MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a regular meeting on Monday, May 18, 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 Dylan Laws, Wilson, Lackey, Rohr & Hall P.C. Morgan Buchanan, Clerk to the Board of Commissioners Katherine "Kat" Wright, Deputy Clerk
STAFF ABSENT:	Margaret Pierce, Finance Director/Deputy County Manager (Excused)

CALL TO ORDER

Chairman Brittain called the meeting to order at 6:01 p.m., and he extended condolences to the family of Bob Smyre, former Chair of the Western Piedmont Council of Governments (WPCOG) Board and former Mayor of Maiden.

INVOCATION

Chance Powell, President, Hickory North Carolina Stake of the Church of Jesus Christ of Latter-Day Saints, delivered the invocation.

PLEDGE OF ALLEGIANCE

Morganton Ward Primary, Hickory North Carolina Stake of the Church of Jesus Christ of Latter-Day Saints, led the Pledge of Allegiance to the American Flag.



APPROVAL OF AGENDA

Motion: To approve the agenda as amended, with the removal of Items for Decision No. 2, *Appointment & Removal from the Partners Health Management Board of Directors*.

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 February 4, 2026 (special) meeting as written.

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

PRESENTATIONS

SHERIFF – RESOLUTION AUTHORIZING SALE OF COUNTY-ISSUED SERVICE SIDE ARM AND BADGE AND PRESENTATION OF ADVANCED LAW ENFORCEMENT CERTIFICATE

Sheriff Hinceman recognized the retirement of Lieutenant Thomas Hester and Sergeant Samuel Crump. Sheriff Hinceman highlighted Lieutenant Hester's nearly 20-year law enforcement career. Prior to joining the Sheriff's Office, Lieutenant Hester served in the United States Navy from 1994 to 1997 aboard the USS Constellation as a flight deck crash crewman. After earning a Bachelor of Science in Criminal Justice from Gardner-Webb University in 2004, he joined the Burke County Sheriff's Office in May 2006 as a detention officer. During his career, he served as a patrol deputy, D.A.R.E. officer, narcotics investigator, narcotics sergeant, and later in the Civil Process Division. He was promoted to Lieutenant of the Civil Process Division in 2021 and retired effective May 31, 2026.

Sheriff Hinceman also recognized Sergeant Samuel Crump, who began his career with the Burke County Sheriff's Office in August 1999 as a detention officer. After being promoted to jail sergeant, he earned his Basic Law Enforcement Training certification through McDowell

Technical Community College and was promoted to patrol deputy in 2007. He was promoted to Patrol Sergeant in 2012 and later served as Warrant Sergeant until his retirement on March 31, 2026. Sergeant Crump was unable to attend the meeting.

Pursuant to N.C.G.S. § 17F-20(a), Sheriff Hinceman requested approval to surplus and convey the service weapon (Glock G45, Serial Number CETE946) and badge issued to Lieutenant Thomas Hester, and the service weapon (Glock G45, Serial Number CETE958) and badge issued to Sergeant Samuel Crump, each at the statutory purchase price of $1.00.

Additionally, Sheriff Hinceman recognized Lieutenant Clint Lail, who was accompanied by his wife, Hannah, son, Michael, father-in-law, Chris, mother-in-law, Laura, and sister-in-law, Lee. Sheriff Hinceman acknowledged the important role family support plays in law enforcement and congratulated Lieutenant Lail on receiving the Advanced Law Enforcement Certificate from the North Carolina Criminal Justice Education and Training Standards Commission. He explained that the certificate is awarded in recognition of an officer's years of service, continuing education, and formal education.

Sheriff Hinceman also noted that Lieutenant Lail recently earned his Criminal Investigation Certificate from the North Carolina Justice Academy. He reviewed Lieutenant Lail's career with the Burke County Sheriff's Office, noting that he joined the agency in November 2021 as a patrol deputy, was promoted to detective in the Narcotics Division in July 2022, to Patrol Sergeant in May 2024, and to Patrol Lieutenant in November 2025, the position he currently holds. Sheriff Hinceman commended Lieutenant Lail for his professionalism and dedicated service to Burke County and presented him with the Advanced Law Enforcement Certificate. Sheriff Hinceman further noted that, as the District 9 Commissioner for the North Carolina Criminal Justice Education and Training Standards Commission, he had the honor of signing Lieutenant Lail's certificate.



Motion: Res. No. 2026-13.

