activities associated with transition to the county-led regional Recovery Court model;
- Support continuity of care and minimize disruption of participant services during the transition process;
- Participate in planning meetings and coordination activities with Burke County, Caldwell County, court personnel, and associated stakeholders;
- Maintain records related to participant engagement, referrals, services provided, and recovery support activities;
- Submit required reports and documentation to Burke County;
- Adhere to all applicable federal and state laws and professional standards.

3. Performance-Based Payment

Burke County shall reimburse the Provider for Recovery Court coordination, peer support, operational support, and transition-related services provided under this Agreement.

Compensation under this Agreement shall be structured as a fixed monthly payment of $12,000 per month for services provided from July 1, 2026 through December 31, 2026.

Total reimbursement under this Agreement shall not exceed $72,000 during the contract term.

The Parties acknowledge and agree that continuity of care, participant engagement, and ongoing Recovery Court operations during the transition to the county-led regional model are material components of this Agreement.

The Provider acknowledges that compensation under this Agreement is structured as a fixed monthly payment not to exceed Twelve Thousand Dollars ($12,000) per month through December 31, 2026, and that the Provider's obligation to continue serving active Recovery Court participants and reasonably accepting and processing appropriate referrals within program capacity is not contingent upon the Provider seeking or receiving additional compensation beyond the amounts authorized herein.

The Provider further agrees that it shall not intentionally reduce services, delay participant engagement, suspend admissions, establish artificial waitlists, or otherwise materially limit

Recovery Court operations based solely upon the approaching expiration of this Agreement or dissatisfaction with the compensation structure established herein.

Allowable expenditures under this Agreement may include:

- Recovery Court coordination services
- Peer support services
- Participant engagement activities
- Care coordination and case management support
- Operational transition planning
- Warm handoff and continuity of care activities
- Staff salaries and related personnel expenses
- Program operations and administrative support

The Provider shall submit monthly invoices and supporting documentation to Burke County including:

- Number of active participants served
- Participant engagement activities completed
- Peer support contacts
- Transition and coordination activities completed
- Operational updates related to the county-led transition process
- Other program documentation reasonably requested by the County

All expenditures, reporting, and program operations must comply with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), including Exhibit A approved strategies and reporting requirements.

Burke County reserves the right to review utilization, monitor performance, request operational modifications, and adjust reimbursement schedules as necessary to ensure compliance, sustainability, and alignment with available opioid settlement funds.

Funding under this Agreement is contingent upon annual appropriation of opioid settlement funds by Burke County and compliance with all applicable reporting and performance requirements.

4. Outcome Metrics (Tracked Monthly)

Metric	Target	Notes
Active Recovery Court participants served	Tracked monthly	Unduplicated participants
Peer support contacts completed	Tracked monthly	Includes participant engagement contacts
Recovery Court coordination activities	Tracked monthly	Includes staffing and case coordination
Participant retention in Recovery Court	Tracked monthly	Based on active participation
Warm handoff coordination activities completed	Tracked monthly	Transition support measure
Transition planning meetings attended	Tracked monthly	County-led transition activities

5. Reporting Requirements

The Provider shall submit monthly reports to Burke County summarizing activities, participant engagement, and operational transition support completed during the reporting period.

Reports shall include:

- Participant demographics and census information
- Recovery Court participation and engagement information
- Peer support activity summaries
- Treatment coordination activities
- Transition and warm handoff activities
- Barriers, challenges, and operational updates
- Additional information reasonably requested by the County

The Provider agrees to cooperate with any County, State, or third-party monitoring, audit, evaluation, or reporting activities related to opioid settlement funding.

The Provider shall participate in meetings requested by Burke County related to Recovery Court operations, transition planning, or opioid settlement reporting.

6. Contract Term

This Agreement shall become effective on July 1, 2026, and shall remain in effect through December 31, 2026, unless terminated earlier in accordance with the provisions of this Agreement.

7. Amendments

Any modifications to this Agreement must be made in writing and signed by both parties.

8. Miscellaneous Provisions

A. Failure to Maintain Records

Failure to maintain accurate records or submit reports in a timely manner may result in withholding of payment or termination of this Agreement at the discretion of the County.

B. Third Party Evaluation

The Provider agrees to cooperate with any third-party evaluations requested by the County.

C. Compliance with Confidentiality Laws

Both parties agree to comply with all laws and regulations governing confidentiality of participant information, including HIPAA and applicable substance use confidentiality laws.

D. Independent Contractor Status

The Provider is an independent contractor and not an employee of the County.

E. Termination

Either Party may terminate this Agreement for convenience upon thirty (30) days written notice to the other Party.

F. Applicable Law, Forum, and Mediation

This Agreement shall be governed by the laws of the State of North Carolina. Any disputes shall be filed in Burke County, North Carolina. The Parties agree to attempt mediation prior to filing litigation.

G. Complete Agreement

This Agreement constitutes the complete agreement between the Parties.

H. Compliance with Laws

The Parties agree to comply with all applicable laws and regulations.

I. Notices

Notice may be provided by U.S. Mail to the addresses on file.

J. Public Records

The County shall comply with applicable North Carolina public records laws.

K. E-Verify Certification

The Parties shall comply with Article 2 of Chapter 64 of the North Carolina General Statutes.

L. Severability

The provisions of this Agreement are intended to be severable.

M. Construction & Headings

No rule of construction shall apply against either Party as drafter of this Agreement.

N. Counterparts

This Agreement may be executed in counterparts.

O. ADA and Civil Rights

The Provider shall comply with all applicable federal civil rights laws.

P. Governmental and Sovereign Immunity

Nothing herein shall waive governmental or sovereign immunity.

Q. Waiver of Consequential and Punitive Damages

No Party shall be entitled to punitive or consequential damages arising from this Agreement.

R. County Savings Provision

The County shall not be deemed in default unless it fails to cure a noticed default within fifteen (15) days.

S. Material Breach and Recovery of Damages

The Parties acknowledge that uninterrupted Recovery Court operations, participant continuity of care, and transition coordination services are essential public functions and material obligations of this Agreement.

If the County determines that the Provider has materially failed to perform required services under this Agreement, including intentional refusal to serve eligible participants, intentional suspension or reduction of services inconsistent with historical operations, failure to

reasonably participate in transition coordination activities, or intentional creation of unnecessary barriers to participant access, such actions may constitute a material breach of this Agreement.

In the event of a material breach, the County may pursue all remedies available under law or equity, including termination of the Agreement, recovery of damages incurred as a result of service interruption, recovery of reasonable attorney fees associated with enforcement of this Agreement where permitted by law, and any other remedies authorized under North Carolina law.

The Parties acknowledge that damages associated with interruption of Recovery Court operations may be difficult to precisely calculate and may include administrative costs, participant transition costs, emergency service coordination costs, and costs associated with securing replacement services.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their duly authorized representatives the day and year first written above.

FOR THE COUNTY:

Brian Epley Date
County Manager
Burke County

FOR THE PROVIDER:

Julie Walker Date
Chief Executive Officer
Clay Wilson & Associates, Inc. d/b/a The Cognitive Connection

This instrument has been pre-audited in the manner required by, and complies with, Article 3 of Chapter 159 of the North Carolina General Statutes, also cited as "The Local Government Budget and Fiscal Control Act."

Margaret Pierce Date
Deputy County Manager/Finance Director
Burke County

INTERLOCAL AGREEMENT

BETWEEN BURKE COUNTY, NORTH CAROLINA AND CALDWELL COUNTY, NORTH CAROLINA

FOR REGIONAL ADULT TREATMENT COURT COORDINATION SERVICES

This Interlocal Agreement ("Agreement") is entered into by and between Burke County, North Carolina ("Burke County") and Caldwell County, North Carolina ("Caldwell County"), collectively referred to as the "Parties."

I. PURPOSE

The purpose of this Agreement is to establish a collaborative regional coordination structure supporting Adult Treatment Court operations within Burke County and Caldwell County through shared staffing, coordination, and program management activities. The Parties desire to improve access to treatment and recovery support services, strengthen coordination across justice and behavioral health systems, and support long-term sustainability of Adult Treatment Court operations within Prosecutorial District 36.

This Agreement formalizes cost-sharing and operational responsibilities associated with a shared Treatment Court Coordinator position serving both counties.

II. AUTHORITY

This Agreement is entered pursuant to the authority granted under Article 20 of Chapter 160A of the North Carolina General Statutes, including N.C.G.S. §160A-461, authorizing units of local government to enter into interlocal agreements for the joint exercise of governmental functions.

III. TERM

This Agreement shall become effective on July 1, 2026, upon execution by both Parties, and shall remain in effect through June 30, 2027, unless terminated earlier in accordance with the provisions of this Agreement.

This Agreement may be renewed upon written agreement of both Parties.

IV. SCOPE OF COLLABORATION

The Parties agree to collaborate in support of regional Adult Treatment Court operations serving Burke County and Caldwell County. The regional coordination structure established under this Agreement is intended to improve consistency, coordination, participant engagement, operational efficiency, and alignment of Adult Treatment Court practices across both counties.

Activities supported under this Agreement include, but are not limited to:

- Coordination of referrals and participant tracking
- Multidisciplinary team coordination
- Support for treatment court staffing and court operations
- Coordination with treatment providers, peer support staff, probation, and court personnel
- Coordination and support of board and governance meetings
- Data collection and reporting activities
- Participant engagement and continuity of care efforts
- Regional planning and implementation activities related to Adult Treatment Court operations
- Standardization of policies, procedures, and operational practices across the regional model

The Parties intend to coordinate Adult Treatment Court operations collaboratively across Burke and Caldwell Counties while maintaining compliance with applicable laws, judicial authority, and administrative requirements governing treatment court operations within North Carolina.

V. STAFFING STRUCTURE

Caldwell County shall employ one full-time Treatment Court Coordinator to support Adult Treatment Court operations within both Burke County and Caldwell County.

The Treatment Court Coordinator shall:

- Support coordination and implementation activities across both counties
- Maintain referral and participant tracking processes
- Assist with multidisciplinary staffing and communication
- Coordinate data collection and reporting activities
- Support continuity of participant engagement and services
- Assist with regional planning and operational alignment efforts

The Treatment Court Coordinator shall remain solely an employee of Caldwell County. Caldwell County shall retain responsibility for payroll administration, benefits administration, supervision, personnel actions, workers compensation coverage, and all employer-related obligations.

The Coordinator shall receive day-to-day administrative supervision through Caldwell County while operational priorities and program responsibilities shall be coordinated jointly between both counties.

In the event of vacancy or personnel change, Caldwell County shall coordinate with Burke County regarding replacement staffing to ensure continuity of regional operations.

VI. FUNDING AND PAYMENT

Burke County agrees to reimburse Caldwell County for fifty percent (50%) of the salary and employer-paid fringe benefit costs associated with the Treatment Court Coordinator position, up to a total not-to-exceed amount of Sixty Thousand Dollars ($60,000) annually during the term of this Agreement.

Caldwell County shall submit monthly invoices to Burke County documenting salary and fringe benefit expenses associated with the Coordinator position. Supporting documentation sufficient to verify actual expenditures shall be included with each invoice.

Burke County shall remit payment within thirty (30) days of receipt and approval of a complete invoice.

Any costs exceeding the not-to-exceed amount established herein shall require prior written approval from both Parties.

Funding under this Agreement is contingent upon the availability of appropriated funds.

VII. GOVERNANCE AND COORDINATION

The Parties agree to participate in ongoing regional coordination and planning activities related to Adult Treatment Court operations.

Representatives from both counties shall participate in joint planning meetings and collaborative operational discussions intended to support implementation and alignment of the regional coordination structure.

Nothing in this Agreement shall supersede the authority of the presiding judges or the individual judicially managed accountability and recovery court structures operating within each county.

VIII. RECORDS, REPORTING, AND DATA SHARING

The Parties agree to cooperate in the collection, sharing, and reporting of programmatic and operational information reasonably necessary to support Adult Treatment Court operations, grant reporting requirements, program evaluation activities, and performance monitoring.

All records and data sharing activities conducted pursuant to this Agreement shall comply with applicable federal and state confidentiality laws and regulations.

IX. LIABILITY AND INDEMNIFICATION

Each Party shall be responsible for the acts and omissions of its own officers, employees, and agents.

Nothing contained in this Agreement shall constitute a waiver of governmental immunity by either Party.

Burke County shall not assume liability for employment-related obligations associated with the Treatment Court Coordinator position.

X. TERMINATION

Either Party may terminate this Agreement with sixty (60) days written notice to the other Party.

Either Party may terminate this Agreement immediately for material breach of the terms of this Agreement.

In the event of termination, the Parties agree to cooperate in good faith to support continuity of operations and minimize disruption to Adult Treatment Court services and coordination activities.

XI. AMENDMENTS

This Agreement may be amended only by written agreement executed by both Parties.

XII. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties concerning the subject matter herein and supersedes all prior discussions or understandings related thereto.

SIGNATURES

BURKE COUNTY, NORTH CAROLINA

By: _____
Name: _____
Title: _____
Date: _____

Attest: _____

CALDWELL COUNTY, NORTH CAROLINA

By: _____
Name: _____
Title: _____
Date: _____

Attest: _____

Opioid Services Agreement

THIS AGREEMENT is entered into this _____ Day of _____ of _____ , 2026 by and between the BURKE COUNTY, NORTH CAROLINA a body politic and corporate located at 200 Avery Avenue, Morganton, NC 28655 (the "County") and SPARC, Located at _____

WHEREAS, the County is seeking to expand services in the area of substance use and harm reduction.

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises in the Agreement and this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as set forth below.

1. Purpose

This contract formalizes a partnership between Burke County and SPARC Network to provide Family-Centered Treatment-Recovery (FCT-R) and related recovery support services for families impacted by substance use disorders, including opioid and polysubstance use disorders, in Burke County.

FCT-R is an intensive, home-based, trauma-informed treatment model designed to support family stabilization, recovery, reunification, and improved functioning across home, school, and community settings. Services may include therapeutic family interventions, peer support, contingency management, substance use monitoring, care coordination, and other recovery support services.

Services provided under this Agreement are aligned with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), Exhibit A, Strategy 3: Recovery Support Services (Family-Centered Treatment-R).

2. Scope of Services

SPARC will:

- Continue implementation and operation of a Family-Centered Treatment-Recovery (FCT-R) program serving Burke County residents;
- Ensure services are delivered in accordance with Family-Centered Treatment program standards, policies, and procedures;
- Provide intensive in-home and community-based treatment and recovery support services to eligible families;
- Ensure participating families receive appropriate levels of service intensity based on individualized treatment planning;
- Accept referrals from the Burke County Department of Social Services, justice system partners, healthcare providers, schools, community organizations, self-referrals, family referrals, and other approved referral sources;
- Track and maintain referral, enrollment, and service utilization data and provide such information to the County through monthly reporting;
- Coordinate with Burke County and community partners to support continuity of care and long-term

recovery engagement;
- Adhere to all expectations outlined in SPARC's response to the County's RFP and any subsequent approved implementation plans.

3. Performance Based Payment

Burke County shall reimburse SPARC for eligible services and operational expenses associated with providing Family-Centered Treatment-Recovery (FCT-R) and related recovery support services to Burke County residents participating in the program.

Reimbursement shall be structured as follows:

- $3,200 per participating family per month, billed monthly. This rate includes intake, care coordination, therapeutic family interventions, peer support services, recovery support activities, contingency management, drug screenings, and related service delivery activities.

SPARC shall submit monthly invoices and supporting documentation to Burke County that include:

- Number of families actively enrolled
- Service utilization information
- Referral source data
- Program activity summaries
- Documentation of active participation
- Expenditure documentation upon request

Total reimbursement under this Agreement shall not exceed $365,000 during the contract term of July 1, 2026 through June 30, 2027.

All expenditures, reporting, and program operations must comply with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), including Exhibit A approved strategies and reporting requirements.

Burke County reserves the right to review utilization, monitor program performance, request operational modifications, and adjust reimbursement schedules as necessary to ensure compliance, sustainability, and alignment with available opioid settlement funds.

Reimbursement rates may be adjusted by mutual written agreement of both parties if program requirements or service delivery structures materially change during the contract term.

Reimbursement is subject to available funding and County-approved budget limitations, and participation levels may be managed collaboratively to ensure total expenditures do not exceed the maximum contract amount.

Funding under this Agreement is contingent upon annual appropriation of opioid settlement funds by Burke County and compliance with all applicable reporting and performance requirements.

4. Program Performance Expectations

SPARC shall maintain sufficient staffing, training, and operational capacity to deliver Family-Centered Treatment-Recovery services throughout the contract term. Performance expectations include:

- Maintaining active FCT-R practitioner staffing and certification requirements;
- Maintaining active referral pathways with community partners;
- Providing timely intake and engagement services;
- Maintaining continuity of care for participating families;
- Participating in County-coordinated meetings, evaluations, and reporting activities.

5. Outcome Metrics (Tracked Monthly)

Metric	Target	Notes
Number of Families enrolled	20 families during contract term	
Reunification or Stabilization Rate	≥ 80%	Based on Social Services Data
Decrease in positive drug screens at 90 days	≥ 30%	Based on initial vs. follow-up toxicology
Client satisfaction score	≥ 85%	Survey at discharge

6. Reporting Requirements

The Provider shall submit quarterly and annual reports to Burke County that include all required program-specific performance measures aligned with the North Carolina Opioid Settlement agreement. These reports must be submitted using the County-designated reporting template and format. In addition to reporting, the Provider shall:

- Present at least once during the funding period to the Burke County Opioid Advisory Committee; and
- Participate in any scheduled grantee meetings convened by Burke County for strategy alignment and technical assistance.

Measure Category	**Performance Measures**
A. **Process Measures**	# of families enrolled in FCT-R # of family therapy sessions delivered # of Certified Peer Support sessions completed # of random drug screens conducted # of referrals from DSS, DJJ, and community partners
B. **Quality Measures**	% of families engaged in treatment within 48 hours of referral % of families completing the full course of FCT-R

	% of participants reporting satisfaction with services % of peer support staff and clinicians completing FCT-R certification and training
C. **Outcome Measures**	% of youth remaining with or reunified with family at discharge % of families with decreased trauma or substance use symptoms (as reported by clinician assessment) % of participants with increased days without substance use % of families demonstrating improved functioning across domains (e.g., communication, behavioral control) % of participants demonstrating reduced behavioral health symptoms (GAD-7/PHQ-9 tracking)

7. Contract Term

This Agreement shall become effective on July 1, 2026, and shall remain in effect through June 30, 2027, unless terminated earlier in accordance with the provisions of this Agreement.

8. Amendments

Any modifications to this agreement must be made in writing and signed by both parties

9. Miscellaneous Provisions.

A. **Failure to maintain accurate records** or to submit monthly reports in a timely manner may result in penalties, including withholding of payment or termination of the contract, at the discretion of the County. Notwithstanding anything else to the contrary, if the County makes a written request for information that the Provider has in its possession and is lawfully permitted to share with the County, and the Provider fails to provide such information within ten (10) days of the County's written request therefore, the County may immediately terminate this contract.

B. **Third Party Evaluation.** The Provider agrees to fully cooperate with and participate in any third-party evaluations of the program as requested by the County or any designated oversight bodies. This participation shall include, but is not limited to, providing access to relevant program data, facilitating interviews or site visits, and supporting the implementation of any reasonable recommendations made as a result of such evaluations.

C. **Compliance with Confidentiality Laws.** Both parties agree to abide by all laws and regulations governing the confidentiality of patient information, specifically including the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations. Both parties further agree to vigorously safeguard confidential and privileged information received by either Party pursuant to the Contract.

D. **Independent Contractor Status.** The provider is an independent contractor, and neither it nor its employees, agents, or personnel are, or shall be deemed, the County's employees. In its capacity as an independent contractor, Provider agrees and represents, and the County agrees and represents, as follows:

- Provider has the right to perform services for others during the term of this Contract.
- Provider has the sole right to control and direct the means, manner and method by which the services required by this Contract will be performed, so long as Provider complies with all applicable laws, professional standards, and Contract terms.
- Provider has the right to hire assistants and subcontractors or to use employees to provide the services required by this Contract.
- Neither Provider nor Provider's employees shall be required to wear any uniforms or conform with any dress code.
- Neither Provider nor Provider's employees or contract personnel shall receive any training from the County in the professional skills necessary to perform the services required by this Contract.
- Neither Provider nor Provider's employees or contract personnel shall be required by the County to devote their full-time capacity to the performance of the services required by this Contract.
- The County will not (i) Withhold FICA (Social Security and Medicare taxes) from Provider's payments or may FICA payments on Provider's behalf; (ii) Make state or federal unemployment contributions on Provider's behalf; or (iii) Withhold state or federal income tax from Provider's payment.
- Provider shall pay all taxes incurred while performing services under this Contract--including all applicable income taxes and, if Provider is not a corporation, any applicable self-employment (Social Security) taxes. Upon demand, Provider shall provide the County with proof that such payments have been made.
- Provider understands that neither Provider nor Provider's employees or contract personnel are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit of the County.

1. **Termination.** Either Party may terminate this Contract for convenience on thirty (30)

days written notice to the other Party.

E. **Applicable Law, Forum, and Mediation.** The Parties agree that the laws of the State of North Carolina shall govern the validity, construction, interpretation, and effect of this Contract. Any claim for breach or enforcement of this Contract shall be filed and tried in the appropriate court located in the jurisdiction of Burke County, North Carolina. Should a matter be filed in another jurisdiction, the Parties consent to a transfer of venue to Burke County. The Parties agree in good faith prior to the filing of any court action to first submit any disputes to that formal process known as mediation, being that process which is described by North Carolina Rules in its Alternative Dispute Resolution Program through the North Carolina Dispute Resolution Commission. The Parties further agree that they will attempt to agree on a North Carolina Certified Superior Court Mediator with the understanding that the list is maintained by the North Carolina Dispute Resolution Commission, unless all parties agree to another qualified individual to serve as mediator. The Parties agree to share the costs of mediation equally and to mediate in good faith.

F. **Complete Agreement.** This Contract and all attachments constitute the complete agreement and understanding between the Parties as to the Contract's subject matter. All prior and coexisting agreements and understandings, whether oral or written, are to be without effect in the construction of any provision or term of this Contract.

G. **Compliance with Laws.** The Parties agree that they will comply with any and all applicable laws in the performance of this Contract, and that if any provision shall conflict with any applicable law, the applicable law shall control.

H. **Notices.** Unless otherwise indicated herein, notice may be given to the Provider by U.S. Mail at its address then on file with the North Carolina Secretary of State.

I. **Public Records.** The County is required to comply with certain applicable statutes of the State of North Carolina regarding open meetings and public records. Notwithstanding anything to the contrary within this Contract, the County shall not be liable to any party for disclosing the Contract, or any documents or communications made or received in relation thereto, to any third party or the public at large, if such disclosure is made by the County in a good faith effort, within its sole discretion, to comply with any public records request.

J. **E-Verify Certification.** At all times during the performance of this Contract, all parties shall fully comply with Article 2 of Chapter 64 of the General Statutes and shall ensure compliance by any subcontractors utilized.

K. **Severability.** The provisions of this Contract are intended to be severable. Any

and all provisions of this Contract that are prohibited, unenforceable, or otherwise not authorized in any jurisdiction shall, as to such portion and/or jurisdiction only, be deemed ineffective as to the extent of such prohibition, unenforceability, or non-authorization, without invalidating the remaining provision(s) hereof in such jurisdiction, or affecting the continuing validity, enforceability, or legality hereof in any other jurisdiction.

L. **Construction & Headings.** No rule of construction shall apply against any Party as the drafter of this Contract, which is the result of an arms-length negotiation between the Parties. The titles/captions/headings of any and all portions of the Contract are intended for reference purposes only and shall not be deemed to affect the meaning or interpretation of the Contract terms and conditions.

M. **Counterparts.** The Contract may be executed in multiple counterparts, in which event each executed copy shall be deemed an original document as between the Parties. An electronic signature and/or copy of the Contract shall have the same force and effect as the original.

N. **ADA and Civil Rights.** The Provider shall with any and all applicable provisions of federal civil rights laws, including the applicable provisions of the Americans with Disabilities Act, in the performance of this Contract.

O. **Governmental and Sovereign Immunity.** Nothing in this Agreement shall waive the right of the County to raise the defense of governmental or sovereign immunity to the extent such immunity may exist as a matter of law.

P. **Waiver of Consequential and Punitive Damages.** Under no circumstances whatsoever shall any Party be entitled to recover, and all Parties hereby waive their right to seek, any direct, punitive, special, or consequential damages of any kind whatsoever, incurred in connection with any breach of the Contract. Notwithstanding the foregoing, the reasonable costs incurred in connection with successfully enforcing the Contract against another Party, including court costs, fees, and reasonable attorney's fees associated therewith, shall be recoverable by a prevailing party.

Q. **County Savings Provision.** The County shall not be held in default of the Contract or otherwise deemed in breach thereof, unless it has first failed to cure any condition causing such default within fifteen (15) days written notice thereof by the Party alleging such default. If the County cures any default within that period, no breach of the Contract shall be deemed to have occurred.

1. Except as provided herein, the Agreement shall remain in full force and effect.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their duly authorized representatives the day and year first written above. If not day and year is first written above, then the effective date of this Agreement shall be the date on which it is last signed by a Party named below:

Opioid Services Agreement

THIS AGREEMENT is entered into this _____ Day of _____, 2026 by and between the BURKE COUNTY, NORTH CAROLINA, a body politic and corporate located at 200 Avery Avenue, Morganton, NC 28655 (the "County") and High Country Community Health, located at 643 Greenway Road, Boone, NC 28607 (the “Provider”).

WHEREAS, the County is seeking to expand services in the area of substance use treatment, recovery support, and harm reduction;

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as set forth below.

1. Purpose

This contract formalizes a partnership between Burke County and High Country Community Health (HCCH) to provide low-barrier Medication-Assisted Treatment (MAT), integrated behavioral health services, peer recovery support, and care coordination services for individuals with Opioid Use Disorder (OUD) and polysubstance use disorders in Burke County.

Services provided under this Agreement are aligned with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), Exhibit A, Strategy 2: Evidence-Based Addiction Treatment and include integration of MAT services within primary care and community-based outreach settings.

HCCH shall also provide Assistant Medical Director support for the Burke Emergency Addiction Response (BEAR) Team through designated clinical oversight, consultation, protocol development, and coordination activities.

2. Scope of Services

HCCH will:

- Provide comprehensive Medication-Assisted Treatment (MAT) services for Burke County residents with opioid or polysubstance use disorders;
- Provide same-day or next-day access to buprenorphine or other FDA-approved MAT medications when clinically appropriate;
- Deliver MAT induction visits, follow-up MAT visits, medication management, behavioral health integration, peer recovery support, urine drug screens, and ongoing care coordination;

- Accept referrals from hospitals, emergency departments, EMS, the BEAR Team, justice system partners, Department of Social Services, community organizations, self-referrals, family referrals, and other approved referral sources;
- Maintain low-barrier access standards intended to reduce barriers to treatment engagement and retention;
- Track referral sources, participant demographics, treatment engagement, and service utilization and provide such information through monthly reporting;
- Provide Assistant Medical Director support for the BEAR Team, including clinical consultation, protocol guidance, quality assurance support, and participation in program review and coordination activities;
- Adhere to all applicable federal and state laws, professional standards, and requirements outlined in HCCH's response to the County's RFP.

3. Performance Based Payment

Burke County shall reimburse HCCH for eligible Medication-Assisted Treatment (MAT) and related recovery support services provided to Burke County residents participating in the program.

HCCH will provide comprehensive Medication-Assisted Treatment (MAT) services for up to 130 patients annually at a total amount not to exceed $242,304, representing an average annual cost of $1,863.88 per patient, or $155.32 per patient per month, less any amounts reimbursed through Medicaid, Medicare, commercial insurance, or patient payments.

Reimbursement under this Agreement will support a fee-for-service model covering:

- MAT induction visits
- Ongoing MAT follow-up visits
- Medication management
- Peer recovery support encounters
- Urine drug screens
- Provider and care team coordination activities
- Associated provider and care team time required for treatment management and coordination

HCCH shall submit monthly invoices and supporting documentation to Burke County including:

- Number of unique participants served
- Number of MAT inductions completed
- Number of follow-up visits completed
- Peer support encounters
- Urine drug screens conducted
- Referral source data
- Amounts requested for reimbursement under this Agreement

Total reimbursement for MAT and related treatment services under this Agreement shall not exceed $242,304 during the contract term of July 1, 2026 through June 30, 2027.

In addition to the MAT reimbursement structure described above, Burke County shall provide HCCH an additional amount not to exceed $15,000 annually for Assistant Medical Director services supporting the Burke Emergency + Addiction Response (BEAR) Team. These services include:

- Clinical oversight and consultation
- Protocol development and review
- Quality assurance support
- Coordination with EMS, County staff, and community partners
- Participation in operational planning and case review activities

Funding for Assistant Medical Director services is authorized separately under the County's Post-Overdose Response Team strategy pursuant to the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA).

Combined reimbursement under this Agreement shall not exceed $257,304 during the contract term.

All expenditures, reporting, and program operations must comply with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), including Exhibit A approved strategies and reporting requirements.

Burke County reserves the right to review utilization, monitor program performance, request operational modifications, and adjust reimbursement schedules as necessary to ensure compliance, sustainability, and alignment with available opioid settlement funds.

Funding under this Agreement is contingent upon annual appropriation of opioid settlement funds by Burke County and compliance with all applicable reporting and performance requirements.

4. Outcome Metrics (Tracked Monthly)

Metric	Target	Notes
Number of individuals receiving MAT services	Up to 130 annually	Unduplicated participants
MAT inductions completed	≥ 10 per month	Includes field or clinic-based inductions
Retention in MAT treatment at 90 days	≥ 50%	Based on active engagement
Peer support encounters completed	Tracked monthly	Includes recovery support contacts
Urine drug screens completed	Tracked monthly	Clinical monitoring measure
Client satisfaction score	≥ 85%	Survey at discharge or periodic follow-up

5. Reporting Requirements

The Provider shall submit quarterly and annual reports to Burke County that include all required program-specific measures aligned with the North Carolina Opioid Settlement agreement. These reports must be submitted using the County-designated reporting template and format. In addition to reporting, the Provider shall:

- Present at least once during the funding period to the Burke County Opioid Advisory Committee; and
- Participate in any scheduled grantee meetings convened by Burke County for strategy alignment and technical assistance.

The Provider agrees to cooperate with any County, State, or third-party monitoring, audit, evaluation, or reporting activities related to opioid settlement funding.

Measure Category	Performance Measures
Process Measures	# of unique participants receiving MAT services; # of MAT inductions initiated; # of follow-up MAT visits completed; # of peer recovery support encounters; # of urine drug screens completed; # of referrals received by source
Quality Measures	% of participants successfully linked to treatment within 7 days of referral; % of participants retained in treatment at 30 and 90 days; % of participants reporting satisfaction with services; % of staff trained in trauma-informed and harm reduction practices
Outcome Measures	% of participants maintaining engagement in MAT services beyond 90 days; % of participants reporting reduced substance use; % of participants demonstrating improved connection to healthcare, recovery support, or community services; % of participants reporting improved stability and functioning

6. Contract Term

This Agreement shall become effective on July 1, 2026, and shall remain in effect through June 30, 2027, unless terminated earlier in accordance with the provisions of this Agreement.

7. Amendments

Any modifications to this agreement must be made in writing and signed by both parties.

8. Miscellaneous Provisions

A. Failure to Maintain Records

Failure to maintain accurate records or to submit reports in a timely manner may result in penalties, including withholding of payment or termination of the contract, at the discretion of the County. Notwithstanding anything else to the contrary, if the County makes a written request for information that the Provider has in its possession and is lawfully permitted to share with the County, and the Provider fails to provide such information within ten (10) days of the County's written request therefore, the County may immediately terminate this contract.

B. Third Party Evaluation

The Provider agrees to fully cooperate with and participate in any third-party evaluations of the program as requested by the County or any designated oversight bodies. This participation shall include, but is not limited to, providing access to relevant program data, facilitating interviews or site visits, and supporting the implementation of any reasonable recommendations made as a result of such evaluations.

C. Compliance with Confidentiality Laws

Both parties agree to abide by all laws and regulations governing the confidentiality of patient information, specifically including the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations. Both parties further agree to vigorously safeguard confidential and privileged information received by either Party pursuant to the Contract.

D. Independent Contractor Status

The Provider is an independent contractor, and neither it nor its employees, agents, or personnel are, or shall be deemed, the County's employees.

E. Termination

Either Party may terminate this Contract for convenience on thirty (30) days written notice to the other Party.

F. Applicable Law, Forum, and Mediation

The Parties agree that the laws of the State of North Carolina shall govern the validity, construction, interpretation, and effect of this Contract. Any claim for breach or enforcement of this Contract shall be filed and tried in the appropriate court located in the jurisdiction of Burke County, North Carolina.

The Parties agree in good faith prior to the filing of any court action to first submit any disputes to mediation through the North Carolina Dispute Resolution Commission or another mutually agreed upon mediator.

G. Complete Agreement

This Contract and all attachments constitute the complete agreement and understanding between the Parties as to the Contract's subject matter.

H. Compliance with Laws

The Parties agree that they will comply with any and all applicable laws in the performance of this Contract.

I. Notices

Unless otherwise indicated herein, notice may be given to the Provider by U.S. Mail at its address then on file with the North Carolina Secretary of State.

J. Public Records

The County is required to comply with certain applicable statutes of the State of North Carolina regarding open meetings and public records.

K. E-Verify Certification

At all times during the performance of this Contract, all parties shall fully comply with Article 2 of Chapter 64 of the General Statutes and shall ensure compliance by any subcontractors utilized.

L. Severability

The provisions of this Contract are intended to be severable.

M. Construction & Headings

No rule of construction shall apply against any Party as the drafter of this Contract.

N. Counterparts

The Contract may be executed in multiple counterparts.

O. ADA and Civil Rights

The Provider shall comply with any and all applicable provisions of federal civil rights laws, including the applicable provisions of the Americans with Disabilities Act.

P. Governmental and Sovereign Immunity

Nothing in this Agreement shall waive the right of the County to raise the defense of governmental or sovereign immunity.

Q. Waiver of Consequential and Punitive Damages

Under no circumstances whatsoever shall any Party be entitled to recover punitive, special, or consequential damages arising from this Agreement.

R. County Savings Provision

The County shall not be held in default of the Contract unless it has first failed to cure any condition causing such default within fifteen (15) days written notice thereof by the Party alleging such default.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their duly authorized representatives the day and year first written above.

FOR THE COUNTY:

FOR THE PROVIDER:

Brian Epley Date
County Manager
Burke County

Alice Salthouse Date
Chief Executive Officer
High Country Community Health

This instrument has been pre-audited in the manner required by, and complies with, Article 3 of Chapter 159 of the North Carolina General Statutes, also cited as "The Local Government Budget and Fiscal Control Act."

Margaret Pierce Date
Deputy County Manager/Finance Director
Burke County

Opioid Services Agreement

THIS AGREEMENT is entered into this _____ Day of _____ of _____ , 2026 by and between the BURKE COUNTY, NORTH CAROLINA a body politic and corporate located at 200 Avery Avenue, Morganton, NC 28655 (the "County") and A Caring Alternative, Located at _____

WHEREAS, the County is seeking to expand services in the area of substance use and harm reduction.

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises in the Agreement and this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as set forth below.

1. Purpose

This contract formalizes a partnership between Burke County and A Caring Alternative, LLC (ACA) to provide recovery support services and outpatient substance use treatment services for adults with Opioid Use Disorder (OUD) and other substance use disorders in Burke County. Contracted services will include Substance Abuse Intensive Outpatient Program (SAIOP), Substance Abuse Comprehensive Outpatient Treatment (SACOT), and related recovery support services in alignment with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), Exhibit A, Strategy 3: Recovery Support Services (SAIOP/SACOT).

2. Scope of Services

- ACA will provide outpatient and intensive outpatient treatment services for Burke County residents, including SAIOP, SACOT, and related recovery support services. Services shall support continuity of care, linkage to treatment, recovery engagement, and stabilization for individuals impacted by opioid and polysubstance use disorders.
- ACA will:
    - Design, launch and administer multiple SAIOP and SACOT groups
    - One of which is operated in the morning, and one in the evening
    - All group members will be residents of Burke County
    - Group membership will include, at a minimum, referrals from the Burke County PORT Team, Emergency Department, Department of Social Services, NC Judicial System, and individual opt-ins (self and family referrals), with flexibility to accept referrals from additional community partners as appropriate.
- ACA will track and maintain a ledger of intake by referral source and provide to the county as part of their monthly data reporting
- Ensure services comply with ASAM and person-centered planning standards.
- Adhere to the other expectations outlined in their response to the Counties RFP.

3. Performance Based Payment

Burke County shall reimburse ACA for eligible services provided to uninsured or underinsured Burke County residents participating in SAIOP, SACOT, MAT, and related recovery support services authorized under this Agreement.

Reimbursement will be calculated based on the following service unit rates:

- **SAIOP (Substance Abuse Intensive Outpatient Program):**
  - $170.03 per person, per day
- **SACOT (Substance Abuse Comprehensive Outpatient Treatment):**
  - $45.35 per person, per hour
- **MAT (Medication-Assisted Treatment):**
  - $104.00 per person, per hour
- **Transportation Assistance:**
  - $15.00 per participant, per day for transportation services directly related to attendance and participation in treatment and recovery support services authorized under this Agreement.

ACA shall submit monthly invoices that include:

- Number of sessions conducted per modality
- Number of clients served per session
- Total service days (SAIOP) or hours (SACOT, MAT) delivered, and transportation service units delivered
- Verification of indigent/uninsured status for each client
- Group rosters, service logs, or other documentation necessary to substantiate reimbursement requests
- Documentation supporting transportation-related reimbursement requests upon County request

Reimbursement rates may be adjusted by mutual written agreement of both parties if state reimbursement structures or program requirements materially change during the contract term.

Total reimbursement under this Agreement shall not exceed $240,000 during the contract term of July 1, 2026 through June 30, 2027.

All expenditures, reporting, and program operations must comply with the North Carolina Opioid Settlement Memorandum of Agreement (NC MOA), including Exhibit A approved strategies and reporting requirements.

Burke County reserves the right to review utilization, monitor program performance, request operational modifications, and adjust reimbursement schedules as necessary to ensure compliance, sustainability, and alignment with available opioid settlement funds.

Per-Participant Payments:

- Monthly submission for reimbursement with documentation of active participation

- Payment made within 30 days of verified submission

Grant Term and Sustainability:

- This is a one-time grant award of up to $240,000 for a 12-month period, intended to support program implementation and operations during the fiscal year. No additional funding is guaranteed beyond this period.

4. Outcome Metrics (Tracked Monthly)

Metric	Target	Notes
Number of unduplicated participants enrolled	50 in Year 1	Includes MAT, SAIOP, and SACOT
Completion rate of SAIOP programs	≥ 50%	Based on treatment plan discharge
Completion rate of SACOT programs	≥ 35%	Based on treatment plan discharge
Decrease in positive drug screens at 90 days	≥ 30%	Based on initial vs. follow-up toxicology
Engagement in recovery supports post-discharge	≥ 50%	Verified by peer support or community linkage
Client satisfaction score	≥ 85%	Survey at discharge

5. Reporting Requirements

The Provider shall submit quarterly and annual reports to Burke County that include all required program-specific measures aligned with the North Carolina Opioid Settlement agreement. These reports must be submitted using the County-designated reporting template and format. In addition to reporting, the Provider shall:

- Present at least once during the funding period to the Burke County Opioid Advisory Committee; and

- Participate in any scheduled grantee meetings convened by Burke County for strategy alignment and technical assistance.

Measure Category	Performance Measures

Process Measures	• # of unique participants, who use opioids and/or have OUD, served
	• # of total contacts with all participants of the program
	• # of participants referred to:
	  ○ Addiction treatment
	  ○ Recovery supports (e.g., employment, housing, etc.
	  ○ Harm reduction services
	  ○ Primary healthcare

	○ Other services • # of peer support specialists/care navigators employed • # of naloxone kits distributed (each kit contains two doses) • Demographic information of participants served, including: ○ American Indian/Alaska Native (Non-Hispanic), Asian (Non-Hispanic), Black (Non-Hispanic), Native Hawaiian or Other Pacific Islander (Non-Hispanic), White (Non-Hispanic), Hispanic, Some Other Race or Multiple Races, Unknown
Quality Measures	• % of participants who report being satisfied with services • % of referrals resulting in successful linkage to services (e.g., completion of first appointment) • % of staff with lived experience of OUD • % of participants who received a naloxone kit • Custom strategy-specific quality measures (as applicable)
Outcome Measures	• % of participants who adhered to treatment 6 months after initial appointment • % of participants employed or in school • % of participants in stable/permanent housing • % of participants engaged with harm reduction services • % of participants utilizing primary healthcare • % of participants maintaining engagement with other services • % of participants reporting adequate social and emotional support • # of community overdose reversals using naloxone (non-EMS administered) • Custom program-level outcome measures (as applicable)

8. Amendments

Any modifications to this agreement must be made in writing and signed by both parties

9. Miscellaneous Provisions.

A. **<u>Failure to maintain accurate records</u>** or to submit monthly reports in a timely manner may result in penalties, including withholding of payment or termination of the contract, at the discretion of the County. Notwithstanding anything else to the contrary, if the County makes a written request for information that the Provider has in its possession and is lawfully permitted to share with the County, and the Provider fails to provide such information within ten (10) days of the County's written request therefore, the County may immediately terminate this contract.

B. **Third Party Evaluation.** The Provider agrees to fully cooperate with and participate in any third-party evaluations of the program as requested by the County or any designated oversight bodies. This participation shall include, but is not limited to, providing access to relevant program data, facilitating interviews or site visits, and supporting the implementation of any reasonable recommendations made as a result of such evaluations.

C. **Compliance with Confidentiality Laws.** Both parties agree to abide by all laws and regulations governing the confidentiality of patient information, specifically including the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations. Both parties further agree to vigorously safeguard confidential and privileged information received by either Party pursuant to the Contract.

D. **Independent Contractor Status.** The provider is an independent contractor, and neither it nor its employees, agents, or personnel are, or shall be deemed, the County's employees. In its capacity as an independent contractor, Provider agrees and represents, and the County agrees and represents, as follows:

- Provider has the right to perform services for others during the term of this Contract.
- Provider has the sole right to control and direct the means, manner and method by which the services required by this Contract will be performed, so long as Provider complies with all applicable laws, professional standards, and Contract terms.
- Provider has the right to hire assistants and subcontractors or to use employees to provide the services required by this Contract.
- Neither Provider nor Provider's employees shall be required to wear any uniforms or conform with any dress code.
- Neither Provider nor Provider's employees or contract personnel shall receive any training from the County in the professional skills necessary to perform the services required by this Contract.
- Neither Provider nor Provider's employees or contract personnel shall be required by the County to devote their full-time capacity to the performance of the services required by this Contract.
- The County will not (i) Withhold FICA (Social Security and Medicare taxes) from Provider's payments or may FICA payments on Provider's behalf; (ii) Make state

or federal unemployment contributions on Provider's behalf; or (iii) Withhold state or federal income tax from Provider's payment.

- Provider shall pay all taxes incurred while performing services under this Contract--including all applicable income taxes and, if Provider is not a corporation, any applicable self-employment (Social Security) taxes. Upon demand, Provider shall provide the County with proof that such payments have been made.

- Provider understands that neither Provider nor Provider's employees or contract personnel are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit of the County.

1. **Termination.** Either Party may terminate this Contract for convenience on thirty (30) days written notice to the other Party.

E. **Applicable Law, Forum, and Mediation.** The Parties agree that the laws of the State of North Carolina shall govern the validity, construction, interpretation, and effect of this Contract. Any claim for breach or enforcement of this Contract shall be filed and tried in the appropriate court located in the jurisdiction of Burke County, N01ih Carolina. Should a matter be filed in another jurisdiction, the Parties consent to a transfer of venue to Burke County. The Parties agree in good faith prior to the filing of any court action to first submit any disputes to that formal process known as medication, being that process which is described by North Carolina Rules in its Alternative Dispute Resolution Program through the North Carolina Dispute Resolution Commission. The Parties further agree that they will attempt to agree on a North Carolina Certified Superior Court Mediator with the understanding that the list is maintained by the North Carolina Dispute Resolution Commission, unless all parties agree to another qualified individual to serve as mediator. The Parties agree to share the costs of mediation equally and to mediate in good faith.

F. **Complete Agreement.** This Contract and all attachments constitute the complete agreement and understanding between the Parties as to the Contract's subject matter. All prior and coexisting agreements and understandings, whether oral or written, are to be without effect in the construction of any provision or term of this Contract.

G. **Compliance with Laws.** The Parties agree that they will comply with any and all applicable laws in the performance of this Contract, and that if any provision shall conflict with any applicable law, the applicable law shall control.

H. **Notices.** Unless otherwise indicated herein, notice may be given to the Provider by U.S. Mail at its address then on file with the North Carolina Secretary of State.

I. **Public Records.** The County is required to comply with certain applicable statutes of the State of North Carolina regarding open meetings and public records. Notwithstanding anything to the contrary within this Contract, the County shall not be liable to any party for disclosing the Contract, or any documents or communications made or received in relation thereto, to any third party or the public at large, if such disclosure is made by the County in a good faith effort, within its sole discretion, to comply with any public records request.

J. **E-Verify Certification.** At all times during the performance of this Contract, all parties shall fully comply with Article 2 of Chapter 64 of the General Statutes and shall ensure compliance by any subcontractors utilized.

K. **Severability.** The provisions of this Contract are intended to be severable. Any and all provisions of this Contract that are prohibited, unenforceable, or otherwise not authorized in any jurisdiction shall, as to such portion and/or jurisdiction only, be deemed ineffective as to the extent of such prohibition, unenforceability, or non-authorization, without invalidating the remaining provision(s) hereof in such jurisdiction, or affecting the continuing validity, enforceability, or legality hereof in any other jurisdiction.

L. **Construction & Headings.** No rule of construction shall apply against any Party as the drafter of this Contract, which is the result of an arms-length negotiation between the Parties. The titles/captions/headings of any and all portions of the Contract are intended for reference purposes only and shall not be deemed to affect the meaning or interpretation of the Contract terms and conditions.

M. **Counterparts.** The Contract may be executed in multiple counterparts, in which event each executed copy shall be deemed an original document as between the Parties. An electronic signature and/or copy of the Contract shall have the same force and effect as the original.

N. **ADA and Civil Rights.** The Provider shall with any and all applicable provisions of federal civil rights laws, including the applicable provisions of the Americans with Disabilities Act, in the performance of this Contract.

O. **Governmental and Sovereign Immunity.** Nothing in this Agreement shall waive the right of the County to raise the defense of governmental or sovereign immunity to the extent such immunity may exist as a matter of law.

P. **Waiver of Consequential and Punitive Damages.** Under no circumstances whatsoever shall any Party be entitled to recover, and all Parties hereby waive their right to seek, any direct, punitive, special, or consequential damages of any kind

whatsoever, incurred in connection with any breach of the Contract. Notwithstanding the foregoing, the reasonable costs incurred in connection with successfully enforcing the Contract against another Party, including court costs, fees, and reasonable attorney's fees associated therewith, shall be recoverable by a prevailing party.

Q. **County Savings Provision.** The County shall not be held in default of the Contract or otherwise deemed in breach thereof, unless it has first failed to cure any condition causing such default within fifteen (15) days written notice thereof by the Party alleging such default. If the County cures any default within that period, no breach of the Contract shall be deemed to have occurred.

1. Except as provided herein, the Agreement shall remain in full force and effect.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their duly authorized representatives the day and year first written above. If not day and year is first written above, then the effective date of this Agreement shall be the date on which it is last signed by a Party named below:

FOR THE COUNTY:

Brian Epley Date

County Manager
Burke County

FOR THE PROVIDER:

Teagan Brown Date

Chief Operations Officer
A Caring Alternative, LLC

This instrument has been pre-audited in the manner required by, and complies with, Article 3 of Chapter 159 of the North Carolina General Statutes, also cited as "The Local Government Budget and Fiscal Control Act."

Margaret Pierce Date
Deputy County Manager/Finance Director
Burke County

Recommended

BUDGET ORDINANCE

FISCAL YEAR 2026-2027

Ord. No. 2027-1

SECTION I. BUDGET ADOPTION

There is hereby adopted the following Budget Ordinance for the County of Burke for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

GENERAL FUND

SOURCE	AMOUNT
Ad Valorem Taxes	$63,266,042
Other Taxes	$21,321,349
Permits and Fees	$2,441,575
Intergovernmental Revenues	$19,530,142
Sales and Services	$7,103,470
Miscellaneous Revenues	$1,141,593
Transfers from Other Funds	$2,700,000
Fund Balance Appropriation	$3,200,000
Total Revenues - General Fund	**$120,704,171**

General Government	$14,488,004
Public Safety	$37,367,005
Environmental Protection	$709,365
Transportation	$46,095
Economic/Physical Development	$1,852,814
Human Services	$30,872,862
Education	$24,704,864
Cultural and Recreational	$3,187,194
Transfers to Other Funds	$7,475,968
Total Expenditures - General Fund	**$120,704,171**

RISK MANAGEMENT FUND

SOURCE	AMOUNT
Miscellaneous Revenues	$9,951,846
Transfer from Other Funds	$1,420,000
Total Revenues -Risk Management Fund	**$11,371,846**

General Government	$11,371,846
Total Expenditures -Risk Management Fund	**$11,371,846**

DEBT SERVICE FUND

SOURCE	AMOUNT
Transfer from Other Funds	$4,097,406
Total Revenues -Debt Service Fund	**$4,097,406**

Debt Service	$4,097,406
Total Expenditures -Debt Service Fund	**$4,097,406**

SCHOOL CAPITAL PROJECTS FUND

SOURCE	AMOUNT
Other taxes	$5,780,000
Intergovernmental Revenues	$1,345,000
Miscellaneous Revenues	$800,000
Fund Balance Appropriation	$0
Total Revenues - School Capital Projects Fund	**$7,925,000**

Education	$3,815,000
Transfer to other funds	$3,141,438
Capital Project Reserves	$968,562
Total Expenditures - School Capital Projects Fund	**$7,925,000**

EMERGENCY TELEPHONE SURCHARGE FUND

SOURCE	AMOUNT
Intergovernmental Revenues	$576,909
Total Revenues - Emergency Telephone Surcharge Fund	**$576,909**

Public Safety	$576,909
Total Expenditures - Emergency Telephone Surcharge Fund	**$576,909**

BUILDING AND CAPITAL FUND

SOURCE	AMOUNT
Transfer from Other Funds	$2,300,000
Fund Balance Appropriation	$0
Total Revenues -Building and Capital Fund	**$2,300,000**

General Government	$2,300,000
Total Expenditures -Building and Capital Fund	**$2,300,000**

CAPITAL RESERVE FUND

SOURCE	AMOUNT
Transfer from Other Funds	$3,500,000
Fund Balance Appropriation	$0
Total Revenues -Capital Reserve Fund	**$3,500,000**

Transfer to Other Funds	$2,300,000
General Government	$1,200,000
Total Expenditures -Capital Reserve Fund	**$3,500,000**

FIRE TAX DISTRICTS FUND

SOURCE	AMOUNT
Property Tax	
	$8,399,968
Total Revenues - Fire Districts Fund	**$8,399,968**

Public Safety	
	$8,399,968
Total Expenditures - Fire Districts Fund	**$8,399,968**

DSS CLIENT TRUST FUND

SOURCE	AMOUNT
Intergovernmental Revenues	$320,000
Total Revenues -DSS Client Trust Fund	**$320,000**

Human Services	$320,000
Total Expenditures -DSS Client Trust Fund	**$320,000**

DEED OF TRUST FUND

SOURCE	AMOUNT
Permits and Fees	$70,000
Total Revenues - Deed of Trust Fund	**$70,000**

General Government	$70,000

Total Expenditures - Deed of Trust Fund		**$70,000**

LAW ENFORCEMENT RESTRICTED FUND

SOURCE	AMOUNT
Intergovermental Revenues	$50,000
Total Revenues - Law Enforcement Restricted Fund	**$50,000**
Public Safety	$50,000
Total Expenditures - Law Enforcement Restricted Fund	**$50,000**

WATER / SEWER FUND

SOURCE	AMOUNT
Sales and Services	$2,390,206
Miscellaneous Revenues	$195,000
Total Revenues - Water/Sewer Fund	**$2,585,206**
Water/Sewer Operations	$2,266,435
Transfer to other funds	$318,771
Total Expenditures - Water/Sewer Fund	**$2,585,206**

WATER / SEWER CAPITAL RESERVE FUND

SOURCE	AMOUNT
Transfer from Other Funds	$0
Fund Balance Appropriated	$175,000
Total Revenues - Water/Sewer Capital Reserve Fund	**$175,000**
Transfer to other funds	$175,000
Total Expenditures - Water/Sewer Capital Reserve Fund	**$175,000**

SOLID WASTE FUND

SOURCE	AMOUNT
Sales and Services	$7,223,576
Intergovernmental Revenues	$280,000
Miscellaneous Revenues	$85,000
Transfer from general fund	$0
Total Revenues - Solid Waste Fund	**$7,588,576**
Solid Waste Operations	$6,738,576
Transfer to other funds	$850,000
Total Expenditures - Solid Waste Fund	**$7,588,576**

SOLID WASTE CAPITAL RESERVE FUND

SOURCE	AMOUNT
Transfer from Solid Waste	$0
Total Revenues - Solid Waste Capital Reserve Fund	
Project Set Aside Reserves	
Total Expenditures - Solid Waste Capital Reserve Fund	

SECTION II. TAX RATES LEVIED

An ad valorem tax rate of $0.555 per $100 at full valuation is hereby established as the official tax rate for Burke County for the fiscal year 2025-2026. This rate shall be levied on the estimated taxable value at $11,448,674,615. Revenues are projected at a collection rate not to exceed the latest audited percentage.

Ad valorem tax rates as listed below per $100 at full valuation are hereby established as the official tax rates for Burke County Fire Protection Districts for the fiscal year 2025-2026. These rates shall be levied on the estimated taxable property situated in each district. Revenues are projected at a collection rate not to exceed the latest audited percentage for each district.

Fire District	**Property Values**		**Tax Rate Per $100 of Value**
Brendletown	$462,883,031	$	0.105
Carbon City	$18,508,571	$	0.080
Chesterfield	$267,118,392	$	0.130
Drowning Creek	$100,841,045	$	0.120
Enola	$160,422,580	$	0.105
George Hildebran	$339,619,390	$	0.110
Glen Alpine	$282,083,220	$	0.100
Icard	$928,864,660	$	0.120
Jonas Ridge	$208,829,000	$	0.135
Lake James	$463,663,232	$	0.080
Longtown	$228,820,381	$	0.120
Lovelady	$799,034,209	$	0.105
Oak Hill	$690,272,380	$	0.080
Salem	$724,501,327	$	0.1000
Smokey Creek	$66,829,664	$	0.118
South Mountain	$106,965,180	$	0.136
Triple Community	$721,845,386	$	0.135
West End	$564,019,974	$	0.110

SECTION III. FEES

All fees are continued as previously imposed and adopted as shown on Attachment A - Schedule of Fees. Any fee not specifically listed on Attachment A shall be at the last adopted amount. All fees are considered civil penalties whether listed here or in individual ordinances.

SECTION IV. UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance shall be the basis of the financial plan for Burke County government during the 2026-2027 fiscal year. The County Manager shall administer the budget and he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Deputy County Manager/Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

The County Manager shall have the authorization to make budget changes between any and all operating funds and departments as long as the Total Fund Estimated Revenues and Total Fund Appropriations remain at the level, including all subsequent amendments, approved and adopted by the County Board of Commissioners, except as provided below.

The County Manager shall have the authorization to include in the budget all prior year budget amounts remaining for outstanding purchase order encumbrances, unspent grants, and other ongoing projects as determined by the Finance Department.

A copy of this ordinance shall be furnished to the Clerk to the Board of Commissioners, the County Manager, and the Deputy County Manager/Finance Director to be kept on file by them for direction in the disbursement of funds.

Adopted this 15th day of June 2026.

Jeffrey C. Brittain, Chair
Burke County Board of Commissioners

ATTEST:

Morgan Buchanan
Clerk to the Board

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
	General Fund			
	Property Taxes			
100-00000-08-431100-	CURRENT YEAR TAXES	$ (60,495,871)	(62,587,042)	(62,587,042)
100-00000-08-431102-	TAX DISCOUNTS	350,000	350,000	350,000
100-00000-08-431150-	DELINQUENT TAXES	(700,000)	(700,000)	(700,000)
100-00000-08-431900-	TAX INTEREST & FEES	(329,000)	(329,000)	(329,000)
		$ (61,174,871)	**(63,266,042)**	**(63,266,042)**
	Other Taxes			
100-00000-07-431601-	GROSS RECEIPTS TAX ON MOTOR VE	(55,000)	(60,000)	(60,000)
100-00000-07-431805-	CABLE TV FRANCHISE FEE RECEIPT	(200,000)	(160,000)	(160,000)
100-00000-07-433497-	ALCOHOL BEVERAGE DISTRIBUTION	(250,000)	(250,000)	(250,000)
100-00000-07-433505-	ARTICLE 39 SALES TAX	(8,385,470)	(8,825,707)	(8,825,707)
100-43000-07-431801-	REAL ESTATE EXCISE TAX	(450,000)	(450,000)	(450,000)
100-65018-07-431401-	OCCUPANCY TAX	(1,100,000)	(1,100,000)	(1,100,000)
100-00000-07-433510-	ARTICLE 40 SALES TAX	(5,355,000)	(5,636,138)	(5,636,138)
100-00000-07-433515-	ARTICLE 42 SALES TAX	(2,121,600)	(2,232,984)	(2,232,984)
100-00000-07-433520-	ARTICLE 44 SALES TAX	(2,448,000)	(2,576,520)	(2,576,520)
100-00000-07-433534-	NC DEPT OF REV DRUG TAX	(75,000)	(30,000)	(30,000)
		$ (20,440,070)	**(21,321,349)**	**(21,321,349)**
	Unrestricted Intergovernmental			
100-00000-02-433300-	PILT PROGRAM	(145,000)	(170,000)	(170,000)
100-00000-02-433540-	CIVIL LICENSE REVOCATION REVEN	(5,000)	(9,000)	(9,000)
100-00000-02-434639-	MEDICAID HOLD HARMLESS	(900,000)	-	-
100-00000-02-437000-	ABC RETURN ON ALCOHOL	(18,000)	(18,000)	(18,000)
100-42500-02-434116-	TAX COLLECTION FEES	(60,000)	(65,000)	(65,000)
100-46000-02-433402-	SHERIFF INTERGOVERNMENTAL REV	(1,000,000)	(1,100,000)	(1,100,000)
100-46001-02-434220-	PRISONER REIMB INTERGOVERNMTL	(100,000)	(370,000)	(370,000)
100-46501-02-434241-	EMS MEDICAID COST SETTLEMENT	(400,000)	(325,000)	(325,000)
100-55500-06-436500-	CONTRIBUTIONS/DONATIONS		(67,500)	(67,500)
100-55500-02-433700-	CONTRIBUTION CITY OF MORGANTON	(242,500)	(242,500)	(242,500)
100-55500-02-433705-	CONTRIBUTION TOWN OF VALDESE	(40,000)	(40,000)	(40,000)
100-55500-02-433706-	CONTRIBUTION TOWN OF DREXEL	(2,000)	(2,000)	(2,000)
100-55500-02-433707-	CONTRIBUTION TOWN OF HILDEBRAN	(6,000)	(6,000)	(6,000)
100-55500-02-433708-	CONTRIB TOWN RUTHERFORD COLLEG	(2,000)	(2,000)	(2,000)
		$ (2,920,500)	**(2,417,000)**	**(2,417,000)**
	Restricted Intergovernmental			
100-00000-01-433200-	US FOREST SERVICE RECEIPTS	(60,000)	(60,000)	(60,000)
100-00000-01-433493-	NC SPAY AND NEUTER GRANT	(13,000)	(13,000)	(13,000)
100-00000-01-434110-	COURT FACILITIES FEES	(100,000)	(100,000)	(100,000)
100-46503-01-433405-	EMERGENCY MANAGEMENT GRANT	(50,000)	(35,000)	(35,000)
100-47502-01-433450-	JCPC ALTERNATIVE SERV GRANT	(100,000)	-	-
100-47502-01-433452-	JCPC GRANT	(287,075)	(287,075)	(287,075)
100-50000-01-433418-	HEALTH STATE AID TO COUNTIES G	(114,459)	(114,459)	(114,459)
100-50000-01-433425-	HEALTH HIGH SCHOOL NURSE GRANT	(100,000)	(100,000)	(100,000)
100-50000-01-434501-	MEDCAID COST SETTLEMENT	(125,000)	(125,000)	(125,000)
100-50003-01-439500-	DPH AA FUNDING	(175,000)	(293,605)	(293,605)
100-50005-01-433432-	HEALTH BREASTFEEDING PEER COUN	(34,125)	(34,125)	(34,125)
100-50010-01-433428-	HEALTH MATERNAL HEALTH GRANT	(43,833)	(43,833)	(43,833)
100-50011-01-433427-	HEALTH FAMILY PLANNING GRANT	(140,467)	(140,467)	(140,467)
100-50012-01-433426-	HEALTH CHILD HEALTH GRANT	(11,270)	(11,270)	(11,270)
100-50013-01-433431-	HEALTH CMARC	(5,640)	(5,640)	(5,640)
100-50014-01-433105-	HEALTH WIC GRANT	(484,454)	(484,454)	(484,454)
100-50015-01-433430-	HEALTH IMMUNIZATION GRANT	(25,408)	(25,408)	(25,408)
100-50032-01-433422-	HEALTH COMMUNICABLE DISEASE GR	(1,610)	(1,610)	(1,610)
100-50033-01-433421-	HEALTH AIDS GRANT	(10,416)	(10,416)	(10,416)
100-50034-01-433420-	TB HEALTH T B GRANT	(18,791)	(18,791)	(18,791)
100-50036-01-433423-	HEALTH PROMOTION GRANT	(34,526)	(34,526)	(34,526)
100-50041-01-433419-	PH PREPAREDNESS GRANT	(35,189)	(35,189)	(35,189)
100-52000-01-433440-	DSS ADMINISTRATIVE GRANT	(11,760,677)	(11,110,000)	(11,110,000)
100-52000-06-436500-	CONTRIBUTIONS/DONATIONS		(3,350)	(3,350)
100-52000-00-438000-	MISCELLANEOUS REVENUE		(1,000)	(1,000)
100-52110-01-434604	LIEAP		(200,000)	(200,000)
100-52110-01-434601	CIP		(150,000)	(150,000)
100-52000-01-434628-	LINKS SPECIAL FUNDS	(90,000)	(100,000)	(100,000)

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-52030-01-434625-	CAP COST RECOVERY	(750,000)	(750,000)	(750,000)
100-52060-01-434616-	ADOPTION ASSISTANCE IV B NAS	(4,320)	(8,103)	(8,103)
100-52060-01-434618-	IV E NON-RECURRING ADOPTION AS	(17,853)	(36,450)	(36,450)
100-52070-01-434601-	TITLE IVE FOSTER CARE BOARD	(1,393,171)	(1,088,297)	(1,088,297)
100-52070-01-434604-	SFHF FOSTER CARE BOARD	(481,022)	(1,246,849)	(1,246,849)
100-52070-01-434609-	TITLE IVE WAIVER ASSISTANCE	(5,000)	-	-
100-52090-01-434638-	MEDICAID TRANSPORTATION REIMB.	(5,000)	(5,000)	(5,000)
100-54000-01-433446-	VETERANS SERVICE STATE OF NC F	(2,000)	(2,000)	(2,000)
100-54500-01-433112-	MIPPA FUNDS	(5,000)	(5,000)	(5,000)
100-54500-01-433450-	SENIOR ADMINISTRATION	(49,037)	(49,037)	(49,037)
100-54500-01-433476-	DEPT OF INS SHIIP GRANT	(9,000)	(9,000)	(9,000)
100-54500-01-433480-	SR CTR ST OF NC APPROP MORGANT	(10,500)	(10,500)	(10,500)
100-54501-01-433481-	SR CTR ST OF NC APPROP E BURKE	(10,500)	(10,500)	(10,500)
100-54502-01-433110-	USDA NUTRITION FUNDS	(19,000)	(19,000)	(19,000)
100-54502-01-433447-	SENIOR CENTER WPCOG NUTRITION	(137,335)	(137,335)	(137,335)
100-55500-01-433453-	LIBRARY STATE AID GRANT	(168,320)	(168,320)	(168,320)
100-61000-01-433491-	STREAMFLOW REHAB GRANT	-	-	-
100-61000-01-433493-	TROPICAL STORM ETA GRANT	-	-	-
100-61000-01-438036-	SOIL & WATER ACTIVITIES	(3,600)	(3,600)	(3,600)
100-61000-01-438101-	SOIL & WATER STATE REIMBURSEME	(29,533)	(25,933)	(25,933)
		$ (16,921,131)	**(17,113,142)**	**(17,113,142)**
	Permits and Fees			
100-00000-03-432110-	BEER & WINE LICENSES	(5,200)	(5,200)	(5,200)
100-00000-03-434230-	FIRE MARSHAL FIRE INSPECTION F	(30,000)	(20,000)	(20,000)
100-43000-03-434120-	REGISTER OF DEEDS FEES	(410,000)	(410,000)	(410,000)
100-43001-03-434125-	ROD TECH. PRESERVATION/ENHANCE	(42,000)	(45,000)	(45,000)
100-44000-03-432211-	SHORELINE PROTECTION PERMITS	(23,000)	(23,000)	(23,000)
100-44000-03-434130-	ZONING PERMITS	(45,000)	(48,000)	(48,000)
100-44000-03-434131-	PLANNING REZONING FEES	(10,000)	(10,000)	(10,000)
100-44000-03-434132-	PLANNING SUBDIVISION FEES	(10,500)	(10,500)	(10,500)
100-44000-03-434134-	CONDITIONAL USE PERMITS	(5,500)	(5,500)	(5,500)
100-44000-03-434245-	PLAN REVIEW	(2,000)	(2,000)	(2,000)
100-44000-03-435102-	CODE ENF ZONING VIOLATIONS	(1,000)	(1,500)	(1,500)
100-44000-03-438025-	PLANNING STREET SIGN REVENUE	(1,200)	(1,200)	(1,200)
100-44000-03-438026-	PLANNING ASSISTANCE SERVICES	(10,000)	(15,000)	(15,000)
100-46000-03-432241-	SHERIFF GUN PERMITS-CONCEALED	(75,000)	(60,000)	(60,000)
100-46000-03-434201-	SHERIFF OFFICER FEES	(28,000)	(25,000)	(25,000)
100-46000-03-434202-	SHERIFF CIVIL PAPERS	(85,000)	(85,000)	(85,000)
100-46000-03-434203-	SHERIFF FINGERPRINT FEES	(6,000)	(6,000)	(6,000)
100-46001-03-434221-	JAIL FEES	(25,000)	(25,000)	(25,000)
100-46200-03-434265-	ANIMAL SERVICES CITATIONS	-	-	-
100-47000-03-432210-	BUILDING INSPECTION FEES	(500,000)	(575,000)	(575,000)
100-50006-03-433428-	CMHRP MATERNAL PMPM	(235,000)	(235,000)	(235,000)
100-50010-03-434500-	MATERNAL HEALTH MEDICAID FEES	(100,000)	(80,000)	(80,000)
100-50010-03-434505-	MATERNAL HEALTH FEES	(35,000)	(28,000)	(28,000)
100-50011-03-434500-	FAMILY PLANNING MEDICAID FEES	(30,000)	(24,000)	(24,000)
100-50011-03-434505-	FAMILY PLANNING FEES	(40,000)	(32,000)	(32,000)
100-50012-03-434500-	CHILD HEALTH MEDICAID FEES	(5,000)	(4,000)	(4,000)
100-50012-03-434505-	CHILD HEALTH FEES	(8,500)	(6,800)	(6,800)
100-50013-03-434500-	CHILD PMPM / CMARC	(185,000)	(185,000)	(185,000)
100-50015-03-434500-	IMMUNIZATIONS MEDICAID FEES	(11,000)	(8,800)	(8,800)
100-50015-03-434505-	IMMUNIZATIONS FEES	(19,000)	(15,200)	(15,200)
100-50015-03-434550-	INSURANCE	(15,000)	-	-
100-50016-03-433421-	PRIMARY CARE PMPM	(20,000)	(16,000)	(16,000)
100-50016-03-434500-	PRIMARY CARE MEDICAID FEES	(5,500)	(4,400)	(4,400)
100-50016-03-434505-	PRIMARY CARE CLINIC FEES	(20,000)	(16,000)	(16,000)
100-50033-03-434500-	AIDS CONTROL MEDICAID FEES	(10,000)	(8,000)	(8,000)
100-50033-03-434505-	AIDS FEES	(1,000)	(800)	(800)
100-50034-03-434505-	TB FEES	(3,000)	(2,400)	(2,400)
100-50060-03-434510-	ENVIRONMENTAL HEALTH FEES	(190,000)	(252,775)	(252,775)
100-50060-03-434511-	STATE RESTAURANT INSPECTION FU	(4,000)	(10,000)	(10,000)
100-52000-03-434620-	IV D PROGRAM INCENTIVE	(45,858)	(75,000)	(75,000)
100-52000-03-434621-	IV D SHARE AFDC	(15,592)	(10,000)	(10,000)
100-52000-03-434622-	IV D APPLICATION FEES	(500)	(500)	(500)
100-52000-03-434627-	HEALTH CHOICE ENROLLMENT FEES	-	-	-
100-52000-03-438103-	BLUE RIDGE S/F REIMBURSEMENT	(32,019)	(40,000)	(40,000)
100-55500-03-434701-	MORGANTON FINES & FEES	(8,000)	(8,000)	(8,000)

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-55500-03-434702-	VALDESE FINES AND FEES	(3,000)	(3,000)	(3,000)
100-55500-03-434703-	HILDEBRAN FINES AND FEES	(3,000)	(3,000)	(3,000)
		$ (2,359,369)	**(2,441,575)**	**(2,441,575)**
	Sales and Services			
100-46500-04-434250-	EMS BILLING REVENUES	(6,100,000)	(6,725,000)	(6,725,000)
100-58000-04-436307-	RENT HRC	(154,400)	(70,000)	(70,000)
100-46001-04-434225-	JAIL COMMISSARY REIMBURSEMENT	(90,000)	(100,000)	(100,000)
100-00000-04-436300-	RENT	(70,000)	(70,000)	(70,000)
100-46200-04-434110-	ANIMAL SERVICE FEES	(30,000)	(20,000)	(20,000)
100-00000-04-436350-	FOOTHILLS CONF CENTER RENT	(50,000)	(20,000)	(20,000)
100-55000-04-434720-	RECREATION FEES	(33,970)	(33,970)	(33,970)
100-41500-04-434101-	ELECTIONS FEES & CHARGES	(50,150)	-	-
100-55000-04-434724-	RECREATION CONCESSION REVENUE	(27,500)	(27,500)	(27,500)
100-62000-04-438035-	COOP EXTENSION ACTIVITIES	(15,000)	(15,000)	(15,000)
100-46001-04-434219-	INMATE REIMB NC SHERIFF ASSOC	(11,000)	(11,000)	(11,000)
100-55000-04-436350-	FACILITY RENTAL	(8,500)	(8,500)	(8,500)
100-55000-04-434723-	RECREATION GATE REVENUE	(2,500)	(2,500)	(2,500)
		$ (6,643,020)	**(7,103,470)**	**(7,103,470)**
	Miscellaneous Revenues			
100-00000-06-436500-	CONTRIBUTIONS/DONATIONS	(35,000)	(35,000)	(35,000)
100-46200-06-436500-	CONTRIBUTIONS/DONATIONS	(5,000)	(5,000)	(5,000)
100-54501-06-436500-	CONTRIBUTIONS/DONATIONS	-	-	-
100-00000-00-436100-	INVESTMENT EARNINGS	(825,000)	(826,593)	(826,593)
100-00000-00-438000-	MISCELLANEOUS REVENUE	(100,000)	(100,000)	(100,000)
100-00000-00-438016-	UTILITIES REIMBURSEMENT	(95,000)	(85,000)	(85,000)
100-65044-00-438100-	ZRO DELTA REIMBURSEMENT	(25,406)	(50,000)	(50,000)
100-00000-09-436200-	SALE OF FIXED ASSETS	(40,000)	(40,000)	(40,000)
		$ (1,125,406)	**(1,141,593)**	**(1,141,593)**
	Transfers from Other Funds			
100-00000-11-439150-	TRANSFER FROM FD 150	(1,250,000)	(1,600,000)	(1,600,000)
100-00000-11-439350-	TRANSFER FROM W&S FUND 350	(250,000)	(250,000)	(250,000)
100-00000-11-439600-	TRANSFER FROM SOLID WASTE 600	(500,000)	(850,000)	(850,000)
		$ (2,000,000)	**(2,700,000)**	**(2,700,000)**
	Fund Balance Appropriated			
100-00000-09-439900-	FUND BALANCE APPROPRIATED	(2,700,000)	(3,200,000)	(3,200,000)
		$ (2,700,000)	**(3,200,000)**	**(3,200,000)**
	Total General Fund Revenues	**$ (116,284,367)**	**(120,704,171)**	**(120,704,171)**
	Governing Board			
100-40000-05-510100-	SALARIES FULL TIME	162,296	142,401	142,401
100-40000-05-510300-	SALARIES BOARD	83,266	85,139	85,139
100-40000-05-512001-	ALLOWANCE TRAVEL	4,500	4,500	4,500
100-40000-05-512004-	ALLOWANCE CELL PHONES	2,500	2,500	2,500
100-40000-05-520500-	INSURANCE GROUP	22,776	24,453	24,453
100-40000-05-520600-	SOCIAL SECURITY TAX	15,225	14,107	14,107
100-40000-05-520700-	MEDICARE TAX	1,273	1,300	1,300
100-40000-05-520800-	RETIREMENT	23,354	21,545	21,545
100-40000-05-520900-	401K	8,115	7,120	7,120
100-40000-05-550501-	TELEPHONE	-	-	-
100-40000-05-551000-	ADVERTISING	2,500	2,000	2,000
100-40000-05-551100-	PRINTING	300	-	-
100-40000-05-551501-	STAFF TRAVEL	22,750	17,000	17,000
100-40000-05-552000-	LICENSES AND DUES	141,500	139,805	139,805
100-40000-05-559000-	OTHER PURCHASED SERVICES	1,000	-	-
100-40000-05-561000-	OFFICE SUPPLIES	2,500	2,500	2,500
100-40000-05-561500-	PROGRAM SUPPLIES	9,054	7,500	7,500
100-40000-05-562710-	SUBSCRIPTIONS	664	664	664
100-40000-05-562711-	SOFTWARE SUBSCRIP/LICENSE	18,315	8,500	8,500
100-40000-05-563000-	POSTAGE	250	250	250
100-40000-05-569100-	TECHNOLOGY EQUIPMENT	-	-	-
		$ 522,138	**481,284**	**481,284**

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
	Courts			
100-40500-05-543010-	M & R SOFTWARE	$ 5,995	6,000	6,000
100-40500-05-553000-	JURY COMMISSIONER PAYMENTS	600	-	-
100-40500-05-561500-	PROGRAM SUPPLIES	9,000	9,000	9,000
100-40500-05-562700-	BOOKS	1,500	1,500	1,500
		$ 17,095	**16,500**	**16,500**
	Legal Services			
100-40501-05-532000-	LEGAL GENERAL	$ 187,000	169,000	187,000
		$ 187,000	**169,000**	**187,000**
	County Manager			
100-41000-05-510100-	SALARIES FULL TIME	$ 572,932	562,006	562,006
100-41000-05-512001-	ALLOWANCE TRAVEL	7,500	-	-
100-41000-05-520500-	INSURANCE GROUP	45,552	48,905	48,905
100-41000-05-520600-	SOCIAL SECURITY TAX	35,522	34,844	34,844
100-41000-05-520700-	MEDICARE TAX	8,308	8,149	8,149
100-41000-05-520800-	RETIREMENT	82,445	85,031	85,031
100-41000-05-520900-	401K	28,647	28,100	28,100
100-41000-05-543020-	M & R VEHICLES	1,132	500	500
100-41000-05-550501-	TELEPHONE	300	-	-
100-41000-05-551000-	ADVERTISING	250	-	-
100-41000-05-551100-	PRINTING	500	-	-
100-41000-05-551501-	STAFF TRAVEL	10,000	9,000	9,000
100-41000-05-552000-	LICENSES AND DUES	2,578	2,500	2,500
100-41000-05-561000-	OFFICE SUPPLIES	2,681	4,500	4,500
100-41000-05-561500-	PROGRAM SUPPLIES	2,000	-	-
100-41000-05-562711-	SOFTWARE SUBSCRIP/LICENSE	722	1,800	1,800
100-41000-05-563000-	POSTAGE	150	150	150
		$ 801,219	**$ 785,485**	**$ 785,485**
	Elections			
100-41500-05-510100-	SALARIES FULL TIME	$ 226,412	231,495	231,495
100-41500-05-510300-	SALARIES BOARD	19,264	19,697	19,697
100-41500-05-520500-	INSURANCE GROUP	45,552	48,905	48,905
100-41500-05-520600-	SOCIAL SECURITY TAX	15,232	15,574	15,574
100-41500-05-520700-	MEDICARE TAX	3,562	3,642	3,642
100-41500-05-520800-	RETIREMENT	32,581	35,025	35,025
100-41500-05-520900-	401K	11,321	11,575	11,575
100-41500-05-542100-	WASTE DISPOSAL	900	1,200	1,000
100-41500-05-543000-	M & R EQUIPMENT	45,000	50,000	45,000
100-41500-05-550501-	TELEPHONE	750	-	-
100-41500-05-551100-	PRINTING	8,000	10,000	8,000
100-41500-05-551501-	STAFF TRAVEL	14,000	14,000	12,000
100-41500-05-552000-	LICENSES AND DUES	315	-	300
100-41500-05-561000-	OFFICE SUPPLIES	12,000	15,000	11,000
100-41500-05-561500-	PROGRAM SUPPLIES	5,000	6,000	4,500
100-41500-05-562710-	SUBSCRIPTIONS	300	350	350
100-41500-05-563000-	POSTAGE	10,000	12,000	10,000
		$ 450,189	**$ 474,463**	**$ 458,063**
	General Election Costs			
100-41501-05-510500-	SALARIES ELECTION WORKERS	$ 90,000	70,000	70,000
100-41501-05-520600-	SOCIAL SECURITY TAX	4,300	2,700	2,700
100-41501-05-520700-	MEDICARE TAX	1,000	650	650
100-41501-05-534010-	TECHNOLOGY	24,000	30,000	15,000
100-41501-05-544150-	RENTAL BUILDING	3,000	3,000	3,000
100-41501-05-551000-	ADVERTISING	2,000	3,000	2,500
100-41501-05-551100-	PRINTING	16,500	19,000	13,000
		$ 140,800	**$ 128,350**	**$ 106,850**
	Municipal Elections			
100-41502-05-510500-	SALARIES ELECTION WORKERS	$ 35,000	-	-
100-41502-05-520600-	SOCIAL SECURITY TAX	1,300	-	-
100-41502-05-520700-	MEDICARE TAX	350	-	-
100-41502-05-534010-	TECHNOLOGY	6,000	-	-

