NOTE: VARIATIONS IN TABLE BORDERS MAY OCCUR DURING THE CIVICCLERK/ADOBE AGENDA GENERATION PROCESS AND ARE NOT PRESENT IN THE ORIGINAL WORD DOCUMENT.

MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a meeting on Tuesday, January 20, 2026, at 6:00 p.m. in the Commissioners' Meeting Room, Burke County Services Building, 110 N. Green Street, Entrance E, in Morganton, North Carolina. The meeting was streamed live on the County's YouTube channel, BurkeCountyNC, and it was broadcast on the local cable systems. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting. Pursuant to Resolution No. 2024-17, adopted and effective on August 20, 2024, the Burke County Board of Commissioners conferred upon itself all the power, duties, and responsibilities of the Board of Health and the Social Services Board. Those present were:

COMMISSIONERS:	Jeffrey C. Brittain, Chairman Phil Smith, Vice Chairman Brian Barrier Randy Burns Mike Stroud
STAFF:	Brian Epley, County Manager Margaret Pierce, Finance Director/Deputy County Manager Destin Hall, County Attorney Kay Draughn, Clerk to the Board

CALL TO ORDER
Chairman Brittain called the meeting to order at 6:00 p.m.

INVOCATION
Jeff Lovitt (Ret.), Morganton Christian Church, delivered the invocation.

PLEDGE OF ALLEGIANCE
Ray Childers Girls Basketball Team, Age 9-10, led the Pledge of Allegiance to the American Flag.



Front row from left to right: Mia Reid, Avery Price, Emma Watson, Maggie Watson, Macy Peacock, and Bella Parker. Back row from left to right: Lonnie Porter, Commissioner Stroud, Commissioner Barrier. Chairman Brittain, Vice Chairman Smith, Derek Smith, and Commissioner Barrier.

APPROVAL OF AGENDA

Motion: To approve the agenda as amended, with the addition of a resolution authorizing the County Manager to enter into a lease for Congressman Moore's office space for $1 for one year to the Consent Agenda.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

APPROVAL OF MEETING MINUTES

Motion: To approve the minutes of the September 15, 2025 (regular), October 6, 2025 (pre-agenda), and October 20, 2025 (regular) meetings as written.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

PRESENTATIONS

CM - FOSTER CARE PRESENTATION

Chief District Court Judge Robert A. Mullinax Jr. addressed the Board regarding the state of the juvenile court and foster care system in Burke County. He reported that as of January 5, 2026, there were 151 open abuse, neglect, and dependency cases involving 214 children, with 192 children currently in foster care. Judge Mullinax explained the roles of the court and the Department of Social Services in responding to reports of abuse or neglect, noting that North Carolina is a mandatory reporting state and that CPS investigations begin within 24–72 hours of a report. He described the legal process for removing children from unsafe environments and emphasized that achieving permanent placement can take years due to factors such as the child's age or needs, parents' constitutional rights, reunification requirements under federal law, and the time required for appeals. Judge Mullinax highlighted a shortage of foster homes in Burke County, noting that DSS has licensed 16 homes out of 43 total licensed homes in the county for 192 children in care, which can lead to placement challenges. He also outlined the training and licensing process required for foster parents and expressed appreciation for families who foster children. Judge Mullinax encouraged continued support for initiatives addressing mental health

and substance abuse, which he identified as common underlying factors in many abuse and neglect cases.

Chairman Brittain opened the floor for questions or comments. Commissioner Stroud asked whether materials or presentations about foster care recruitment could be shared with local churches to encourage community involvement in supporting children in foster care. Judge Mullinax stated he would relay the request to the Burke County Department of Social Services. Chairman Brittain expressed appreciation for Judge Mullinax Jr. and DSS staff, noting the difficult nature of their work and acknowledging the emotional challenges foster parents face when children are reunified with their families.

RESULT: NO ACTION TAKEN.

BOC - RECOGNITION OF CHRIS JERNIGAN, FOR SERVICE ON THE CPCFPT

The Board of Commissioners recognized Mr. Chris Jernigan for his exemplary 35 years of service on the Burke County Child Protection and Child Fatality Prevention Team. Mr. Jernigan's steadfast commitment and compassionate leadership have been instrumental in advancing the team's mission to safeguard children and prevent future tragedies. Through decades of collaboration with local agencies, health professionals, and community partners, his contributions have strengthened child welfare systems and improved outcomes for vulnerable families in Burke County.



Depicted from left to right: Commissioner Stroud, Commissioner Burns, Chris Jernigan, Chairman Brittain, Commissioner Barrier, and Vice Chairman Smith.

Chris Jernigan expressed appreciation for the opportunity to serve the community for 35 years through the Child Protection Team and Child Fatality Prevention Team. He explained that the CPTCFPT works collaboratively with agencies such as DSS to review cases involving child abuse, neglect, and deaths of children under 18 to identify ways to prevent future tragedies. Mr. Jernigan highlighted several initiatives that resulted from the team's work, including distributing free firearm trigger locks, supporting graduated driver's license legislation, promoting car seat and seat belt safety, offering swimming safety lessons, and conducting safe sleep campaigns that

helped reduce SIDS deaths. He also noted the team's early role in advocating for the establishment of a Children's Advocacy Center in the community and expressed pride in the group's collaborative efforts and impact.

RESULT: NO ACTION TAKEN.

CM - PRESENTATION OF FY25 AUDIT

Brian Epley, County Manager, presented a brief overview of the County's achievements for FY25 as follows:



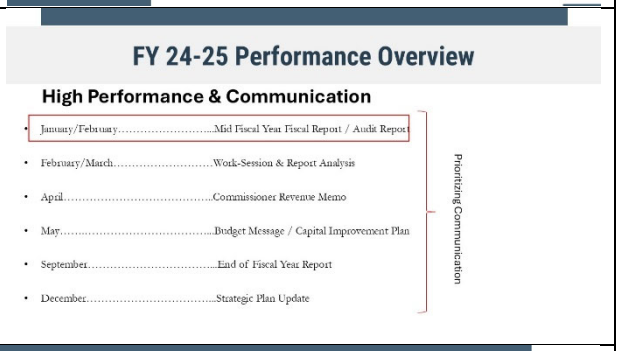
Audited Financials
Fiscal Year 2025
BURKECOUNTY

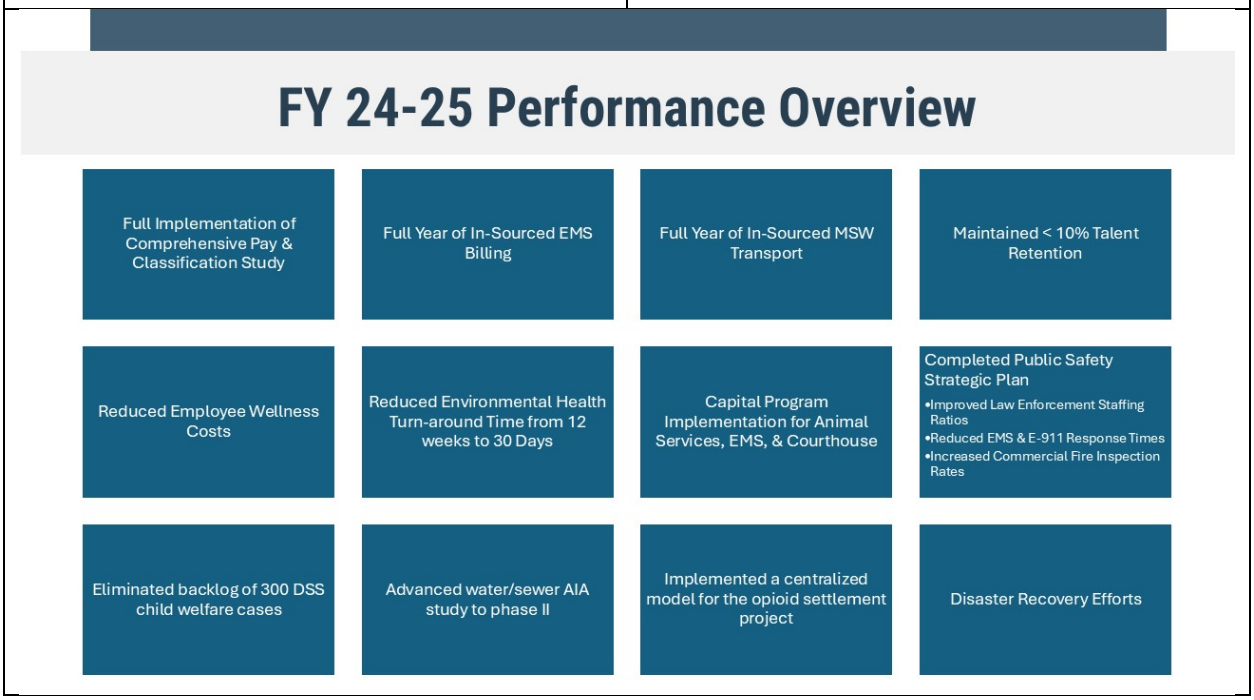


BURKECOUNTY

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.





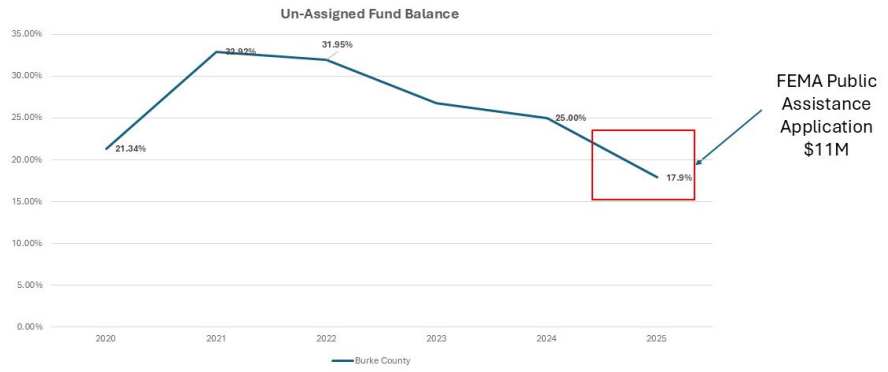
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FY 2024-2025 General Fund Budget to Actual

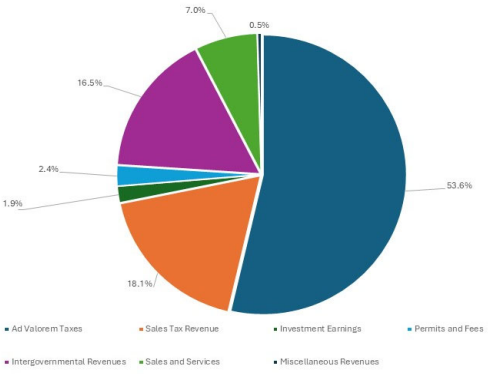
Burke County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended June 30, 2025

	General Fund			
	Budget			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Ad valorem taxes	$ 60,548,423	$ 60,548,424	$ 61,081,410	$ 532,986
Other taxes and licenses	20,217,070	20,217,070	20,665,216	448,146
Unrestricted intergovernmental	2,324,500	2,324,500	3,491,357	1,166,857
Restricted intergovernmental	16,238,718	16,650,521	15,251,887	(1,398,634)
Permits and fees	2,366,063	2,366,063	2,689,865	323,802
Sales and services	6,001,330	6,001,330	8,011,688	2,010,358
Investment earnings	500,000	500,000	2,167,836	1,667,836
Donations	42,000	87,140	168,344	81,204
Miscellaneous	282,801	282,801	350,223	67,422
Total revenues	108,520,905	108,977,849	113,877,826	4,899,977
Expenditures:				
General government	13,355,985	13,806,200	14,790,001	(983,801)
Public safety	33,611,312	35,292,021	35,377,006	(84,985)
Transportation	74,820	74,820	74,820	-
Economic and Physical Development	2,402,215	2,463,215	2,092,535	370,680
Environmental Protection	686,746	838,813	803,585	35,228
Human Services	28,077,204	28,246,453	28,049,711	196,742
Cultural and Recreation	2,989,579	2,989,579	3,021,888	(32,309)
Education	23,721,882	24,146,882	23,296,882	850,000
Risk Management	-	-	-	-
Total expenditures	104,919,723	107,857,983	107,506,428	351,555
Revenues over (under) expenditures	3,601,182	1,119,866	6,371,398	5,251,532
Other financing sources (uses):				
Proceeds from Financing	-	-	-	-
Gain/(loss) on disposal of assets	75,000	75,000	18,499	(56,501)
Transfers from other funds	1,500,000	1,500,000	2,750,000	1,250,000
Transfers to other funds	(7,876,182)	(7,876,182)	(6,546,982)	1,329,200
Fund balance appropriated	2,700,000	5,181,316	-	(5,181,316)
Total other financing sources (uses)	(3,601,182)	(1,119,866)	(3,778,483)	(2,658,617)
Net change in fund balance	-	-	2,592,915	2,592,915
Fund balance, beginning of year			41,036,363	
Fund balance, end of year			$ 43,629,278	