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

Resolution No. 2026-13 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION AWARDING COUNTY-ISSUED SERVICE SIDE ARMS AND BADGES PURSUANT TO N.C.G.S. § 17F-20(a)

WHEREAS, Lieutenant Thomas Hester is retiring from the Burke County Sheriff's Office, having faithfully served the citizens of Burke County since May 15, 2006, with an anticipated retirement date of June 1, 2026; and

WHEREAS, Sergeant Samuel Crump retired from the Burke County Sheriff's Office on March 31, 2026, having faithfully served the citizens of Burke County since July 31, 1999; and

WHEREAS, Lieutenant Hester and Sergeant Crump have each served honorably and with distinction in the performance of their duties; and

WHEREAS, N.C.G.S. § 17F-20(a) authorizes a county to award the badge worn by a retiring law enforcement officer at no cost and to sell the service-issued firearm to the retiring officer at a price determined by the governing board; and

WHEREAS, the Burke County Board of Commissioners desires to recognize the service of these officers through the award of their service badges and the sale of their service-issued side arms;

NOW, THEREFORE, BE IT RESOLVED BY THE BURKE COUNTY BOARD OF COMMISSIONERS THAT:

1. The service-issued side arms and badges of Lieutenant Thomas Hester and Sergeant Samuel Crump are hereby declared surplus property; and
2. The Sheriff of Burke County, Banks Hinceman, is authorized to present the Burke County Sheriff's Office issued badges to Lieutenant Thomas Hester and Sergeant Samuel Crump at no cost upon their retirement; and
3. The Sheriff of Burke County, Banks Hinceman, is authorized to sell the following service-issued firearms to the respective officers at a purchase price of $1.00 each, upon verification that each officer is not ineligible to own, possess, or receive a firearm under State or federal law, as required by N.C.G.S. § 17F-20(a):
    - Glock G45, Serial Number CETE946, to Lieutenant Thomas Hester; and
    - Glock G45, Serial Number CETE958, to Sergeant Samuel Crump.

Adopted this 18th day of May 2026.

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

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

BOC - RECOGNITION OF THE UNITED WAY OF BURKE COUNTY ON ITS 70TH ANNIVERSARY

The Board recognized the United Way of Burke County on the occasion of its 70th anniversary. Cindy Davis, President, Burke United Way Board of Directors, expressed appreciation to the Burke County Board of Commissioners for their support of the organization's 70th anniversary recognition. She also thanked the United Way's current and former staff, volunteers, board members, and generous donors for their many years of service and support. Ms. Davis stated that the organization looks forward to continuing its mission of serving Burke County families for many years to come.



Motion: To approve Proclamation No. 2026-07.

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

Proclamation No. 2026-07 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PROCLAMATION RECOGNIZING THE UNITED WAY OF BURKE COUNTY
ON ITS 70TH ANNIVERSARY

WHEREAS, Burke County United Way was established in 1956 and has faithfully served the citizens of Burke County for seventy years; and

WHEREAS, the Burke County United Way has demonstrated a longstanding commitment to improving lives by addressing critical community needs in the areas of education, financial security, and health; and

WHEREAS, through collaboration with local nonprofit agencies, businesses, volunteers, and community partners, the Burke County United Way has provided vital resources and support to individuals and families throughout Burke County; and

WHEREAS, the organization has helped strengthen the fabric of the community by promoting volunteerism, encouraging philanthropy, and fostering partnerships that create meaningful and lasting change; and

WHEREAS, the Burke County United Way continues to evolve to meet community needs through initiatives such as 1BurkeGives, a 24-hour day of giving launched in 2020 during the COVID-19 pandemic, which now engages dozens of local nonprofit organizations and leverages community-wide support through social media and collaboration; and

WHEREAS, this 70th anniversary marks a significant milestone and provides an opportunity to reflect on the organization's lasting contributions to the well-being of Burke County residents;

NOW, THEREFORE, BE IT PROCLAIMED that the Burke County Board of Commissioners hereby recognizes and celebrates the 70th Anniversary of the Burke County United Way and expresses its sincere appreciation for the organization's continued service and dedication to the citizens of Burke County.

Approved this 18th day of May 2026.