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-41502-05-544150-	RENTAL BUILDING	1,000	-	-
100-41502-05-551000-	ADVERTISING	1,000	-	-
100-41502-05-551100-	PRINTING	5,500	-	-
		$ 50,150	**$ -**	**$ -**
	Total Elections	**$ 641,139**	**$ 602,813**	**$ 564,913**
	Finance			
100-42000-05-510100-	SALARIES FULL TIME	$ 764,352	809,900	809,900
100-42000-05-510200-	SALARIES PART TIME	8,000	-	8,000
100-42000-05-520500-	INSURANCE GROUP	102,492	110,037	110,037
100-42000-05-520600-	SOCIAL SECURITY TAX	47,390	50,214	50,214
100-42000-05-520700-	MEDICARE TAX	11,083	11,744	11,744
100-42000-05-520800-	RETIREMENT	109,990	122,538	122,538
100-42000-05-520900-	401K	38,218	40,495	40,495
100-42000-05-532050-	PROFESSIONAL SERVICES	82,500	75,000	75,000
100-42000-05-550501-	TELEPHONE	480	-	-
100-42000-05-551501-	STAFF TRAVEL	9,000	15,000	15,000
100-42000-05-552000-	LICENSES AND DUES	3,000	3,075	3,075
100-42000-05-558000-	SERVICE CHARGES	21,200	30,000	30,000
100-42000-05-561000-	OFFICE SUPPLIES	16,050	15,000	15,000
100-42000-05-561500-	FUEL SYSTEM COSTS	15,000	12,000	12,000
100-42000-05-562500-	MOTOR FUELS	20,000	20,000	20,000
100-42000-05-563000-	POSTAGE	5,200	5,200	5,200
100-42000-05-590100-	MISCELLANEOUS	5,000	-	-
		$ 1,258,955	**$ 1,320,203**	**$ 1,328,203**
	Tax Assessor			
100-42500-05-510100-	SALARIES FULL TIME	$ 830,353	856,550	856,550
100-42500-05-510400-	SALARIES TEMP/SEASONAL	30,000	40,000	40,000
100-42500-05-520500-	INSURANCE GROUP	170,820	183,395	183,395
100-42500-05-520600-	SOCIAL SECURITY TAX	51,482	53,106	53,106
100-42500-05-520700-	MEDICARE TAX	12,040	12,420	12,420
100-42500-05-520800-	RETIREMENT	119,488	129,596	129,596
100-42500-05-520900-	401K	41,518	42,828	42,828
100-42500-05-532051-	AUDIT	37,500	37,500	75,000
100-42500-05-534010-	TECHNOLOGY SERVICES	181,200	191,196	185,000
100-42500-05-543010-	M & R SOFTWARE	1,560	5,000	1,600
100-42500-05-543020-	M & R VEHICLES	2,800	2,500	2,500
100-42500-05-550100-	INSURANCE AND BONDS	450	450	300
100-42500-05-551000-	ADVERTISING	6,000	9,000	6,000
100-42500-05-551100-	PRINTING	2,850	3,355	2,850
100-42500-05-551501-	STAFF TRAVEL	10,000	17,506	15,000
100-42500-05-552000-	LICENSES AND DUES	1,000	880	880
100-42500-05-552005-	SOFTWARE FEE	27,500	37,850	28,000
100-42500-05-552701-	MAILING SERVICES	32,000	31,875	35,000
100-42500-05-552702-	MAILING SERVICES POSTAGE	81,330	80,930	80,930
100-42500-05-553100-	VTS BILLING FEES	260,000	260,000	225,000
100-42500-05-561000-	OFFICE SUPPLIES	9,000	9,000	9,000
100-42500-05-562500-	MOTOR FUELS	4,000	4,000	2,000
100-42500-05-562710-	SUBSCRIPTIONS	725	1,500	725
100-42500-05-563000-	POSTAGE	15,500	15,000	15,000
		$ 1,929,116	**$ 2,025,437**	**$ 2,002,680**
	Tax Revaluation			
100-42502-05-510100-	SALARIES FULL TIME	$ 241,692	247,110	247,110
100-42502-05-511500-	OVERTIME	15,000	48,905	5,000
100-42502-05-520500-	INSURANCE GROUP	45,552	48,905	48,905
100-42502-05-520600-	SOCIAL SECURITY TAX	14,985	15,321	15,321
100-42502-05-520700-	MEDICARE TAX	3,505	3,583	3,583
100-42502-05-520800-	RETIREMENT	34,779	37,388	37,388
100-42502-05-520900-	401K	12,085	12,355	12,355
100-42502-05-551100-	PRINTING	1,000	-	-
100-42502-05-551501-	STAFF TRAVEL	3,994	1,393	1,500
100-42502-05-552005-	BD OF E AND R PAYMENTS	1,875	5,000	5,000

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-42502-05-552701-	MAILING SERVICES		35,640	20,000
100-42502-05-552702-	MAILING SERVICES POSTAGE		51,480	51,480
100-42502-05-559000-	CONTRACTED SERVICES	44,761	44,761	-
100-42502-05-563000-	POSTAGE		7,800	5,148
100-42502-05-562710-	SUBSCRIPTIONS	5,700	7,000	7,000
		$ 424,928	**$ 566,641**	**$ 459,790**
	Total Tax	**$ 2,354,044**	**$ 2,592,078**	**$ 2,462,470**
	Register of Deeds			
100-43000-05-510100-	SALARIES FULL TIME	$ 353,812	364,041	364,041
100-43000-05-510200-	SALARIES PART TIME	10,000	10,000	10,000
100-43000-05-520500-	INSURANCE GROUP	79,716	85,584	85,584
100-43000-05-520600-	SOCIAL SECURITY TAX	21,936	22,571	22,571
100-43000-05-520700-	MEDICARE TAX	5,130	5,279	5,279
100-43000-05-520800-	RETIREMENT	50,914	55,079	55,079
100-43000-05-520801-	RETIREMENT SUPPLEMENTAL	7,500	7,500	7,500
100-43000-05-520900-	401K	17,691	18,202	18,202
100-43000-05-534010-	TECHNOLOGY SERVICES	-	-	-
100-43000-05-543000-	M & R EQUIPMENT	48,904	62,767	62,767
100-43000-05-550100-	INSURANCE AND BONDS	175	175	-
100-43000-05-551501-	STAFF TRAVEL	5,500	11,157	11,157
100-43000-05-552000-	LICENSES AND DUES	745	895	895
100-43000-05-561000-	OFFICE SUPPLIES	18,881	27,231	20,000
100-43000-05-563000-	POSTAGE	5,202	5,202	5,202
100-43000-05-563100-	PASSPORT POSTAGE	6,792	11,900	6,792
100-43000-05-535010	INTERPRETING SERVICES	10,000		-
		$ 642,898	**$ 687,583**	**$ 675,069**
	Register of Deeds Automation Fds.			
100-43001-05-559000-	OTHER PURCHASED SERVICES	$ 42,000	53,935	45,000
		$ 42,000	**$ 53,935**	**$ 45,000**
	Total Register of Deeds	**$ 684,898**	**$ 741,518**	**$ 720,069**
	Human Resources			
100-43500-05-510100-	SALARIES FULL TIME	$ 628,215	589,508	589,508
100-43500-05-520500-	INSURANCE GROUP	91,104	85,584	85,584
100-43500-05-520600-	SOCIAL SECURITY TAX	38,949	36,549	36,549
100-43500-05-520700-	MEDICARE TAX	9,109	8,548	8,548
100-43500-05-520800-	RETIREMENT	90,400	89,193	89,193
100-43500-05-520900-	401K	31,411	29,475	29,475
100-43500-05-521200-	RETIREE INSURANCE PREMIUMS/HSA	615,000	615,000	525,000
100-43500-05-521700-	UNEMPLOYMENT INSURANCE	40,000	40,000	40,000
100-43500-05-531000-	PROFESSIONAL SERVICES	24,750	27,876	24,750
100-43500-05-543000-	M & R EQUIPMENT	500	615	615
100-43500-05-551000-	ADVERTISING	2,000	3,251	2,000
100-43500-05-551100-	PRINTING	750	5,300	-
100-43500-05-551501-	STAFF TRAVEL	4,880	3,895	3,895
100-43500-05-552000-	LICENSES AND DUES	580	65	65
100-43500-05-552701-	MAILING SERVICES	2,250	2,250	2,250
100-43500-05-553100-	DRUG SCREENING	375	375	375
100-43500-05-553101-	BACKGROUND INVESTIGATIONS	7,500	14,940	14,940
100-43500-05-559000-	CONTRACTED SERVICES	3,000	165,000	-
100-43500-05-561000-	OFFICE SUPPLIES	5,471	5,554	5,554
100-43500-05-562710-	SUBSCRIPTIONS	-	1,040	1,040
100-43500-05-563000-	POSTAGE	250	-	-
100-43500-05-569100-	TECHNOLOGY EQUIPMENT	120	-	-
100-43500-05-590100-	MISCELLANEOUS	24,040	34,800	34,800
		$ 1,620,654	**$ 1,758,817**	**$ 1,494,141**
	Planning and Zoning			
100-44000-10-510100-	SALARIES FULL TIME	$ 519,126	529,967	529,967
100-44000-10-520500-	INSURANCE GROUP	79,716	85,584	85,584
100-44000-10-520600-	SOCIAL SECURITY TAX	32,186	32,858	32,858
100-44000-10-520700-	MEDICARE TAX	7,527	7,685	7,685

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-44000-10-520800-	RETIREMENT	74,702	80,184	80,184
100-44000-10-520900-	401 K	25,956	26,498	26,498
100-44000-10-536011-	PLANNING SERVICES	-	1,000	1,000
100-44000-10-543000-	M & R EQUIPMENT	750	750	750
100-44000-10-543020-	M & R VEHICLES	3,000	3,700	3,700
100-44000-10-550501-	TELEPHONE	-	600	600
100-44000-10-551000-	ADVERTISING	1,500	500	500
100-44000-10-551501-	STAFF TRAVEL	3,000	3,000	3,000
100-44000-10-552000-	LICENSES AND DUES	600	500	500
100-44000-10-552002-	BD OF ADJUSTMENT MTG PAYMENT	2,000	2,000	2,000
100-44000-10-552003-	BD OF ADJUSTMENT SUPPLIES	250	250	250
100-44000-10-552005-	PLANNING BOARD MTG PAY	1,750	2,000	2,000
100-44000-10-552006-	PLANNING BD SUPPLIES	300	250	250
100-44000-10-561000-	OFFICE SUPPLIES	2,000	2,200	2,200
100-44000-10-562500-	MOTOR FUELS	4,000	4,000	4,000
100-44000-10-562711-	SOFTWARE SUBSCRIP/LICENSE	-	1,500	1,500
100-44000-10-562900-	UNIFORMS	450	400	400
100-44000-10-563000-	POSTAGE	1,200	750	750
100-44000-10-569100-	TECHNOLOGY EQUIPMENT	-	-	-
		$ 760,013	**$ 786,176**	**$ 786,176**
	Information Technology (IT)			
100-44500-05-510100-	SALARIES FULL TIME	$ 902,759	921,136	921,136
100-44500-05-520500-	INSURANCE GROUP	159,432	171,168	171,168
100-44500-05-520600-	SOCIAL SECURITY TAX	55,971	57,110	57,110
100-44500-05-520700-	MEDICARE TAX	13,090	13,356	13,356
100-44500-05-520800-	RETIREMENT	129,907	139,368	139,368
100-44500-05-520900-	401K	45,138	46,057	46,057
100-44500-05-543000-	M & R EQUIPMENT	338,085	375,647	375,647
100-44500-05-543010-	M & R SOFTWARE	1,090,000	1,396,313	1,396,313
100-44500-05-550501-	TELEPHONE	252,500	240,500	280,500
100-44500-05-551501-	STAFF TRAVEL	15,000	28,300	28,300
100-44500-05-552000-	LICENSES AND DUES	225	225	225
100-44500-05-559000-	CONTRACTED SERVICES	33,000	-	-
100-44500-05-561000-	OFFICE SUPPLIES	10,250	12,200	12,200
100-44500-05-561500-	PROGRAM SUPPLIES	-	-	-
100-44500-05-563000-	POSTAGE	100	100	100
100-44500-05-575010-	COMPUTER EQUIPMENT	345,000	380,000	380,000
100-44500-05-575000-	EQUIPMENT	227,400	87,000	87,000
		$ 3,617,857	**$ 3,868,480**	**$ 3,908,480**
	Maintenance and Operations			
100-45000-05-510100-	SALARIES FULL TIME	$ 750,488	785,542	785,542
100-45000-05-510400-	SALARIES TEMP/SEASONAL	15,000	15,000	15,000
100-45000-05-520500-	INSURANCE GROUP	148,044	158,942	158,942
100-45000-05-520600-	SOCIAL SECURITY TAX	47,460	49,634	49,634
100-45000-05-520700-	MEDICARE TAX	11,100	11,608	11,608
100-45000-05-520800-	RETIREMENT	107,995	118,852	118,852
100-45000-05-520900-	401K	37,524	39,277	39,277
100-45000-05-542100-	WASTE DISPOSAL	-	-	-
100-45000-05-542500-	M & R BUILDING AND GROUNDS	-	5,000	-
100-45000-05-543000-	M & R EQUIPMENT	5,000	5,000	5,000
100-45000-05-543020-	M & R VEHICLES	15,000	20,000	15,000
100-45000-05-543400-	M & R OTHER	6,500	-	-
100-45000-05-544400-	UNIFORMS	5,000	8,300	5,000
100-45000-05-550501-	TELEPHONE	-	-	-
100-45000-05-551501-	STAFF TRAVEL	1,000	2,500	1,000
100-45000-05-561000-	OFFICE SUPPLIES	1,500	2,000	1,500
100-45000-05-561500-	PROGRAM SUPPLIES	25,000	25,000	15,000
100-45000-05-562500-	MOTOR FUELS	25,000	30,000	25,000
100-45000-05-563000-	POSTAGE	2,750	3,550	2,750
100-45000-05-569100-	TECHNOLOGY EQUIPMENT	-	8,750	-
100-45000-05-575000-	EQUIPMENT	-	60,000	-
100-45000-05-574005-	VEHICLES	65,000	-	-

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
		$ 1,269,361	**$ 1,348,955**	**$ 1,249,105**
	Non-Departmental			
100-45500-05-590000-	CONTINGENCY	$ 644,265	610,000	644,939
100-45500-05-590100-	MISCELLANEOUS	-	-	-
100-45500-05-561000-	OFFICE SUPPLIES		15,000	15,000
100-45500-05-576000-	OTHER PROPERTY	202,415	202,415	202,415
		$ 846,680	**$ 827,415**	**$ 862,354**
	Sheriff			
100-46000-10-510100-	SALARIES FULL TIME	$ 6,361,083	6,805,762	6,805,762
100-46000-10-510200-	SALARIES PART TIME	56,203	56,203	56,203
100-46000-10-511500-	OVERTIME	150,000	300,000	300,000
100-46000-10-512002-	ALLOWANCE UNIFORM	15,200	15,200	15,200
100-46000-10-513004-	OTHER PAY EDUCATIONAL	-	-	-
100-46000-10-513005-	OTHER PAY ON CALL	26,000	32,000	32,000
100-46000-10-520500-	INSURANCE GROUP	1,150,188	1,308,216	1,308,216
100-46000-10-520600-	SOCIAL SECURITY TAX	408,784	446,026	446,026
100-46000-10-520700-	MEDICARE TAX	95,603	104,312	104,312
100-46000-10-520800-	RETIREMENT	1,048,284	1,215,085	1,215,085
100-46000-10-520801-	RETIREMENT SUPPLEMENTAL	10,000	10,000	10,000
100-46000-10-520900-	401K	325,554	355,288	355,288
100-46000-10-523000-	MEDICAL SERVICES EMPLOYEES	12,000	12,000	12,000
100-46000-10-535010-	INTERPRETING	300	300	300
100-46000-10-542100-	WASTE DISPOSAL	2,500	2,500	2,500
100-46000-10-543000-	M & R EQUIPMENT	12,200	12,200	12,200
100-46000-10-543010-	M & R SOFTWARE	15,500	15,500	15,500
100-46000-10-543020-	M & R VEHICLES	125,000	160,000	145,000
100-46000-10-550100-	INSURANCE AND BONDS	125	125	125
100-46000-10-550501-	TELEPHONE	10,000	10,000	-
100-46000-10-551100-	PRINTING	4,000	4,000	4,000
100-46000-10-551501-	STAFF TRAVEL	35,000	55,000	40,000
100-46000-10-552000-	LICENSES AND DUES	2,700	2,700	2,700
100-46000-10-553100-	DRUG SCREENING	2,500	2,500	2,500
100-46000-10-554950-	MOVING/TOWING SERVICES	5,000	5,000	5,000
100-46000-10-559000-	OTHER PURCHASED SERVICES	65,000	103,700	103,700
100-46000-10-559002-	DRUG BUY MONEY	20,000	20,000	20,000
100-46000-10-561000-	OFFICE SUPPLIES	28,000	28,000	28,000
100-46000-10-561500-	PROGRAM SUPPLIES	110,000	110,000	115,000
100-46000-10-562500-	MOTOR FUELS	250,000	250,000	250,000
100-46000-10-562600-	FOOD	2,500	2,500	2,500
100-46000-10-562711-	SOFTWARE SUBSCRIP/LICENSE	51,100	53,000	51,100
100-46000-10-562800-	AMMUNITION/GUN SUPPLIES	51,000	51,000	51,000
100-46000-10-562900-	UNIFORMS	50,000	60,000	60,000
100-46000-10-563000-	POSTAGE	6,000	6,000	6,000
100-46000-10-574005-	VEHICLES	885,600	1,237,300	1,025,000
100-46000-10-575000-	EQUIPMENT	-	268,100	-
		$ 11,392,924	**$ 13,119,517**	**$ 12,602,217**
	Detention			
100-46001-10-510100-	SALARIES FULL TIME	$ 3,334,974	3,181,829	3,181,829
100-46001-10-510200-	SALARIES PART TIME	7,215	20,000	7,215
100-46001-10-511500-	OVERTIME	120,000	150,000	150,000
100-46001-10-513002-	OTHER PAY HOLIDAY	-	-	-
100-46001-10-513004-	OTHER PAY EDUCATIONAL	-	-	-
100-46001-10-520500-	INSURANCE GROUP	694,668	684,674	684,674
100-46001-10-520600-	SOCIAL SECURITY TAX	214,828	207,813	207,813
100-46001-10-520700-	MEDICARE TAX	50,097	48,312	48,312
100-46001-10-520800-	RETIREMENT	497,171	504,106	504,106
100-46001-10-520900-	401K	172,749	166,591	166,591
100-46001-10-523000-	MEDICAL SERVICES EMPLOYEES	7,000	6,500	6,500
100-46001-10-532030-	MEDICAL	175,000	210,000	210,000
100-46001-10-532031-	MEDICAL SICK CALL	417,000	434,100	434,100
100-46001-10-535010-	INTERPRETING	-	500	500
100-46001-10-540100-	JAIL UTILITIES	180,000	200,100	200,100
100-46001-10-542100-	WASTE DISPOSAL	24,100	25,900	25,900

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-46001-10-542500-	M & R BUILDING AND GROUNDS	82,610	93,400	75,000
100-46001-10-543000-	M & R EQUIPMENT	80,300	87,265	75,000
100-46001-10-543010-	M & R SOFTWARE	34,800	34,015	34,015
100-46001-10-544350-	RENTAL PRISONER BEDS	30,000	30,000	30,000
100-46001-10-544355-	JUVENILE BED RENTALS	30,000	48,000	30,000
100-46001-10-550501-	TELEPHONE	10,500	10,500	-
100-46001-10-551100-	PRINTING	500	500	-
100-46001-10-551501-	STAFF TRAVEL	22,000	28,390	15,000
100-46001-10-552000-	LICENSES AND DUES	1,600	2,770	1,170
100-46001-10-560500-	CUSTODIAL SUPPLIES	35,000	36,120	36,120
100-46001-10-561000-	OFFICE SUPPLIES	16,500	17,000	15,000
100-46001-10-561500-	PROGRAM SUPPLIES	85,000	149,520	85,000
100-46001-10-562001-	DRUGS SUPPLIES	30,000	57,000	57,000
100-46001-10-562600-	FOOD	550,000	818,000	818,000
100-46001-10-562900-	UNIFORMS	50,000	51,150	51,150
100-46001-10-563000-	POSTAGE	2,000	2,000	2,000
100-46001-10-574005-	VEHICLES	-	169,800	-
100-46001-10-575000-	EQUIPMENT	-	88,000	65,000
		$ 6,955,612	**$ 7,563,855**	**$ 7,217,095**
	Animal Services			
100-46200-10-510100-	SALARIES FULL TIME	$ 438,990	542,538	542,538
100-46200-10-510200-	SALARIES PART TIME	94,000	260,000	66,000
100-46200-10-520500-	INSURANCE GROUP	102,492	110,037	110,037
100-46200-10-520600-	SOCIAL SECURITY TAX	33,045	37,729	37,729
100-46200-10-520700-	MEDICARE TAX	7,728	8,824	8,824
100-46200-10-520800-	RETIREMENT	63,171	82,086	82,086
100-46200-10-520900-	401 K	21,950	27,127	27,127
100-46200-10-523000-	MEDICAL SERVICES EMPLOYEES	2,000	2,207	2,207
100-46200-10-532030-	MEDICAL SERVICES	80,000	15,300	15,300
100-46200-10-542100-	WASTE DISPOSAL	940	936	936
100-46200-10-543000-	M & R EQUIPMENT	1,000	3,500	3,500
100-46200-10-543010-	M & R SOFTWARE	1,600	3,600	3,600
100-46200-10-543020-	M & R VEHICLES	6,250	8,200	5,000
100-46200-10-550501-	TELEPHONE	4,000	3,098	3,098
100-46200-10-551100-	PRINTING	1,292	1,148	1,148
100-46200-10-551501-	STAFF TRAVEL	5,000	6,800	6,800
100-46200-10-552000-	LICENSES AND DUES	130	130	130
100-46200-10-559000-	OTHER PURCHASED SERVICES	1,000	23,325	525
100-46200-10-560500-	CUSTODIAL SUPPLIES	6,000	8,132	8,132
100-46200-10-561000-	OFFICE SUPPLIES	3,438	3,351	3,351
100-46200-10-561500-	PROGRAM SUPPLIES	7,500	8,872	8,872
100-46200-10-562001-	DRUGS	45,000	75,274	75,274
100-46200-10-562500-	MOTOR FUELS	15,000	15,000	15,000
100-46200-10-562600-	FOOD	17,697	17,698	17,698
100-46200-10-562900-	UNIFORMS	4,000	4,290	4,290
100-46200-10-569100-	TECHNOLOGY EQUIPMENT		17,607	10,000
100-46200-10-563000-	POSTAGE	300	300	300
100-46200-10-574005-	VEHICLES	-	-	-
		$ 963,523	**$ 1,287,109**	**$ 1,059,502**
	EMS Billing			
100-46500-10-510100-	SALARIES FULL TIME	$ 239,131	294,326	294,326
100-46500-10-510200-	SALARIES PART TIME	-	-	-
100-46500-10-520500-	INSURANCE GROUP	45,552	61,132	61,132
100-46500-10-520600-	SOCIAL SECURITY TAX	14,826	18,248	18,248
100-46500-10-520700-	MEDICARE TAX	3,467	4,268	4,268
100-46500-10-520800-	RETIREMENT	34,411	44,532	44,532
100-46500-10-520900-	401K	11,957	14,716	14,716
100-46500-10-562711-	SOFTWARE SUBSCRIP/LICENSE	100,000	110,000	110,000
100-46500-10-551501-	STAFF TRAVEL	5,000	11,500	11,500
100-46500-10-561000-	OFFICE SUPPLIES	5,000	5,000	5,000
100-46500-10-563000-	POSTAGE	30,000	30,000	30,000
		$ 489,344	**$ 593,722**	**$ 593,722**
	EMS			

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-46501-10-510100-	SALARIES FULL TIME	$ 3,999,065	4,338,210	4,338,210
100-46501-10-510200-	SALARIES PART TIME	358,231	358,231	358,231
100-46501-10-511500-	OVERTIME	949,277	1,013,687	1,013,687
100-46501-10-513006-	OTHER PAY CRITICAL CARE	9,500	9,500	9,500
100-46501-10-520500-	INSURANCE GROUP	911,040	978,106	978,106
100-46501-10-520600-	SOCIAL SECURITY TAX	329,008	354,028	354,028
100-46501-10-520700-	MEDICARE TAX	76,945	82,797	82,797
100-46501-10-520800-	RETIREMENT	712,066	809,742	809,742
100-46501-10-520900-	401K	247,417	267,595	267,595
100-46501-10-532030-	MEDICAL	55,000	55,000	55,000
100-46501-10-533100-	ACCOUNTING	17,500	17,500	17,500
100-46501-10-540100-	UTILITIES	80,000		80,000
100-46501-10-542100-	WASTE DISPOSAL	4,075	9,261	6,000
100-46501-10-543000-	M & R EQUIPMENT	30,000	89,800	65,000
100-46501-10-543020-	M & R VEHICLES	140,000	294,870	205,000
100-46501-10-550501-	EMS TELEPHONE	15,000	22,120	22,120
100-46501-10-551100-	PRINTING	350	850	-
100-46501-10-551501-	STAFF TRAVEL	8,200	14,100	8,200
100-46501-10-552000-	LICENSES AND DUES	2,240	3,330	3,330
100-46501-10-559000-	PAP STATE EXPENSE	110,000	58,000	145,000
100-46501-10-560500-	CUSTODIAL SUPPLIES	6,500	9,125	9,125
100-46501-10-561000-	OFFICE SUPPLIES	4,725	4,725	4,725
100-46501-10-561500-	PROGRAM SUPPLIES	45,591	47,450	47,450
100-46501-10-562001-	DRUGS SUPPLIES	55,000	109,256	85,000
100-46501-10-562002-	MEDICAL SUPPLIES	185,000	199,000	199,000
100-46501-10-562003-	TRAINING SUPPLIES	-	10,000	10,000
100-46501-10-562500-	MOTOR FUELS	200,000	200,000	200,000
100-46501-10-562711-	SOFTWARE SUBSCRIP/LICENSE	4,000	86,630	25,000
100-46501-10-562900-	UNIFORMS	55,350	46,750	46,750
100-46501-10-563000-	POSTAGE	400	400	400
100-46501-10-574005-	VEHICLES	125,000	140,000	75,000
100-46501-10-575020-	COMMUNICATION EQUIPMENT	-	-	-
100-46501-10-575025-	MEDICAL EQUIPMENT	-	134,915	-
		$ 8,736,480	**$ 9,764,978**	**$ 9,521,496**
	Communications			
100-46502-10-510100-	SALARIES FULL TIME	$ 1,659,464	1,770,755	1,770,755
100-46502-10-510200-	SALARIES PART TIME	73,500	73,500	73,500
100-46502-10-511500-	OVERTIME	195,001	220,628	220,628
100-46502-10-520500-	INSURANCE GROUP	409,968	452,374	452,374
100-46502-10-520600-	SOCIAL SECURITY TAX	118,883	128,023	128,023
100-46502-10-520700-	MEDICARE TAX	27,803	29,941	29,941
100-46502-10-520800-	RETIREMENT	266,858	301,296	301,296
100-46502-10-520900-	401K	92,723	99,569	99,569
100-46502-10-542100-	WASTE DISPOSAL	4,800	4,800	4,800
100-46502-10-543000-	M & R EQUIPMENT	110,867	119,000	110,000
100-46502-10-543010-	M & R SOFTWARE	125,248	137,078	137,078
100-46502-10-550501-	TELEPHONE	23,000	54,000	-
100-46502-10-551501-	STAFF TRAVEL	12,000	19,550	19,550
100-46502-10-552000-	LICENSES AND DUES	14,200	13,900	13,900
100-46502-10-560500-	CUSTODIAL SUPPLIES	1,200	1,200	1,200
100-46502-10-561000-	OFFICE SUPPLIES	12,000	12,000	12,000
100-46502-10-561500-	PROGRAM SUPPLIES	14,900	20,900	20,900
100-46502-10-561504-	THERAPUTIC PET	5,000	-	-
100-46502-10-562002-	MEDICAL SUPPLIES	500	500	500
100-46502-10-562900-	UNIFORMS	10,000	10,000	10,000
100-46502-10-563000-	POSTAGE	200	200	200
100-46502-10-574005-	VEHICLES	-		
100-46502-10-575000-	EQUIPMENT	-	-	
100-46502-10-575020-	COMMUNICATION EQUIPMENT	-	85,000	
		$ 3,178,115	**$ 3,554,214**	**$ 3,406,214**
	Fire Marshal			
100-46503-10-510100-	SALARIES FULL TIME	$ 250,859	256,400	256,400
100-46503-10-510200-	SALARIES PART TIME		15,000	15,000
100-46503-10-520500-	INSURANCE GROUP	45,552	48,905	48,905

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-46503-10-520600-	SOCIAL SECURITY TAX	15,553	15,897	15,897
100-46503-10-520700-	MEDICARE TAX	3,637	3,718	3,718
100-46503-10-520800-	RETIREMENT	36,099	38,793	38,793
100-46503-10-520900-	401K	12,543	12,820	12,820
100-46503-10-532030-	MEDICAL	1,600	960	960
100-46503-10-533403-	GRANTS	-	-	-
100-46503-10-540100-	UTILITIES	-	-	-
100-46503-10-543000-	M & R EQUIPMENT	10,000	7,400	7,400
100-46503-10-543010-	M & R SOFTWARE	9,000	-	-
100-46503-10-543020-	M & R VEHICLES	5,000	10,900	10,900
100-46503-10-550501-	FIRE MARSHAL TELEPHONE	-	-	-
100-46503-10-551100-	PRINTING	1,000	2,000	2,000
100-46503-10-551501-	STAFF TRAVEL	3,000	12,660	5,000
100-46503-10-552000-	LICENSES AND DUES	2,100	1,000	1,000
100-46503-10-561000-	OFFICE SUPPLIES	2,500	3,000	3,000
100-46503-10-561500-	PROGRAM SUPPLIES	12,500	15,000	12,500
100-46503-10-562500-	MOTOR FUELS	8,000	15,000	15,000
100-46503-10-562900-	UNIFORMS	3,000	10,020	5,000
100-46503-10-562901-	PERSONAL PROTECTIVE EQUIPMENT	2,000	-	-
100-46503-10-563000-	POSTAGE	100	100	100
100-46503-10-574005-	VEHICLES	60,000	160,000	80,000
100-46503-10-575000-	EQUIPMENT	-	49,000	20,000
		$ 484,043	**$ 678,573**	**$ 554,393**
	Emergency Management			
100-46504-10-510100-	SALARIES FULL TIME	$ 133,154	136,156	136,156
100-46504-10-520500-	INSURANCE GROUP	22,776	24,453	24,453
100-46504-10-520600-	SOCIAL SECURITY TAX	8,256	8,442	8,442
100-46504-10-520700-	MEDICARE TAX	1,931	1,974	1,974
100-46504-10-520800-	RETIREMENT	19,161	20,600	20,600
100-46504-10-520900-	401K	6,658	6,808	6,808
100-46504-10-543000-	M & R EQUIPMENT	8,000	13,200	10,000
100-46504-10-543020-	M & R VEHICLES	2,500	14,700	5,000
100-46504-10-551501-	STAFF TRAVEL	2,000	5,000	5,000
100-46504-10-552000-	LICENSES AND DUES	300	1,700	1,700
100-46504-10-561000-	OFFICE SUPPLIES	1,500	3,000	1,500
100-46504-10-561500-	PROGRAM SUPPLIES		13,450	6,850
100-46504-10-562500-	MOTOR FUELS	2,500	20,000	7,500
100-46504-10-562900-	UNIFORMS	1,000	2,100	2,100
100-46504-10-563000-	POSTAGE	50	-	-
		$ 209,786	**$ 271,583**	**$ 238,083**
	Building Inspections			
100-47000-10-510100-	SALARIES FULL TIME	$ 378,485	396,384	396,384
100-47000-10-510200-	SALARIES PART TIME	14,802	14,802	16,000
100-47000-10-520500-	INSURANCE GROUP	45,552	61,132	61,132
100-47000-10-520600-	SOCIAL SECURITY TAX	23,466	24,576	24,576
100-47000-10-520700-	MEDICARE TAX	5,488	5,748	5,748
100-47000-10-520800-	RETIREMENT	54,464	59,973	59,973
100-47000-10-520900-	401 K	18,924	19,819	19,819
100-47000-10-543000-	M & R EQUIPMENT	500	2,000	2,000
100-47000-10-543020-	M & R VEHICLES	4,000	4,000	4,000
100-47000-10-550501-	TELEPHONE	-	-	-
100-47000-10-551000-	ADVERTISING	-	-	-
100-47000-10-551501-	STAFF TRAVEL	5,000	5,500	5,500
100-47000-10-552000-	LICENSES AND DUES	400	400	400
100-47000-10-561000-	OFFICE SUPPLIES	900	800	800
100-47000-10-561500-	PROGRAM SUPPLIES	350	300	300
100-47000-10-562500-	MOTOR FUELS	10,000	9,500	9,500
100-47000-10-562900-	UNIFORMS	1,200	1,200	1,200
100-47000-10-563000-	POSTAGE	-	150	150
100-47000-10-574005-	VEHICLES	45,000	40,000	45,000
		$ 608,531	**$ 646,284**	**$ 652,482**
	Other Public Safety			

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-47500-10-552003-	AUTOPSY FEES	$ 120,000	120,000	120,000
100-47500-10-553000-	NC FORESTRY SERVICE	101,528	113,250	113,250
100-47502-10-554500-	JCPC ADMIN TASK FORCE	13,912	13,911	13,911
100-47502-10-554502-	JCPC-BURKE RECOVERY	19,191	19,191	19,191
100-47502-10-554506-	JCPC-CONFLICT RESOLUTION	45,934	49,934	49,934
100-47502-10-554508-	JCPC-HOPE ALLIANCE	100,000	-	-
100-47502-10-554509-	JCPC-REPAY JUST GIRLS	26,798	26,798	26,798
100-47502-10-554510-	JCPC-REPAY-RESTORATIVE JUSTICE	66,347	66,347	66,347
100-47502-10-554512-	JCPC-REPAY-SAIS	51,183	51,183	51,183
100-47502-10-554513-	JCPC-REPAY PSYCOLOGICAL SERV	18,078	21,078	21,078
100-47502-10-554516-	JCPC-KIDS AT WORK	45,632	27,632	27,632
100-47502-10-554517-	JCPC-REPAY RISE		11,000	11,000
100-47504-10-510100-	SALARIES FULL TIME	200,000	200,000	200,000
100-47504-10-520600-	SOCIAL SECURITY TAX	12,400	12,400	12,400
100-47504-10-520700-	MEDICARE TAX	2,900	2,900	2,900
		$ 823,903	**$ 735,624**	**$ 735,624**
	Transportation			
100-48000-15-590050-	GREENWAY	$ 74,820	46,095	46,095
		$ 74,820	**$ 46,095**	**$ 46,095**
	Health Admin			
100-50000-20-510100-	SALARIES FULL TIME	$ 765,109	733,380	733,380
100-50000-20-520500-	INSURANCE GROUP	125,268	122,263	122,263
100-50000-20-520600-	SOCIAL SECURITY TAX	47,437	45,470	45,470
100-50000-20-520700-	MEDICARE TAX	11,094	10,634	10,634
100-50000-20-520800-	RETIREMENT	110,099	110,960	110,960
100-50000-20-520900-	401K	38,255	36,669	36,669
100-50000-20-523000-	MEDICAL SERVICES EMPLOYEES	800	1,000	1,000
100-50000-20-532030-	MEDICAL	35,000	35,000	35,000
100-50000-20-532050-	SCHOOL NURSES GRANT	100,000	100,000	100,000
100-50000-20-533000-	CONSULTING	16,000	21,000	10,000
100-50000-20-542100-	WASTE DISPOSAL	750	750	750
100-50000-20-543000-	M & R EQUIPMENT	5,000	6,000	6,000
100-50000-20-543010-	M & R SOFTWARE	80,000	77,000	77,000
100-50000-20-543020-	M & R VEHICLES	3,000	2,700	2,700
100-50000-20-550501-	TELEPHONE	4,000	4,000	4,000
100-50000-20-551501-	STAFF TRAVEL	10,000	22,800	10,000
100-50000-20-552000-	LICENSES AND DUES	15,000	15,300	15,300
100-50000-20-561000-	OFFICE SUPPLIES	20,000	25,500	20,000
100-50000-20-562500-	MOTOR FUELS	5,000	5,000	5,000
100-50000-20-563000-	POSTAGE	10,000	10,000	10,000
100-50000-20-569100-	TECHNOLOGY EQUIPMENT	-	-	-
100-50003-20-569117	HEALTH AA 117		43,605	43,605
100-50000-20-574005-	VEHICLE	45,000	-	-
		$ 1,446,812	**$ 1,429,031**	**$ 1,399,731**
	Health Breastfeeding Peer Counseling			
100-50005-20-510100-	SALARIES FULL TIME	$ 5,240	5,357	5,357
100-50005-20-520500-	INSURANCE GROUP	1,139	1,223	1,223
100-50005-20-520600-	SOCIAL SECURITY TAX	325	332	332
100-50005-20-520700-	MEDICARE TAX	76	78	78
100-50005-20-520800-	RETIREMENT	754	811	811
100-50005-20-520900-	401K	262	268	268
100-50005-20-561000-	OFFICE SUPPLIES	500	500	500
		$ 8,296	**$ 8,569**	**$ 8,569**
	Health CMHRP			
100-50006-20-510100-	SALARIES FULL TIME	$ 194,769	197,685	197,685
100-50006-20-520500-	INSURANCE GROUP	34,164	36,679	36,679
100-50006-20-520600-	SOCIAL SECURITY TAX	12,076	12,256	12,256
100-50006-20-520700-	MEDICARE TAX	2,824	2,866	2,866
100-50006-20-520800-	RETIREMENT	28,027	29,910	29,910
100-50006-20-520900-	401 K	9,738	9,884	9,884
100-50006-20-535010-	CMHRP INTERPRETING	4,000	3,500	3,500

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-50006-20-544175-	CMHRP RENTAL SPACE HLTH DEPT	4,524	4,524	4,524
100-50006-20-550501-	CMHRP TELEPHONE	2,300	2,000	2,000
100-50006-20-551501-	CMHRP STAFF TRAVEL	4,500	4,500	4,500
100-50006-20-561000-	CMHRP OFFICE SUPPLIES	2,750	2,750	2,750
		$ 299,672	**$ 306,554**	**$ 306,554**
	Health Maternal Health			
100-50010-20-510100-	SALARIES FULL TIME	$ 290,663	288,815	288,815
100-50010-20-520500-	INSURANCE GROUP	51,815	55,630	55,630
100-50010-20-520600-	SOCIAL SECURITY TAX	18,021	17,907	17,907
100-50010-20-520700-	MEDICARE TAX	4,215	4,188	4,188
100-50010-20-520800-	RETIREMENT	41,826	43,698	43,698
100-50010-20-520900-	401K	14,533	14,441	14,441
100-50010-20-532030-	MEDICAL	110,000	140,900	116,300
100-50010-20-535010-	INTERPRETING	5,000	6,000	5,000
100-50010-20-543000-	M & R EQUIPMENT	2,500	2,500	2,000
100-50010-20-551501-	STAFF TRAVEL	1,500	1,700	1,700
100-50010-20-552000-	LICENSES AND DUES	250	250	250
100-50010-20-561000-	OFFICE SUPPLIES	2,500	9,500	2,500
100-50010-20-562001-	DRUG SUPPLIES	500	1,500	500
100-50010-20-562002-	MEDICAL SUPPLIES	11,000	40,000	35,000
		$ 554,323	**$ 627,029**	**$ 587,929**
	Health Family Planning			
100-50011-20-510100-	SALARIES FULL TIME	$ 171,851	177,954	177,954
100-50011-20-520500-	INSURANCE GROUP	33,595	36,068	36,068
100-50011-20-520600-	SOCIAL SECURITY TAX	10,655	11,033	11,033
100-50011-20-520700-	MEDICARE TAX	2,492	2,580	2,580
100-50011-20-520800-	RETIREMENT	24,729	26,925	26,925
100-50011-20-520900-	401K	8,593	8,898	8,898
100-50011-20-532030-	MEDICAL	15,000	50,000	15,000
100-50011-20-535010-	INTERPRETING	5,000	15,000	5,000
100-50011-20-543000-	M & R EQUIPMENT	250	250	250
100-50011-20-550501-	TELEPHONE	-	325	325
100-50011-20-551501-	STAFF TRAVEL	500	500	500
100-50011-20-552000-	LICENSES AND DUES	250	250	250
100-50011-20-561000-	OFFICE SUPPLIES	2,500	3,500	3,500
100-50011-20-562001-	DRUGS SUPPLIES	40,000	80,000	40,000
100-50011-20-562002-	MEDICAL SUPPLIES	6,000	8,000	8,000
		$ 321,415	**$ 421,283**	**$ 336,283**
	Health Child Health			
100-50012-20-510100-	SALARIES FULL TIME	$ 34,132	34,897	34,897
100-50012-20-520500-	INSURANCE GROUP	6,833	7,336	7,336
100-50012-20-520600-	SOCIAL SECURITY TAX	2,116	2,164	2,164
100-50012-20-520700-	MEDICARE TAX	495	506	506
100-50012-20-520800-	RETIREMENT	4,912	5,280	5,280
100-50012-20-520900-	401K	1,707	1,745	1,745
100-50012-20-532030-	MEDICAL	500	500	500
100-50012-20-535010-	INTERPRETER	1,500	4,000	1,500
100-50012-20-543000-	M & R EQUIPMENT	600	600	600
100-50012-20-550501-	TELEPHONE	-	250	-
100-50012-20-551501-	STAFF TRAVEL	1,300	1,300	1,300
100-50012-20-561000-	OFFICE SUPPLIES	1,750	2,000	1,750
100-50012-20-562002-	MEDICAL SUPPLIES	1,500	1,500	1,500
		$ 57,345	**$ 62,078**	**$ 59,078**
	Health CMARC			
100-50013-20-510100-	SALARIES FULL TIME	$ 229,944	231,130	231,130
100-50013-20-520500-	INSURANCE GROUP	40,997	44,015	44,015
100-50013-20-520600-	SOCIAL SECURITY TAX	14,257	14,330	14,330
100-50013-20-520700-	MEDICARE TAX	3,334	3,351	3,351
100-50013-20-520800-	RETIREMENT	33,089	34,970	34,970
100-50013-20-520900-	401K	11,497	11,556	11,556

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-50013-20-535010-	CMARC INTERPRETER	3,000	3,000	3,000
100-50013-20-544175-	CMARC RENTAL SPACE HLTH DEPT	3,355	3,355	3,355
100-50013-20-550501-	CMARC TELEPHONE	2,500	2,500	500
100-50013-20-551501-	CMARC STAFF TRAVEL	3,000	3,500	-
100-50013-20-561000-	CMARC OFFICE SUPPLIES	1,500	1,550	1,550
100-50013-20-563000-	CMARC POSTAGE	400	400	400
		$ 346,873	**$ 353,657**	**$ 348,157**
	Health WIC			
100-50014-20-510100-	SALARIES FULL TIME	$ 433,996	446,008	446,008
100-50014-20-520500-	INSURANCE GROUP	92,812	99,645	99,645
100-50014-20-520600-	SOCIAL SECURITY TAX	26,908	27,652	27,652
100-50014-20-520700-	MEDICARE TAX	6,293	6,467	6,467
100-50014-20-520800-	RETIREMENT	62,452	67,481	67,481
100-50014-20-520900-	401K	21,700	22,300	22,300
100-50014-20-535010-	INTERPRETER	2,000	3,000	3,000
100-50014-20-543000-	M & R EQUIPMENT	1,500	1,500	1,500
100-50014-20-550501-	TELEPHONE	1,200	1,200	1,200
100-50014-20-551000-	ADVERTISING	2,000	2,000	2,000
100-50014-20-551501-	STAFF TRAVEL	10,000	10,000	10,000
100-50014-20-561000-	OFFICE SUPPLIES	5,000	13,500	5,000
100-50014-20-562002-	MEDICAL SUPPLIES	5,000	7,500	5,000
100-50014-20-563000-	POSTAGE	-	800	-
		$ 670,861	**$ 709,053**	**$ 697,253**
	Health IAP Immunizations			
100-50015-20-510100-	SALARIES FULL TIME	$ 114,669	120,058	120,058
100-50015-20-520500-	INSURANCE GROUP	18,790	20,173	20,173
100-50015-20-520600-	SOCIAL SECURITY TAX	7,109	7,444	7,444
100-50015-20-520700-	MEDICARE TAX	1,663	1,741	1,741
100-50015-20-520800-	RETIREMENT	16,501	18,165	18,165
100-50015-20-520900-	401K	5,733	6,003	6,003
100-50015-20-535010-	INTERPRETER	5,000	12,000	7,000
100-50015-20-543000-	M & R EQUIPMENT	2,000	2,000	2,000
100-50015-20-551501-	STAFF TRAVEL	1,500	2,000	1,500
100-50015-20-561000-	OFFICE SUPPLIES	750	1,000	1,000
100-50015-20-562001-	DRUG SUPPLIES	40,000	65,000	40,000
100-50015-20-562002-	MEDICAL SUPPLIES	2,500	3,500	3,500
		$ 216,215	**$ 259,084**	**$ 228,584**
	Health Primary Care Clinic			
100-50016-20-510100-	SALARIES FULL TIME	$ 25,177	25,743	25,743
100-50016-20-520500-	INSURANCE GROUP	6,833	7,336	7,336
100-50016-20-520600-	SOCIAL SECURITY TAX	1,561	1,596	1,596
100-50016-20-520700-	MEDICARE TAX	365	373	373
100-50016-20-520800-	RETIREMENT	3,623	3,895	3,895
100-50016-20-520900-	401 K	1,259	1,287	1,287
100-50016-20-532030-	MEDICAL SERVICES	110,000	110,000	95,260
100-50016-20-535010-	INTERPRETING	3,000	5,000	3,000
100-50016-20-551000-	ADVERTISING	1,000	2,500	500
100-50016-20-561000-	OFFICE SUPPLIES	350	1,000	500
100-50016-20-562002-	MEDICAL SUPPLIES	3,000	3,500	3,500
		$ 156,168	**$ 162,230**	**$ 142,990**
	Health Communicable Disease			
100-50032-20-510100-	SALARIES FULL TIME	$ 69,191	70,553	70,553
100-50032-20-520500-	INSURANCE GROUP	11,388	12,226	12,226
100-50032-20-520600-	SOCIAL SECURITY TAX	4,290	4,374	4,374
100-50032-20-520700-	MEDICARE TAX	1,003	1,023	1,023
100-50032-20-520800-	RETIREMENT	9,957	10,675	10,675
100-50032-20-520900-	401K	3,460	3,528	3,528
100-50032-20-543000-	M & R EQUIPMENT	12,000	12,000	12,000
100-50032-20-550501-	TELEPHONE	-	500	500
100-50032-20-551501-	STAFF TRAVEL	2,000	3,500	2,000

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-50032-20-561000-	OFFICE SUPPLIES	2,000	2,000	1,000
100-50032-20-562001-	DRUG SUPPLIES	1,000	2,000	2,000
100-50032-20-562002-	MEDICAL SUPPLIES	5,000	5,500	5,500
		$ 121,289	**$ 127,879**	**$ 125,379**
	Health Aids Control			
100-50033-20-510100-	SALARIES FULL TIME	$ 66,989	68,495	68,495
100-50033-20-520500-	INSURANCE GROUP	13,666	14,672	14,672
100-50033-20-520600-	SOCIAL SECURITY TAX	4,153	4,247	4,247
100-50033-20-520700-	MEDICARE TAX	971	993	993
100-50033-20-520800-	RETIREMENT	9,640	10,363	10,363
100-50033-20-520900-	401K	3,349	3,425	3,425
100-50033-20-532030-	MEDICAL SERVICES	25,000	25,000	25,000
100-50033-20-535010-	INTERPRETER	1,000	2,000	2,000
100-50033-20-551501-	STAFF TRAVEL	2,000	3,000	2,000
100-50033-20-561000-	OFFICE SUPPLIES	1,400	1,400	1,000
100-50033-20-562001-	DRUG SUPPLIES	1,000	1,000	1,000
100-50033-20-562002-	MEDICAL SUPPLIES	3,000	4,000	4,000
		$ 132,168	**$ 138,595**	**$ 137,195**
	Health TB			
100-50034-20-510100-	SALARIES FULL TIME	$ 41,857	41,105	41,105
100-50034-20-520500-	INSURANCE GROUP	6,833	7,336	7,336
100-50034-20-520600-	SOCIAL SECURITY TAX	2,595	2,548	2,548
100-50034-20-520700-	MEDICARE TAX	607	596	596
100-50034-20-520800-	RETIREMENT	6,023	6,219	6,219
100-50034-20-520900-	401K	2,093	2,055	2,055
100-50034-20-532030-	MEDICAL	3,000	7,000	3,000
100-50034-20-535010-	TB INTERPRETING	500	3,000	1,000
100-50034-20-551501-	TB STAFF TRAVEL	2,500	1,500	-
100-50034-20-552000-	MEMBERSHIPS & DUES	250	250	250
100-50034-20-561500-	TB PROGRAM SUPPLIES	1,000	1,000	1,000
100-50034-20-562001-	TB DRUG SUPPLIES	1,000	1,500	1,000
		$ 68,258	**$ 74,109**	**$ 66,109**
	Health Health Promotion			
100-50036-20-510100-	SALARIES FULL TIME	$ 105,404	110,317	110,317
100-50036-20-520500-	INSURANCE GROUP	22,776	24,453	24,453
100-50036-20-520600-	SOCIAL SECURITY TAX	6,535	6,840	6,840
100-50036-20-520700-	MEDICARE TAX	1,528	1,600	1,600
100-50036-20-520800-	RETIREMENT	15,168	16,691	16,691
100-50036-20-520900-	401K	5,270	5,516	5,516
100-50036-20-551000-	ADVERTISING	4,000	5,500	4,000
100-50036-20-551501-	STAFF TRAVEL	5,000	11,770	3,000
100-50036-20-561000-	OFFICE SUPPLIES	5,000	13,850	4,500
		$ 170,681	**$ 196,537**	**$ 176,917**
	Health Public Health Preparedness			
100-50041-20-510100-	SALARIES FULL TIME	$ 63,698	65,123	65,123
100-50041-20-520500-	INSURANCE GROUP	11,388	12,226	12,226
100-50041-20-520600-	SOCIAL SECURITY TAX	3,949	4,038	4,038
100-50041-20-520700-	MEDICARE TAX	924	944	944
100-50041-20-520800-	RETIREMENT	9,166	9,853	9,853
100-50041-20-520900-	401K	3,185	3,256	3,256
100-50041-20-551501-	PH PREPARE STAFF TRAVEL	2,000	5,000	2,000
100-50041-20-561000-	PH PREPARE OFFICE SUPPLIES	1,000	1,200	1,000
		$ 95,310	**$ 101,640**	**$ 98,440**
	Health Environmental Health			
100-50060-20-510100-	SALARIES FULL TIME	$ 616,903	644,052	644,052
100-50060-20-520500-	INSURANCE GROUP	102,492	110,037	110,037
100-50060-20-520600-	SOCIAL SECURITY TAX	38,248	39,931	39,931
100-50060-20-520700-	MEDICARE TAX	8,945	9,339	9,339
100-50060-20-520800-	RETIREMENT	88,772	97,445	97,445

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-50060-20-520900-	401K	30,845	32,203	32,203
100-50060-20-543020-	M & R VEHICLES	4,000	6,200	4,000
100-50060-20-550501-	TELEPHONE	-	4,800	-
100-50060-20-551501-	STAFF TRAVEL	10,000	14,000	8,500
100-50060-20-552000-	LICENSES AND DUES	2,000	750	750
100-50060-20-561000-	OFFICE SUPPLIES	10,000	17,500	10,000
100-50060-20-562500-	MOTOR FUELS	6,500	8,500	8,500
100-50060-20-562711-	SOFTWARE SUBSCRIP/LICENSE	20,000	20,000	20,000
100-50060-20-563000-	POSTAGE	1,500	1,500	1,500
100-50060-20-574005-	VEHICLES	-	-	-
		$ 940,205	**$ 1,006,257**	**$ 986,257**
	Health Total	**$ 5,605,891**	**$ 5,983,585**	**$ 5,705,425**
	Mental Health			
100-51500-20-552100-	MENTAL HEALTH OUTSIDE FUNDING	$ 240,000	240,000	240,000
		$ 240,000	**$ 240,000**	**$ 240,000**
	DSS Admin			
100-52000-20-510100-	SALARIES FULL TIME	$ 10,847,398	11,185,060	11,185,060
100-52000-20-510200-	SALARIES PART TIME	65,000	65,000	65,000
100-52000-20-512001-	ALLOWANCE TRAVEL	4,800	4,800	4,800
100-52000-20-512004-	ALLOWANCE CELL PHONES	480	480	480
100-52000-20-520500-	INSURANCE GROUP	2,266,212	2,433,038	2,433,038
100-52000-20-520600-	SOCIAL SECURITY TAX	676,569	697,504	697,504
100-52000-20-520700-	MEDICARE TAX	158,230	163,126	163,126
100-52000-20-520800-	RETIREMENT	1,560,941	1,692,300	1,692,300
100-52000-20-520900-	401K	542,370	559,253	559,253
100-52000-20-532030-	MEDICAL	13,000	5,000	5,000
100-52005-20-558000-	CSE PATERNITY TESTING		5,000	5,000
100-52005-20-554950-	COURT FEES		-	2,500
100-52000-20-554900-	BIRTH/DEATH CERTIFICATES		6,000	6,000
100-52000-20-533002-	CONSULTING OTHER	100,000	100,000	150,000
100-52000-20-535010-	INTERPRETING	22,000	16,100	16,100
100-52000-20-542100-	WASTE DISPOSAL	4,000	4,500	4,500
100-52000-20-543000-	M & R EQUIPMENT	-	-	-
100-52000-20-543010-	M & R SOFTWARE	234,308	269,927	269,927
100-52000-20-543020-	M & R VEHICLES	22,380	35,000	35,000
100-52000-20-544150-	RENTAL BUILDING	7,200	-	-
100-52000-20-550501-	DSS TELEPHONE	41,580	48,000	48,000
100-52000-20-551000-	ADVERTISING	2,000	2,500	2,500
100-52000-20-551501-	STAFF TRAVEL	25,975	45,000	40,000
100-52000-20-551502-	MILEAGE REIMBURSEMENT	20,000	30,000	20,000
100-52000-20-551503-	BOARD TRAVEL	2,000	1,000	1,000
100-52000-20-552000-	LICENSES AND DUES	3,127	3,127	3,127
100-52000-20-552005-	SPECIAL FEES	7,200	7,200	7,200
100-52000-20-553200-	TEMPORARY HELP SERVICES	106,000	170,000	50,000
100-52000-20-558000-	SERVICE CHARGES	2,000	1,000	1,000
100-52000-20-559000-	CONTRACTED SERVICES	80,000	65,000	65,000
100-52000-20-561000-	OFFICE SUPPLIES	72,000	72,000	50,000
100-52000-20-561500-	ADULT EXPENSES	2,850	2,850	2,850
100-52000-20-561501-	CHILDREN SUPPLIES	500	500	500
100-52000-20-562500-	MOTOR FUELS	35,000	35,000	35,000
100-52000-20-562710-	SUBSCRIPTIONS	15,698	15,698	15,698
100-52000-20-562711-	SOFTWARE SUBSCRIP/LICENSE	38,000	38,000	38,000
100-52000-20-563000-	POSTAGE	49,000	50,000	50,000
100-52000-20-569050-	CSE CONTRACTED SERVICES	787,180	806,737	806,737
100-52000-20-569100-	TECHNOLOGY EQUIPMENT	130,000	75,000	130,000
100-52000-20-574005-	VEHICLES	45,000	85,993	70,000
		$ 17,989,998	**$ 18,796,693**	**$ 18,731,200**
	DSS Beneficiary Programs			
100-52010-20-551503-	WORK FIRST TRAVEL/TRANSPORT	$ 1,250	1,250	1,250
100-52010-20-554000-	WORK FIRST ASSIS-PARTICIPATION	1,500	700	700
100-52010-20-554001-	WORK FIRST ASSIS-EMERG ASSIST	2,600	2,200	2,200
100-52010-20-554003-	WORK FIRST CLIENT SERV-200%	7,900	9,500	9,500

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-52010-20-554500-	WORK FIRST CLIENT SRV-UNTD WAY	6,582	6,582	6,582
100-52015-20-554000-	ADULT DAYCARE ASSIST PYMTS	10,627	10,627	10,627
100-52030-20-532030-	COMM ALTERNATIVES MEDICAL	11,000	11,000	11,000
100-52030-20-561500-	COMM ALTERNAT PROGRAM SUPPLIES	30,000	30,000	30,000
100-52040-20-554000-	FOOD STAMPS ASSISTANCE PYMTS	21,778	21,778	21,778
100-52050-20-554000-	SAA/SAD PAYMENTS TO STATE	522,724	624,000	624,000
100-52060-20-554000-	ADOPTION ASSISTANCE PYMTS	48,600	48,600	48,600
100-52060-20-554001-	ADOPT ASSIST CLIENT SVCS	23,804	10,804	10,804
100-52060-20-554003-	STATE ADOPTION ASSISTANCE	350,000	56,364	56,364
100-52060-20-554500-	ADOPTION ASSISTANCE IV-E	50,000	550,132	500,000
100-52060-20-561500-	SPECIAL ADOPTION FUNDS	-	-	-
100-52070-20-554001-	FOSTER CARE BOARD PAYMENTS	1,500,000	1,417,704	1,417,704
100-52070-20-554006-	EXTRA EXPENSE F/C	130,000	75,000	75,000
100-52070-20-554010-	REUNIFICATION EXPENSE		25,936	25,936
100-52070-20-554011-	FOSTER CARE NON IV-E 5207001	962,044	2,497,908	962,044
100-52070-20-599999-	FOSTER CARE CONTINGENCY		-	945,000
100-52070-20-554500	CPS DRUG SCREENING		150,000	150,000
100-52090-20-551503-	MEDICAID TRAVEL/TRANSPORTATION	5,000	5,000	5,000
100-52090-20-554000-	MEDICAID ASSISTANCE PAYMENTS	100	100	100
100-52100-20-554000-	SVCS BLIND ASSISTANCE PYMTS	9,575	10,000	10,000
100-52110-20-554000-	CIP PAYMENTS	288,357	150,000	150,000
100-52110-20-554002-	LIEAP	458,442	200,000	200,000
100-52120-20-554000-	LINKS PAYMENTS	80,000	100,000	100,000
		$ 4,521,883	**$ 6,015,185**	**$ 5,374,189**
	DSS Total	**$ 22,511,881**	**$ 24,811,878**	**$ 24,105,389**
	Veteran Services			
100-54000-20-510100-	SALARIES FULL TIME	$ 54,361	55,595	55,595
100-54000-20-520500-	INSURANCE GROUP	11,388	12,226	12,226
100-54000-20-520600-	SOCIAL SECURITY TAX	3,370	3,447	3,447
100-54000-20-520700-	MEDICARE TAX	788	806	806
100-54000-20-520800-	RETIREMENT	7,823	8,411	8,411
100-54000-20-520900-	401K	2,718	2,780	2,780
100-54000-20-535010-	INTERPRETING	200	200	200
100-54000-20-544150-	RENTAL BUILDING	700	700	700
100-54000-20-551501-	STAFF TRAVEL	1,750	2,000	1,750
100-54000-20-552000-	LICENSES AND DUES	50	60	60
100-54000-20-561000-	OFFICE SUPPLIES	500	500	500
100-54000-20-561500-	PROGRAM SUPPLIES	300	500	500
100-54000-20-563000-	POSTAGE	50	50	50
100-54000-20-586001-	GRANT EXPENDITURES		51	51
		$ 83,998	**$ 87,326**	**$ 87,076**
	Senior Services			
100-54500-20-510100-	SALARIES FULL TIME	$ 142,477	150,015	150,015
100-54500-20-510200-	SALARIES PART TIME	58,806	58,806	58,806
100-54500-20-520500-	INSURANCE GROUP	22,776	24,453	24,453
100-54500-20-520600-	SOCIAL SECURITY TAX	12,480	12,947	12,947
100-54500-20-520700-	MEDICARE TAX	2,919	3,028	3,028
100-54500-20-520800-	RETIREMENT	20,502	22,697	22,697
100-54500-20-520900-	401K	7,124	7,501	7,501
100-54500-20-542100-	WASTE DISPOSAL	300	300	300
100-54500-20-543000-	M & R EQUIPMENT	700	700	700
100-54500-20-551100-	PRINTING	100	100	100
100-54500-20-551501-	STAFF TRAVEL	1,000	1,600	1,600
100-54500-20-552000-	LICENSES AND DUES	30	30	30
100-54500-20-558000-	SERVICE CHARGES	300	300	300
100-54500-20-560500-	CUSTODIAL SUPPLIES	300	300	300
100-54500-20-561000-	OFFICE SUPPLIES	2,000	2,200	2,200
100-54500-20-561500-	PROGRAM SUPPLIES	5,400	4,800	4,800
100-54500-20-562600-	FOOD	3,600	4,800	4,800
100-54500-20-562710-	SUBSCRIPTIONS	1,550	1,820	1,820
100-54500-20-563000-	POSTAGE	25	25	25
100-54501-20-510100-	SALARIES FULL TIME	65,340	66,810	66,810

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-54501-20-510200-	SALARIES PART TIME	35,579	40,000	40,000
100-54501-20-520500-	INSURANCE GROUP	11,388	12,226	12,226
100-54501-20-520600-	SOCIAL SECURITY TAX	6,257	6,622	6,622
100-54501-20-520700-	MEDICARE TAX	1,463	1,549	1,549
100-54501-20-520800-	RETIREMENT	14,522	16,160	16,160
100-54501-20-520900-	401 K	5,046	5,341	5,341
100-54501-20-543020-	M & R VEHICLES	500	500	500
100-54501-20-543000-	M & R EQUIPMENT	500	500	500
100-54501-20-550501-	TELEPHONE	4,200	-	-
100-54501-20-551501-	STAFF TRAVEL	2,000	1,000	1,000
100-54501-20-560500-	CUSTODIAL SUPPLIES	300	400	400
100-54501-20-561000-	OFFICE SUPPLIES	2,000	2,000	2,000
100-54501-20-561500-	PROGRAM SUPPLIES	4,500	4,500	4,500
100-54501-20-562500-	MOTOR FUELS EB SEN CTR	300	300	300
100-54501-20-562600-	FOOD	2,400	3,000	3,000
100-54501-20-562710-	SUBSCRIPTIONS	2,120	2,410	2,410
100-54501-20-563000-	POSTAGE	25	25	25
100-54502-20-510100-	SALARIES FULL TIME	40,026	40,920	40,920
100-54502-20-520500-	INSURANCE GROUP	11,388	12,226	12,226
100-54502-20-520600-	SOCIAL SECURITY TAX	2,482	2,537	2,537
100-54502-20-520700-	MEDICARE TAX	580	593	593
100-54502-20-520800-	RETIREMENT	5,760	6,191	6,191
100-54502-20-520900-	401 K	2,001	2,046	2,046
100-54502-20-543020-	M & R VEHICLES NUTRITION	500	500	500
100-54502-20-544150-	RENTAL BUILDING	2,700	3,000	3,000
100-54502-20-550501-	TELEPHONE	600	600	600
100-54502-20-551501-	STAFF TRAVEL	1,300	1,200	1,200
100-54502-20-552000-	LICENSES AND DUES	275	300	300
100-54502-20-561500-	PROGRAM SUPPLIES	2,000	2,000	2,000
100-54502-20-562500-	MOTOR FUELS NUTRITION	500	500	500
100-54502-20-562600-	FOOD	202,594	202,594	202,594
		$ 713,535	**$ 734,972**	**$ 734,972**
	Parks and Recreation			
100-55000-25-510100-	SALARIES FULL TIME	$ 401,560	410,604	410,604
100-55000-25-510200-	SALARIES PART TIME	11,220	11,220	11,220
100-55000-25-510400-	SALARIES TEMP/SEASONAL	10,200	10,200	10,200
100-55000-25-520500-	INSURANCE GROUP	79,716	85,584	85,584
100-55000-25-520600-	SOCIAL SECURITY TAX	26,225	26,786	26,786
100-55000-25-520700-	MEDICARE TAX	6,133	6,264	6,264
100-55000-25-520800-	RETIREMENT	57,784	62,124	62,124
100-55000-25-520900-	401K	20,078	20,530	20,530
100-55000-25-542500-	M & R BUILDING AND GROUNDS	4,200	3,800	3,800
100-55000-25-543000-	M & R EQUIPMENT	5,875	5,500	5,500
100-55000-25-543020-	M & R VEHICLES	7,000	7,150	7,150
100-55000-25-550100-	CONFERENCE CENTER SUPPLIES	8,410	8,460	8,460
100-55000-25-550501-	TELEPHONE	457	457	457
100-55000-25-551501-	STAFF TRAVEL	3,200	3,200	3,200
100-55000-25-552000-	LICENSES AND DUES	1,400	1,400	1,400
100-55000-25-552005-	SPECIAL FEES	3,200	3,300	3,300
100-55000-25-553101-	BACKGROUND INVESTIGATIONS	5,900	6,550	6,550
100-55000-25-559000-	CONTRACTED SERVICES	110,000	115,790	115,790
100-55000-25-561000-	OFFICE SUPPLIES	3,650	3,250	3,250
100-55000-25-561500-	PROGRAM SUPPLIES	20,018	20,012	20,012
100-55000-25-562500-	MOTOR FUELS	9,500	12,600	12,600
100-55000-25-562600-	FOOD	21,000	21,800	21,800
100-55000-25-562710-	SUBSCRIPTIONS	-	-	-
100-55000-25-562900-	UNIFORMS	800	800	800
100-55000-25-540100-	PARK UTILITIES	-	-	-
100-55000-25-569001-	FONTA FLORA TRAILS/PARKS	7,800	8,289	8,289
100-55000-25-569002-	PARKER ROAD PARK	2,000	2,000	2,000
100-55000-25-569003-	REEP PARK	9,500	10,560	14,260
100-55000-25-569004-	SPRING PARK	4,400	4,735	4,735
100-55000-25-569005-	SIMPSON PARK	4,400	10,890	10,890
100-55000-25-569006-	WATERMILL ACCESS	2,000	2,000	2,000
100-55000-25-572000-	BUILDINGS	-	-	-

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-55000-25-574005-	VEHICLES	40,850	55,000	-
100-55000-25-575000-	EQUIPMENT	12,622	-	-
100-55000-25-573000-	IMPROVEMENTS OTHER THAN BUILDI	12,250	17,900	-
		$ 913,348	**$ 958,755**	**$ 889,555**
	Library			
100-55500-25-510100-	SALARIES FULL TIME	$ 1,200,317	1,229,645	1,229,645
100-55500-25-510200-	SALARIES PART TIME	93,943	104,607	96,607
100-55500-25-520500-	INSURANCE GROUP	250,536	268,979	268,979
100-55500-25-520600-	SOCIAL SECURITY TAX	80,740	82,724	82,724
100-55500-25-520700-	MEDICARE TAX	18,883	19,347	19,347
100-55500-25-520800-	RETIREMENT	172,726	186,045	186,045
100-55500-25-520900-	401K	60,016	61,482	61,482
100-55500-25-543010-	M & R SOFTWARE	4,460	3,798	3,798
100-55500-25-543000-	M & R EQUIPMENT		2,000	2,000
100-55500-25-543020-	M & R VEHICLES	844	944	944
100-55500-25-550501-	TELEPHONE	792	360	360
100-55500-25-551501-	STAFF TRAVEL	2,400	2,400	2,400
100-55500-25-552000-	LICENSES AND DUES	265	440	440
100-55500-25-554500-	CLIENT SERVICES	20,000	-	-
100-55500-25-559000-	CONTRACTED SERVICES	37,440	58,500	50,000
100-55500-25-561000-	OFFICE SUPPLIES	11,390	10,518	10,518
100-55500-25-561500-	PROGRAM SUPPLIES	1,743	4,240	4,240
100-55500-25-562500-	MOTOR FUELS	550	550	550
100-55500-25-562700-	BOOKS	150,000	150,000	130,000
100-55500-25-562701-	PERIODICALS	7,810	5,600	5,600
100-55500-25-562711-	SOFTWARE SUBSCRIP/LICENSE	8,565	9,100	9,100
100-55500-25-563000-	POSTAGE	360	360	360
100-55500-25-569000-	MORGANTON LIBRARY	6,901	-	-
100-55500-25-569025-	VALDESE LIBRARY	-	-	
100-55500-25-569050-	HILDEBRAN LIBRARY	-	-	
100-55500-25-569025-	CHILDREN PROGRAMMING - VALDESE		-	11,000
100-55500-25-569050-	CHILDREN PROGRAMMING-HILDEBRAN		-	11,000
100-55500-25-569075-	CHILDREN PROGRAMMING - MGTN		15,000	15,000
100-55500-25-569125-	YOUNG ADULT PROGRAMMING		15,000	15,000
100-55500-25-569150-	ADULT PROGRAMMING		15,000	15,000
100-55500-25-569200-	LIBRARY SUPPORT		20,500	20,500
100-55500-25-574005-	VEHICLES		45,000	45,000
		$ 2,130,681	**$ 2,312,139**	**$ 2,297,639**
	Burke County Public Schools			
100-58000-30-539000-	EDUCATION	$ 17,000,000	18,500,000	17,500,000
100-58000-30-539100-	BCPS CURRENT CAPITAL	3,500,000	3,500,000	3,500,000
		$ 20,500,000	**$ 22,000,000**	**$ 21,000,000**
	Western Piedmont Community College			
100-58500-30-539000-	EDUCATION	$ 3,129,864	3,413,187	3,279,864
100-58500-30-590050-	CAPITAL FUNDS	425,000	425,000	425,000
		$ 3,554,864	**$ 3,838,187**	**$ 3,704,864**
	Transfers to Other Funds			
100-59000-55-595110-	TRANSFER TO RISK MGMT FUND 110	$ 1,420,000	1,420,000	1,420,000
100-59000-55-595120-	TRANSFER TO DEBT SERVICE FD120	2,877,475	2,555,968	2,555,968
100-59000-55-595410-	TRANSFER TO CAP RESERVE FD 410	4,100,000	3,500,000	3,500,000
		$ 8,397,475	**$ 7,475,968**	**$ 7,475,968**
	Aids and Donations			
100-59500-05-554000-	BURKE RESCUE ALLOCATION	$ 130,000	395,000	130,000
100-59500-05-554002-	BURKE ARTS COUNCIL ALLOCATION	12,000	15,000	10,000
100-59500-05-554003-	ALCOHOLISM ALLOCATION	30,000	40,000	30,000
100-59500-05-554004-	FRIENDS OF FFT	-	-	-
100-59500-05-554005-	FOOTHILLS REGIONAL AIRPORT	60,300	67,000	67,000
100-59500-05-554006-	REACT ALLOCATION	70,000	80,000	70,000
100-59500-05-554007-	HICKORY REGIONAL AIRPORT	4,000	5,000	5,000
100-59500-05-554008-	VEDIC	5,000	25,000	5,000
100-59500-05-554009-	GOOD SAMARITAN CLINIC ALLOCATION	40,000	50,000	40,000
100-59500-05-554010-	FOOTHILLS CONSERVANCY	40,000	50,000	35,000

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
100-59500-05-554012-	ANIMAL SERVICES FOUNDATION	5,000	15,000	5,000
100-59500-05-554017-	REASON ALLOCATION	18,000	18,000	18,000
100-59500-05-554023-	CONFLICT RESOLUTION ALLOCATION	12,500	12,500	12,500
100-59500-05-554024-	BURKE HISTORY MUSEUM ALLOCATIO	-	-	-
100-59500-05-586002-	AMERICA 250 GRANT		-	500
		$ 426,800	**$ 772,500**	**$ 428,000**
	Soil and Water			
100-61000-35-510100-	SALARIES FULL TIME	$ 123,144	125,924	125,924
100-61000-35-510200-	SALARIES PART TIME	36,502	32,106	32,106
100-61000-35-520500-	INSURANCE GROUP	34,164	36,679	36,679
100-61000-35-520600-	SOCIAL SECURITY TAX	7,635	7,807	7,807
100-61000-35-520700-	MEDICARE TAX	1,786	1,826	1,826
100-61000-35-520800-	RETIREMENT	22,973	23,910	23,910
100-61000-35-520900-	401K	7,982	7,901	7,901
100-61000-35-543020-	M & R VEHICLES	250	500	250
100-61000-35-551501-	STAFF TRAVEL	4,500	6,000	5,000
100-61000-35-552000-	LICENSES AND DUES	1,950	1,950	1,950
100-61000-35-561000-	OFFICE SUPPLIES	500	500	500
100-61000-35-562500-	MOTOR FUELS	500	600	700
100-61000-35-562800-	OTHER SUPPLIES	500	800	500
100-61000-35-563000-	POSTAGE	200	200	200
100-61000-35-580000-	DISTRICT ACTIVITIES-SUPPLIES	3,600	3,600	3,600
100-61000-35-574005-	VEHICLES	-	-	-
		$ 246,186	**$ 250,303**	**$ 248,853**
	Cooperative Extension			
100-62000-35-510100-	SALARIES FULL TIME	$ 298,766	300,388	300,388
100-62000-35-520500-	INSURANCE GROUP	43,130	43,968	43,968
100-62000-35-520600-	SOCIAL SECURITY TAX	18,523	18,624	18,624
100-62000-35-520700-	MEDICARE TAX	4,332	4,356	4,356
100-62000-35-520800-	RETIREMENT	60,544	61,076	61,076
100-62000-35-521000-	401K CONTRIBUTIONS	-	-	-
100-62000-35-543000-	M & R EQUIPMENT	1,500	1,500	1,500
100-62000-35-543020-	M & R VEHICLES	1,500	1,500	1,000
100-62000-35-550501-	TELEPHONE	600	500	-
100-62000-35-551100-	PRINTING	3,500	3,500	2,500
100-62000-35-551501-	STAFF TRAVEL	1,500	1,500	1,000
100-62000-35-552000-	LICENSES AND DUES	2,300	2,000	500
100-62000-35-561000-	OFFICE SUPPLIES	7,000	7,000	3,000
100-62000-35-561500-	PROGRAM SUPPLIES	6,000	6,000	3,000
100-62000-35-562500-	MOTOR FUELS	1,000	1,000	1,000
100-62000-35-580000-	SPECIAL ACTIVITIES	15,000	15,000	15,000
100-62000-35-580900-	LEASE PAYMENTS	5,500	3,600	
		$ 470,695	**$ 471,512**	**$ 460,512**
	Economic Development			
100-65000-40-552100-	BDI ANNUAL ALLOCATION	$ 424,972	375,000	375,000
100-65000-40-552101-	BDI AD VAL TAX	5,000	-	5,000
100-65005-40-554300-	JACKSON CORRUGATED	-	-	-
100-65018-40-559000-	TDA-OCCUPANCY TAX	1,079,000	1,079,000	1,079,000
100-65020-40-554000-	HICKORY AIRPORT	275,000	275,000	275,000
100-65022-40-554300-	SILCANDO	18,000	18,000	18,000
100-65044-40-554000-	ZRO DELTA	40,000	-	-
100-65044-40-554001-	ZRO DELTA REPAYMENT	25,407	50,814	50,814
100-65046-40-536010-	VEKA EAST	20,000	20,000	20,000
100-65049-40-554000-	GREENWORKS/SUNRISE	-	-	-
100-65051-40-554000-	SYNERGY	30,000	30,000	30,000
100-65052-40-554000-	UNIX TAX INCENTIVE AGREEMENT	60,000	-	-
100-65055-40-554000-	FAIRFIELD INN DIG GRANT	-	-	-
100-65058-40-554000-	PROJECT HIGHLANDER VANGUARD	8,000	-	-
100-65059-40-554000-	MERITOR TAX INCENTIVE	5,500	-	-
		$ 1,990,879	**$ 1,847,814**	**$ 1,852,814**
	Total General Fund Expenditures	**$ 116,284,367**	**$ 125,345,218**	**$ 120,704,171**