FY 24-25 Performance Overview

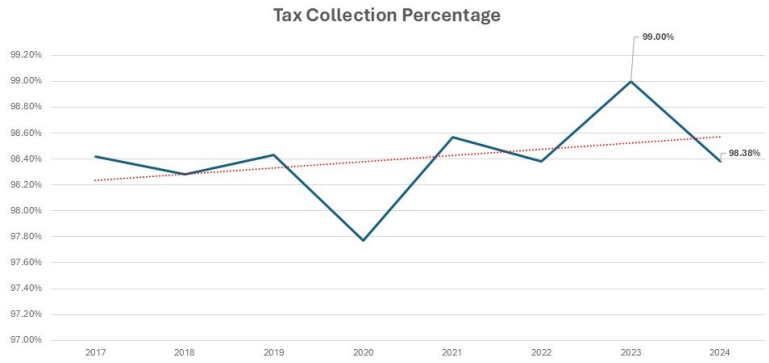


FY 24-25 General Fund

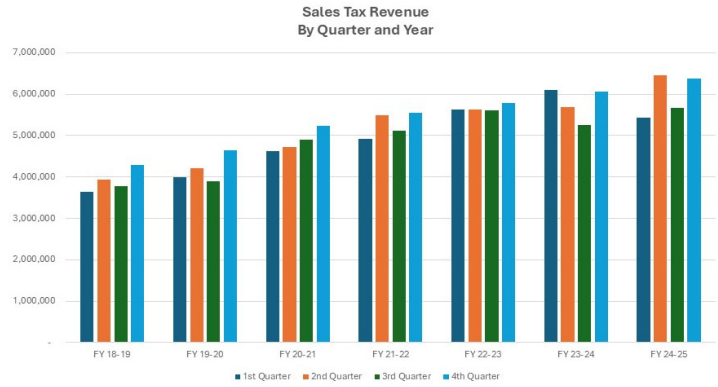


Total General Fund Revenue
$113,877,826

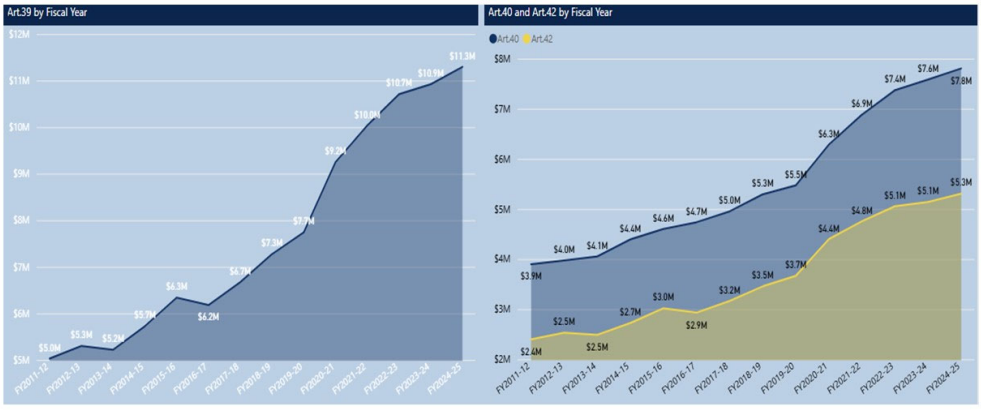
FY 24-25 Performance Overview



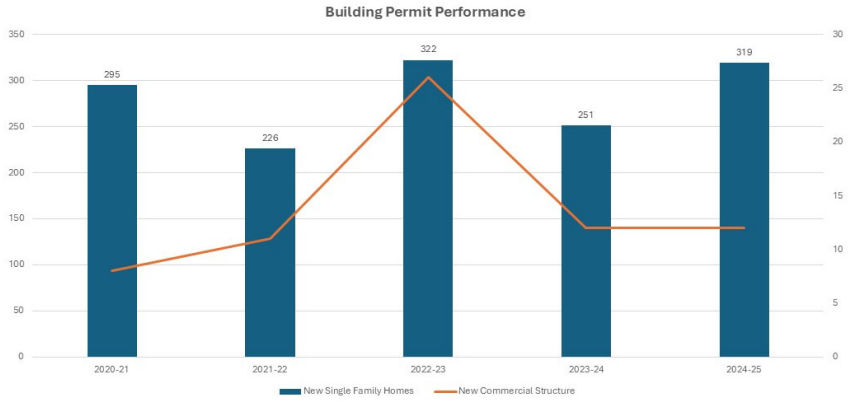
FY 24-25 Performance Overview



FY 24-25 Performance Overview

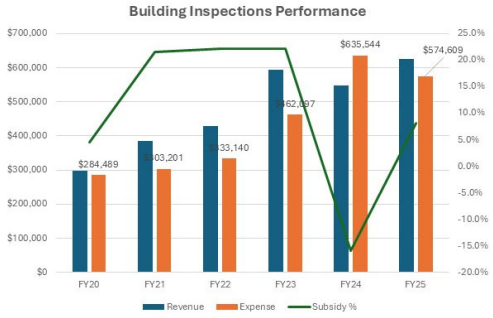


FY 24-25 Performance Overview

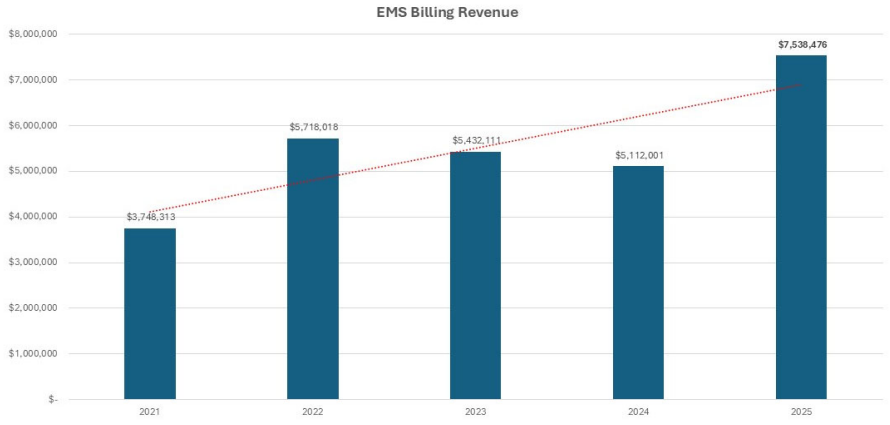


FY 24-25 Performance Overview

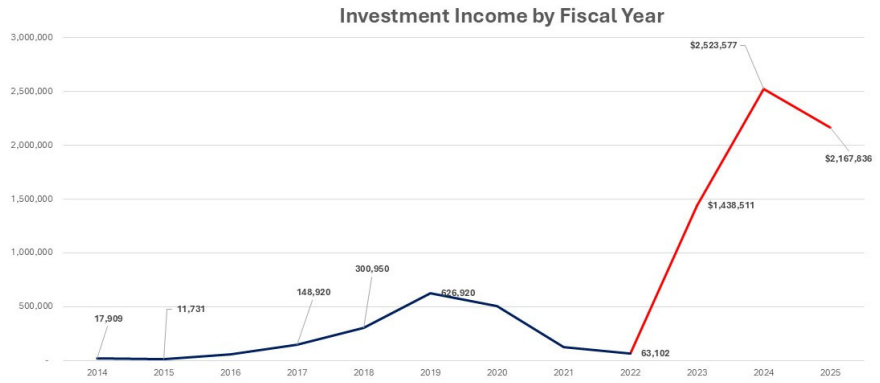




FY 24-25 Performance Overview



FY 24-25 Performance Overview



FY 24-25 Performance Overview

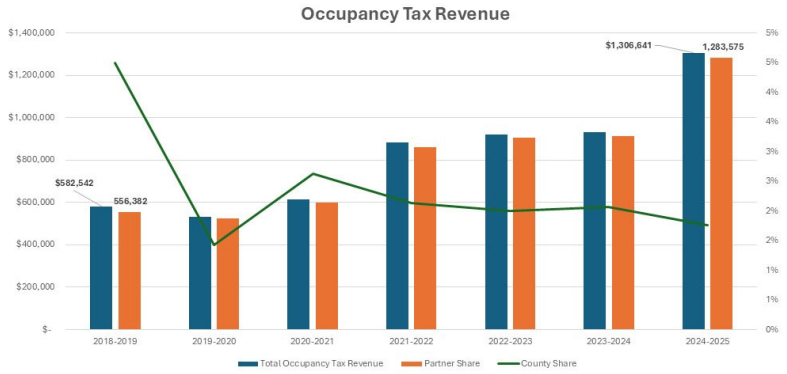
Current & Active Management

- 24 Active Grants
- $6.2M

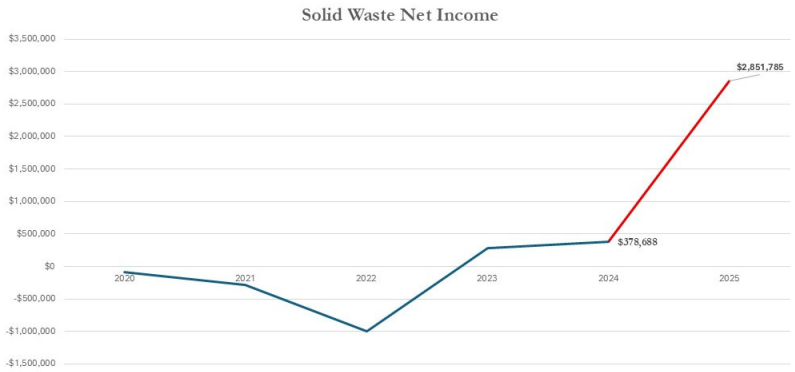
5-Year Capital Improvement Plan

- EMS Head Quarters
- Animal Services
- Public Health & Social Services
- Courthouse Decompression
- Rolling Stock / Fleet
- FHEC Roof & Courthouse Roof

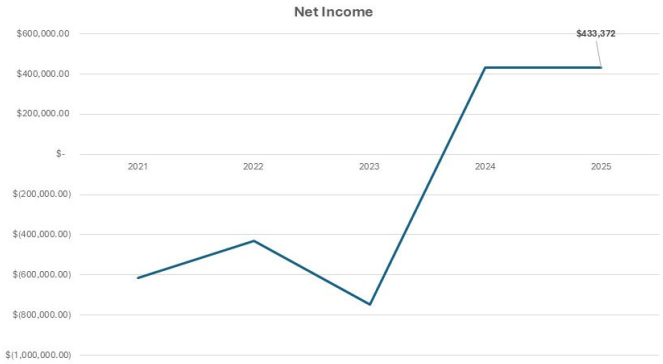
FY 24-25 Performance Overview



FY 24-25 Performance Overview



FY 24-25 Performance Overview



FY 24-25 Performance Overview



Human Service 26%

Cultural & Rec 3%

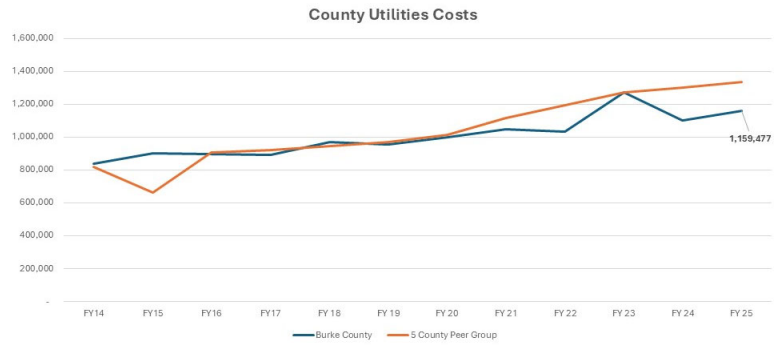
Education 23%

Public Safety 30%

General Government 15%

Economic Development 2%

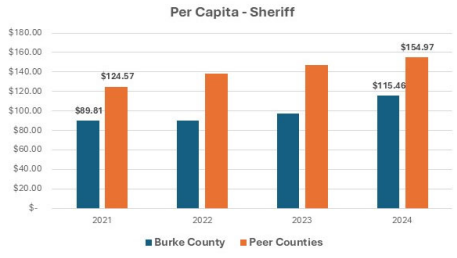
FY 24-25 Performance Overview

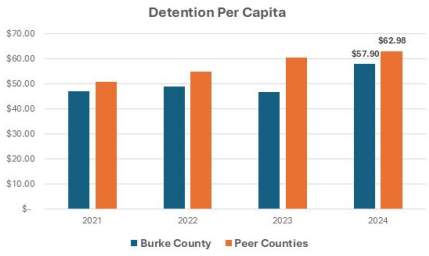


FY 24-25 Performance Overview

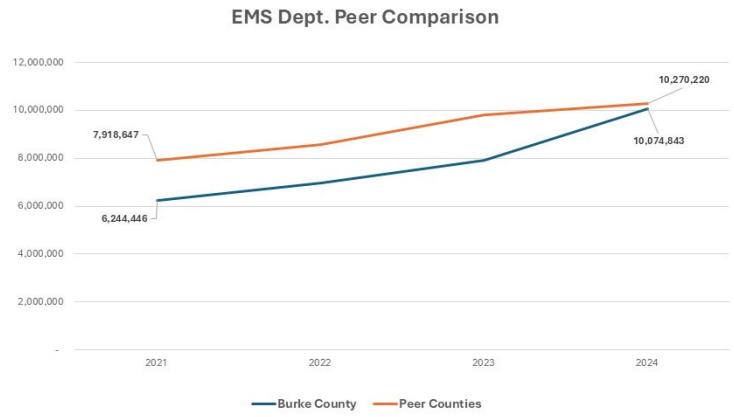
Department	FY 23	FY 24	FY 25
Detention Center	$5,749,295	$6,430,034	$6,102,443
Sheriff's Department	$8,334,000	$9,415,974	$11,150,569
Emergency Medical Services / EM	$7,713,065	$8,639,608	$10,689,319
Fire Marshal's Office	$428,075	$563,759	$639,275
E-911/Communications	$2,625,355	$3,065,732	$3,131,803
Total Public Safety	$24,849,790	$28,115,107	$31,713,409