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

BCCC - RECOGNITION OF WINNERS FROM THE B.I.G. CHALLENGE

Tonia Stephenson, President, Burke County Chamber of Commerce, provided an overview of the inaugural B.I.G. (Burke Impact Group) Challenge, which expanded the Chamber's annual community litter sweep into a month-long initiative held throughout April. She explained that the expanded format was designed to provide more inclusive opportunities for individuals and organizations to serve the community in ways that matched their abilities, interests, and schedules. Ms. Stephenson reported that participants completed a variety of community service projects, including litter sweeps, sewing hats for cancer patients, assisting with a Habitat for Humanity home, Hurricane Helene recovery efforts, construction of an accessibility ramp, and other volunteer projects throughout Burke County. She thanked the Board of Commissioners for proclaiming April as B.I.G. Challenge Month and for its continued support of community service initiatives.

Ms. Stephenson announced the following 2026 B.I.G. Challenge award winners, who were then recognized by the Board:

- Burke Impact Award – Tex's Fish Camp
- Impact in Action Award – Burke River Trail
- Keep Burke Beautiful Award – Waiting for the Train
- Visionary Award – Storybook Trail at Royal Park in partnership with Burke River Trail

Ms. Stephenson thanked the Board of Commissioners for proclaiming April as B.I.G. Challenge Month and for its continued support of community service initiatives.



RESULT: NO ACTION TAKEN.

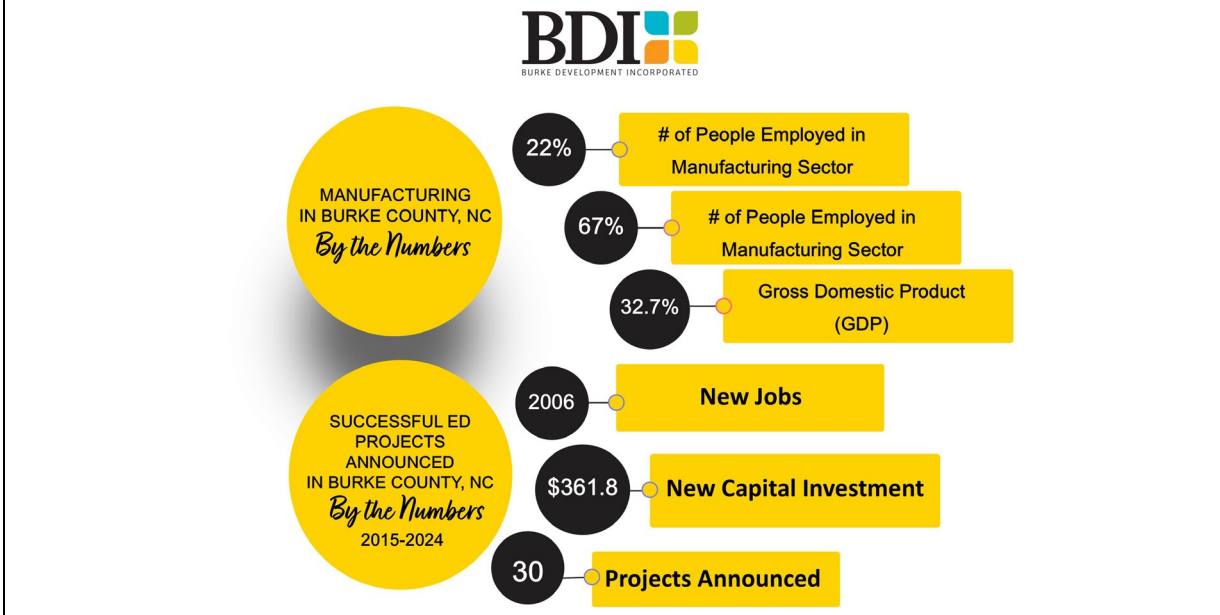
BDI - ECONOMIC DEVELOPMENT UPDATE

Brandon Ruppe, President & CEO, BDI, presented an economic development update as follows:



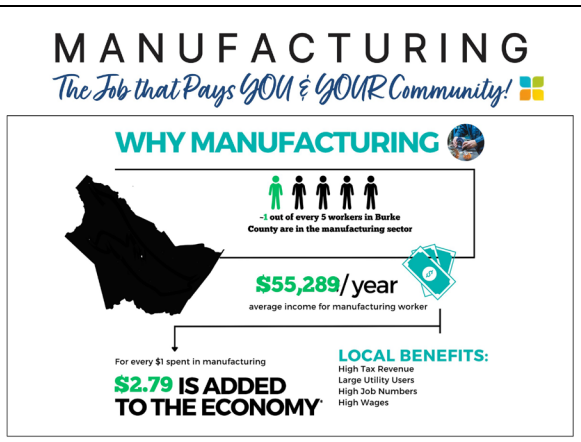


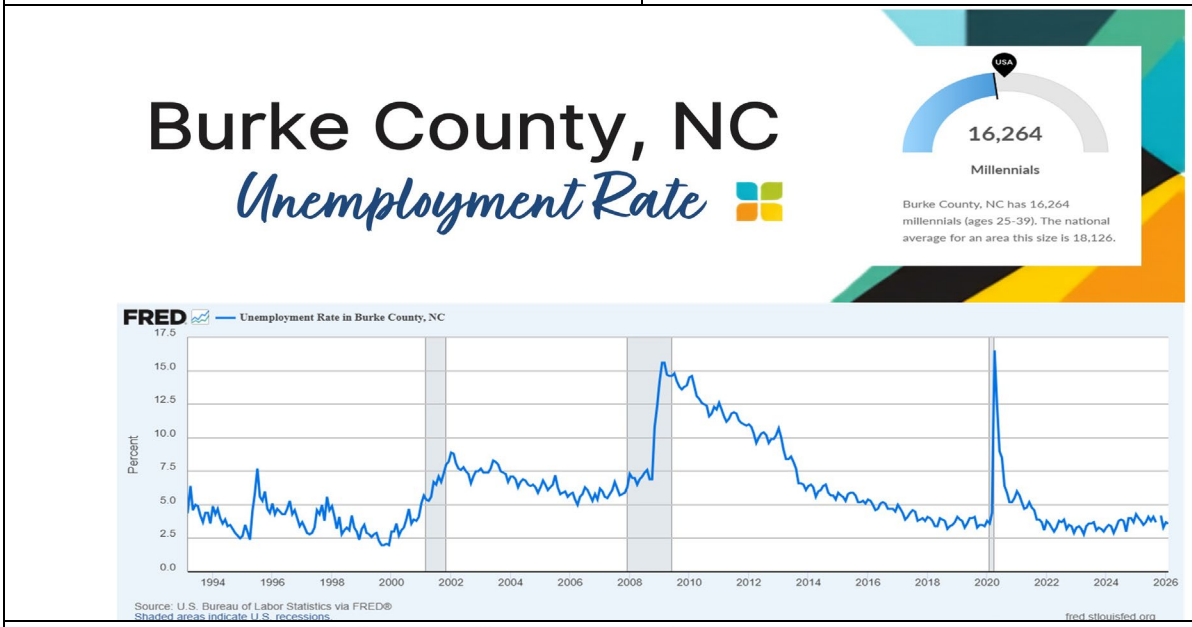


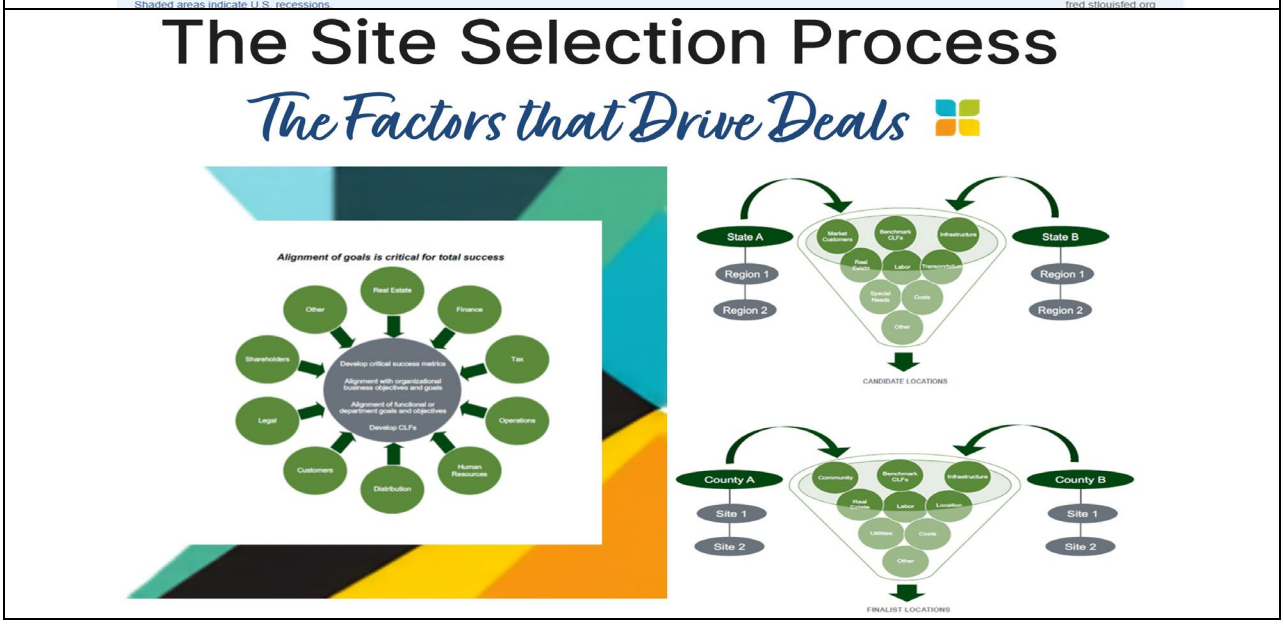


Note: Mr. Ruppee explained that this slide should reflect that 67% of BDI's new jobs and capital investment came from existing industries.


Burke County, NC
Existing Industries
SEIREN
Toner Machining Technologies
SPARTACRAFT
shenandoah furniture inc.
ZAVELTA
KelleX SEATING
CHADDOCK
Meridian
CASE FARMS CHICKEN
MAYNARD
VEKA Inc
AUMOVIO
VALDESE
BDI
Baker
UNIX PACKAGING
SGL GROUP THE CARBON COMPANY
Airlite NONWOVENS
JamesTool
VANGUARD FURNITURE
LEVITON
LEXINGTON HOME BRANDS
SYNERGYLABS
MillerKnoll
INNOVATIVE ink
SIEGWERK
GERRESHEIMER
EKORNES
Parker Industries
SERVPRO


MANUFACTURING
The Job that Pays YOU & YOUR Community!
WHY MANUFACTURING
-1 out of every 5 workers in Burke County are in the manufacturing sector
$55,289/year
average income for manufacturing worker
For every $1 spent in manufacturing
$2.79 IS ADDED TO THE ECONOMY
LOCAL BENEFITS:
High Tax Revenue
Large Utility Users
High Job Numbers
High Wages


Burke County, NC
Unemployment Rate
USA
16,264
Millennials
Burke County, NC has 16,264 millennials (ages 25-39). The national average for an area this size is 18,126.
FRED