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
	Employee Wellness			
110-10000-00-433100-	EMPLOYEE HEALTH PREMIUM CONT	$ (7,304,066)	(8,358,924)	(8,358,924)
110-10000-00-433105-	EMPLOYEE DENTAL PREMIUM COST	(365,040)	(419,796)	(419,796)
110-10000-00-433102-	RETIREE HEALTH PREMIUMS	(765,000)	(1,149,883)	(1,149,883)
110-10000-00-433103-	RETIREE DENTAL PREMIUMS	(20,211)	(23,243)	(23,243)
		$ (8,454,317)	**$ (9,951,846)**	**$ (9,951,846)**
110-10000-05-532000-	BCBS HEALTH CLAIMS	$ 6,234,941	7,711,490	7,711,490
110-10000-05-532001--	HSA CONTRIBUTIONS	308,000	280,000	280,000
110-10000-05-532002-	DENTAL CLAIMS	300,000	325,000	325,000
110-10000-05-532003-	HEALTH PLAN ADMIN FEES	1,315,356	1,315,356	1,315,356
110-10000-05-532005-	DENTAL PLAN ADMIN FEES	46,020	40,000	40,000
110-10000-05-532006-	FLEX SAVINGS ADMIN FEES	5,000	10,000	10,000
110-10000-05-532007-	LIFE INSURANCE	20,000	20,000	20,000
110-10000-05-532008-	HEALTH CLINIC	225,000	250,000	250,000
		$ 8,454,317	**$ 9,951,846**	**$ 9,951,846**
	Worker's Comp			
110-20000-11-439100-	TRANSFER FROM GENERAL FUND	$ (500,000)	(500,000)	(500,000)
		$ (500,000)	**$ (500,000)**	**$ (500,000)**
110-20000-05-532000-	WORKER'S COMP CLAIMS	$ 266,000	266,000	266,000
110-20000-05-532001-	WORKER'S COMP PREMIUMS	234,000	234,000	234,000
110-20000-05-532002-	WORKER'S COMP LEGAL EXPENSE	-	-	-
110-20000-05-532003-	WORKER'S COMP INVESTIGATIONS	-	-	-
		$ 500,000	**$ 500,000**	**$ 500,000**
	Property and Liability			
110-30000-11-439100-	TRANSFER FROM GENERAL FUND	$ (920,000)	(920,000)	(920,000)
		$ (920,000)	**$ (920,000)**	**$ (920,000)**
110-30000-05-532000-	PROPERY & LIABILITY PREMIUM	$ 810,000	854,165	854,165
110-30000-05-532001-	AUTO DEDUCTIBLE	25,000	25,835	25,835
110-30000-05-532002-	PROPERTY DEDUCTIBLE	15,000	15,000	15,000
110-30000-05-532003-	GENERAL LIABILITY DEDUCTIBLE	42,950	25,000	25,000
110-30000-05-590000-	PLAN CONTINGENCY	27,050	-	-
		$ 920,000	**$ 920,000**	**$ 920,000**
	Debt Service			
120-00000-11-439100-	TRANSFER FROM GENERAL FUND	$ (2,877,475)	(2,555,968)	(2,555,968)
120-00000-11-439150-	TRANSFER FROM FD 150	(4,264,812)	(1,541,438)	(1,541,438)
		$ (7,142,287)	**$ (4,097,406)**	**$ (4,097,406)**
120-57000-50-580211-	2013A COPS PRINCIPAL	$ 1,420,000	-	-
120-57000-50-580212-	2013B COPS PRINCIPAL	1,375,000	-	-
120-57000-50-580214-	2017 MTN VIEW PRINCIPAL	1,055,000	1,055,000	1,055,000
120-57000-50-580215-	2018 JAIL PRINCIPAL	1,005,000	1,000,000	1,000,000
120-57000-50-580216-	TD BANK AMBULANCE PRINCIPAL	356,800	372,107	372,107
120-57000-50-558000-	SERVICE CHARGES	5,000	5,000	5,000
120-57000-50-585211-	2013A COPS INTEREST	25,727	-	-
120-57000-50-585212-	2013B COPS INTEREST	24,883	-	-
120-57000-50-585214-	2017 MT VIEW INTEREST	539,181	486,438	486,438
120-57000-50-585215-	2018 JAIL INTEREST	551,500	501,250	501,250
120-57000-50-585216-	TD BANK AMBULANCE INTEREST	47,918	32,611	32,611
120-57000-50-599999-	BUDGET ONLY	736,278	645,000	645,000
		$ 7,142,287	**$ 4,097,406**	**$ 4,097,406**
	School Capital Projects Fund			
150-00000-00-436100-	INVESTMENT EARNINGS	$ (1,100,000)	(800,000)	(800,000)
150-00000-01-433526-	LOTTERY SCHOOL CAPITAL FUNDS	(900,000)	(900,000)	(900,000)
150-00000-01-433541-	FINES & FORFEITURES	(315,000)	(315,000)	(315,000)
150-00000-01-437005-	ABC PROFITS	(120,000)	(130,000)	(130,000)
150-00000-07-433505-	ARTICLE 39 SALES TAX	-	-	-
150-00000-07-433510-	ARTICLE 40 SALES TAX	(2,295,000)	(2,400,000)	(2,400,000)
150-00000-07-433515-	ARTICLE 42 SALES TAX	(3,182,400)	(3,380,000)	(3,380,000)
150-00000-09-439900-	FUND BALANCE APPROPRIATED	(20,000,000)	-	-
150-00000-11-439100-	TRANSFER FROM GENERAL FUND 100	-	-	-
		$ (27,912,400)	**$ (7,925,000)**	**$ (7,925,000)**

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
150-00000-30-539000-	FINES AND FORFEITURES	315,000	315,000	315,000
150-00000-30-550100-	SCHOOL CAP REQUESTS	3,000,000	3,500,000	3,500,000
150-00000-55-595100-	TRANSFER TO GENERAL FUND 100	1,250,000	1,250,000	1,600,000
150-00000-55-595120-	TRANSFER TO DEBT SERVICE FUND	4,264,812	1,541,438	1,541,438
150-00000-30-599999-	BUDGET ONLY	19,082,588	11,318,562	968,562
		$ 27,912,400	**$ 17,925,000**	**$ 7,925,000**
	Emergency Telephone Surcharge Fund			
152-15200-00-433535-	E911 NC WIRELESS BOARD	$ (543,300)	(576,909)	(576,909)
152-15200-00-439903-	FUND BAL APPROP WIRELESS	(1,000,000)	-	-
		$ (1,543,300)	**$ (576,909)**	**$ (576,909)**
152-15200-00-551502-	STAFF TRAINING	55,000	15,000	15,000
152-15200-00-551503-	911 FUNCTIONS	28,000	2,400	2,400
152-15200-00-551505-	911 HARDWARE	282,756	163,440	163,440
152-15200-00-551506-	SOFTWARE	313,764	154,173	154,173
152-15200-00-551508-	911 TELEPHONE	208,000	30,000	30,000
152-15200-00-572100	BUILDING RENOVATIONS	280,000	96,514	96,514
152-15200-00-590000-	CONTINGENCY	375,780	115,382	115,382
		$ 1,543,300	**$ 576,909**	**$ 576,909**
	Fire Tax Fund			
153-15303-00-431175-	BRENDLETON FIRE TAX	$ (460,600)	(528,660)	(528,660)
153-15310-00-431175-	CARBON CITY FIRE TAX	(14,500)	(15,950)	(15,950)
153-15304-00-431175-	CHESTERFIELD FIRE TAX	(329,165)	(377,482)	(377,482)
153-15314-00-431175-	DROWNING CREEK FIRE TAX	(116,365)	(132,732)	(132,732)
153-15313-00-431175-	ENOLA FIRE TAX	(164,810)	(184,041)	(184,041)
153-15305-00-431175-	GEORGE HILDEBRAN FIRE TAX	(409,620)	(465,982)	(465,982)
153-15319-00-431175-	GLEN ALPINE EAST SHORES TAX	(157,080)	(172,788)	(172,788)
153-15312-00-431175-	GLEN ALPINE FIRE TAX	(49,000)	(53,900)	(53,900)
153-15318-00-431175-	GLEN ALPINE POWERHOUSE TAX	(22,000)	(24,200)	(24,200)
153-15307-00-431175-	ICARD FIRE TAX	(1,070,000)	(1,196,800)	(1,196,800)
153-15316-00-431175-	JONAS RIDGE FIRE TAX	(267,520)	(294,272)	(294,272)
153-15301-00-431175-	LAKE JAMES FIRE TAX	(348,850)	(407,935)	(407,935)
153-15320-00-431175-	LONGTOWN FIRE TAX	(263,130)	(297,363)	(297,363)
153-15309-00-431175-	LOVELADY FIRE TAX	(789,695)	(920,365)	(920,365)
153-15311-00-431175-	OAK HILL FIRE TAX	(540,000)	(596,970)	(596,970)
153-15306-00-431175-	SALEM FIRE TAX	(716,439)	(788,083)	(788,083)
153-15321-00-431175-	SMOKEY CREEK NORTH CATAWBA TAX	(42,000)	(48,400)	(48,400)
153-15322-00-431175-	SMOKEY CREEK TRIPLE COMM TAX	(9,515)	(10,467)	(10,467)
153-15317-00-431175-	SOUTH MOUNTAIN FIRE TAX	(146,330)	(160,963)	(160,963)
153-15308-00-431175-	TRIPLE COMMUNITY FIRE TAX	(689,770)	(1,048,516)	(1,048,516)
153-15302-00-431175-	WEST END FIRE TAX	(518,190)	(674,099)	(674,099)
		$ (7,124,579)	**$ (8,399,968)**	**$ (8,399,968)**
153-15303-00-548000-	BRENDLETON FIRE	460,600	528,660	528,660
153-15310-00-548000-	CARBON CITY FIRE	14,500	15,950	15,950
153-15304-00-548000-	CHESTERFIELD FIRE	329,165	377,482	377,482
153-15314-00-548000-	DROWNING CREEK FIRE	116,365	132,732	132,732
153-15313-00-548000-	ENOLA FIRE	164,810	184,041	184,041
153-15305-00-548000-	GEORGE HILDEBRAN FIRE	409,620	465,982	465,982
153-15319-00-548000-	GLEN ALPINE EAST SHORES FIRE	157,080	172,788	172,788
153-15312-00-548000-	GLEN ALPINE FIRE	49,000	53,900	53,900
153-15318-00-548000-	GLEN ALPINE POWERHOUSE FIRE	22,000	24,200	24,200
153-15307-00-548000-	ICARD FIRE	1,070,000	1,196,800	1,196,800
153-15316-00-548000-	JONAS RIDGE FIRE	267,520	294,272	294,272
153-15301-00-548000-	LAKE JAMES FIRE	348,850	407,935	407,935
153-15320-00-548000-	LONGTOWN FIRE	263,130	297,363	297,363
153-15309-00-548000-	LOVELADY FIRE	789,695	920,365	920,365
153-15311-00-548000-	OAK HILL FIRE	540,000	596,970	596,970
153-15306-00-548000-	SALEM FIRE	716,439	788,083	788,083
153-15321-00-548000-	SMOKEY CREEK NORTH CATAWBA FIR	42,000	48,400	48,400
153-15322-00-548000-	SMOKEY CREEK TRIPLE COMM	9,515	10,467	10,467
153-15317-00-548000-	SOUTH MOUNTAIN FIRE	146,330	160,963	160,963
153-15308-00-548000-	TRIPLE COMMUNITY FIRE	689,770	1,048,516	1,048,516
153-15302-00-548000-	WEST END FIRE	518,190	674,099	674,099

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
		$ 7,124,579	**$ 8,399,968**	**$ 8,399,968**
	DSS Trust Funds			
154-15401-01-433540-	DSS ADULT TRUST FUNDS REV	$ (20,000)	(20,000)	(20,000)
154-15402-01-433540-	DSS CHILDREN TRUST FUNDS REV	(300,000)	(300,000)	(300,000)
		$ (320,000)	**$ (320,000)**	**$ (320,000)**
154-15401-20-539000-	DSS ADULT TRUST FUNDS EXP	20,000	20,000	20,000
154-15402-20-539000-	DSS CHILDREN TRUST FUNDS	300,000	300,000	300,000
		$ 320,000	**$ 320,000**	**$ 320,000**
	Deed of Trust Fund			
155-15500-03-433540-	DEED OF TRUST FEE REV	$ (70,000)	(70,000)	(70,000)
		$ (70,000)	**$ (70,000)**	**$ (70,000)**
155-15500-05-539000-	DEED OF TRUST EXPENSE	70,000	70,000	70,000
		$ 70,000	**$ 70,000**	**$ 70,000**
	GRANT FUNDS			
215-21517-00-433100-	GRANT FUNDS	$ -	-	-
		$ -	**$ -**	**$ -**
215-21517-40-554500-	GRANT EXPENDITURES	-	-	-
		$ -	**$ -**	**$ -**
	Building & Capital Fund			
400-00000-09-439900-	FUND BALANCE APPROP	$ (700,000)	-	-
400-00000-11-439110-	TRANSFER IN FROM CAPITAL RESERVE	(2,100,000)	(2,300,000)	(2,300,000)
		$ (2,800,000)	**$ (2,300,000)**	**$ (2,300,000)**
400-45000-05-540100-	BUILDING UTILITIES	900,000	870,000	828,500
400-45000-05-542100-	WASTE DISPOSAL			35,000
400-45000-05-542200-	CUSTODIAL SERVICES	453,800	463,565	450,000
400-45000-05-559000	CONTRACTED SERVICES		-	150,000
400-45000-05-561500	PROGRAM SUPPLIES		-	75,000
400-45000-05-542500-	BUILDING MAINTENANCE AND GROUNDS	866,200	-	361,500
400-45000-05-542501-	CIP	580,000	580,000	400,000
		$ 2,800,000	**$ 1,913,565**	**$ 2,300,000**
	Capital Reserve Fund			
410-00000-11-439100-	TRANSFER FROM GENERAL FUND 410	$ (4,100,000)	(3,500,000)	(3,500,000)
410-00000-11-439600-	TRANSFER FROM SOLID WASTE	-	-	-
410-00000-09-439900-	FUND BALANCE APPROPRIATED	-	-	-
		$ (4,100,000)	**$ (3,500,000)**	**$ (3,500,000)**
410-00000-05-599999-	PROJECT RESERVE SET ASIDES	2,000,000	1,200,000	1,200,000
410-00000-55-595400-	TRANSFER TO CAPITAL PROJ FD400	2,100,000	2,300,000	2,300,000
		$ 4,100,000	**$ 3,500,000**	**$ 3,500,000**
	Law Enforcement Restricted Fund			
900-00000-00-435200-	DRUG FORFEITURE	$ (50,000)	(50,000)	(50,000)
		$ (50,000)	**$ (50,000)**	**$ (50,000)**
900-00000-00-559000-	OTHER PURCHASED SERVICES	50,000	50,000	50,000
		$ 50,000	**$ 50,000**	**$ 50,000**
	Water/Sewer Fund Operating Revenues			
350-00000-04-434400-	SERVICE CHARGE WATER	(1,439,000)	(1,558,508)	(1,558,508)
350-00000-04-434401-	MORGANTON SURCHARGE	(8,000)	(8,000)	(8,000)
350-00000-04-434405-	WATER TAPS	(40,000)	(40,000)	(40,000)
350-00000-04-434450-	SERVICE CHARGE SEWER	(802,000)	(696,768)	(696,768)
350-00000-04-434455-	SEWER TAPS	(1,000)	(1,000)	(1,000)
350-00000-04-434478-	LATE CHARGES	(45,000)	(45,000)	(45,000)
350-00000-04-436361-	MORG WATER TANK/CELL TOWER	(40,930)	(40,930)	(40,930)
350-00000-01-433400	NC DEQ FUNDING			
350-00000-09-439900-	FUND BALANCE APPROPRIATED	(315,000)		
		$ (2,690,930)	**$ (2,390,206)**	**$ (2,390,206)**

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
	Non-Operating Revenues			
350-00000-00-436100-	INTEREST EARNINGS	(20,000)	(20,000)	(20,000)
350-00000-11-439210-	TRANSFER FROM PROJ CAP FD 210		(175,000)	(175,000)
350-00000-00-438000-	MISCELLANEOUS REVENUE	-	-	-
		$ (20,000)	**$ (195,000)**	**$ (195,000)**
	Total Water/Sewer Revenues	**$ (2,710,930)**	**$ (2,585,206)**	**$ (2,585,206)**
	Operations			
350-35000-60-510100-	SALARIES FULL TIME	$ 319,976	327,161	327,161
350-35000-60-511500-	OVERTIME	7,500	7,500	7,500
350-35000-60-520500-	INSURANCE GROUP	68,328	73,358	73,358
350-35000-60-520600-	SOCIAL SECURITY TAX	20,303	20,749	20,749
350-35000-60-520700-	MEDICARE TAX	4,748	4,853	4,853
350-35000-60-520800-	RETIREMENT	46,044	49,499	49,499
350-35000-60-521000-	457 DEFERRED COMPENSATION	16,374	-	-
350-35000-60-520900-	401 K		16,733	16,733
350-35000-60-521500-	WORKERS COMPENSATION	2,500	2,500	2,500
350-35000-60-532020-	ENGINEERING SERVICES	-	185,000	-
350-35000-60-540100-	UTILITIES	127,812	126,000	100,000
350-35000-60-540103-	UTILITIES SEWER PROCESSING	325,000	431,739	300,000
350-35000-60-542200-	CUSTODIAL SERVICES	1,764	3,720	3,720
350-35000-60-542500-	M & R BUILDING AND GROUNDS	20,000	25,000	-
350-35000-60-542510-	M & R WATER AND SEWER SYSTEM	265,000	312,000	325,000
350-35000-60-542511-	M & R LONGVIEW SYSTEM	7,500	7,500	-
350-35000-60-543000-	M & R EQUIPMENT	15,000	15,000	-
350-35000-60-543010-	M & R SOFTWARE	2,000	6,200	-
350-35000-60-543020-	M & R VEHICLES	15,000	15,000	-
350-35000-60-544400-	UNIFORMS	3,000	4,400	3,000
350-35000-60-551100-	PRINTING	8,500	15,200	8,500
350-35000-60-551501-	STAFF TRAVEL	3,500	4,500	3,500
350-35000-60-552000-	LICENSES AND DUES	1,400	1,400	1,400
350-35000-60-552004-	OPERATING PERMITS	4,000	5,000	4,500
350-35000-60-558000-	CREDIT CARD CHARGES/FEES	14,000	20,000	20,000
350-35000-60-561000-	OFFICE SUPPLIES	3,200	3,900	3,900
350-35000-60-561500-	PROGRAM SUPPLIES	17,000	20,000	17,000
350-35000-60-562500-	MOTOR FUELS	15,000	20,000	15,000
350-35000-60-563000-	POSTAGE	16,860	21,850	16,860
350-35000-60-568000-	WATER FOR RESALE	399,524	432,132	432,132
350-35000-60-590000-	CONTINGENCY	391,326	-	444,570
350-35000-60-572000-	BUILDINGS	-	-	-
350-35000-60-573000-	IMPROVEMENTS OTHER THAN BUILDI	-	1,120,000	-
350-35000-60-574005-	VEHICLES	-	111,500	65,000
350-35000-60-575000-	EQUIPMENT	550,000	40,000	-
		$ 2,692,159	**$ 3,449,394**	**$ 2,266,435**
	Other Financing Sources/Uses			
350-35000-55-595210-	TRANSFER TO W/S CAPITAL FUND	$ 250,000		
350-35000-60-580000-	DEBT PRINCIPAL	68,771	-	68,771
350-35000-60-595100-	TRANSFER TO GENERAL FUND	250,000	-	250,000
		$ 568,771	**$ -**	**$ 318,771**
	Total Water/Sewer Expenses	**$ 3,260,930**	**$ 3,449,394**	**$ 2,585,206**
	Solid Waste Fund Operating Revenues			
600-00000-04-431200-	SW TAX CHARGE REG RATE	$ (3,520,000)	(3,675,964)	(3,675,964)
600-00000-04-431202-	SW TAX REG RATE DISCOUNT	-	-	-
600-00000-04-431203-	SW TAX REG RATE INTEREST	(8,500)	(8,500)	(8,500)
600-00000-04-431220-	DELINQUENT SW TAX REG	(95,000)	(90,000)	(90,000)
600-00000-04-431221-	DELINQUENT SW TAX REG INTEREST	(17,000)	(15,000)	(15,000)
600-00000-04-431250-	SW TAX CHARGE SP RATE	(80,000)	(80,000)	(80,000)
600-00000-04-431252-	SW TAX SPECIAL RATE DISCOUNT	-	-	-
600-00000-04-431253-	SW TAX SPECIAL RATE INTEREST	-	-	-
600-00000-04-431270-	DELINQUENT SW TAX SPECIAL	(2,500)	(2,500)	(2,500)
600-00000-04-431271-	DELINQUENT SW TAX SP INTEREST	-	-	-

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
600-00000-04-434470-	SW DISPOSAL FEE	(2,481,943)	(2,336,612)	(2,336,612)
600-00000-04-434471-	C & D DISPOSAL FEE	(400,000)	(875,000)	(875,000)
600-00000-04-434477-	RECYCLING REVENUE	(120,000)	(120,000)	(120,000)
600-00000-04-434478-	LATE CHARGES	(20,000)	(20,000)	(20,000)
		$ (6,744,943)	**$ (7,223,576)**	**$ (7,223,576)**
	Non-Operating Revenues			
600-00000-00-436100-	INTEREST EARNINGS	$ (85,000)	(85,000)	(85,000)
600-00000-00-438000-	MISCELLANEOUS REVENUE	-	-	-
		$ (85,000)	**$ (85,000)**	**$ (85,000)**
	Restricted Intergovernmental Revenues			
600-00000-01-433530-	SCRAP TIRE DISPOSAL TAX	$ (170,000)	(170,000)	(170,000)
600-00000-01-433531-	WHITE GOODS DISPOSAL TAX	-	(50,000)	(50,000)
600-00000-01-433532-	SOLID WASTE DISPOSAL TAX	(60,000)	(60,000)	(60,000)
		$ (230,000)	**$ (280,000)**	**$ (280,000)**
	Total Solid Waste Revenues	**$ (7,059,943)**	**$ (7,588,576)**	**$ (7,588,576)**
	Disposal Operations			
600-35100-60-510100-	SALARIES FULL TIME	$ 716,641	755,425	755,425
600-35100-60-510200-	SALARIES PART TIME	14,021	14,337	14,337
600-35100-60-511500-	OVERTIME	42,302	43,259	43,259
600-35100-60-520500-	INSURANCE GROUP	148,044	158,942	158,942
600-35100-60-520600-	SOCIAL SECURITY TAX	47,924	50,407	50,407
600-35100-60-520700-	MEDICARE TAX	11,208	11,789	11,789
600-35100-60-520800-	RETIREMENT	109,212	120,841	120,841
600-35100-60-520900-	401 K	37,947	39,934	39,934
600-35100-60-532020-	ENGINEERING	240,000	225,000	225,000
600-35100-60-532045-	SURVEYING SERVICES	4,000	-	-
600-35100-60-540100-	UTILITIES	35,000	53,520	53,520
600-35100-60-542100-	TIRE DISPOSAL	130,000	140,000	140,000
600-35100-60-542101-	RECYCLING DISPOSAL EXPENSE	2,000	3,600	3,600
600-35100-60-542200-	CUSTODIAL	2,400	900	900
600-35100-60-542500-	M & R BUILDING AND GROUNDS	15,000	275,000	275,000
600-35100-60-542501-	M & R TRANSFER STATION	23,750	-	-
600-35100-60-542502-	M & R LANDFILL	21,000	-	-
600-35100-60-542504-	M & R CLOSED LANDFILL	10,000	-	-
600-35100-60-543000-	M & R EQUIPMENT	125,000	-	-
600-35100-60-543010-	M & R SOFTWARE	2,000	-	-
600-35100-60-543020-	M & R VEHICLES	52,500	-	-
600-35100-60-544200-	RENTAL EQUIPMENT	125,000	135,000	135,000
600-35100-60-544400-	UNIFORMS	8,000	12,000	12,000
600-35100-60-545005-	GRINDING SERVICES	100,000	125,000	125,000
600-35100-60-545100	LANDFILL CLOSURE/POSTCLOSURE	75,000	-	-
600-35100-60-551501-	STAFF TRAVEL	3,000	3,000	3,000
600-35100-60-551505-	TRANSPORTATION WASTE	2,497,000	2,500,000	2,500,000
600-35100-60-552000-	LICENSES AND DUES	1,200	1,200	1,200
600-35100-60-552004-	OPERATING PERMITS	12,000	15,000	15,000
600-35100-60-552010-	TAXES	18,000	50,000	50,000
600-35100-60-558000-	CREDIT CARD CHARGES/FEES	8,000	8,000	8,000
600-35100-60-561000-	OFFICE SUPPLIES	12,000	12,000	12,000
600-35100-60-562500-	MOTOR FUELS	140,000	140,000	140,000
600-35100-60-563000-	POSTAGE	500	500	500
600-35100-60-572000	BUILDINGS	100,000	-	-
600-35100-60-573000-	IMPROVEMENTS OTHER THAN BUILDI	100,000		
600-35100-60-574005-	VEHICLES	-	80,000	80,000
600-35100-60-544200	EQUIPMENT LEASE EXPENSE	-		
600-35100-60-590000	CONTINGENCY	340,804		
600-35100-60-575000-	EQUIPMENT	44,500	100,000	100,000
600-35100-60-573000	IMPROVEMENTS OTHER THAN BUILDI		100,000	100,000
600-35100-60-590000-	CONTINGENCY		502,515	502,515
		$ 5,374,953	**$ 5,677,169**	**$ 5,677,169**
	Collection Operations			
600-35200-60-510100-	SALARIES FULL TIME	$ 245,518	251,047	251,047
600-35200-60-510200-	SALARIES PART TIME	336,502	358,419	358,419

Account	Description	ORIGINAL BUDGET APPROVED	DEPARTMENT REQUEST	MANAGER RECOMMENDED
600-35200-60-520500-	INSURANCE GROUP	56,940	61,132	61,132
600-35200-60-520600-	SOCIAL SECURITY TAX	36,085	37,787	37,787
600-35200-60-520700-	MEDICARE TAX	8,439	8,837	8,837
600-35200-60-520800-	RETIREMENT	35,330	37,983	37,983
600-35200-60-520900-	401 K	12,276	12,552	12,552
600-35200-60-540100-	UTILITIES	31,000	37,650	37,650
600-35200-60-542101-	WASTE DISPOSAL OIL/OIL FILTERS	6,000	18,000	18,000
600-35200-60-542102-	WASTE DISPOSAL ELECTRONICS	-	-	-
600-35200-60-542500-	M & R BUILDING AND GROUNDS	24,400	70,000	70,000
600-35200-60-543000-	M & R EQUIPMENT	7,000	-	-
600-35200-60-543020-	M & R VEHICLES	30,000	-	-
600-35200-60-544100-	RENTAL LAND	5,500	5,000	5,000
600-35200-60-544400-	UNIFORMS	13,000	15,000	15,000
600-35200-60-551501-	STAFF TRAVEL	3,000	3,000	3,000
600-35200-60-561500-	PROGRAM SUPPLIES	4,000	4,000	4,000
600-35200-60-562500-	MOTOR FUELS	90,000	94,000	94,000
600-35200-60-573000-	IMPROVEMENTS OTHER THAN BUILDI	-	32,000	32,000
600-35200-60-575000-	EQUIPMENT	-	15,000	15,000
		$ 944,990	**$ 1,061,407**	**$ 1,061,407**
	Other Financing Sources/Uses			
600-35100-55-595100-	TRANSFER TO GENERAL FUND	$ 500,000	850,000	850,000
600-35100-55-595605-	TRANSFER TO CAPITAL RESERVE FD	240,000	-	-
		$ 740,000	**$ 850,000**	**$ 850,000**
	Total Solid Waste Expenditures	**$ 7,059,943**	**$ 7,588,576**	**$ 7,588,576**
	Solid Waste Capital Reserve Fund Operating Revenues			
605-00000-11-439600-	TRANSFER FROM SOLID WASTE 600	$ (240,000)	-	-
	Total Solid Waste Capital Reserve Revenues	**$ (240,000)**	**$ -**	**$ -**
	Operations			
605-00000-60-599999-	PROJECT SET ASIDE	$ 240,000		
	Total Solid Waste Capital Reserve Expenditures	**$ 240,000**	**$ -**	
	Water Sewer Capital Reserve Fund Operating Revenues			
210-00000-11-439350-	TRANSFER FROM WATER SEWER 350	$ (250,000)		
210-21175-09-439900-	FUND BALANCE APPROPRIATED		(175,000)	(175,000)
	Total Water Sewer Capital Reserve Revenues	**$ (250,000)**	**$ (175,000)**	**$ (175,000)**
	Operations			
210-00000-60-599999-	PROJECT SET ASIDE	$ 250,000		
210-21175-55-595350-	TRANSFER TO FUND 350		175,000	175,000
	Total Water Sewer Capital Reserve Expenditure	**$ 250,000**	**$ 175,000**	**$ 175,000**

BURKE COUNTY NORTH CAROLINA
ZERO BASED BUDGET DETAILS
FOR THE YEAR ENDING 6/30/2027

Amount	Description	Account
$ 1,200	Confidental Bens In Office And Shredding Of Previous Election Documents	100-41500-05-542100
$ 50,000	License And Warranty Of Voting Equipment And Software Renewals	100-41500-05-543000
$ 10,000	Printing For Office Verification And Ncoa Cards, Paper, List Maintenance Mailings	100-41500-05-551100
$ 14,000	Summer Conference/ Ncade Conference In March, Mileage For Staff And Elections	100-41500-05-551501
$ 15,000	Office Materials, Equipment, Paper, Toshiba Costs, Toners	100-41500-05-561000
$ 6,000	Extras In The Office When Needed, Election Needs Like Bags, Or Items For Precincts	100-41500-05-561500
$ 350	Newpaper Subscription To Verify Our Legal Ads Were Printed And Election Matters	100-41500-05-562710
$ 12,000	Postage For Courier And Absentee By Mail With Stamps.Com, Business Reply Mail	100-41500-05-563000
$ 30,000	Coding, Audio, Ballot Pdf, Layout Everything With Creation Of Ballots	100-41501-05-534010
$ 3,000	Rentals For Election Day Precincts	100-41501-05-544150
$ 3,000	Legal Ads And Any Other Announcements That Need To Be In Paper	100-41501-05-551000
$ 19,000	Printing Of Ballots For Election Which Include Sample, Absentee, Early Voting And Election Day	100-41501-05-551100
$ 125	Pacer	100-42500-05-531010
$ 37,500	Business Personal Property Audits	100-42500-05-532051
$ 125	Employment Security	100-42500-05-534010
$ 600	Pay Pal	100-42500-05-534010
$ 600	Draw Books	100-42500-05-534010
$ 1,000	Premium Support	100-42500-05-534010
$ 1,000	Listing Ads (Radio & Newspaper Advertising)	100-42500-05-534010
$ 4,721	Lexisnexis (3 Users)	100-42500-05-534010
$ 6,825	Deed Sync	100-42500-05-534010
$ 6,825	Map Metrics	100-42500-05-534010
$ 8,700	Catalis/Sturgis	100-42500-05-534010
$ 50,838	Billing & Collections	100-42500-05-534010
$ 50,838	Denali (Cama)	100-42500-05-534010
$ 60,000	Admin & Suppport	100-42500-05-534010
$ 60,000	Eagleview Gis Enhancements	100-42500-05-534010
$ 8,000	Newpaper Advertising (Unpaid Taxes & Boer Ads)	100-42500-05-551000
$ 349	Solid Envelopes (Case)	100-42500-05-551100
$ 360	Business Cards (4 People)	100-42500-05-551100
$ 500	Miscelleonus Office Supplies	100-42500-05-551100
$ 500	Clothing Staff (Logo Shirts)	100-42500-05-551100
$ 600	Envelope Shipping & Handling	100-42500-05-551100
$ 1,047	Window Envelopes (Case)	100-42500-05-551100
$ 20	Breakfast	100-42500-05-551501
$ 20	Breakfast	100-42500-05-551501
$ 20	Breakfast	100-42500-05-551501
$ 23	Dinner	100-42500-05-551501

$ 27	Lunch	100-42500-05-551501
$ 27	Lunch	100-42500-05-551501
$ 27	Lunch	100-42500-05-551501
$ 30	Breakfast	100-42500-05-551501
$ 46	Dinner	100-42500-05-551501
$ 46	Dinner	100-42500-05-551501
$ 51	Breakfast	100-42500-05-551501
$ 53	Lunch	100-42500-05-551501
$ 67	Lunch	100-42500-05-551501
$ 69	Dinner	100-42500-05-551501
$ 101	Breakfast	100-42500-05-551501
$ 101	Breakfast	100-42500-05-551501
$ 116	Dinner	100-42500-05-551501
$ 133	Lunch	100-42500-05-551501
$ 133	Lunch	100-42500-05-551501
$ 152	Breakfast	100-42500-05-551501
$ 175	Hotel	100-42500-05-551501
$ 185	Dinner	100-42500-05-551501
$ 185	Dinner	100-42500-05-551501
$ 200	Lunch	100-42500-05-551501
$ 213	Lunch	100-42500-05-551501
$ 347	Dinner	100-42500-05-551501
$ 350	Hotel	100-42500-05-551501
$ 350	Hotel	100-42500-05-551501
$ 450	Exemptions & Exclusions Workshop - Registration	100-42500-05-551501
$ 500	Tax Collection Practices - Registration	100-42500-05-551501
$ 500	Appraisal Of Personal Property - Registration	100-42500-05-551501
$ 560	Western Piedmont Tax Associaion Meetings Regisration (Quarterly)	100-42500-05-551501
$ 700	Hotel	100-42500-05-551501
$ 750	Listing And Assessing Registration	100-42500-05-551501
$ 950	Reappraisal Bootcamp - Registration	100-42500-05-551501
$ 950	Nc Tax Collectors Conference - Registration	100-42500-05-551501
$ 950	Reappraisal Bootcamp - Registration	100-42500-05-551501
$ 1,050	Hotel	100-42500-05-551501
$ 1,125	Nc Assessor'S Conference - Registration	100-42500-05-551501
$ 1,400	Hotel	100-42500-05-551501
$ 1,400	Hotel	100-42500-05-551501
$ 2,100	Hotel	100-42500-05-551501
$ 2,250	Mapping School Registration (In Morganton)	100-42500-05-551501
$ 50	Ncpma Dues (Conley)	100-42500-05-552000
$ 100	Ncaao Dues	100-42500-05-552000
$ 100	Nctca Dues	100-42500-05-552000
$ 150	Certification Applications	100-42500-05-552000
$ 240	Iaao Dues (Administrator)	100-42500-05-552000
$ 240	Iaao Dues (Nelson)	100-42500-05-552000
$ 27,500	Pool Fund (Req For Ncpts)	100-42500-05-552005
$ 125	Delinquent Notices	100-42500-05-552701
$ 750	Secure Archive	100-42500-05-552701
$ 1,100	Business Listing	100-42500-05-552701
$ 1,100	Office Business Listing	100-42500-05-552701
$ 1,400	Gap Bills	100-42500-05-552701
$ 8,500	Tax Notices	100-42500-05-552701
$ 9,100	Office Personal Property Listing	100-42500-05-552701
$ 9,800	Personal Property Listing	100-42500-05-552701

$ 400	Office Business Listing	100-42500-05-552702
$ 880	Office Personal Property Listing	100-42500-05-552702
$ 1,900	Business Listing	100-42500-05-552702
$ 5,000	Gap Bills	100-42500-05-552702
$ 6,000	Delinquent Notices	100-42500-05-552702
$ 28,850	Personal Property Listing	100-42500-05-552702
$ 37,900	Tax Notices	100-42500-05-552702
$ 5,700	Costar Realty Information	100-42500-05-562710
$ 5,625	Board Of E&R Hearings (5 Members @ $75 For 15 Days)	100-42502-05-552005-
$ 35,640	Revaluation Notices	100-42502-05-552701-
$ 51,480	Postage (66,000 New Value Notices)	100-42502-05-552702-
$ 7,800	Postage (Informal Appeal Notices & Formal Appeal Notices)	100-42502-05-563000-
$ 40,732	Part Time Employees For Passports	100-43000-05-510100
$ 1,137	Annual Meter Click Rate Duncan Parnell Lrg. Format Scanner	100-43000-05-543000
$ 1,200	Annual Base Rate Duncan Parnell Large Format Scanner	100-43000-05-543000
$ 1,400	Annual M&R Toshiba Office Main Copier/Printer	100-43000-05-543000
$ 3,300	Annual Microfilm Services	100-43000-05-543000
$ 55,730	Annual M&R Ccs Land Records Software Non-Contract Yr	100-43000-05-543000
$ 175	Annual Statutorily Mandated Rod Bond	100-43000-05-550100
$ 145	Ncard District Workshop Mileage	100-43000-05-551501
$ 242	Ncard Basic School Mileage (1 Deputy)	100-43000-05-551501
$ 248	District Meetings Mileage- Register Of Deeds Only	100-43000-05-551501
$ 280	Ncard Educ/Leg. Conference Mileage (1 Staff)	100-43000-05-551501
$ 315	Ncard District Workshops	100-43000-05-551501
$ 503	Ncard Annual Conf. Mileage	100-43000-05-551501
$ 920	Ncard Advanced Class For 1 Deputy (Hotel, Reg, Mileage)	100-43000-05-551501
$ 1,230	Ncard Executive Mtgs-Raleigh (Hotel & Mileage)	100-43000-05-551501
$ 1,968	Ncard Basic School For 2 Deputies (Hotel, Meals & Reg)	100-43000-05-551501
$ 2,128	Ncard Educ/Leg. Conference Rod & Asst.	100-43000-05-551501
$ 3,179	Ncard Annual Conf. Rod & Asst.	100-43000-05-551501
$ 25	Ncard Annual District Dues	100-43000-05-552000
$ 50	Notary Reappointment (1 Deputy)	100-43000-05-552000
$ 100	Ncard Recertification (Rod & 3 Asst)	100-43000-05-552000
$ 145	Annual Property Rec. Industry Assoc. Dues (Pria)	100-43000-05-552000
$ 200	Annual Inter. Assoc. Of Gov. Officials Dues (Igo)	100-43000-05-552000
$ 375	Ncard Annual Rod Dues	100-43000-05-552000
$ 116,300	Back Indexing Phase Iii: 5 Sets Of Data ($58,150/Yr For 2 Yrs)	100-43000-05-559000
$ 2	Erasers	100-43000-05-561000
$ 8	8 Tab Divider Sheets	100-43000-05-561000
$ 9	Packing Tape 6Pk	100-43000-05-561000
$ 9	Door Chime Batteries (5 Ct)	100-43000-05-561000
$ 9	Manila File Folders (100 Ct)	100-43000-05-561000
$ 12	Notary Journal	100-43000-05-561000
$ 14	Receipt Book 2 Part Carbonless	100-43000-05-561000
$ 15	Highlighters Variety Small 12 Pkg	100-43000-05-561000
$ 16	Small Binder Clips (12 Pk)	100-43000-05-561000
$ 16	Staples 5 Pkg	100-43000-05-561000

$	17	Medium Binder Clips (144 Pk)	100-43000-05-561000
$	17	Large Binder Clips (12 Pk)	100-43000-05-561000
$	20	Staples Ballpoint Retractable Pens For Public	100-43000-05-561000
$	20	Laminating Sheets (100 Ct)	100-43000-05-561000
$	20	Fellowes Powershred Oil	100-43000-05-561000
$	22	Tape 12 Pkg	100-43000-05-561000
$	25	Post It Notes 36 Pkg Colored	100-43000-05-561000
$	25	Colored File Folders (150 Ct)	100-43000-05-561000
$	26	Cream Copy Paper	100-43000-05-561000
$	27	Wall Calendar Refill	100-43000-05-561000
$	28	Standard Paper Clips (10 Pks)	100-43000-05-561000
$	29	Notary Commission Gold Labels	100-43000-05-561000
$	30	Pink Pastel Copy Paper	100-43000-05-561000
$	33	Sheet Protectors (500 Pack)	100-43000-05-561000
$	34	Legal Pags 12 Pkg Colored	100-43000-05-561000
$	35	Hand Sanitizer (Gallon)	100-43000-05-561000
$	42	9X12 Mailing Envelopes	100-43000-05-561000
$	44	Blue Pastel Copy Paper	100-43000-05-561000
$	44	Purple Pastel Copy Paper	100-43000-05-561000
$	44	Yellow Pastel Copy Paper	100-43000-05-561000
$	44	Gray Copy Paper	100-43000-05-561000
$	44	Salmon Copy Paper	100-43000-05-561000
$	44	Turqouise Copy Paper	100-43000-05-561000
$	44	Green Pastel Copy Paper	100-43000-05-561000
$	45	Highlighters Variety Large 36 Pkg	100-43000-05-561000
$	45	Sharpie Markers Black 36 Pkg	100-43000-05-561000
$	45	#2 Pencils 72 Pkg	100-43000-05-561000
$	49	4 Inch Binder	100-43000-05-561000
$	49	Black Card Stock	100-43000-05-561000
$	49	Red Card Stock	100-43000-05-561000
$	50	Passport Photo Envelopes (500Ct)	100-43000-05-561000
$	54	Legal Pags 12 Pkg	100-43000-05-561000
$	57	Kleenex (36 Ct)	100-43000-05-561000
$	58	Sharpie Ultra Fine Pens For Plats 12 Pkg	100-43000-05-561000
$	59	Avery Easy Peel Address Labels 3000 Ct	100-43000-05-561000
$	60	Canned Air 2 Pkg	100-43000-05-561000
$	60	White Out Tape	100-43000-05-561000
$	61	Post It Notes 36 Pkg	100-43000-05-561000
$	61	Steno Pads 12 Pkg	100-43000-05-561000
$	62	Storage Bin W/Lid 54 Qt	100-43000-05-561000
$	72	Jumbo Paper Clips (10 Pks)	100-43000-05-561000
$	80	Credit Card Thermal Paper (50Ct)	100-43000-05-561000
$	80	Staff Pens 36 Pkg	100-43000-05-561000
$	89	Fellowes Powershred Bags (50 Ct)	100-43000-05-561000
$	102	Weekly Appointment Books For Rod & Assts	100-43000-05-561000
$	103	Door Chime	100-43000-05-561000
$	155	New Death Southworth 24 Lb White Woven Archive Paper	100-43000-05-561000
$	170	Kindergarten Registration Crayons	100-43000-05-561000
$	173	Rod Business Cards	100-43000-05-561000
$	176	3 Inch Binder	100-43000-05-561000
$	189	Notary Seal Inkers	100-43000-05-561000
$	234	Dymo Label Maker For Vital Record Labels	100-43000-05-561000
$	237	Dymo Vital Records Recording Labels	100-43000-05-561000
$	238	Zebra Color Ribbons -Ymcko 300 Prints For Zc300 Printers	100-43000-05-561000
$	240	Baby Of The Month Gift	100-43000-05-561000
$	251	Out Of County Death Certified Archive Paper	100-43000-05-561000
$	252	New Death Folders	100-43000-05-561000
$	252	Military Discharge Records Folders	100-43000-05-561000
$	252	Real Estate/ Legal Documents	100-43000-05-561000
$	254	Return Address Labels, 4 X 1.5	100-43000-05-561000
$	284	Hp 55A Black Toner For Public Printers	100-43000-05-561000
$	355	Hp26A Black Toner For Rod Printer	100-43000-05-561000
$	384	New Marriage Archive Paper	100-43000-05-561000

$ 396	New Birth Archive Paper	100-43000-05-561000
$ 396	New Marriage White Envelopes 9X12	100-43000-05-561000
$ 458	Hp507A Yellow Toner For Color Printer	100-43000-05-561000
$ 484	Passport Canon Color Ink Paper (100 Sheets)	100-43000-05-561000
$ 488	Hp507A Cyan Toner For Color Printer	100-43000-05-561000
$ 490	Hp507A Blue Toner For Color Printer	100-43000-05-561000
$ 500	Hp55X Black Toner For Office Printers	100-43000-05-561000
$ 502	Out Of County Birth Certified Archive Paper	100-43000-05-561000
$ 503	Rod Logo Pencils	100-43000-05-561000
$ 513	Rod Logo Pens	100-43000-05-561000
$ 546	Hp507A Black Toner For Color Printer	100-43000-05-561000
$ 708	Notary Commission Frames Black (25 Case)	100-43000-05-561000
$ 714	New Birth Folders	100-43000-05-561000
$ 730	#10 Self Addressed Envelopes	100-43000-05-561000
$ 995	Customer Appreciation Calendars	100-43000-05-561000
$ 1,000	Annual Vital Record Binders	100-43000-05-561000
$ 1,086	New Marriage Folders	100-43000-05-561000
$ 1,188	Land Records Thermal Recording Labels	100-43000-05-561000
$ 1,262	Vital Records Request Pads	100-43000-05-561000
$ 1,640	Copy Paper	100-43000-05-561000
$ 2,165	Zebra Zc32 Zc300 Series Dbl-Sided Usb Ethernet Id Card Printer	100-43000-05-561000
$ 4,118	Birth, Death, Marriage Archive Paper	100-43000-05-561000
$ 268	Annual Po Box Dues	100-43000-05-563000
$ 14,194	Annual Fed Ex Postage (Expedited Mail/Online)	100-43000-05-563000
$ 14,194	Annual Regular Postage (Return Mail, Operational)	100-43000-05-563000
$ 11,900	Annual Passport Postage (Flat Rate Of $11.90 For 7 Apps)	100-43000-05-563100
$ 7,416	Deacidification & Preservation Of Historical Marriage Licenses 1900-1903	100-43001-05-534010
$ 46,519	Deacidification & Preservation Of Deed Books K2-Z2	100-43001-05-534010
$ 10,000	Professional Recruitment	100-43500-05-531000-
$ 17,876	Eap	100-43500-05-531000-
$ 615	Badge Equipment Service	100-43500-05-543000-
$ 251	Handshake Job Board Subscription	100-43500-05-551000-
$ 3,000	Miscellanous Recruiting	100-43500-05-551000-
$ 200	Printing Services - Posters, Professional Printing, Etc	100-43500-05-551100-
$ 1,800	Bags For New Hires	100-43500-05-551100-
$ 3,300	Black Polos For New Hires	100-43500-05-551100-
$ 245	Meals For 5 Days @ Per Diem	100-43500-05-551501-
$ 650	Hotel For 5 Nights	100-43500-05-551501-
$ 1,000	Mileage For Training, Other Events	100-43500-05-551501-
$ 2,000	Sog Training	100-43500-05-551501-
$ 65	Notary Re-Certification	100-43500-05-552000-
$ 2,250	Mailings	100-43500-05-552701-
$ 375	Out Of Area Drug Screens	100-43500-05-553100-
$ 1,440	Sbi Fingerprinting Bcso	100-43500-05-553101-
$ 6,000	Sbi Background Checks	100-43500-05-553101-
$ 7,500	Background Screen	100-43500-05-553101-
$ 100	Calendars	100-43500-05-561000-
$ 350	Badge Clips/Lanyards	100-43500-05-561000-
$ 400	File Folders	100-43500-05-561000-
$ 408	Water	100-43500-05-561000-
$ 600	Paper	100-43500-05-561000-
$ 696	Shredding Service	100-43500-05-561000-
$ 1,000	Badge Ribbon And Id Cards	100-43500-05-561000-
$ 2,000	Miscellanous - Pens, Staples, Cups, Cleaning Supplies, Office Printer/Shredder	100-43500-05-561000-
$ 1,040	Employee Hotline - Annual Fee	100-43500-05-562710-
$ 250	Business Meeting Meals	100-43500-05-590100-
$ 350	Staff Birthday Meal	100-43500-05-590100-
$ 350	Hr Holiday Meal	100-43500-05-590100-

$ 500	Veteran'S Day Event	100-43500-05-590100-
$ 1,000	Large Group Lunch Meetings (Hr Sub, Conference Meetings, Etc)	100-43500-05-590100-
$ 1,950	Food For New Hire Orientation Meetings	100-43500-05-590100-
$ 2,000	Flowers	100-43500-05-590100-
$ 2,400	Leadership Retirements - Meals/ Plaques, Gift Card	100-43500-05-590100-
$ 9,000	Service Awards/Employee Recognition Event (September)	100-43500-05-590100-
$ 12,000	Employee Health Fair	100-43500-05-590100-
$ 1,000	Meals & Supplies For Community Meetings	100-44000-10-536011-
$ 1,200	Meals & Supplies For Community Meetings	100-44000-10-536011-
$ 750	Lump Sum Copier Maintenance & Repairs- Shared Fee With 470	100-44000-10-543000-
$ 1,000	Copier Maintenance And Contract	100-44000-10-543000-
$ 3,700	5 Vehicles In Planning Fleet	100-44000-10-543020-
$ 6,500	Planning Vehicle Service And Repairs (4 Vehicles)	100-44000-10-543020-
$ 600	5 Phones For Department; To Maintain Service	100-44000-10-550501-
$ 500	Line Item For Public Hearing Notices	100-44000-10-551000-
$ 2,200	Required Advertising For Public Hearings	100-44000-10-551000-
$ 3,000	Estimate For Different Options For Staff To Maintain Certifications And Have Opportunites To Attend Regional Conferer	100-44000-10-551501-
$ 5,000	Staff Travel For Zoning/Planning Conferences	100-44000-10-551501-
$ 500	Apa, Czo, Cfm, Trail Memberships	100-44000-10-552000-
$ 1,200	Czo & Floodplain And Apa Membership	100-44000-10-552000-
$ 2,000	Payment For Meetings	100-44000-10-552002-
$ 2,220	Boa Payment For Members For 12 Monthly Meetings	100-44000-10-552002-
$ 250	Water/Plaques For Boa Members & Meetings	100-44000-10-552003-
$ 250	Supplies For Meetings	100-44000-10-552003-
$ 2,000	Payment For Meetings	100-44000-10-552005-
$ 2,220	Planning Board Payment Members (12 Meetings)	100-44000-10-552005-
$ 250	Meeting Supplies	100-44000-10-552006-
$ 300	Water/Plaques For Pb Members & Meetings	100-44000-10-552006-
$ 2,000	Copier Paper-Cardstock-File Folders-Labels	100-44000-10-561000-
$ 2,000	Supplies For Department Operations	100-44000-10-561000-
$ 4,000	Gas For 4 Department Vehicles	100-44000-10-562500-
$ 4,000	Fuel For Vehicles	100-44000-10-562500-
$ 700	News Herald & The Paper Subscription	100-44000-10-562710-
$ 1,000	Adobe Creative Suite	100-44000-10-562711-
$ 1,500	Special Software Subscriptions	100-44000-10-562711-
$ 400	Possible Uniform Options For 6 Employees	100-44000-10-562900-
$ 750	Department Mailng Needs	100-44000-10-563000-
$ 1,200	General Mailing- Meeting Notices- Code Violations	100-44000-10-563000-
$ 1,000	Technology And Equipment As Needed	100-44000-10-569100
$ 3,000	Professional Services Support - For Tech Time As Needed	100-44500-05-543000
$ 3,300	Verkada Security Camera Licensing	100-44500-05-543000
$ 5,250	Ups Annual Maintenance - Avery & Foothills	100-44500-05-543000
$ 5,400	Gis - Duncan Parnell Printer Lease	100-44500-05-543000
$ 21,000	Fortinet Annual Maintenance	100-44500-05-543000
$ 25,000	Radio & Battery M&R	100-44500-05-543000
$ 89,000	Cisco Licensing & Support	100-44500-05-543000
$ 98,000	Scale Vm Environment Support (County & 911)	100-44500-05-543000
$ 125,697	Sage Service Contract - Access Control & Camera	100-44500-05-543000
$ 75	Timevalue - Finance - Loan Amortization Calculations	100-44500-05-543010
$ 500	Cognito Forms - Public Facing Forms Workaround Limitations Of Civicplus, Sharepoint, Ms Forms	100-44500-05-543010
$ 960	Bitwarden - Password Management	100-44500-05-543010
$ 1,200	Deep Freeze Licensing	100-44500-05-543010
$ 2,000	Pdq - Software Deployment Tool	100-44500-05-543010
$ 3,500	Beyondtrust Remote Access - Secure Vendor Remote	100-44500-05-543010
$ 3,900	Forticlient Vpn Licenses - 100 Additional	100-44500-05-543010
$ 4,800	Microcall Support	100-44500-05-543010

$ 5,816	Gis - Trimble Catalyst 30 Gps Annual License - Env Health	100-44500-05-543010
$ 6,000	Tyler - Pace Training	100-44500-05-543010
$ 6,400	Sonicwall Licensing And Support	100-44500-05-543010
$ 9,240	Goto Rescue	100-44500-05-543010
$ 9,400	Whats Up Gold - Server Monitoring	100-44500-05-543010
$ 10,000	Bossdesk - It Ticketing System	100-44500-05-543010
$ 11,000	Atera - New Ticketing/Remote Access/Deployment (Replace Bossdesk, Gotorescue, Pdq $21240)	100-44500-05-543010
$ 11,600	Workpaper Manager (Mgr/Budget)	100-44500-05-543010
$ 12,900	Absolute (Aka Netmotion Vpn)	100-44500-05-543010
$ 13,500	Fuelmaster Maintenance	100-44500-05-543010
$ 16,400	Adobe Acrobat Pro, Sign, Creative Cloud	100-44500-05-543010
$ 17,400	Upkeep - General Services Ticketing	100-44500-05-543010
$ 18,700	Knowbe4 - Security Awareness Training	100-44500-05-543010
$ 19,100	Ude (Arbitrator) License And Support - Sheriff	100-44500-05-543010
$ 21,000	Jamf Now & Apple Business Essentials Mdm (Iphones, Ipads)	100-44500-05-543010
$ 22,000	Cradlepoint Licensing + Equip 2 Ems Trucks	100-44500-05-543010
$ 23,500	Gis - Avineon Support	100-44500-05-543010
$ 32,250	Civicplus - County Website, Audioeye Ada Compliance, Social Media Archiving, Agenda Management (Clerk)	100-44500-05-543010
$ 33,000	Gis - Esri Arcgis Maintenance	100-44500-05-543010
$ 36,750	Samsara - Gps Vehicle Tracking	100-44500-05-543010
$ 50,300	Laserfiche	100-44500-05-543010
$ 66,152	Phone System - Webex Cloud Calling - Year 2 Of 3	100-44500-05-543010
$ 98,050	Port53 - Managed Soc 24X7 Network Security Monitoring, Cisco Xdr, Duo, Secure Endpoint, Email Threat Defense	100-44500-05-543010
$ 137,000	Acronis Backups - Servers/365/Support	100-44500-05-543010
$ 215,420	Tyler - Munis	100-44500-05-543010
$ 314,000	Microsoft Enterprise Agreement - O365 And Server Licensing - Year 1 Of 3	100-44500-05-543010
$ 500	Godaddy - Security Certificate	100-44500-05-550501
$ 240,000	Cellphones And Hotspots	100-44500-05-550501
$ 2,000	Nclgisa Fall Conference (2 People)	100-44500-05-551501
$ 2,200	Staff Mileage	100-44500-05-551501
$ 3,400	Nclgisa Spring Conference (2 People)	100-44500-05-551501
$ 5,000	Gis - Training Courses, Various Conferences To Maintain Certifications	100-44500-05-551501
$ 6,000	Cbtnuggets - It Online Training Courses	100-44500-05-551501
$ 9,700	Gis - Geospatial Training Services - Annual Training License (10+) Allow Other Depts Access To Gis Training	100-44500-05-551501
$ 50	Gis - Nc Certified Property Mapper	100-44500-05-552000
$ 175	Gis - Ncpma Membership Dues	100-44500-05-552000
$ 2,200	It/Gis Dept Logo Shirts/Outerwear	100-44500-05-561000
$ 10,000	Office Supplies	100-44500-05-561000
$ 100	Postage	100-44500-05-563000
$ 50,000	Engineering Services - Misc Needs For The Year	100-45000-05-532020
$ 49,500	Waste & Recycle Containers At Multiple Buildings	100-45000-05-542100-
$ 5,000	M & R Equipment - Trailers, Mowers, Chain Saws, Weed Eaters, Etc	100-45000-05-543000-
$ 20,000	Tires, Brakes, Oil Changes, Car Washes, Etc	100-45000-05-543020-
$ 5,000	Supplies For Road Signs For The County - Sign Posts And Caps; Green Blades; White Letters; Concrete; Gravel Mix; Wash	100-45000-05-543400-
$ 8,300	Uniform Rental - Contract - Cintas Corporation; Safety Vest; Rain Suits; Boot Reimbursement	100-45000-05-544400-
$ 2,500	Staff To Attend Workshops Or Receive Extra Training	100-45000-05-551501-
$ 2,000	Basic Office Supplies	100-45000-05-561000-
$ 3,000	Basic Operating Costs - Mechanic At Garage At Landfill	100-45000-05-561500-
$ 3,000	Basic Operating Costs - General Maintenance Grounds	100-45000-05-561500-
$ 19,000	Basic Operating Costs - General Maintenance	100-45000-05-561500-
$ 30,000	Motor Fuels For M & O Vehicles	100-45000-05-562500-
$ 300	Postage	100-45000-05-563000-
$ 450	Annual Box Rental - Po Box 1486	100-45000-05-563000-
$ 2,800	Annual Box Rental - Po Box 219	100-45000-05-563000-
$ 8,750	Tablets & Protectors For Upkeep Work Orders	100-45000-05-569100
$ 400	Canva: Posters, Flyers, Events	100-45500-05-561000-
$ 600	Camtasia: Video Tool To Create And Make Infomational Videos	100-45500-05-561000-
$ 1,200	Professional Camera	100-45500-05-561000-

$ 2,400	Restream: Ada Compliant	100-45500-05-561000-
$ 2,600	2 Cameras For Towers	100-45500-05-561000-
$ 3,000	Hootsuite: Social Media Manager Tool	100-45500-05-561000-
$ 15,000	Contract With Corey Goble	100-45500-05-561000-
$ 12,000	Psychological Evaluations For New Hires/Blet Attendance	100-46000-10-523000
$ 300	Professional Interpreters	100-46000-10-535010
$ 2,500	Shred-It Services	100-46000-10-542100
$ 2,000	Equipment Repairs Not Covered Under Service Agreements	100-46000-10-543000
$ 3,000	Radar Certification For 4 Radar Units	100-46000-10-543000
$ 3,200	Starwitness - Cid	100-46000-10-543000
$ 4,000	Idemia Fingerprinting Agreement	100-46000-10-543000
$ 500	Dci Access Fees - 1 Desktop/Cad Connection - Narcotics	100-46000-10-543010
$ 4,000	Dci Access Fees - 12 Desktop/Cad Connections	100-46000-10-543010
$ 5,500	Carolina Recording Systems, Llc - Service Agreement	100-46000-10-543010
$ 5,800	Dci Access Fees - 35 Mdt Connections	100-46000-10-543010
$ 145,000	Maintaintence And Repairs On Vehicles	100-46000-10-543020
$ 125	Sheriff'S Bond - Liberty Mutual	100-46000-10-550100
$ 10,000	Verizon Smartphones/Air Cards For Mdts	100-46000-10-550501
$ 200	Civil Process Door Hangers	100-46000-10-551100
$ 300	Business Cards	100-46000-10-551100
$ 400	Evidence Forms	100-46000-10-551100
$ 800	Sherriff'S Office Letterhead/Envelopes/Literature	100-46000-10-551100
$ 2,000	Community Outreach	100-46000-10-551100
$ 5,000	Specialized Training (Homicide/Rape/Etc.)	100-46000-10-551501
$ 6,000	Firearm And Swat Training	100-46000-10-551501
$ 7,000	New Training/Training Updates	100-46000-10-551501
$ 7,000	Nc Sheriff'S Assoc. Training/Conferences	100-46000-10-551501
$ 12,000	Civil Training - Civil Process Solutions	100-46000-10-551501
$ 18,000	Blet Program	100-46000-10-551501
$ 50	National White Collar Crime Association	100-46000-10-552000
$ 150	Notary Reappointments	100-46000-10-552000
$ 150	Nc Association For Property And Evidence Membership	100-46000-10-552000
$ 200	Sungard National Users Group	100-46000-10-552000
$ 250	National Tactical Officers Association - Swat	100-46000-10-552000
$ 250	Nc Tactical Officer'S Association	100-46000-10-552000
$ 1,600	Nc Sheriff'S Association Annual Membership	100-46000-10-552000
$ 5,000	Moving And Towing Services (Accidents/Evidence Collect.)	100-46000-10-554950
$ 900	Camera Installation - Duke Energy	100-46000-10-559000
$ 1,600	Sheriff'S Office Portrait	100-46000-10-559000
$ 2,000	Evidence Analysis	100-46000-10-559000
$ 2,100	Rx Drug Disposal Boxes - Contract	100-46000-10-559000
$ 5,000	Explorer Program	100-46000-10-559000
$ 20,000	Drug Buy Money For Narcotics Division Investigations	100-46000-10-559000
$ 24,000	Legal Services - Criminal - Smith Rodgers	100-46000-10-559000
$ 30,000	Flock Camera System (Current Cameras)	100-46000-10-559000
$ 37,000	Flock Camera System (Additional Cameras)	100-46000-10-559000
$ 28,000	Office Supplies/Copy Paper/Toshiba Copier Lease	100-46000-10-561000
$ 450	First Aid Kits	100-46000-10-561500
$ 500	Gauze	100-46000-10-561500
$ 500	Cases Of Crime Scene Tape	100-46000-10-561500
$ 800	Canteen Services - Narcotics	100-46000-10-561500
$ 800	Israeli Bandages	100-46000-10-561500
$ 800	Boat Patrol Supplies	100-46000-10-561500
$ 900	Halo Seals	100-46000-10-561500
$ 1,200	Nuisance Abatement Posting Materials	100-46000-10-561500
$ 1,300	Large Oc Cans	100-46000-10-561500
$ 1,500	Lithium Batteries (Aa/Aaa/D/Cr123/Cr2032)	100-46000-10-561500
$ 1,500	Batteries (Flashlights/Cameras/Other Electronics)	100-46000-10-561500
$ 1,500	Fire Extinguisher Maintenance	100-46000-10-561500
$ 1,500	Bail Out Bags	100-46000-10-561500

$ 1,650	Mask Filters	100-46000-10-561500
$ 1,800	Cat Tourniquetes	100-46000-10-561500
$ 1,800	Swat Helmets	100-46000-10-561500
$ 2,000	Everyday Supplies (Keys/Tools/Repairs/Satellie Office)	100-46000-10-561500
$ 2,000	Oss Patrol Packs	100-46000-10-561500
$ 2,500	Evidence Collection Supplies	100-46000-10-561500
$ 2,700	Sheriff'S Novelty Supplies (Badge Stickers/Door Plates)	100-46000-10-561500
$ 3,500	Ppe (Gloves/Masks/First Aid Kits/Cpr Equipment)	100-46000-10-561500
$ 3,500	Narcotics Supplies - Field Drug Testing Kits	100-46000-10-561500
$ 4,000	Duty Belt Equipment (Batons/Pepper Spray/Cases/Etc.)	100-46000-10-561500
$ 6,500	Holosun Ls 321 For Swat Rifles	100-46000-10-561500
$ 9,000	Ballistic Rifle Plates For Cid Vests	100-46000-10-561500
$ 10,000	Supressor Systems For Swat Rifles	100-46000-10-561500
$ 11,400	Swat Vests	100-46000-10-561500
$ 14,400	Safariland Liberator 4 Communication Systems	100-46000-10-561500
$ 20,000	Bulletproof Vests (Carrier And Panels)	100-46000-10-561500
$ 2,500	Food For Annual Staff Meeting	100-46000-10-562500
$ 250,000	Motor Fuel	100-46000-10-562500
$ 100	Qwik Law (Cid)	100-46000-10-562711
$ 350	Canva	100-46000-10-562711
$ 450	Turbify (Annual Web Hosting)	100-46000-10-562711
$ 2,000	Integrity (Gps Tracking Service)	100-46000-10-562711
$ 2,100	L-Tron	100-46000-10-562711
$ 2,200	Datapilot (Narcotics/Cid)	100-46000-10-562711
$ 2,500	Tlo Monthly Access Fee	100-46000-10-562711
$ 3,800	Dronesense Operations Hub	100-46000-10-562711
$ 4,700	Casper - Narcotics Division	100-46000-10-562711
$ 5,000	Notability (Ipads - Cid)	100-46000-10-562711
$ 9,500	Sheriff App	100-46000-10-562711
$ 11,000	Leads Online	100-46000-10-562711
$ 14,000	Lefta	100-46000-10-562711
$ 51,000	Ammo/Targets/Magazines	100-46000-10-5628000
$ 50,000	Uniforms (Pants/Shirts/Belts/Boots)	100-46000-10-562900
$ 6,000	Postage	100-46000-10-563000
$ 2,500	Drug Testing (Accident/Random/Narcotics)	100-46000-553100
$ 12,300	Pre-Employment Psychological Evaluations	100-46001-10-52300
$ 2,000	Dental Care - Inmate	100-46001-10-532030
$ 13,000	Medical Safekeeping - Inmates	100-46001-10-532030
$ 21,000	Non-Emergency Medical Inmate Care	100-46001-10-532030
$ 174,000	Emergency Medical Inmate Care	100-46001-10-532030
$ 434,100	Ims Contract - Medical Sick Calls For Inmates	100-46001-10-532031
$ 500	Professional Interpreting	100-46001-10-535010
$ 1,200	Landline Phones	100-46001-10-540100
$ 1,800	Fuel For Generator (Bumgarner Oil)	100-46001-10-540100
$ 5,100	Compass Cable - Tv/Internet	100-46001-10-540100
$ 31,000	City Of Morganton - Water And Sewer	100-46001-10-540100
$ 51,000	Piedmont Natural Gas	100-46001-10-540100
$ 110,000	Electric - Duke Power	100-46001-10-540100
$ 1,700	A Sani-Can (Grease Tank)	100-46001-10-542100
$ 2,200	Shred-It - Shredding Services	100-46001-10-542100
$ 22,000	Republic Services - Trash Pickup	100-46001-10-542100
$ 300	Fire Damper Inspection	100-46001-10-542500
$ 500	City Of Morganton - Annual Fire Inspection	100-46001-10-542500
$ 500	Assa Abloy (Annual Fire Door Test Drop)	100-46001-10-542500
$ 600	Jail Fire Alarm System Svc Agreement - Century Fire	100-46001-10-542500
$ 1,100	Bi-Annual Hood Cleaning	100-46001-10-542500
$ 1,700	Termix -Monthly Service	100-46001-10-542500
$ 2,000	Paint For Maintenance	100-46001-10-542500
$ 2,400	Hvac Filters (Replaced Quarterly)	100-46001-10-542500
$ 4,000	All About Doors - Service Sallyport Doors	100-46001-10-542500
$ 5,000	Generator Svc - Bi-Annual Maintenance & Load Bank	100-46001-10-542500
$ 5,500	Csa Pm Service - Carolina Cat	100-46001-10-542500

$ 8,000	Maintenance Supplies	100-46001-10-542500
$ 8,700	Century Fire - Inspection	100-46001-10-542500
$ 10,000	Svc Contract For Secuirty Lock System (Desi)	100-46001-10-542500
$ 20,000	Unexpected Maintenance /Outside Vendors	100-46001-10-542500
$ 22,500	Padded Cell Repairs And Replacement	100-46001-10-542500
$ 1,100	Annual Inspection For Lift	100-46001-10-543000
$ 4,200	Idemia/Afis Fingerprinting Service Agreement	100-46001-10-543000
$ 5,000	Unexpected Repairs To Office Equipment	100-46001-10-543000
$ 12,600	Tek84 Body Scanner Warranty	100-46001-10-543000
$ 12,600	Misc. Maintenance Needs For Jail & Kitchen Equipment	100-46001-10-543000
$ 51,765	Swc Contract	100-46001-10-543000
$ 315	Dci Access Fee - 1 Desktop/Cad Connection At Jail	100-46001-10-543010
$ 5,000	Guard One - Cloud-Based Storage	100-46001-10-543010
$ 13,400	Guard One - Time Keeping Systems, Inc.	100-46001-10-543010
$ 15,300	Correc Tek Emr - Annual Fee	100-46001-10-543010
$ 30,000	Out-Of-County Prisoner Bed Rentals	100-46001-10-544350
$ 48,000	Ncdps - Juvenile Out-Of-County Bed Rentals	100-46001-10-544355
$ 450	Nc Jail Administration Conference	100-46001-10-551501
$ 1,100	Employee Mileage Reimbursement	100-46001-10-551501
$ 2,200	Books For Jail Certification School For New Hires	100-46001-10-551501
$ 2,700	Food Per Diems For Employee Training	100-46001-10-551501
$ 2,940	Wpcc - Blet For 2 Officers	100-46001-10-551501
$ 5,500	Training Classes For Jail Staff	100-46001-10-551501
$ 6,000	Cell Extraction Team Training	100-46001-10-551501
$ 7,500	Hotels For Employee Training	100-46001-10-551501
$ 130	Drug License (Required By Dhhs)	100-46001-10-552000
$ 200	Clia Lab Program Annual Certification Fee	100-46001-10-552000
$ 340	American Jail Association - Medium Agency	100-46001-10-552000
$ 420	Nc Dhhs Control Clinic Annual Renewal	100-46001-10-552000
$ 780	Cdl License For Bus Use	100-46001-10-552000
$ 900	Nc Jail Adminstrator'S Association Membership	100-46001-10-552000
$ 1,260	Cleaning Machine Supplies	100-46001-10-560500
$ 2,100	Cleaning/Sanitation Supplies	100-46001-10-560500
$ 2,100	Toilet Paper	100-46001-10-560500
$ 13,200	Laundry Supplies (At Current Population)	100-46001-10-560500
$ 17,460	Patton Cleaning - Cleaning Of Staff Areas	100-46001-10-560500
$ 500	Envelopes And Letterheads	100-46001-10-561000
$ 4,200	Supplies And Paper (If Additional Staff Is Added)	100-46001-10-561000
$ 4,200	Toshiba Service Agreements	100-46001-10-561000
$ 8,600	Supplies And Paper	100-46001-10-561000
$ 500	Religious Materials For Inmates	100-46001-10-561500
$ 500	Dosimeter Badges For Officers Operating Tek84 Body Scan	100-46001-10-561500
$ 700	Replacement Property Control Bags	100-46001-10-561500
$ 1,620	Cts Munitions	100-46001-10-561500
$ 2,400	Chairs	100-46001-10-561500
$ 2,600	Razors & Required Items Not In Indigent Kits	100-46001-10-561500
$ 2,600	Inmate Property Storage Bags (Larger Bags)	100-46001-10-561500
$ 2,800	Inmate Property Cards (Small One-Time Use)	100-46001-10-561500
$ 3,500	Cts Launcher - Penn Arms Multi	100-46001-10-561500
$ 3,600	Initial Inmate Intake Kit	100-46001-10-561500
$ 4,000	In-Jail Staff Radios	100-46001-10-561500
$ 4,200	Ppe (Gloves, Masks, Etc.)	100-46001-10-561500
$ 4,500	Feminine Hygiene Products	100-46001-10-561500
$ 4,900	New Floor Cleaner Machine	100-46001-10-561500
$ 5,200	Detention Supplies (Handcuffs/Shackles/Pepper Spray)	100-46001-10-561500
$ 6,000	Replacement Mattresses	100-46001-10-561500
$ 6,500	Replacement Mattress Covers	100-46001-10-561500
$ 6,500	Replacement Bedding And Towels	100-46001-10-561500
$ 7,400	Replacement Inmate Uniforms	100-46001-10-561500
$ 10,400	Toilet Paper For Inmates	100-46001-10-561500
$ 10,400	Cell Extraction Team Supplies (Protective Gear & Shields)	100-46001-10-561500
$ 12,200	General Operating Supplies/Repair Items	100-46001-10-561500
$ 19,500	Medical Supplies (Bandaids, Etc. Not Ordered By Nurse)	100-46001-10-561500
$ 27,000	Indigent Kits For Inmates	100-46001-10-561500
$ 57,000	Medications For Inmates	100-46001-10-562001

$ 818,000	Elior, Inc. Contract (Food For Inmates)	100-46001-10-562600
$ 1,430	Uniform Allowance For Captain	100-46001-10-562900
$ 1,500	Vest Accessories/Uniform Equipment	100-46001-10-562900
$ 7,800	Stab Vest Carries And Panels	100-46001-10-562900
$ 7,800	Replacement Stab Vests	100-46001-10-562900
$ 12,620	Replacement Unforms For Detention Officers	100-46001-10-562900
$ 20,000	Uniforms For New Hires (Normal Turnover)	100-46001-10-562900
$ 2,100	Postage	100-46001-10-563000
$ 84,040	Salaries Part-Time	100-46200-10-510200-
$ 765	Rabies Titer - Needed Every 2 Years	100-46200-10-523000-
$ 1,442	Pre-Exposure Rabies Vaccines	100-46200-10-523000-
$ 2,500	Animal Cruelty Investigations	100-46200-10-532030-
$ 2,800	Imaging Services (X-Rays)	100-46200-10-532030-
$ 10,000	Emergency Services Or Hospitilization	100-46200-10-532030-
$ 936	Waste	100-46200-10-542100-
$ 1,000	Medical Clinic Machine Services	100-46200-10-543000-
$ 2,500	Older Washer/Dryer - May Need Repairs	100-46200-10-543000-
$ 3,600	Shelterluv- Software	100-46200-10-543010-
$ 250	Tire Plugs, New Wipers, New Bulbs, Etc.	100-46200-10-543020-
$ 2,400	Oil Changes And Tire Rotations - 4 Trucks	100-46200-10-543020-
$ 2,550	New Tires - 3 Trucks	100-46200-10-543020-
$ 3,000	Miscellaneous Repairs	100-46200-10-543020-
$ 779	Compass	100-46200-10-550501-
$ 2,319	Verizon Bill	100-46200-10-550501-
$ 40	Appointment Cards	100-46200-10-551100-
$ 123	Impound Notices	100-46200-10-551100-
$ 123	Citations	100-46200-10-551100-
$ 123	Quarantine Authorization	100-46200-10-551100-
$ 250	Resource Materials	100-46200-10-551100-
$ 490	Contact Requests	100-46200-10-551100-
$ 50	Crv Training	100-46200-10-551501-
$ 100	Naca Memberships	100-46200-10-551501-
$ 600	Cet Training (3 Employees Need Recertification)	100-46200-10-551501-
$ 750	Vmx Conference	100-46200-10-551501-
$ 1,500	Food	100-46200-10-551501-
$ 1,800	Hotel Room	100-46200-10-551501-
$ 2,000	Travel Expenses	100-46200-10-551501-
$ 130	Controlled Substances Renewal	100-46200-10-552000-
$ 525	Necropsies	100-46200-10-559000-
$ 22,800	Contracted Kennel Cleaning - Twice Weekly	100-46200-10-559000-
$ 21	Toilet Bowl Cleaner	100-46200-10-560500-
$ 25	Gloves - Small	100-46200-10-560500-
$ 27	Spray Bottles	100-46200-10-560500-
$ 35	Windex	100-46200-10-560500-
$ 125	Gloves - Xl	100-46200-10-560500-
$ 149	Gloves - Medium	100-46200-10-560500-
$ 203	Trash Bags - Large	100-46200-10-560500-
$ 205	Bleach	100-46200-10-560500-
$ 225	Trash Bags - Small	100-46200-10-560500-
$ 277	Laundry Detergent	100-46200-10-560500-
$ 278	Paper Towels	100-46200-10-560500-
$ 288	Hand Sanitizer	100-46200-10-560500-
$ 300	Miscellaneous Custodial Supplies Or Replacements	100-46200-10-560500-
$ 311	Gloves - Large	100-46200-10-560500-
$ 359	Turf Cleaner	100-46200-10-560500-
$ 394	Air Fresheners	100-46200-10-560500-
$ 526	Dish Disinfectant	100-46200-10-560500-
$ 1,524	Dish Detergent	100-46200-10-560500-
$ 2,862	Rescue Disinfectant	100-46200-10-560500-

$ 5	Staples	100-46200-10-561000-
$ 14	Zip Ties	100-46200-10-561000-
$ 16	Pens	100-46200-10-561000-
$ 16	Calendars	100-46200-10-561000-
$ 22	Badge Holders	100-46200-10-561000-
$ 25	Binder Clips	100-46200-10-561000-
$ 30	Duct Tape	100-46200-10-561000-
$ 33	Paperclips	100-46200-10-561000-
$ 35	Cardstock	100-46200-10-561000-
$ 40	Dymo Labels 2"X4" For Rx	100-46200-10-561000-
$ 43	Packing Tape	100-46200-10-561000-
$ 48	Quart Ziploc Bags	100-46200-10-561000-
$ 55	1In Binders	100-46200-10-561000-
$ 62	Painters Tape	100-46200-10-561000-
$ 68	3In Binders	100-46200-10-561000-
$ 72	2In Binders	100-46200-10-561000-
$ 77	Scotch Tape	100-46200-10-561000-
$ 98	Gallon Ziploc Bags	100-46200-10-561000-
$ 100	Replacement Office Supplies (Staplers, Tape Dispensers, Etc.)	100-46200-10-561000-
$ 110	Aaha Controlled Substances Log Books	100-46200-10-561000-
$ 120	Canva	100-46200-10-561000-
$ 131	Post-It Notes	100-46200-10-561000-
$ 308	Printer Paper	100-46200-10-561000-
$ 1,825	Ink	100-46200-10-561000-
$ 17	Poop Pick Up Bags	100-46200-10-561500-
$ 20	Rabies Tags Rings	100-46200-10-561500-
$ 28	Cool Lube	100-46200-10-561500-
$ 28	Neonatal Feeding Supplies	100-46200-10-561500-
$ 40	Blade Cleaner/Disinfectant	100-46200-10-561500-
$ 50	Bungee Cords	100-46200-10-561500-
$ 60	Litter Boxes	100-46200-10-561500-
$ 61	Bug Spray	100-46200-10-561500-
$ 83	Citronella Spray (Halt!)	100-46200-10-561500-
$ 108	Ratchet Straps	100-46200-10-561500-
$ 120	22 Caliber Ammunition (Field Use And Training)	100-46200-10-561500-
$ 180	Slip Leads	100-46200-10-561500-
$ 240	Large Dog Water Bowls	100-46200-10-561500-
$ 250	Enrichment Program Supplies	100-46200-10-561500-
$ 260	First Aid Kit - Rescue Kit	100-46200-10-561500-
$ 400	Rabies Tags	100-46200-10-561500-
$ 400	Dog Runners	100-46200-10-561500-
$ 400	Miscellanous Replacement Supplies	100-46200-10-561500-
$ 425	Feral Boxes	100-46200-10-561500-
$ 499	Safe Reach Chip Scanner Extender	100-46200-10-561500-
$ 500	Staff Enrichment	100-46200-10-561500-
$ 500	Animal Cruelty Investigation Supplies (Housing, Feeding Stations, Etc.)	100-46200-10-561500-
$ 520	Catch Poles	100-46200-10-561500-
$ 837	Cat Traps	100-46200-10-561500-
$ 1,090	Dog Traps	100-46200-10-561500-
$ 1,757	Cat Litter	100-46200-10-561500-
$ 5	3.5 French Red Rudder Catheter	100-46200-10-562001-
$ 5	5 French Red Rubber Catheter	100-46200-10-562001-
$ 6	Vitamin B-12 Injectable	100-46200-10-562001-
$ 6	Hydrogen Perioxide	100-46200-10-562001-
$ 6	Ondansteron	100-46200-10-562001-
$ 6	Tattoo Ink	100-46200-10-562001-
$ 6	Cotton Tipped Applicators	100-46200-10-562001-
$ 7	Prednisone 5Mg	100-46200-10-562001-
$ 7	Dexamethosone Inj.	100-46200-10-562001-
$ 8	Lube	100-46200-10-562001-
$ 8	Roll Gauze	100-46200-10-562001-
$ 10	18G X 1.5In Needles	100-46200-10-562001-
$ 10	Cast Padding	100-46200-10-562001-
$ 12	Prednisone 20Mg	100-46200-10-562001-
$ 13	18G X 1In Needles	100-46200-10-562001-
$ 13	60 Ml Syringe	100-46200-10-562001-
$ 14	25G Butterfly Catheters	100-46200-10-562001-
$ 14	12 Ml Syringe Oral	100-46200-10-562001-
$ 17	Chlorhexadine 2% Solution	100-46200-10-562001-
$ 20	30 Ml Syringe	100-46200-10-562001-
$ 20	6 Ml Syringe Oral	100-46200-10-562001-
$ 21	Vet Wrap	100-46200-10-562001-
$ 21	22G Butterfly Catheters	100-46200-10-562001-