FY 24-25 Performance Overview

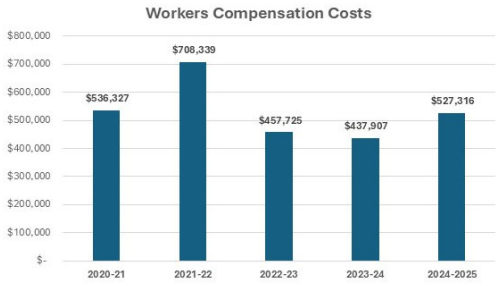




FY 24-25 Performance Overview

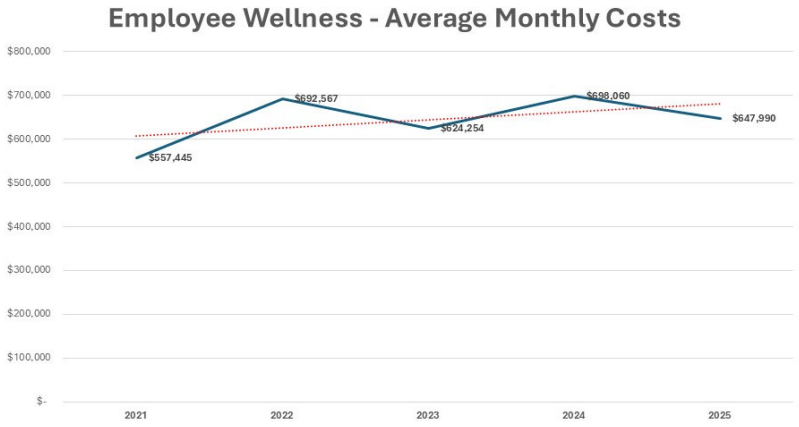


FY 24-25 Performance Overview

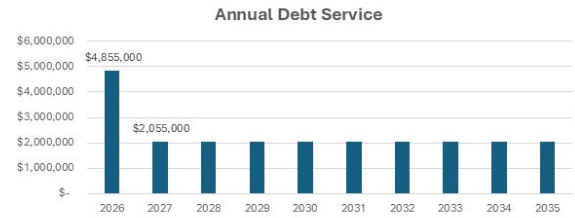


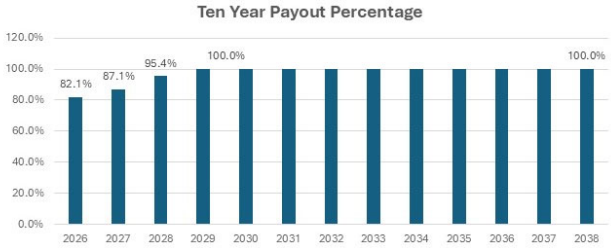


FY 24-25 Performance Overview



FY 24-25 Performance Overview





FY 24-25 Performance Overview

Total Debt Outstanding	$ 28,455,000		
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	
Patton High School	$ 1,420,000.00	$ 1,458,503.00	2026
Draughn High School	$ 1,375,000.00	$ 1,520,672.00	2026
Mountain View Elementary	$ 13,005,000.00	$ 1,646,938.00	2038
Total School Debt	$ 15,800,000.00	$ 4,626,113.00	

County	Total Debt Outstanding	Debt Per Capita
Catawba County	$ 174,361,611	$ 150
McDowell County	$ 22,694,224	$ 509
Caldwell County	$ 38,770,068	$ 481
Iredell County	$ 176,321,129	$ 883
Lincoln County	$ 93,253,161	$ 975
Avery County	$ 9,537,011	$ 543
Burke County	**$ 33,375,000**	**$ 375**

FY 24-25 Performance Overview

Other Major Funds

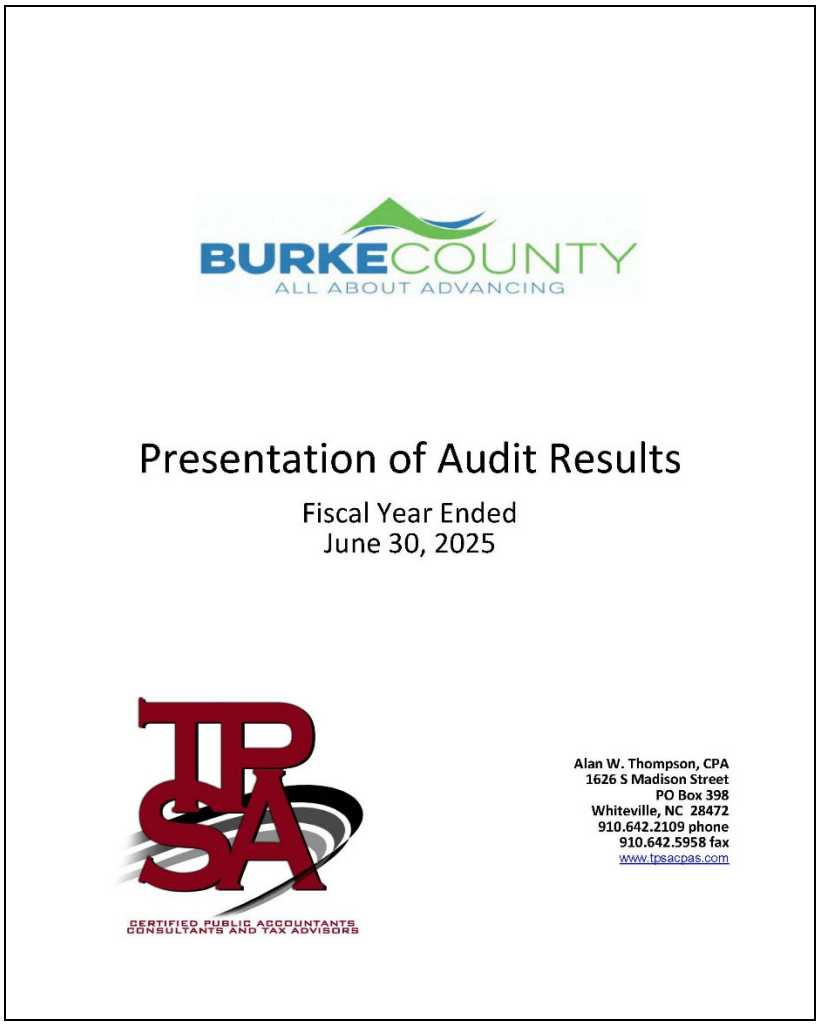
BCPS Capital Fund.....$23,048,611

Opioid Settlement Fund.....$7,604,763

FEMA PA Fund.....$(11,945,753)

Chairman Brittain opened the floor for questions or comments. Commissioner Barrier asked for clarification on what functions are included in the "general government" category shown in the budget presentation. County Manager Epley explained that it is a functional accounting category used for audit and financial reporting purposes and includes administrative operations such as the County Manager's Office, Board of Commissioners, Clerk's Office, permitting and zoning, and other administrative support functions, rather than representing a single department. Commissioner Burns also requested clarification on enterprise funds. Mr. Epley explained that enterprise funds, such as water and sewer and solid waste, are designed to be self-supporting through user fees rather than tax revenue, with all operational, personnel, and capital costs paid from those fees, and that revenues generated must remain within the respective enterprise fund.

Alan Thompson, CPA, Thompson, Price, Scott, Adams & Co., P.A., provided an overview of the Fiscal Year 2024 – 2025 Audit Report. In accordance with the North Carolina General Statutes, the completed audit has been submitted to the Local Government Commission (LGC) for review and approval. Burke County received an "unmodified report," and the complete FY 2025 audit report is hereby incorporated into the meeting minutes by reference. The highlights of Mr. Thompson's presentation were as follows:


BURKECOUNTY
ALL ABOUT ADVANCING

Presentation of Audit Results

Fiscal Year Ended
June 30, 2025

TPSA
CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

BURKE COUNTY

Presentation Agenda

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I. GENERAL COMMENTS	
II. REQUIRED COMMUNICATIONS AU-C 260	1-3
III. AUDIT RESULTS	4-11
IV. LGC REQUIRED COMMUNICATIONS	12
V. QUESTIONS AND COMMENTS	
VI. CLOSE	

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Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

December 19, 2025

To the Board of Commissioners
Burke County
Morganton, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 27, 2025. Professional standards also required that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 27, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Board solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls – this risk is presumed to be present in every audit under professional standard, regardless of the control environment. The rationale is that even the most robust internal control system can be overridden by management

- Improper revenue recognition – this risk refers to the intentional or unintentional misstatement of revenue in financial statements. This can include premature recognition or manipulation of cut-off procedures. It is one of the most common areas for financial reporting fraud and is therefore presumed to be a significant risk in every audit engagement

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Burke County are described in Note 1 to the financial statements. The County adopted GASB Statement 101, "Compensated Absences" and GASB Statement 102, "Certain Risk Disclosures" in the current year. We noted no transactions entered into by Burke County during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimate(s) for the County are allowance for doubtful accounts, compensated absences, and depreciation. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. One significant disclosure affecting the County's financial statements relates to the implementation of GASB 101 which is discussed in the footnotes to the financial statements.

Significant Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated December 19, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Matters, Findings, or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Burke County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We disclosed items that were identified as technical errors in our review of the Medicaid program. Please review the schedule of findings and questioned cost in the audit report for a description of these errors. These items have been discussed with the DSS director, and a corrective action plan is in place to address the issues noted (see Findings 2025-001).

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. The County has one FPIC to address related to the remaining useful life of Water and Sewer Assets being less than 50%.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the Introductory Section and Statistical Section, which were included for purposes of obtaining the Certificate of Excellence in Financial Reporting. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.103: *Financial Reporting Model Improvements*, as the implementation of this standard may take a significant amount of time and resources to properly implement.

Restriction on Use

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

Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

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BURKE COUNTY

FINANCIAL INFORMATION FOR 5 YEARS

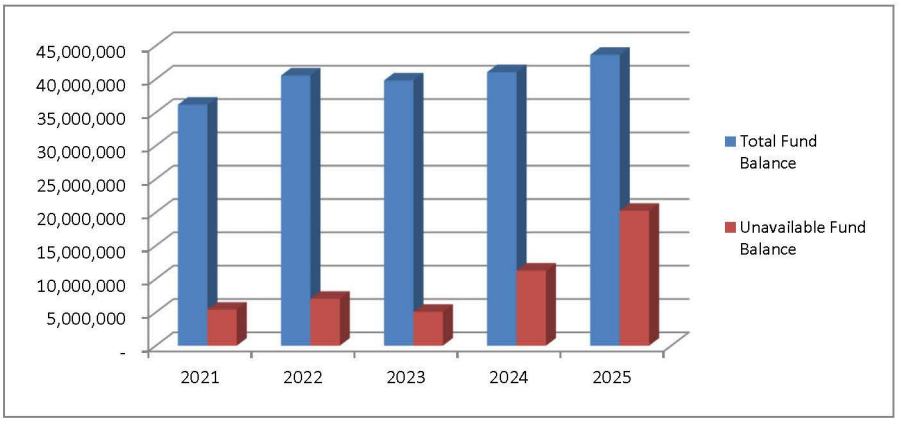
	2025	2024	2023	2022	2021
Total Fund Balance - General Fund	$ 43,629,278	$ 41,036,942	$ 39,798,252	$ 40,534,537	$ 36,164,364
Unavailable Fund Balance - Nonspendable and Restricted by State Statute	20,237,307	11,248,379	5,063,323	7,034,255	5,397,494
Other Restricted, Committed, Assigned Fund Balance	2,982,267	2,906,343	3,146,520	3,194,447	2,387,077
General Fund Expenditures (including Transfers out less installment debt)	114,053,410	118,296,741	117,874,811	94,858,789	86,206,252
Fund Balance Available as % of General Fund Expenditures	20.51%	25.18%	29.47%	35.32%	35.69%
Unassigned Fund Balance	20,409,704	26,882,220	31,588,409	30,305,835	28,379,793
Unassigned Fund Balance as % of General Fund Expenditures	17.89%	22.72%	26.80%	31.95%	32.92%
2025 - Fund Balance Available as a % of General Fund Expenditures and Unassigned Fund Balance as % of General Fund Expenditures adjusted for funds that will be reimbursed once FEMA funds are received would be 29.76% and 27.14%, respectively.					
2024 - Unassigned Fund Balance as % of General Fund Expenditures adjusted for netting of ISF activity for Wellness would result in an unassigned Fund Balance as a percentage of expenditures of 24.24%.					
Revenues over (under) expenditures before transfers and contributions					
General Fund	5,610,340	6,403,760	942,285	1,493,687	3,111,710
Other Governmental Funds	(26,687,035)	3,146,344	24,859,712	15,273,966	6,982,756
Water/Sewer Fund	(473,268)	(268,587)	(554,403)	(229,942)	(499,074)
Solid Waste Fund	2,134,166	(1,661,943)	(515,055)	(122,666)	(281,003)
Depreciation & Amortization Expense					
Water and Sewer Fund	885,934	874,514	860,358	832,142	837,164
Solid Waste Fund	618,021	455,121	447,299	415,826	362,689
Cash & Investments vs. Accumulated Depreciation -Water / Sewer Fund					
Total Fixed Assets	31,347,327	31,127,069	31,052,590	30,839,217	30,602,773
Accumulated Depreciation	18,422,463	17,536,529	16,662,015	15,801,657	15,033,324
Cash	1,522,655	2,103,331	943,535	954,588	715,930
Cash & Investments vs. Fund Balance					
Cash & Investments- General	28,777,381	36,877,658	37,859,675	41,227,685	37,465,826
Cash & Investments - Other	59,725,392	69,143,793	62,312,345	51,321,392	30,206,758
Cash & Investments - Water /Sewer	1,522,655	2,103,331	943,535	954,588	715,930
Cash & Investments - Solid Waste Fund	6,214,068	4,494,703	4,939,457	1,475,024	1,288,537
Fund Balance - General	43,629,278	41,036,942	39,798,252	40,534,537	36,164,364
Fund Balance - Other Governmental	47,194,001	69,404,026	60,868,796	37,872,285	26,224,922
Net Position - Water/Sewer Fund	13,925,590	14,815,337	14,083,924	14,555,987	14,685,314
Net Position - Solid Waste Fund	6,316,630	2,220,720	3,251,210	275,605	(423,559)
Property Tax Rates	0.560	0.560	0.695	0.695	0.695
Collection Percentages	98.38%	99.00%	98.80%	98.73%	98.75%
Collection Percentages (excluding Motor Vehicle)	98.20%	98.89%	98.65%	98.58%	98.60%
Total Property Valuation	10,877,868,365	10,468,905,092	7,930,036,472	7,485,456,840	7,428,838,294
Total Levy Amount	61,480,747	59,755,001	54,650,843	52,663,068	51,867,085