Unemployment Rate in Burke County, NC
Percent
17.5
15.0
12.5
10.0
7.5
5.0
2.5
0.0
1994
1996
1998
2000
2002
2004
2006
2008
2010
2012
2014
2016
2018
2020
2022
2024
2026
Source: U.S. Bureau of Labor Statistics via FRED®
Shaded areas indicate U.S. recessions
fred.stlouisfed.org


The Site Selection Process
The Factors that Drive Deals
Alignment of goals is critical for total success
Develop critical success metrics
Alignment with organizational business objectives and goals
Alignment of functional or department goals and objectives
Develop CLFs
Real Estate
Finance
Tax
Operations
Human Resources
Distribution
Customers
Legal
Shareholders
Other
State A
State B
Region 1
Region 2
CANDIDATE LOCATIONS
County A
County B
Site 1
Site 2
FINALIST LOCATIONS

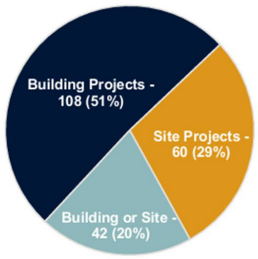
What Do Companies Want?

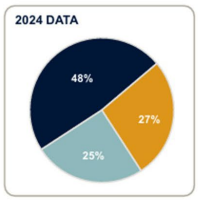
Real Estate Requests

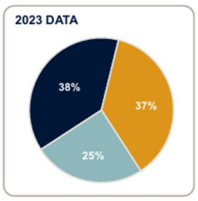
Manufacturing Projects Only – Building v. Site

IN 2025, EDPNC ASSISTED WITH 210 REAL ESTATE REQUESTS FOR MANUFACTURING PROJECTS

2025 REQUESTS FOR BUILDING OR SITE:







*These are projects that include only companies that were considering a **new facility** to the state. No same-site expansions are included in this data.