$	22	Amoxi-Clav 875/125	100-46200-10-562001-
$	23	Amoxi-Clav 500/125	100-46200-10-562001-
$	23	Metronidazole 250Mg	100-46200-10-562001-
$	26	Gabapentin 100Mg	100-46200-10-562001-
$	26	Meloxicam 1.5Mg/Ml	100-46200-10-562001-
$	27	Terbinafine 250 Mg	100-46200-10-562001-
$	28	Gauze	100-46200-10-562001-
$	28	12 Ml Syringe Luer Lock	100-46200-10-562001-
$	29	Fluconazole 100Mg	100-46200-10-562001-
$	32	6Ml Syringe Luer Lock	100-46200-10-562001-
$	32	Alcohol	100-46200-10-562001-
$	32	Malaseb Flush	100-46200-10-562001-
$	33	Gabapentin 300Mg	100-46200-10-562001-
$	37	Non-Stick Gauze	100-46200-10-562001-
$	40	Carprofen 25Mg	100-46200-10-562001-
$	42	Baytril	100-46200-10-562001-
$	44	Prophy Paste	100-46200-10-562001-
$	44	Heparin	100-46200-10-562001-
$	47	Iv Lines	100-46200-10-562001-
$	49	Carprofen 75Mg	100-46200-10-562001-
$	53	Microscope Supplies	100-46200-10-562001-
$	57	Zymox Otic	100-46200-10-562001-
$	58	Stain	100-46200-10-562001-
$	60	Lactated Ringers Solution	100-46200-10-562001-
$	62	Acepromizine 25Mg	100-46200-10-562001-
$	64	Sterile Indicator Tape	100-46200-10-562001-
$	67	Nutrical	100-46200-10-562001-
$	70	Spoon Splints	100-46200-10-562001-
$	70	25G X 5/8In Needles	100-46200-10-562001-
$	71	Anesthesia Hoses	100-46200-10-562001-
$	80	Clippercide And Coolent	100-46200-10-562001-
$	81	Sterile Indicator Strips	100-46200-10-562001-
$	83	Xylazine 100Mg/Ml	100-46200-10-562001-
$	84	Surgical Glue	100-46200-10-562001-
$	85	Tobramycin Opthalamic	100-46200-10-562001-
$	85	Surgical Masks/Caps	100-46200-10-562001-
$	88	Fatigue Mat	100-46200-10-562001-
$	94	Amoxi-Clav 200Mg/5Ml	100-46200-10-562001-
$	100	Autoclave Pouches	100-46200-10-562001-
$	108	Chlorhexiderm 4% Shampoo - 12 Oz	100-46200-10-562001-
$	108	Ez Off Spray	100-46200-10-562001-
$	111	Scaples	100-46200-10-562001-
$	113	Ketamine 100Mg/Ml	100-46200-10-562001-
$	116	Surgical Scrub	100-46200-10-562001-
$	117	Amoxicillin 250Mg	100-46200-10-562001-
$	117	Cough Tablets	100-46200-10-562001-
$	123	Amoxicillin 500Mg	100-46200-10-562001-
$	126	22G X 1In Needles	100-46200-10-562001-
$	132	Carprofen 100Mg	100-46200-10-562001-
$	136	Endotracheal Tubes	100-46200-10-562001-
$	138	Cerenia 24Mg	100-46200-10-562001-
$	150	Tresederm	100-46200-10-562001-
$	153	Iv Extension Sets	100-46200-10-562001-
$	158	Catheters	100-46200-10-562001-
$	160	Fortiflora - Canine	100-46200-10-562001-
$	160	Drape Material	100-46200-10-562001-
$	161	Trazodone 100Mg	100-46200-10-562001-
$	171	Ear Meds	100-46200-10-562001-
$	172	Terramycin Opthalamic	100-46200-10-562001-
$	181	Feliway Diffuser Refills	100-46200-10-562001-
$	192	Clindamycin	100-46200-10-562001-
$	197	Tuberculin Syringe	100-46200-10-562001-
$	200	Reversal/Emergency Drugs	100-46200-10-562001-
$	200	Eye Pack	100-46200-10-562001-
$	230	Capstar	100-46200-10-562001-
$	230	40 Blades And Other Various Blades	100-46200-10-562001-
$	283	Triple Opthalamic	100-46200-10-562001-
$	305	Cephalexin 250Mg	100-46200-10-562001-
$	306	Clippers	100-46200-10-562001-
$	306	Doxycycline 25Mg/5Ml	100-46200-10-562001-
$	320	Fortiflora - Feline	100-46200-10-562001-
$	350	3Ml Syringe - 22G Needle	100-46200-10-562001-
$	353	Cephalexin 500Mg	100-46200-10-562001-

$	369	Dental Instruments And Extraction Kit	100-46200-10-562001-
$	370	Praziquantel Feline	100-46200-10-562001-
$	400	Drug Supply Flucuations And One Off Drugs	100-46200-10-562001-
$	400	Sedatives - Doctor'S Preference	100-46200-10-562001-
$	400	Induction Agent - Doctor'S Preference	100-46200-10-562001-
$	400	Miscellanous Surgical Supplies	100-46200-10-562001-
$	400	Miscellanous Surigcal Instruments	100-46200-10-562001-
$	410	Simparica 88-132	100-46200-10-562001-
$	445	Reservior Bags (0.5, 1, 2, 3, 4 Liter) Possibly 5	100-46200-10-562001-
$	450	Doxycycline 100Mg	100-46200-10-562001-
$	454	Staplers - Surgical	100-46200-10-562001-
$	476	Interceptor Plus 8-25	100-46200-10-562001-
$	529	Fatal Plus	100-46200-10-562001-
$	530	Surgical Gowns	100-46200-10-562001-
$	600	Surgery Trays	100-46200-10-562001-
$	634	Drontal Feline	100-46200-10-562001-
$	750	Blood Analyzer Disks	100-46200-10-562001-
$	750	F-Air Canisters	100-46200-10-562001-
$	836	Injectable Cerenia	100-46200-10-562001-
$	868	Intrnasal Fvrc	100-46200-10-562001-
$	869	T-Sets	100-46200-10-562001-
$	1,122	Selamectin	100-46200-10-562001-
$	1,205	Interceptor Plus 25-50	100-46200-10-562001-
$	1,280	Sterile Gloves	100-46200-10-562001-
$	1,300	Reagent Packs	100-46200-10-562001-
$	1,448	Interceptor Plus 50-100	100-46200-10-562001-
$	1,569	Convenia Injectable	100-46200-10-562001-
$	1,813	Simparica 11-22	100-46200-10-562001-
$	1,866	Heartworm Tests	100-46200-10-562001-
$	2,088	Parvo Tests	100-46200-10-562001-
$	2,218	Sevoflurane	100-46200-10-562001-
$	2,635	Bordetella	100-46200-10-562001-
$	2,798	Felv/Fiv Tests	100-46200-10-562001-
$	3,116	Simparica 22-44	100-46200-10-562001-
$	3,220	Simparica 44-88	100-46200-10-562001-
$	3,771	Dhpp	100-46200-10-562001-
$	3,803	Fvrcp	100-46200-10-562001-
$	4,116	Rabies	100-46200-10-562001-
$	5,855	Suture	100-46200-10-562001-
$	10,000	Microchips	100-46200-10-562001-
$	15,000	Motor Fuel	100-46200-10-562500-
$	65	Puppy Formula	100-46200-10-562600-
$	99	Canned Dog Food	100-46200-10-562600-
$	143	Kitten Formula	100-46200-10-562600-
$	280	Canned Cat Food	100-46200-10-562600-
$	478	Canned Puppy Food	100-46200-10-562600-
$	600	Miscellaneous Species Food	100-46200-10-562600-
$	994	Canned Kitten Food	100-46200-10-562600-
$	1,858	Purina Kitten Chow	100-46200-10-562600-
$	2,739	Purina Puppy Chow	100-46200-10-562600-
$	3,497	Purina Cat Chow	100-46200-10-562600-
$	6,945	Purina Dog Chow	100-46200-10-562600-
$	250	Jackets For Shelter Staff	100-46200-10-562900-
$	479	Embroidery	100-46200-10-562900-
$	1,050	Scrubs	100-46200-10-562900-
$	2,512	Animal Enforcement Uniform	100-46200-10-562900-
$	300	Postage	100-46200-10-563000-
$	15,000	Asst. Medical Director- Brent Curry	100-46501-10-532030-
$	40,000	Medical Director Contract - Anthony Frank	100-46501-10-532030-
$	1,000	Maximus - Medicaid Cost Report	100-46501-10-532050-
$	16,500	Ncacc Participation Fee	100-46501-10-532050-
$	1,640	Republic Services Monthly Fee	100-46501-10-542100-
$	7,620	Stericycle Biohazard Pick Up	100-46501-10-542100-
$	5,000	Misc. Maintenance And Repair (Batteries, Walkie Parts, Ambulance Fire Extinguisher Service, Shore Line Parts)	100-46501-10-543000-
$	27,200	Stryker - Stretcher Repairs	100-46501-10-543000-
$	57,600	Zoll -Repairs/ Replacement Parts For Monitors, Autopulse, Ventilators	100-46501-10-543000-

$ 4,565	Brakes (Average Of All Services - Front, Rear, Pads…)	100-46501-10-543020-
$ 4,903	Air Conditioning Climate Control	100-46501-10-543020-
$ 4,941	Check Engine Lights	100-46501-10-543020-
$ 21,587	Transmissions	100-46501-10-543020-
$ 22,500	Def Fluid Refill	100-46501-10-543020-
$ 23,873	Suspension (Shaking, Liquid Spring, Damage)	100-46501-10-543020-
$ 27,000	Brakes (Average Of All Services - Front, Rear, Pads…)	100-46501-10-543020-
$ 50,000	Tires (Based On Current Government Price)	100-46501-10-543020-
$ 56,750	Inverter/Electrical Issues	100-46501-10-543020-
$ 78,750	Preventative Maintenance Including Pm Checklist, Oil Changes (Cost Is Average For All Of Fleet Including Gas And Diese	100-46501-10-543020-
$ 22,120	Verizon Bill	100-46501-10-550501-
$ 150	Refusal Forms - Table Rock Printers (Order Of 500)	100-46501-10-551100-
$ 200	Marketing Material For Community Paramedicine Division- Flyers, Posters, Handouts, Cards,	100-46501-10-551100-
$ 500	Recruitment Aids - Flyers, Posters, Handouts, Cards	100-46501-10-551100-
$ 1,600	Critical Care Classes - Tuition And Textbooks	100-46501-10-551501-
$ 3,500	Per Diems For Classes Listed Above	100-46501-10-551501-
$ 9,000	Admin Training - Nc Ems Expo, Ncems Admin Symposium	100-46501-10-551501-
$ 150	Ncdhhs Drug License Renewal	100-46501-10-552000-
$ 180	Clia Laboratory Certificate Fee	100-46501-10-552000-
$ 3,000	Ncarems Membership And Dues	100-46501-10-552000-
$ 58,000	Pap State Expense - Quarterly Amounts Dhhs (Average)	100-46501-10-559000-
$ 150	Replace Vacuum For Base (Average 2 Per Year)	100-46501-10-560500-
$ 225	Hand Soap For Bases	100-46501-10-560500-
$ 300	Trash Bags Purchases Every Other Month	100-46501-10-560500-
$ 350	Replace Mop And Brush Heads/Handles For All Bases Biannually	100-46501-10-560500-
$ 1,500	Misc. Ambulance And Base Custodial Supply Needs	100-46501-10-560500-
$ 6,600	Cleanitsupply.Com - Paper Towels, Toilet Paper, Center Pull Towels For Ems Bases	100-46501-10-560500-
$ 300	New Hire Orientation Notebooks	100-46501-10-561000-
$ 600	Office Organization - Notebooks, File Hangers, File Folders, Etc.	100-46501-10-561000-
$ 700	Misc. Scanner, Keyboard, And Other Computer Accesssory Replacement For Admin Offices And Bases	100-46501-10-561000-
$ 1,125	Copy Paper (All Sizes) For Office And Bases	100-46501-10-561000-
$ 2,000	Misc. Office Supplies - Pens, Markers, Staples, Paperclips, Staplers, Laminating Material, Etc.	100-46501-10-561000-
$ 900	Mattress Covers For Bases	100-46501-10-561500-
$ 1,050	Water Hoses And Nozzle Replacement For Bases	100-46501-10-561500-
$ 3,000	Floor Clean/Wax For Each Base By Burke Cleaning Services	100-46501-10-561500-
$ 3,500	Refreshments For Training, Meetings, And Ceremonies	100-46501-10-561500-
$ 4,500	Mattress Replacement For Bases	100-46501-10-561500-
$ 5,000	Employee Retention - Employee Recognition, Promotion Ceremonies, First Responder Recognition, Certificate Frames,	100-46501-10-561500-
$ 7,000	Ems Week Celebration Supplies And Meal	100-46501-10-561500-
$ 7,500	Public Relations Event Supplies (Chairs, Folding Tables, Branded Tent, Tablecloths, Etc)	100-46501-10-561500-
$ 15,000	Mimsc. Needs For Special Operations Team (Rescue Supplies, Equipment Identifiers, Etc.)	100-46501-10-561500-
$ 1,500	Adding Antibiotics To Formulary	100-46501-10-562001-
$ 4,200	Narcotic Antagonists (Narcan)	100-46501-10-562001-
$ 5,000	Controlled Drugs - Multiple Drugs	100-46501-10-562001-
$ 5,500	Respiratory Drugs - Multiple Drugs	100-46501-10-562001-
$ 10,055	Iv Fluids	100-46501-10-562001-
$ 17,000	Cardiac Drugs - Multiple Drugs	100-46501-10-562001-
$ 18,000	Misc. Other Drugs - Multiple Drugs	100-46501-10-562001-
$ 9,000	Trauma Supplies	100-46501-10-562002-
$ 10,000	Monitoring And Diagnostic Aids	100-46501-10-562002-
$ 12,000	Resuscitation & Ventilation Supplies	100-46501-10-562002-
$ 15,000	Infection Control - Gloves, Masks…	100-46501-10-562002-
$ 16,000	Airway Supplies	100-46501-10-562002-
$ 17,000	Iv Drug Delivery Supplies	100-46501-10-562002-
$ 20,000	Misc. Medical Supplies	100-46501-10-562002-
$ 20,000	Teleflex - Ez-Io Supplies	100-46501-10-562002-
$ 48,000	Airgas Deliveries - O2 (Requires Perscription)	100-46501-10-562002-
$ 80,000	Zoll - Lifebands, Cuffs, Monitor Supplies, Rainbow Cables, Electrodes, Stat-Padz, Vent Circuits…	100-46501-10-562002-
$ 10,000	Training Supplies For New Facility	100-46501-10-562003-
$ 200,000	Motor Fuel - Average Monthly Cost	100-46501-10-562500-
$ 2,500	Sartopo Subscription For The County	100-46501-10-562711-

$ 2,600	Active 911 Subscription	100-46501-10-562711-
$ 3,000	Lefta Subscription	100-46501-10-562711-
$ 6,000	Hantevy Integration Ipad	100-46501-10-562711-
$ 12,000	Iops 360 Subscription (Brad Goodman Solutions	100-46501-10-562711-
$ 15,530	I-Simulate Software	100-46501-10-562711-
$ 45,000	Eso Suite (Including All Needed Modules)	100-46501-10-562711-
$ 500	Other Misc. Uniform Needs (Specialist Id Badges, Shirt Pins, Rank Collar Bras And Badges, Etc.)	100-46501-10-562900-
$ 20,000	Uniform Allowance For Existing Employees	100-46501-10-562900-
$ 26,250	Ppe For Idlh Situations	100-46501-10-562900-
$ 400	General Postage Needs Ups/Usps/Fedex	100-46501-10-563000-
$ 13,500	Unication Pager	100-46501-10-575000-
$ 40,000	Hamilton Ventilator	100-46501-10-575000-
$ 80,000	Vehicles (Qrv Replacement)	100-46501-10-575000-
$ 4,800	Republic Trash And Recycling Services	100-46502-10-542100-
$ 1,000	Rapid Radios: Encrypted Radio Talk Groups With Other 911 Center Not Connected To Viper	100-46502-10-543000-
$ 5,400	Mca - Service Agreement For Backup Radios At Avery (Non Eligible Portion Of Agreement)	100-46502-10-543000-
$ 6,600	Motorola Radios - Non Eligible Portion	100-46502-10-543000-
$ 9,900	Solutionz Av Systems Service Agreement	100-46502-10-543000-
$ 45,000	Structured Cabling: Backup Center Relocate To Wpcc	100-46502-10-543000-
$ 48,000	Mca - Service Agreement For Radios And Equipment	100-46502-10-543000-
$ 49,100	Rave Emergency Alert Notification	100-46502-10-543000-
$ 500	Annual Payment Print To Email	100-46502-10-543010-
$ 1,008	12 Month Grammarly Subscription For 7 Admin People	100-46502-10-543010-
$ 1,500	Front Line: Policy Tracker	100-46502-10-543010-
$ 2,750	Criticall - Pre Employment Skill Testing	100-46502-10-543010-
$ 3,340	Bridge4Public Saftey Emergency Services And Pio Talk Groups	100-46502-10-543010-
$ 4,100	Baron-Weather Safety Situational Awareness For Public Safety	100-46502-10-543010-
$ 5,280	Varikko - Scheduling	100-46502-10-543010-
$ 6,000	First Arriving - Emergency Communications Command Post	100-46502-10-543010-
$ 112,600	Central Square - Non Eligible Portion Of Cad And Freedom Application	100-46502-10-543010-
$ 54,000	Att Non-Eligible Phone Lines And High Peak	100-46502-10-550501-
$ 800	Tb Test Needed Prior To Attending Tc School	100-46502-10-551501-
$ 1,600	Psych Evaluation Prior To Attending Tc School	100-46502-10-551501-
$ 2,000	Tuition Reimbursement	100-46502-10-551501-
$ 2,100	Intd Tert Inservice Training: 6 Employees	100-46502-10-551501-
$ 3,500	Iaed Protocol Training : 2 Employee	100-46502-10-551501-
$ 3,550	In Town Travel	100-46502-10-551501-
$ 4,000	Apco Training And Inservice For 4 Employees	100-46502-10-551501-
$ 2,000	Apco Departmental Annual Membership	100-46502-10-552000-
$ 2,000	Nena Departmental Annual Membership	100-46502-10-552000-
$ 9,900	Division Of Criminal Information Sbi Mandatory Monthly Terminal Fees	100-46502-10-552000-
$ 1,200	Custodial Needs For 24/7 Sanitation	100-46502-10-560500-
$ 3,000	Toshiba Printer Agreement - Paid Quarterly	100-46502-10-561000-
$ 12,000	Office Supplies: Printer Paper, Pens, Note Pads, Paper Clips, Shred It	100-46502-10-561000-
$ 2,000	Department Annual Meeting (Npstw)	100-46502-10-561500-
$ 3,900	Cabinetry For Unirforms	100-46502-10-561500-
$ 10,000	Inservice; Training Supplies, Pr, Kitchen Needs	100-46502-10-561500-
$ 30	3 New Collars 1 Every 4 Months	100-46502-10-561504-
$ 32	2 Retractable Leash, 1 Every 6 Months	100-46502-10-561504-
$ 40	1 Gallon Of Dog Soap To Have On Hand	100-46502-10-561504-
$ 40	1 Identifying Vest	100-46502-10-561504-
$ 80	2 New Dog Beds, 1 Every 6 Months	100-46502-10-561504-
$ 192	1 Pack Of Training Treats Per Month	100-46502-10-561504-
$ 192	1 New Training Toy Per Month	100-46502-10-561504-
$ 224	Medicine Man Vet 2 Semi Annual Wellness Checks With Lab	100-46502-10-561504-
$ 389	Medicine Man Vet Spay, Heart Warm Test, Microchip	100-46502-10-561504-
$ 422	Medicine Man Vet Heart Worm And Flea Meds	100-46502-10-561504-
$ 928	Turpanion Animal Insurance, $0 Deductible	100-46502-10-561504-
$ 1,170	Hills Science Diet Dog Food	100-46502-10-561504-
$ 1,260	Paws And Claws, 9 Visits Total, Every 6 Weeks	100-46502-10-561504-
$ 500	Supplies For Medical Cabinet In Comm Center	100-46502-10-562002-

$ 3,000	Motor Fuel Account For Capital Requested Vehicle	100-46502-10-562500-
$ 10,000	Uniforms: Update Uniforms, And Uniforms For New Employees Due To Turn Over	100-46502-10-562900-
$ 200	Certified Mail	100-46502-10-563000-
$ 69,000	Final Chance Formandatory Consolette Upgrade (Tdma) Radios At Backup Center Fail July 1, 2026	100-46502-10-575020-
$ 960	Annual Nfpa Physical	100-46503-10-532030
$ 600	Fire Extinguisher Service	100-46503-10-543000
$ 800	Gas Meter Calibration Bottle	100-46503-10-543000
$ 2,000	Misc. Equipment Repair Supplies	100-46503-10-543000
$ 2,000	Misc. Emergency Light Equipment Replacement/Repair Supplies	100-46503-10-543000
$ 2,000	Investigation Trailer Maintenance/Supply Replacement	100-46503-10-543000
$ 200	Windshield Wiper Blade Replacement	100-46503-10-543020
$ 500	Misc. Truck Cleaning/Decon Supplies	100-46503-10-543020
$ 800	Brake Service	100-46503-10-543020
$ 1,200	Oil Change	100-46503-10-543020
$ 1,600	Flat Tire Replacement/Repairs	100-46503-10-543020
$ 3,000	Misc. Truck Repairs	100-46503-10-543020
$ 3,600	Tires	100-46503-10-543020
$ 100	Vinyl Decals	100-46503-10-551100
$ 200	Business Cards	100-46503-10-551100
$ 500	Fire Line Tape	100-46503-10-551100
$ 1,200	Misc. Printed Educational Materials	100-46503-10-551100
$ 50	Nciaai Fire Investigation Summit Registration	100-46503-10-551501
$ 150	Nc Flse Conference Meal Reimbursement	100-46503-10-551501
$ 150	Wcu Burned Remains Class Food Reimbursement	100-46503-10-551501
$ 150	Nciaai Fire Investigation Summit Meal Reimbursement	100-46503-10-551501
$ 400	Nc Fire Prevention School (Inspector Con Ed)	100-46503-10-551501
$ 400	Nc Fire Prevention School Meal Reimbursement	100-46503-10-551501
$ 440	Wcu Burned Remains Class Lodging	100-46503-10-551501
$ 450	Iaai Arson Conference (Fire Investigator Con Ed)	100-46503-10-551501
$ 480	Iaai Arson Conference Meal Reimbursement	100-46503-10-551501
$ 650	Nc Flse Conference (Fire And Life Education Con Ed)	100-46503-10-551501
$ 700	Wcu Burned Remains Class Registration	100-46503-10-551501
$ 700	Nciaai Fire Investigation Summit Lodging	100-46503-10-551501
$ 1,000	Nc Flse Conference Lodging	100-46503-10-551501
$ 1,440	Nc Fire Prevention School Lodging	100-46503-10-551501
$ 1,500	Iaai Arson Conference Lodging	100-46503-10-551501
$ 4,000	Misc Required Training Not Found In County, Testing Fees	100-46503-10-551501
$ 48	Ncdoi Inspector Certification Renewals	100-46503-10-552000
$ 60	Inspector Level Increase Application Fee - Qboard	100-46503-10-552000
$ 84	Active 911 Subscription Renewal	100-46503-10-552000
$ 108	Nciaai Membership Dues	100-46503-10-552000
$ 300	Ncsfa Membership Dues	100-46503-10-552000
$ 400	Ncfma Membership Dues	100-46503-10-552000
$ 30	Packing Tape	100-46503-10-561000
$ 96	Label Printer Tape	100-46503-10-561000
$ 120	Packs Of Pens	100-46503-10-561000
$ 180	Brother Label Printer	100-46503-10-561000
$ 400	Printer Paper	100-46503-10-561000
$ 800	Ink Cartridges (Mobile And Office Printers)	100-46503-10-561000
$ 1,374	Other Misc. Office Supplies	100-46503-10-561000
$ 500	Evidence Handling Supplies	100-46503-10-561500
$ 500	Ppe/Decon Supplies	100-46503-10-561500
$ 600	Cleaning Supplies	100-46503-10-561500
$ 600	Community Outreach/Educational Materials	100-46503-10-561500
$ 760	Hand Lights	100-46503-10-561500
$ 860	Misc. Supply/Hand Tool Needs	100-46503-10-561500
$ 1,000	Personal 4 Gas Monitor With Charger	100-46503-10-561500
$ 1,500	Washer/Dryer For Uniform Decon	100-46503-10-561500
$ 1,640	Devos Ground Lights With Portable Power Banks	100-46503-10-561500
$ 7,040	Seek Firepro 300 Thermal Imager With Truck Chargers	100-46503-10-561500
$ 400	Investigation Uniform Shirts	100-46503-10-562900
$ 600	Class A Uniform Updates	100-46503-10-562900

$ 1,000	Cold Weather Outerwear	100-46503-10-562900
$ 1,600	Class A Uniforms	100-46503-10-562900
$ 1,600	Daily Uniform Shirts	100-46503-10-562900
$ 1,820	Badges	100-46503-10-562900
$ 3,000	Daily Uniform Pants	100-46503-10-562900
$ 100	Postage For Unpaid Invoices	100-46503-10-563000
$ 3,200	New Generico 100Amp Cables With Cam Loks.	100-46504-10-543000-
$ 5,000	Misc. Maintenance And Repair (Batteries, Walkie Parts, Fire Extinguisher Service, Electrical)	100-46504-10-543000-
$ 5,000	Repalcement/Repair Of Drysuits For Swiftwater Gear	100-46504-10-543000-
$ 600	Def Fluid Refill	100-46504-10-543020-
$ 1,600	Brakes (Average Of All Services - Front, Rear, Pads…)	100-46504-10-543020-
$ 2,000	Tires (Based On Current Government Price)	100-46504-10-543020-
$ 10,500	Preventative Maintenance Including Pm Checklist, Oil Changes (Cost Is Average For All Of Fleet Including Gas And Diese	100-46504-10-543020-
$ 3,160	Verizon Bill	100-46504-10-550501-
$ 2,000	Required Annual Em Conference	100-46504-10-551501-
$ 3,000	Admin Training - Nc Em Expo, Ncarems Admin Symposium	100-46504-10-551501-
$ 300	Ncarems Membership And Dues	100-46504-10-552000-
$ 400	Iaem Required Dues	100-46504-10-552000-
$ 1,000	Nc Ema Required Dues	100-46504-10-552000-
$ 3,000	Operational Supplies (Hardware To Hang Signs, Lettering, Graphics)	100-46504-10-561000-
$ 6,600	Cleanitsupply.Com - Paper Towels, Toilet Paper, Center Pull Towels For Ems Bases	100-46504-10-561500-
$ 200	Marketing Material For Emergency Managment- Flyers, Posters, Handouts, Cards,	100-46504-10-562003-
$ 750	Public Relations Event Supplies (Chairs, Folding Tables, Branded Tent, Tablecloths, Etc)	100-46504-10-562003-
$ 2,400	Recruitment Aids - Flyers, Posters, Handouts, Cards	100-46504-10-562003-
$ 3,500	Refreshments For Training, Meetings, And Ceremonies	100-46504-10-562003-
$ 20,000	Motor Fuel - Average Monthly Cost	100-46504-10-562500-
$ 500	Other Misc. Uniform Needs (Specialist Id Badges, Shirt Pins, Rank Collar Bras And Badges, Etc.)	100-46504-10-562900-
$ 1,600	Uniform Allowance For Existing Employees	100-46504-10-562900-
$ 2,000	Copier Maintenance And Repairs- Shared Cost With 440- Fee To Update 2024 Code Books For Inspectors	100-47000-10-543000-
$ 4,000	Vehicle Maintenance For 4 Inspector Vehicles	100-47000-10-543020-
$ 5,500	Travel For 5 Inspectors + 2 Office Permit Techs For Certifications And Class Training	100-47000-10-551501-
$ 400	Inspector Licenses And Costs	100-47000-10-552000-
$ 800	Supplies For Office Operations	100-47000-10-561000-
$ 300	Supplies/Tools For Field Inspectors	100-47000-10-561500-
$ 9,500	Fuel For Vehicles	100-47000-10-562500-
$ 1,200	Boots And Clothing For 5 Inspectors	100-47000-10-562900-
$ 150	Certified Letters For Condemn Process	100-47000-10-563000-
$ 1,875	Tablet Updates For Inspector Field Equipment	100-47000-10-569100-
$ 40,000	Replacement Of Totaled Vehicle From 2026- Net $25,000 After Insurance Payout/Claim	100-47000-10-574005-
$ 1,000	Tb Testing For Employees	100-50000-20-523000-
$ 35,000	Medical Director Cost	100-50000-20-532030-
$ 100,000	School Nurses Grant	100-50000-20-532050-
$ 7,000	Medicaid Cost Settlement Consulting Fee	100-50000-20-533000-
$ 14,000	Admin Consulting	100-50000-20-533000-
$ 750	Waste Disposal	100-50000-20-542100-
$ 6,000	Maintenance For Printers, Ice Machine, Or Other Items	100-50000-20-543000-

$ 5,000	Lexis Nexis	100-50000-20-543010-
$ 6,000	Software Other	100-50000-20-543010-
$ 8,000	Datix	100-50000-20-543010-
$ 12,000	Monday.Com	100-50000-20-543010-
$ 46,000	Curemd - Annual Fee & Monthly Billing	100-50000-20-543010-
$ 1,200	Tires	100-50000-20-543020-
$ 1,500	Maintenance For 3 Vehicles	100-50000-20-543020-
$ 4,000	Telephone	100-50000-20-550501-
$ 1,000	Cost Settlement Training 2 Employees	100-50000-20-551501-
$ 2,400	Encpha Spring Conference 2 Employees	100-50000-20-551501-
$ 3,000	Data Conference 2 Employees	100-50000-20-551501-
$ 3,000	Admin Trainings	100-50000-20-551501-
$ 3,600	Ncpha Conference In March 3 Employees	100-50000-20-551501-
$ 4,800	Ncpha Fall Conference 4 Employees	100-50000-20-551501-
$ 5,000	Health All Staff Training Fall & Spring	100-50000-20-551501-
$ 300	Board Of Pharmacy	100-50000-20-552000-
$ 3,000	Ncpha Memberships	100-50000-20-552000-
$ 6,000	Public Health Accreditation Phab Renewal	100-50000-20-552000-
$ 6,000	Nc Local Health Accreditation	100-50000-20-552000-
$ 1,000	Business Cards	100-50000-20-561000-
$ 1,200	Water Delivery	100-50000-20-561000-
$ 1,500	Boh Meeting Supplies	100-50000-20-561000-
$ 5,000	Office Furniture	100-50000-20-561000-
$ 6,000	Toshiba	100-50000-20-561000-
$ 10,800	Office Supplies	100-50000-20-561000-
$ 5,000	Fuel For 3 Vehicles	100-50000-20-562500-
$ 10,000	Postage	100-50000-20-563000-
$ 110,900	Scanning Docs Ehr System - This Is To Fullfill Contract Obligation Year 2 And 3	100-50000-20-569100-
$ 132,964	Aa117 Rollover Funds	100-50003-20-569117-
$ 149,241	Aa 122 Rollover Funds And New Funding Request	100-50003-20-569122
$ 500	Breast Feeding Supplies	100-50005-20-561000-
$ 3,500	Language Line Interp Service	100-50006-20-535010-
$ 4,524	Rental Agreement	100-50006-20-544175-
$ 2,000	Telephone	100-50006-20-550501-
$ 4,500	Continuing Ed 3 Employees	100-50006-20-551501-
$ 750	Education Materials	100-50006-20-561000-
$ 2,000	Office Supplies	100-50006-20-561000-
$ 1,000	Bill Mixon	100-50010-20-532030-
$ 1,200	Labcorp Services	100-50010-20-532030-
$ 1,200	Blue Ridge Ultrasounds	100-50010-20-532030-
$ 2,500	Blue Ridge Colpos	100-50010-20-532030-
$ 15,000	Sonography Ultrasound Services	100-50010-20-532030-
$ 120,000	Blue Ridge Contract	100-50010-20-532030-
$ 6,000	Language Line Interp Service	100-50010-20-535010-
$ 500	Microscope Cleaning	100-50010-20-543000-
$ 2,000	Maintenance For Equipment	100-50010-20-543000-
$ 500	Fetal Monitoring Training	100-50010-20-551501-
$ 1,200	Ncpha Nurse Admin	100-50010-20-551501-
$ 250	State Labs	100-50010-20-552000-
$ 2,500	Education Materials	100-50010-20-561000-
$ 3,000	Juice, Crackers, Water For Testing	100-50010-20-561000-
$ 4,000	Office Supplies	100-50010-20-561000-

$ 1,500	Prenatal Medicine	100-50010-20-562001-
$ 40,000	Maternity Test Strips & Supplies	100-50010-20-562002-
$ 5,000	Bill Mixon	100-50011-20-532030-
$ 10,000	Lab Corp	100-50011-20-532030-
$ 35,000	Unc Blue Ridge	100-50011-20-532030-
$ 15,000	Language Line Interp Service	100-50011-20-535010-
$ 250	Maintenance For Equipment	100-50011-20-543000-
$ 325	Telephone	100-50011-20-550501-
$ 500	Fp Training	100-50011-20-551501-
$ 250	Pharmacy License	100-50011-20-552000-
$ 1,500	Office Supplies - Paper, Ink, Calendars	100-50011-20-561000-
$ 2,000	Education Materials	100-50011-20-561000-
$ 20,000	Fp Drugs, Bc, Ect	100-50011-20-562001-
$ 60,000	Nexplanon, Paragard, Ect	100-50011-20-562001-
$ 4,000	Condoms, Pregnancy Tests, Ect	100-50011-20-562002-
$ 4,000	Gauze, Gloves, Speculum, Ect	100-50011-20-562002-
$ 500	Labcorp	100-50012-20-532030-
$ 4,000	Language Line Interp Service	100-50012-20-535010-
$ 600	Maintenace	100-50012-20-543000-
$ 250	Telephone	100-50012-20-550501-
$ 1,300	Training	100-50012-20-551501-
$ 500	Juice Boxes & Crackers	100-50012-20-561000-
$ 750	Education Materials	100-50012-20-561000-
$ 750	Office Supplies - Paper, Labels, Envelopes, Ect	100-50012-20-561000-
$ 1,500	Gloves, Ear Tips, Audiometer, Ect	100-50012-20-562002-
$ 3,000	Language Line Interp Service	100-50013-20-535010-
$ 3,355	Rental Agreement	100-50013-20-544175-
$ 2,500	Telephone	100-50013-20-550501-
$ 500	Mileage Reimbursement	100-50013-20-551501-
$ 3,000	Continuing Ed 3 Employees	100-50013-20-551501-
$ 400	Business Cards	100-50013-20-561000-
$ 400	Office Supplies - Paper, Labels, Ect	100-50013-20-561000-
$ 750	Education Materials	100-50013-20-561000-
$ 400	Postage	100-50013-20-563000-
$ 3,000	Language Line Interp Service	100-50014-20-535010-
$ 500	Scale Calibration	100-50014-20-543000-
$ 1,000	Breast Pump Cleaning	100-50014-20-543000-
$ 1,200	Telephone	100-50014-20-550501-
$ 2,000	Advertising	100-50014-20-551000-
$ 2,000	Staff Training	100-50014-20-551501-
$ 3,000	Nc Wic Conference	100-50014-20-551501-
$ 5,000	National Wic Conference	100-50014-20-551501-
$ 500	Kiosk	100-50014-20-561000-
$ 750	Telephone Headsets	100-50014-20-561000-
$ 750	Wbw Materials	100-50014-20-561000-
$ 2,000	Furniture	100-50014-20-561000-
$ 4,500	General Office Supplies	100-50014-20-561000-

$ 5,000	Education Materials	100-50014-20-561000-
$ 7,500	Finger Pricks, Gloves, Towels, Sharps, Ect	100-50014-20-562002-
$ 800	Postage	100-50014-20-563000-
$ 12,000	Language Line Interp Service	100-50015-20-535010-
$ 2,000	Maintenace & Alarm Monitoring	100-50015-20-543000-
$ 2,000	Training & Continuing Education	100-50015-20-551501-
$ 500	Juice, Crackers, Water	100-50015-20-561000-
$ 500	Office Supplies	100-50015-20-561000-
$ 65,000	Vaccines - Flu, Rabies, Ect	100-50015-20-562001-
$ 3,500	Needles, Gloves, Wipes, Bandaids, Ect	100-50015-20-562002-
$ 20,000	Labcorp	100-50016-20-532030-
$ 90,000	Blue Ridge Contract	100-50016-20-532030-
$ 5,000	Language Line Interp Service	100-50016-20-535010-
$ 2,500	Advertising	100-50016-20-551000-
$ 1,000	Office Supplies - Paper, Gloves, Ink	100-50016-20-561000-
$ 3,500	Test Strips, Stethescope, Masks, Droppers, Ect	100-50016-20-562002-
$ 12,000	Maintenance Contract For Diagnostic Equipment	100-50032-20-543000-
$ 500	Telephone	100-50032-20-550501-
$ 500	Cpr Training	100-50032-20-551501-
$ 1,000	Cd Training	100-50032-20-551501-
$ 2,000	Seahec Conference 2 Employees	100-50032-20-551501-
$ 2,000	Office Supplies - Paper, Pens, Ink, Business Cards	100-50032-20-561000-
$ 2,000	Cultures & Parasitology	100-50032-20-562001-
$ 500	Outreach Supplies	100-50032-20-562002-
$ 5,000	Sputum Collection, Nebulizers, 1St Aid Supplies	100-50032-20-562002-
$ 3,000	Labcorp	100-50033-20-532030-
$ 22,000	Blue Ridge Contract	100-50033-20-532030-
$ 2,000	Language Line Interp Service	100-50033-20-535010-
$ 500	Hipaa Training	100-50033-20-551501-
$ 750	Nciph Training	100-50033-20-551501-
$ 750	Lab Training	100-50033-20-551501-
$ 1,000	Std Training Materials	100-50033-20-551501-
$ 500	Education Materials	100-50033-20-561000-
$ 900	Office Supplies - Paper, Ink, Labels,	100-50033-20-561000-
$ 1,000	Std Drugs	100-50033-20-562001-
$ 4,000	Std Swabs, Gloves, Condoms, Submittal Bags	100-50033-20-562002-
$ 2,000	Tb Gold Testing	100-50034-20-532030-
$ 5,000	Tb X-Rays & Readings	100-50034-20-532030-
$ 3,000	Language Line Interp Service	100-50034-20-535010-
$ 1,500	Tb Training	100-50034-20-551501-
$ 250	Tb Licenses & Dues	100-50034-20-552000-
$ 1,000	Sputum Kits & Supplies	100-50034-20-561500-
$ 1,500	Tb Drugs	100-50034-20-562001-
$ 500	Bcph Brochures	100-50036-20-551000-

$ 2,000	Event Advertising	100-50036-20-551000-
$ 3,000	Program Outreach Materials	100-50036-20-551000-
$ 120	Ncpha Membership	100-50036-20-551501-
$ 140	Ches Renewal	100-50036-20-551501-
$ 150	Ches Certification	100-50036-20-551501-
$ 200	Sophe Membership	100-50036-20-551501-
$ 460	Apha Membership Renewal	100-50036-20-551501-
$ 500	Health Ed Training	100-50036-20-551501-
$ 1,200	Sophe Conference	100-50036-20-551501-
$ 2,000	Ncpha Conference	100-50036-20-551501-
$ 2,000	Pio Trainings	100-50036-20-551501-
$ 5,000	Apha Conference	100-50036-20-551501-
$ 50	Tri Pod And Ring Light	100-50036-20-561000-
$ 400	Async	100-50036-20-561000-
$ 500	Wix	100-50036-20-561000-
$ 500	Constant Contact	100-50036-20-561000-
$ 500	Canva Yearly Subscription	100-50036-20-561000-
$ 1,000	General Office Supplies	100-50036-20-561000-
$ 1,200	Hootsuite	100-50036-20-561000-
$ 1,200	Survey Monkey	100-50036-20-561000-
$ 1,500	Buzzsprout	100-50036-20-561000-
$ 2,000	General Education Supplies	100-50036-20-561000-
$ 5,000	Promotional Gear	100-50036-20-561000-
$ 200	Ncema Membership	100-50041-20-551501-
$ 200	Ahepp Membership	100-50041-20-551501-
$ 800	Ncph Conference	100-50041-20-551501-
$ 800	Nc Disaster Symposium	100-50041-20-551501-
$ 1,000	Ncphp&R Conference	100-50041-20-551501-
$ 1,000	Ncsk Conference	100-50041-20-551501-
$ 1,000	Training	100-50041-20-551501-
$ 50	Education Materials	100-50041-20-561000-
$ 150	Office Supplies - Paper, Pens, Ink, Ect	100-50041-20-561000-
$ 200	Furniture	100-50041-20-561000-
$ 200	N-95 Masks	100-50041-20-561000-
$ 200	Fit Test Supplies	100-50041-20-561000-
$ 400	Fit Test Maintenance	100-50041-20-561000-
$ 600	Windshield	100-50060-20-543020-
$ 2,400	Tires 3 Sets	100-50060-20-543020-
$ 3,200	Maintenance For 8 Vehicles	100-50060-20-543020-
$ 4,800	Telephone	100-50060-20-550501-
$ 14,000	Ehs Continuing Ed & Training	100-50060-20-551501-
$ 750	Licensing Ehs	100-50060-20-552000-
$ 1,000	Epi Pen	100-50060-20-561000-
$ 2,000	Shoe Allowance	100-50060-20-561000-
$ 2,500	General Office Supplies	100-50060-20-561000-
$ 12,000	Well & Water Kits	100-50060-20-561000-
$ 8,500	Fuel For 8 Vehicles	100-50060-20-562500-
$ 5,000	Monday.Com	100-50060-20-562711-
$ 15,000	Cdp Subscription	100-50060-20-562711-
$ 1,500	Postage	100-50060-20-563000-
$ 11,417,605	Salaries Full Time-3% Cola + Ladder	100-52000-20-510100-
$ 100,000	Salaries Part Time-	100-52000-20-510200-
$ 4,800	Allowance Travel-	100-52000-20-512001-
$ 480	Allowance Cell Phones-	100-52000-20-512004-
$ 2,280,000	Insurance Group-	100-52000-20-520500-
$ 714,091	Social Security Tax-	100-52000-20-520600-

$ 167,006	Medicare Tax-	100-52000-20-520700-
$ 1,727,484	Retirement-	100-52000-20-520800-
$ 570,881	401 K-	100-52000-20-520900-
$ 5,000	Medical Services- Indigent Burial-	100-52000-20-532030-
$ 100,000	Consulting Other-Eller Contract	100-52000-20-533002-
$ 22,119	Technology Services-Nccorels And Work Number Per Budget Estimates	100-52000-20-534010-
$ 16,100	Interpreting-	100-52000-20-535010-
$ 4,500	Waste Disposal-	100-52000-20-542100-
$ 247,808	M & R Software-Traverse-$234,308 + Expanded Rpts-$13,500	100-52000-20-543010-
$ 35,000	M & R Vehicles-	100-52000-20-543020-
$ 48,000	Dss Telephone-	100-52000-20-550501-
$ 2,500	Advertising-	100-52000-20-551000-
$ 45,000	Staff Travel-	100-52000-20-551501-
$ 30,000	Mileage Reimbursement-	100-52000-20-551502-
$ 1,000	Board Travel-	100-52000-20-551503-
$ 3,127	Licenses And Dues-	100-52000-20-552000-
$ 170,000	Temporary Help Services-$50,000 - Allies4Outcomes	100-52000-20-553200-
$ 6,000	Birth/Death Certificates-	100-52000-20-554900
$ 1,000	Service Charges-	100-52000-20-558000-
$ 65,000	Contracted Services-Adult Guardianship Contract	100-52000-20-559000-
$ 72,000	Supplies-Budgeted Same As Fy26	100-52000-20-561000-
$ 2,850	Adult Expenses-Donations-Allocate When Received	100-52000-20-561500-
$ 500	Children Supplies-Donations-Allocate When Received	100-52000-20-561501-
$ 35,000	Motor Fuels-	100-52000-20-562500-
$ 15,698	Subscriptions-	100-52000-20-562710-
$ 38,000	Software Subscrip/License-	100-52000-20-562711-
$ 50,000	Postage-	100-52000-20-563000-
$ 75,000	Technology Equipment-It?	100-52000-20-569100-
$ 85,993	Vehicles-4 Nissan Rogue	100-52000-20-574005-
$ 7,200	Cse Court Fees-	100-52005-20-554950
$ 5,000	Cse Paternity Testing-52005	100-52005-20-558000
$ 806,737	Cse Contracted Services-Veritas Contract	100-52005-20-559000
$ 1,250	Work First Travel/Transport-	100-52010-20-551503-
$ 700	Work First Assis-Participation-	100-52010-20-554000-
$ 2,200	Work First Assis-Emerg Assist-	100-52010-20-554001-
$ 9,500	Work First Client Serv-200%-	100-52010-20-554003-
$ 6,582	Work First Client Srv-Untd Way-	100-52010-20-554500-
$ 10,627	Adult Daycare Assist Pymts-	100-52015-20-554000-

$ 11,000	Comm Alternatives Medical-	100-52030-20-532030-
$ 30,000	Comm Alternat Program Supplies-Same As Fy26 Budget	100-52030-20-561500-
$ 21,778	Food Stamps Assistance Pymts-Ebt Drafts	100-52040-20-554000-
$ 624,000	Saa/Sad Payments To State-	100-52050-20-554000-
$ 48,600	Adoption Assistance Pymts-Aa Vendor Pmts	100-52060-20-554000-
$ 10,804	Adopt Assist Client Svcs-	100-52060-20-554001-
$ 56,364	State Adoption Assistance-$47,052 + $9,312 Aa&Gap Tabs On Template	100-52060-20-554003-
$ 550,132	Adoption Assistance Iv-E-$539,815+$10,317 Aa&Gap Tabs On Template	100-52060-20-554500-
$ 1,417,704	Foster Care Board Payments-Ive Fc	100-52070-20-554001-
$ 75,000	Extra Expense F/C-	100-52070-20-554006-
$ 2,497,908	State Foster Care Board Pymts-State Fc-$2,336,184 + Kinship -$161,724	100-52070-20-554011-
$ 25,936	Family Reunification-	100-52070-20-554500
$ 150,000	Cps Drug Screening-	100-52070-20-554500
$ 5,000	Medicaid Travel/Transportation-	100-52090-20-551503-
$ 100	Medicaid Assistance Payments-	100-52090-20-554000-
$ 10,000	Svcs Blind Assistance Pymts-Dsb Letter?	100-52100-20-554000-
$ 150,000	Cip Payments-Based On Fy26 Spending- State Direct Pays Registered Vendors	100-52110-20-554000-
$ 200,000	Lieap-Based On Fy26 Spending- State Direct Pays Registered Vendors	100-52110-20-554002-
$ 100,000	Links Payments-100% Reimbursed	100-52120-20-554000-
$ 700	Rental Of Fhec Building For Memorial & Veterans Events	100-54000-20-544150
$ 200	Anticipated Mileage Reimbursement For Year	100-54000-20-551501
$ 1,800	Veterans Conference 2X Year	100-54000-20-551501
$ 60	Annual Ncveterans Association Dues	100-54000-20-552000
$ 500	Miscellaneous Office Supplies	100-54000-20-561000
$ 500	Miscellaneous Program Supplies	100-54000-20-561500
$ 50	Miscellaneous Postage	100-54000-20-563000
$ 200	Interpreting Services As Needed	100-54500-20-535010
$ 300	Recycling Fees	100-54500-20-542100
$ 700	Toshiba Copier Lease	100-54500-20-543000
$ 100	Printing Of Brochures, Posters	100-54500-20-551000
$ 100	Travel- Anticipated Mileage Reimbursements	100-54500-20-551501
$ 500	Travel- Shiip Annual Conference	100-54500-20-551501
$ 1,000	Travel- Aji Symposium (2 Staff)	100-54500-20-551501
$ 30	Ncssa Senior Center Membership	100-54500-20-552000
$ 300	Mis Service Charges	100-54500-20-558000
$ 300	Bulk Sanitizing Gym Wipes	100-54500-20-560500
$ 180	Black Toner For Senior Computer Lab Printers	100-54500-20-561000
$ 510	Misc Office Supply Items	100-54500-20-561000
$ 540	Black Toner For Office Printers	100-54500-20-561000
$ 900	Bulk Copy Paper, Specialty Paper, Cardstock	100-54500-20-561000
$ 4,800	Monthly Program, Events, Activities , And Craft Supplies	100-54500-20-561500
$ 4,800	Average Monthly Costs Of Food For Events	100-54500-20-562600
$ 170	Annual Zoom Subscription	100-54500-20-562710

$ 350	Annual Subscription To Newspaper	100-54500-20-562710
$ 1,300	Annual Myseniorcenter Software Fees	100-54500-20-562710
$ 25	Annual Postage Estimated	100-54500-20-563000
$ 500	Toshiba Copier Lease	100-54501-20-543000
$ 500	Anticipated Auto Maintenance/Repairs	100-54501-20-543020
$ 400	Scope Training For New Staff, Misc Travel Reimbursement	100-54501-20-551501
$ 600	Aji Symposium	100-54501-20-551501
$ 400	Misc Cleaning Supplies, Sanitizing Wipes, Etc	100-54501-20-560500
$ 180	Black Toner For Office Printers	100-54501-20-561000
$ 520	Misc Office Supply Items	100-54501-20-561000
$ 550	Color Toner For Office Printers	100-54501-20-561000
$ 750	Bulk Copy Paper	100-54501-20-561000
$ 4,500	Monthly Program, Events, Activities , And Craft Supplies	100-54501-20-561500
$ 300	Monthly Motorfuel Costs	100-54501-20-562500
$ 3,000	Average Monthly Costs Of Food For Events	100-54501-20-562600
$ 60	Ring Camera Subscription	100-54501-20-562710
$ 100	Cricuit Subscription	100-54501-20-562710
$ 130	Canva Software Subscription- For 2 Senior Centers	100-54501-20-562710
$ 260	Annual Subscription To Newspaper	100-54501-20-562710
$ 560	Mlc Movie License- For 2 Senior Centers	100-54501-20-562710
$ 1,300	Mysenior Center Software Annual Subscription	100-54501-20-562710
$ 25	Annual Postage Estimated	100-54501-20-563000
$ 500	Anticipated Auto Repairs, Maintenance	100-54502-20-543020
$ 3,000	Monthly Congregate Building Rental Fee	100-54502-20-544150
$ 600	Monthly Cellular Phone Charges For Congregate Site	100-54502-20-550501
$ 1,200	Staff Travel Reimbursement	100-54502-20-551501
$ 300	Annual Mow Of Nc And Mow America Membership Dues	100-54502-20-552000
$ 800	Annual Volunteer Recognition Event	100-54502-20-561500
$ 1,200	Monthly Events, Supplies, Crafts, Etc	100-54502-20-561500
$ 500	Estimated Fuel Costs, Includes Veterans Services Also	100-54502-20-562500
$ 50,000	Additional Burke County Funds	100-54502-20-562600
$ 152,594	Hccbg Grant For Home Delivered Meals And Congregate	100-54502-20-562600
$ 600	Blue Ridge Energy (Propane)	100-55000-25-542500-
$ 1,200	Gate Opener	100-55000-25-542500-
$ 2,000	Mis. Parts Or Repairs	100-55000-25-542500-
$ 400	Batteries	100-55000-25-543000-
$ 750	Blades,Chains,&String	100-55000-25-543000-
$ 800	Oil Changes	100-55000-25-543000-
$ 1,000	Tires (Mowers, Trailers)	100-55000-25-543000-
$ 2,550	Service Repairs And Parts	100-55000-25-543000-
$ 250	Blue Def	100-55000-25-543020-
$ 600	Batteries	100-55000-25-543020-
$ 1,320	Oil Changes	100-55000-25-543020-
$ 1,500	Tires	100-55000-25-543020-
$ 3,480	Service Repairs And Parts	100-55000-25-543020-
$ 100	Ice Machine Filter	100-55000-25-550100-
$ 200	Batteries	100-55000-25-550100-
$ 3,000	Service Repairs And Supplies	100-55000-25-550100-
$ 5,160	Event Cleaning 430 X 12	100-55000-25-550100-
$ 457	$38.01 X 12	100-55000-25-550501-

$ 800	Directors Conference	100-55000-25-551501-
$ 900	Apw Workshop	100-55000-25-551501-
$ 1,500	Staff Training	100-55000-25-551501-
$ 63	Notarty	100-55000-25-552000-
$ 80	Cprp Renewal	100-55000-25-552000-
$ 120	Nays Certification	100-55000-25-552000-
$ 139	Amazon Prime	100-55000-25-552000-
$ 155	Sams	100-55000-25-552000-
$ 205	Ncrpa	100-55000-25-552000-
$ 100	Health Inspection	100-55000-25-552005-
$ 300	Wyaa Fees $30 X 10 Teams	100-55000-25-552005-
$ 900	Aribter Sports (Officials)	100-55000-25-552005-
$ 2,000	Tarheel Baseball	100-55000-25-552005-
$ 6,550	655 Coaches X $10	100-55000-25-553101-
$ 115,790	Sports Officials	100-55000-25-559000-
$ 3,250	Miscellaneous Repairs	100-55000-25-561000-
$ 20,012	See Attached	100-55000-25-561500-
$ 12,600	$1050 X 12	100-55000-25-562500-
$ 20,800	26 Weekend Games @ $800Per	100-55000-25-562600-
$ 200	Boot Reimbursement 4 X $50	100-55000-25-562900-
$ 600	Shirts For Staff	100-55000-25-562900-
$ 1,000	Organizational,& Rec Comm. Meetings	100-55000-25-562900-
$ 485	Portajohn $97 X 5	100-55000-25-569001-
$ 504	Watertech Labs $56 X 9	100-55000-25-569001-
$ 550	Weed Killer	100-55000-25-569001-
$ 1,000	Bathroom Supplies	100-55000-25-569001-
$ 2,250	Gravel And Stone	100-55000-25-569001-
$ 3,500	Equipment For Trail	100-55000-25-569001-
$ 300	Weed Killer	100-55000-25-569002-
$ 600	Stone Gravel	100-55000-25-569002-
$ 1,100	Mis Supplies	100-55000-25-569002-
$ 60	Fire Extinguisher Inspection	100-55000-25-569003-
$ 190	Hood Inspection	100-55000-25-569003-
$ 250	Dodson Bros Extermination	100-55000-25-569003-
$ 800	Mulch For Playground	100-55000-25-569003-
$ 1,000	Machine Rental To Spread Dirt	100-55000-25-569003-
$ 1,900	Grass Seed, Fertilizer	100-55000-25-569003-
$ 3,100	Field Supply'S (Dirt, Turface, Clay)	100-55000-25-569003-
$ 3,260	Paint, Bulbs,Cleaning Suppilies	100-55000-25-569003-
$ 135	Fire Extinguisher Inspection	100-55000-25-569004-
$ 400	Grass Seed, Fertilizer	100-55000-25-569004-
$ 800	Mulch For Play Ground	100-55000-25-569004-
$ 1,500	Field Supply'S (Dirt, Turface, Clay)	100-55000-25-569004-
$ 1,900	Mis.Supplies(Paint, Bulbs,Cleaning Suppilies)	100-55000-25-569004-
$ 90	Fire Extinguisher Inspection	100-55000-25-569005-
$ 500	Mulch For Playground	100-55000-25-569005-
$ 700	Grass Seed, Fertilizer	100-55000-25-569005-
$ 1,800	Field Supply'S (Dirt, Turface, Clay)	100-55000-25-569005-
$ 2,000	Mis.Supplies(Paint, Bulbs,Cleaning Suppilies)	100-55000-25-569005-
$ 5,800	Replace Retaining Wall	100-55000-25-569005-
$ 2,000	Stone Gravel, Mis.	100-55006-25-569006-
$ 169,000	Library State Aid Grant	100-55500-01-433453-
$ 255,000	Contribution City Of Morganton	100-55500-02-433700-
$ 40,000	Contribution Town Of Valdese	100-55500-02-433705-
$ 2,000	Contribution Town Of Drexel	100-55500-02-433706-

$ 6,000	Contribution Town Of Hildebran	100-55500-02-433707-
$ 2,000	Contrib Town Rutherford Colleg	100-55500-02-433708-
$ 67,500	Contributions/Donations	100-55500-06-436500
$ 2,000	Miscellaneous Repairs For All Sites	100-55500-25-543000
$ 1,188	Its Marc Cataloging Subscription -- Monthly	100-55500-25-543010
$ 510	Faronics Deep Freeze Computer Security Software	100-55500-25-543010-
$ 2,100	Envisionware Pc Reservation And Lpt1 Software	100-55500-25-543010-
$ 14	Annual Vehicle Inspection For Van	100-55500-25-543020-
$ 130	Oil Changes For Van	100-55500-25-543020-
$ 300	Sam'S Xpress Car Wash Membership	100-55500-25-543020-
$ 500	Miscellaneous Repairs For Van	100-55500-25-543020-
$ 360	Web Hosting/Email Via Turbify (Yahoo)	100-55500-25-550501-
$ 2,400	Mileage Reimbursement For Programmer/S	100-55500-25-551501-
$ 100	Nc Library Association Membership	100-55500-25-552000-
$ 165	American Library Association Membership	100-55500-25-552000-
$ 175	Nc Public Library Directors Association Membership	100-55500-25-552000-
$ 58,500	Security Service For Mpl @ 25 Hrs./Wk.	100-55500-25-559000
$ 58	Mailing Labels -- Ave 5160 -- 3000 Ct.	100-55500-25-561000
$ 113	Hand Sanitizer Refills -- Nxt -- 8 Ct.	100-55500-25-561000
$ 162	Hand Sanitizer Refills -- Tfx -- 4 Ct.	100-55500-25-561000
$ 15	Yellow Legal Pads -- 12 Ct.	100-55500-25-561000-
$ 23	Sharpies -- 36 Ct.	100-55500-25-561000-
$ 35	Bic Round Stic Pens -- 240 Ct.	100-55500-25-561000-
$ 58	Manila File Folders -- 100 Ct.	100-55500-25-561000-
$ 66	Postcards -- 200 Ct.	100-55500-25-561000-
$ 66	Hanging File Folders -- 75 Ct.	100-55500-25-561000-
$ 76	Barcode Readers	100-55500-25-561000-
$ 80	Large Format Printer Paper (17" X 100')	100-55500-25-561000-
$ 80	Cash Register/Printer Receipt Rolls (2 1/4" Thermal) -- 50 Ct.	100-55500-25-561000-
$ 85	Binder Clips	100-55500-25-561000-
$ 100	Large Format Printer Paper (24" X 150')	100-55500-25-561000-
$ 100	Fasteners -- Staples, Binder Clips, Paper Clips	100-55500-25-561000-
$ 126	Book Repair Tape	100-55500-25-561000-
$ 161	Packing Tape	100-55500-25-561000-
$ 176	Facial Tissue -- 48 Ct.	100-55500-25-561000-
$ 180	Calendars -- Desk And Appointment	100-55500-25-561000-
$ 240	Cash Register/Printer Receipt Rolls (3 1/8" Thermal) -- 200 Ct.	100-55500-25-561000-
$ 388	Disinfecting Wipes, Screen Wipes, All Purpose Cleaners	100-55500-25-561000-
$ 500	Miscellaneous Office Supplies	100-55500-25-561000-
$ 600	Toner/Ink For Non-Leased Printers	100-55500-25-561000-
$ 1,030	Copier Paper For 12 Months For All Libraries	100-55500-25-561000-
$ 6,000	Monthly Copier/Printer Costs With Toshiba For All Libraries	100-55500-25-561000-
$ 107	Laminating Film -- Ez Load Module	100-55500-25-561500
$ 742	Book Covers -- 100 Ct.	100-55500-25-561500
$ 1,500	Library Cards	100-55500-25-561500
$ 110	Labels And Labels Sets For Pockets And Spines -- 1,000 Ct.	100-55500-25-561500-
$ 144	Video Cases	100-55500-25-561500-
$ 240	Label Protectors -- 500 Ct.	100-55500-25-561500-
$ 560	Security Beepers	100-55500-25-561500-
$ 837	Book Pockets	100-55500-25-561500-
$ 550	Gas For Van	100-55500-25-562500-
$ 35,000	Ebooks For All Library Sites	100-55500-25-562700-
$ 115,000	Print Books For All Library Sites	100-55500-25-562700-
$ 900	Periodicals For Vpl	100-55500-25-562701-
$ 900	Periodicals For Cbh	100-55500-25-562701-
$ 3,800	Periodicals For Mpl	100-55500-25-562701-
$ 9,100	Nc Cardinal Annual Maintenance	100-55500-25-562711-

$ 360	Postage For Library Notices	100-55500-25-563000-
$ 11,000	Program Supplies And Performers	100-55500-25-569025
$ 11,000	Program Supplies And Performers	100-55500-25-569050
$ 15,000	Program Supplies And Performers	100-55500-25-569075
$ 15,000	Program Supplies And Performers	100-55500-25-569125
$ 15,000	Program Supplies And Performers	100-55500-25-569150
$ 20,500	Training, Storywalk, Equipment, Misc. Items	100-55500-25-569200
$ 8,200	Mpl Library Fines & Fees	100-55501-03-434701-
$ 3,100	Vpl Library Fines & Fees	100-55502-03-434701-
$ 3,100	Cbh Library Fines & Fees	100-55503-03-434701-
$ 196,837	Streamflow Rehab Grant	100-61000-35-533404
$ 500	Maintenance - Oil Changes, Inspections, Etc. Of 2 County Cars	100-61000-35-543020
$ 240	Area Meetings In Ashe And Forsyth County	100-61000-35-551501
$ 250	Technician Is Serving On The District Employees Board Of Directors And Will Be Required To Attend A Mid Year Meeting	100-61000-35-551501
$ 386	Attendance Of Miscellaneous Meetings/Trainings That Occur Through Out The Year. Technician Is Serving On The Distr	100-61000-35-551501
$ 795	Staff Assists With State Envirothon Requiring Overnight Stays In April Of Each Year Attendance Of Miscellaneous Meeti	100-61000-35-551501
$ 4,330	Annual Meeting In January And Conservation Employee Training In August. Both Meetings Are Training/Continuing Edu	100-61000-35-551501
$ 300	Nw Area Dues	100-61000-35-552000
$ 500	National Association Of Conservation District Dues	100-61000-35-552001
$ 400	Nc Association Of Soil And Water Conservation Districts Dues	100-61000-35-552002
$ 750	State Dues	100-61000-35-552003
$ 500	Used To Purchase Pens, Pencils, Paper And Other Supplies	100-61000-35-561000
$ 600	Used To Purchase Fuel For County Vehicles - Daily Travel And	100-61000-35-562500
$ 800	Used For Annual Conservation Education Contest Awards	100-61000-35-562800
$ 200	Postage For Office Mailings	100-61000-35-563000
$ 3,600	Used For Maintenance And Repair Of District Road Signs, Awards And Plaques For School Competitions. Used To Award	100-61000-35-580000
$ 38,000	New Positon - Healthy Living Coordinator	100-62000-35-510100
$ 1,500	Service, Repairs And Upgrades/Replacement Of Current Equipment	100-62000-35-543000
$ 1,500	Repairs, Maintenance And Upgrades To 2 Department Vehicles	100-62000-35-543020
$ 500	Phone Charges For Department	100-62000-35-550501
$ 1,000	Custom Printed Flyers, Cards, Calendars, For Marketing Programs	100-62000-35-551100
$ 1,000	Custom Signage, Banners, Badges For Marketing Extension	100-62000-35-551100
$ 1,500	Custom Imprinted Promotional Items For Fairs, Festivals And Events	100-62000-35-551100
$ 500	Mileage/Hotel Costs For Staff Not Covered By State Travel	100-62000-35-551501
$ 1,000	Registration Costs For Required Meetings/Trainings For Staff	100-62000-35-551501
$ 65	Fesitival Booth	100-62000-35-552000
$ 100	Nacdep Dues	100-62000-35-552000
$ 100	State Advisory Dues	100-62000-35-552000
$ 150	Epsilon Sigman Phi Dues	100-62000-35-552000
$ 230	The Paper Subscription	100-62000-35-552000
$ 260	Canva Subscription	100-62000-35-552000
$ 600	News Herald Subcription	100-62000-35-552000
$ 700	Agent Association Dues	100-62000-35-552000
$ 500	Paper	100-62000-35-561000
$ 1,000	Technology Supplies - Cables, Adapters, Batteries, Power Supplies	100-62000-35-561000
$ 1,500	Kitchen/Conference Room Supplies	100-62000-35-561000
$ 2,000	Copier/Printer Supplies - Copier Contract, Printer Cartridges, Etc.	100-62000-35-561000
$ 2,000	Desk & Filing Supplies - File Folder, Pens, Post-It Notes, Etc	100-62000-35-561000

$ 6,000	Supplies Specific To Programs And Events Held By The Department	100-62000-35-561500
$ 1,000	Fuel For 2 County Vehicles	100-62000-35-562500
$ 15,000	Fruit Trees/ Plants, Supplies For Fee Based Workshops, Staff Development & Trainings	100-62000-35-580000
$ 3,600	State Lease Payment For Mac Computers	100-62000-35-580900
$ 110	Emergency Fire Dispatch Quality Recertification	152-15200-00-551502-
$ 175	Apco Certified Training Officer Recertification	152-15200-00-551502-
$ 220	Emergency Medical Dispatch Quality Certification Recertification	152-15200-00-551502-
$ 300	Retest: Emergency Medical Dispatch Certification	152-15200-00-551502-
$ 300	Emergency Fire Dispatch Certification Retest	152-15200-00-551502-
$ 400	Training Manuals For Mandatory Telecommunicator Certification	152-15200-00-551502-
$ 825	Emergency Fire Dispatch Recertification	152-15200-00-551502-
$ 1,100	Recertification For Emergency Medical Dispatch Certification	152-15200-00-551502-
$ 1,880	Apco Supervisor Class	152-15200-00-551502-
$ 1,965	Emergency Medical Dispatch Quality Certification	152-15200-00-551502-
$ 2,550	Telecommunicator Certification	152-15200-00-551502-
$ 2,620	Emergency Fire Dispatch Quality Certification	152-15200-00-551502-
$ 2,625	Apco Certified Training Officer Course	152-15200-00-551502-
$ 3,580	Proqa Remote Software - Emd	152-15200-00-551502-
$ 4,400	Emergency Medical Dispatch Certification	152-15200-00-551502-
$ 4,400	Emergency Fire Dispatch Certification	152-15200-00-551502-
$ 8,500	Denise Amberlee Training For All Shifts	152-15200-00-551502-
$ 9,600	Quarterly 911 Pre Approved Training Speciality Courses	152-15200-00-551502-
$ 10,000	Communication Managers Certification Program	152-15200-00-551502-
$ 10,000	Gabby Petito Class For All Shifts	152-15200-00-551502-
$ 2,400	Reboot Support On Motorola Contract	152-15200-00-551503-
$ 3,700	Dc Group - Annual Contract To Service Ups And Batteries - Back Up Fail Safe	152-15200-00-551505-
$ 5,000	Eligible Maintence For Generator #1	152-15200-00-551505-
$ 7,300	Mca Backup Radio Service Agreement	152-15200-00-551505-
$ 37,640	Carolina Recording - Annual Contract For Recording	152-15200-00-551505-
$ 64,800	Motorola Radios - Eligible Portion	152-15200-00-551505-
$ 7,500	Priority Dispatch Skills Lab	152-15200-00-551506-
$ 36,000	Priority Dispatch Annual License For Emd And Efd	152-15200-00-551506-
$ 110,673	Central Square: Eligible Portion For Cad And Freedom	152-15200-00-551506-
$ 1,900	Replacement Of Keyboards And Mice At Each Console Primary And Back Up	152-15200-00-551508-
$ 2,500	Headsets Batteries	152-15200-00-551508-
$ 3,600	Headset Amps	152-15200-00-551508-
$ 4,000	Headsets	152-15200-00-551508-
$ 11,000	Headset Cordless Portion	152-15200-00-551508-
$ 10,000	Engineering Services - Miscellanous Needs	350-35000-60-532020-
$ 50,000	Engineering Services - West Consultant Contract	350-35000-60-532020-
$ 50,000	Engineering Services - Willis Engineers	350-35000-60-532020-
$ 75,000	Engineering Services - Architecture & Engineering For New Office And Maintenance Facility	350-35000-60-532020-
$ 500	Gov Deals - Cost For Sell Of Surplus Items	350-35000-60-532060
$ 120	Town Of Valdese 2017	350-35000-60-540100-
$ 300	Duke Power 910028868261	350-35000-60-540100-
$ 720	Duke Power 910028866045	350-35000-60-540100-
$ 720	Duke Power 910028866334	350-35000-60-540100-
$ 720	Town Of Rutherford College 002-0007000-1	350-35000-60-540100-
$ 900	Rutherford Electric 200544002	350-35000-60-540100-
$ 900	Rutherford Electric 200544004	350-35000-60-540100-
$ 960	Town Of Long View 025-0001120-1	350-35000-60-540100-
$ 1,080	Icard 1471	350-35000-60-540100-
$ 1,500	Rutherford Electric 400362002	350-35000-60-540100-
$ 1,800	Charter Communications (Spectrum) 234471101	350-35000-60-540100-
$ 1,800	Charter Communications (Spectrum) 233179401	350-35000-60-540100-
$ 1,800	Charter Communications (Spectrum) 233780601	350-35000-60-540100-
$ 1,800	Duke Power 910028867658	350-35000-60-540100-
$ 1,920	Charter Communications (Spectrum) 229858001	350-35000-60-540100-
$ 2,400	Rutherford Electric 400362001	350-35000-60-540100-
$ 2,400	Tablet Wireless Connection - 4 X $50/Mo -Verizon	350-35000-60-540100-
$ 2,640	Rutherford Electric 200544003	350-35000-60-540100-
$ 2,880	Charter Communications (Spectrum) 175116901	350-35000-60-540100-
$ 3,000	Generator Diesel	350-35000-60-540100-

$ 3,300	Duke Power 910028835361	350-35000-60-540100-
$ 3,600	At&T - Firstnet - Cell Phones	350-35000-60-540100-
$ 4,800	Charter Communications (Spectrum) 175117001	350-35000-60-540100-
$ 4,920	Rutherford Electric 200544005	350-35000-60-540100-
$ 5,700	Duke Power 910028867393	350-35000-60-540100-
$ 5,820	Duke Power 910028867096	350-35000-60-540100-
$ 6,300	Rutherford Electric 201144001	350-35000-60-540100-
$ 8,400	Duke Power 910028812562	350-35000-60-540100-
$ 10,800	Duke Power 910028837769	350-35000-60-540100-
$ 12,000	Duke Power 910028869080	350-35000-60-540100-
$ 30,000	Duke Power 910028866558	350-35000-60-540100-
$ 132,000	Town Of Valdese 2018	350-35000-60-540103-
$ 228,000	City Of Hickory 78434-59962	350-35000-60-540103-
$ 3,720	Custodial Cleaning - Contract - Patton Cleaning Co Inc	350-35000-60-542200-
$ 220	Century Fire - Inspect-Monitor	350-35000-60-542500-
$ 4,500	Generator Maintenance	350-35000-60-542500-
$ 5,000	Generator Repairs	350-35000-60-542500-
$ 15,280	Basic Operating Expenses - Water & Sewer Facility & Grounds Maintenance	350-35000-60-542500-
$ 650	Nc 811 Inc - Water & Sewer Locates	350-35000-60-542510-
$ 2,500	Gravel & Abc Stone - Vulcan Materials Co	350-35000-60-542510-
$ 3,000	Quarterly Bacteriological - Water Tech Labs Inc	350-35000-60-542510-
$ 6,000	Liftstation Grease Control	350-35000-60-542510-
$ 10,000	Water Samples, Chlorine, Etc - Water Tech Labs Inc	350-35000-60-542510-
$ 10,000	Install Water & Sewer Taps	350-35000-60-542510-
$ 10,000	Pump And Haul Loads - Asbury Septic Tank	350-35000-60-542510-
$ 40,000	Fire Hydrant Repairs	350-35000-60-542510-
$ 40,000	Water Tank Maintenance - Contract - Utility Service Company Inc	350-35000-60-542510-
$ 89,850	Basic Operating Expenses	350-35000-60-542510-
$ 100,000	Repairs To Pumps	350-35000-60-542510-
$ 7,500	Annual Fee-Sewer Line Maint - Longview	350-35000-60-542511-
$ 2,500	Repairs By Gopher Utilities	350-35000-60-543000-
$ 2,500	Generator Repairs	350-35000-60-543000-
$ 3,200	Alarm Monitoring At Sewer Stations - Contract - Mission Communications Llc	350-35000-60-543000-
$ 6,800	Basic Operating Expenses	350-35000-60-543000-
$ 2,500	Annual Support For Master Meters	350-35000-60-543010-
$ 15,000	Basic Operating Expenses	350-35000-60-543020-
$ 500	Muck Boots; Rain Coats; Vests	350-35000-60-544400-
$ 3,900	Cintas - Weekly Uniforms	350-35000-60-544400-
$ 2,000	Basic Operating Expenses	350-35000-60-551100-
$ 6,000	Outsourcing Water Billing	350-35000-60-551100-
$ 7,200	Icard Township	350-35000-60-551100-
$ 4,500	Staff Travel	350-35000-60-551501-
$ 125	American Water Wks Inc - Membership	350-35000-60-552000-
$ 250	Ncwtfo Certification Board - Renewal	350-35000-60-552000-
$ 500	Wpcsocc - Annual Renewals	350-35000-60-552000-
$ 525	Nc Rural Water Assoc Inc - Membership	350-35000-60-552000-
$ 5,000	Ncdeq - Annual Operating Permits	350-35000-60-552004-
$ 20,000	Credit Card Charges/Fees	350-35000-60-558000-
$ 1,000	Toshiba Copier Lease	350-35000-60-561000-
$ 2,400	Office Supplies	350-35000-60-561000-
$ 20,000	Basic Operating Expenses	350-35000-60-561500-
$ 20,000	Motor Fuels For County Vehicles - Gas And Diesel	350-35000-60-562500-
$ 250	Postmaster - Box Rental	350-35000-60-563000-
$ 1,200	Express Business	350-35000-60-563000-
$ 20,400	Outsourcing Water Billing - Postage	350-35000-60-563000-
$ 7,500	Longview 022-0002215-1	350-35000-60-568000-
$ 31,200	Longview 022-0001440-1	350-35000-60-568000-

$ 33,600	City Of Morganton 12451	350-35000-60-568000-
$ 48,000	Valdese 1731	350-35000-60-568000-
$ 57,600	City Of Morganton 17552	350-35000-60-568000-
$ 78,000	Valdese 2330	350-35000-60-568000-
$ 234,000	Icard Township 1578	350-35000-60-568000-
$ 3,360	Tablet Wireless Connection - 6 X $40/Mo -Verizon	400-45000-05-540100
$ 5,000	Generator Diesel	400-45000-05-540100
$ 5,700	At&T 828-438-1661 003 3199	400-45000-05-540100
$ 8,400	Information Technology Services	400-45000-05-540100
$ 12,000	Blue Ridge Energies Llc	400-45000-05-540100
$ 18,000	City Of Morganton 301-00	400-45000-05-540100
$ 42,000	At&T 831-00-9219 166	400-45000-05-540100
$ 180	City Of Morganton 18810-00	400-45000-05-540100-
$ 480	Icard 005080.00	400-45000-05-540100-
$ 540	City Of Morganton 19174-01	400-45000-05-540100-
$ 600	City Of Morganton 5531-00	400-45000-05-540100-
$ 600	Piedmont Natural Gas 6100 1433 0660	400-45000-05-540100-
$ 600	City Of Morganton 18565-	400-45000-05-540100-
$ 840	Duke Power 910028869296	400-45000-05-540100-
$ 960	City Of Morganton 17959-01	400-45000-05-540100-
$ 960	City Of Morganton 11711-00	400-45000-05-540100-
$ 1,080	Duke Power 910028835600	400-45000-05-540100-
$ 1,080	Duke Power 910028894726	400-45000-05-540100-
$ 1,140	Town Of Valdese 15292	400-45000-05-540100-
$ 1,380	Compass 002-019224	400-45000-05-540100-
$ 1,500	Icard 004842.00	400-45000-05-540100-
$ 1,620	Town Of Valdese 1480	400-45000-05-540100-
$ 1,740	Duke Power 910028835931	400-45000-05-540100-
$ 1,800	Icard 004743.00	400-45000-05-540100-
$ 1,920	Duke Power 910028896158	400-45000-05-540100-
$ 2,100	City Of Morganton 15877-00	400-45000-05-540100-
$ 2,100	City Of Morganton 19173-01	400-45000-05-540100-
$ 2,400	At&T 285559970	400-45000-05-540100-
$ 2,700	City Of Morganton 328-00	400-45000-05-540100-
$ 2,700	Compass 002-003527	400-45000-05-540100-
$ 2,700	Duke Power 910028813167	400-45000-05-540100-
$ 2,700	Duke Power 910028835030	400-45000-05-540100-
$ 3,000	Piedmont Natural Gas 6100 1433 0503	400-45000-05-540100-
$ 3,000	Charter Communitcations 175162001	400-45000-05-540100-
$ 3,000	Charter Communitcations 175116801	400-45000-05-540100-
$ 3,000	Charter Communitcations 175116101	400-45000-05-540100-
$ 3,300	Piedmont Natural Gas 6100 1130 7304	400-45000-05-540100-
$ 3,300	Compass 002-012147	400-45000-05-540100-
$ 3,300	Piedmont Natural Gas 6100 0944 8957	400-45000-05-540100-
$ 3,620	Bumganer Oil Inc - Generator Diesel	400-45000-05-540100-
$ 4,200	Duke Power 910028813795	400-45000-05-540100-
$ 4,200	Charter Communitcations 175151801	400-45000-05-540100-
$ 4,200	City Of Morganton 12336-02	400-45000-05-540100-
$ 5,100	Duke Power 910028834344	400-45000-05-540100-
$ 5,160	Charter Communitcations 175116001	400-45000-05-540100-
$ 5,400	Piedmont Natural Gas 6100 0790 0445	400-45000-05-540100-
$ 6,000	City Of Morganton 15909-01	400-45000-05-540100-
$ 6,000	Duke Power 910028895644	400-45000-05-540100-
$ 6,300	Compass 002-17468	400-45000-05-540100-
$ 6,600	Piedmont Natural Gas 6100 1276 5839	400-45000-05-540100-
$ 6,600	Duke Power 910028834708	400-45000-05-540100-
$ 7,200	Piedmont Natural Gas 6100 0790 0594	400-45000-05-540100-
$ 7,200	Piedmont Natural Gas 6100 0592 8704	400-45000-05-540100-
$ 8,100	Compass 002-047906	400-45000-05-540100-
$ 8,640	Piedmont Natural Gas 6100 1289 4209	400-45000-05-540100-
$ 9,000	Duke Power 910028834021	400-45000-05-540100-
$ 9,000	City Of Morganton 4536-00	400-45000-05-540100-
$ 12,000	Piedmont Natural Gas 6100 1130 7156	400-45000-05-540100-
$ 14,400	Duke Power 910039684991	400-45000-05-540100-
$ 15,600	City Of Morganton 1743-00	400-45000-05-540100-
$ 15,900	Compass 002-018763	400-45000-05-540100-
$ 16,200	Duke Power 910028894453	400-45000-05-540100-
$ 18,000	City Of Morganton 3753-00	400-45000-05-540100-
$ 19,200	City Of Morganton 3754-00	400-45000-05-540100-
$ 21,000	Piedmont Natural Gas 6100 0064 6989	400-45000-05-540100-
$ 21,600	Duke Power 910028869535	400-45000-05-540100-
$ 27,600	City Of Morganton 327-00	400-45000-05-540100-
$ 30,000	City Of Morganton 420-00	400-45000-05-540100-
$ 30,000	Conterra Networks 99820314802	400-45000-05-540100-