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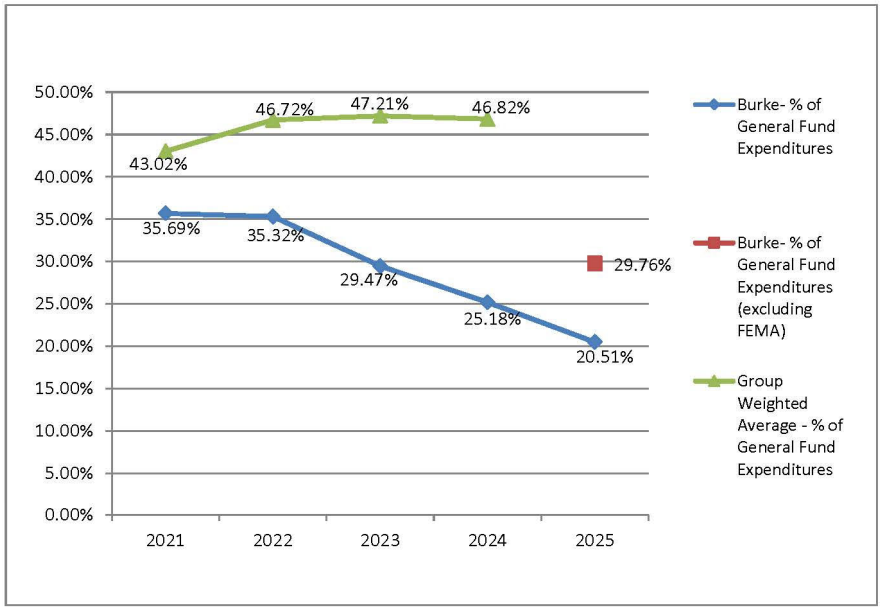
BURKE COUNTY					
FINANCIAL INFORMATION FOR 5 YEARS					
	2025	**2024**	**2023**	**2022**	**2021**
Debt Analysis (excluding Compensated Absences, OPEB, and Net Pension Liabilities)					
Governmental - General Obligation Bonds	-	-	-	235,000	475,000
Governmental - Direct Borrowings and Direct Placements	29,571,977	34,834,100	38,815,000	44,485,000	50,240,000
Governmental - Premiums	2,419,713	2,631,198	2,842,683	3,054,168	3,265,653
Total Governmental Debt	31,991,690	37,465,298	41,657,683	47,774,168	53,980,653
Business-type - Direct placement and direct borrowing	910,240	979,004	1,047,776	1,116,556	1,185,318
Total Business-type Debt	910,240	979,004	1,047,776	1,116,556	1,185,318
Total Debt Outstanding (excluding Compensated Absences, OPEB, and Net Pension Liabilities)	$ 32,901,930	$ 38,444,302	$ 42,705,459	$ 48,890,724	$ 55,165,971
Breakdown of General Fund Revenues					
Ad Valorem Taxes	61,081,410	59,859,598	54,452,431	52,522,312	51,768,457
Other taxes and licenses	20,665,216	19,753,454	12,777,693	11,961,010	10,794,939
Unrestricted intergovernmental	3,491,357	2,811,225	3,859,161	3,885,586	2,976,500
Restricted intergovernmental	15,251,887	14,942,488	16,380,923	15,650,069	13,737,370
Permits and fees	2,689,865	2,524,241	2,574,742	2,703,473	2,308,930
Sales and services	8,011,688	5,749,775	5,600,494	5,259,830	4,542,140
Investment Earnings	2,167,836	2,523,577	1,135,408	63,102	123,774
Miscellaneous*	518,567	7,741,291	218,174	297,227	443,758
Total	$ 113,877,826	$ 115,905,649	$ 96,999,026	$ 92,342,609	$ 86,695,868
*In 2024, increase in miscellaneous revenue due to Internal Service Fund presentation. Recorded $7,389,289 as "Contributions to the Risk Plans" that were shown in Miscellaneous subcategories on the Budget to Actual Statement.					
Breakdown of General Fund Expenditures					
General Government**	15,551,059	21,640,674	13,904,336	11,928,062	9,077,599
Public Safety	35,377,006	32,394,037	25,776,659	23,913,712	22,772,304
Transportation	74,820	107,367	71,094	70,865	70,850
Economic and physical development	2,092,535	2,052,363	2,484,796	2,782,543	1,700,137
Environmental protection	803,585	649,092	838,196	534,505	555,613
Human Services	28,049,711	26,767,133	22,737,043	22,845,383	20,491,861
Cultural and recreational	3,021,888	2,993,019	2,672,247	2,288,680	2,106,389
Education	23,296,882	22,898,204	19,986,618	18,676,815	18,729,940
Debt Service***	-	-	7,585,752	7,808,357	8,079,465
Total	$ 108,267,486	$ 109,501,889	$ 96,056,741	$ 90,848,922	$ 83,584,158
**In 2024, reported expenses of $7,444,559 as Risk Management under the General Governmental Activities section on the Budget to Actual Statement that were for Internal Service Fund Activity (Wellness).					
***In 2024, started paying debt service payments out of debt service fund instead of general fund.					

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BURKE COUNTY
Analysis of Fund Balance



BURKE COUNTY
Analysis of Fund Balance Available
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)

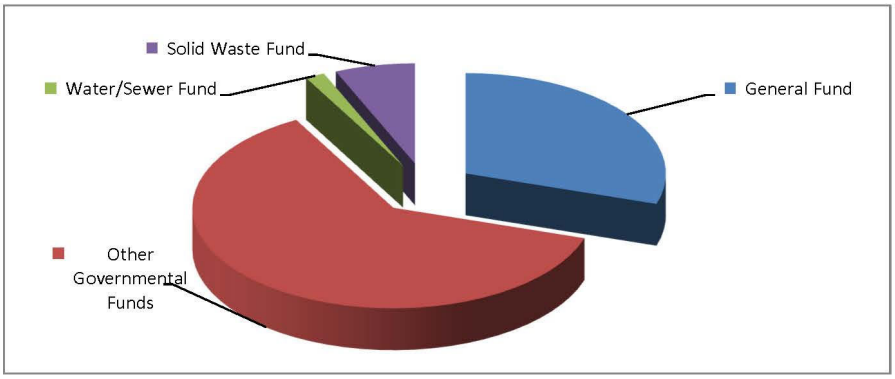


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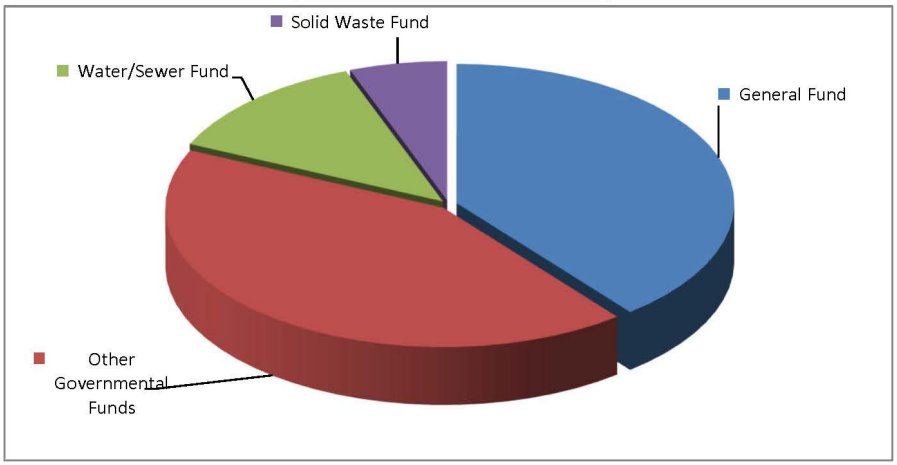
BURKE COUNTY

Analysis of Cash & Investments vs Fund Balance / Net Position
at June 30, 2025

CASH & INVESTMENT BALANCES



FUND BALANCE / NET POSITION



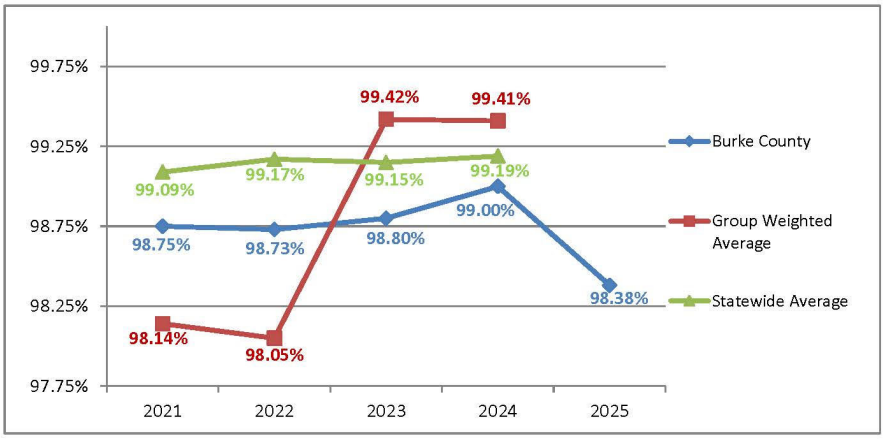
	2025	
	Cash Balances	Fund Balance / Net Position
General Fund	$ 28,777,381	$ 43,629,278
Other Governmental Funds	59,725,392	47,194,001
Water/Sewer Fund	1,522,655	13,925,590
Solid Waste Fund	6,214,068	6,316,630
Total	$ 96,239,496	$ 111,065,499

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BURKE COUNTY

Tax Collection Percentages

(Note - 2025 Group Weighted Average Not Available at Date of Presentation)

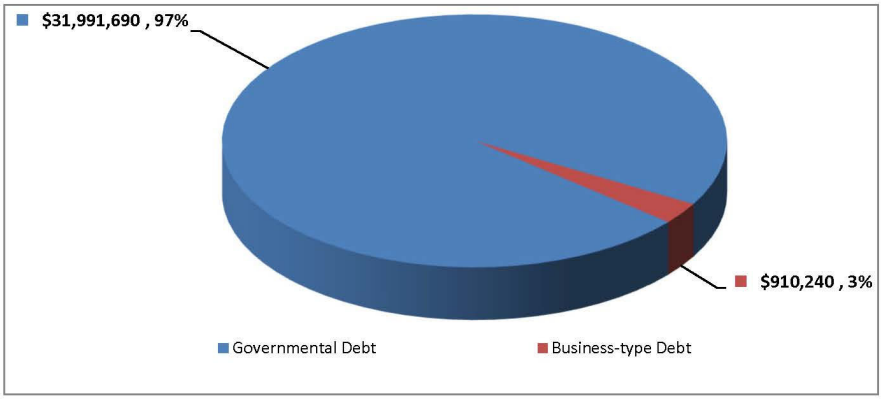


BURKE COUNTY

Debt Analysis (excluding Compensated Absences, OPEB, and Net Pension Liabilities)

FYE June 30, 2025

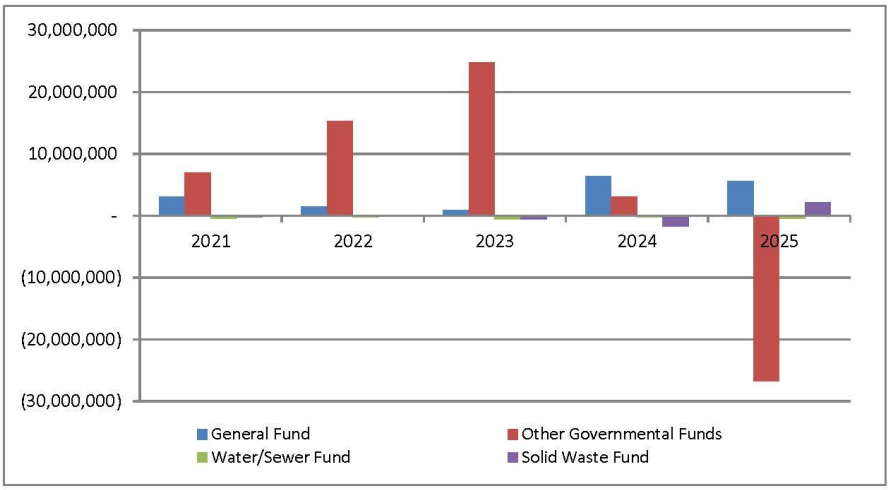
Governmental Debt vs. Business-type Debt



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BURKE COUNTY

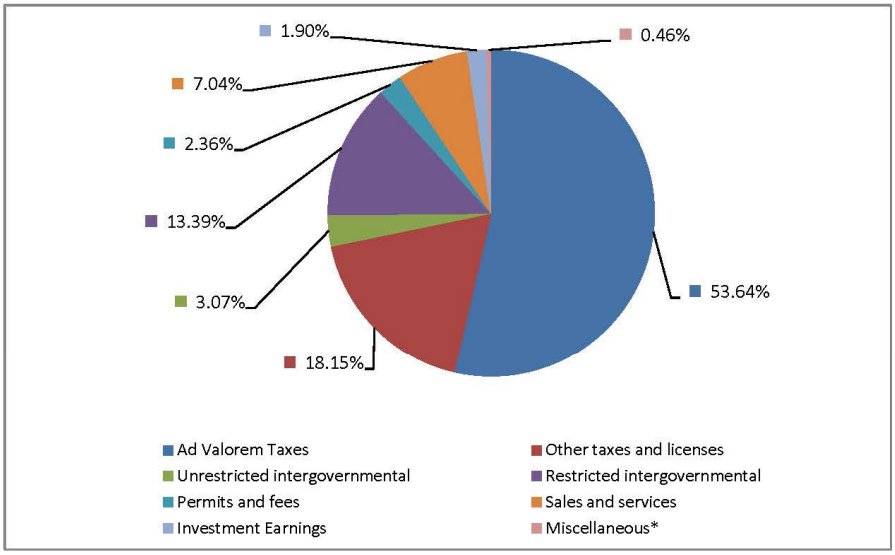
Revenues Over (Under) Expenses Before Transfers and Capital Contributions