BDI
BURKE DEVELOPMENT INCORPORATED

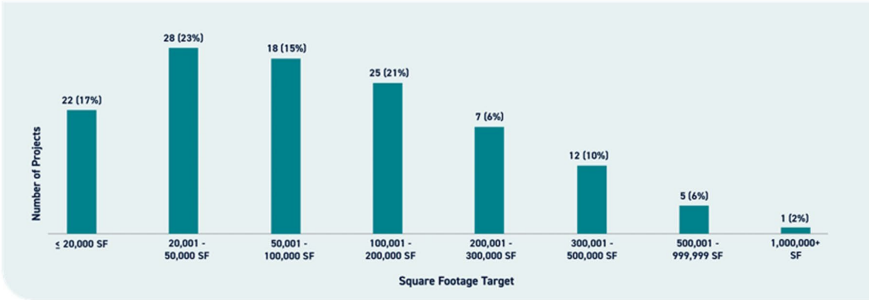
What Do Companies Want?

Real Estate Requests

Manufacturing Buildings – Square Footage

IN 2025, EDPNC ASSISTED WITH 210 MANUFACTURING REAL ESTATE REQUESTS

- 150 projects specified need for either a building or were open to both building and site options:

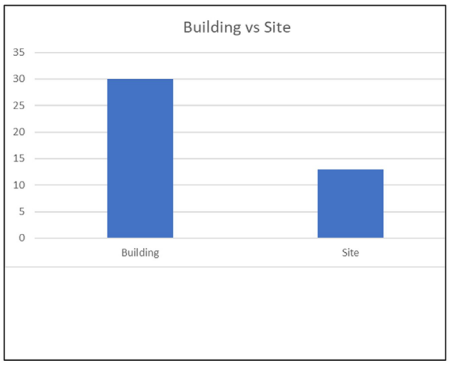


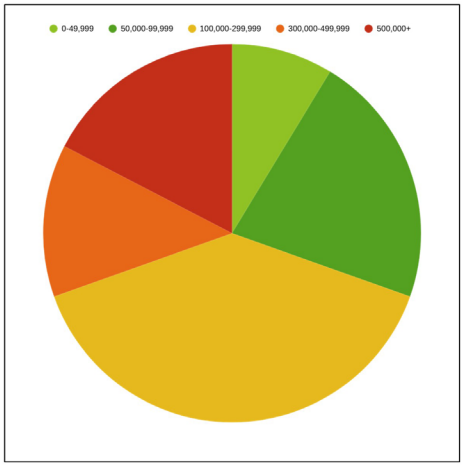
*These are projects that include only companies that were considering a **new facility** to the state. No same-site expansions are included in this data.

BDI
BURKE DEVELOPMENT INCORPORATED

2026

Request for Information (RFI) Data





BDI
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BDI
BURKE DEVELOPMENT INCORPORATED

Available Product

BURKE COUNTY SHELL BUILDING
Completion Scheduled for Q4 2026
101,494 Square Feet





DREXEL INDUSTRIAL PARK
100 Acres Available for
Industrial Development

What's Next?

A Look Ahead.....

BDI
BURKE DEVELOPMENT INCORPORATED

Mr. Ruppe concluded his presentation by outlining BDI's strategic priorities, including the development of a comprehensive strategic plan to align economic development efforts with community objectives, strengthen marketing initiatives, and position Burke County for continued growth. He stated that BDI would continue actively marketing available industrial sites while pursuing new economic development opportunities and recruiting prospective businesses.

Mr. Ruppe also emphasized the importance of community engagement and transparency, noting his commitment to presenting to civic organizations, attending community events, and maintaining communication with local stakeholders. He proposed providing the Board of Commissioners with quarterly updates on BDI's activities and progress.

Chairman Brittain opened the floor for questions or comments. Commissioner Stroud offered words of appreciation and encouragement to Mr. Ruppe. There being no further discussion, Chairman Brittain called for a motion.

Motion: To accept the report as presented.

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

CM - PRESENTATION OF RECOMMENDED BUDGET FOR FY 26-27 AND SCHEDULING OF PUBLIC HEARING

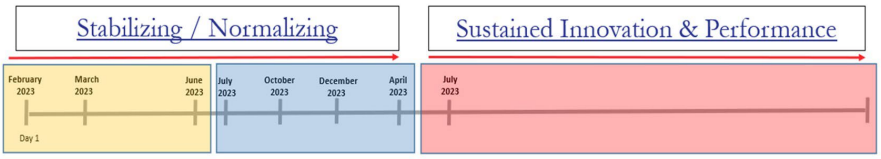
Brian Epley, County Manager, presented the FY 2026–2027 recommended budget to the Board of Commissioners, which proposes maintaining the ad valorem tax rate at $0.555 per $100 of assessed valuation. He noted that a copy of the recommended budget would be filed with the Clerk to the Board and made available for public review at the Burke County Governmental Offices, public libraries, and senior centers during regular business hours. The document will also be accessible online at http://www.burkenc.org/2265/Budget-Documents. Further, Mr. Epley requested that a public hearing be scheduled for June 15, 2026. Highlights of his presentation were as follows:



- 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



ReAct / ReBuild / ReThink
FY 2026 - 2027

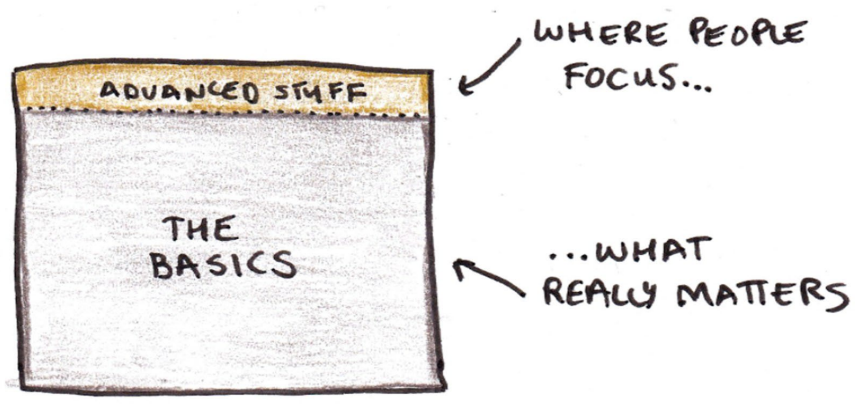


Re-Act
- Complete CULTURE Re-Set
- Targeted Pay Adjustments
- Personnel Policy Modifications
- Employee Communication
- Revaluation Management

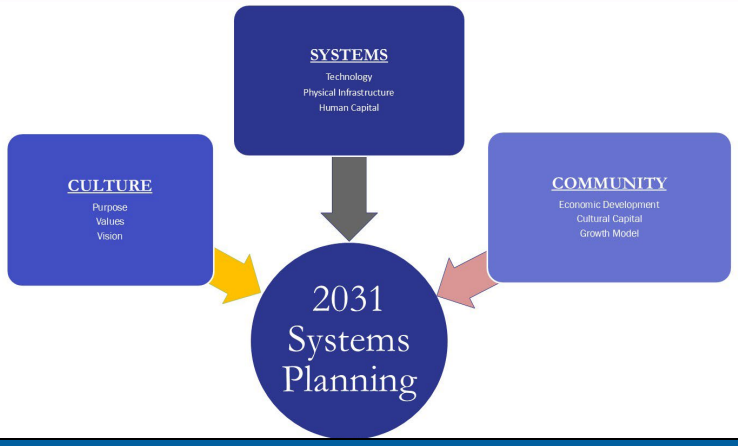
Re-Build
- Purpose / Values / Culture
- Evaluate Economics
- Commissioner Strategic Plan
- Capital Improvement Plan
- Pay / Classification Study
- Community Partnerships
- Long Term Fiscal Planning

Re-Think
- Service Delivery Model
- Long Term Priorities
- Traditional Beliefs
- Leverage Technology

"DON'T GET BORED WITH THE BASICS"