$ 36,000	Piedmont Natural Gas 6100 0205 0901	400-45000-05-540100-
$ 60,000	Duke Power 910028895884	400-45000-05-540100-
$ 72,000	City Of Morganton 12305-00	400-45000-05-540100-
$ 79,200	City Of Morganton 302-00	400-45000-05-540100-
$ 84,000	City Of Morganton 8656-03	400-45000-05-540100-
$ 192,000	City Of Morganton 5530-00	400-45000-05-540100-
$ 463,565	Custodial Cleaning - Contract - Patton Cleaning Co Inc	400-45000-05-542200-
$ 500	Annual Sprinlker Fee - Icard Township Water Corp	400-45000-05-542500-
$ 800	Pest Control - Contract - A-1 Termite & Pest Control	400-45000-05-542500-
$ 800	Annual Fire Inspection - City Of Morganton	400-45000-05-542500-
$ 1,900	Semi-Annual Suppression System - Fire Systems Inc	400-45000-05-542500-
$ 2,500	Elevator Inspections; Boiler & Pressure Vessel - Nc Department Of Labor	400-45000-05-542500-
$ 5,000	Plumbing Parts For All Buildings	400-45000-05-542500-
$ 5,000	Repairs For Sliding Doors & Automotive Gates Not Covered Under Preventive Maintenance - Assa Abloy	400-45000-05-542500-
$ 6,500	Preventive Maintenance On Sliding Doors & Automotive Gates - Contract - Assa Abloy	400-45000-05-542500-
$ 7,500	Keys, Locks, Etc - Arrow Door & Hardware	400-45000-05-542500-
$ 7,500	Inspection Of 3 Towers	400-45000-05-542500-
$ 9,000	Termite-Pest-Fire Ant Plans- Contract - Terminix Services Inc	400-45000-05-542500-
$ 9,000	New Facility Sign	400-45000-05-542500-
$ 11,000	Hvac-It Server Rooms - Trane	400-45000-05-542500-
$ 12,000	Repair To Doors And Gate - All About Doors	400-45000-05-542500-
$ 15,000	Generator Bi-Annual Service - Power Generations And Controls Inc	400-45000-05-542500-
$ 15,000	Replace Flooring And Paint Ems 4	400-45000-05-542500-
$ 17,000	Ramp And Landscape Hard Pack	400-45000-05-542500-
$ 18,000	Chiller Maintenance - Trane	400-45000-05-542500-
$ 20,000	Replace Hvac Filters	400-45000-05-542500-
$ 20,000	Generator Repairs	400-45000-05-542500-
$ 20,000	Replace Water Heaters	400-45000-05-542500-
$ 22,020	Elevator Maintenance - Contract - Schindler Elevator Corporation	400-45000-05-542500-
$ 25,000	Repairs Done By Licensed Electrician	400-45000-05-542500-
$ 30,000	Control Support - Trane	400-45000-05-542500-
$ 30,000	Remodel 1St Floor Lobby Restrooms	400-45000-05-542500-
$ 30,000	Remodel Lower Level (Once Ems Relocates)	400-45000-05-542500-
$ 35,000	Inspect-Extinguishers-Monitor - Century Fire	400-45000-05-542500-
$ 35,000	Replace Light Bulbs	400-45000-05-542500-
$ 40,000	Replace Partitions In Boc Restrooms	400-45000-05-542500-
$ 50,000	Any State Changes For Courtroom System	400-45000-05-542500-
$ 68,950	Mowing	400-45000-05-542500-
$ 296,230	Basic Operating Costs - General Maintenance	400-45000-05-542500-
$ 20,000	Engineering Services - Add'L Needs For The Year	600-35100-60-532020-
$ 220,000	Engineering Services - Contract -	600-35100-60-532020-
$ 5,000	Basic Surveying Services	600-35100-60-532045-
$ 540	Duke Power 910028836536	600-35100-60-540100-
$ 720	At&T - Firstnet	600-35100-60-540100-
$ 900	Duke Power 910028812869	600-35100-60-540100-
$ 1,080	Duke Power 910028835931	600-35100-60-540100-
$ 1,200	Duke Power 910028836883	600-35100-60-540100-
$ 1,320	Information Technology Services	600-35100-60-540100-
$ 1,980	Starlink - Landfill Scalehouse	600-35100-60-540100-
$ 1,980	Starlink - Landfill Garage	600-35100-60-540100-
$ 2,100	Duke Power 910028836263	600-35100-60-540100-
$ 2,100	City Of Morganton 17261-00	600-35100-60-540100-
$ 3,000	Duke Power 910028896778	600-35100-60-540100-
$ 7,800	Duke Power 910028837199	600-35100-60-540100-
$ 7,800	Duke Power 910028896455	600-35100-60-540100-
$ 21,000	Propane - Superior Plus Energy Services	600-35100-60-540100-
$ 186,000	Disposal Of Used Tires - Contract - Ltr Intermediate Holdings Inc	600-35100-60-542100-
$ 3,600	Recycling Of Dual Stream At 5 Convenience Sites - Contract - Republic Services	600-35100-60-542101-
$ 900	Custodial Cleaning - Contract - J Iverson Riddle	600-35100-60-542200-
$ 440	Century Fire - Inspect-Extinguishers-Monitor	600-35100-60-542500-
$ 1,920	Terminix Monthly Services	600-35100-60-542500-
$ 17,640	Basic Operating Costs - M & R Building And Grounds	600-35100-60-542500-
$ 4,300	Pressure Wash Walls At Transfer Station	600-35100-60-542501-
$ 6,000	Basic Operating Costs - M & R Transfer Station	600-35100-60-542501-
$ 11,700	Pump And Haul At Landfill - Asbury	600-35100-60-542501-

$ 1,500	Calibration Of Scales - Contract - Charlotte Scale Co Inc	600-35100-60-542502-
$ 2,000	Material For Hydroseeder	600-35100-60-542502-
$ 4,800	Water Tech Labs - Stormwater Analysis	600-35100-60-542502-
$ 6,500	Basic Operating Costs - M & R Landfill	600-35100-60-542502-
$ 7,500	Gravel, Dirt, Grass Seed, Fertilize, Lime, Etc For Landfill Sites	600-35100-60-542502-
$ 10,000	Gravel, Dirt, Grass Seed, Fertilize, Lime, Etc For Closed Landfill Sites	600-35100-60-542504-
$ 13,000	Rubber Cutting Edges	600-35100-60-543000-
$ 22,000	Foam Filled Tires - Cat 938K	600-35100-60-543000-
$ 22,000	Tires For Cat 938M	600-35100-60-543000-
$ 22,000	Foam Filled Tires - Hyundai	600-35100-60-543000-
$ 91,000	Basic Operating Costs - M & R Equipment	600-35100-60-543000-
$ 2,000	Wastewater Program - Carolina Software	600-35100-60-543010-
$ 7,500	Basic Operating Costs - M & R Vehicles	600-35100-60-543020-
$ 45,000	Tires For Sw Trucks & Tipping Trailers Hauling Waste To Caldwell	600-35100-60-543020-
$ 150,000	Rental Equipment - Ryder Trucks	600-35100-60-544200
$ 12,000	Uniform Rental - Contract - Cintas Corporation; Safety Vest; Rain Suits; Boot Reimbursement	600-35100-60-544400-
$ 140,000	Grinding Of Brush And Pallets	600-35100-60-545005-
$ 3,000	Basic Operating Costs - Staff Travel	600-35100-60-551501-
$ 2,640,000	Transfer Of Household Trash To Caldwell Co Landfill - Contract - Foothills Environmental Dba Republic Services	600-35100-60-551505-
$ 1,200	Reimbursement For Commercial A&B License; Swanna Annual Dues; Weighmaster Certifications	600-35100-60-552000-
$ 15,000	Nc Division Waste Management And Nc Deq Permits	600-35100-60-552004-
$ 40,000	Quarterly Solid Waste Disposal Tax Return - Municipal Solid Waste And Construction And Demolition Debris At $2.00 Pe	600-35100-60-552010-
$ 8,000	Basic Operating Costs - Credit Card Charges/Fees	600-35100-60-558000-
$ 12,000	Office Supplies And Program Supplies	600-35100-60-561000-
$ 140,000	Off Road Diesel For Vehicles; Gasoline For Vehicles	600-35100-60-562500-
$ 500	Basic Operating Costs - Postage	600-35100-60-563000-
$ 240	Information Technology Services	600-35200-60-540100-
$ 330	City Of Morganton 12301-00	600-35200-60-540100-
$ 480	Brentwood Water Corp 119295	600-35200-60-540100-
$ 600	Burke Co General Services 103446	600-35200-60-540100-
$ 600	Burke Co General Services 103075	600-35200-60-540100-
$ 720	At&T - Firstnet	600-35200-60-540100-
$ 780	At&T - Firstnet	600-35200-60-540100-
$ 900	Icard 005935.00	600-35200-60-540100-
$ 1,200	Starlink	600-35200-60-540100-
$ 1,920	Charter Communications **838501	600-35200-60-540100-
$ 3,000	Rutherford Electric 50440001	600-35200-60-540100-
$ 3,000	Rutherford Electric 50440003	600-35200-60-540100-
$ 3,240	Rutherford Electric 50440002	600-35200-60-540100-
$ 3,600	Rutherford Electric 200544001	600-35200-60-540100-
$ 3,840	Mountain Electric 61065002	600-35200-60-540100-
$ 6,000	Duke Power 910061467282	600-35200-60-540100-

$ 7,200	At&T 828 733-2460 908 3197	600-35200-60-540100-
$ 18,000	Removal Of Used Oil And Filtes From All Convenience Sites - Noble Oil Services Inc	600-35200-60-542101-
$ 2,400	Mow And Pickup Trash At Brown Mtn Overlook - Ronnie Rose	600-35200-60-542500-
$ 10,000	Basic Operating Costs - M & R Building & Grounds	600-35200-60-542500-
$ 18,000	Pump And Haul At Convenience Site - Asbury - 3 Convenience Sites	600-35200-60-542500-
$ 3,600	Burke Portable Toilet	600-35200-60-543000-
$ 7,400	Basic Operating Costs - M & R Equipment	600-35200-60-543000-
$ 10,000	Jaypro Truck Diagnostics - Programming And Fees	600-35200-60-543020-
$ 50,000	Basic Operating Costs - M & R Vehicles	600-35200-60-543020-
$ 5,000	Huffman, Carl D - Lease Rhoney Rd Waste Site	600-35200-60-544100-
$ 15,000	Uniform Rental - Contract - Cintas Corporation; Safety Vest; Rain Suits; Boot Reimbursement	600-35200-60-544400-
$ 230	Reimbursement For Commercial B License	600-35200-60-551501
$ 550	Carolina Recycling Association	600-35200-60-551501
$ 2,220	Basic Operating Costs - Staff Travel	600-35200-60-551501
$ 4,000	Basic Operating Costs - Program Supplies	600-35200-60-561500-
$ 94,000	On Road Diesel For Vehicles	600-35200-60-562500-

Managing Disruption.
Sustaining Commitment to the Plan.



Improving Lives in Burke County

EMPATHY
We care about people and our community.

TEAMWORK
We achieve more together through trust and respect.

ACCOUNTABILITY
We take ownership and do what we say we will.

PERFORMANCE
We pursue excellence through data, discipline, and results.

GROWTH
We invest in our people, our systems, and our future.

OUR PURPOSE

Improving Lives in Burke County

Disciplined stewardship.
Strategic focus.
Stronger tomorrow.

ANALYZE → PLAN → INVEST → IMPACT

Data-Informed Decisions. Purpose-Driven Results.

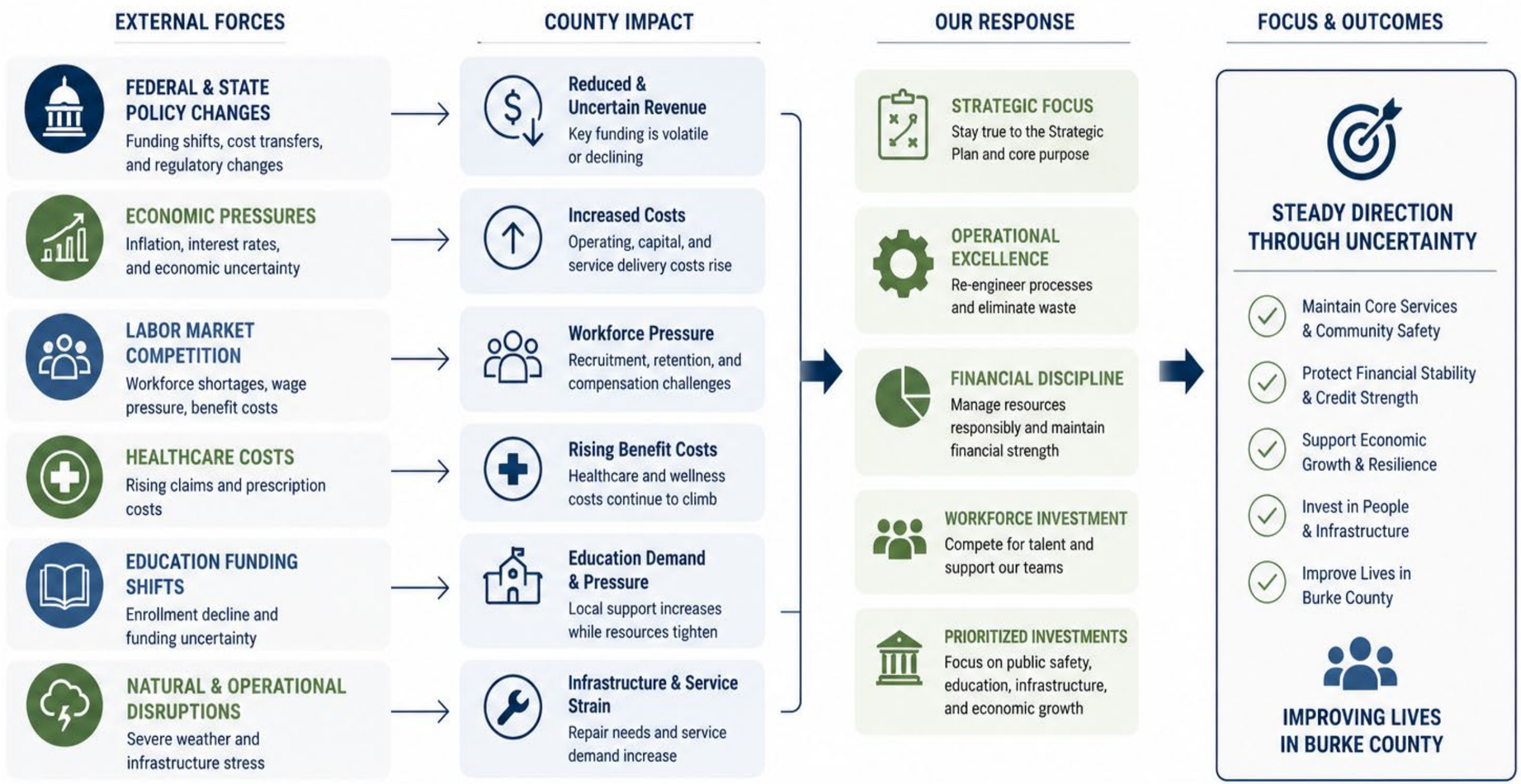
FY 2026–2027 RECOMMENDED BUDGET | FOCUSED TODAY. DELIVERING TOMORROW.

BURKE COUNTY

- Inflationary pressure
- Foster Care (FFA)(Health Blue)
- State Treasurer Pension
- Healthcare cost escalation
- Labor market competition
- Federal funding volatility
- H.R. 1 impacts
- Medicaid changes
- Education funding shifts
- Interest rate uncertainty
- Helene recovery impacts

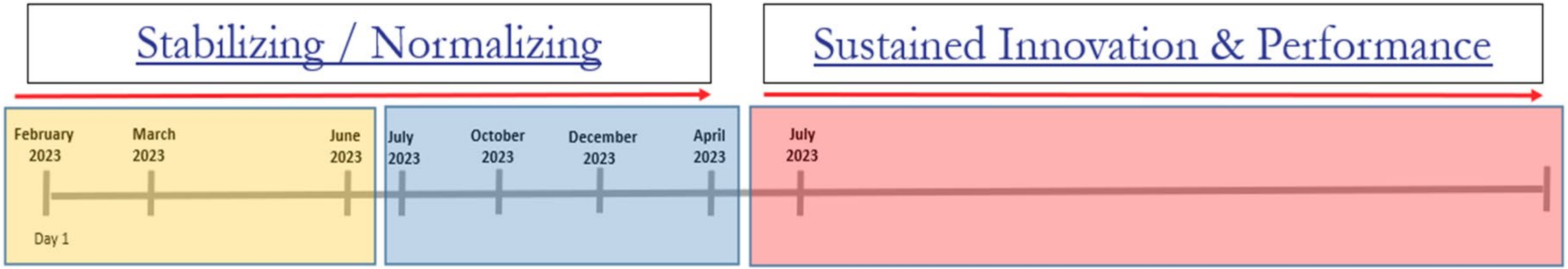
THE ENVIRONMENT WE ARE OPERATING IN

External Forces Creating Local Impact



ReAct / **Re**Build / **Re**Think

FY 2026 - 2027



Re-Act

- Complete CULTURE **Re-Set**
- Targeted Pay Adjustments
- Personnel Policy Modifications
- Employee Communication
- Revaluation Management

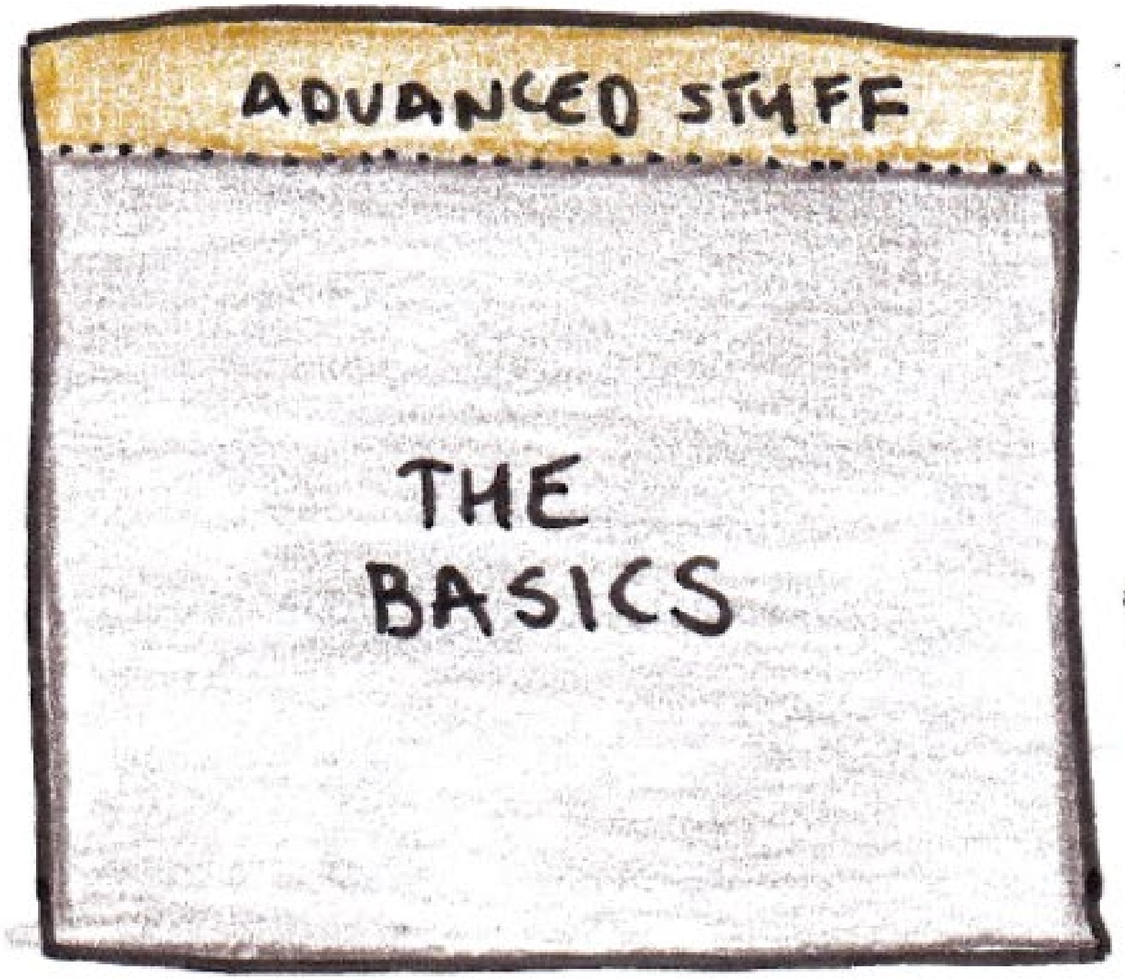
Re-Build

- Purpose / Values / Culture
- Evaluate Economics
- Commissioner Strategic Plan
- Capital Improvement Plan
- Pay / Classification Study
- Community Partnerships
- Long Term Fiscal Planning

Re-Think

- Service Delivery Model
- Long Term Priorities
- Traditional Beliefs
- Leverage Technology

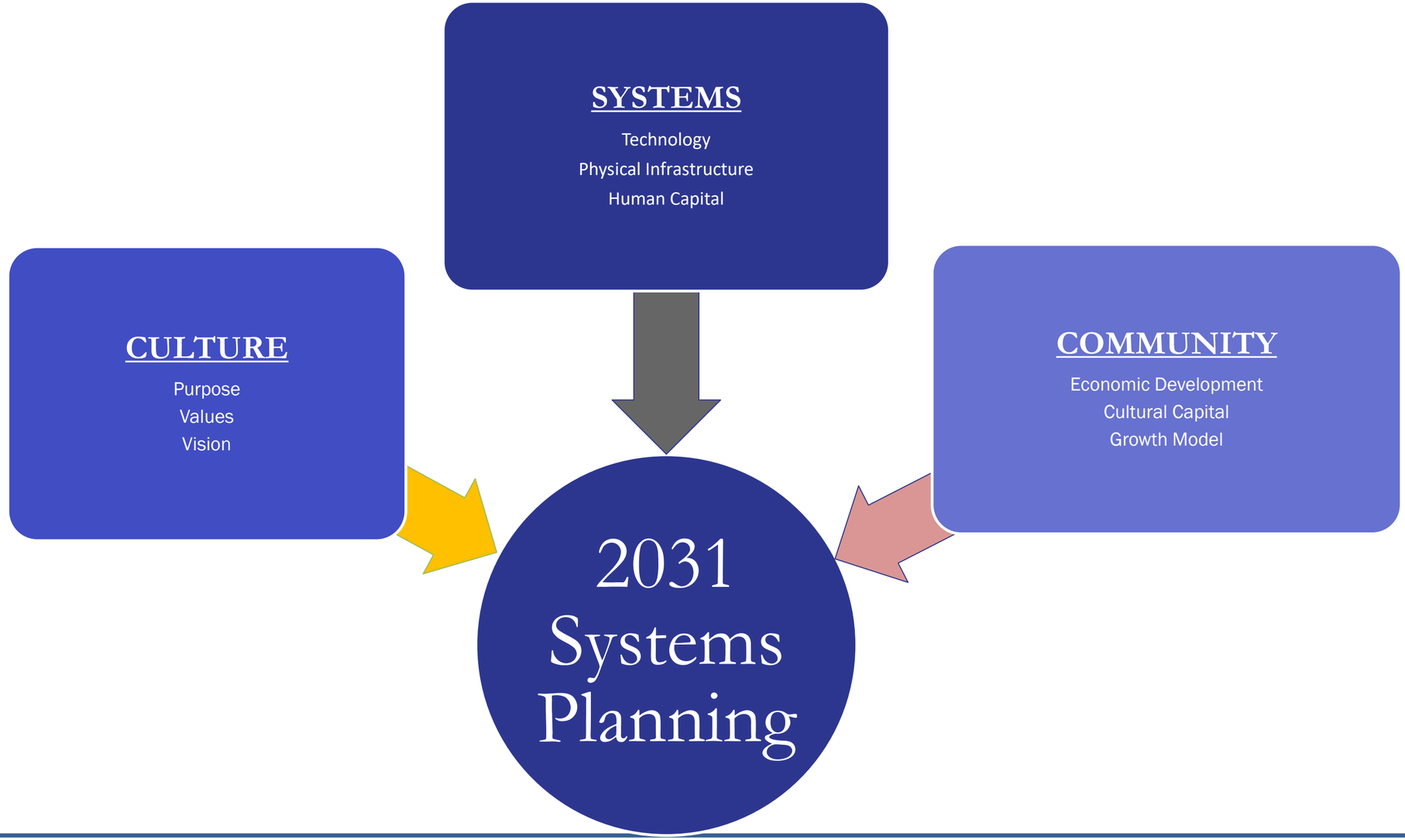
“DON’T GET BORED WITH THE BASICS”



WHERE PEOPLE FOCUS...

...WHAT REALLY MATTERS

COMMITMENT TO THE PLAN



COMMITMENT TO HIGH PERFORMANCE

Be clear about priorities

Allocate resources towards those priorities



Measure performance to carry out the funded programs

Evaluate performance in terms of outcomes

DOING THE BASICS AT A HIGH LEVEL

- Structural balance
- Fund balance discipline
- Debt management
- Repair vs. Replace
- Measured ROI
- Operational Efficiency
- Cash flow forecasting
- Revenue diversification
- Conservative forecasting

BURKECOUNTY

IMPROVING LIVES IN BURKE COUNTY

SERVICE | SUPPORT | ENHANCEMENT

Empathy	Teamwork	Accountability	Performance	Growth
We treat all people with fairness, respect, and kindness; we encourage diverse perspectives.	We prioritize shared goals and believe we can achieve more when we work together.	We can communicate openly and honestly with employees and stakeholders. We have integrity to do what is right.	We are focused on innovation, efficiency, and measured outcomes. We strive for a high-quality customer experience.	We support and invest in the advancement of our team and prioritize professional development.

DOING THE BASICS - AT A HIGH LEVEL

1. Financial Fundamentals

- **Structural Balance**
  - •Recurring revenues fund recurring expenses
  - •Avoid one-time revenue for ongoing operations
  - •Multi-year forecasting (3–5 years)

- **Healthy Fund Balance**
  - •Maintain or exceed policy goals
  - •Preserve liquidity and AAA/AA bond rating where applicable

- **Debt Discipline**
  - •Align debt with capital improvement planning
  - •Maintain manageable debt service ratios
  - •Avoid crowding out operating flexibility

- **Cost Containment**
  - •Offset LGERS and H.R. 1 (BBB) increase with internal efficiencies
  - •Evaluate vacancies and position ROI – Position Justification
  - •Control non-labor inflation (contracts, fuel, utilities)

DOING THE BASICS - AT A HIGH LEVEL

2. Workforce & Team Stability

With labor costs and retirement contributions rising, basics include:

- Competitive but sustainable pay strategy
- Market adjustments where justified
- Clear staffing justification tied to service levels
- Investment in retention (training, internal promotion)
- Workforce planning (succession in key operational roles)

DOING THE BASICS - AT A HIGH LEVEL

3. Core Service Excellence

The fundamentals residents expect every day: High performance = predictable, reliable delivery with measurable standards.

- **Public Safety**
  - •Reliable response times
  - •Fully staffed shifts
  - •Modern equipment lifecycle

•Public Education & Support Services

- **Infrastructure**
  - •Water/sewer reliability and regulatory compliance
  - •Affordable, modern, sustainable, and operable solid waste management & compliance

- **Regulatory & Administrative Services**
  - •Timely permitting and inspections
  - •Clean audits with no findings
  - •Transparent financial reporting
  - •Procurement compliance

DOING THE BASICS - AT A HIGH LEVEL

4. Capital Discipline

Basics at a high level often means: First, we fix what we own and maintain what we have.

- In a high-cost environment:
  - Prioritize maintenance over expansion
  - Fund re-use before new facilities
  - Prioritize cashflow management & salvage value proposition
  - Sequence projects based on impact and affordability
  - Protect core assets before adding amenities

DOING THE BASICS - AT A HIGH LEVEL

5. Operational Efficiency

Basics at a high level often mean: Efficiency is how you absorb external cost pressures without service erosion.

- **Re-Engineering:**
  - •Revenue Diversification & Maximization
  - •Measured production rates by department
  - •Technology upgrades that reduce manual workload
  - •Cross-training staff to reduce dependency risk
  - •In Source vs. Out Source
  - •Cost avoidance strategies
  - •Data-informed decision making

FY 26-27 COMMISSIONERS' STRATEGIC PLAN



FOCUS AREA 1: COMMUNITY ADVANCEMENT

To invest in cultural capital and advancement strategies that promote participative governance that elevates a community to live, work and play – while also positioning Burke County as a community of choice.



FOCUS AREA 2: ECONOMIC GROWTH & SUSTAINMENT

Promotion of Burke County as a business and economic center in the region through recruitment of new industry, creating a healthy business climate for existing businesses.



FOCUS AREA 3: PUBLIC SAFETY& WELL BEING

To ensure the safety of our residents through efficient and effective public safety agencies.



FOCUS AREA 4: FISCAL STEWARDSHIP

Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.



FOCUS AREA 5: EMPLOYER OF CHOICE

To promote a professional value-based employee centric workplace that promotes innovation, performance, and integrity, and differentiation.

BOARD OF COMMISSIONERS TOP STRATEGIC PRIORITIES 2026-2027

Priority Tier	Strategic Priority	Focus Area	Strategic Intent
Highest Priority *(6 Dots)*	Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development	Economic Growth & Sustainment	Strengthen long-term economic competitiveness through site readiness, infrastructure capacity, and workforce alignment
High Priority *(5 Dots)*	Invest in exploratory engineering and site evaluation of a Burke County Municipal Solid Waste (MSW) Cell Development	Fiscal Stewardship	Develop long-term solid waste capacity and operational resilience while reducing future disposal risk and cost escalation
High Priority *(5 Dots)*	Identify grant and legislative funding sources to expedite the elevation and capacity expansion of the Indian Hills Sewer Pump Station	Fiscal Stewardship	Improve sewer system reliability, increase capacity, and support future economic and residential growth
Core Priority Tier *(4 Dots)*	Maintain market-driven employee wages with a focus on competitiveness, value add propositions, and cost sustainability	Employer of Choice	Support recruitment and retention through sustainable compensation strategies tied to organizational performance
Core Priority Tier *(4 Dots)*	Develop local and long-term municipal MOUs that target rate stabilization, reduce unaccounted for water/wastewater, and include volume-based municipal billing	Community Advancement & Fiscal Stewardship	Improve enterprise fund sustainability, infrastructure accountability, and regional utility partnerships

DISCUSSION TOPICS

1. Where have we been?

- Organizational Performance Trends

2. Where are we now?

- Budget Development Process and Policy Direction
- Economic Outlook and Revenue Forecast
- General Fund Tax Rate & Operational Budgets
- Capital Improvement Plan Funding
- Education Funding
- Outside Agency Support
- Solid Waste & Water Sewer Budget

3. Where are we going?

- Emerging Issues



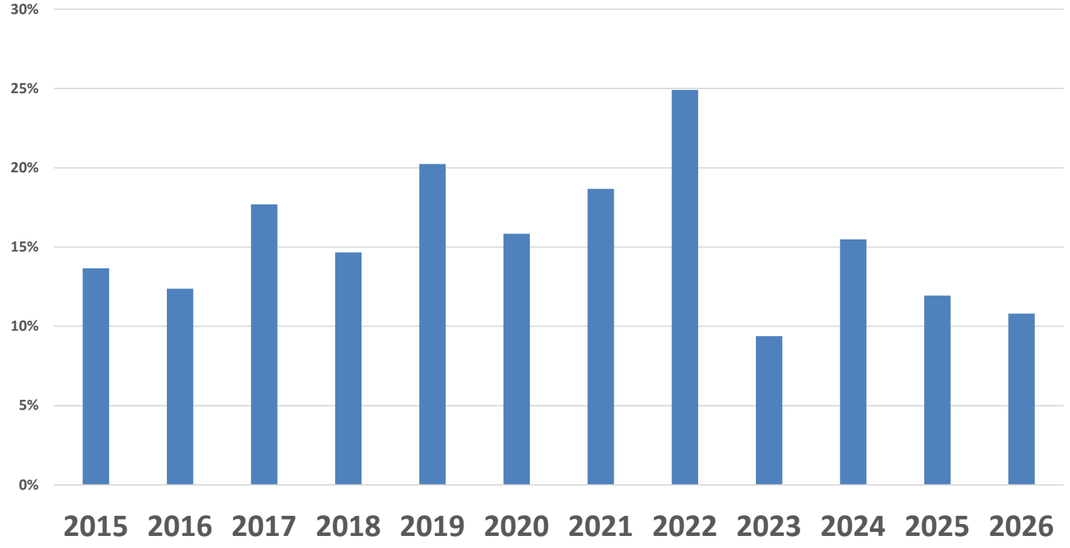
PRIOR YEAR INVESTMENT REVIEW

Key Investments from Prior Years (FY 23 - 26)

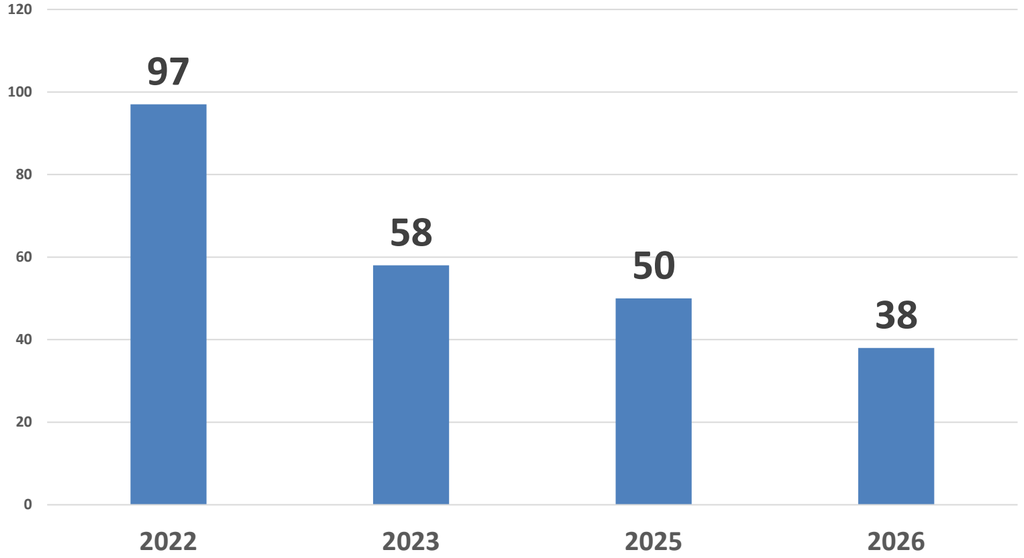
1. Investment into workplace Culture / Purpose / Values
2. Comprehensive Pay & Classification Study
3. 30% Increase in Public Education Funding
4. Commissioned a County-Wide Housing Study
5. Public Safety Performance Improvement Plan
6. Facility Master Plan – Capital Improvement Planning
7. Adopted a LEAN process development philosophy



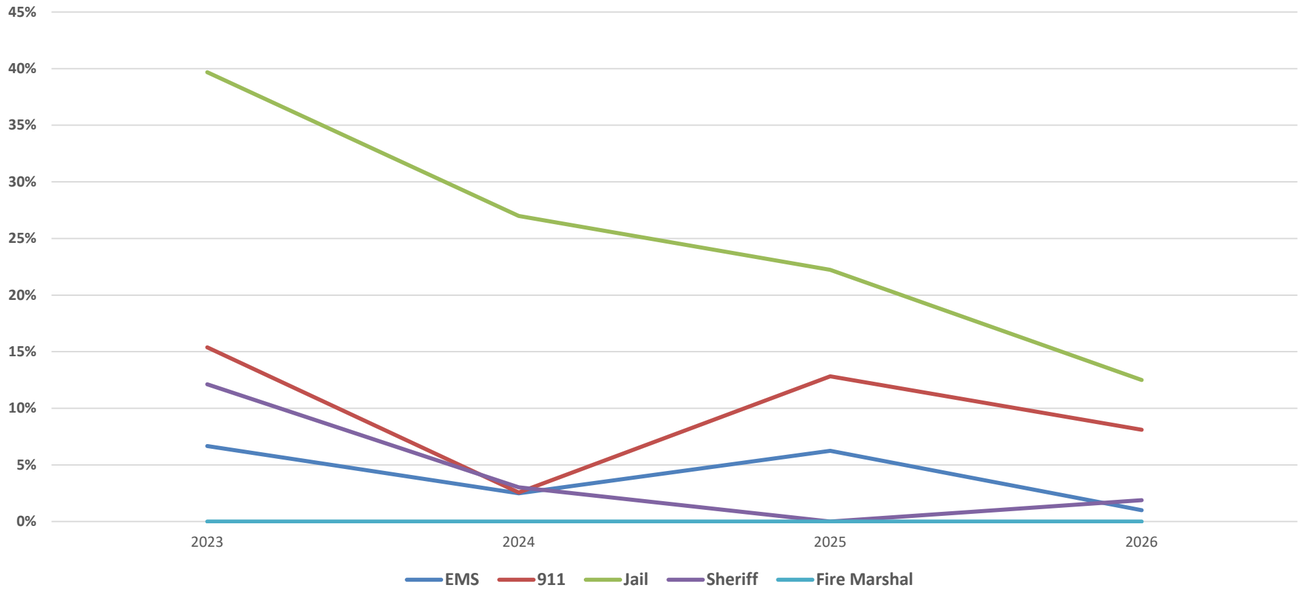
Average Turnover

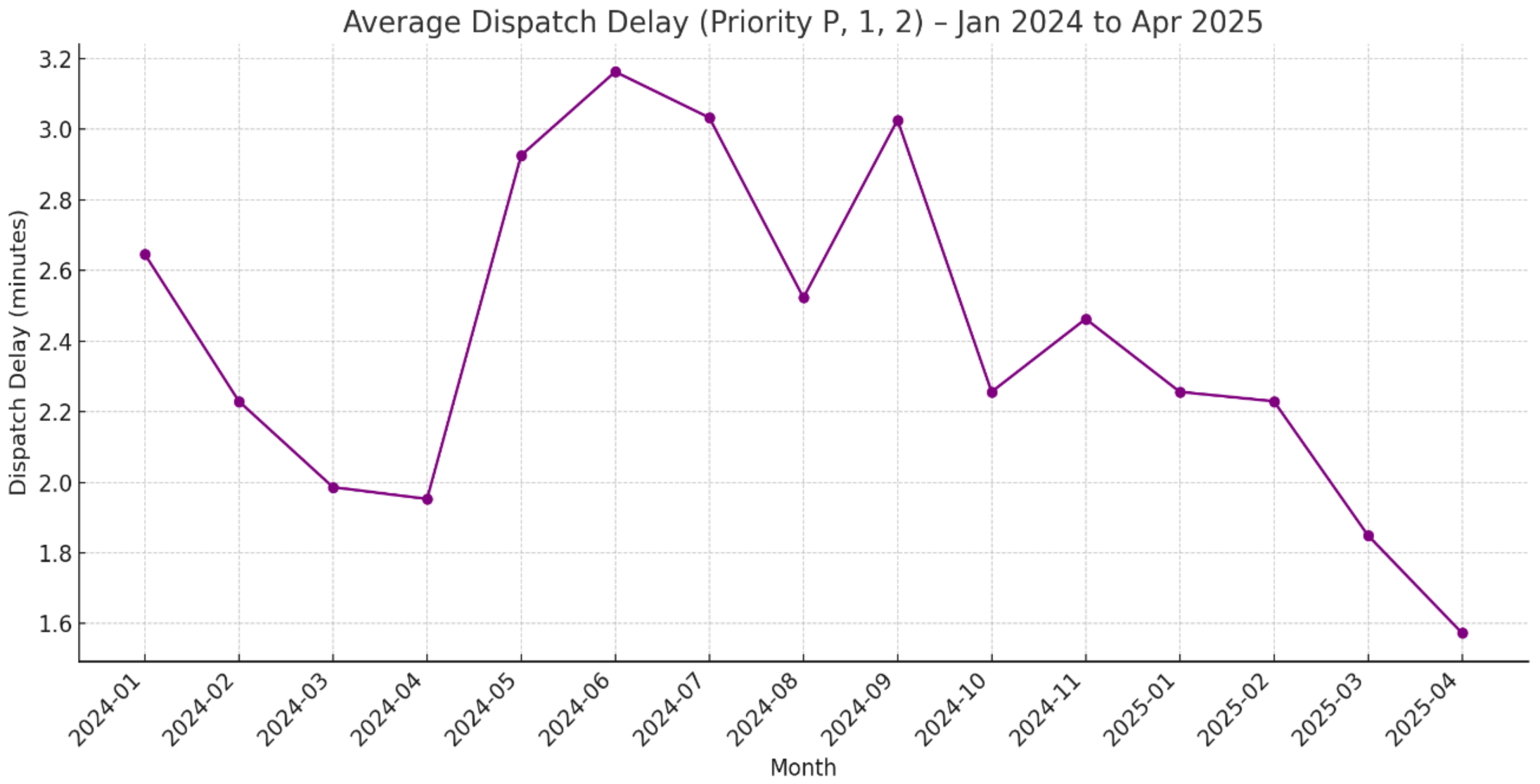


Vacant Positions

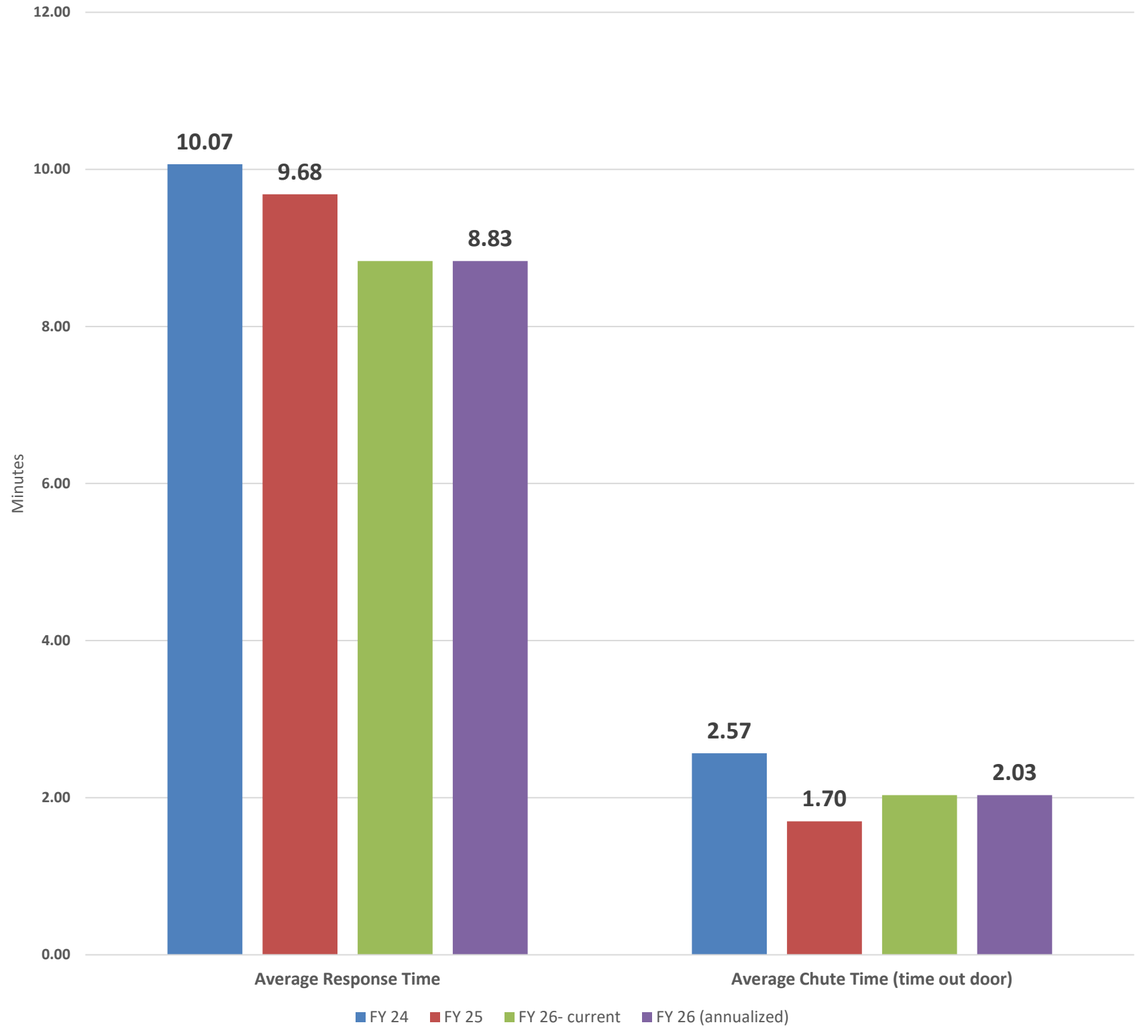


Public Safety Vacancy Rates

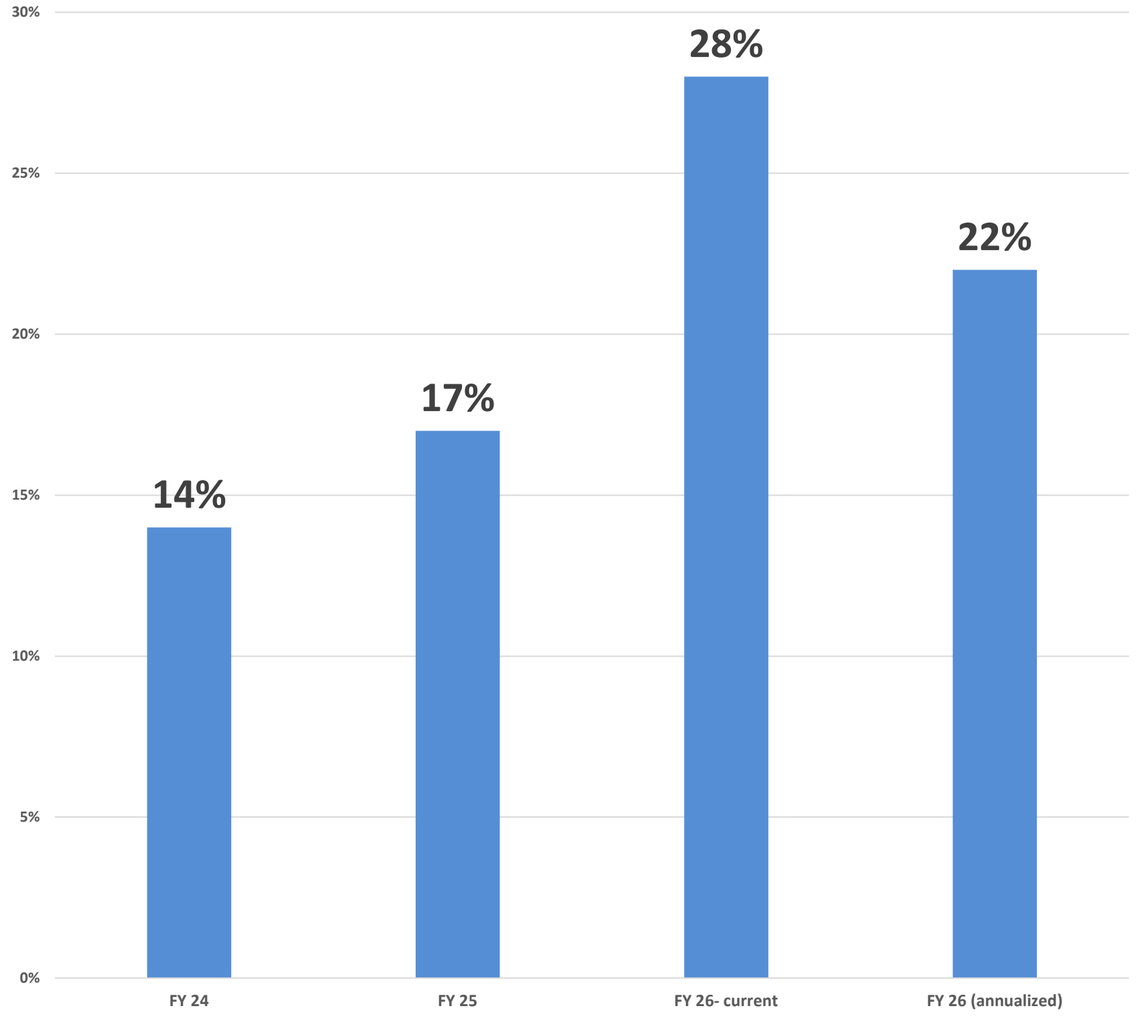


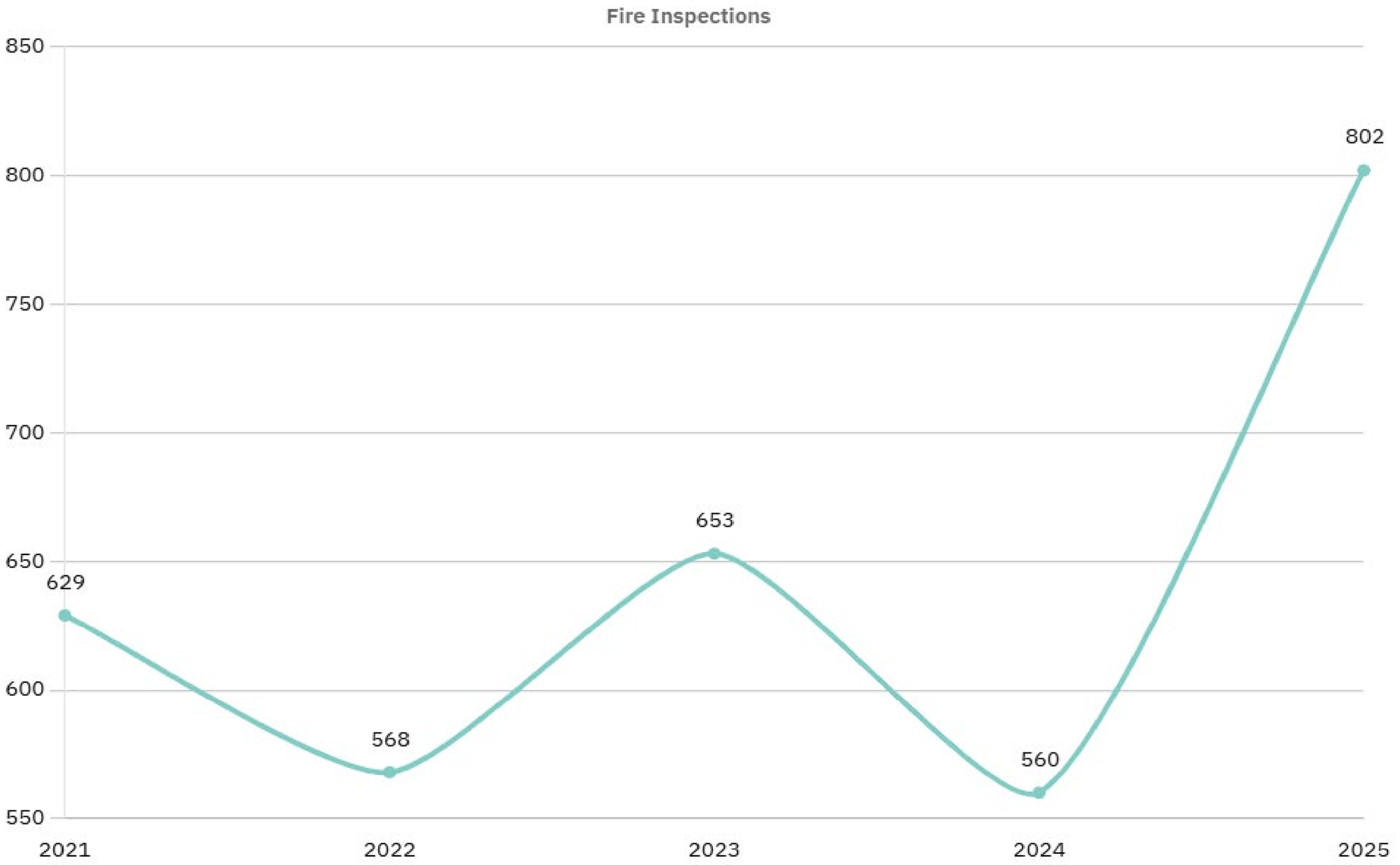

Average Dispatch Delay (Priority P, 1, 2) – Jan 2024 to Apr 2025
Dispatch Delay (minutes)
3.2
3.0
2.8
2.6
2.4
2.2
2.0
1.8
1.6
2024-01
2024-02
2024-03
2024-04
2024-05
2024-06
2024-07
2024-08
2024-09
2024-10
2024-11
2025-01
2025-02
2025-03
2025-04
Month

EMS Response Time

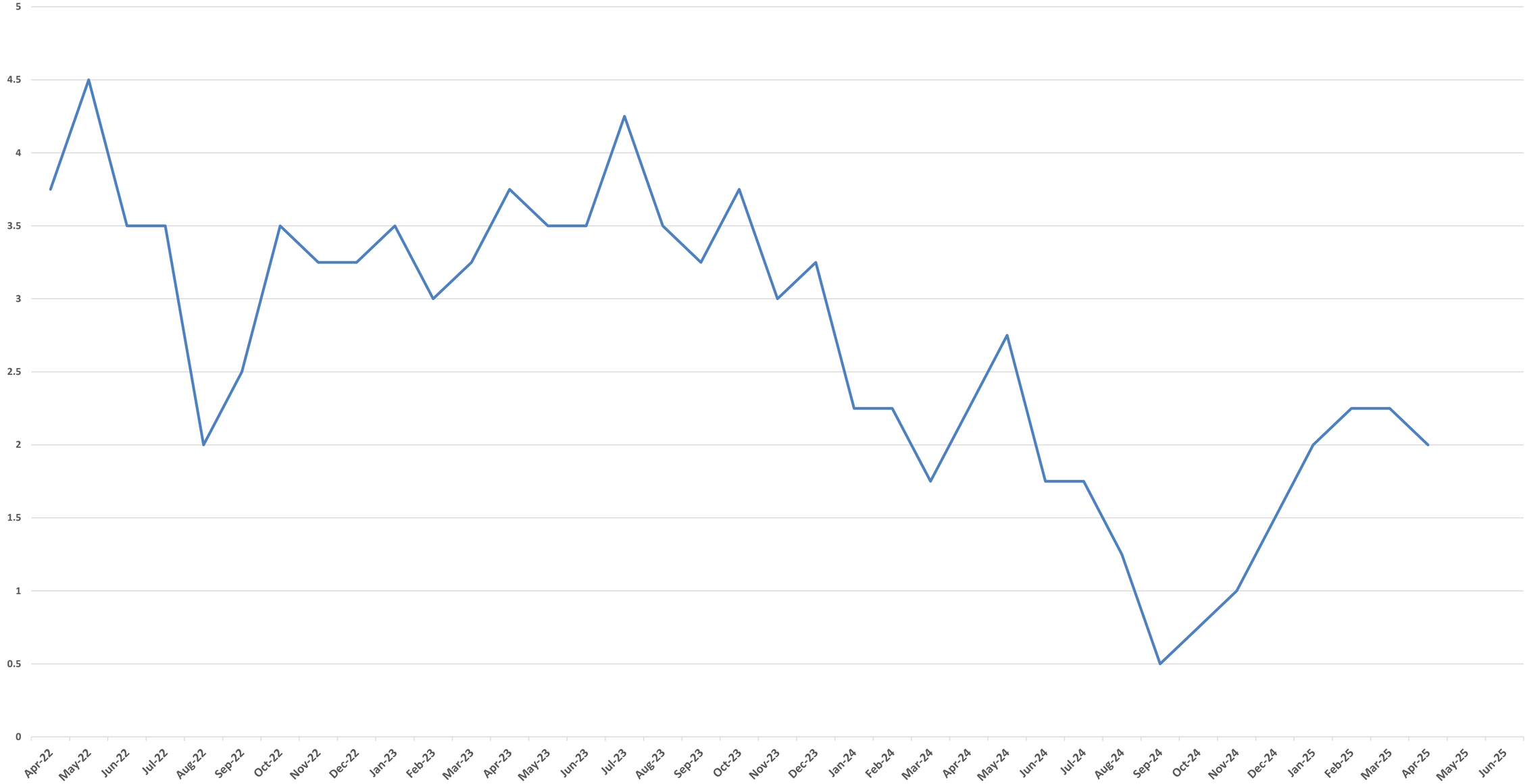


Cardiac Arrest Survival Rate

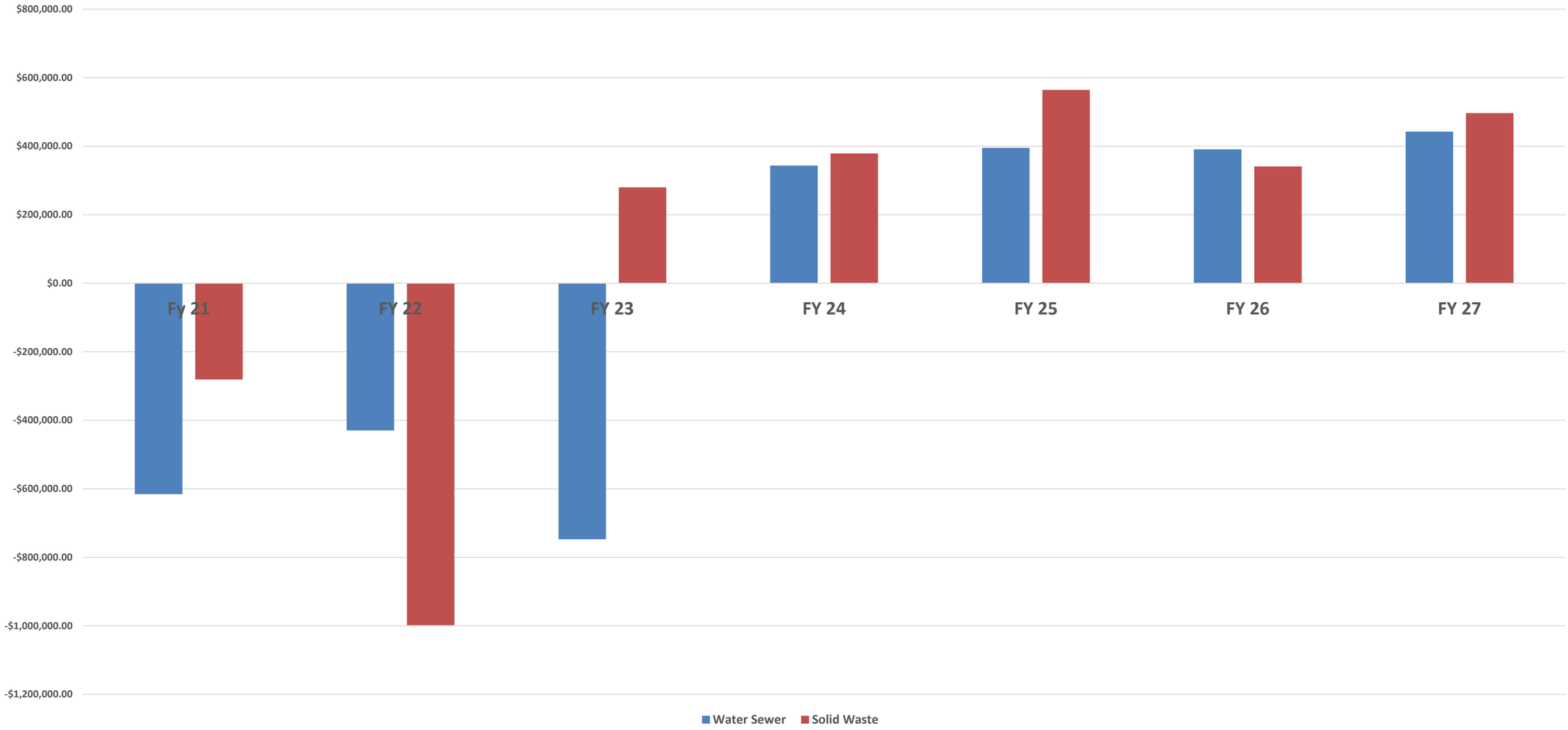


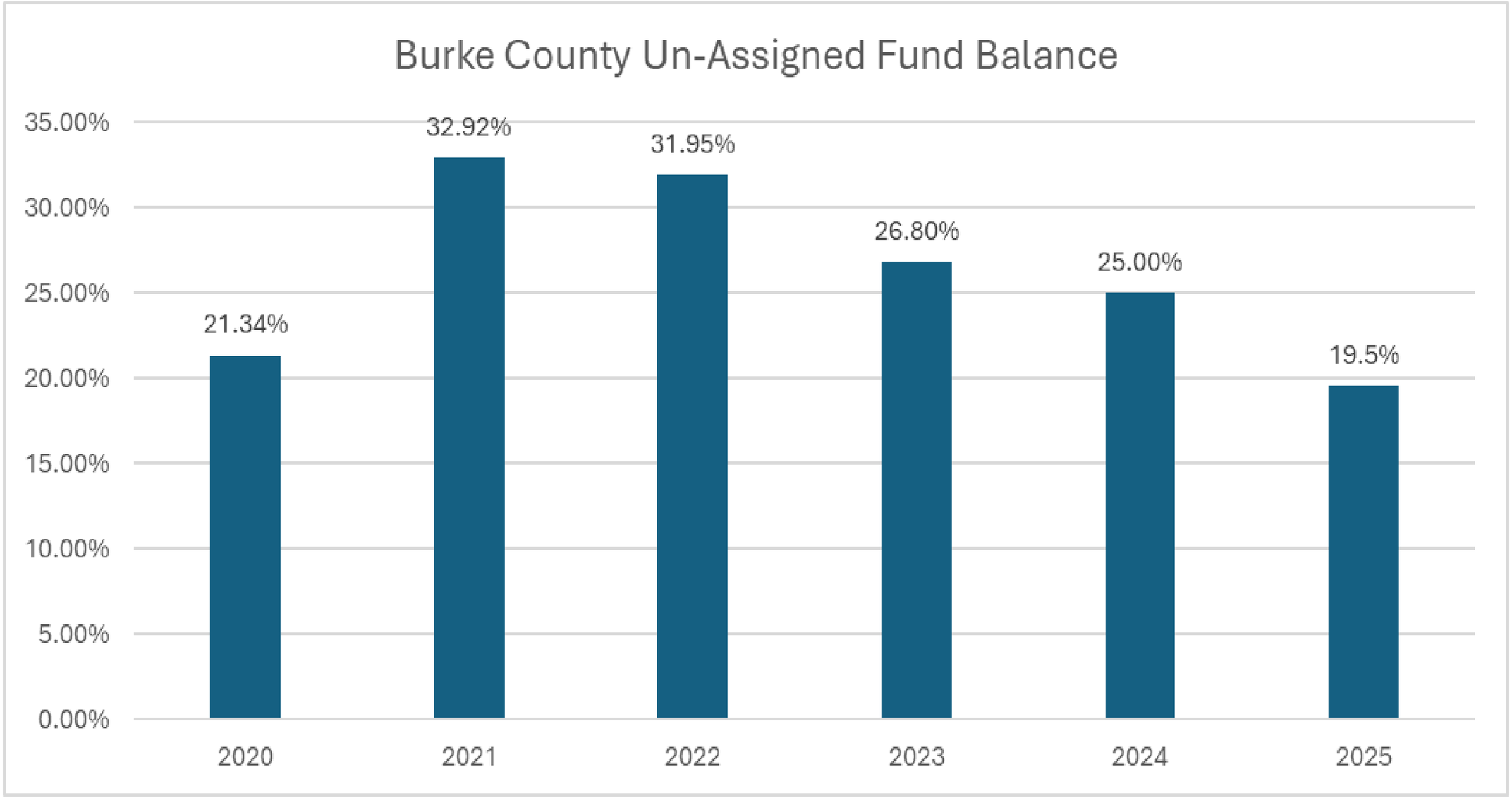

Fire Inspections
850
800
750
700
650
600
550
629
568
653
560
802
2021
2022
2023
2024
2025

4 Month Average Overdose Deaths

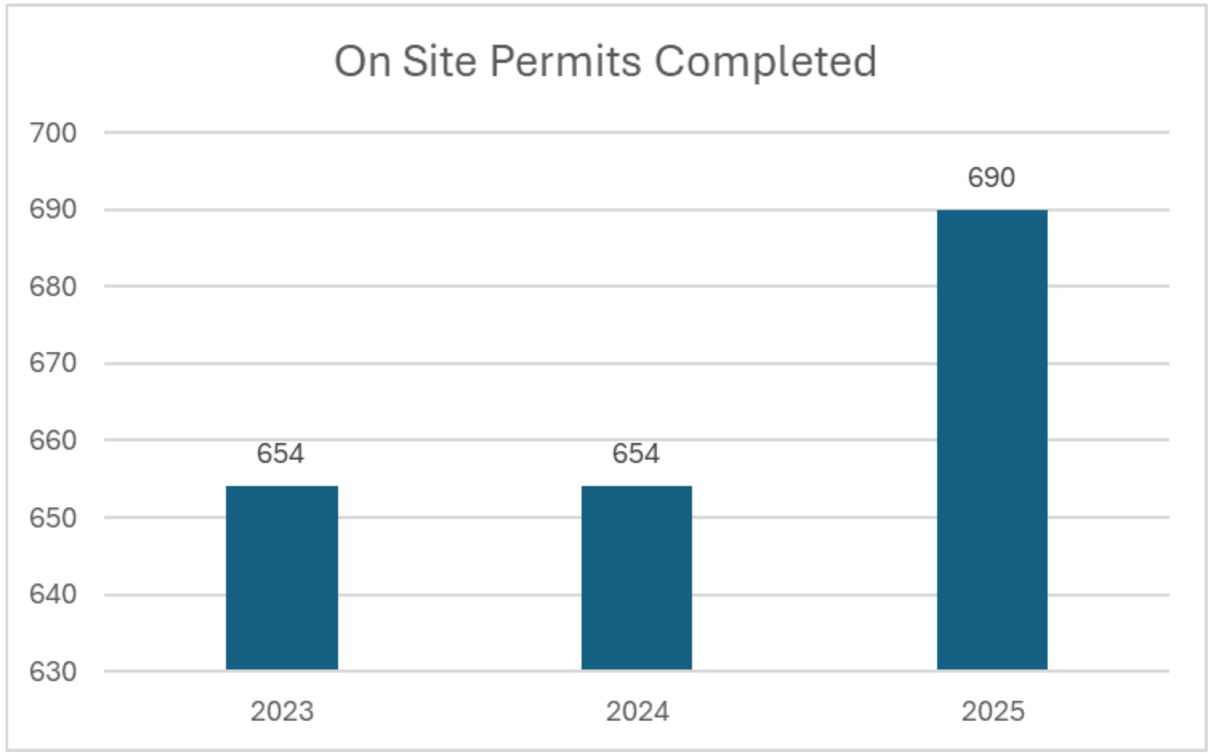


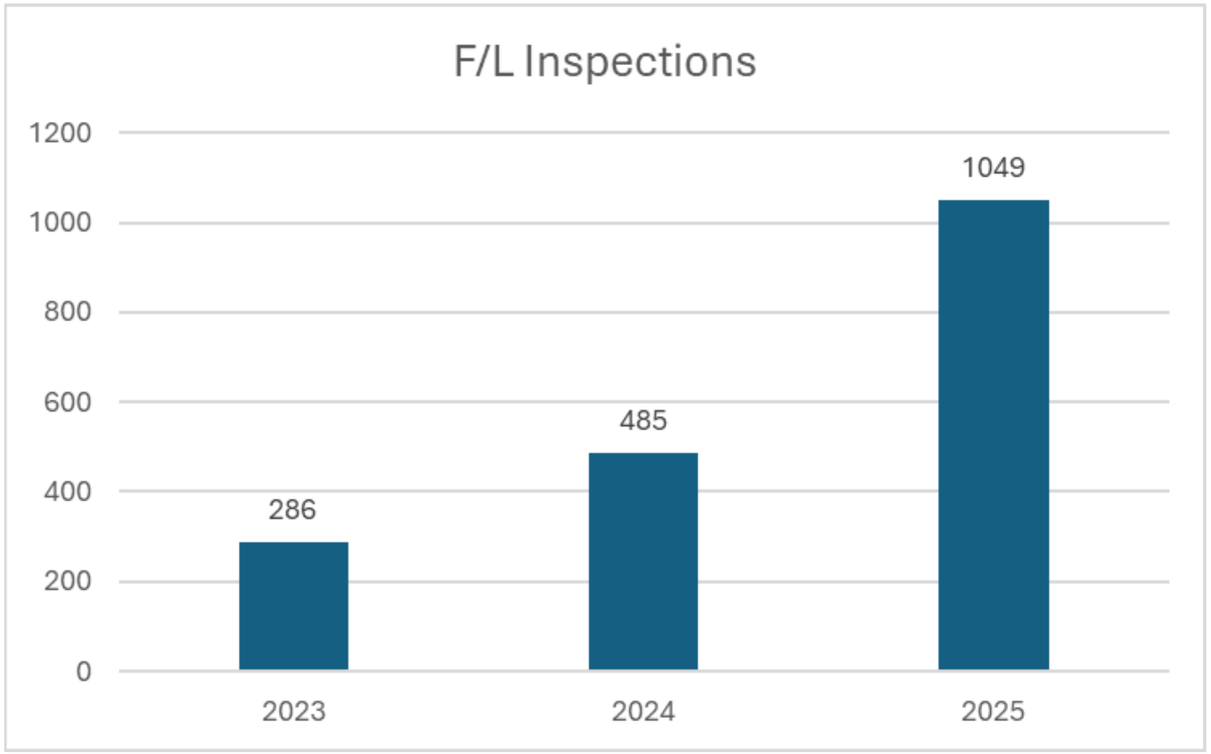
Enterprise Fund Net Position




Burke County Un-Assigned Fund Balance
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
21.34%
32.92%
31.95%
26.80%
25.00%
19.5%
2020
2021
2022
2023
2024
2025

ENVIRONMENTAL HEALTH PERFORMANCE

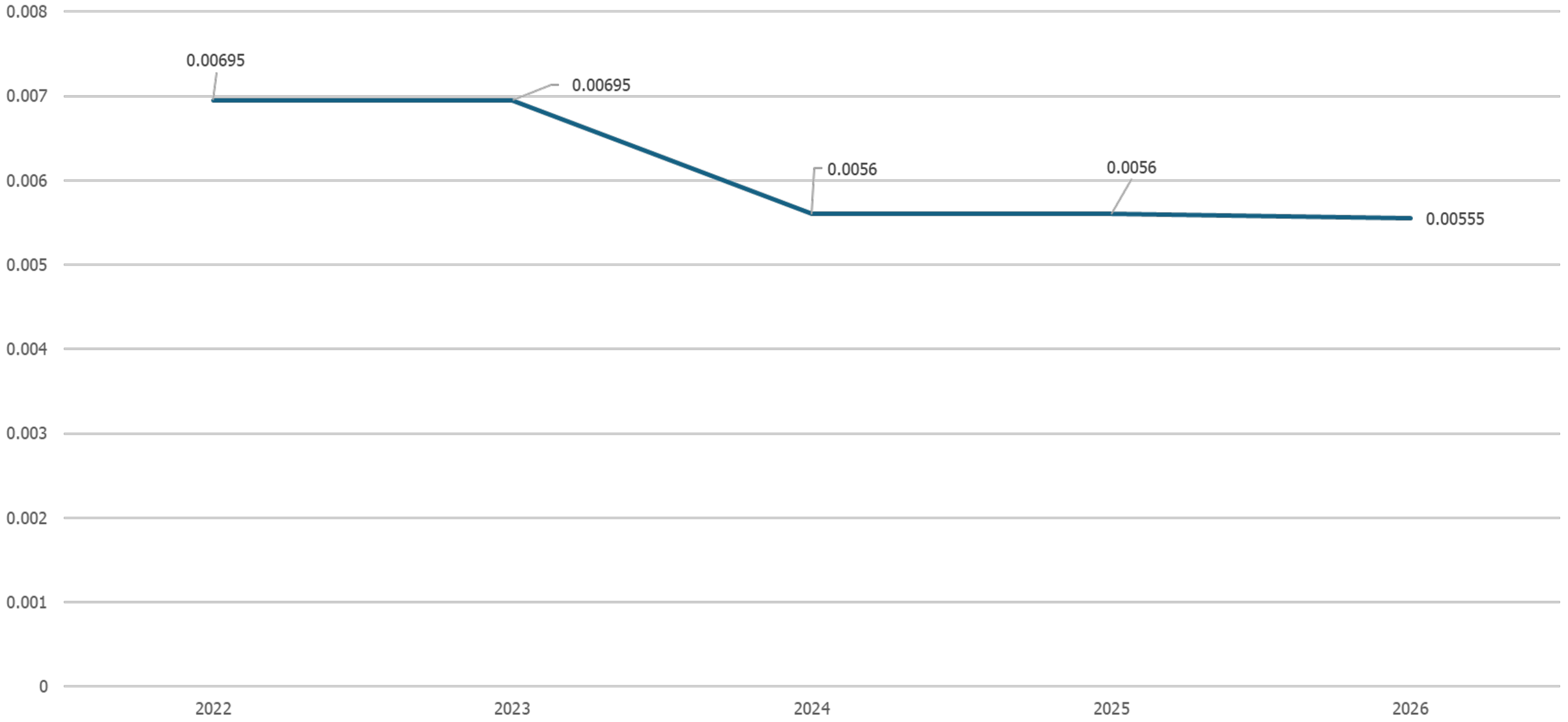




CIP PLANNING - OUTCOME

CAPITAL PLAN OBJECTIVE	STATUS
MULTI-YEAR CIP DOCUMENT	✓
EMS HEADQUARTERS	✓
ANIMAL SERVICES RELOCATION	✓
COURTHOUSE IMPROVEMENTS	✓
HRC (DHHS)	✓
DEBT MGT. POLICIES	✓
FUND BALANCE POLICIES	✓
ROLLING STOCK REPLACEMENT POLICY	✓
OUT-YEAR OPERATIONAL CAPITAL PLAN	✓

TAX RATE


0.008
0.007
0.006
0.005
0.004
0.003
0.002
0.001
0
0.00695
0.00695
0.0056
0.0056
0.00555
2022
2023
2024
2025
2026

THE STATE OF THE COUNTY IS STRONG

Established clear direction, purpose & values

Stabilized human capital indicators

Introduced organizational performance metrics

Maintained strong fund balance percentage

National & State leading debt ratios

28th lowest taxing rate in the State

Implemented long-term capital planning system

Purpose & Values

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

Empathy:

We treat all people with fairness, respect, and kindness; we encourage diverse perspectives.

Teamwork:

We prioritize shared goals and believe we can achieve more when we work together.

Accountability:

We can communicate openly and honestly with employees and stakeholders. We have integrity to do what is right.

Performance:

We are focused on innovation, efficiency, and measured outcomes. We strive for a high-quality customer experience.

Growth:

We support and invest in the advancement of our team and prioritize professional development.