BURKE COUNTY

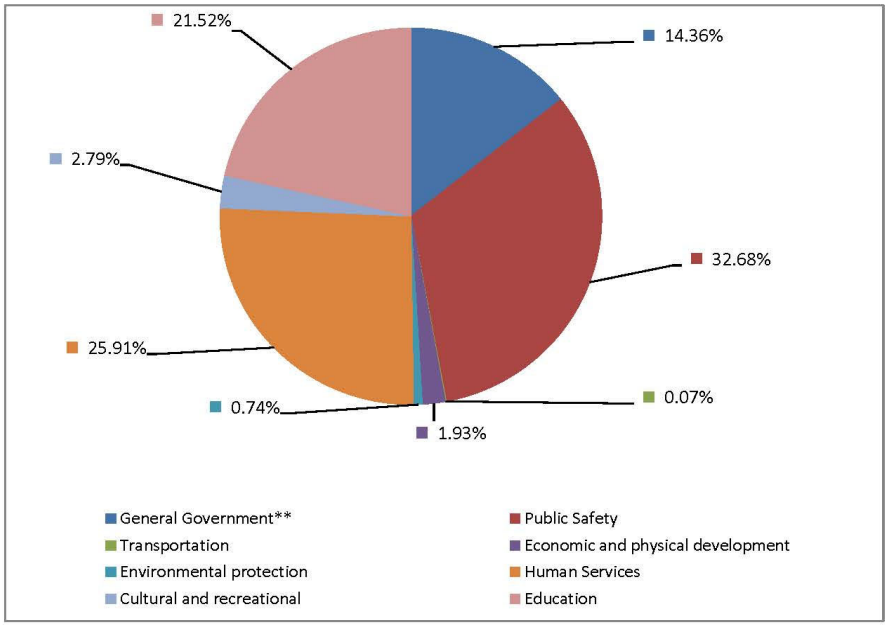
General Fund Revenues

FYE June 30, 2025



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BURKE COUNTY
General Fund Expenditures
FYE June 30, 2025



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ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The responses are required to be uploaded on the LGC's website. The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan:

The remaining useful life of Water and Sewer Assets are less than 50%.

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

BURKECOUNTY
ALL ABOUT ADVANCING

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

January 20, 2026

NC Department of State Treasurer – Local Government Division
3200 Atlantic Avenue
Raleigh, NC 27604

Re: Response to the Auditor's Findings, Recommendations, and Fiscal Matters for the Fiscal Year Ended June 30, 2025

Per 20 NCAC 20 03 .0508 which requires the governing body to develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" signed by a majority of the members of the governing body and submitted to the Local Government Commission (LGC) within 60 days of the auditor's presentation, Burke County is responding to the ratio of 0.3997 on Capital Assets Condition in the Water/Sewer Fund per the "Performance Indicators of Concern" worksheet.

The Capital Assets Condition Ratio calculates the remaining useful life of all depreciable assets in the fund. A remaining useful asset value of less than 0.50 may signal the need to replace the assets in the near future.

An inventory assessment is in the final phase to evaluate the full system and its needs. Once the assessment is received, data will be reviewed, options for funding identified and further plans will be made by the Board and management to best address assets needing replacement and prioritize those needs. Burke County will use the data to also evaluate the potential rates charged for both Water and Sewer customers for the coming fiscal years to allow for funding a long-term capital plan.

Sincerely,

Jeffrey C. Brittain, Chair

Phil Smith, Vice Chair

Brian Barrier, Commissioner

Randy Burns, Commissioner

Mike Stroud, Commissioner

Brian Epley, County Manager

Margaret Pierce, Dep Co. Mgr/Finance Director

200 AVERY AVENUE - P.O. BOX 219 - MORGANTON, NC 28680-0219
COUNTY MANAGER: (828) 764-9350 ~ CLERK TO THE BOARD: (828) 764-9354 ~ WWW.BURKENC.ORG

The Schedule of Findings from the full audit report reads as follows:

Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:		Unmodified
Internal control over financial reporting:		
• Material Weakness(es) identified?	___yes	_X_no
• Significant Deficiency(s) identified	___yes	_X_none reported
Noncompliance material to financial statements noted	___yes	_X_no

Federal Awards

Internal control over major federal programs:		
• Material Weakness(es) identified?	___yes	_X_no
• Significant Deficiency(s) identified	_X_yes	___none reported
Noncompliance material to federal awards	___yes	_X_no

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_X_yes	___no

Identification of major federal programs:

Assistance Listing No.	Program Name
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B Programs		$ 750,000
Auditee qualified as low-risk auditee?	_X_yes	___no

Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I. Summary of Auditors' Results (continued)

State Awards

Internal control over major State programs:

• Material Weakness(es) identified?	___yes	_X_no
• Significant Deficiency(s) identified	_X_yes	___none reported

Type of auditors' report issued on compliance for major State programs: Unmodified

Identification of major State programs:

Program Name
Medical Assistance Program
NC Public School Building Capital-Lottery Proceeds
Courthouse repairs and renovations

Dollar threshold used to determine a State major program		$ 500,000
Auditee qualified as State low-risk auditee?	_X_yes	___no

Section II. Financial Statement Findings

None reported

Section III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid)
AL #: 93.778

Finding: 2025-001
SIGNIFICANT DEFICENCY; NONCOMPLIANCE
Eligibility

Criteria: Federal regulations under 42 CFR § 435.956 require states to verify eligibility factors using electronic data sources where available, and to obtain documentation for unverifiable information. Additionally, the state's Medicaid manual (Aged, Blind and Disabled manual, Family and Children Medicaid manual and the Integrated Policy manual) mandates that all eligibility determinations include cross-verification of applicant-provided data against reliable external sources to ensure accuracy and prevent improper payments.

Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III. Federal Award Findings and Questioned Costs (continued)

Condition:	There were a total of 20 errors found during our testing procedures: - There were 2 errors where income or household size was incorrectly calculated or inaccurate information was entered into the case file. In 1 instance, a failure resulted in a recipient being deemed eligible for Medicaid benefits when they were not, due to income exceeding the eligibility threshold. - There was 8 error where resources were incorrectly calculated or were not properly documented in the case file. - There were 9 errors where required information needed for eligibility determinations were not requested or not requested timely at applications or redeterminations. In 1 instance, a failure resulted in a recipient being deemed eligible for Medicaid benefits when they were not, due to income exceeding the eligibility threshold. - There were 1 errors where a redetermination of eligibility was not performed in accordance with program requirements.
Questioned Costs:	Due to the nature of the populations provided from which the samples were chosen, we are unable to calculate questioned costs for the above mentioned potential eligibility and noncompliance errors.
Context:	We examined 60 cases from of a total of 555,247 Medicaid claims from the Medicaid beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.
Effect:	These control deficiencies and noncompliance increase the risk of improper Medicaid payments, potentially resulting in overpayments to ineligible beneficiaries or underpayments to those who qualify.
Identification of a repeat finding:	This is a repeat finding from the immediate previous audit, 2024-001, 2024-002, and 2024-003. Note in FY 2025 Medicaid findings were combined into a single finding.
Cause:	The deficiencies and noncompliance reported above are caused from ineffective record keeping and case review processes due to insufficient training of staff, lack of oversight from management, and/or inadequate communication between departments resulting in inconsistencies in data sharing and delayed information exchanges.

Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section III. Federal Award Findings and Questioned Costs (continued)

Recommendation:	We recommend that management enhance internal controls by: (1) Providing comprehensive training to staff on the program's eligibility requirements and procedures outlined in the State's Medicaid manuals; (2) Ensuring that there is a formal internal review process and that it is adequately completed to identify and correct errors and monitor compliance; and (3) Communicating all program or policy changes clearly and timely across all departments who oversee eligibility determinations for federal funded programs.
Views of responsible officials and planned corrective actions:	The County agrees with the finding and is implementing actions to correct these issues, which are further discussed in the corrective action plan.

Section IV. State Award Findings and Questioned Costs

Program Name: Medical Assistance Program (Medicaid)
AL #: 93.778

SIGNIFICANT DEFICENCY/NONCOMPLIANCE (NOT MATERIAL): Findings 2025-001 also apply to State requirements and State Awards.

Burke County, North Carolina
Corrective Action Plan
For the Year Ended June 30, 2025

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Question Costs

Finding 2025-001

Name of contact person:	Margaret Pierce - Burke County Finance Director, Korey Fisher-Wellman - Department of Social Services Director, Amanda Grady - Assistant Department of Social Services Director, and Tammy Wright - Medicaid Program Manager
Corrective Action:	For all findings identified, Medicaid staff are required to attend training sessions to address the issues, and sign-in sheets will be required. During training, appropriate policies will be reviewed. The root causes of the errors were determined to be staff oversight and procedural lapses, compounded by policy changes, staff turnover, and the inexperience of some workers. Medicaid Supervisors will continue conducting 2nd Party Reviews. As cases are reviewed, supervisors will provide additional training as needed, either individually or in group settings. Training materials will be kept current and shared with the lead worker to ensure proper delivery. Workers will be required to complete refresher training when errors are found and collaborate with lead workers or supervisors for more detailed instruction or training. Group training will be scheduled if multiple workers demonstrate similar issues based on 2nd Party Review results. Supervisors conducting 2nd Party Reviews will examine two random cases per worker each month for timeliness and accuracy. In addition, two extra cases per worker will be spot-checked monthly to verify accurate resource entry. The Program Manager and Supervisors will monitor reports to ensure timeliness and require staff to document any cases that have gone overdue. These processes will help determine whether improvements have been made in resource accuracy. New employees will have notices and other correspondence reviewed before they are sent out to ensure accuracy. All new employees will continue to have 100% of their cases reviewed until supervisors determine they can process cases independently and correctly. Results from 2nd Party Reviews will be shared with the Program Manager, Assistant Director, and DSS Director. Corrections have been made to cases in error, and supporting documentation has been updated in NCFAST.
Proposed Completion Date:	Supervisors will conduct training in response to the identified errors, with completion targeted by the end of January. Success will be measured through the results of ongoing 2nd Party Reviews. The agency will continue to monitor outcomes, provide group or individual training as needed, and address persistent issues through the disciplinary process when necessary. Additional training requirements and expanded, targeted spot-checks of cases will be implemented on an ongoing basis, based on continued findings, to further strengthen accuracy and compliance.

Section IV - State Award Findings and Question Costs

Corrective Actions for Findings 2025-001 also apply to State requirements and State Awards.

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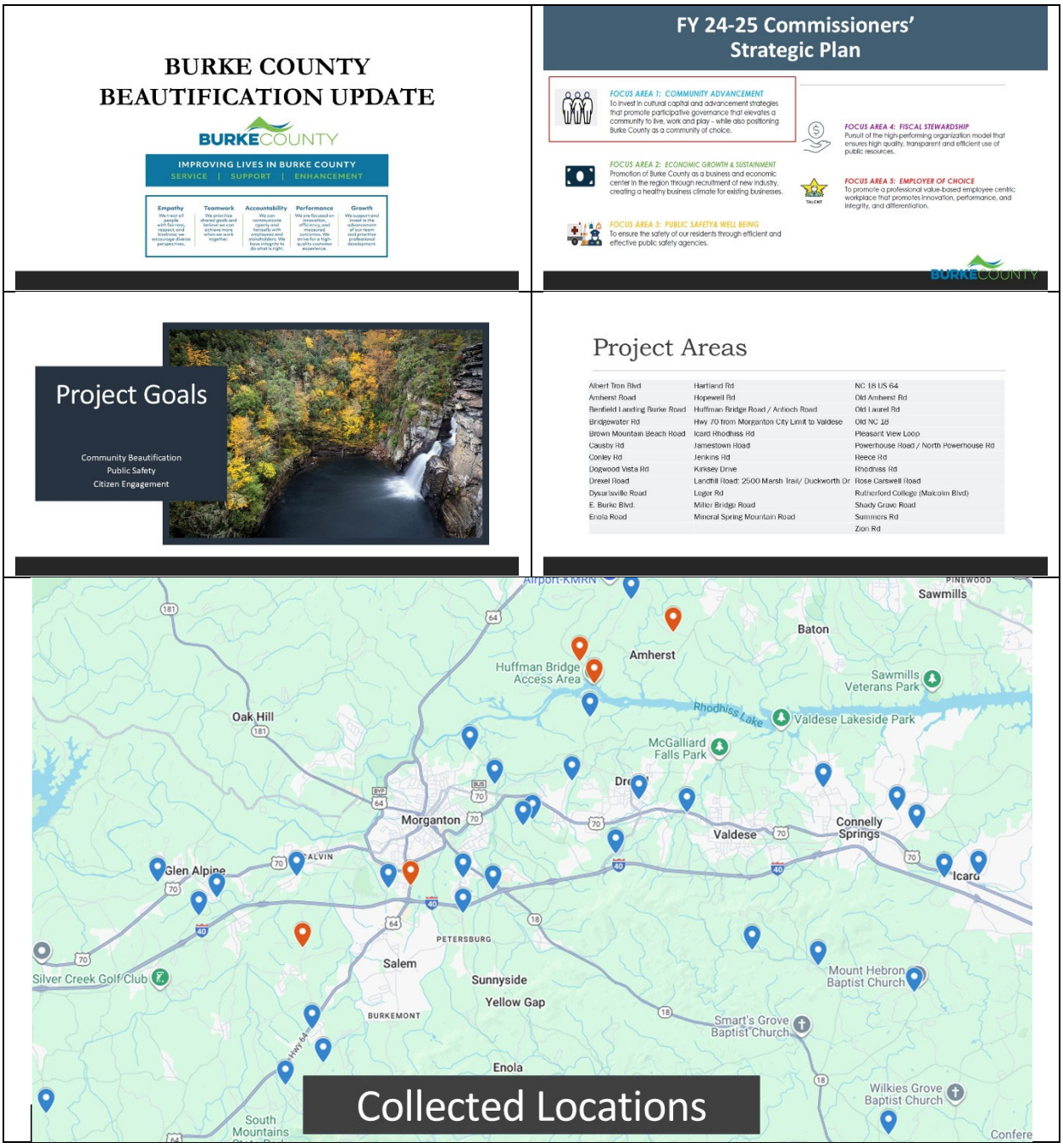
Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

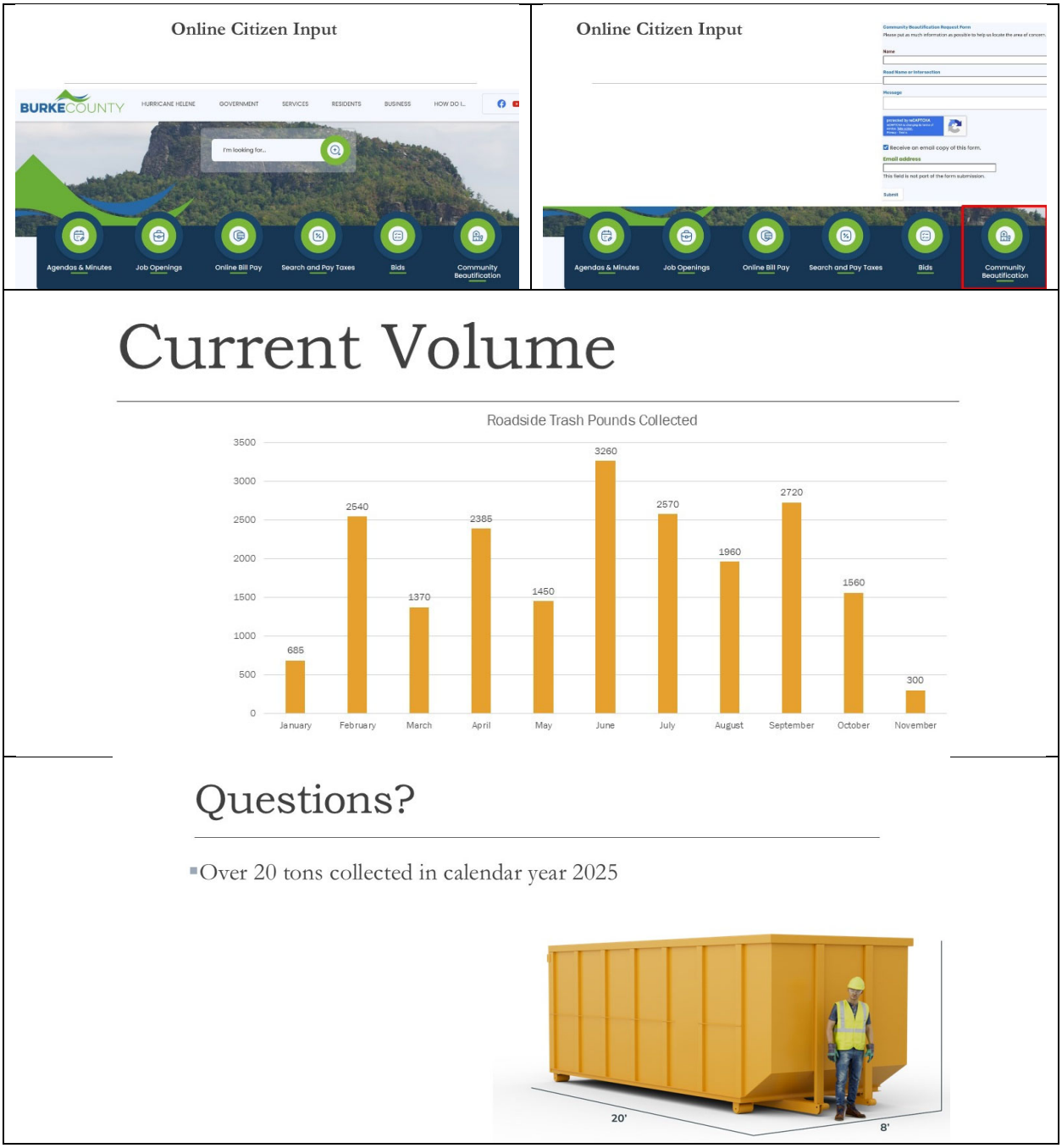
Motion: To accept the reports and the FY 25 audit as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

CM - COMMUNITY BEAUTIFICATION INITIATIVE

Hugh Sandoe, Budget Strategy and Performance Analyst, presented an update on the Community Beautification Initiative as follows:





Chairman Brittain opened the floor for questions or comments. Commissioner Stroud asked about efforts to prevent littering and whether stronger enforcement measures are in place to address illegal dumping and roadside trash. Mr. Sandoe explained that studies show areas with existing trash are more likely to attract additional litter, so regular cleanup helps discourage further dumping, while much roadside debris results from unsecured loads. Mark Delehant, General Services Director, added that when identifiable materials are found in dumped trash, staff attempt to locate information, such as mail, to issue citations. In response to a question from Commissioner Barrier, Mr. Sandoe stated that public reporting of litter locations through the County's website has declined from about 10 reports per month when the program began. Brian

Epley, County Manager, explained that the contractor Gold Star is deployed as needed based on website referrals and is paid approximately $10 per mile for cleanup services. Commissioner Burns commended the Sheriff's Office, noting deputies have been observed voluntarily picking up trash while on patrol.

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

SCHEDULED PUBLIC HEARINGS - NONE

INFORMAL PUBLIC COMMENTS
At 7:11 p.m., Chairman Brittain opened the floor for informal public comments.

Cristy Gupton of Morganton spoke during public comment, requesting clarification and reconsideration of Burke County's exclusion from the Rural Health Transformation (RHT) funding allocated to North Carolina by the Federal Government. She referenced efforts by NC House Representative Hugh Blackwell seeking further review of how "rural" was defined for the program and argued that Burke County meets the intent of the funding based on rural classifications used by the NC Rural Center. Ms. Gupton questioned why counties such as Wake and Buncombe were included while Burke and Caldwell were not. She described ongoing healthcare access challenges in Burke County, including limited availability of independent primary care providers, pharmacies, and behavioral health services, which particularly affect elderly residents, individuals with chronic conditions, and low-income families. She also noted the impacts of the opioid crisis and the strain placed on the community's healthcare system following Hurricane Helene. Ms. Gupton urged the Governor to provide transparency on the criteria used to determine eligible counties and to reconsider the definition of "rural" so counties like Burke with significant healthcare access needs can be included in the program.

There being no one else present to address the Board, Chairman Brittain closed this portion of the meeting.

CONSENT AGENDA
Upon request of Chairman Brittain, County Manager Epley reviewed the following four (4) items on the consent agenda, which were approved by a single motion.

CLERK - REMOVAL FROM THE JUVENILE CRIME PREVENTION COUNCIL
The removal of Dayonna Wilkerson, Seat No. 13 (student under the age of 18), was requested due to her graduation and transition to college.

Motion: To remove Dayonna Wilkerson's name from the official roster and thank her for her service to the community.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

CLERK - REMOVAL FROM THE LIBRARY BOARD OF TRUSTEES
Seat No. 8 on the Library Board of Trustees is designated for a resident of the Town of Hildebran and has an expired term. Jennie Cook has served the maximum number of terms permitted under the LBOT bylaws; therefore, her removal was requested.

Motion: To remove Jennie Cook's name and thank her for her service to the community.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

GS - RESOLUTION ADOPTING THE 2024 LOCAL WATER SUPPLY PLAN
The LWSP (Local Water Supply Plan) has been approved by the Division of Water Resources. Adoption of the following resolution is required. The resolution states that the Burke County Board of Commissioners finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute § 143-355 (I) and that it will provide appropriate guidance for the future management of water supplies for Burke County as well as useful information to the Department of Environmental Quality for their development of a state water supply plan as required by statute.

Motion: To adopt Resolution No. 2026-02.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2026-02 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION FOR APPROVING 2024 LOCAL WATER SUPPLY PLAN

WHEREAS, North Carolina General Statute § 143-355 (l) requires that each unit of local government that provides public water service or that plans to provide public water service and each large community water system shall, either individually or together with other units of local government and large community water systems, prepare and submit a Local Water Supply Plan; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Local Water Supply Plan for Burke County has been developed and submitted to the Board of Commissioners for approval; and

WHEREAS, the Board of Commissioners finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute § 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for Burke County, as well as useful information to the Department of Environmental Quality for the development of a state water supply plan as required by statute;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Burke County that the Local Water Supply Plan entitled, 2024 Burke County Local Water Supply Plan, is hereby approved and shall be submitted to the Department of Environmental Quality, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Board of Commissioners intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five (5) years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

Adopted this 20th day of January 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

CM – APPROVAL OF LEASE FOR OFFICE SPACE - $1

In lieu of requesting approval of a resolution, Brian Epley, County Manager, requested approval of a one-year lease agreement allowing Congressman Moore to maintain a district office at 200 Avery Avenue. The lease, required for federal compliance purposes, is for $1 per year and will expire at the end of January prior to the Board's next meeting. The item was added during the approval of the agenda to allow for timely consideration. Pursuant to N.C.G.S. § 160A-272 (b), this lease extension is exempt from the 30-day notice requirements.

Motion: To approve a one-year lease agreement with Congressman Moore for office space located at 200 Avery Avenue in the amount of $1 per year.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Note: The lease agreement is on file in the Finance office.

ITEMS FOR DECISION

SO - RESOLUTION AWARDING COUNTY-ISSUED SERVICE SIDE ARM AND BADGE

In accordance with N.C.G.S. § 20-187.2(a), Sheriff Hinceman requested that the gun (Glock G45, Serial Number CETE928) and badge worn by Lieutenant Timothy Branch be awarded to him for retirement for the fee of $1.00. Lieutenant Timothy Branch began his career with the Burke County Sheriff's Office on August 2, 2014, rose to the rank of lieutenant, and retired on September 29, 2025, after 11 years and one (1) month of service with the agency. Prior to that, he served with the Hudson and Valdese Police Departments for 13 years and six (6) months, totaling 24 years and 7 months of law enforcement service.



Depicted from left to right: Sheriff Hinceman, Commissioner Stroud, Commissioner Barrier, Commissioner Burns, Lt. Branch, Mrs. Branch, Vice Chairman Smith, and Chairman Brittain.

Chairman Brittain opened the floor for questions or comments.; there being none, he called for a motion.

Motion: To adopt Resolution No. 2026-01.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Lt. Branch thanked the Board for the progress made in Burke County and expressed appreciation for the opportunity to serve the community. He explained that his retirement decision was influenced by the retirement supplement rather than a desire to leave the County. Lt. Branch noted his long tenure with Burke County, including more than eight (8) years with Burke County EMS prior to joining the Sheriff's Office, and thanked the Sheriff and County Manager Epley for their support and leadership.

Vice Chairman Smith expressed appreciation to Lt. Branch for his service and also thanked Mrs. Branch, noting that the spouse serves alongside the law enforcement officer.

Resolution No. 2026-01 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION AWARDING COUNTY-ISSUED SERVICE SIDE ARM AND BADGE PURSUANT TO NORTH CAROLINA GENERAL STATUTE § 20-187.2 A

WHEREAS, Lieutenant Timothy Branch retired from the Burke County Sheriff's Office on September 29, 2025; and

WHEREAS, Lieutenant Timothy Branch was a dedicated law enforcement officer to the citizens of Burke County with the Valdese Police Department for 13 years and six (6) months and the Burke County Sheriff's Office for 11 years and one (1) month, for a total of 24 years and seven (7) months; and

WHEREAS, North Carolina General Statute § 20-187.2 (a) permits Burke County to donate the badge worn at no cost, and to sell service-issued side arms to retiring law enforcement officers, at a price determined by the Board of Commissioners; and

THEREFORE, THE BOARD OF COMMISSIONERS OF BURKE COUNTY RESOLVES THAT:

- Lieutenant Timothy Branch's service weapon and badge be declared surplus property; and
- The Sheriff of Burke County, Banks Hinceman, is authorized to present Lieutenant Timothy Branch, his Burke County Sheriff's Office issued badge at no cost, for his retirement; and
- The Sheriff of Burke County, Banks Hinceman, is also authorized to sell a Glock G45 pistol, Serial Number CETE928, at a set price of $1.00 for his retirement.

Adopted this 20th day of January 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

TAX - TAX COLLECTION REPORT FOR PERIOD ENDING DECEMBER 31, 2025

John Bridgers, Tax Administrator, presented the Tax Collection Report for the period ending December 31, 2025, as follows:

2025-2026 Year-to-Date Levy				
	Current Year Amended Levy	Current Year Collected	% Collected	$ Remaining
Property Tax	$55,976,122	$46,685,495	83%	$9,290,627
Motor Vehicles	$5,456,857	$3,104,233	57%	$2,352,624
Fire Tax	$6,508,290	$5,408,080	83%	$1,100,210

Year-to-Date Revenue Collections				
	Budget	Actuals To Date	% Collected	$ Remaining
Current Year Taxes	$60,495,871	$49,257,134	81%	$11,238,737
Discounts	($350,000)	($346,429)		
Delinquent Taxes	$700,000	$500,487	71%	$199,513
Interest and Fees	$329,000	$197,482	60%	$131,518

	$61,174,871	$49,608,674		

Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To accept the Tax Collection Report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Tax - Tax Release and Refund Report for Period Ending December 31, 2025

John Bridgers, Tax Administrator, presented the Tax Release and Refund Report for the period ending December 31, 2025, as follows:

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$37,971.16	$11,596.10	$26,375.06	$187.18

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$0.00

*Note: The net release amount results from the reported amount minus the rebilled amount.