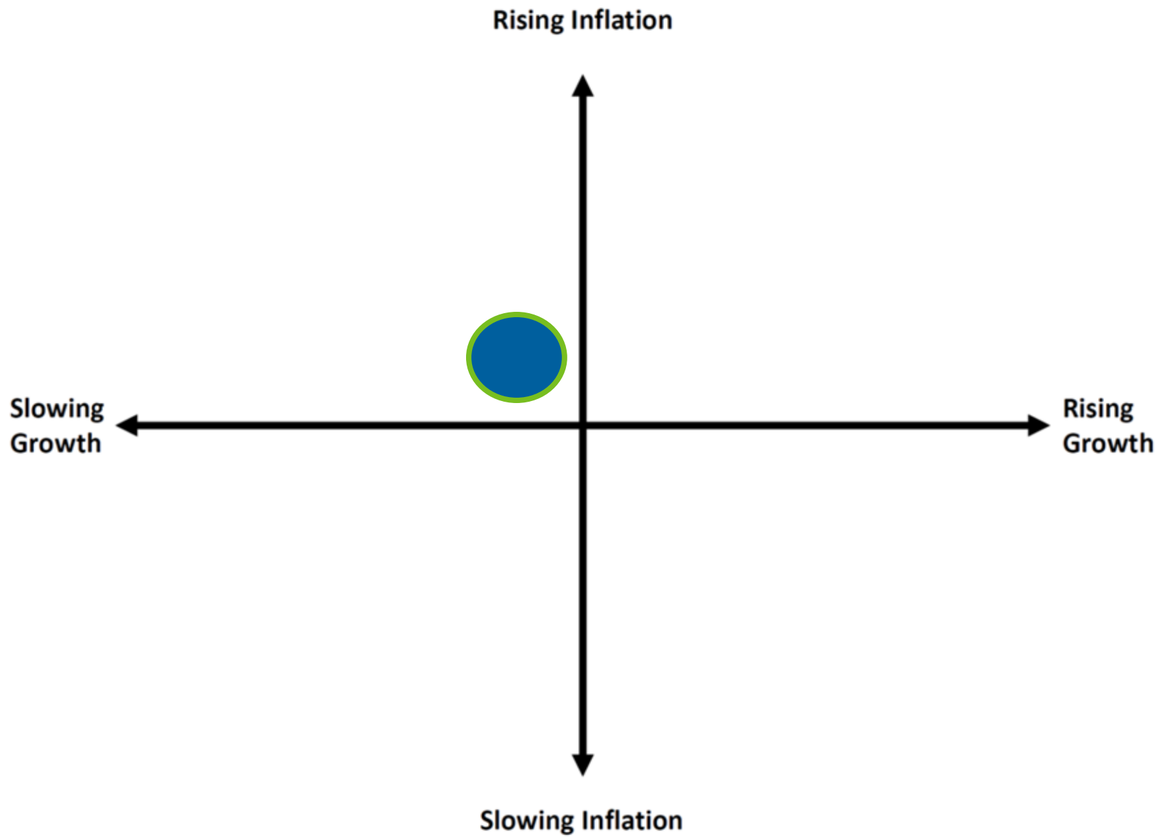


CHALLENGES TO FACE

- Increasing Operational Costs
- Contracted Services
- Labor Competition
- Medical Inflation / Risk Management Costs
- Capital Escalation
- Stagnant Economic Investment
- Unfunded State Regulatory Costs
- Funding Responsibility Shifts
- Slowing of Consumer Spending

FINANCIAL DISRUPTIONS

	COST INCREASE
LGERS Retirement Rate	$ 400,000
H.R. 1 (BBB)	550,000
MHH (Loss in Revenue)	1,000,000
Microsoft Enterprise	100,000
PAP State Expense	40,000
Foster Care Kinship Placement	1,200,000
Health Insurance	613,095
Total	$ 3,903,095



BUDGET DEVELOPMENT PROCESS & POLICY DIRECTION



BUDGET DEVELOPMENT CALENDAR

- January 2026 – Department Head Kickoff
- February 2026 – Mid-Year Financial Analysis (Q1 & Q2)
- March 5, 2026 – Budget Work-Session
- May 2026 – Budget Presentation
- June 2026 – Budget Consideration

- **Department Budget Meetings (28)**
- **Community Partners**
- **Legislative Priorities**
- **Macro-Economic Forecasts**
- **Strategic Plan & Revenue Memo**
- **Commissioner Check-Ins**

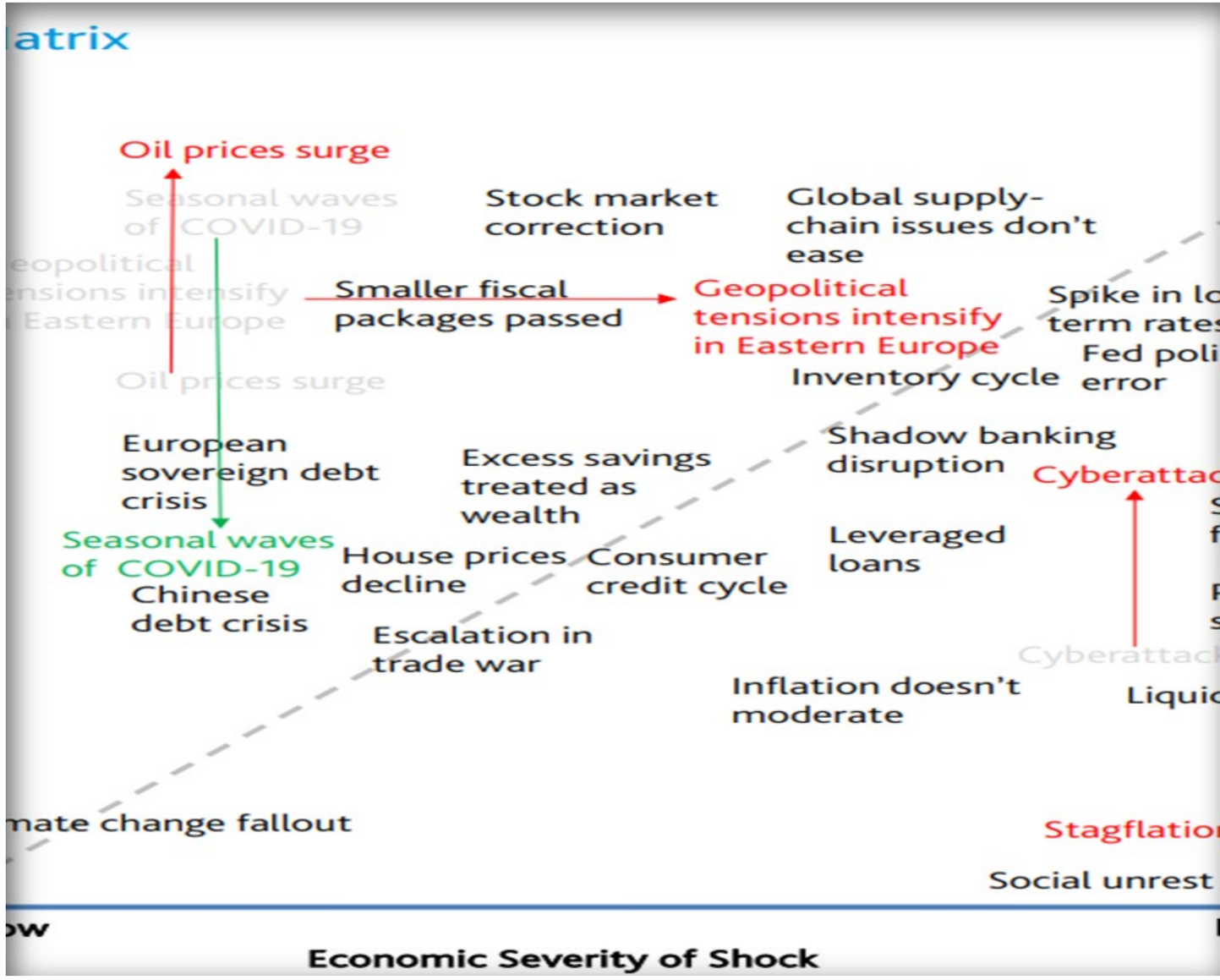
ECONOMIC OUTLOOK & REVENUE FORECAST



ECONOMIC CONDITIONS

Economic Performance (optimism)

Recession-Ready Budget



Burke County

North Carolina

	March			Year to Date		
Key Metrics	**2023**	**2024**	Percent Change	**Thru 3-2023**	**Thru 3-2024**	Percent Change
New Listings	97	**106**	+ 9.3%	229	**266**	+ 16.2%
Pending Sales	88	**88**	0.0%	216	**217**	+ 0.5%
Closed Sales	76	**63**	- 17.1%	167	**160**	- 4.2%
Median Sales Price*	$233,825	**$270,000**	+ 15.5%	$245,000	**$240,000**	- 2.0%
Average Sales Price*	$266,269	**$277,723**	+ 4.3%	$286,222	**$275,528**	- 3.7%
Percent of Original List Price Received*	95.4%	**95.0%**	- 0.4%	95.4%	**93.9%**	- 1.6%
List to Close	93	**79**	- 15.1%	88	**82**	- 6.8%
Days on Market Until Sale	36	**38**	+ 5.6%	40	**41**	+ 2.5%
Cumulative Days on Market Until Sale	41	**41**	0.0%	45	**44**	- 2.2%
Average List Price	$326,943	**$403,223**	+ 23.3%	$315,098	**$357,859**	+ 13.6%
Inventory of Homes for Sale	107	**158**	+ 47.7%	--	--	--
Months Supply of Inventory	1.6	**2.4**	+ 50.0%	--	--	--

* Does not account for sale concessions and/or downpayment assistance. | Percent changes are calculated using rounded figures and can sometimes look extreme due to small sample size.

Burke County

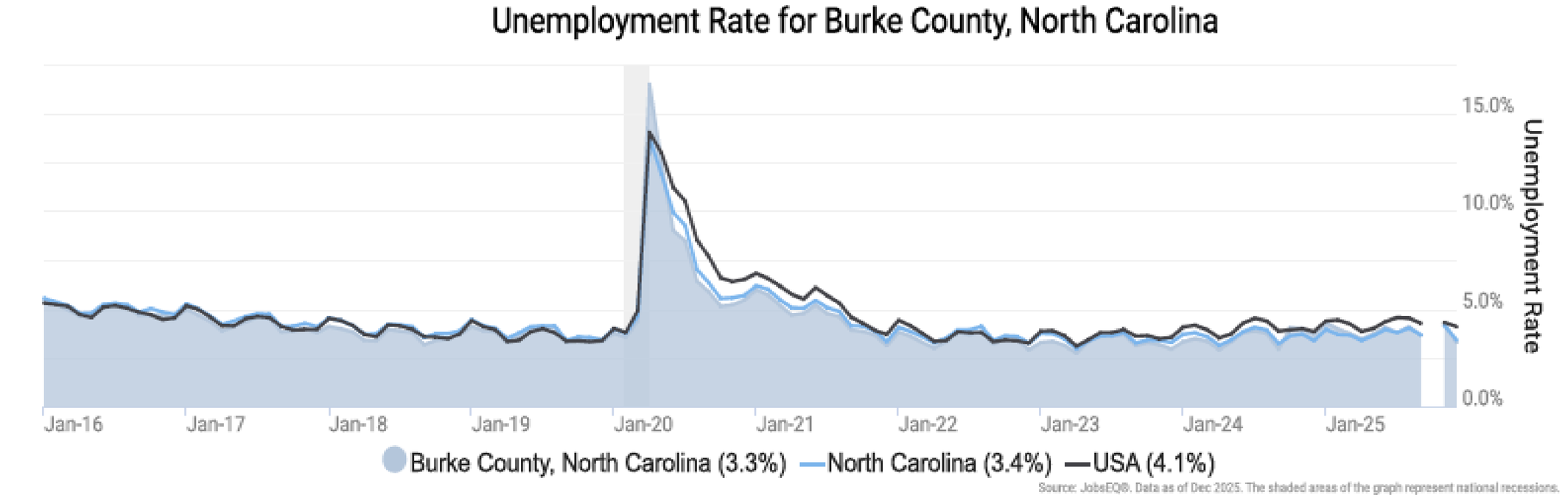
North Carolina

	January			Year to Date		
Key Metrics	**2025**	**2026**	**Percent Change**	**Thru 1-2025**	**Thru 1-2026**	**Percent Change**
New Listings	63	**72**	+ 14.3%	63	**72**	+ 14.3%
Pending Sales	48	**61**	+ 27.1%	48	**61**	+ 27.1%
Closed Sales	57	**37**	- 35.1%	57	**37**	- 35.1%
Median Sales Price*	$262,500	**$285,000**	+ 8.6%	$262,500	**$285,000**	+ 8.6%
Average Sales Price*	$375,271	**$351,091**	- 6.4%	$375,271	**$351,091**	- 6.4%
Percent of Original List Price Received*	91.7%	**92.5%**	+ 0.9%	91.7%	**92.5%**	+ 0.9%
List to Close	113	**129**	+ 14.2%	113	**129**	+ 14.2%
Days on Market Until Sale	79	**83**	+ 5.1%	79	**83**	+ 5.1%
Cumulative Days on Market Until Sale	87	**95**	+ 9.2%	87	**95**	+ 9.2%
Average List Price	$313,943	**$376,448**	+ 19.9%	$313,943	**$376,448**	+ 19.9%
Inventory of Homes for Sale	216	**207**	- 4.2%	--	--	--
Months Supply of Inventory	3.3	**3.2**	- 3.0%	--	--	--

* Does not account for sale concessions and/or downpayment assistance. | Percent changes are calculated using rounded figures and can sometimes look extreme due to small sample size.

BURKE COUNTY – NON-INDUSTRIAL CAPITAL INVESTMENT

Permits	2025	2024	% change
Single Family	401	251	**60%**
Building permits- all types	2,813	2,283	**23%**
Duplex units	15	8	**87%**
Manufactured Homes	156	105	**48%**
Plat Review	134	69	**94%**
Zoning Permits	1,397	1268	**10%**



Unemployment rate data are from the Local Area Unemployment Statistics, provided by the Bureau of Labor Statistics and updated through December 2025.

Labor Force Participation Rate

Burke County	North Carolina	United States		Burke County Labor Force
57.7%	62.3%	63.3%		42,542

U.S. manufacturing activity expanded again in February. The ISM manufacturing index ticked down from 52.6 in January to 52.4 in February but remained in expansion for a second consecutive month. The details were mixed. The new orders and production indexes both fell on the month but held in expansionary territory. Meanwhile, the employment index increased but remained in contraction.



REVENUE FORECASTING PRINCIPLES

Responsible Approach / Recession Ready

Amidst continued uncertainty, we rely on data

Diversification of revenue sources is critical

RETHINKING REVENUE



The total estimated tax base for the upcoming 2026-2027 budget is $11,448,674,615. That is an increase of $382,525,499 (net of depreciation). See details below:

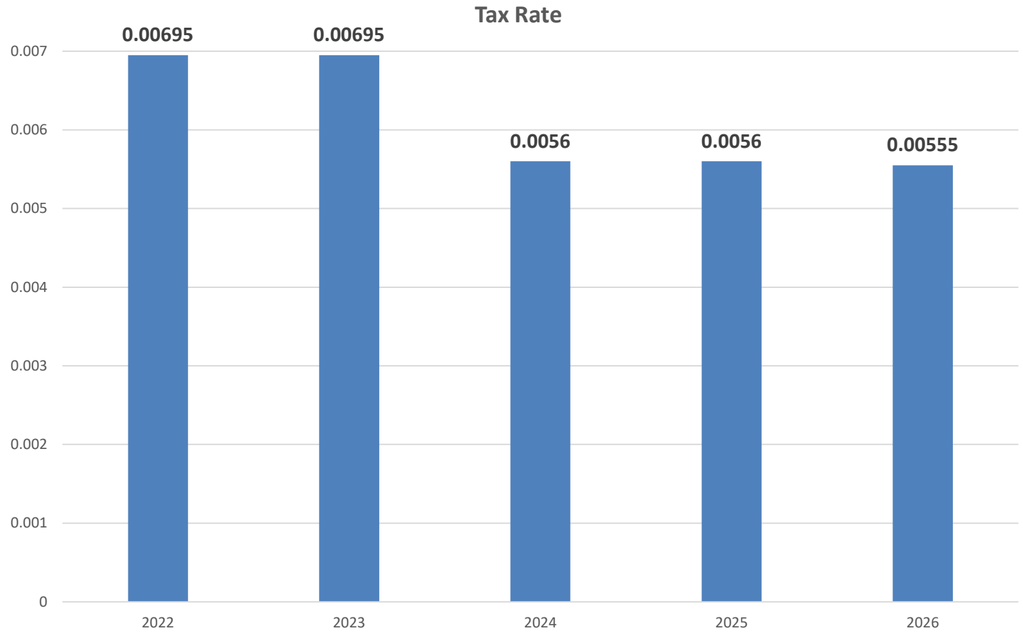
BURKE COUNTY BUDGET						
FOR THE YEAR ENDED JUNE 30, 2027			11448674615			
REVENUE ANALYSIS						
	2022-2023 Original Budget	2023-2024 Original Budget	2024-2025 - Original Budget	2025-2026 - Original Budget	2026 - 2027 Estimated at 5/4/2026	Additional Revenue from PY Budget
Original Levy Total Tax Valuation						
Real	$ 5,858,291,347	$ 8,617,855,095	$ 8,677,137,398	$ 8,760,340,598	$ 8,870,936,991	
Personal & State Board	$ 1,060,632,900	$ 1,203,505,744	$ 1,256,361,326	$ 1,307,618,166	$ 1,439,035,405	
Motor Vehicles	$ 832,802,302	$ 911,069,360	$ 920,276,363	$ 998,190,352	$ 1,138,702,219	
	$ 7,751,726,549	$ 10,732,430,199	$ 10,853,775,087	$ 11,066,149,116	$ 11,448,674,615	$ 382,525,499
County Tax Revenue @ .555 & @ 98.5% Collection Rate	$ 51,240,000	$ 58,899,577	$ 59,869,423	$ 60,495,871	$ 62,587,042	2,091,171
Prior Year Collections	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	-
Penalties interest & advertising	$ 329,000	$ 329,000	$ 329,000	$ 329,000	$ 329,000	-
Total	$ 52,269,000	$ 59,928,577	$ 60,898,423	$ 61,524,871	$ 63,616,042	$ 2,091,171

Assessed Value - % Change YOY

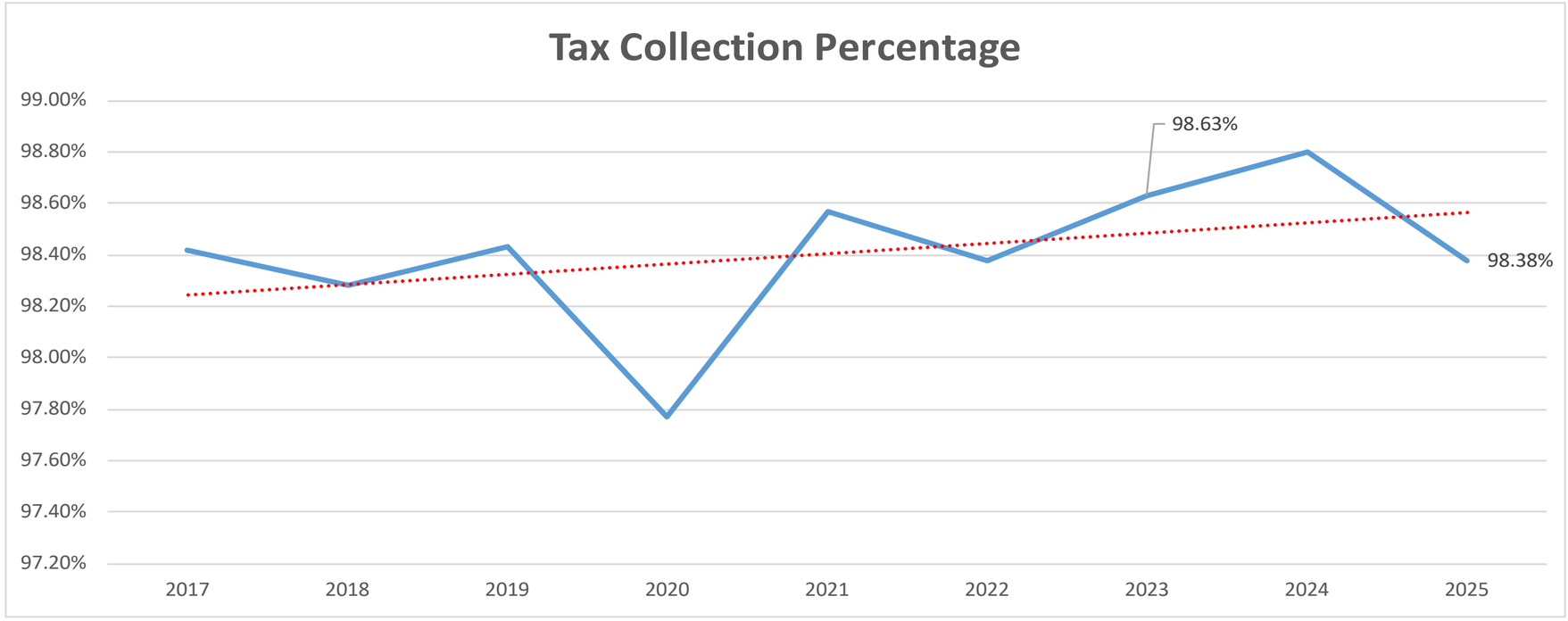


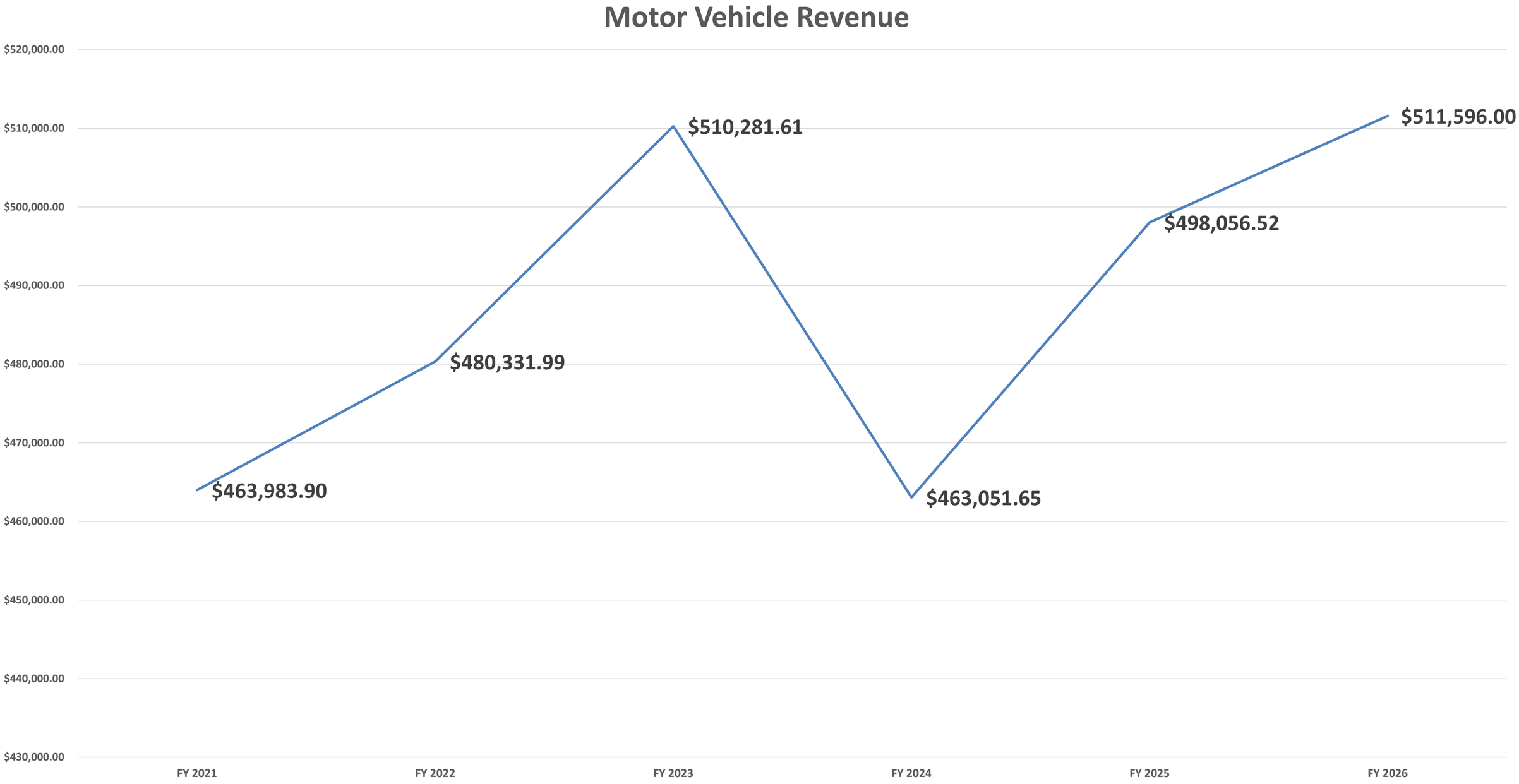
REVENUE PORTFOLIO

	APPROVED FY 23-24	APPROVED FY 24-25	APPROVED FY 25-26	RECOMMENDED FY 26-27	Change $	Change %	% Of Portfolio
Ad Valorem Tax	$ 59,428,577	$ 60,548,423	$ 61,174,871	$ 63,266,042	$ 2,091,171	3.4%	52.4%
Other Taxes	11,741,276	20,217,070	20,440,070	21,321,349	881,279	4.3%	17.7%
Permits and Fees	2,188,578	2,366,063	2,359,369	2,441,575	82,206	3.5%	2.0%
Intergovernmental Revenues	19,246,891	18,566,818	19,841,631	19,530,142	(311,489)	-1.6%	16.2%
Sales and Service	5,917,546	5,997,730	6,643,020	7,103,470	460,450	6.9%	5.9%
Miscellaneous Revenues	842,420	899,801	1,125,406	1,141,593	16,187	1.4%	0.9%
Transfers from Other Funds	6,789,088	1,750,000	2,000,000	2,700,000	700,000	35.0%	2.2%
Fund Balance Appropriations	2,700,000	2,700,000	2,700,000	3,200,000	500,000	18.5%	2.7%
	$ 108,854,376	$ 113,045,905	$ 116,284,367	$ 120,704,171			



	Increase in Individual Taxpayer Burden	Increase in Organizational Tax Revenue	Inflationary Impact
Municipal	26%	71.33%	15%
Fire	30%	29.36%	15%
County	7%	14.94%	15%

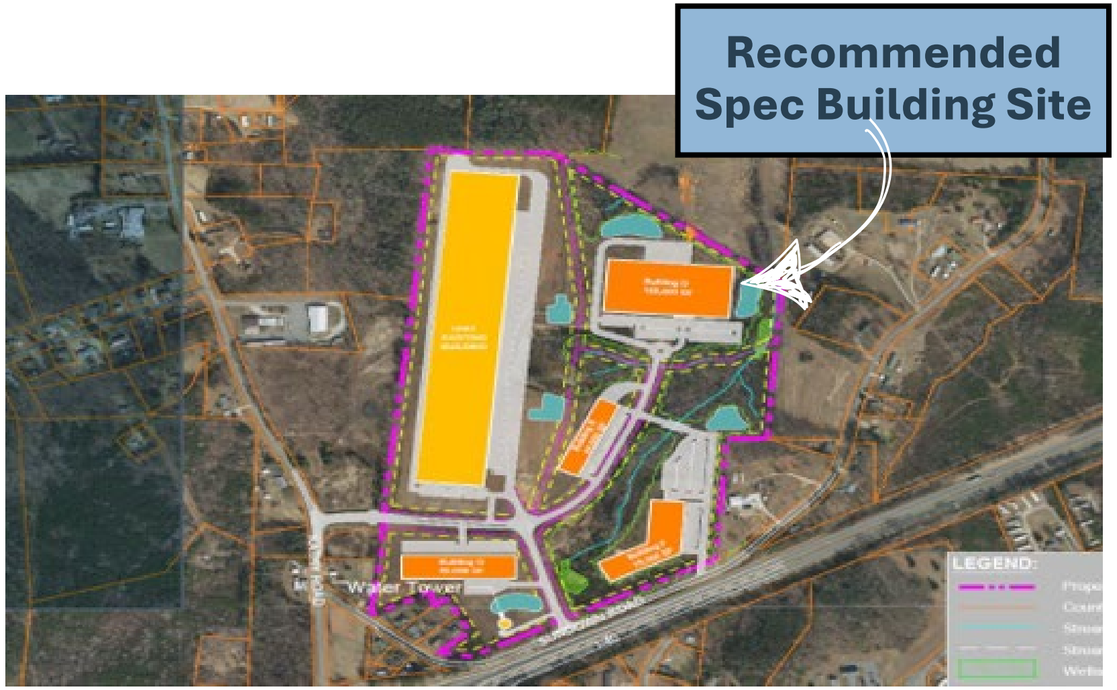



Motor Vehicle Revenue
$520,000.00
$510,000.00
$500,000.00
$490,000.00
$480,000.00
$470,000.00
$460,000.00
$450,000.00
$440,000.00
$430,000.00
$463,983.90
$480,331.99
$510,281.61
$463,051.65
$498,056.52
$511,596.00
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY 2026

Burke Business Park

	Site Data
Acreage	83
Water	Onsite
Sewer	Onsite
Electric	Onsite
Natural Gas	0.5 miles
Distance to 4-lane	I-40, <1 mile
Zoning	Industrial
Due Diligence	Phase 1, Geotech, Wetlands, Endangered Species, Cultural Resources
Ownership	Public
Opportunity Zone	Yes
Rail Access	No
Certified Site	Yes-ElectriCities Smart Site





FY 2025 – 2026 ECONOMIC GROWTH





Airport T-Hanger Projects

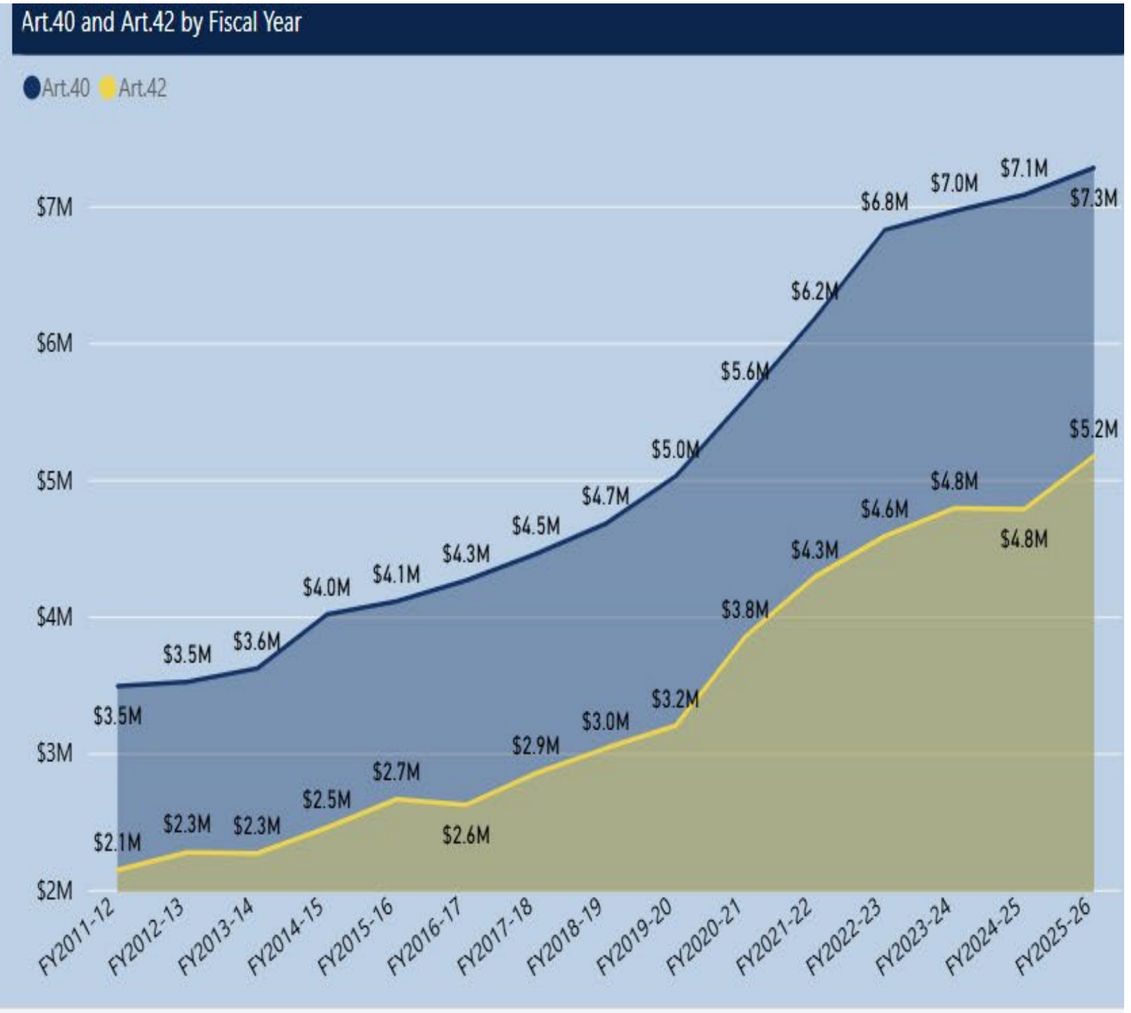


***Article 39 = (+) 8.2%**

Gross Collections Article 39



Gross Collections Article 40 & 42



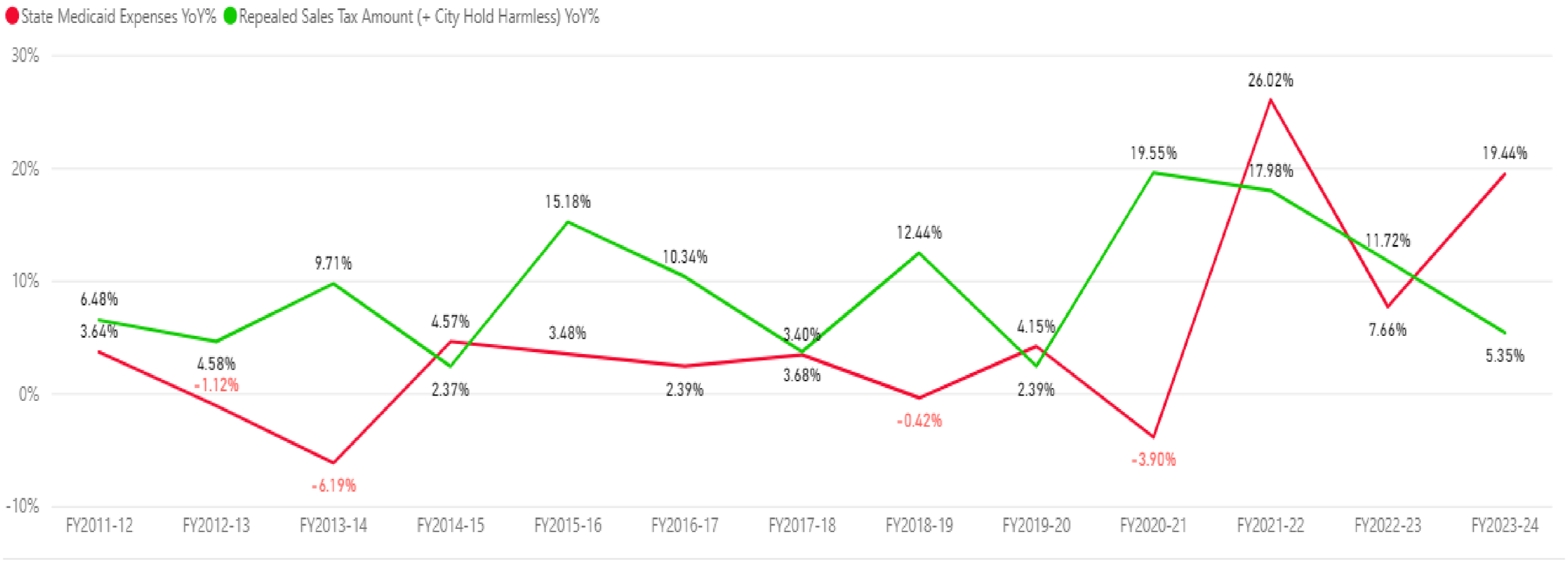
***Article 39 = (+) 8.2%**

Article 40 = (+) 4.7% Article 42 = (+) 4.7%

6-30-2025 Budget	$18,302,070.00
Actual 6-30-2025	$18,409,000.00
6-30-2026 Budget	$18,310,070.00
Forecast Actual 6-30-2026	$19,380,371.00
Actual Change $	$971,371.00
Actual Change %	5.30%
6-30-2027 Budget	$19,250,000.00
$ Change from PY Budget	$939,930.00
% Change from PY Budget	5.10%
$ Change from expected 6-30-26 Actual	($130,371.00)
$ Difference between budget and expected actual (FY 27)	$711,782.13

The 2026-2027 proposed budget will reflect a responsible general fund projection of a 5.3% increase for sales tax. That is following a flat projection in the prior year (2025-2026) budget.

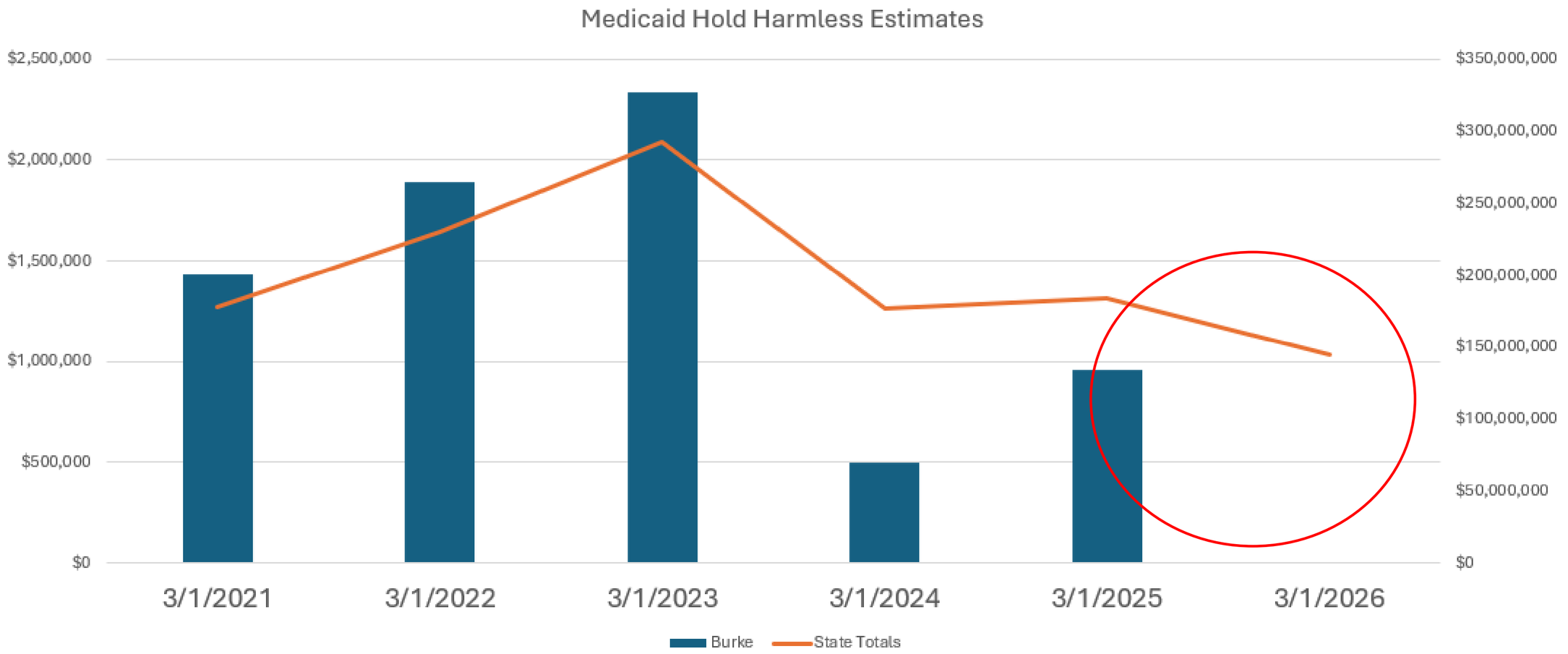
Year over year trending



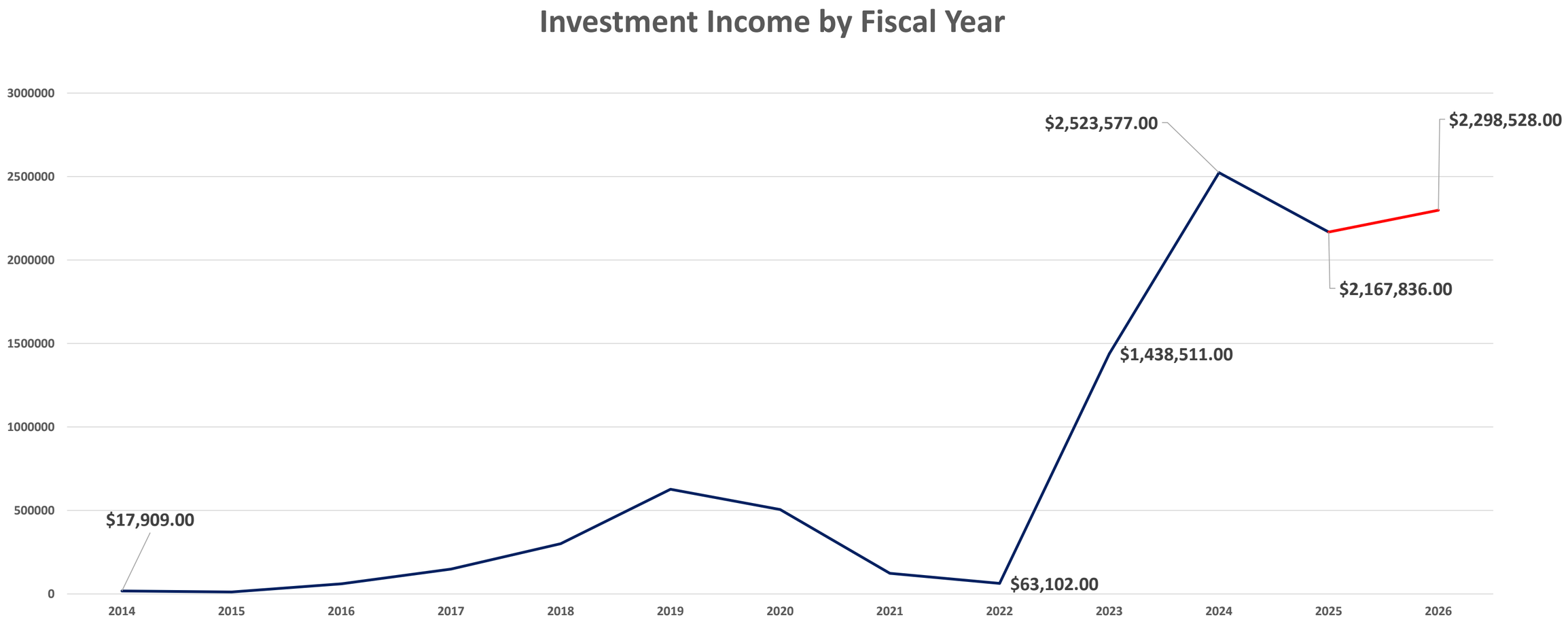
MEDICAID HOLD HARMLESS REVENUE

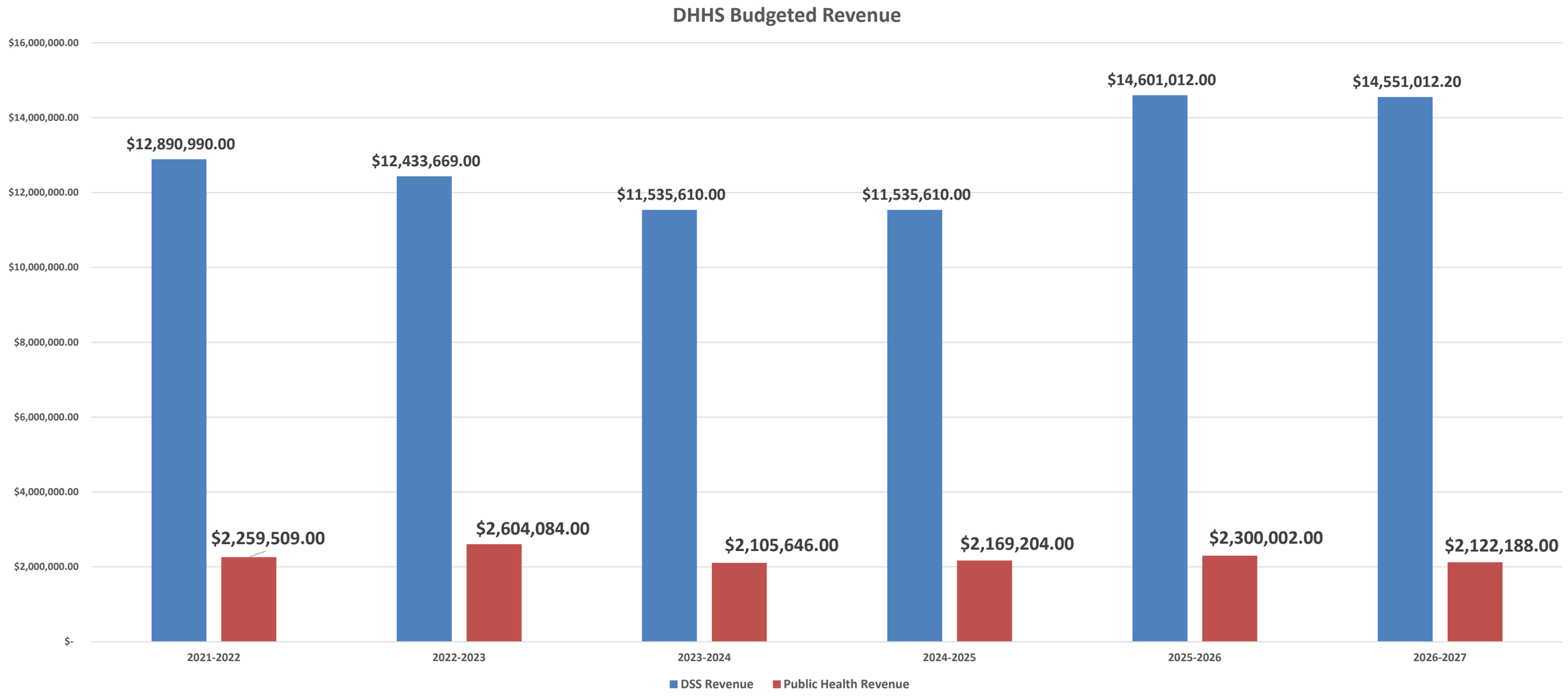
FY	Repealed Sales Tax Amount (+ City Hold Harmless)	Repealed Sales Tax Amount (+ City Hold Harmless) YoY%	State Medicaid Expenses	State Medicaid Expenses YoY%	March Payment to County	August Payment to County	Total Payment to County	Benefit to County
FY2017-18	$7,287,191.55	3.64%	$6,864,511.31	2.14%	$253,070.10	$169,610.14	$422,680.24	$0.00
FY2018-19	$7,672,831.71	5.29%	$6,845,771.19	-0.27%	$642,866.05	$184,194.47	$827,060.52	$0.00
FY2019-20	$8,120,898.15	5.84%	$7,118,446.35	3.98%	$842,357.94	$160,093.86	$1,002,451.80	$0.00
FY2020-21	$8,553,323.62	5.32%	$6,863,973.45	-3.57%	$1,290,292.91	$399,057.26	$1,689,350.17	$0.00
FY2021-22	$9,877,725.68	15.48%	$8,286,025.63	20.72%	$1,700,759.98	($109,059.93)	$1,591,700.05	$0.00
FY2022-23	$10,839,176.84	9.73%	$8,772,396.69	5.87%	$2,101,331.09	($34,550.94)	$2,066,780.15	$0.00
FY2023-24	$11,139,852.92	2.77%	$10,195,623.51	16.22%	$450,319.78	$493,909.63	$944,229.41	$0.00
FY2024-25	$11,342,774.89	1.82%	$10,443,159.03	2.43%	$861,614.65	$38,001.21	$899,615.86	$0.00
FY2025-26	$11,638,001.05	2.60%	$12,762,607.88	22.21%	$0.00		$0.00	$1,124,606.83
FY2026-27		-100.00%		-100.00%				
Total	**$131,757,193.48**	**0.00%**	**$129,934,246.43**	**0.00%**	**$8,916,730.64**	**$1,141,825.76**	**$10,058,556.40**	**$8,235,609.35**

Medicaid Hold Harmless Trend



**FY 2026-2027 – Budget $825,000





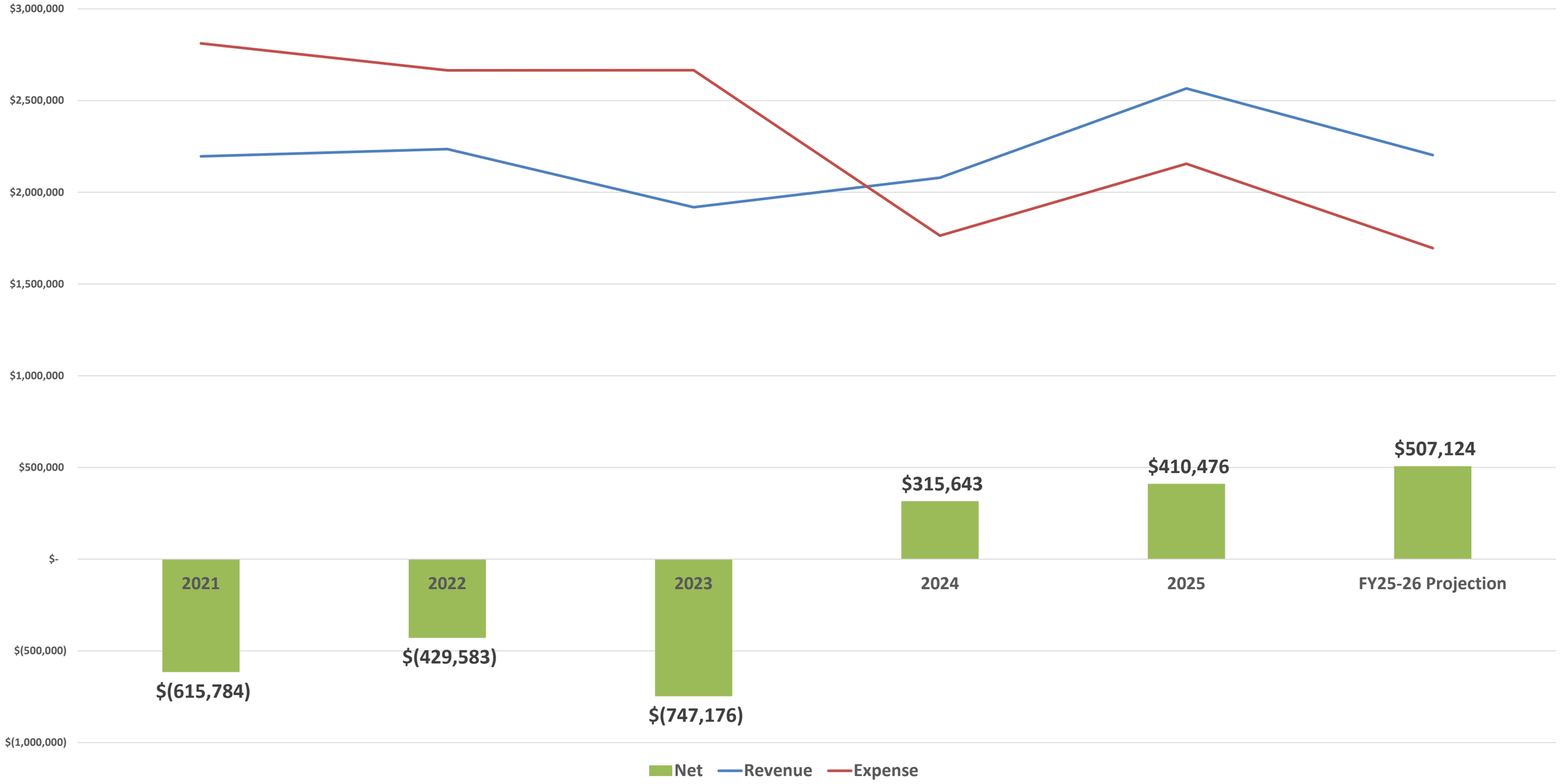
	Original Budget							
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
DSS Revenue	$ 12,890,990.00	$ 12,433,669.00	$ 11,535,610.00	$ 11,535,610.00	$ 14,601,012.00	$ 14,551,012.20	$ (49,999.80)	-0.3%
Public Health Revenue	$ 2,259,509.00	$ 2,604,084.00	$ 2,105,646.00	$ 2,169,204.00	$ 2,300,002.00	$ 2,122,188.00	$ (177,814.00)	-7.7%

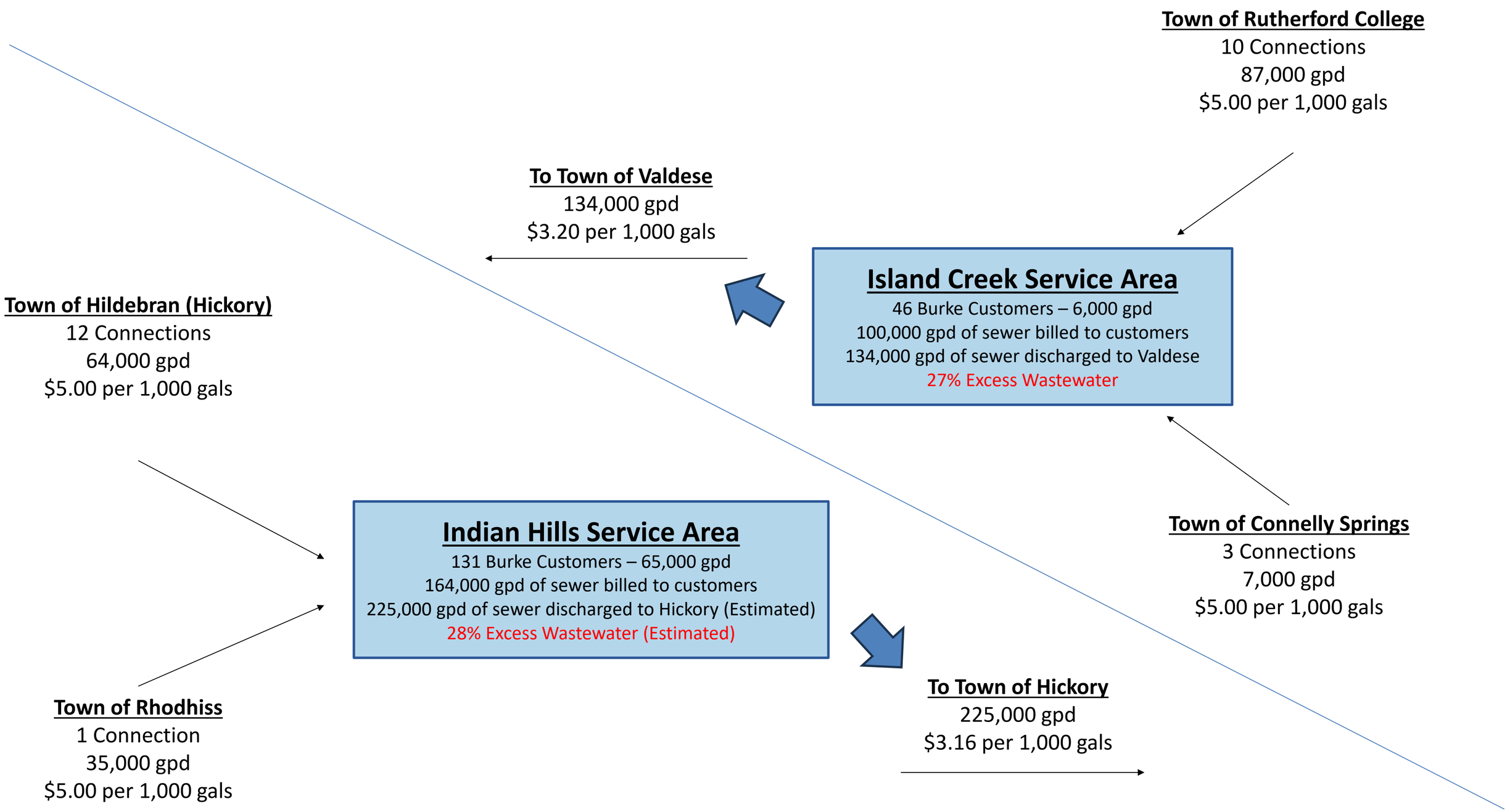
FY 26-27 Notable Rate Changes

	Approved Fees 25-26	Recommended Fees FY 26-27
DSS		
PPA Fee (Sliding Scale up to $1,000)	0	$1,000.00
Emergency Management		
Tier II Filing Fee (Hazardous Substances)	0	$100.00
Phase 1 assessments- Hazardous Materials	0	$75.00
EMS Private Event Medicine (Event Crew)	0	$250.00
Fire Inspection Fees		
Emergency access gate inspection (annual)	$0.00	$50.00
Foster Homes	$50.00	$0.00
Unsafe Building Placard	New Fee	$70.00
Unsafe Building Posting	New Fee	$100.00
Solid Waste		
Residential Dwelling Fee	$92.00 per year	$97.00 per year
Miscellaneous Disposal Fee	New Fee	$5.00 minimum
Sewer		
Municipal Consumption Rate	$5.00 per 1,000 gallons	$7.25 per 1,000 gallons
Consumption Rate	$6.50 per 1,000 gallons	$7.25 per 1,000 gallons
Water Consumption Rate	$6.50 per 1,000 gallons	$7.25 per 1,000 gallons

		Approved Fees 25-26	Recommended Fees FY 26-27
Environmental Health			
On-Site Wastewater Permitting:			
Residential Septic Permitting up to 4BR (up to 480 GPD):			
	Improvement Permit Only	$325.00	$350.00
	Construction Authorization Only	New Fee Design	$150.00
	IP & CA Combination	New Fee Design	$400.00
Residential Septic Permitting 5BR+ (greater than 600 GPD):			
	Improvement Permit Only	New Fee Design	$400.00
	Construction Authorization Only	New Fee Design	$150.00
	IP & CA Combination	New Fee Design	$500.00
Commercial Septic Permitting up 480 GPD:			
	Improvement Permit Only	New Fee Design	$400.00
	Construction Authorization Only	New Fee Design	$150.00
	IP & CA Combination	New Fee Design	$500.00
Commercial Septic Permitting Greater than 480 GPD:			
	Improvement Permit Only	New Fee Design	$400.00
	Construction Authorization Only	New Fee Design	$200.00
	IP & CA Combination	New Fee Design	$550.00
Call Back Fee		New Fee	$75.00

Water & Sewer Fund Performance




Town of Rutherford College
10 Connections
87,000 gpd
$5.00 per 1,000 gals
To Town of Valdese
134,000 gpd
$3.20 per 1,000 gals
Island Creek Service Area
46 Burke Customers – 6,000 gpd
100,000 gpd of sewer billed to customers
134,000 gpd of sewer discharged to Valdese
27% Excess Wastewater
Town of Hildebran (Hickory)
12 Connections
64,000 gpd
$5.00 per 1,000 gals
Town of Connelly Springs
3 Connections
7,000 gpd
$5.00 per 1,000 gals
Indian Hills Service Area
131 Burke Customers – 65,000 gpd
164,000 gpd of sewer billed to customers
225,000 gpd of sewer discharged to Hickory (Estimated)
28% Excess Wastewater (Estimated)
To Town of Hickory
225,000 gpd
$3.16 per 1,000 gals
Town of Rhodhiss
1 Connection
35,000 gpd
$5.00 per 1,000 gals

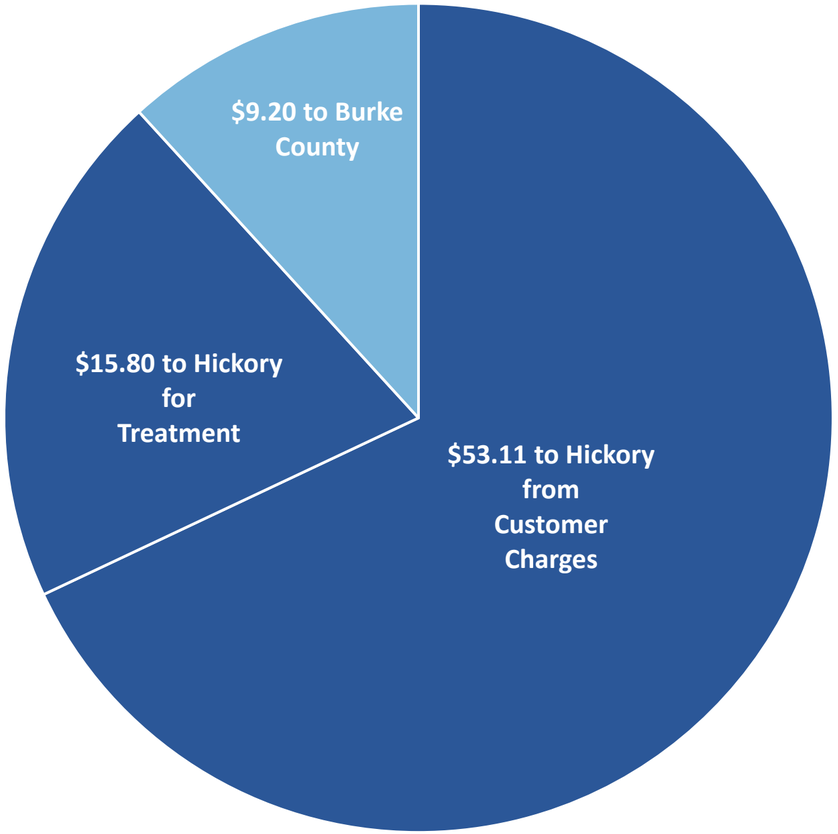
Current Sewer Rate Structure

Customer Type	Customer Count	Base Monthly Fee	Consumption Rate	Burke Charge for 5,000 gal/month
Burke County	177 (13%)	$30	$6.50 per 1,000 gals	$62.50
Municipalities	1,155 (87%)	$0	$5.00 per 1,000 gals	$25.00

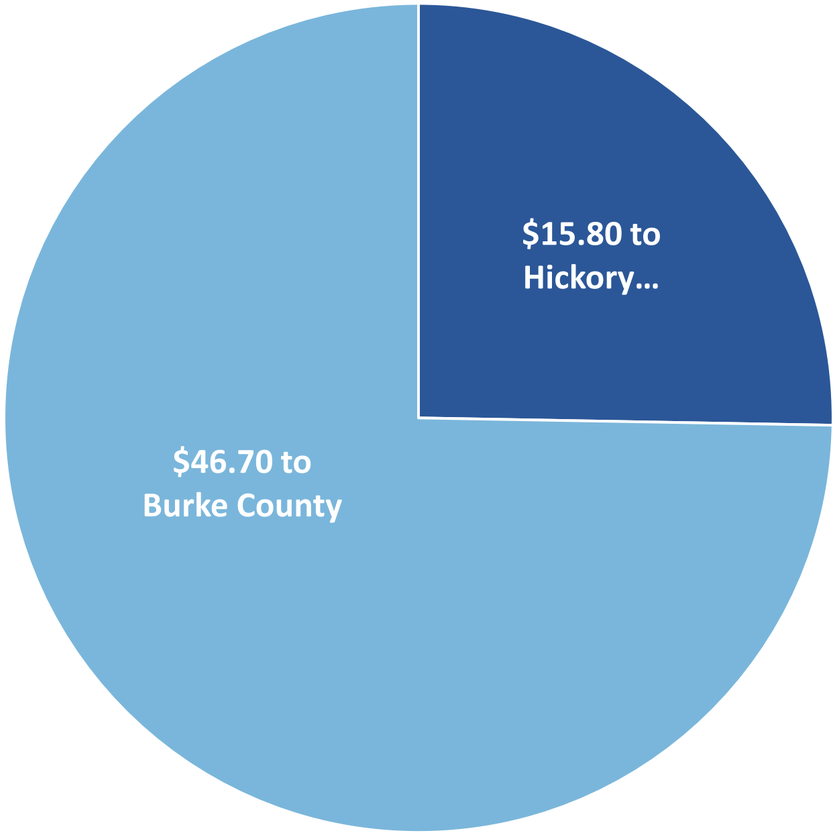
Current Sewer Rate Structure for Fiscal Year 2025-2026.

Billing Disparities

$78.11 Sewer Bill for a 5,000 gal/month Hildebran Customer



$62.50 Sewer Bill for a 5,000 gal/month Burke County Customer



5-Year Capital Improvement Plan

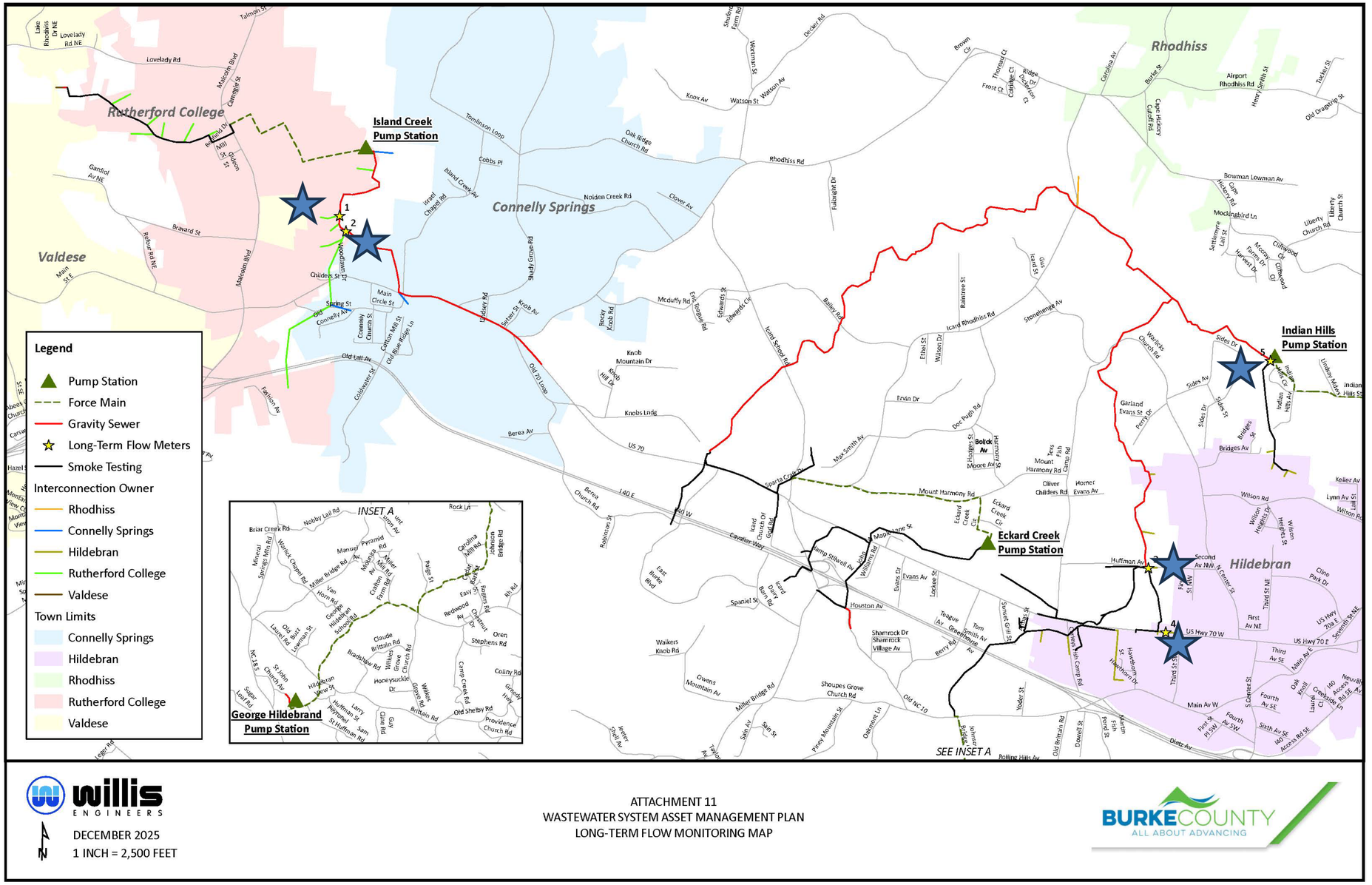
	Project	FY 26	FY 27	FY 28	FY 29	FY 30	Project Total
Wastewater Collection System							
1	Wastewater System Rehabilitation Project	150,000		150,000			300,000
2	Long-Term Meter Installation	350,000					350,000
3	Smoke Testing		40,000				40,000
4	Island Creek Pump Station and Force Main Improvements			3,500,000			3,500,000
5	Indian Hills Pump Station and Force Main					9,900,000	9,900,000
Water Distribution System							
6	Water System SCADA Improvements	230,000					
7	Booster Pump Station Pump Replacements		315,000				315,000
8	Interstate-40 Parallel Water Line			1,000,000			1,000,000
9	Hickory Interconnection Facilities				2,500,000		2,500,000
10	Methodist Park Road Water Line Replacement				890,000		890,000
Total Improvement Cost		730,000	355,000	4,650,000	3,390,000	9,900,000	19,025,000

Long-Term Wastewater Metering Project

Flow Meter Location	Percentage of Flow Captured
1	10%
2	26%
3	4%
4	7%
5	26%
Existing*	16%
Total	**90%**

*Existing flow meter measures pumped flow from the Town of Rhodhiss.