Trans #	Refund Recipient Name	Refund Address	Refund Description	Opid	Refund Amount ($)
19316864	MICHELLE LEANN DAVIS	7685 OLD NC 18 CONNELLY SPRINGS,NC 28612	Refund on Bill # 0024091652-2025-2025-0000-00	DHUTCHINS1	49.52
19316752	RANDY CHRISTOPHER BLALOCK	4987 MOUNIRA AVE HICKORY,NC 28602	Refund on Bill # 0024087133-2025-2025-0000-00	DHUTCHINS1	137.66
Total					**187.18**

Bill #	Taxpayer Name	Bill Date	Operator ID (Name)	Release Date	Orig Bill Amount($)	Release Amount($)	Bill Amount after Release($)
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Deceased**						
0000013347-2025-2025-0000-00-REG	MCKINNEY, RONDAL W	7/1/2025	LOENDORF JOSEPH	12/3/2025	327.71	327.71	0.00
Subtotal					**327.71**	**327.71**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Discovery Billing**						
0024086349-2025-2025-0000-00-REG	LEDBETTER, ROBERT KENNETH	8/29/2025	LINDA WILBUR	12/12/2025	7.16	7.16	0.00
Subtotal					**7.16**	**7.16**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Duplicate Billing**						
0000022447-2025-2025-0000-00-REG	FOX, GERALDINE	7/1/2025	LOENDORF JOSEPH	12/15/2025	1,210.65	25.64	1,185.01
0024009652-2025-2023-0001-00-REG	VEKA EAST, INC	12/8/2025	LINDA WILBUR	12/8/2025	29.12	29.12	0.00
0024044825-2023-2023-0000-00-REG	CARSWELL, BRIAN WAYNE	7/3/2023	LINDA WILBUR	12/12/2025	123.20	123.20	0.00
0024044825-2024-2024-0000-00-REG	CARSWELL, BRIAN WAYNE	7/15/2024	LINDA WILBUR	12/12/2025	117.04	117.04	0.00
0024044825-2025-2025-0000-00-REG	CARSWELL, BRIAN WAYNE	7/1/2025	LINDA WILBUR	12/12/2025	116.00	116.00	0.00
0024077318-2025-2025-0000-00-REG	TAYLOR, BETTY JEAN W	7/1/2025	LOENDORF JOSEPH	12/5/2025	21.37	21.37	0.00
0024083230-2025-2025-0000-00-REG	IRONHEAD 49 INC	7/1/2025	LINDA WILBUR	12/30/2025	45.23	45.23	0.00
0024085934-2025-2025-0000-00-REG	FREDRICKSON, CHAD WYNN	8/29/2025	LINDA WILBUR	12/23/2025	334.11	334.11	0.00
0024085986-2025-2025-0000-00-REG	BRAVO, PRUDENCIO	8/29/2025	LINDA WILBUR	12/23/2025	355.44	355.44	0.00
0024086114-2025-2025-0000-00-REG	VAZQUEZ CHAVEZ, VICTOR MANUEL	8/29/2025	LINDA WILBUR	12/23/2025	281.50	281.50	0.00
0024086281-2025-2025-0000-00-REG	HALL, MONTANA GLEN-NELSON	8/29/2025	LINDA WILBUR	12/12/2025	20.32	20.32	0.00

0024086336-2025-2025-0000-00-REG	CLARK, CHELSEY LEIGH	8/29/2025	LINDA WILBUR	12/22/2025	262.11	262.11	0.00
0024086404-2025-2025-0000-00-REG	COBLE, KIRSTEN POWELL	8/29/2025	LINDA WILBUR	12/23/2025	268.16	268.16	0.00
0024086420-2025-2025-0000-00-REG	ONO POKE BOWL LLC	8/29/2025	LINDA WILBUR	12/22/2025	444.00	444.00	0.00
0024086464-2025-2025-0000-00-REG	MALLARY, HOPE GABRIELLE	8/29/2025	LINDA WILBUR	12/22/2025	451.63	451.63	0.00
0024086471-2025-2025-0000-00-REG	FENDER, BRANDY RENEE	8/29/2025	LINDA WILBUR	12/12/2025	6.06	6.06	0.00
0024086572-2025-2025-0000-00-REG	MARTIN, TONY STEVEN	8/29/2025	LOUISE JOHNSON	12/19/2025	46.25	46.25	0.00
0024086603-2025-2025-0000-00-REG	COBB, DANIEL JONATHAN	8/29/2025	LINDA WILBUR	12/12/2025	22.68	22.68	0.00
0024086649-2025-2025-0000-00-REG	MCGLYNN, SANTARA LOGAN	8/29/2025	LINDA WILBUR	12/23/2025	316.07	316.07	0.00
0024086720-2025-2025-0000-00-REG	STEPHENS, NOAH MORGAN	8/29/2025	LOUISE JOHNSON	12/3/2025	231.44	231.44	0.00
0024086832-2025-2025-0000-00-REG	ENGLAND, DOROTHEA NICOLE	8/29/2025	LINDA WILBUR	12/23/2025	265.40	265.40	0.00
0024086870-2025-2025-0000-00-REG	WATERS, MICHAEL GREGORY	8/29/2025	LOUISE JOHNSON	12/1/2025	75.76	75.76	0.00
0024086999-2025-2025-0000-00-REG	GILBERT, REBECCA FOSTER	8/29/2025	LOENDORF JOSEPH	12/19/2025	18.89	18.89	0.00
0024087105-2025-2025-0000-00-REG	HOLT, CODY JAMES	8/29/2025	LINDA WILBUR	12/23/2025	336.33	336.33	0.00
0024087133-2025-2025-0000-00-REG	BLALOCK, RANDY CHRISTOPHER	8/29/2025	LOENDORF JOSEPH	12/12/2025	114.89	114.89	0.00
0024087570-2025-2025-0000-00-REG	ENNIS, JOSEPH EDWARD	8/29/2025	LINDA WILBUR	12/23/2025	288.96	288.96	0.00
0024087584-2025-2025-0000-00-REG	WILSON, JOSEPH	8/29/2025	LOUISE JOHNSON	12/4/2025	22.98	22.98	0.00
0024087718-2025-2025-0000-00-REG	YANG, GE	8/29/2025	LOENDORF JOSEPH	12/29/2025	69.21	69.21	0.00
0024087944-2025-2025-0000-00-REG	PETERS, NATHAN DANIEL	8/29/2025	LINDA WILBUR	12/22/2025	412.68	412.68	0.00
0024087990-2025-2025-0000-00-REG	FRANKLIN, JENNIFER BENFIELD	8/29/2025	LINDA WILBUR	12/23/2025	246.74	246.74	0.00
0024088123-2025-2025-0000-00-REG	MCLAUGHLIN, KRISTY STYLES	8/29/2025	LINDA WILBUR	12/23/2025	253.27	253.27	0.00
0024088136-2025-2025-0000-00-REG	STEPHENS, DANNY ALLEN	8/29/2025	LINDA WILBUR	12/15/2025	10.91	10.91	0.00
0024088156-2025-2025-0000-00-REG	MCCRACKEN, CYNTHIA RAY	8/29/2025	LINDA WILBUR	12/23/2025	281.94	281.94	0.00
0024088385-2025-2025-0000-00-REG	BURNS, RAYMOND BRENT	8/29/2025	LINDA WILBUR	12/15/2025	70.46	70.46	0.00
0024088598-2025-2025-0000-00-REG	EDWARDS, ANDY LYN	8/29/2025	LINDA WILBUR	12/23/2025	329.52	329.52	0.00
0024088764-2025-2025-0000-00-REG	MILLIGAN, ROY JOSEPH	8/29/2025	LOUISE JOHNSON	12/30/2025	29.83	29.83	0.00
0024088820-2025-2025-0000-00-REG	SISK, LAUREN ADELAIDE	8/29/2025	LOUISE JOHNSON	12/2/2025	289.99	289.99	0.00
0024088998-2025-2025-0000-00-REG	YOUNG, TIMMY LOGAN	8/29/2025	LINDA WILBUR	12/23/2025	349.10	349.10	0.00
0024089055-2025-2025-0000-00-REG	CHAPMAN, LINDSEY AUTON	8/29/2025	LINDA WILBUR	12/15/2025	20.08	20.08	0.00
0024089155-2025-2025-0000-00-REG	RIDDLE, JIMMY DALE	8/29/2025	LINDA WILBUR	12/23/2025	329.67	329.67	0.00
0024089411-2025-2025-0000-00-REG	MAYBERRY, JOSEPH KYLE	8/29/2025	LINDA WILBUR	12/22/2025	287.75	287.75	0.00
0024089704-2025-2025-0000-00-REG	REID, NATHAN GLEN	8/29/2025	LOUISE JOHNSON	12/18/2025	146.34	146.34	0.00
0024089840-2025-2025-0000-00-REG	RIVERA GOMEZ, JESUS DAVID	8/29/2025	LINDA WILBUR	12/22/2025	523.89	523.89	0.00
0024089857-2025-2025-0000-00-REG	HALL, MONTANA GLEN-NELSON	8/29/2025	LINDA WILBUR	12/15/2025	47.26	47.26	0.00
0024089924-2025-2025-0000-00-REG	BUCHANAN, JONATHAN LEE	8/29/2025	LINDA WILBUR	12/23/2025	251.83	251.83	0.00
0024089936-2025-2025-0000-00-REG	BERROSPE, ESTEBAN JEREZ	8/29/2025	LINDA WILBUR	12/15/2025	17.86	17.86	0.00
0024089980-2025-2025-0000-00-REG	SULLIVAN, TOMMY JOE	8/29/2025	LINDA WILBUR	12/23/2025	320.46	320.46	0.00
0024090069-2025-2025-0000-00-REG	FERNETT, NORA ELIZABETH	8/29/2025	LOUISE JOHNSON	12/16/2025	7.91	7.91	0.00
0024090161-2025-2025-0000-00-REG	SMITH, PATRICK ALAN	8/29/2025	LINDA WILBUR	12/23/2025	336.80	336.80	0.00
0024090323-2025-2025-0000-00-REG	BLEDSOE, TYLER JAMES	8/29/2025	LOUISE JOHNSON	12/9/2025	434.98	434.98	0.00
0024090350-2025-2025-0000-00-REG	STALLINGS, AMBER EVONA	8/29/2025	LINDA WILBUR	12/23/2025	305.37	305.37	0.00
0024090372-2025-2025-0000-00-REG	STARNES, MARCIA RENEE	8/29/2025	LOENDORF JOSEPH	12/19/2025	14.45	14.45	0.00
0024090470-2025-2025-0000-00-REG	SMITH, TIMOTHY MOORE	8/29/2025	LOUISE JOHNSON	12/8/2025	35.83	35.83	0.00
0024090657-2025-2025-0000-00-REG	TALLENT, TERESA WILSON	8/29/2025	LOUISE JOHNSON	12/17/2025	172.32	172.32	0.00
0024090675-2025-2025-0000-00-REG	FLORES, JOCELYN	8/29/2025	LOUISE JOHNSON	12/12/2025	81.40	81.40	0.00
0024090686-2025-2025-0000-00-REG	BOLLINGER, UATASHA CLONTZ	8/29/2025	LINDA WILBUR	12/23/2025	239.39	239.39	0.00
0024090966-2025-2025-0000-00-REG	ADAMS, JOHNNY EARL	8/29/2025	LINDA WILBUR	12/22/2025	381.56	381.56	0.00
0024091053-2025-2025-0000-00-REG	STRAUSS, DANIEL MICHAEL	8/29/2025	LINDA WILBUR	12/23/2025	95.62	95.62	0.00
0024091113-2025-2025-0000-00-REG	WILLIAMS, LORA RAE	8/29/2025	LINDA WILBUR	12/22/2025	441.56	441.56	0.00
0024091122-2025-2025-0000-00-REG	LINK, GLENN EVANS	8/29/2025	LOUISE JOHNSON	12/4/2025	144.67	144.67	0.00
0024091140-2025-2025-0000-00-REG	CAUSBY-SHUMATE, HOLLY SUZANNE	8/29/2025	LINDA WILBUR	12/23/2025	331.29	331.29	0.00
0024091231-2025-2025-0000-00-REG	DUCKWORTH, DUSTIN MICHAEL	8/29/2025	LINDA WILBUR	12/23/2025	382.95	382.95	0.00
0024091392-2025-2025-0000-00-REG	HERNANDEZ VASQUEZ, MARTIN	8/29/2025	LINDA WILBUR	12/23/2025	331.16	331.16	0.00
0024091398-2025-2025-0000-00-REG	THOMPSON, JERRY ROBERT	8/29/2025	LINDA WILBUR	12/23/2025	185.23	185.23	0.00
0024091407-2025-2025-0000-00-REG	GROVER, SHELBY MAXINE	8/29/2025	LOENDORF JOSEPH	12/12/2025	66.05	66.05	0.00
0024091611-2025-2025-0000-00-REG	MILLER, ERIC J	8/29/2025	LINDA WILBUR	12/22/2025	617.65	617.65	0.00
0024091643-2025-2025-0000-00-REG	CURTIS, GREGORY DAVID	8/29/2025	LINDA WILBUR	12/22/2025	539.54	539.54	0.00
0024091652-2025-2025-0000-00-REG	DAVIS, MICHELLE LEANN	8/29/2025	LOUISE JOHNSON	12/15/2025	39.77	39.77	0.00
0024091814-2025-2025-0000-00-REG	HARRIS, JOSHUA LANDON	8/29/2025	LINDA WILBUR	12/15/2025	61.05	61.05	0.00
0024091843-2025-2025-0000-00-REG	SMITH, JASON MICHAEL	8/29/2025	LOUISE JOHNSON	12/1/2025	1,085.03	1,085.03	0.00
0024091892-2025-2025-0000-00-REG	OWENSBY, CONNIE MARLENE	8/29/2025	LOUISE JOHNSON	12/12/2025	17.07	17.07	0.00
0024092018-2025-2025-0000-00-REG	PATTON, DILAN PAUL	8/29/2025	LINDA WILBUR	12/23/2025	250.27	250.27	0.00
0024092055-2025-2025-0000-00-REG	BARTLETT, MARY ELIZABETH	8/29/2025	LINDA WILBUR	12/22/2025	610.47	610.47	0.00
0024092056-2025-2025-0000-00-REG	MARTINEZ, ALVARO	8/29/2025	LINDA WILBUR	12/30/2025	10.05	10.05	0.00
0024092321-2025-2025-0000-00-REG	FENDER, JENNIFER BURGESS	8/29/2025	LINDA WILBUR	12/22/2025	317.07	317.07	0.00
0024092686-2025-2025-0000-00-REG	LAWRENCE, RONESHA ELIZABETH	8/29/2025	LINDA WILBUR	12/15/2025	9.71	9.71	0.00
0024092697-2025-2025-0000-00-REG	DAVIS, SHANNA DAWN	8/29/2025	LOENDORF JOSEPH	12/5/2025	5.64	5.64	0.00
0024092723-2025-2025-0000-00-REG	DAVIS, BRAD ELLIS	8/29/2025	LINDA WILBUR	12/22/2025	585.81	585.81	0.00
0024092982-2025-2025-0000-00-REG	MCCLELLAN, JESSICA ANN	8/29/2025	LINDA WILBUR	12/23/2025	289.49	289.49	0.00
0024093265-2025-2025-0000-00-REG	COPELAND, HANNAH FAITH	8/29/2025	LINDA WILBUR	12/23/2025	386.28	386.28	0.00
0024093431-2025-2025-0000-00-REG	BAKER, ELIJAH RYAN	8/29/2025	LINDA WILBUR	12/23/2025	340.40	340.40	0.00
0024093435-2025-2025-0000-00-REG	GILBERT, ROBERT DEAN III	8/29/2025	LOENDORF JOSEPH	12/19/2025	7.28	7.28	0.00
0024093457-2025-2025-0000-00-REG	CHAPMAN, MEGAN BRENDLE	8/29/2025	LINDA WILBUR	12/15/2025	12.69	12.69	0.00
0024093550-2025-2025-0000-00-REG	TURNMAN, JESSE OBRYAN	8/29/2025	LINDA WILBUR	12/22/2025	458.66	458.66	0.00
Subtotal					**19,746.93**	**18,561.92**	**1,185.01**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Billing Correction**						
0000046229-2025-2025-0000-00-REG	SMITH, GREG	7/1/2025	AMANDA CONLEY	12/29/2025	320.77	320.77	0.00
0000060462-2025-2022-0070-00-REG	LOFTIS, WILLIAM RANDOLPH III	7/29/2025	AMANDA CONLEY	12/8/2025	111.48	111.48	0.00
0000060462-2025-2023-0070-00-REG	LOFTIS, WILLIAM RANDOLPH III	7/29/2025	AMANDA CONLEY	12/8/2025	89.82	89.82	0.00
0000060462-2025-2024-0070-00-REG	LOFTIS, WILLIAM RANDOLPH III	7/29/2025	AMANDA CONLEY	12/8/2025	89.82	89.82	0.00
Subtotal					**611.89**	**611.89**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Amended Listing**						
0024093529-2025-2025-0000-00-REG	REDMOND, LARRY TIMOTHY-JAMES	8/29/2025	LINDA WILBUR	12/5/2025	97.53	85.71	11.82
Subtotal					**97.53**	**85.71**	**11.82**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Exempt Property**						
0000072924-2025-2025-0000-00-REG	MOORE, TOMMY EUGENE	7/1/2025	LINDA WILBUR	12/29/2025	111.41	111.41	0.00

0024075695-2023-2020-0000-00-REG	HOCHOKA	12/11/2023	LINDA WILBUR	12/8/2025	486.50	486.50	0.00
0024075695-2023-2021-0000-00-REG	HOCHOKA	12/11/2023	LINDA WILBUR	12/8/2025	451.75	451.75	0.00
0024075695-2023-2022-0000-00-REG	HOCHOKA	12/11/2023	LINDA WILBUR	12/8/2025	417.00	417.00	0.00
0024075695-2023-2023-0000-00-REG	HOCHOKA	12/11/2023	LINDA WILBUR	12/8/2025	308.00	308.00	0.00
0024075695-2024-2024-0000-00-REG	HOCHOKA	7/15/2024	LINDA WILBUR	12/8/2025	308.00	308.00	0.00
0024075695-2025-2025-0000-00-REG	HOCHOKA	7/1/2025	LINDA WILBUR	12/8/2025	277.50	277.50	0.00
Subtotal					**2,360.16**	**2,360.16**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Not in Burke County**						
0000071875-2022-2022-0000-00-REG	WALLACE, MATT	7/1/2022	LINDA WILBUR	12/19/2025	15.16	15.16	0.00
0000071875-2023-2023-0000-00-REG	WALLACE, MATT	7/3/2023	LINDA WILBUR	12/19/2025	10.66	10.66	0.00
0000071875-2024-2024-0000-00-REG	WALLACE, MATT	7/15/2024	LINDA WILBUR	12/19/2025	10.66	10.66	0.00
0000071875-2025-2025-0000-00-REG	WALLACE, MATT	7/1/2025	LINDA WILBUR	12/19/2025	10.56	10.56	0.00
0024039895-2025-2025-0000-00-REG	ST AUBIN, JUSTIN	7/1/2025	LINDA WILBUR	12/18/2025	529.48	27.17	502.31
0024085293-2025-2025-0000-00-REG	WALKER, JUSTIN	7/1/2025	LOENDORF JOSEPH	12/22/2025	95.85	95.85	0.00
Subtotal					**672.37**	**170.06**	**502.31**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Process Correction**						
0000011308-2025-2025-0000-00-REG	COFFEY, LILLIAN R	7/1/2025	LOENDORF JOSEPH	12/23/2025	1,504.60	1,504.60	0.00
0000011308-2025-2025-0000-01-REG	COFFEY, LILLIAN R	7/1/2025	LOENDORF JOSEPH	12/23/2025	837.87	837.87	0.00
Subtotal					**2,342.47**	**2,342.47**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Release LFUF**						
0000007010-2025-2025-0000-00-REG	RECTOR, PHIFER T	7/1/2025	LINDA WILBUR	12/9/2025	391.69	44.00	347.69
0000007917-2025-2025-0000-00-REG	RECTOR, EUGENE P	7/1/2025	LINDA WILBUR	12/9/2025	319.32	44.00	275.32
0000014257-2025-2025-0000-00-REG	JAIMET, MARTIN BRUCE	7/1/2025	LINDA WILBUR	12/9/2025	481.40	44.00	437.40
0000018039-2025-2025-0000-01-REG	LETTERMAN, MELVA JEAN	7/1/2025	LINDA WILBUR	12/9/2025	294.85	44.00	250.85
0000019527-2025-2025-0000-01-REG	ETHERIDGE, ELMER J	7/1/2025	LINDA WILBUR	12/9/2025	172.22	44.00	128.22
0000020364-2025-2025-0000-01-REG	SMITH, EDWINA V	7/1/2025	LINDA WILBUR	12/9/2025	517.12	44.00	473.12
0000020820-2025-2025-0000-00-REG	STARNES, MELISSA Y	7/1/2025	LINDA WILBUR	12/9/2025	305.41	44.00	261.41
0000020948-2025-2025-0000-01-REG	FREEMAN, JERRY STUART	7/1/2025	LINDA WILBUR	12/8/2025	271.14	44.00	227.14
0000020994-2025-2025-0000-00-REG	JORDAN, MATTIE STURGILL	7/1/2025	LINDA WILBUR	12/9/2025	558.04	44.00	514.04
0000021257-2025-2025-0000-01-REG	HUDSON, SHIRLEY T	7/1/2025	LINDA WILBUR	12/9/2025	313.42	44.00	269.42
0000021438-2025-2025-0000-01-REG	CLARK, MICHAEL A	7/1/2025	LINDA WILBUR	12/9/2025	298.88	44.00	254.88
0000021814-2025-2025-0000-01-REG	JOHNSON, SHIRLEY M	7/1/2025	LINDA WILBUR	12/9/2025	507.65	44.00	463.65
0000022060-2025-2025-0000-01-REG	BERRY, FRED JULIAN	7/1/2025	LINDA WILBUR	12/9/2025	274.36	44.00	230.36
0000024905-2025-2025-0000-00-REG	COPPERNOLL, JASON	7/1/2025	LINDA WILBUR	12/9/2025	225.85	44.00	181.85
0000025097-2025-2025-0000-01-REG	PENNINGTON, PHYLLIS D	7/1/2025	LINDA WILBUR	12/9/2025	363.23	44.00	319.23
0000025168-2025-2025-0000-00-REG	JOHNSON, TANIA DIANE	7/1/2025	LINDA WILBUR	12/9/2025	376.91	44.00	332.91
0000026063-2025-2025-0000-01-REG	DEATON, JAMES LARRY	7/1/2025	LINDA WILBUR	12/9/2025	229.52	44.00	185.52
0000029540-2025-2025-0000-01-REG	SMITH, HARRY R	7/1/2025	LINDA WILBUR	12/9/2025	401.11	44.00	357.11
0000029752-2025-2025-0000-01-REG	SMITH, BARBARA	7/1/2025	LINDA WILBUR	12/9/2025	360.22	44.00	316.22
0000029768-2025-2025-0000-00-REG	BUMGARNER, PATSY R	7/1/2025	LINDA WILBUR	12/9/2025	466.57	1.00	465.57
0000029830-2025-2025-0000-01-REG	REESE, WAYNE ALAN	7/1/2025	LINDA WILBUR	12/9/2025	310.30	44.00	266.30
0000038922-2025-2025-0000-01-REG	WINEBARGER, RUBY J	7/1/2025	LINDA WILBUR	12/9/2025	521.65	44.00	477.65
0000039670-2025-2025-0000-00-REG	SHOOK, JERRY	7/1/2025	LINDA WILBUR	12/9/2025	304.36	44.00	260.36
0000040062-2025-2025-0000-01-REG	BOYCE, DOLLIE MARIE	7/1/2025	LINDA WILBUR	12/9/2025	116.82	44.00	72.82
0000058197-2025-2025-0000-01-REG	ANTHONY, LINDA SMITH	7/1/2025	LINDA WILBUR	12/9/2025	707.48	44.00	663.48
0024039895-2025-2025-0000-00-REG	ST AUBIN, JUSTIN	7/1/2025	LOENDORF JOSEPH	12/18/2025	713.48	92.00	621.48
0024039895-2025-2025-0000-00-REG	ST AUBIN, JUSTIN	7/1/2025	LINDA WILBUR	12/18/2025	621.48	92.00	529.48
Subtotal					**10,424.48**	**1,241.00**	**9,183.48**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Value Change**						
0024039895-2025-2025-0000-00-REG	ST AUBIN, JUSTIN	7/1/2025	LOENDORF JOSEPH	12/18/2025	717.38	3.90	713.48
Subtotal					**717.38**	**3.90**	**713.48**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Waived**						
0000021282-2024-2024-0000-00-REG	HOCHOKA	7/15/2024	AMANDA CONLEY	12/8/2025	333.03	333.03	0.00
0000021282-2025-2025-0000-00-REG	HOCHOKA	7/1/2025	AMANDA CONLEY	12/8/2025	330.05	330.05	0.00
Subtotal					**663.08**	**663.08**	**0.00**
Total					**37,971.16**	**26,375.06**	**11,596.10**

Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To accept the Tax Release and Refund Report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

REPORTS AND COMMENTS

Chairman Brittain opened the floor for reports and comments from Board members and professional staff. Margaret Pierce, Finance Director / Deputy County Manager, thanked the finance staff and departments for their assistance in preparing the annual audit report. Commissioner Stroud reminded the public about the upcoming America 250 commemoration and expressed appreciation for serving alongside the current Board, noting the transparency and teamwork among Commissioners. Commissioner Burns also commended Ms. Pierce and her staff

for their extensive work in completing the audit. Commissioner Barrier expressed appreciation for the opportunity to serve and thanked Mr. Jernigan for his many years of work supporting children and families. He noted that he felt a sense of kinship with Mr. Jernigan, as he also works with children through boards such as the Department of Social Services Advisory Board, Smart Start, and the Child Protection and Child Fatality Prevention Team.

Chairman Brittain reminded residents to prepare for the potential winter weather forecast for the weekend and invited James Robinson, Emergency Services Director, to provide guidance. Mr. Robinson encouraged residents to prepare for at least 72 hours by ensuring they have necessary medications, food, and water, and to avoid unsafe generator use to prevent carbon monoxide poisoning. He also encouraged checking on neighbors who may need assistance. Brian Epley, County Manager, added that an incident management team briefing was scheduled and that the County would provide updates through its public information channels as conditions develop.

Chairman Brittain announced Clerk Draughn's upcoming retirement and extended well wishes. He issued several reminders for upcoming community events, BOC meetings, and invited youth groups interested in leading the Pledge of Allegiance at Board meetings to sign up on the county website. Additionally, he encouraged religious faith leaders to sign up with the Clerk to lead the invocation at the Board's regular meetings. Further, he encouraged citizens to spay or neuter pets, adopt or foster from Burke County Animal Services, secure their loads when visiting convenience centers or the landfill, avoid littering, and report littered areas through the Community Beautification tab on the county's website.

RESULT: NO ACTION TAKEN.

VACANCY ANNOUNCEMENTS

CLERK - BOARDS & COMMITTEES VACANCY REPORT
Kay Draughn, Clerk to the Board, announced the following service activities:

- Adult Care & Nursing Home Community Advisory Committee
- Burke County Public Health Advisory Board
- Hickory Regional Planning Commission
- Drexel Planning Board - ETJ Members & Alternate
- Partners Health Management's Human Rights Committee
- Council on Aging
- Library Board of Trustees - Hildebran Resident
- Opioid Advisory Committee - Educator, Employer, Stakeholder with Diversity
- Local Emergency Planning Committee (LEPC)
- Senior Center Advisory Council

RESULT: NO ACTION TAKEN.

CLOSED SESSION – NOT NEEDED, NOT HELD.

ADJOURN
Motion: To adjourn the meeting at 7:36 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Approved this 16th day of March 2026.

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

Attest:

_____
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board