Long-Term Wastewater Metering Project



willis ENGINEERS

DECEMBER 2025
1 INCH = 2,500 FEET

ATTACHMENT 11
WASTEWATER SYSTEM ASSET MANAGEMENT PLAN
LONG-TERM FLOW MONITORING MAP

BURKECOUNTY
ALL ABOUT ADVANCING

Proposed Sewer Rate Ladder

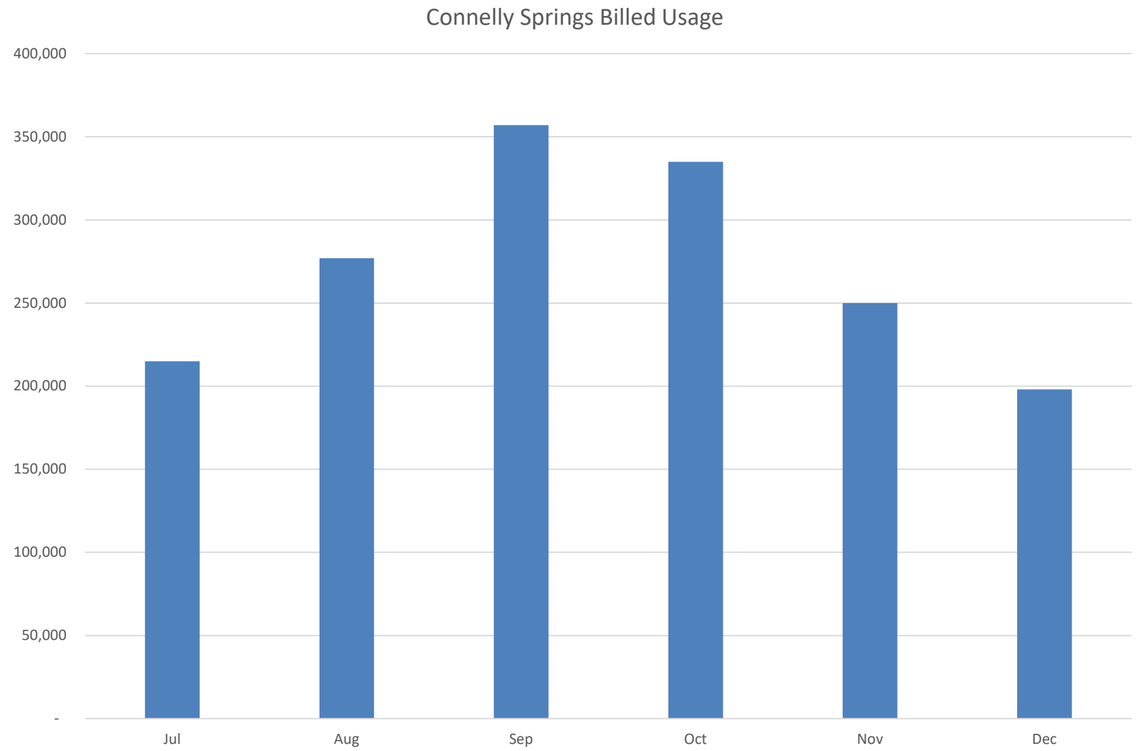
	Consumption Rate Per 1,000 Gallons	
	Municipal	Direct Consumer
FY 25-26-Current	$5.00	$6.50
FY 26-27	$7.25	$7.25
FY 27-28	$8.00	$8.00

Treatment Rate Increase

- City of Valdese Treatment increase- 10%
- City of Hickory Treatment Increase- 10%

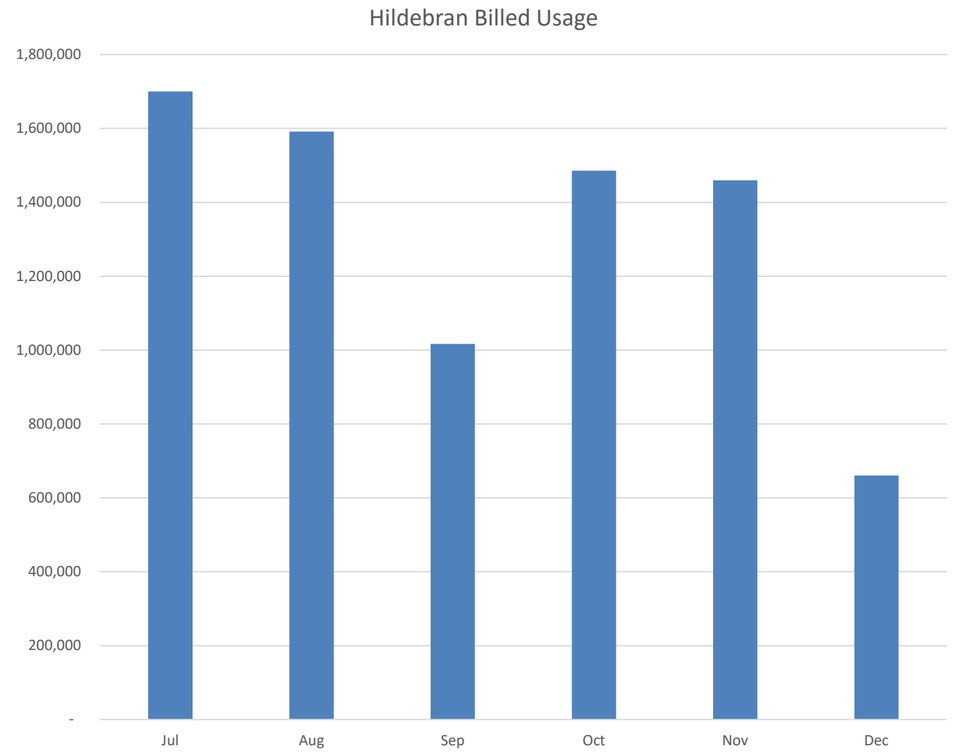
Rate Impact - Connelly Springs

Month	Connelly Springs Billed Usage
Jul	215,000
Aug	277,000
Sep	357,000
Oct	335,000
Nov	250,000
Dec	198,000
Average Monthly Consumption	272,000
Annualized Consumption	3,264,000
Current Expense @ $5	$16,320
New Expense @ 7.25	$23,664
Budget Impact	**$7,344**



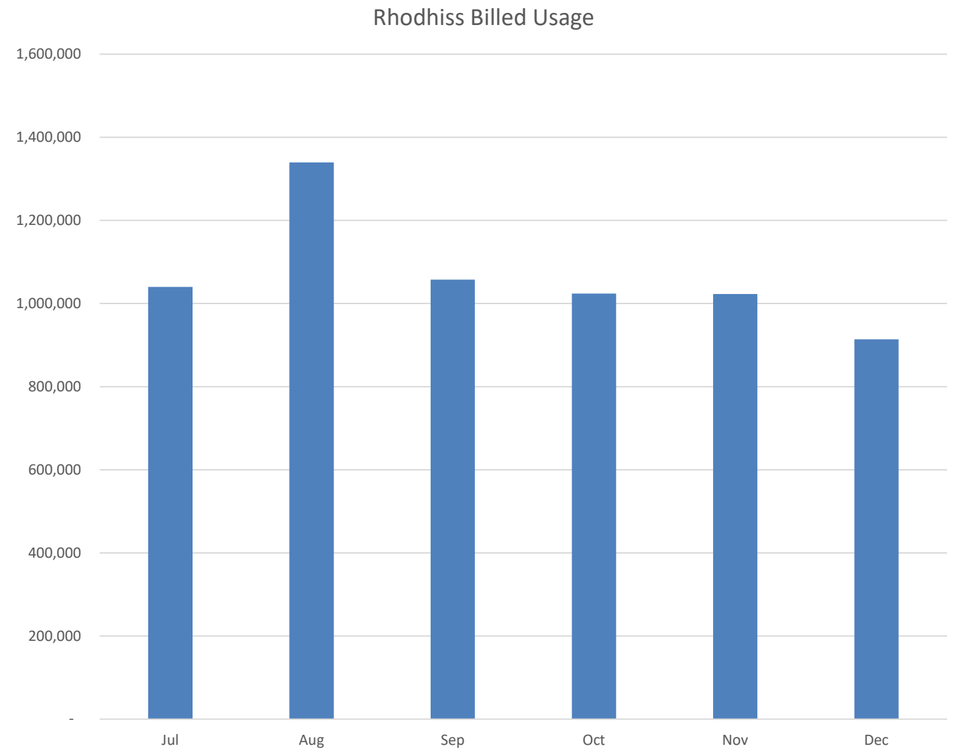
Rate Impact - Hildebran

Month	Hildebran Billed Usage
Jul	1,700,000
Aug	1,591,700
Sep	1,016,500
Oct	1,485,600
Nov	1,459,500
Dec	660,650
Average Monthly Consumption	1,318,992
Annualized Consumption	15,827,900
Current Expense @ $5	$79,140
New Expense @ 7.25	$114,752
Budget Impact	**$35,613**



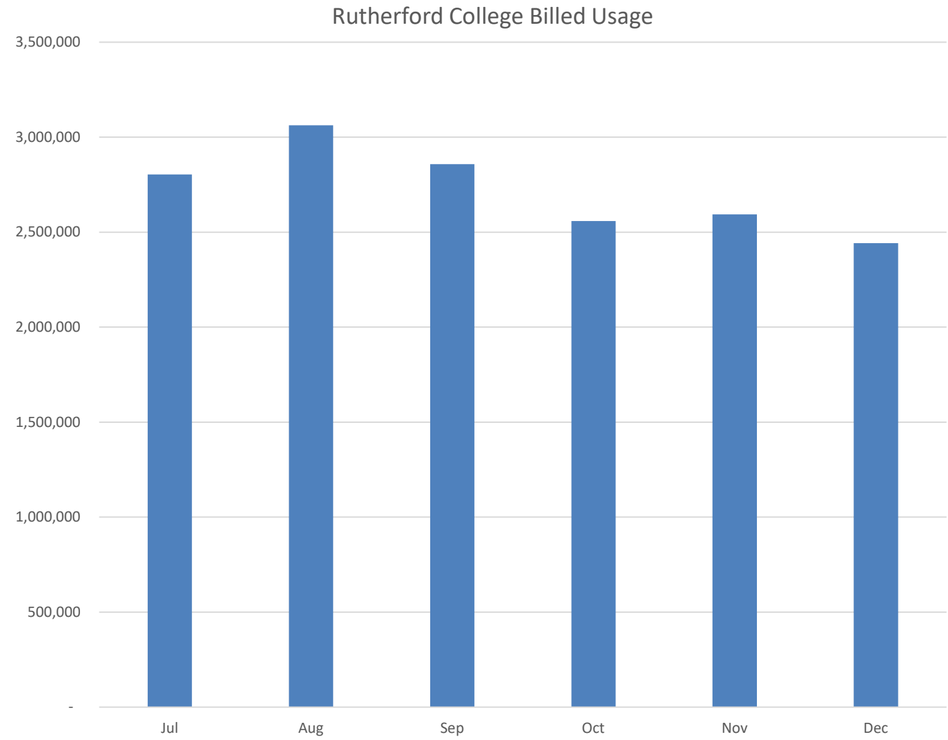
Rate Impact - Rhodhiss

Month	Rhodhiss Billed Usage
Jul	1,040,144
Aug	1,339,648
Sep	1,057,592
Oct	1,023,792
Nov	1,022,976
Dec	913,792
Average Monthly Consumption	1,066,324
Annualized Consumption	12,795,888
Current Expense @ $5	$63,979
New Expense @ 7.25	$92,770
Budget Impact	**$28,791**

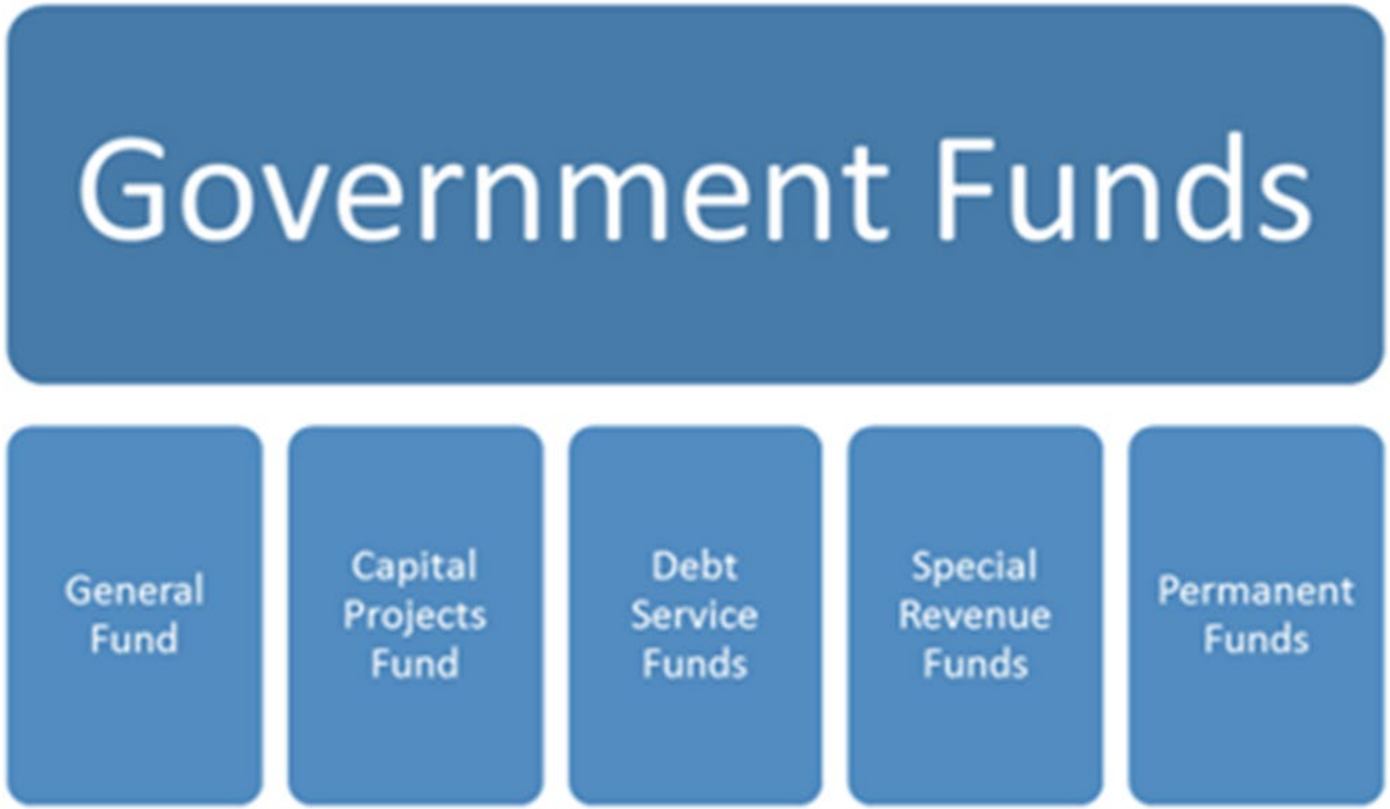


Rate Impact - Rutherford College

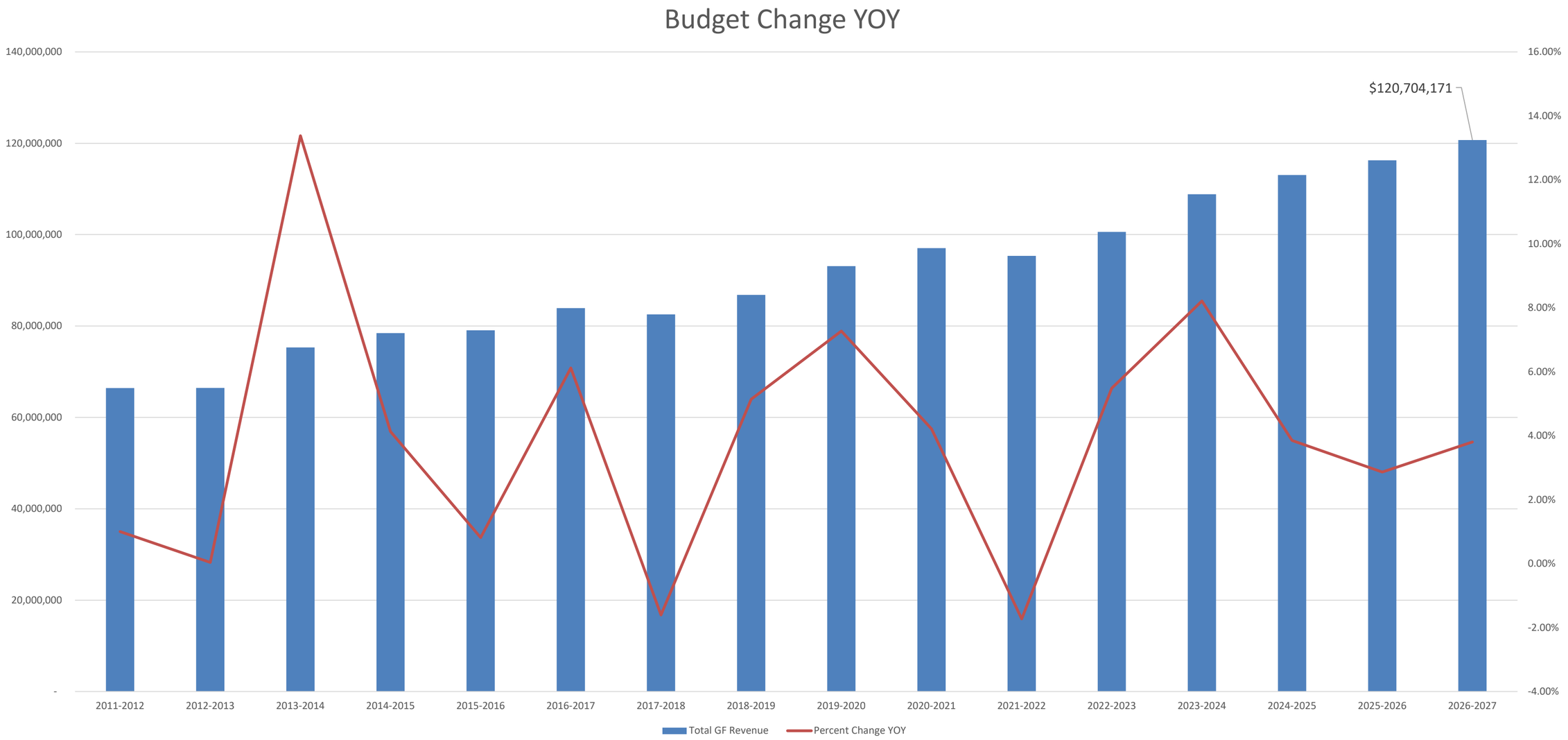
Month	Rutherford College Billed Usage
Jul	2,804,000
Aug	3,062,000
Sep	2,858,000
Oct	2,558,000
Nov	2,594,000
Dec	2,442,000
Average Monthly Consumption	2,719,667
Annualized Consumption	32,636,000
Current Expense @ $5	$163,180
New Expense @ 7.25	$236,611
Budget Impact	**$73,431**



FY 27 GENERAL FUND OPERATIONAL BUDGETS



Budget Change YOY



FISCAL YEAR 26 - 27 BUDGETED EXPENDITURES



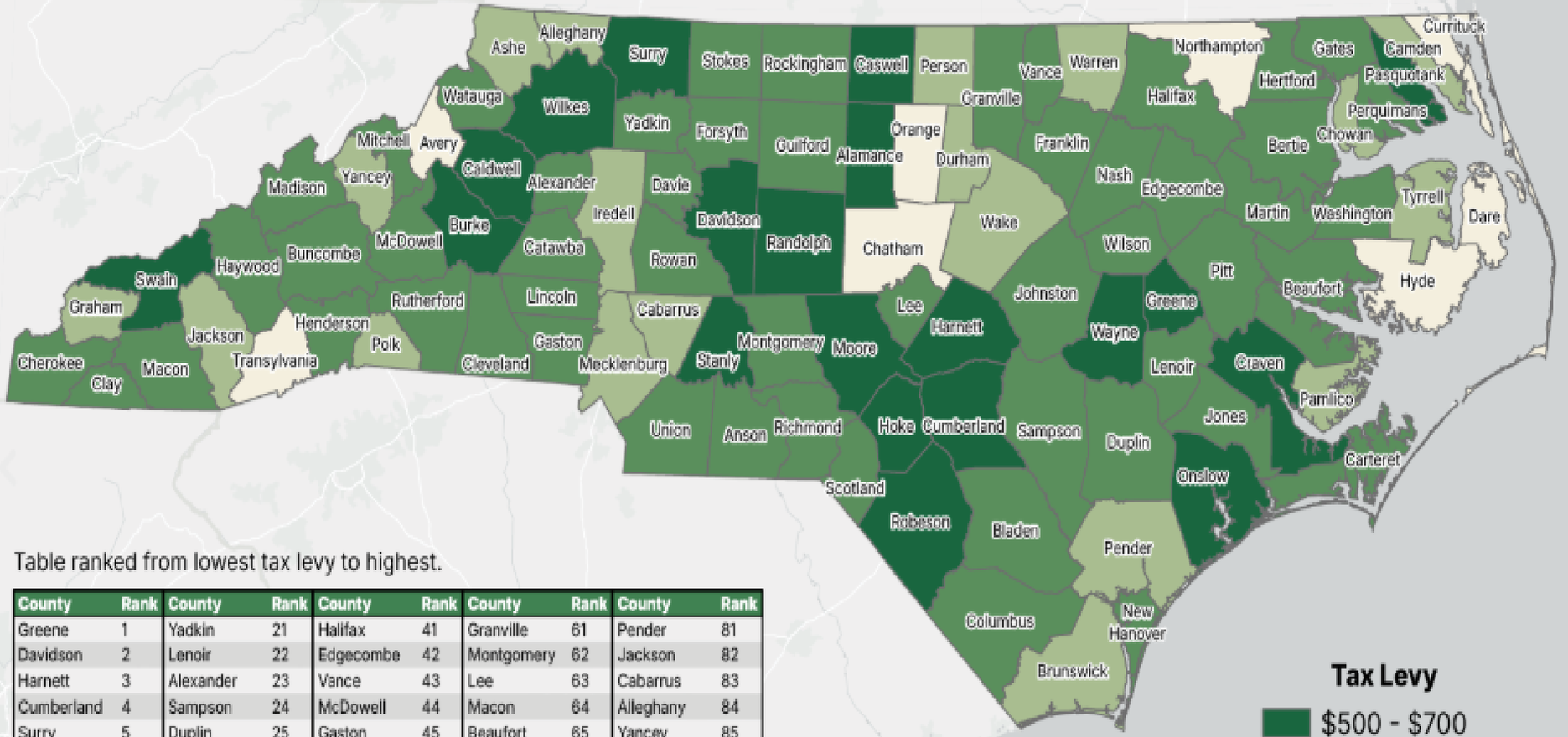
**** Total General Fund Expenditures - $120,704,171**

FUNCTIONAL EXPENSE ALLOCATION – CHANGE YOY %

	APPROVED FY 23-24	APPROVED FY 24-25	APPROVED FY 25-26	RECOMMENDED FY 26-27	Change $	Change %
Salaries	$ 54,512,974	$ 57,992,280	$ 60,521,265	$ 63,393,303	$ 2,872,038	4.7%
Operating	18,277,059	17,881,954	17,511,580	18,012,104	500,524	2.9%
Operational Capital	3,293,228	2,484,897	3,056,504	4,597,118	1,540,614	50.4%
Education	21,823,204	23,721,882	24,054,864	24,704,864	650,000	2.7%
Transfer to Debt Service	2,721,326	2,686,982	2,877,475	2,555,968	(321,507)	-11.2%
Transfer to Capital Improvement Plan	4,100,000	4,100,000	4,100,000	3,500,000	(600,000)	-14.6%
Transfer to Risk Management	1,300,000	1,420,000	1,420,000	1,420,000	-	0.0%
Economic Development	2,004,675	1,896,000	2,075,879	1,852,814	(223,065)	-10.7%
Community Partnerships	821,910	861,910	666,800	668,000	1,200	0.2%
Total	$ 108,854,376	$ 113,045,905	$ 116,284,367	$ 120,704,171		

Full Time	$ 988,287	34.4%
Retirement (LGERS & LEO)	816,384	28.4%
Insurance	613,095	21.3%
Overtime	198,014	6.9%
401K	64,115	2.2%
Part time	62,556	2.2%
Social Security	56,267	2.0%
Salaries Elections	44,684	1.6%
Medicare	28,636	1.0%
	$ 2,872,039	


PRiCE
VALUE



NCACC County Map Book, 2025 | 64

Table ranked from lowest tax levy to highest.

County	Rank	County	Rank	County	Rank	County	Rank	County	Rank
Greene	1	Yadkin	21	Halifax	41	Granville	61	Pender	81
Davidson	2	Lenoir	22	Edgecombe	42	Montgomery	62	Jackson	82
Harnett	3	Alexander	23	Vance	43	Lee	63	Cabarrus	83
Cumberland	4	Sampson	24	McDowell	44	Macon	64	Alleghany	84
Surry	5	Duplin	25	Gaston	45	Beaufort	65	Yancey	85
Wayne	6	Columbus	26	Bertie	46	Jones	66	Mecklenburg	86
Craven	7	Catawba	27	Anson	47	New Hanover	67	Camden	87
Randolph	8	Johnston	28	Gates	48	Bladen	68	Graham	88
Moore	9	Cleveland	29	Watauga	49	Guilford	69	Warren	89
Robeson	10	Madison	30	Hertford	50	Buncombe	70	Durham	90
Caswell	11	Pitt	31	Martin	51	Mitchell	71	Tyrrell	91
Swain	12	Rutherford	32	Cherokee	52	Davie	72	Wake	92
Wilkes	13	Nash	33	Washington	53	Lincoln	73	Orange	93
Onslow	14	Rowan	34	Carteret	54	Ashe	74	Transylvania	94
Alamance	15	Clay	35	Wilson	55	Iredell	75	Chatham	95
Hoke	16	Forsyth	36	Haywood	56	Chowan	76	Avery	96
Caldwell	17	Stokes	37	Henderson	57	Person	77	Northampton	97
Burke	18	Scotland	38	Perquimans	58	Pamlico	78	Currituck	98
Pasquotank	19	Franklin	39	Richmond	59	Polk	79	Dare	99
Stanly	20	Rockingham	40	Union	60	Brunswick	80	Hyde	100

	Per Capita		Total Levy	
	$	Rank	$ (M)	Rank
Alamance	$ 655	15	$ 121.3M	82
Alexander	738	23	27.0	32
Alleghany	1,107	84	12.9	12
Anson	841	47	18.0	21
Ashe	1,009	74	26.8	30
Avery	1,438	96	25.2	27
Beaufort	937	65	41.1	47
Bertie	841	46	13.9	14
Bladen	952	68	28.4	34
Brunswick	1,037	80	181.5	86
Buncombe	965	70	273.0	94
Burke	672	18	61.2	62
Cabarrus	1,099	83	275.1	95
Caldwell	671	17	55.4	58
Camden	1,191	87	12.8	11
Carteret	856	54	61.1	61
Caswell	634	11	14.2	17
Catawba	750	27	127.5	83
Chatham	1,366	95	115.0	80
Cherokee	852	52	25.7	28
Chowan	1,029	76	14.2	15
Clay	787	35	9.5	6
Cleveland	758	29	77.2	74
Columbus	749	26	38.6	43
Craven	627	7	64.8	64
Cumberland	612	4	206.8	89
Currituck	1,681	98	55.2	57
Dare	1,861	99	71.2	68
Davidson	581	2	104.9	78
Davie	975	72	44.2	49
Duplin	747	25	37.6	42
Durham	1,230	90	423.5	97
Edgecombe	820	42	39.8	45
Forsyth	789	36	314.4	96

Services Burke County Provides - Required by Statue

Department	Statue	2023 Per Capita Costs	2024 Per Capita Costs	2025 Per Capita Costs
911 Communications	N.C.G.S. 143B-1406(h)	$ 23.00	$ 26.84	$ 35.35
Board of Commissioners	N.C.G.S. 153A-12	2.16	3.98	5.30
Board of Elections	N.C.G.S. 163-37	5.36	5.02	7.70
Building Inspections	N.C.G.S. 160D-1102(a)	6.62	5.13	7.06
Emergency Management	N.C.G.S. 166A-19.15(a)	4.46	4.51	6.12
Emergency Medical Services	N.C.G.S. 143-517	75.60	77.81	54.08
Environmental Health	N.C.G.S. 130A-248	2.99	3.25	6.76
Medical Examiner	N.C.G.S. 130A-381	1.41	1.43	1.44
Mental Health - Developmental Disabilities	N.C.G.S. 122C-115(a)	2.29	2.34	2.34
Human Resources	N.C.G.S. 153A-92	6.77	9.86	10.22
Public Health	N.C.G.S. 160-34(b)	34.82	36.23	41.67
Public Records	N.C.G.S. 132-1	0.13	0.16	0.17
Register of Deeds	N.C.G.S. 161-1	5.23	5.57	6.35
Sheriff	NC Constitution Art. VII Section 2	58.97	94.60	111.12
Social Serivces	N.C.G.S. 153A-255	202.45	199.76	206.27
Tax Administration and Collections	N.C.G.S. 105-296	16.13	16.30	22.80
		$ 448.39	$ 492.79	$ 524.75

Services Burke County Provides - Authorized by Statue

Department	Statue	2023 Per Capita Costs	2024 Per Capita Costs	2025 Per Capita Costs
Animal Services	N.C.G.S. 153A-442	$ 5.41	$ 6.83	$ 10.09
Cooperative Extension Services	N.C.G.S. 153A-439(a)	4.33	4.62	5.22
Detention Center	N.C.G.S. 153A-218	46.48	45.61	51.36
Economic Development	N.C.G.S. 158-23	22.12	22.60	12.67
Fire Marshal	N.C.G.S. 153A-234	0.76	0.85	1.33
Foothills Conference Center	N.C.G.S. 153A-445(7)	1.36	1.69	1.39
Library	N.C.G.S. 153A--263	16.99	17.13	23.13
Planning	N.C.G.S. 160D-201	6.19	6.85	8.44
Recreation	N.C.G.S. 153A-444	6.53	7.78	8.73
Senior Services	N.C.G.S. 153A-445(6)	5.29	5.72	6.46
Soil and Water Conservation	N.C.G.S. 153A-440	1.48	2.18	2.68
Veterans Services	N.C.G.S. 143B-1211	0.48	0.58	0.67
		$ 117.42	$ 122.44	$ 132.19

FY 2026-2027 GENERAL FUND BUDGET HIGHLIGHTS

- Fourth consecutive year of development from Zero Based
- Maintains tax rate at 55.5 cents & absorbs costs increases & revenue loss
- Cumulative reduction in operating costs of ($264,955) since FY 22-23 – excluding social services child welfare contingency.
- Includes reduced funding for year four (4) multi-year dedicated capital reserve fund, risk management fund, and debt service fund
- Phased approach to employee pay : 2.25% (1.5% 7/1/26, 1.5% 1/1/27); Performance Pay
- Maintains employer sponsored 401k contribution to 5%
- Maintained County Allocation for Meals on Wheels Funding – 25 New Hot Meal Recipients
- Funding includes $650,000 increase in Public Education funding and increase in Community College funding
- Continued support for outside funding partners
- Maintains all Board of Commissioners fiscal policy goals – (ie. Fund Balance %, Debt Ratios, CIP Ladders, Etc.)

Group : [X-40000]	Governing Board	Actual 6/30/2025	Original Budget 6/30/2026	YTD 6/30/26	Manager Recommended	$ Change	% Change
Total [X-40000]	Governing Board	$ 503,977	$ 522,138	$ 445,352	$ 481,284	$ (40,854)	-7.8%
Total	Courts	309,440	204,495	227,978	187,000	(17,495)	-8.6%
Total [X-41000]	County Manager	817,300	799,219	638,634	785,485	(13,734)	-1.7%
Total [X-41500]	Elections	402,485	450,189	353,974	458,063	7,874	1.7%
Total [X-41501]	General Election	195,553	140,800	129,216	106,850	(33,950)	-24.1%
Total [X-41502]	Municipal Election	-	50,150	69,717	-	(50,150)	-100.0%
Total [X-42000]	Finance	1,116,322	1,258,956	1,096,182	1,328,203	69,247	5.5%
Total [X-42500]	Tax Assessor	1,965,064	1,929,116	1,628,432	2,002,680	73,564	3.8%
Total [X-42502]	Tax Revaluation	173,066	424,928	151,479	459,790	34,862	8.2%
Total [X-43000]	Register of Deeds	605,065	632,898	515,204	675,069	42,171	6.7%
Total [X-43001]	Register of Deeds Automation Fds.	-	-	-	45,000	45,000	#DIV/0!
Total [X-43500]	Human Resources	1,431,137	1,620,654	1,102,628	1,580,153	(40,501)	-2.5%
Total [X-44000]	Planning and Zoning	705,760	760,013	611,037	786,176	26,163	3.4%
Total [X-44500]	Information Technology (IT)	3,253,109	3,584,857	2,850,442	3,908,480	323,623	9.0%
Total [X-45000]	Maintenance and Operations	1,205,876	1,269,361	853,374	1,249,105	(20,256)	-1.6%
Total [X-45500]	Non-Departmental	331,076	846,681	202,680	827,415	(19,266)	-2.3%
Total [X-46000]	Sheriff	10,779,249	11,392,925	9,509,362	12,505,390	1,112,465	9.8%
Total [X-46001]	Detention	5,893,727	6,955,612	5,144,416	7,217,095	261,483	3.8%
Total [X-46200]	Animal Services	1,053,763	963,522	866,983	1,059,502	95,980	10.0%
Total [X-46501]	EMS	10,296,800	8,736,480	7,417,862	9,404,745	668,265	7.6%
Total [X-46502]	Communications	2,999,084	3,178,115	2,601,492	3,406,214	228,099	7.2%
Total [X-46503]	Fire Marshall	610,879	484,043	513,463	539,393	55,350	11.4%
Total [X-46504]	Emergency Mgt	15,060	209,786	304,118	238,083	28,297	13.5%
Total [X-47000]	Building Inspections	552,760	608,531	519,301	652,482	43,951	7.2%
Total [X-47502]	JCPC	386,881	387,074	238,447	287,074	(100,000)	-25.8%
Total [X-47504]	LEO Separation Allowance	173,656	215,300	150,847	215,300	-	0.0%
Total [X-48000]	WPRTA - Transportation	74,820	74,820	78,550	46,095	(28,725)	-38.4%
Total [X-54000]	Veteran Services	68,083	83,998	58,198	87,076	3,078	3.7%
Total [X-54500]	Senior Center Morganton	252,575	282,389	213,259	296,422	14,033	5.0%
Total [X-54501]	Senior Center East Burke	152,890	158,440	132,855	163,343	4,903	3.1%
Total [X-54502]	Senior Center Nutrition	228,088	272,706	213,801	275,207	2,501	0.9%
Total [X-55000]	Parks and Recreation	840,365	913,348	744,588	889,555	(23,793)	-2.6%
Total [X-55500]	Library	2,082,688	2,113,488	1,741,242	2,252,639	139,151	6.6%
Total [X-58000]	Education	20,250,000	20,500,000	17,083,334	21,000,000	500,000	2.4%
Total [X-58500]	Western Piedmont Community College	3,046,882	3,554,864	2,608,220	3,704,864	150,000	4.2%
552100-	MENTAL HEALTH OUTSIDE FUNDING	210,695	240,000	240,000	240,000	-	0.0%
Total [X-61000]	Soil and Water	271,141	246,186	199,162	248,853	2,667	1.1%
Total [X-62000]	Cooperative Extension	494,545	470,695	303,231	460,512	(10,183)	-2.2%
Total [X-65000]	Economic Development	415,990	429,972	429,924	380,000	(49,972)	-11.6%



FY 27 STRATEGIC PLAN FOCUS AREAS

1. Employer of Choice
2. Public Safety & Well-being
3. Community Advancement
4. Economic Growth & Sustainment
5. Fiscal Stewardship

EMPLOYER OF CHOICE



TALENT

- Performance Management Systems
- Pursue Substantial Equivalency
- Modernize Personnel Policy
- Evaluate the Competitiveness of County Fringe Benefits
- Results-Based Wellness Incentives
- Modifications to WellWorx Clinic
- Employee Recognition

IN HOUSE PAY & MARKET STUDY

- In-House Study to Ensure salary ranges are market competitive
- Identify areas in our region where we should target to talent acquisition
- Identify internal pay compression issues that need further review

SCOPE AND PURPOSE

Key Positions

- 911 Telecommunicator
- Paramedic
- Deputy Sheriff
- Detention Officer
- IMC
- Social Worker
- Public Health Nurse
- Environmental Health Specialist
- Maintenance Tech

Peer Counties:

Alexander
Buncombe
Caldwell
Catawba
Cleveland
Gaston
Iredell
Lincoln

WHAT ARE WE ANALYZING?

- Range Comparison
  - Starting Rates
  - Midpoint Differentials
  - Range Spread %
- Actual Pay Comparison
  - Current pay rates by position
  - % Above Minimum based on tenure (Compression)
- Tenure Comparison

OUTCOMES ACROSS ALL POSITIONS

Highlights:

- Burke is 2.52% above on Average Range Minimums
- Burke is 43.42% below on Average Tenure
- Ranges still ahead of market from Pay and Classification Study (July 2024)
- Experiencing Pay Compression, likely due to low Tenure
- We are competitive in recruitment, especially for entry level candidates
- Career Ladder implementation has assisted in combatting compression in certain areas

PERFORMANCE MANAGEMENT SYSTEM

1.) Wellness Costs
2.) Organizational Turn-Over Percentage
3.) Customer Service Experience
4.) Re-Engineering / Budget Utilization
5.) Net Neutral Risk Management Costs

Departmental Specific Performance Goals

Individual Employee Performance Goals

Organizational **3.0%**

Departmental **TBD %**

Individual **TBD %**

PUBLIC SAFETY & WELL-BEING



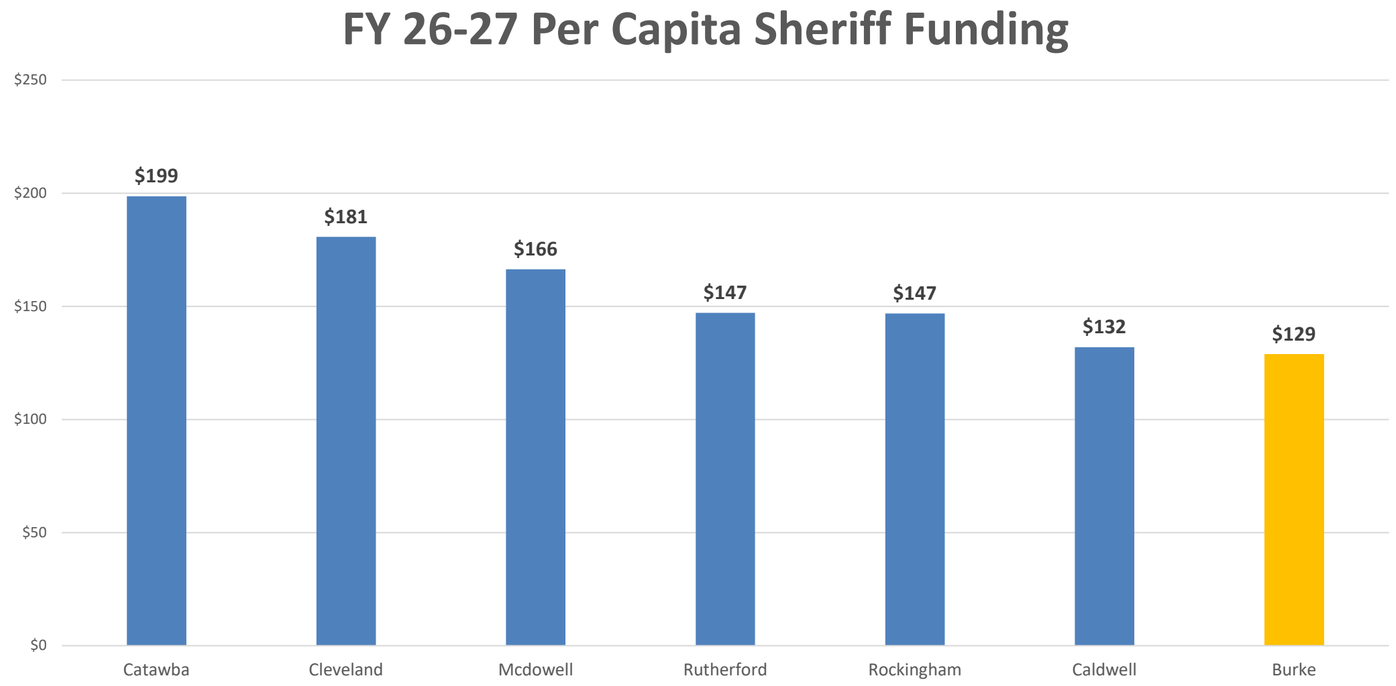
- Implement recommendations of the public safety strategic plan and improve performance metrics.
- Effective local use of opioid settlement funding and LME / MCO capital grant. Including establishing collaborative local partnerships that implement approved evidence-based “option A” MOU strategies. BEAR/PORT support.
- Fleet & Rolling Stock Management Plan (EMS & Sheriff)
- Continued support for all VFDs, including strategies that lower DOI ratings. (i.e., daytime staffing, satellite stations, municipal hydrant expansion, etc.)
- Centrally Administered Public Safety Radio Replacement Plan, Cardiac Monitoring

PUBLIC SAFETY INVESTMENT

	FY 23	FY 24	FY 25	FY 26	FY 27	% Change
Detention	$ 5,749,295	$ 6,430,034	$ 6,824,177	$ 6,955,612	$ 7,217,095	4%
Office of the Sheriff	8,334,000	9,415,974	10,640,279	11,392,924	12,505,390	10%
Fire Marshal	428,075	563,759	588,664	484,043	539,393	11%
Emergency Medical Services / EM	7,713,065	8,639,608	8,562,050	8,923,490	9,642,828	8%
E-911 Communications	2,625,355.00	3,065,732.00	3,477,312.00	3,181,115.00	3,406,214.00	7%
Total	$ 24,849,790	$ 28,115,107	$ 30,092,482	$ 30,937,184	$ 33,310,920	8%

PUBLIC SAFETY PEER COMPARISON

County	Population	FY 25-26 Total Public Safety	Total Public Safety
Cleveland	99,800	$56,267,890	$564
Rutherford	67,000	$31,713,409	$473
Mcdowell	45,000	$19,934,479	$443
Caldwell	81,100	$30,343,355	$374
Burke	88,500	$31,713,409	$358
Catawba	168,200	$59,197,142	$352
Rockingham	93,500	$30,673,658	$328



VOLUNTEER FIRE SERVICE

Two Requested Rate Changes

1. Triple Community.....3.5 cents
2. West End .....1.5 cents

Total Funding.....$8,399,968

21 Volunteer Fire Departments

Average Revenue $399,998 – Average increase of approximately $50,000

Description	Current Tax Rate	Current Year	2026-2027 Recommended Budget			
		2025-2026 Amended Budget	Projected Revenue w/ No Rate Changes	Projected Increase in Revenue	Projected Revenue w/ Rate Changes	Projected Increase in Revenue
BRENDLETON FIRE	0.105	$ 480,600	$ 528,660	$ 48,060	$ 528,660	$ 48,060
CARBON CITY FIRE	0.080	14,500	15,950	1,450	15,950	1,450
CHESTERFIELD FIRE	0.130	343,165	377,482	34,317	377,482	34,317
DROWNING CREEK FIRE	0.120	120,665	132,732	12,067	132,732	12,067
ENOLA FIRE	0.105	167,310	184,041	16,731	184,041	16,731
GEORGE HILDEBRAN FIRE	0.110	423,620	465,982	42,362	465,982	42,362
GLEN ALPINE EAST SHORES FIRE	0.100	157,080	172,788	15,708	172,788	15,708
GLEN ALPINE FIRE	0.100	49,000	53,900	4,900	53,900	4,900
GLEN ALPINE POWERHOUSE FIRE	0.100	22,000	24,200	2,200	24,200	2,200
ICARD FIRE	0.120	1,088,000	1,196,800	108,800	1,196,800	108,800
JONAS RIDGE FIRE	0.135	267,520	294,272	26,752	294,272	26,752
LAKE JAMES FIRE	0.080	370,850	407,935	37,085	407,935	37,085
LONGTOWN FIRE	0.120	270,330	297,363	27,033	297,363	27,033
LOVELADY FIRE	0.105	836,695	920,365	83,670	920,365	83,670
OAK HILL FIRE	0.080	542,700	596,970	54,270	596,970	54,270
SALEM FIRE	0.100	716,439	788,083	71,644	788,083	71,644
SMOKEY CREEK NORTH CATAWBA FIR	0.118	44,000	48,400	4,400	48,400	4,400
SMOKEY CREEK TRIPLE COMM	0.118	9,515	10,467	952	10,467	952
SOUTH MOUNTAIN FIRE	0.136	146,330	160,963	14,633	160,963	14,633
TRIPLE COMMUNITY FIRE	0.100	717,770	789,547	71,777	1,048,516	330,746
WEST END FIRE	0.095	533,190	586,509	53,319	674,099	140,909
		$ 7,321,279	$ 8,053,409	$ 732,130	$ 8,399,968	$ 1,078,689

COMMUNITY ADVANCEMENT



- Leverage the completed housing assessment and housing inducement fund for municipal infrastructure to promote new product development.
- Foster care vertical integration systems aimed at growing available foster homes and supporting reunification and permanency.
- Modernize, streamline, and simplify land use and zoning administration plans.
- Continued operations of the Burke County citizens' academy.
- Fully implement existing GREAT and CAB grants to ensure more than 90% household coverage for high-speed broadband internet.
- Community Beautification Strategies, including roadside litter cleanup efforts.
- Finalize Asset Inventory Analysis (AIA) for all water and sewer infrastructure. Develop local and long-term municipal MOUs and reduce unaccounted for water/wastewater.
- Increase citizen engagement & participation on county boards and committees.

OUTSIDE FUNDING

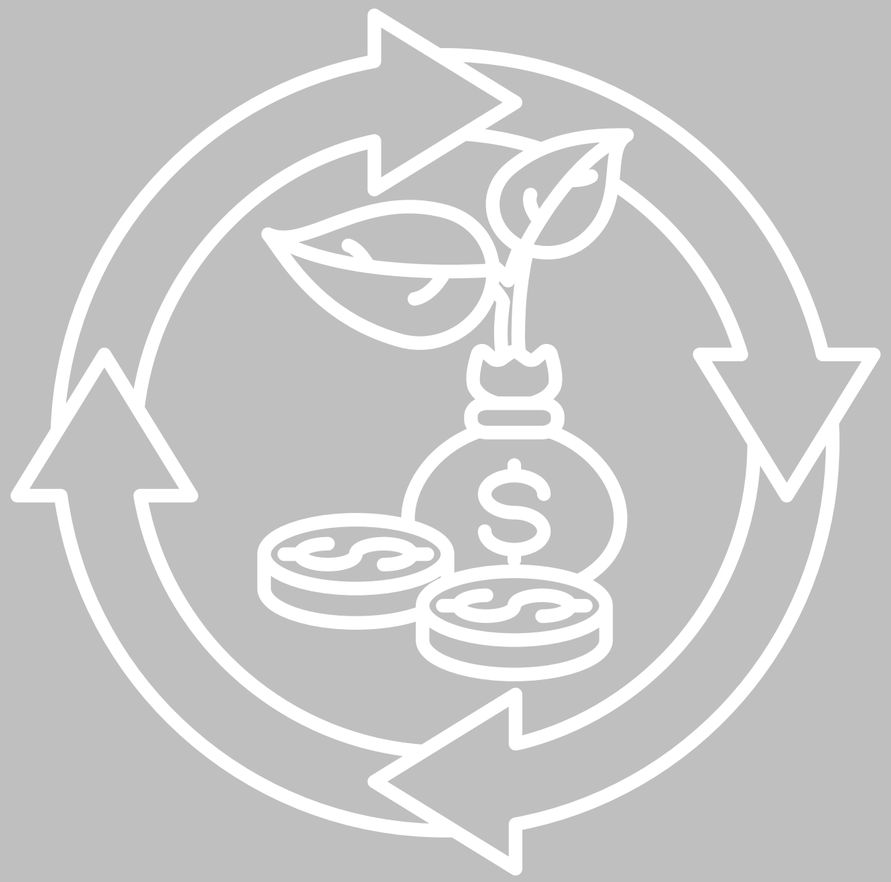
Burke Recovery

FOOTHILLS CONSERVANCY OF NORTH CAROLINA

Burke County React

Account	Description	3rd PP-FINAL 6/30/2023	2nd PP-FINAL 6/30/2024	PY 1 Actual 6/30/2025	PY Original Budget 6/30/2025	Original Budget 6/30/2026	UNADJ 6/30/2026	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Aids & Donations									
100-59500-05-554000-	BURKE COUNTY RESCUE SQUAD	$ 105,000	$ 105,000	$ 105,000	$ 52,500	$ 130,000	$ 130,000	$ 395,000	$ 160,000
100-59500-05-554002-	BURKE ARTS COUNCIL	8,000	8,000	8,000	4,000	12,000	12,000	15,000	10,000
100-59500-05-554003-	BURKE RECOVERY	30,000	30,000	30,000	15,000	30,000	30,000	40,000	30,000
100-59500-05-554004-	FRIENDS OF THE FONTA FLORA TRAIL	20,000	10,000	10,000	5,000	-	-	-	-
100-59500-05-554005-	FOOTHILLS REGIONAL AIRPORT	64,411	56,528	57,207	47,137	60,300	65,270	67,000	67,000
100-59500-05-554006-	BURKE COUNTY REACT	55,000	55,000	65,000	32,500	70,000	70,000	80,000	75,000
100-59500-05-554007-	HICKORY REGIONAL AIRPORT	4,000	4,000	54,000	54,000	4,000	4,000	-	-
100-59500-05-554008-	VEDIC SUPPORT	10,000	10,000	10,000	5,000	5,000	5,000	25,000	5,000
100-59500-05-554009-	GOOD SAMARITAN CLINIC	40,000	40,000	40,000	40,000	40,000	40,000	50,000	40,000
100-59500-05-554010-	FOOTHILLS CONSERVANCY	60,000	30,000	40,000	20,000	40,000	40,000	50,000	35,000
100-59500-05-554011-	ASSISTANCE PYMT- B KIA COMMITT	-	-	-	-	-	-	-	-
100-59500-05-554012-	ANIMAL SERVICES FOUNDATION	16,853	-	6,000	2,250	5,000	5,000	15,000	5,000
100-59500-05-554017-	REASON	15,503	17,269	22,329	9,050	18,000	11,063	18,000	18,000
100-59500-05-554023-	CONFLICT RESOLUTION	8,620	10,915	10,915	10,915	12,500	12,500	12,500	12,500
100-59500-05-554024-	HISTORY MUSEUM	10,000	20,000	20,000	10,000	-	-	-	-
100-59500-05-599999-	CONTINGENCY	200,000	-	-	-	-	-	-	-
N/A	CHRIST CENTERED RECOVERY	-	-	-	-	-	-	-	85,000
	TOTAL	$ 647,387	$ 396,712	$ 478,451	$ 307,352	$ 426,800	$ 424,833	$ 767,500	$ 542,500

ECONOMIC GROWTH & SUSTAINMENT



- Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development.
- Evaluate economic impact and future partnerships for increased development of Hickory Regional Airport.
- Advance the development of industrial shell building and natural gas infrastructure inside Burke Business Park.
- Implement economic development promotion strategies and advanced marketing with NCEDP, NC Department of Commerce, and other regional site location strategies.
- Business-friendly public policy and innovative support for existing industry and business expansion.
- Effective 2027 Revaluation Management

FISCAL STEWARDSHIP



1. Maintain a minimum fund balance policy of 25 percent to ensure stability and the financial health of Burke County.
2. Complete and closeout Burke County's FEMA PA application
3. Invest in explanatory engineering and site evaluation of a Burke County Municipal Solid Waste (MSW) Cell Development.
4. Budget re-engineering strategies that utilize lean operational principles. Prioritize maximizing efficiency and balancing organizational performance and lowering tax rate.
5. Identify and pursue available national/state grant funding.
6. Implementation of a Comprehensive Capital Improvement and Master Facility Plan, including funding policies, project timelines, and execution strategies.
7. Maintain existing industry best practices, financial policies including debt management parameters.
8. Pursue option four (4) - full adaptive re-use of existing footprint for public health and social services building.
9. Business model review and recommendations to ensure self-sustainability for Burke County's enterprise funds.

FISCAL STEWARDSHIP METRICS



- Fund Balance / Debt Financial Policies
- Personnel Requests
- Grant Management Strategies
- Re-Engineering & Cost Savings Initiatives

FY 2026 -2027 BUDGET RE-ENGINEERING

	Strategy	Amount & Impact
1.	EMS Billing	$ 350,000 Increased revenue
2.	Position Justification	$ 75,000 Decreased cost
3.	DSS Revenue Maximization	$ 300,000 Administrative Reimbursement
4.	Public School Nurses	$ TBD
5.	Water/Sewer Spoilage Retention	$ 100,000 decreased cost
	Total Budget Flexibility	**$ 825,000**

HOSPITAL CONTRACTING – INTERFACILITY TRANSPORT

AMBULANCE TRANSPORT SERVICES AGREEMENT
(POST-DISCHARGE, NON-MEDICAL NECESSITY)

This Ambulance Transport Services Agreement (the "Agreement") is entered into as of January 1, 2026 (the "Effective Date") by and between BURKE COUNTY, NORTH CAROLINA, acting by and through its Emergency Medical Services department ("Burke EMS"), and BLUE RIDGE HEALTHCARE HOSPITALS, INC. ("Hospital"). Burke EMS and Hospital are each a "Party" and together the "Parties."

1. Purpose and Scope

1.1 Limited Scope. This Agreement applies only to: (a) non-emergency, post-discharge ambulance transports that are not medically necessary (each, a "Non-Medical Necessity Transport" or "NMN Transport"); and (b) non-emergency, post-discharge wheelchair transports for clinically discharged patients who do not require stretcher transport or ambulance-level care (each, a "Wheelchair Transport"), originating from Hospital or Hospital-designated facilities.

1.2 Exclusions. This Agreement does not cover: emergency transports; inter-facility transfers based on medical necessity; any transport for which third-party coverage is sought based on medical necessity; or any patient whose medical condition requires ambulance transport at the BLS or ALS level of service. If a patient scheduled for Wheelchair Transport is determined, at or prior to transport, to require ambulance transport due to an existing or emergent medical condition, the transport shall be provided at the appropriate BLS or ALS level and billed in accordance with Section 4.2 at the applicable NMN Rate.

2. Ordering and Authorization

2.1 Hospital Request Required. Burke EMS shall provide transports only upon the request of an Authorized Hospital Representative (defined as nursing leadership, case management, patient flow/throughput, or other individuals designated in writing by Hospital).

2.2 Patient Condition. NMN Transports frequently involve stretcher-bound patients and are performed for patient comfort, logistics, or discharge disposition—not due to medical necessity. Wheelchair Transports involve patients who are medically stable, do not require stretcher transport, and do not require monitoring or medical intervention during transport. Hospital acknowledges these transports are not medically necessary.

2.3 Information to Provide. With each request, Hospital will provide: patient name/identifier, pickup location, destination, requested pickup time window, contact information for the Authorized Hospital Representative, and any relevant safety/mobility considerations.

AGREEMENT FOR NON-EMERGENCY INTRAFACILITY TRANSPORTATION

This Agreement for Non-Emergency Intra-Facility Medical Transportation (the "Agreement") is entered into as of the date shown below between **Blue Ridge HealthCare Hospitals, Inc. (the "Facility") and Burke County, North Carolina (the "County").**

Recitals:

WHEREAS, the Facility is a multi-campus hospital operating under a single license and single CMS Certification Number in Burke County, North Carolina; and

WHEREAS, the County is a public entity that owns and operates, pursuant to N.C.G.S. § 153A-149(c)(5) and other statutes and regulations, an emergency and non-emergency medical transportation services division in Burke County, North Carolina; and

WHEREAS, the Facility seeks non-emergency transportation services for its patients, specifically between its Valdese Campus (located at 720 Malcolm Boulevard in Valdese) and its Morganton Campus (located at 2201 S. Sterling Street in Morganton); and

WHEREAS, the County, after having negotiated the terms and conditions of this Agreement, is willing to provide these services.

NOW, THEREFORE, in consideration of the above set forth premises, the agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Services Provided

The County shall provide non-emergency ambulance transportation services for patients of the Facility in two distinct categories (collectively, the "Services"):

a. **In-County Interfacility Transfers (Valdese Campus to Morganton Campus)**

These Services include the non-emergency transport of patients between the Facility's Valdese and Morganton campuses. Such transfers are typically inpatient in nature and shall be provided 24 hours per day, 7 days per week, upon request by a physician, employee, or other authorized representative of the Facility ("Request"). These transfers shall follow the priority coding and response times set forth in **Exhibit A** and may be rendered at either the Basic Life Support (BLS) or Advanced Life Support (ALS) level, depending on the medical needs of the patient.

The County shall provide the Services as expeditiously as possible based on resource availability, as determined in its sole discretion.

b. **Out-of-County Interfacility Transfers**

These Services consist of emergency and non-emergency patient transports from the Facility to locations outside of Burke County. Such transfers shall also follow the

DHHS BUDGET IMPACTS

H.R. 1: Dual Impact on Counties

Revenue Impact

25% reduction in federal FNS administrative match

- Burke revenue reduction: ~$500,000 annually (recurring)

Operational Impact

Increased Medicaid redeterminations	Additional employment & verification requirements for FNS	Higher documentation workload per case

WHAT THIS MEANS FOR BURKE DSS

- Increased redeterminations and case actions
  - More verification = more staff time per case
  - Higher compliance pressure
  - 10/1/2026 (FY27) Material Decrease in Revenue and increase in DHHS local subsidy

DSS – 1571 REVENUE MAXIMIZATION

BURKE COUNTY, NORTH CAROLINA

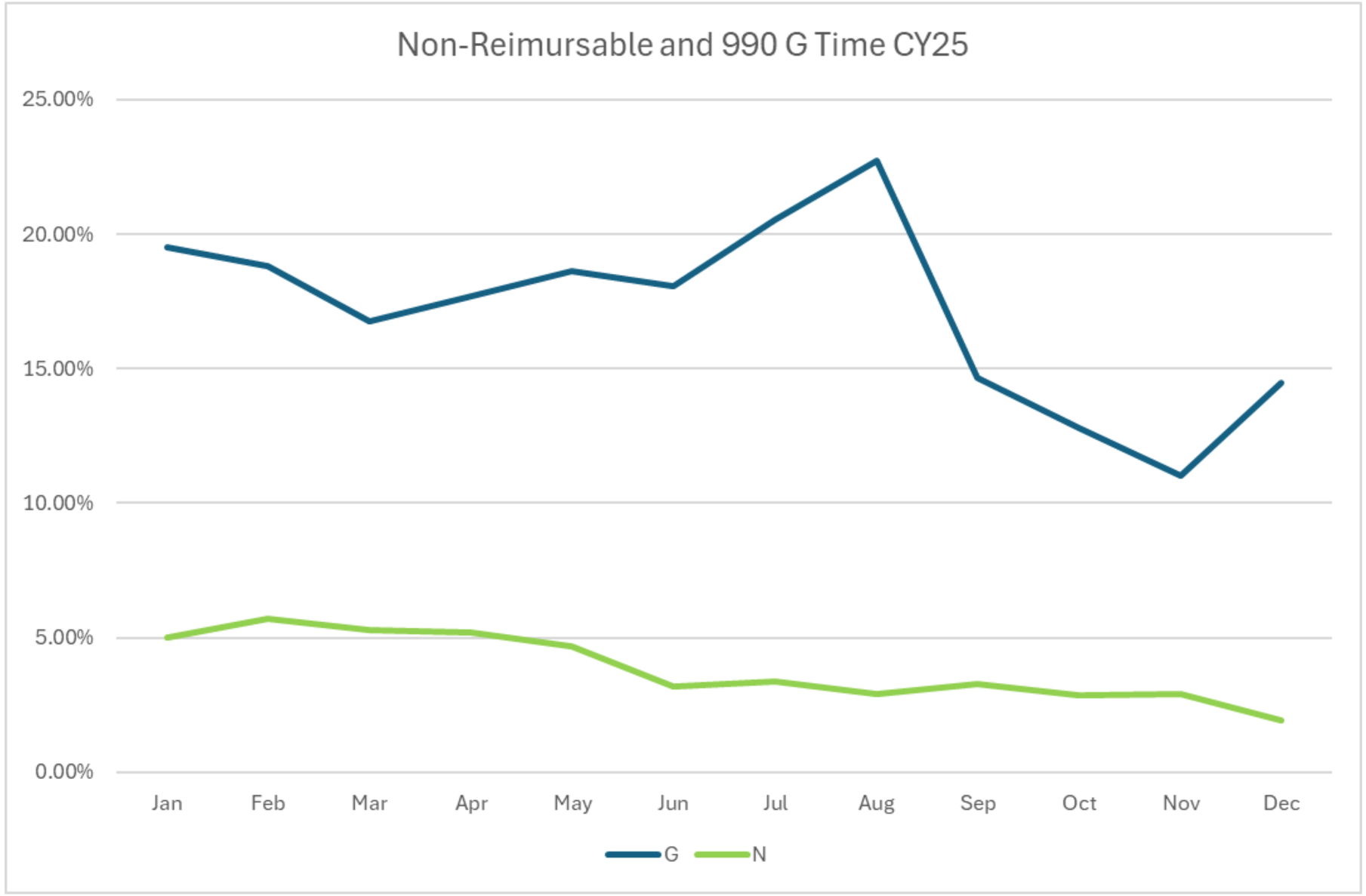
PARTICIPATION IN BUDGETED COUNTY EXPENDITURES

11/12/2025

100-52000-01-433440-

	FY -23-24				FY -24-25				FY -25-26			
	Amount requested 1571	Revenue Received Per GL	% Received		Amount requested 1571	Revenue Received Per GL	% Received		Amount requested 1571	Revenue Received Per GL	% Received
7/1/2023	$ 1,353,953.46	$ (926,177.72)	68.41%	7/1/2024	$ 1,389,239.21	$ (1,107,894.05)	79.75%	7/1/2025	$ 1,905,995.05	$ (1,183,638.14)	62.10%
8/1/2023	$ 1,369,494.91	$ (725,233.21)	52.96%	8/1/2024	$ 1,453,487.79	$ (960,603.97)	66.09%	8/1/2025	$ 1,465,778.86	$ (1,199,154.65)	81.81%
9/1/2023	$ 1,510,729.02	$ (772,544.71)	51.14%	9/1/2024	$ 1,453,487.79	$ (760,275.53)	52.31%	9/1/2025	$ 2,011,967.07	$ (920,445.04)	45.75%
10/1/2023	$ 1,330,771.80	$ (840,517.21)	63.16%	10/1/2024	$ 1,477,379.64	$ (892,246.74)	60.39%	10/1/2025	$ 2,472,758.33	$ (1,083,474.60)	43.82%
11/1/2023	$ 1,467,130.18	$ (636,693.46)	43.40%	11/1/2024	$ 2,108,119.89	$ (97,203.74)	4.61%	11/1/2025	$ 1,866,875.11	$ (711,990.57)	38.85%
12/1/2023	$ 2,027,937.69	$ (545,102.36)	26.88%	12/1/2024	$ 1,660,003.42	$ (699,397.58)	42.13%	12/1/2025	$ 1,832,531.88	$ (830,245.24)	46.70%
1/1/2024	$ 1,350,570.83	$ (1,108,142.68)	82.05%	1/1/2025	$ 1,661,008.01	$ (859,451.68)	51.74%	1/1/2026	$ 1,777,950.74		#DIV/0!
2/1/2024	$ 1,411,274.46	$ (489,372.92)	34.68%	2/1/2025	$ 1,457,045.61	$ (681,678.97)	46.79%	2/1/2026			#DIV/0!
3/1/2024	$ 1,543,188.15	$ (553,584.82)	35.87%	3/1/2025	$ 1,554,893.71	$ (644,856.35)	41.47%	3/1/2026			#DIV/0!
4/1/2024	$ 1,421,073.38	$ (870,513.10)	61.26%	4/1/2025	$ 1,581,446.59	$ (790,648.03)	50.00%	4/1/2026			#DIV/0!
5/1/2024	$ 1,879,528.47	$ (581,046.03)	30.91%	5/1/2025	$ 3,471,738.05	$ (773,928.36)	22.29%	5/1/2026			#DIV/0!
6/1/2024	$ 1,606,025.97	$ (744,233.27)	46.34%	6/1/2025	$ 1,647,504.99	$ (1,248,913.75)	75.81%	6/1/2026			#DIV/0!
	$ 18,271,678.32	$ (8,793,161.49)			$ 20,915,354.70	$ (9,517,098.75)				$ (5,928,948.24)	

MAXIMIZING STATE REIMBURSEMENT



DSS – 1571 REVENUE MAXIMIZATION

FY -23-24		
Applied For	Reimbursed	Reimbursed %
$ 9,060,017.06	$ (4,121,268.67)	-45%

FY -24-25		
Applied For	Reimbursed	Reimbursed %
$ 9,541,717.74	$ (4,517,621.61)	-47%

FY -25-26		
Applied For	Reimbursed	Reimbursed %
$ 11,271,153.30	$ (5,928,948.24)	-53%

***47% - 53%.....$750,000 - $1,000,000**

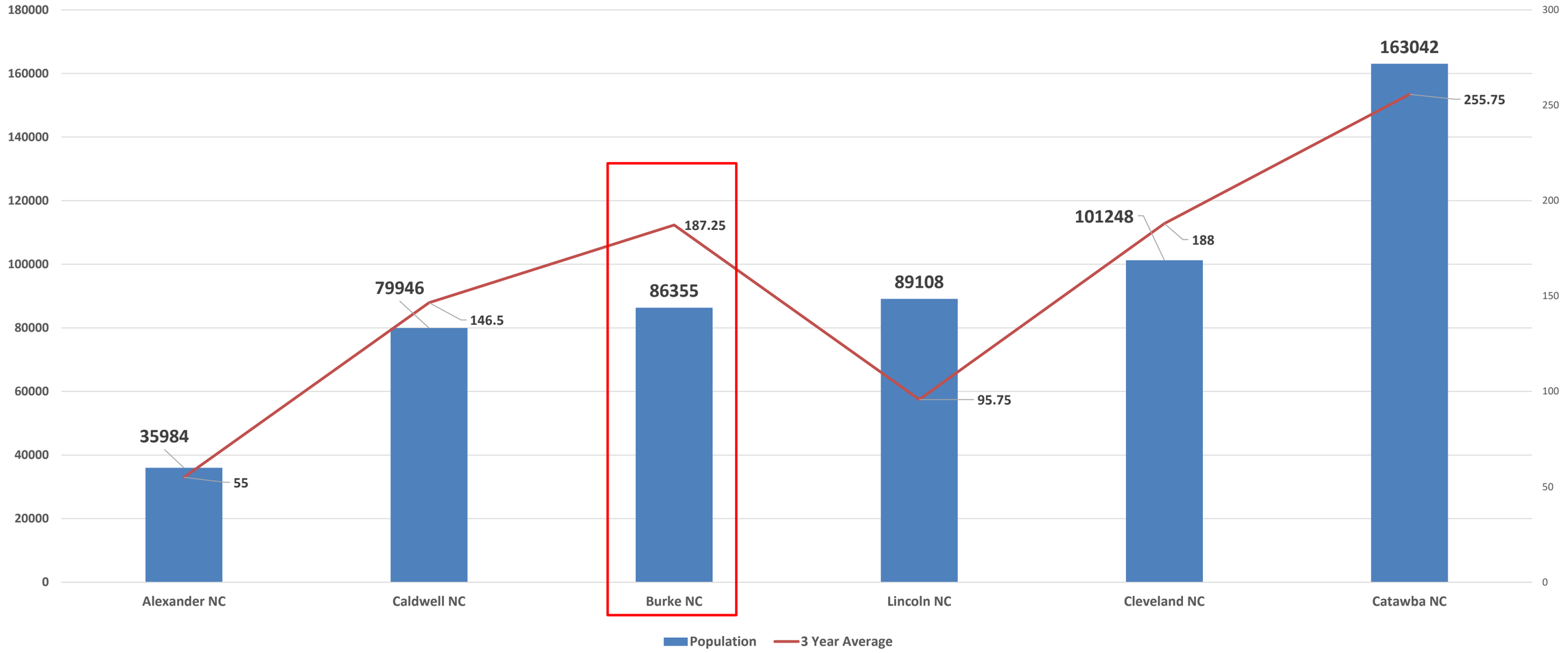
PRIOR YEAR FOSTER CARE POPULATION

BURKE COUNTY, NORTH CAROLINA
FOSTER CARE ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Total Children in Care: 184

	Number of Children	Average Monthly County Board Payment	Average Number of Days in Placement	Average Age of Child	% IV-E Eligible
Therapeutic Foster Home	25	$ 381.29	1,187	10	44%
Unlicensed Kinship Placement	50	$ 191.10	456	6	84%
Level III Group Home	5	$ 996.25	2,151	14	0%
Unleveled Group Home	12	$ 3,898.01	1,187	13	0%
IAFT	5	$ 182.34	1,616	12	20%
Total in PRTF	6	$ -	2,093	12	0%
Licensed Family Foster	60	$ 954.28	975	6	75%
DSS Displaced	1	$ 431.15	909	14	0%
Other	20	$ 864.00	1,108	12	40%
Total	184	$ 877.60	$ 1,298	$ 11	29%

COUNTY POPULATION VS 3 YEAR AVERAGE FOSTER CLIENTS



Annual Rate of Investigations/ Assessments for Child Welfare (per 1,000 children)

Higher than state and federal rates (2025 Reaching for Excellence and Accountability in Practice (REAP) Q2 results)

NC	Burke
43.6	67.39
The federal rate was 41.7 in 2023	

Claims

Annual Rate of Child Victimization (per 1,000 children)

Higher than state and federal rates (2025 REAP Q2 results)

NC	Burke
10.7	17.38
The federal rate was 7.4 in 2023	

Claims substantiated

Annual Rate of Children in Foster Care

Higher than State, Region, and Similar-Sized Counties (Calendar Year 2024)

Burke	State	Medium Counties	Judicial Region
13.5%	6%	7.2%	9.8%

Children taken into care

Maltreatment While in Foster Care

Better than National Standard, State, and Similar-Sized Counties (2024 Calendar Year)

National	Burke	State	Medium Counties	Judicial Region
8.5%	2.96%	3.07%	3.7%	1%

Treatment in care

Total Length of Time in Custody

Longer than National Standard, State, and Similar-Sized Counties (FY23–24)

% of youth in care after # of days	Burke %	State %	Medium Counties	Judicial Region
90	97.3 %	90%	89%	98.3%
180	91.9 %	83%	82%	94.9%
360	86.5 %	69%	65%	88.7%
450	68.6 %	59%	54%	78.7%
540	68.6 %	52%	47%	69.4%

Delays in court proceedings, lack of available placements, and turnover can negatively impact these outcomes.

Days in care

Percent of Permanency within 12, 23, and 24+ Months of Children Entering Foster Care

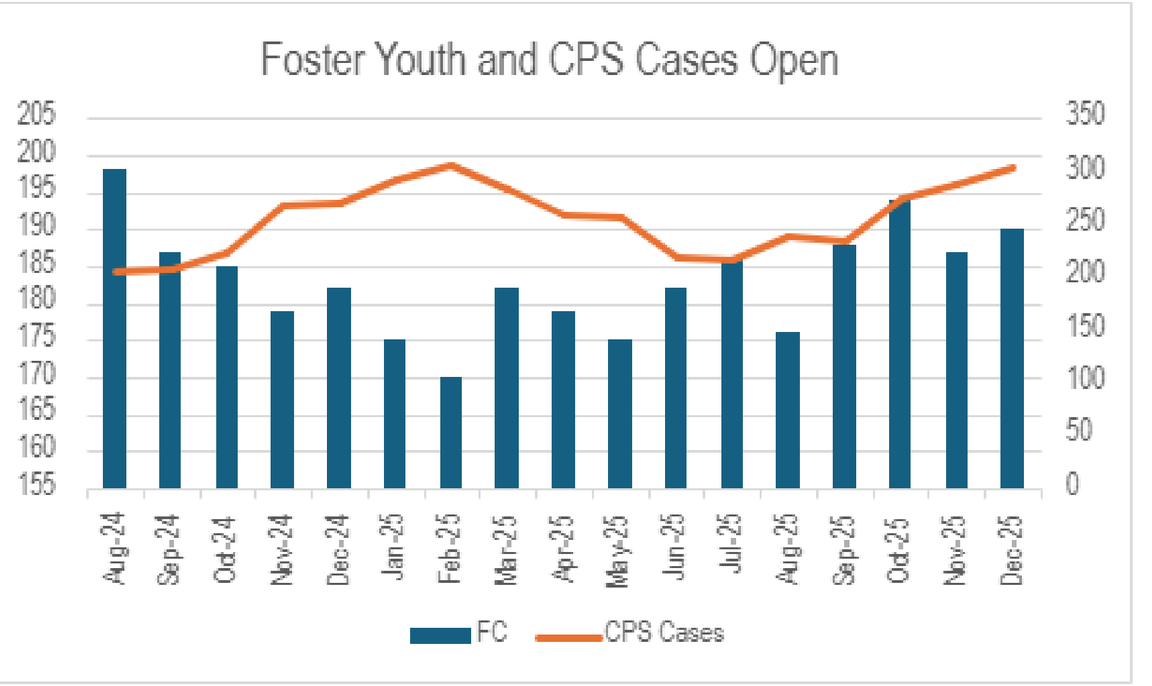
Lower than National Standard, State, Region, and Similar-Sized Counties (FY23–24)

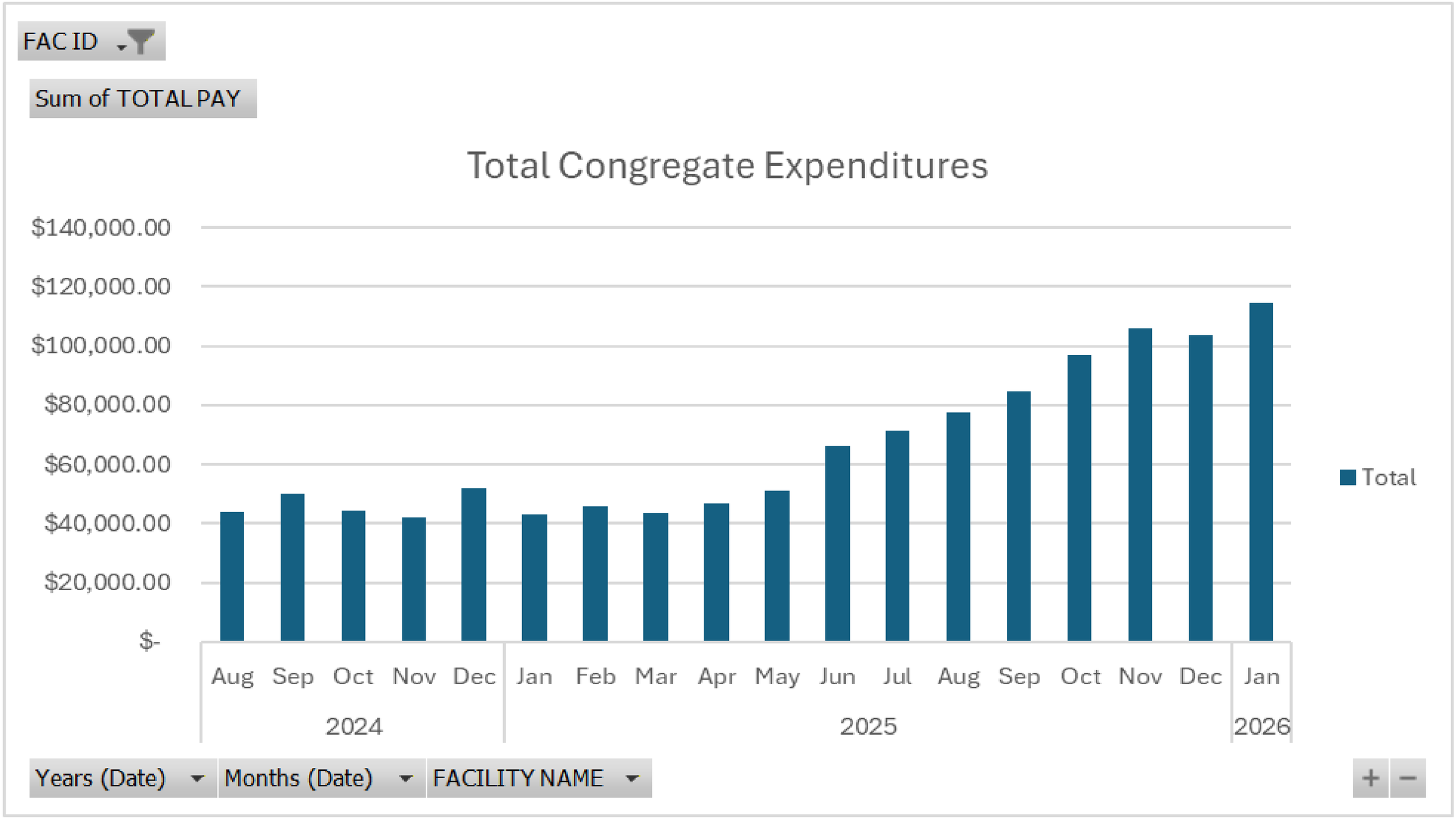
# of months	National	Burke	State	Medium Counties	Judicial Region
Within 12	40.5%	13.89%	27.18%	29.5%	13%
12-23	43.6%	34.62%	38.73%	43.1%	42.9%
24+	30.3%	28.3%	35.37%	34.8%	32.5%

Delays in court proceedings, limited placement availability, and high turnover can negatively impact these outcomes.

Timeline to permanency

Total		Congregate/Emergency	% of Total
$	211,628.96	$ **59,411.16**	28%
$	219,928.69	$ **64,219.20**	29%
$	208,774.50	$ **57,297.36**	27%
$	204,790.48	$ **59,190.40**	29%
$	201,697.21	$ **59,351.71**	29%
$	181,236.33	$ **49,437.16**	27%
$	185,280.20	$ **52,471.93**	28%
$	189,034.28	$ **57,784.48**	31%
$	197,811.84	$ **70,610.20**	36%
$	199,629.30	$ **74,077.03**	37%
$	227,861.42	$ **90,695.20**	40%
$	250,673.64	$ **104,610.36**	42%
$	249,224.01	$ **104,545.33**	42%
$	259,330.15	$ **113,856.93**	44%
$	268,463.51	$ **113,792.13**	42%
$	278,103.44	$ **130,643.65**	47%
$	276,890.27	$ **120,536.64**	44%
$	303,891.51	$ **147,828.42**	49%



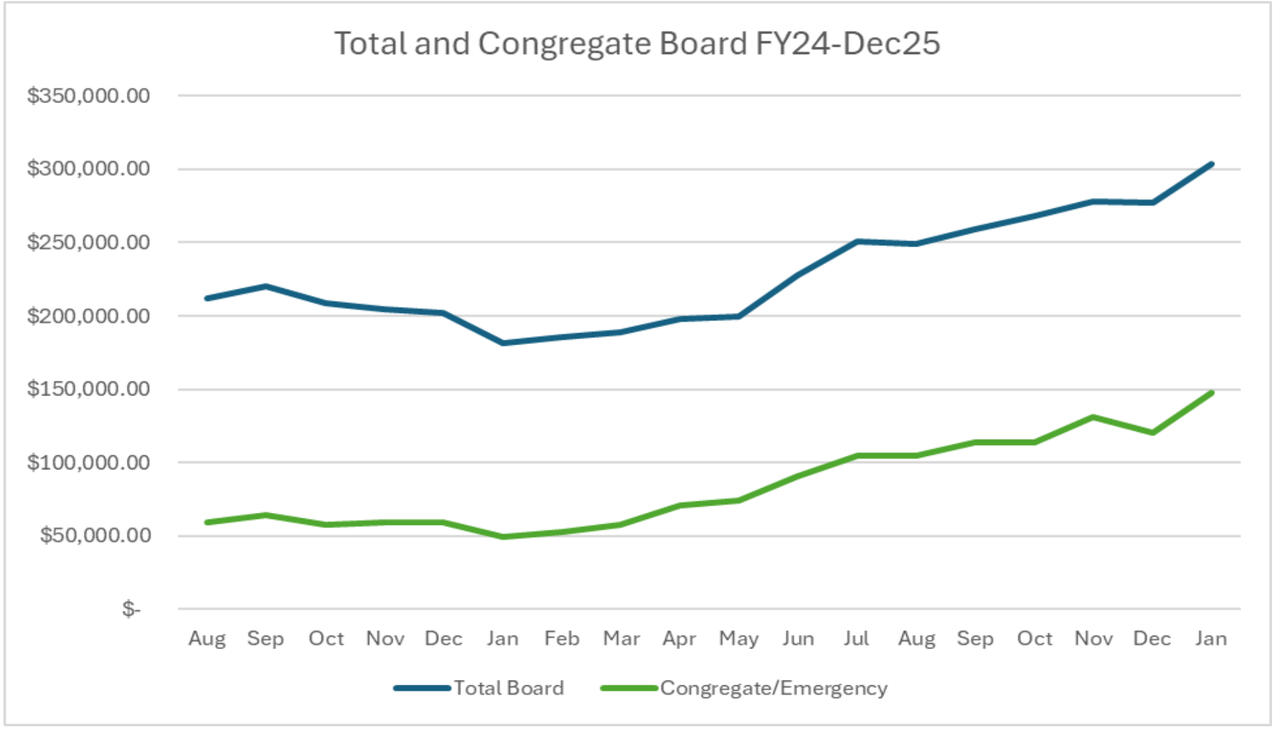

FAC ID
Sum of TOTAL PAY
Total Congregate Expenditures
$140,000.00
$120,000.00
$100,000.00
$80,000.00
$60,000.00
$40,000.00
$20,000.00
$-
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Jan
2024
2025
2026
Total
Years (Date)
Months (Date)
FACILITY NAME

Foster Care – Board Payments

Since last year, here are some major changes.

- Congregate care numbers doubled from 12 to 28
- Family foster home placements decreased from 60 to 55
- Therapeutic foster home placements doubled from 25 to 53

We also saw a noticeable increase in the paid board rates, from $1,041 to $1,168. If that increase was sustained for the entire year, that represents a roughly $1,371,163 increase in cost, even though the number of children in care has only increased by 4.



OPIOID SETTLEMENT FUNDING

Total Allotment.....$2,899,283

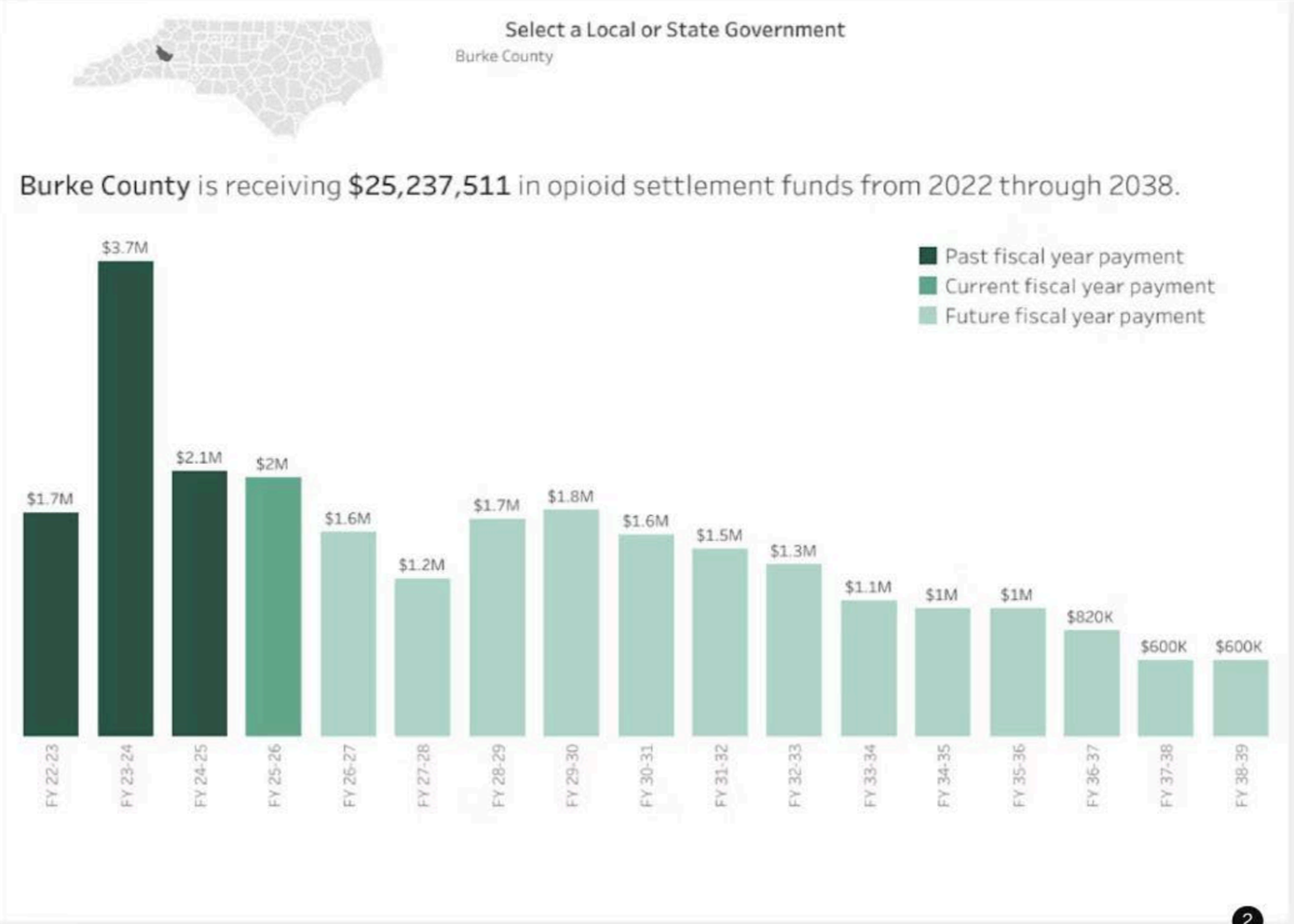
Strategy	Amount
Administration	$250,000
Naloxone Distribution	$40,000
Peer Support Network	$150,000
Recovery Court	$217,000
BEAR TEAM	$730,760
Community Navigation	$114,219
A Caring Alternative	$240,000
High Country Community Health	$242,304
SPARC	$365,000
CCM	$85,000
Phase II RFA's (not to exceed)	$465,000

BURKE COUNTY ALLOCATION

01 REDUCE ON-SET OF NEW USE

02 ENHANCE PATHWAYS TO RECOVERY

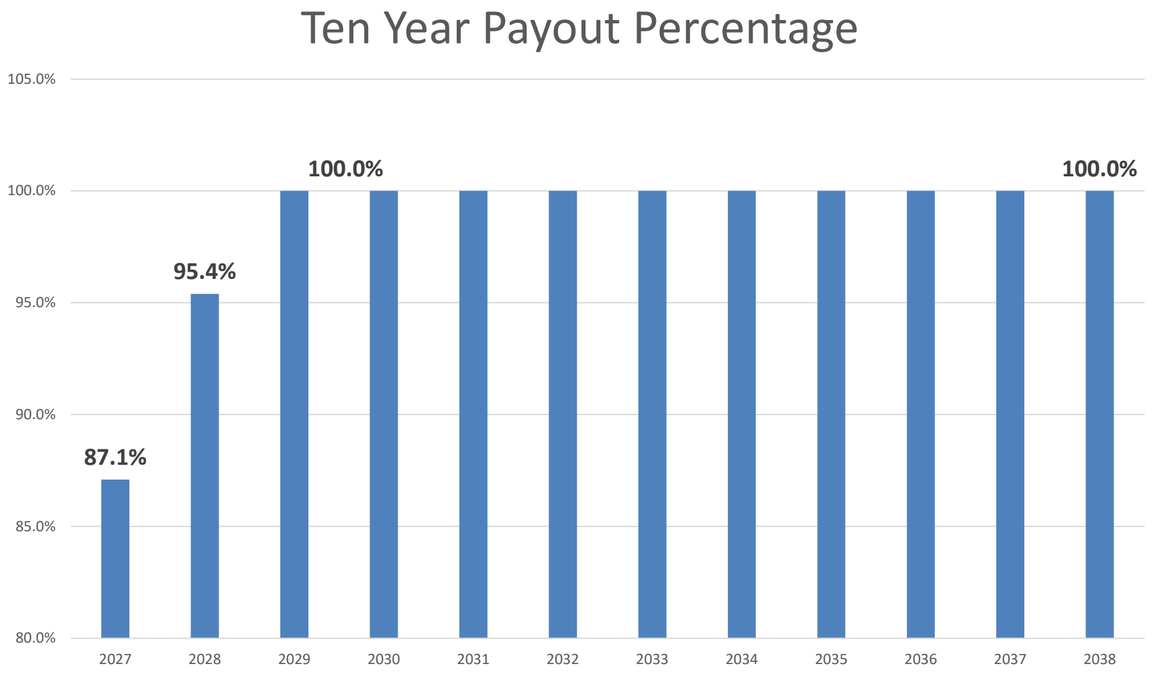
03 REDUCE FATALITIES

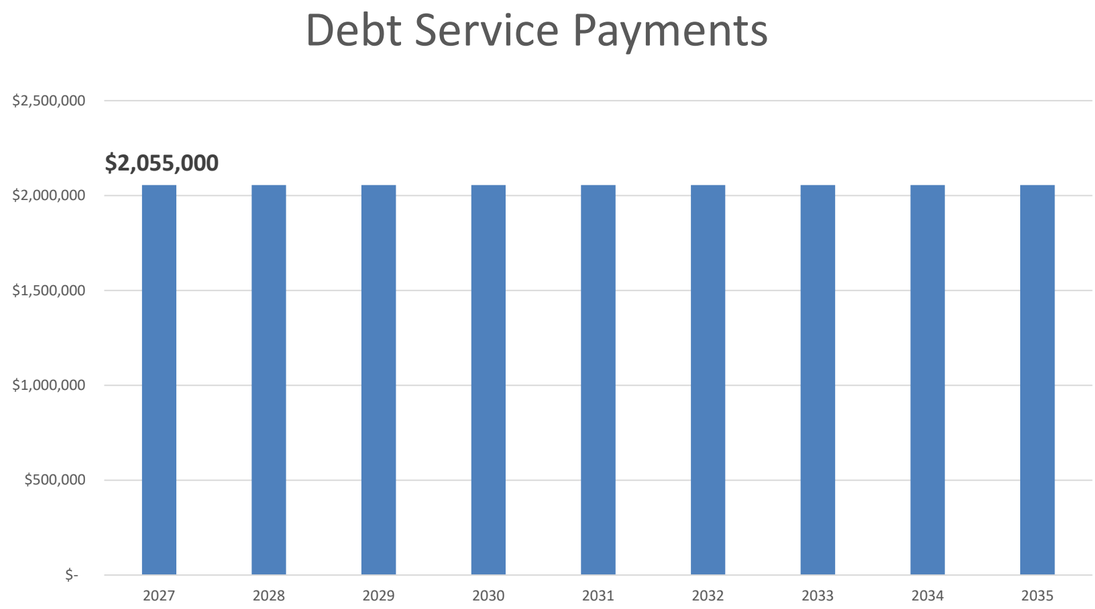


Debt Service Fund

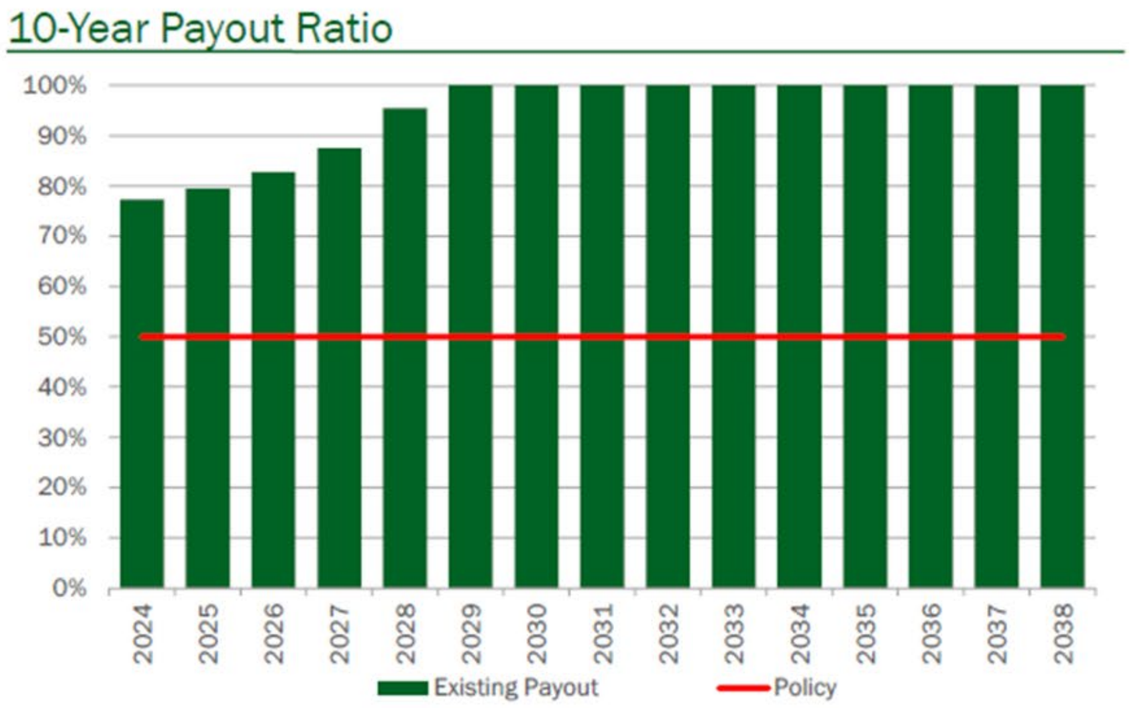
DEBT SERVICE FUND

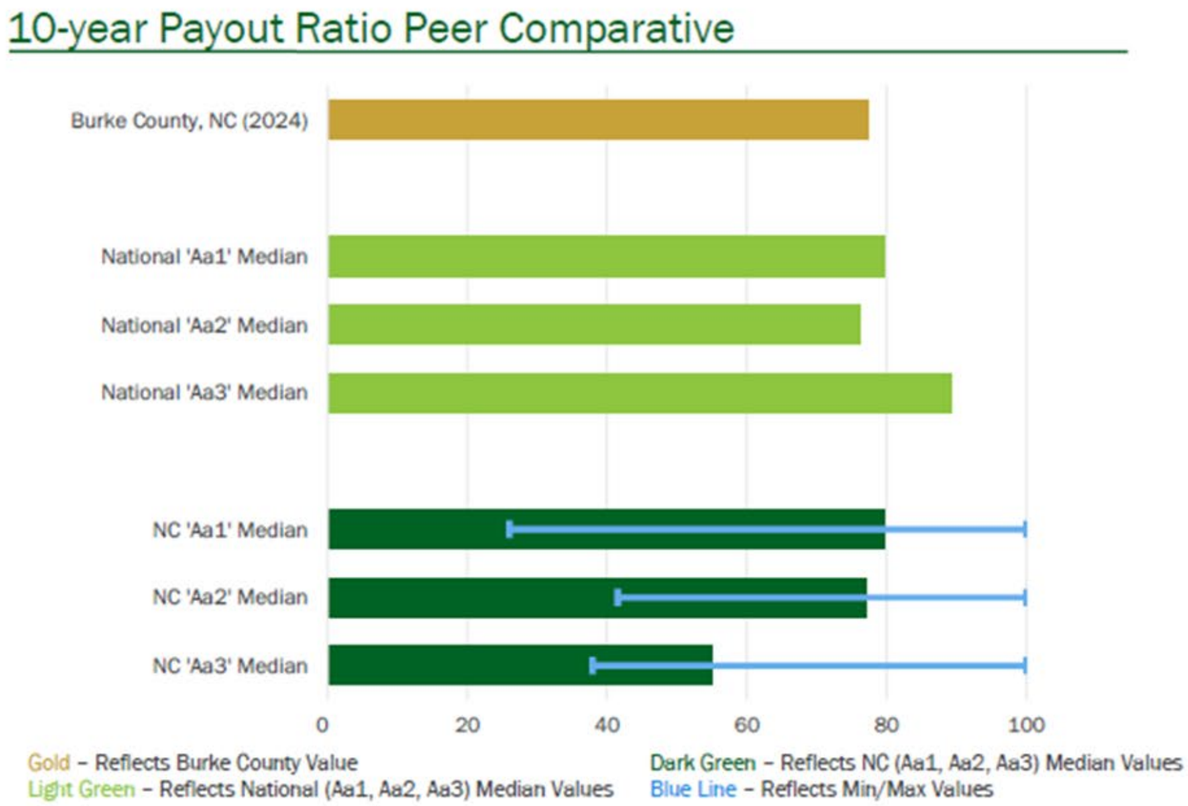
Debt Item	Amount	Annual Debt Service (P&I)	Payoff Date
County Jail	$ 12,655,000	$ 1,606,750	2037
Total County Debt	$ 12,655,000	$ 1,606,750	
Mountain View Elementary	$ 13,005,000.00	$ 1,646,938.00	2038
Total School Debt	$ 13,005,000.00	$ 1,646,938.00	





10-YEAR PAYOUT RATIOS



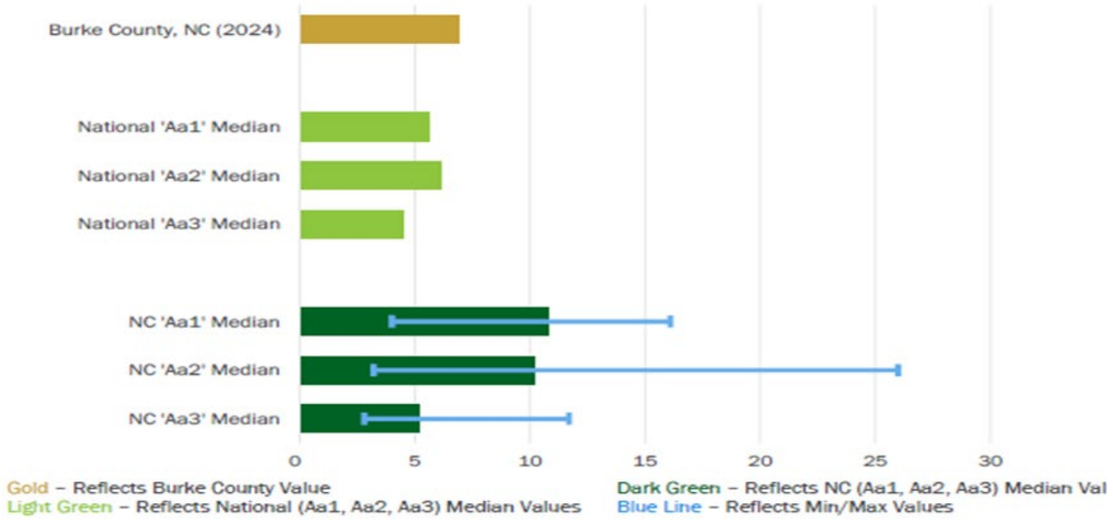


10 Year Payout Percentage – FY 27……87.1%

DEBT SERVICE

Commissioners Debt Policy Compliance

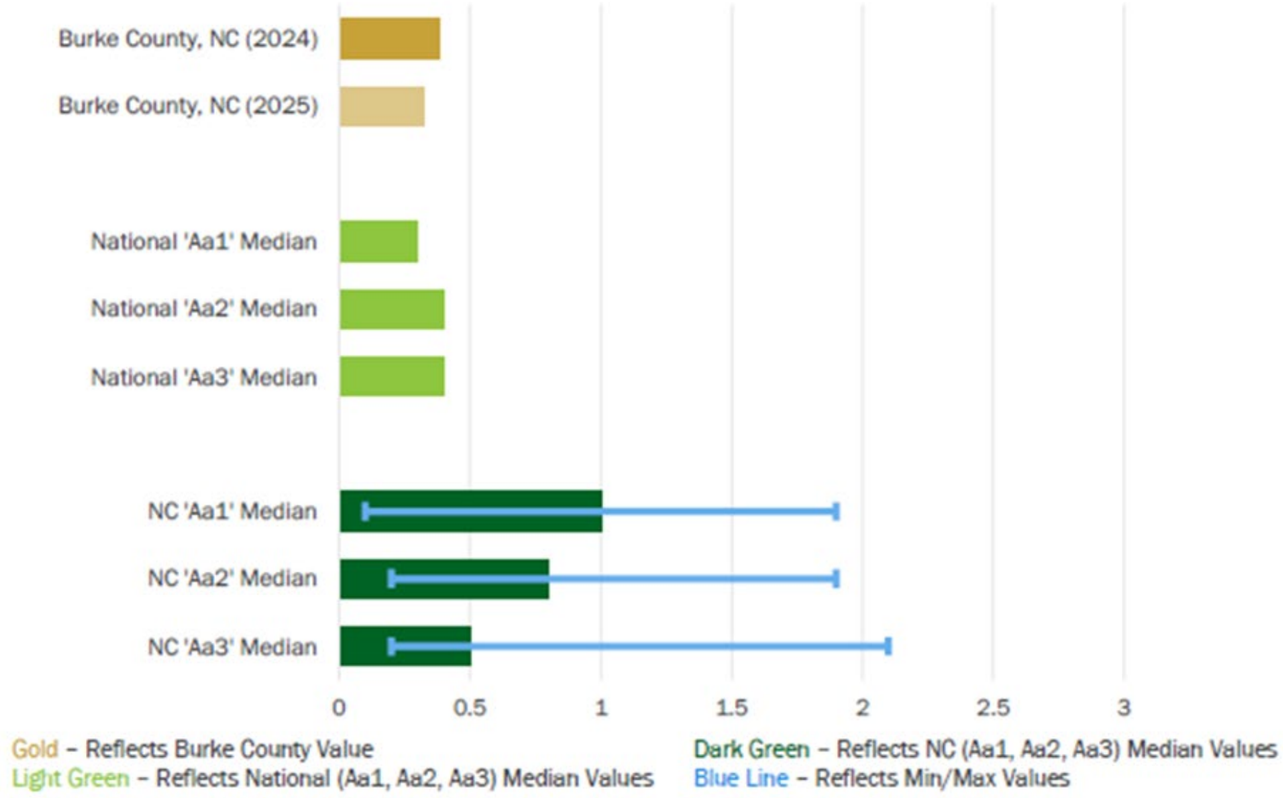
Debt Service vs. Expenditures Peer Comparative



- Rating Considerations:
  - S&P: The Debt and Contingent Liabilities section defines categories of Net Direct Debt as a % of Total Governmental Funds Expenditures as follows:
    - Very Strong: <8%
    - Strong: 8% to 15%
    - Adequate: 15% - 25%
    - Weak: 25% - 35%
    - Very Weak: > 35%

Burke County FY 27 -Debt Service Percentage … 4%

Debt to Assessed Value Peer Comparative



Burke County FY 25 -Debt to Assessed Value = .15%

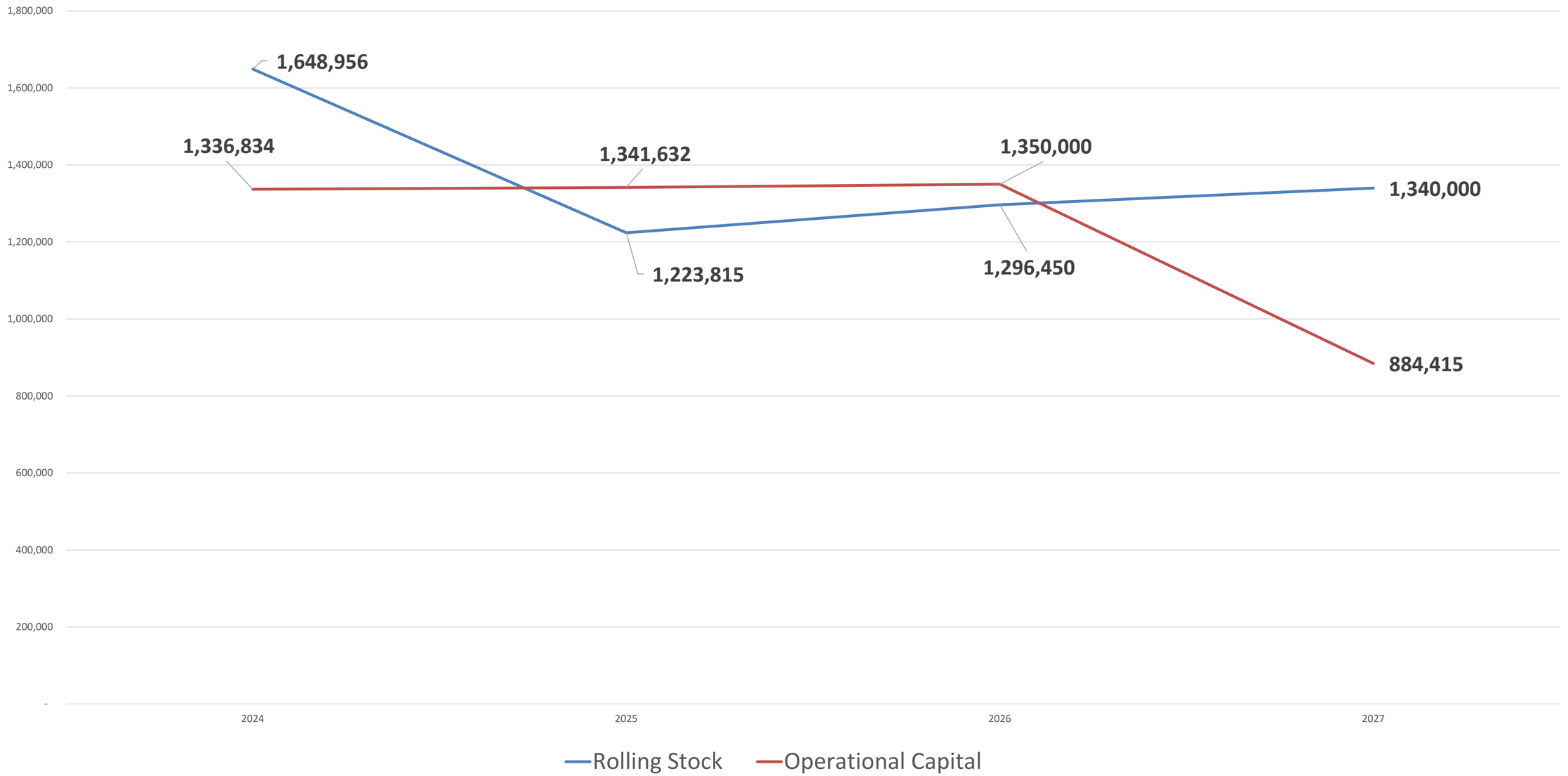
Debt Service Revenue							
120-00000-11-439100-	TRANSFER FROM GENERAL FUND	$ (2,721,326)	$ (2,696,982)	$ (2,877,475)	$ (2,877,475)	$ (2,877,475)	$ (2,555,968)
120-00000-11-439150-	TRANSFER FROM FD 150	(4,622,312)	(4,443,799)	(4,264,812)	(4,264,812)	(4,264,812)	(1,541,438)
120-00000-11-439151-	TRANSFER FROM FUND 151-SCHOOLS	-	-	-	-	-	-
		$ (7,343,638)	**$ (7,140,781)**	**$ (7,142,287)**	**$ (7,142,287)**	**$ (7,142,287)**	**$ (4,097,406)**
Group : [X-57000]	**Debt Service**						
Subgroup : [X-1]	**Principal**						
120-57000-50-580211-	2013A COPS PRINCIPAL	$ 1,485,000	$ 1,460,000	$ 1,420,000	$ 1,420,000	$ 1,420,000	$ -
120-57000-50-580212-	2013B COPS PRINCIPAL	1,440,000	1,400,000	1,375,000	1,375,000	1,375,000	-
120-57000-50-580213-	2013 BOA LOAN PRINCIPAL	455,000	-	-	-	-	-
120-57000-50-580214-	2017 MTN VIEW PRINCIPAL	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000
120-57000-50-580215-	2018 JAIL PRINCIPAL	1,005,000	1,005,000	1,005,000	1,005,000	1,005,000	1,000,000
120-57000-50-580216-	TD BANK AMBULANCE PRINCIPAL						372,107
Subtotal [X-1]	**Principal**	**$ 5,440,000**	**$ 4,920,000**	**$ 4,855,000**	**$ 4,855,000**	**$ 4,855,000**	**$ 2,427,107**
Subgroup : [X-2]	**Interest and Fees**						
120-57000-50-558000-	SERVICE CHARGES	3,200	4,250	5,000	5,000	3,375	5,000
120-57000-50-585211-	2013A COPS INTEREST	96,280	60,672	25,727	25,727	25,727	-
120-57000-50-585212-	2013B COPS INTEREST	92,966	58,503	24,883	24,883	24,883	-
120-57000-50-585213-	2013 BOA LOAN INTEREST	9,783	-	-	-	-	-
120-57000-50-585214-	2017 MT VIEW INTEREST	644,688	591,938	539,181	539,181	539,188	486,438
120-57000-50-585215-	2018 JAIL INTEREST	652,000	601,750	551,500	551,500	551,500	501,250
120-57000-50-585216-	TD BANK AMBULANCE INTEREST						32,611
120-57000-50-599999-	BUDGET ONLY						645,000
Subtotal [X-2]	**Interest and Fees**	**$ 1,498,917**	**$ 1,317,113**	**$ 1,146,291**	**$ 1,146,291**	**$ 1,144,673**	**$ 1,670,299**
Total [X-57000]	**Debt Service**	**$ 6,938,917**	**$ 6,237,113**	**$ 6,001,291**	**$ 6,001,291**	**$ 5,999,673**	**$ 4,097,406**

****6/30/2025 Debt Service Fund Balance..... $498,955**

CAPITAL IMPROVEMENT PLAN FUNDING



Operational Capital & Rolling Stock



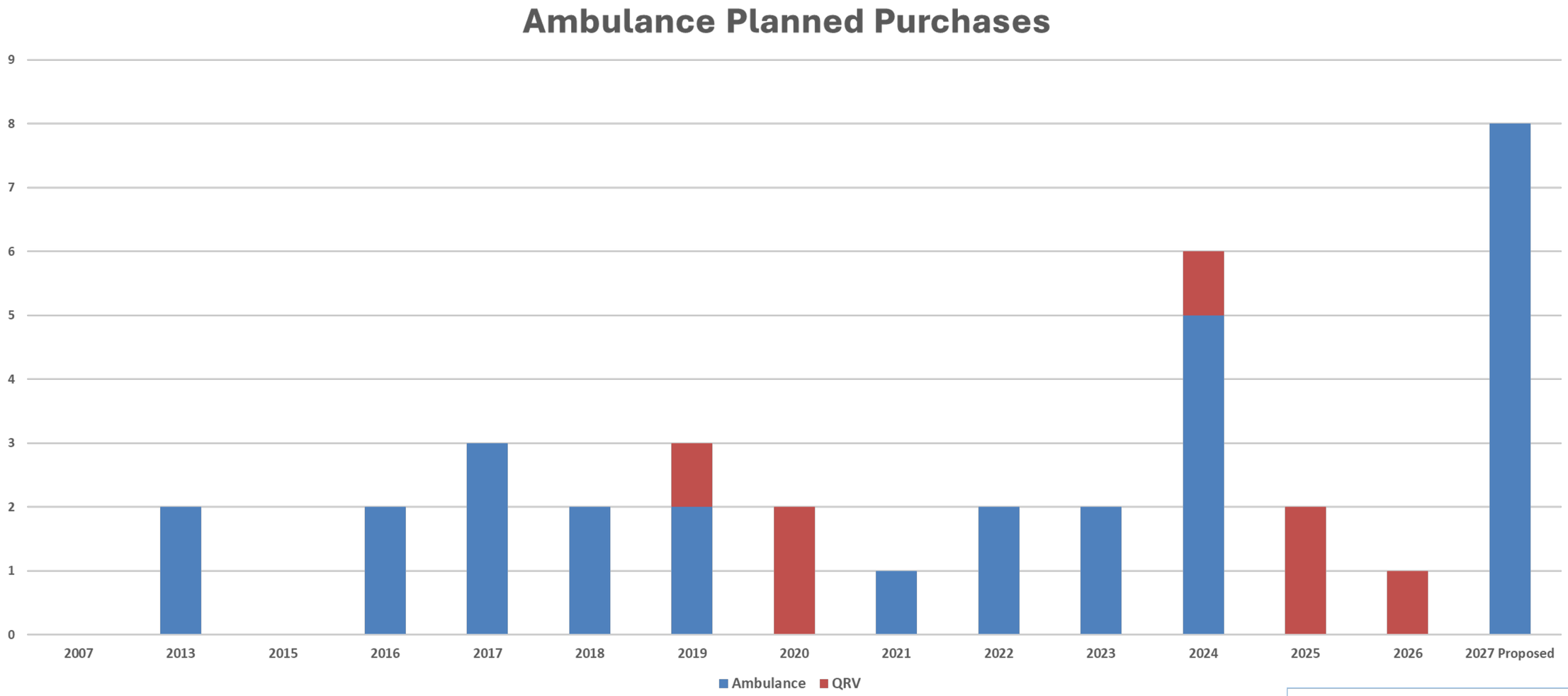
AMBULANCE FLEET MANAGEMENT

FY 26-27 will be the fourth budget year of a 5-year capital lease obligation that provides for the replacement of five (5) ambulances – which were delivered in Q2 of 2024. The EMS department has a total fleet of 20 ambulances and utilizes nine (9) per shift – many of the existing fleets have more than 250,000 miles and are end of life. The total lease amount is $2,113,780 - $422,756 payable over a five (5) year period. Other rolling stock such as Quick Response Vehicles (QRV) will be funded annually on a pay-as-you-go basis – the FY 26-27 budget will include two interfacility wheelchair vans at a total cost of $150,000.

AMBULANCE FLEET MANAGEMENT

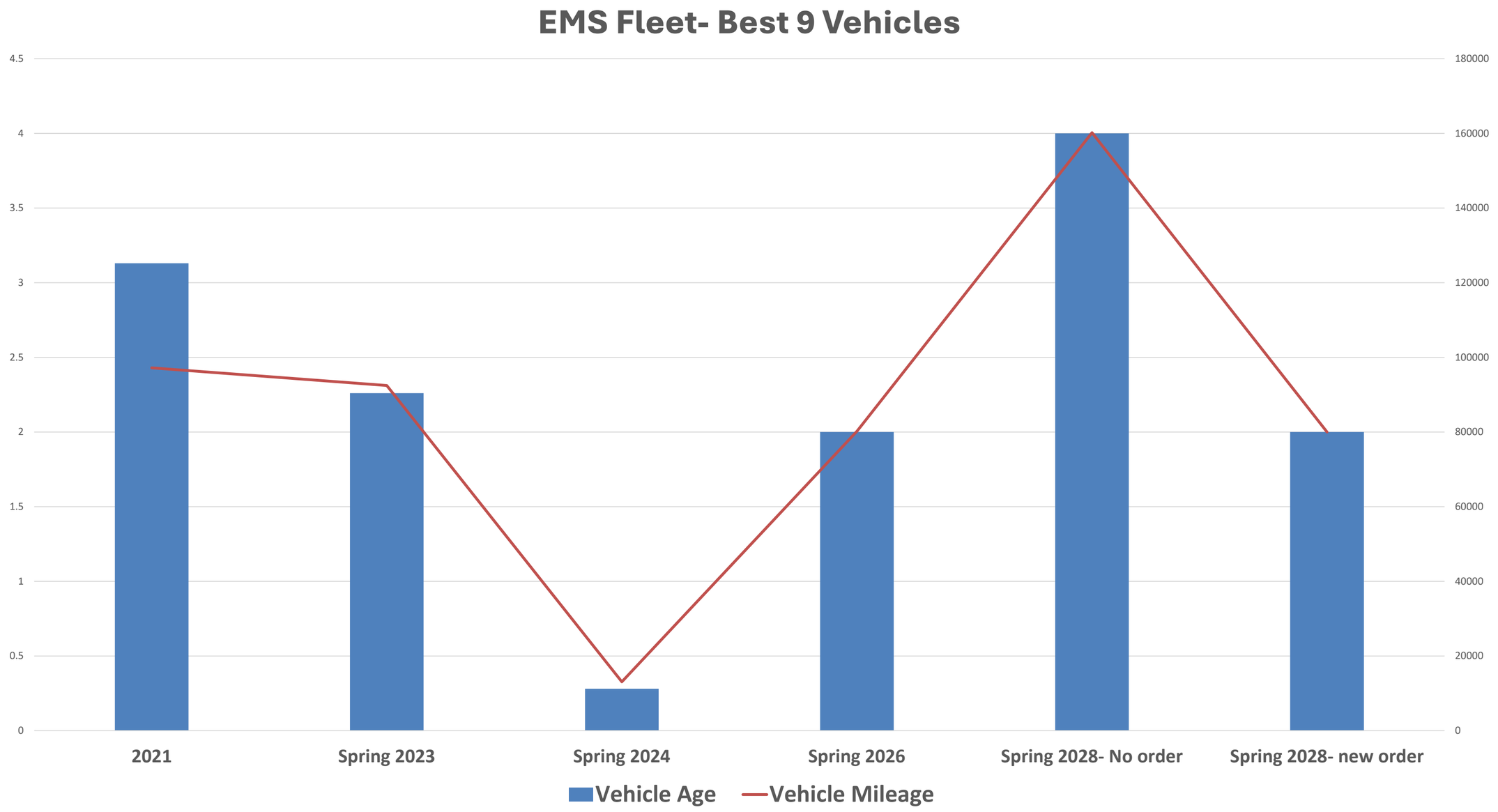
Type	Total Number	Average Odometer	Average Year	Average Annual Milage	Typical Lifespan (years)	Average Annual Maintenance
QRV	5	118,270	2019	25,000	8	$3,000
Transport	2	76,355	2022	15,000	11	$9,600
911 New	7	64,326	2023	40,000	6	~$5000
911 Old	11	193,132	2019	15,000	2	~Over $10,000

AMBULANCE FLEET MANAGEMENT



Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT


EMS Fleet- Best 9 Vehicles
4.5
4
3.5
3
2.5
2
1.5
1
0.5
0
180000
160000
140000
120000
100000
80000
60000
40000
20000
0
2021
Spring 2023
Spring 2024
Spring 2026
Spring 2028- No order
Spring 2028- new order
Vehicle Age
Vehicle Mileage

ENTERPRISE INFRASTRUCTURE PLANNING

Water/Sewer Fund:

Water Meter / Sewer Meter Installs

AIA Implementation

Indian Hills Lift Station

Solid Waste Fund:

Transfer Station Concrete Floor Re-Surface: Included in the five (5) year plan is $150,000 to resurface the transfer station floor.

Collection Site Offices : Included in the five (5) year plan is $80,000 for Hwy 126 and Hwy 64 collection site offices and bathrooms.

FACILITIES MASTER PLAN

Short Term: ✓

- Jonas Ridge Phase I & II
- East Burke Collection Site
- Courthouse Improvements
- 201 Avery - APS
- Storage Management Policies

Mid Term:

- Animal Services Building ✓
- Emergency Medical Services Base #1 ✓
- Health and Human Services Building
- Regional Substance Abuse Rehabilitation Center
- Indian Hills Pump Station

Long Term:

- Library Expansion
- Solid Waste MSW Development
- Water/Sewer Infrastructure
- EMS Base Additions

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

LEGISLATIVE PRIORITY CONSIDERATIONS

1. Indian Hills Sewer Lift Station – Elevate and Expand.....$10,000,000

2. Occupancy Tax Revenue Sharing Agreement Modifications.....$ TBD

3. Continued Utilization of Industrial Shell Building Funding.....$ TBD

EMPLOYEE WELLNESS FUND

Experience Summary	2024-25	2025-26	Δ from Prior
Net Paid Claims	$6,411,426	$5,684,152	18.2%
Actual Net Cost	$7,775,878	$6,790,199	16.4%
FIE	$7,517,970	$6,107,937	
Net Position to FIE	103.4%	111.2%	7.7%
Gross Rx Claims to Total Net Claims	43.1%	41.2%	
Net Claims PEPY	$9,362	$10,963	17.1%
Average Employees	685	691	0.9%

Observations

For the current experience period of Jul 1, 2025 to Mar 31, 2026, the group is currently performing unfavorably based on the following:

- Claims net of amounts over the SSL increased 18.2% over the prior year. This is above the medical trend of 10%.

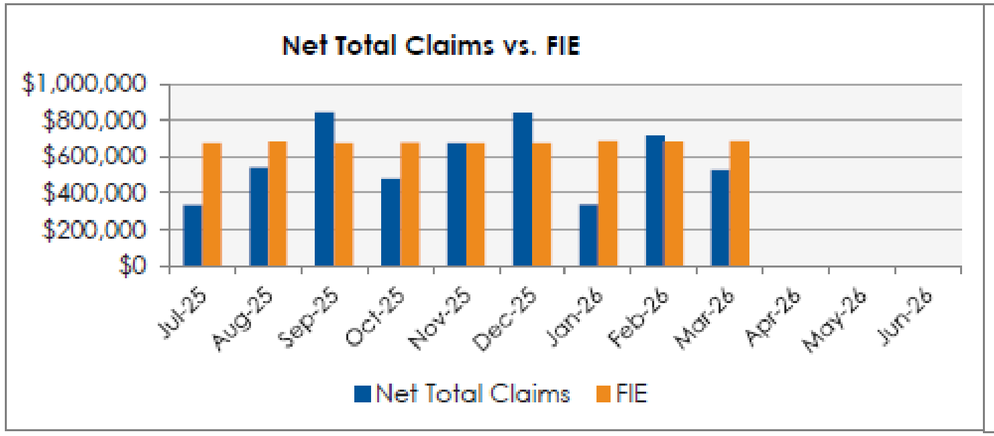
- Prescription drug claims currently account for 41.2% of total claims. This is higher than average.

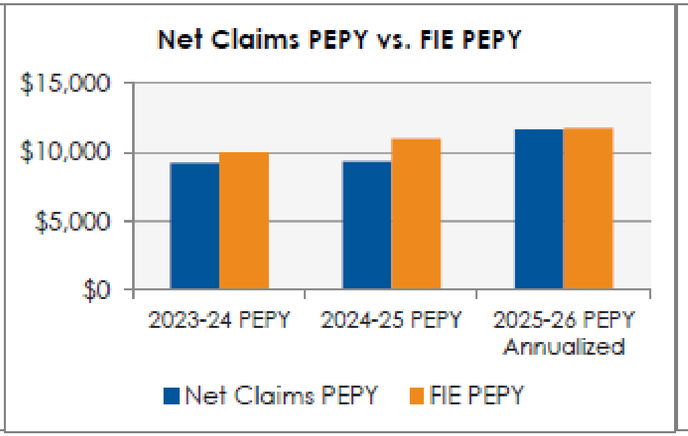
- There are several large claimants over $62,500, making up 36.3% of the total claims. Typically, high cost claimants make up 20% to 35% of total claims.

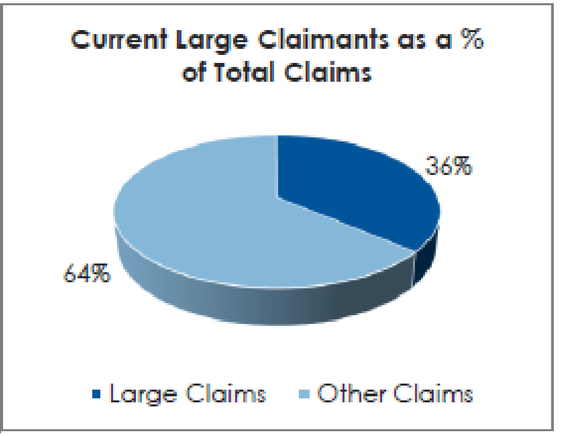
- Average number of employees has increased by 0.9% compared to the prior year.

Large Claimants	2024-25	2025-26
Number of Large Claimants (>$62,500)	22	22
Total Paid for Large Claimants (>$62,500)	$2,696,514	$2,588,959
Claimants Over SSL (>$125,000)	8	9
Total Paid Over SSL (>$125,000)	$433,122	$388,528

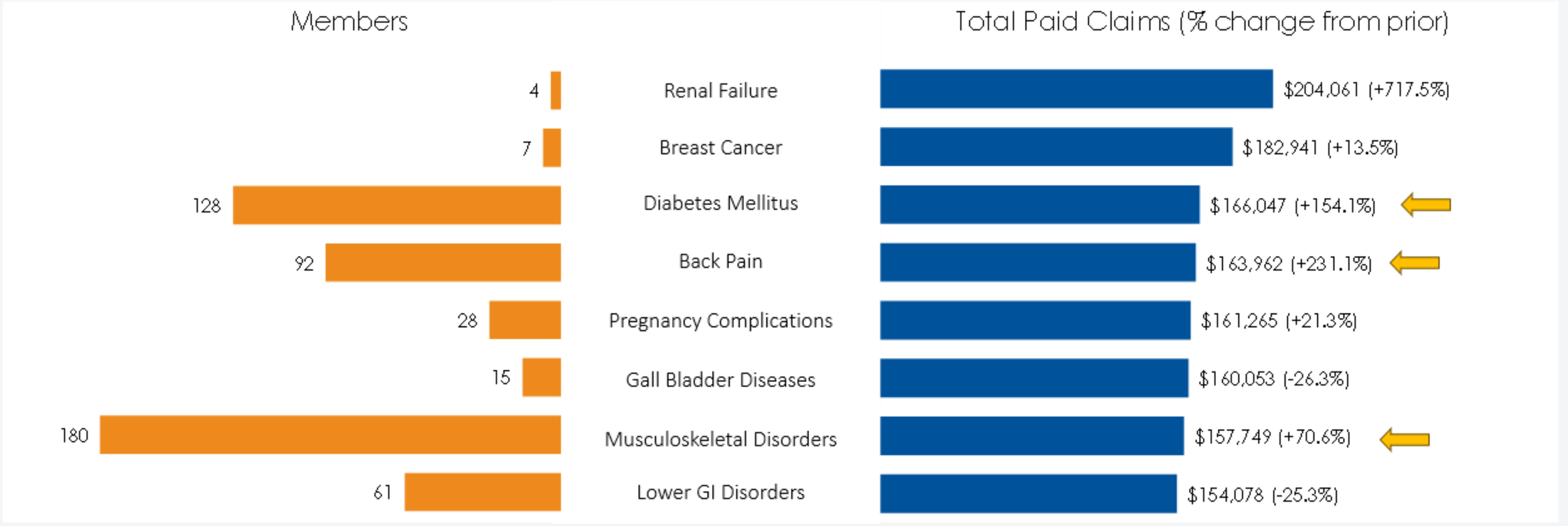
Note: Omits aggregating specific, if applicable.







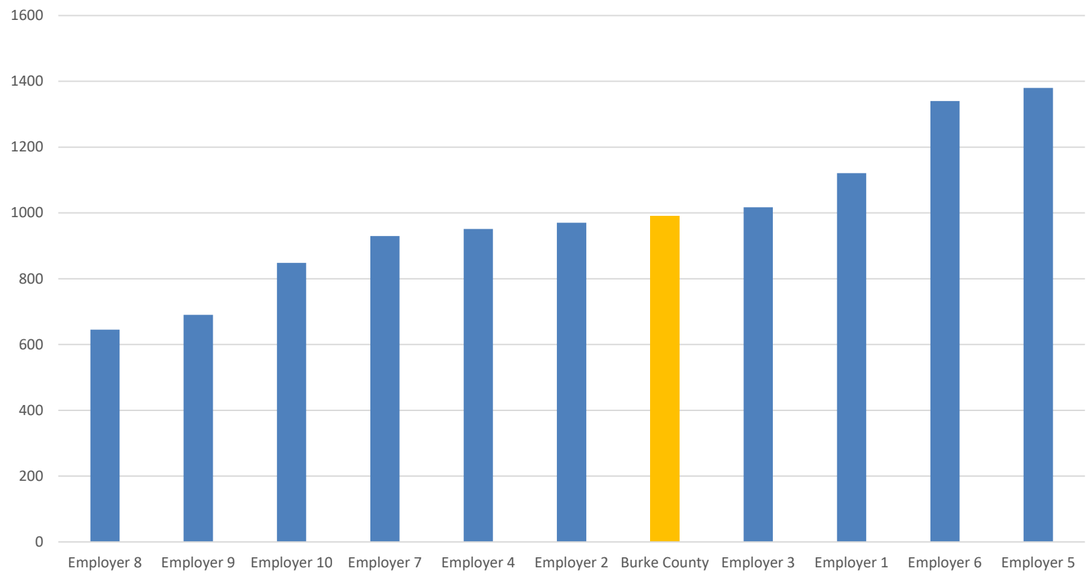
Top Diagnosis Groups



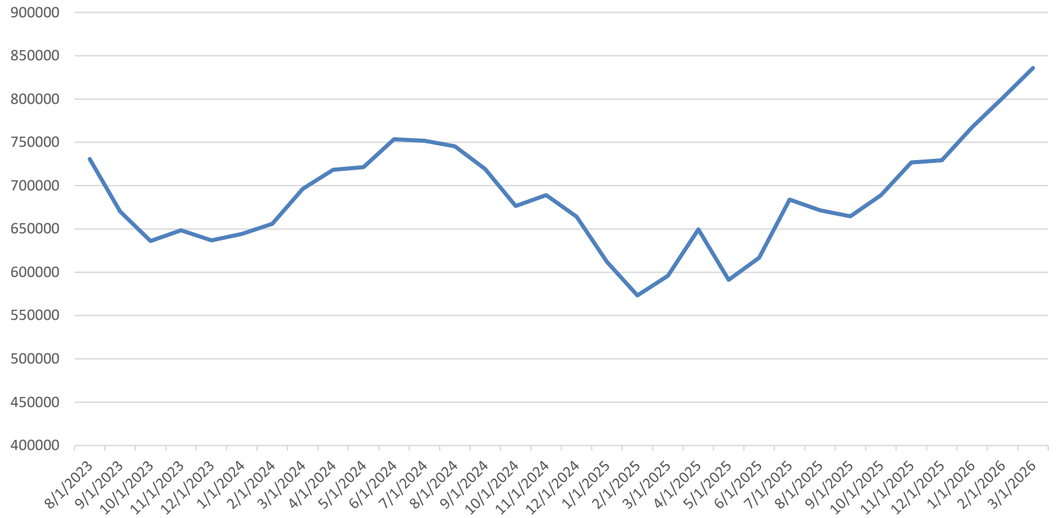
- Diagnostic groups can be any type of required care, not necessarily chronic conditions.
- These top diagnostic groups represent 17% of your total cost.

EMPLOYEE WELLNESS FUND

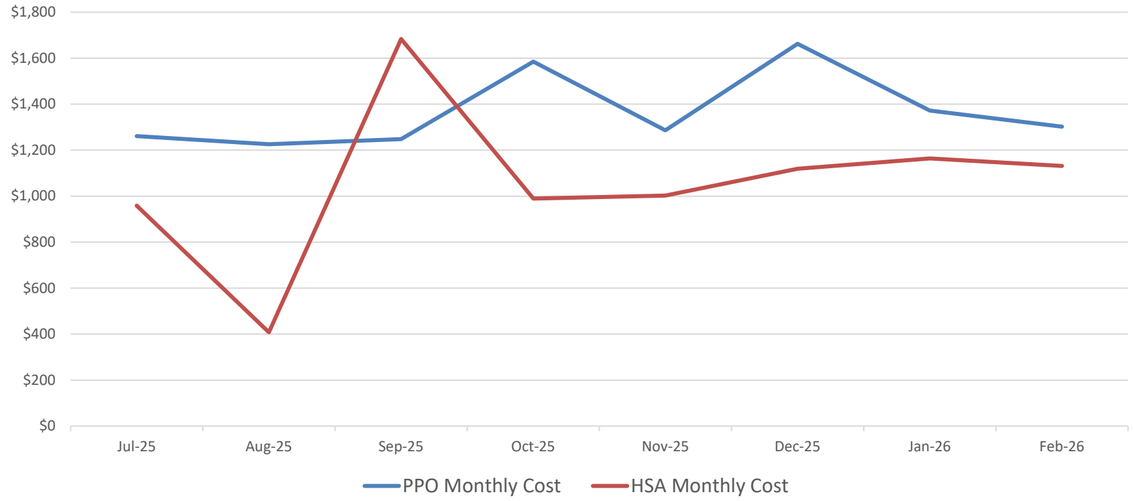
Monthly Employer Spend



Wellness Claims Average



PPO Vs. HSA Mosnthly Cost



PUBLIC EDUCATION FUNDING FY 27





BURKE COUNTY SCHOOLS

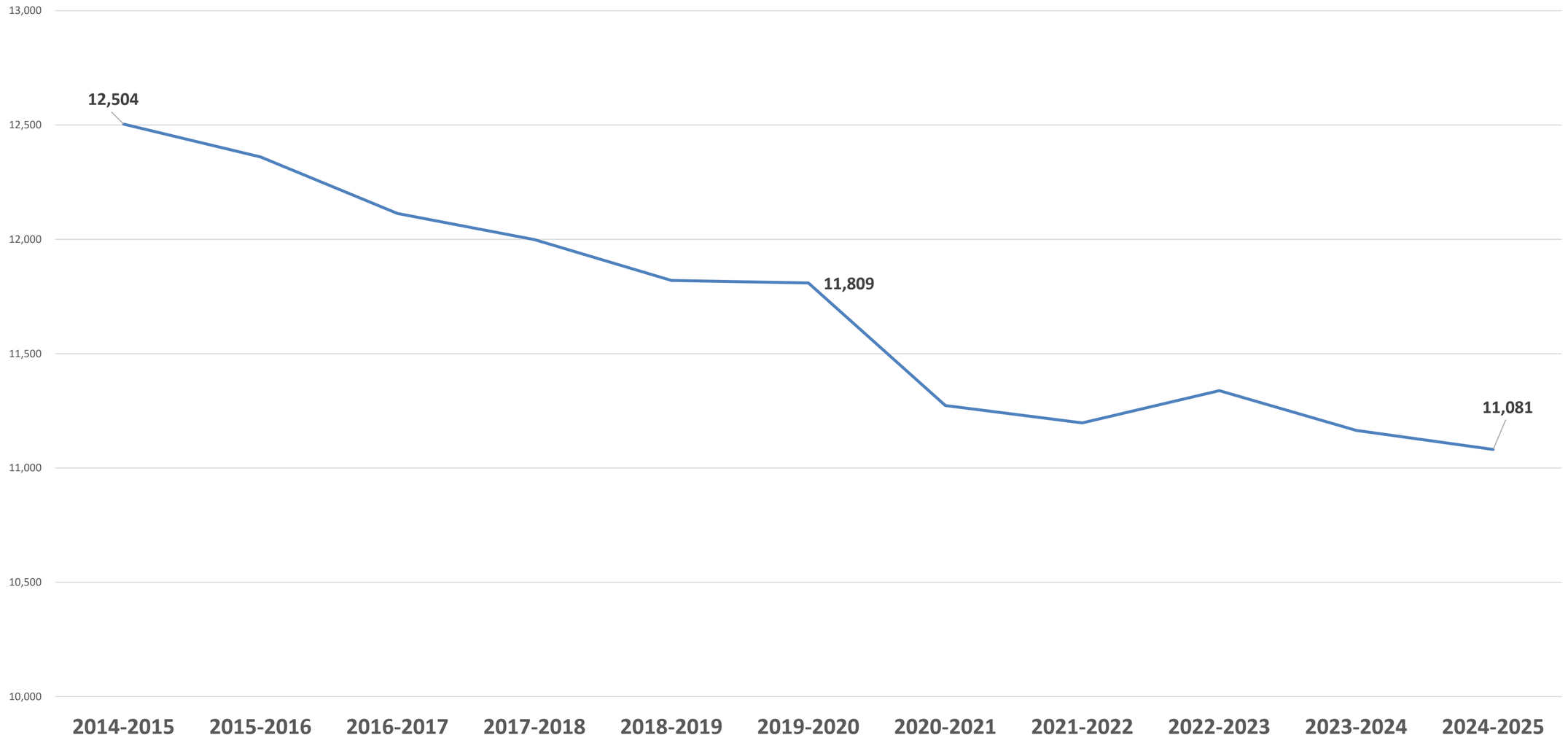
Commissioner Goals

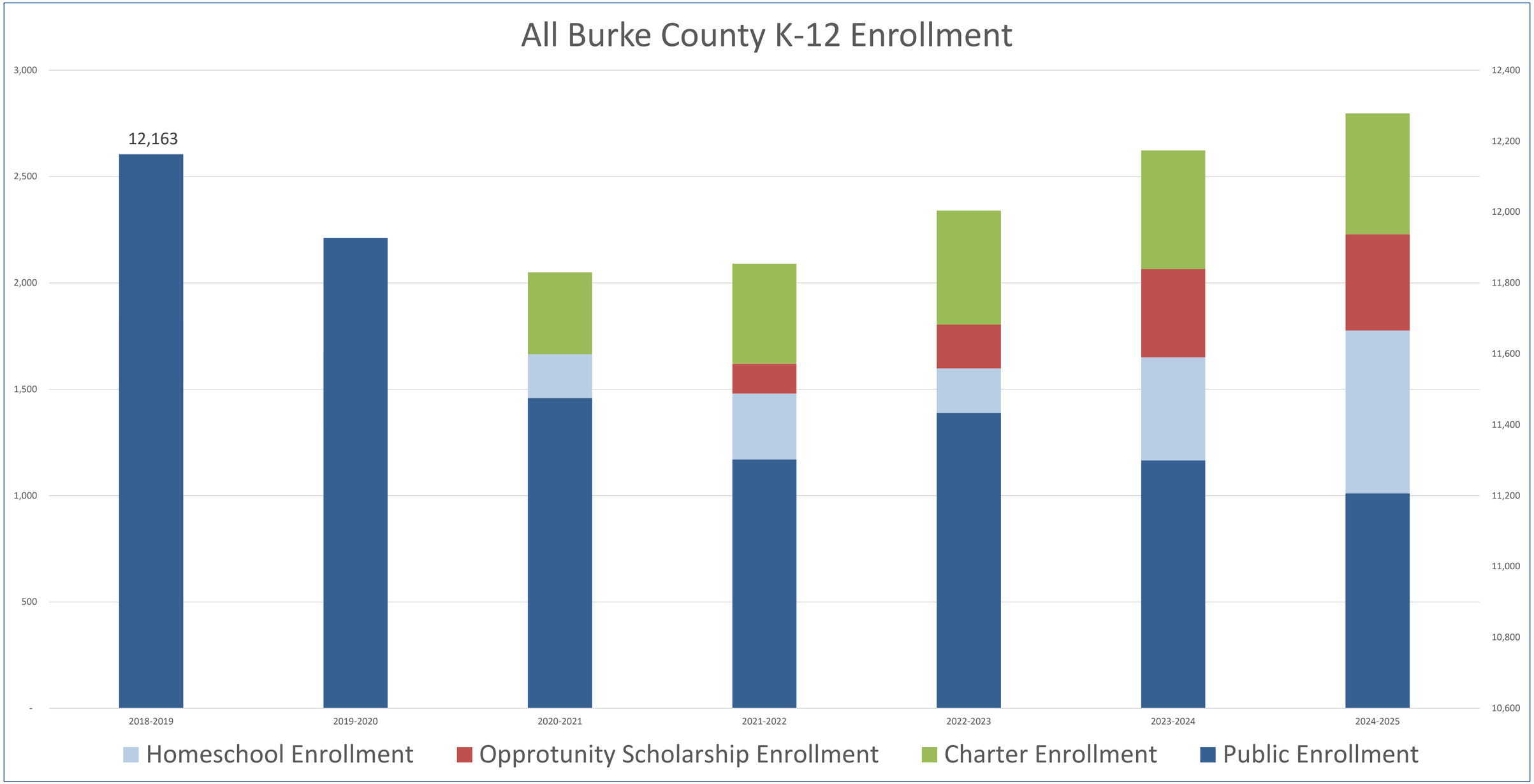
1. Competitive Operational Funding
2. Additional Dedicated Funding for Teacher Supplements
3. Improve Teacher-to-Student Ratios

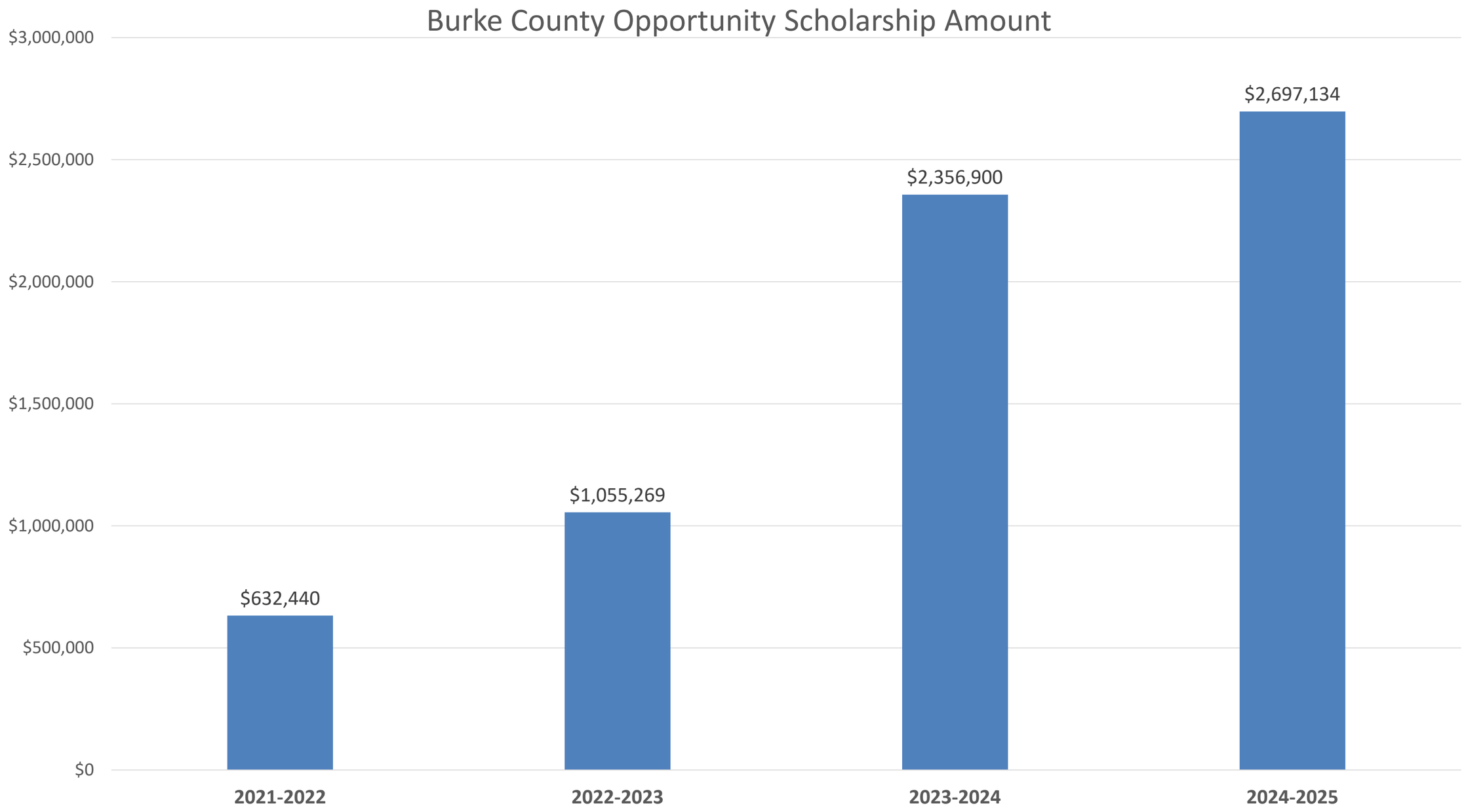
FEDERAL AND STATE BUDGET IMPACTS (YOY)

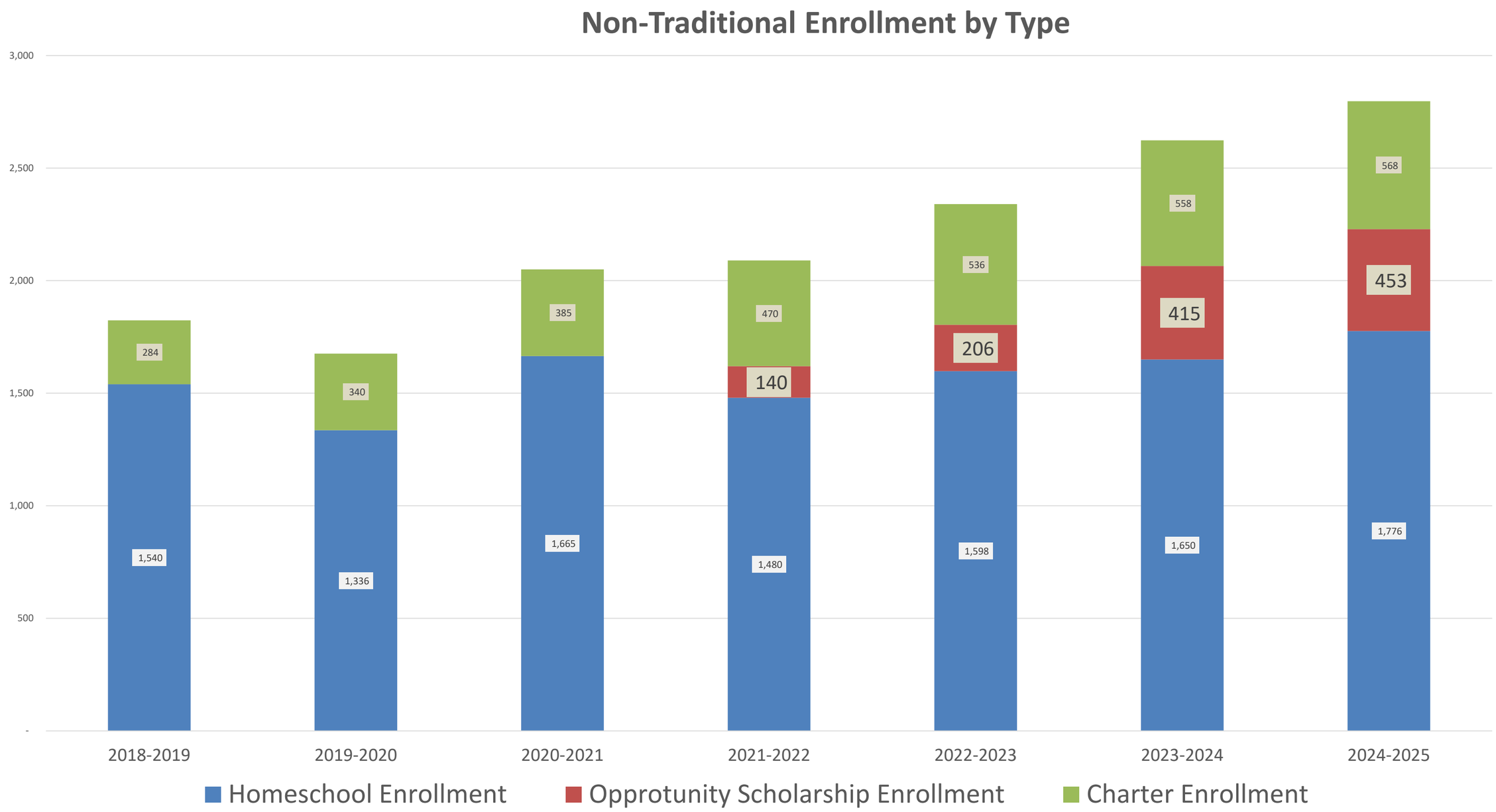
Average Daily Membership Decline (185 students)	$1,612,090
General State Revenues	$2,755,656
Title II-A- Teacher Supports	$409,306
Title III-A- English Learners	$162,786
Title IV-A-Student Support and Enrichment	$415,520
Total	$5,355,358

Burke County Public School Final ADM




All Burke County K-12 Enrollment
3,000
2,500
2,000
1,500
1,000
500
-
12,400
12,200
12,000
11,800
11,600
11,400
11,200
11,000
10,800
10,600
12,163
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
Homeschool Enrollment
Opprotunity Scholarship Enrollment
Charter Enrollment
Public Enrollment

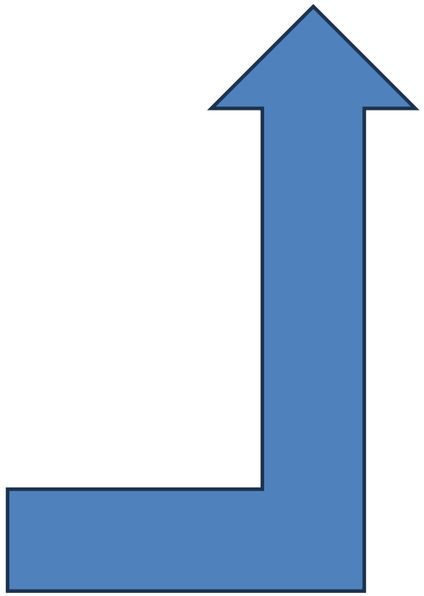

Burke County Opportunity Scholarship Amount
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
$632,440
$1,055,269
$2,356,900
$2,697,134
2021-2022
2022-2023
2023-2024
2024-2025


Non-Traditional Enrollment by Type
3,000
2,500
2,000
1,500
1,000
500
-
284
1,540
340
1,336
385
1,665
470
140
1,480
536
206
1,598
558
415
1,650
568
453
1,776
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
Homeschool Enrollment
Opprotunity Scholarship Enrollment
Charter Enrollment

ALTERNATIVE SCHOOLING FUNDING IMPACT

	2018	2025	Change	Budget Impact	5 year impact	Teacher Funding Equivalent
Burke Public Schools ADM	12,163	11,206	(957)	($12,441,000)	($62,205,000)	(888)

Non-Traditional School Change 2018-2025	
Private School Growth	453
Homeschool growth	220
Charter Growth	284
Total	957



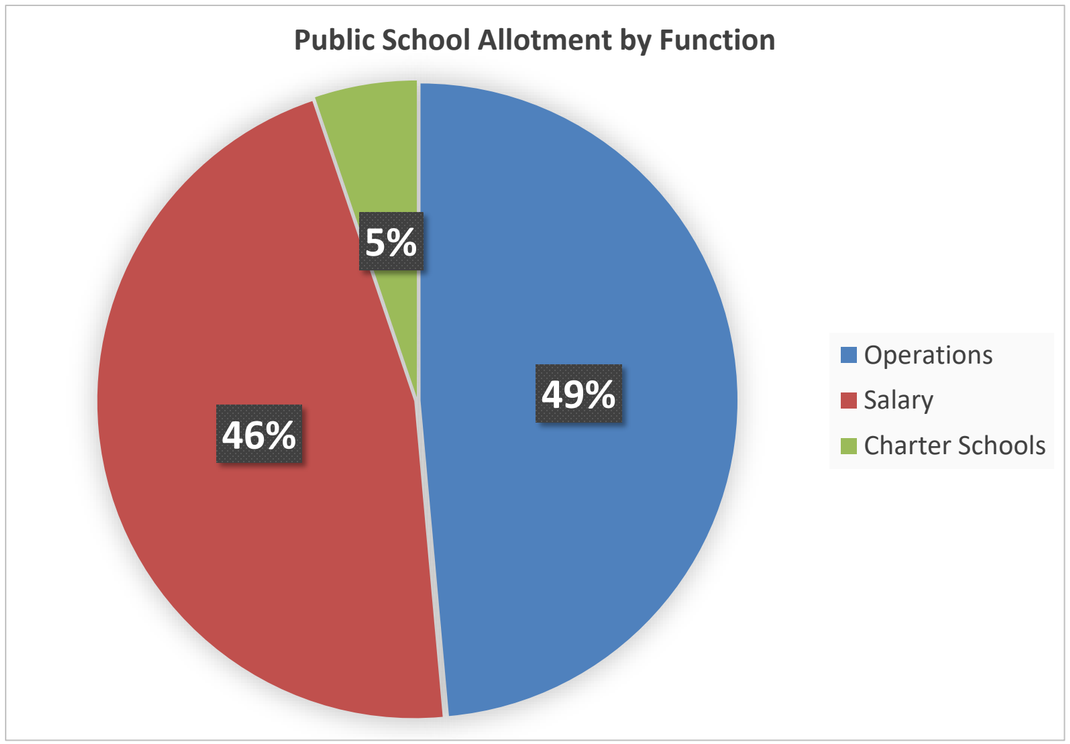
SCHOOL POPULATION DATA - ADM

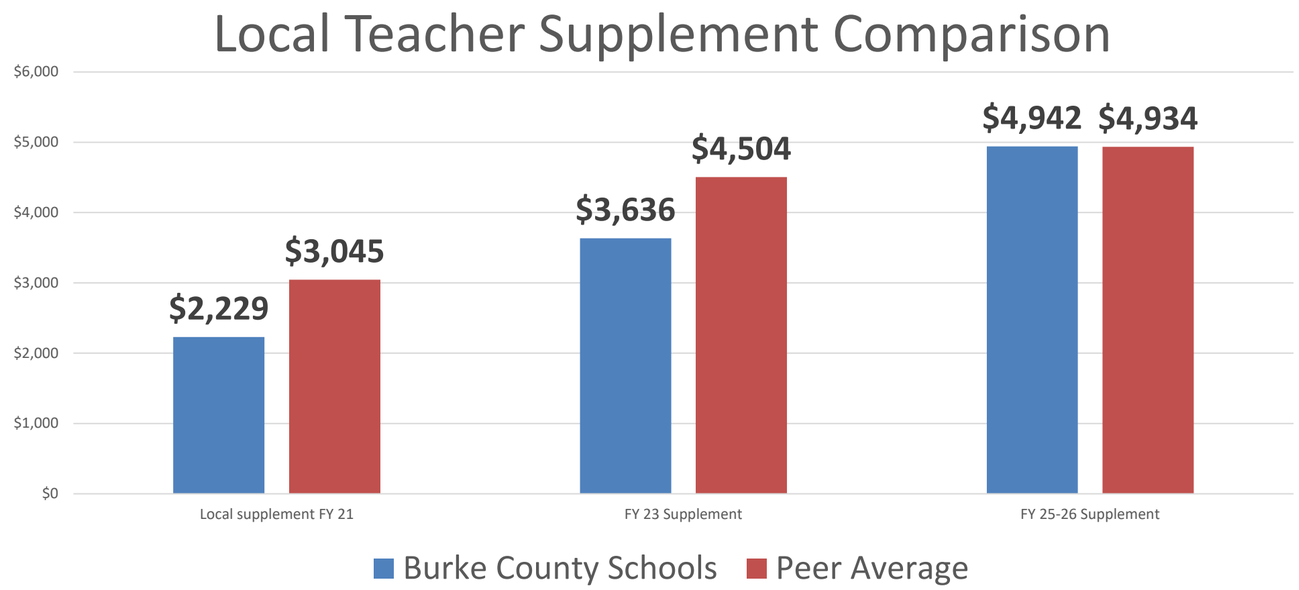
School Name		Kindergarten		1st		2nd		3rd		4th		5th		# of Classroom Teachers	# of Teacher Assistants	
Elementary	Enrollment	Ratio 1:21	Class Rooms Needed	Ratio 1:19	Class Rooms Needed	Ratio 1:20	Class Rooms Needed	Ratio 1:20	Class Rooms Needed	Recommended max 1:28	Class Rooms Needed	Recommended max 1:28	Class Rooms Needed	Actual Number of Teachers	Actual Number of TAs	
Drexel	**404**	70	3.33	62	3.26	65	3.25	63	3.15	81	2.89	63	2.25	19	4	21.26
Forest Hill	**251**	40	1.90	31	1.63	46	2.30	44	2.20	45	1.61	45	1.61	13	2	19.31
George Hildebrand	**271**	37	1.76	37	1.95	37	1.85	53	2.65	50	1.79	57	2.04	13	2	20.85
Glen Alpine	**287**	47	2.24	46	2.42	45	2.25	50	2.50	44	1.57	55	1.96	14	2	20.50
Hildebran	**235**	40	1.90	36	1.89	42	2.10	27	1.35	45	1.61	45	1.61	12	2	19.58
Hillcrest	**231**	40	1.90	43	2.26	38	1.90	42	2.10	34	1.21	34	1.21	12	2	19.25
Icard	**236**	31	1.48	26	1.37	44	2.20	47	2.35	46	1.64	42	1.50	12	2	19.67
Mountain View	**636**	104	4.95	99	5.21	109	5.45	98	4.90	122	4.36	104	3.71	32	6	19.88
Mull	**281**	44	2.10	44	2.32	53	2.65	43	2.15	46	1.64	51	1.82	14	2	20.07
Oak Hill	**280**	38	1.81	38	2.00	43	2.15	62	3.10	47	1.68	52	1.86	14	2	20.00
Ray Childers	**406**	63	3.00	57	3.00	71	3.55	69	3.45	69	2.46	75	2.68	20	3	20.30
Salem	**453**	68	3.24	68	3.58	72	3.60	68	3.40	81	2.89	96	3.43	21	3	21.57
Valdese	**432**	54	2.57	54	2.84	81	4.05	78	3.90	76	2.71	89	3.18	21	3	20.57
WA Young	**256**	43	2.05	38	2.00	37	1.85	48	2.40	46	1.64	44	1.57	13	3	19.69
		A	34.24	A	35.74	A	39.15	A	39.60	A	29.71	A	30.43	230	38	

State allotted elementary teacher positions..... 208.87 FTEs

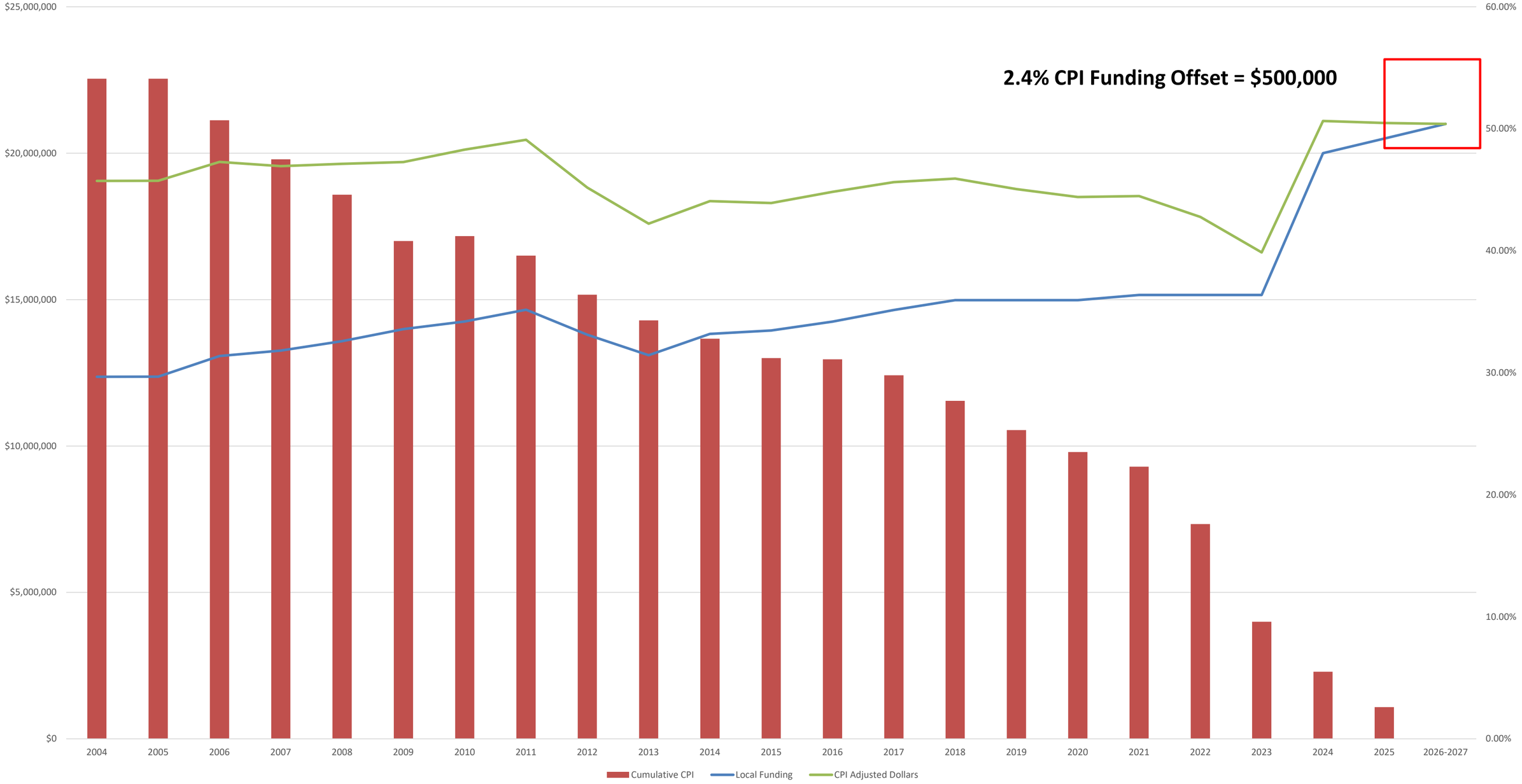
Local required elementary teacher positions..... 230 FTEs & 38 Teacher Assistants

LOCAL ALLOCATION ANALYSIS





Burke County School Funding

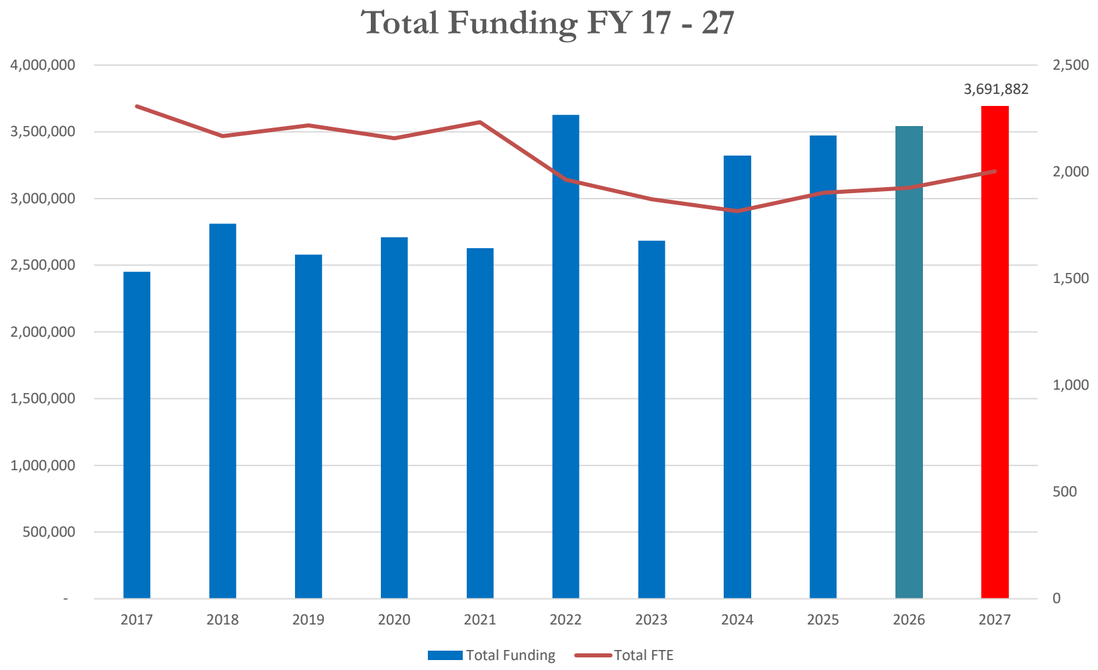


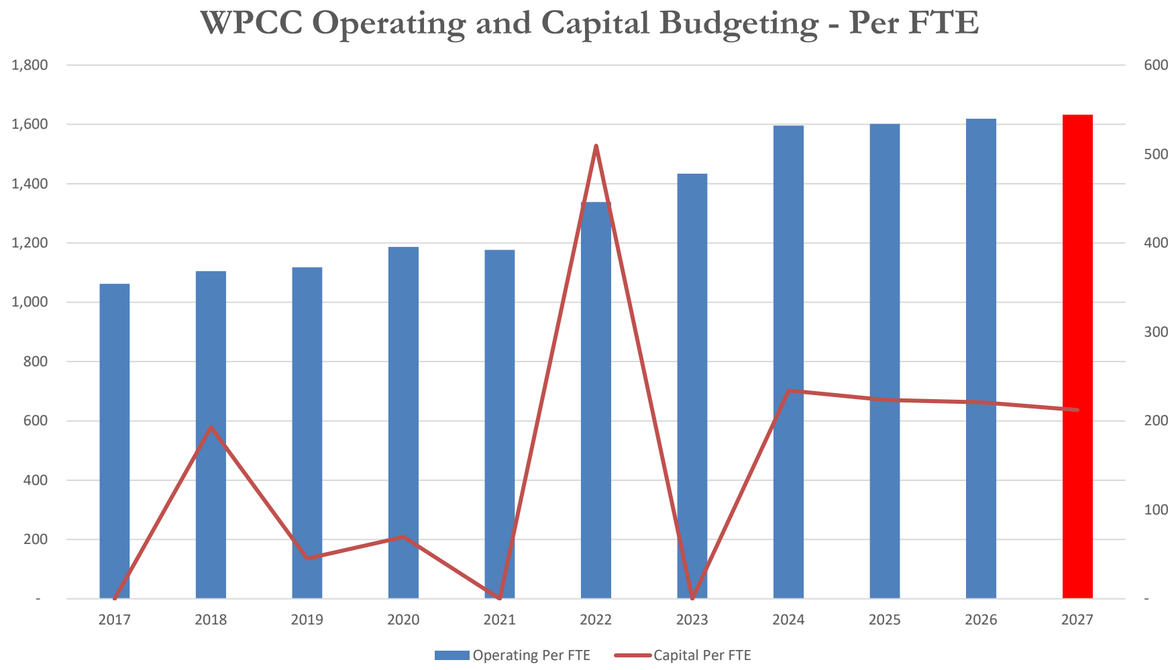
WPCC BUDGET REQUEST

WPCC – Request 9.1% increase in operations.....(+) $283k

Flat Capital Allocation.....$425,000

- The increase is primarily the result of anticipated salary and benefit increases of 4% along with increases for insurance, utilities, and small repair/renovation projects and to cover repairs to facilities, necessary renovations, and maintenance of over 40 structures and 300 acres.





Recommended $150,000 (4.32%)

SOLID WASTE DEPARTMENT

Total Revenues.....$7,588,576

Total Expenditures.....$7,086,061

Continuation of long-term rate stabilization study

Amended Municipal Solid Waste Handling Contract w/ Republic

- Continue In-Sourced Hauling / Transport
- In-Sourced Cardboard Handling and Recycling
- Simplified and Streamlined Material Rates & Fees
- Removed over time from standard operating shifts

- $5 MSW Household Fee Increase

Roadside Litter Prevention Campaign & Garbage Clean Up

WATER AND SEWER DEPARTMENT

Total Revenues.....$2,585,206

Total Expenditures.....$2,142,482

- Completion of long-term AIA Study and Mapping of Infrastructure
- Preparation for long term rate stabilization analysis, to be completed fall of 2027
- Continued identification and reduction in water loss from system

FY 27 MANAGER'S RECOMMENDED BUDGET

QUESTIONS?

Next Steps...

1. Receive Budget Document
2. Schedule Public Hearing – June 15, 2026