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

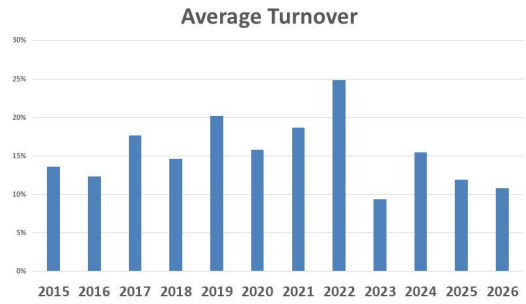


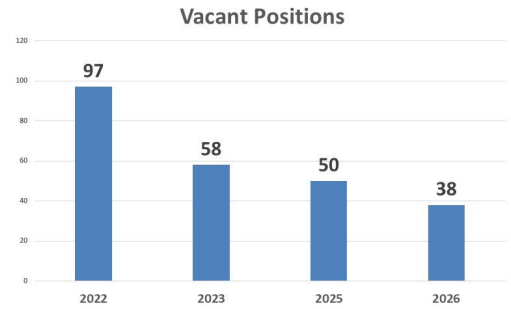
PRIOR YEAR INVESTMENT REVIEW

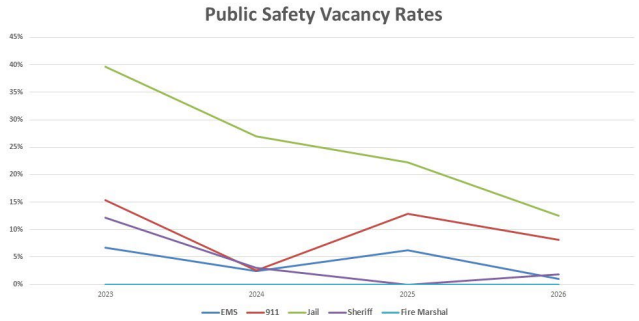
Key Investments from Prior Years (FY 23 - 26)

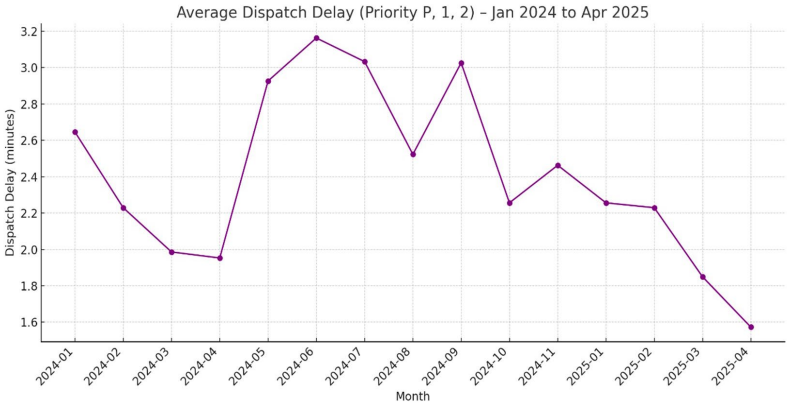
1. Investment into workplace Culture / Purpose / Values
2. Comprehensive Pay & Classification Study
3. 30% Increase in Public Education Funding
4. Commissioned a County-Wide Housing Study
5. Public Safety Performance Improvement Plan
6. Facility Master Plan – Capital Improvement Planning
7. Adopted a LEAN process development philosophy

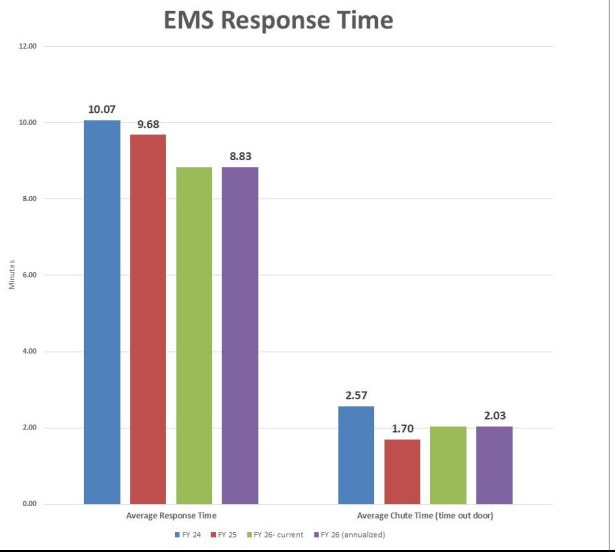


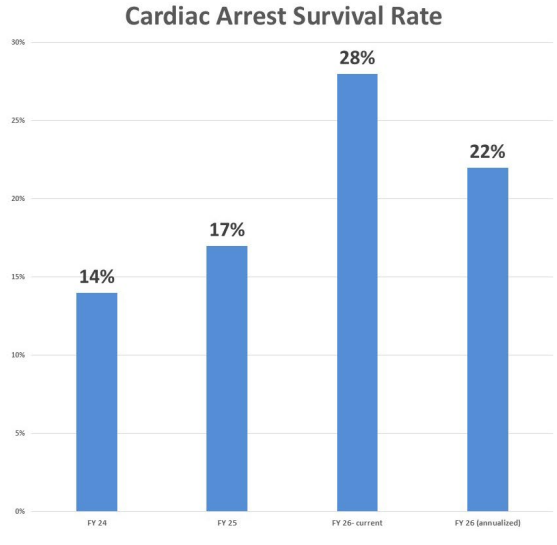

Average Turnover
30%
25%
20%
15%
10%
5%
0%
2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026

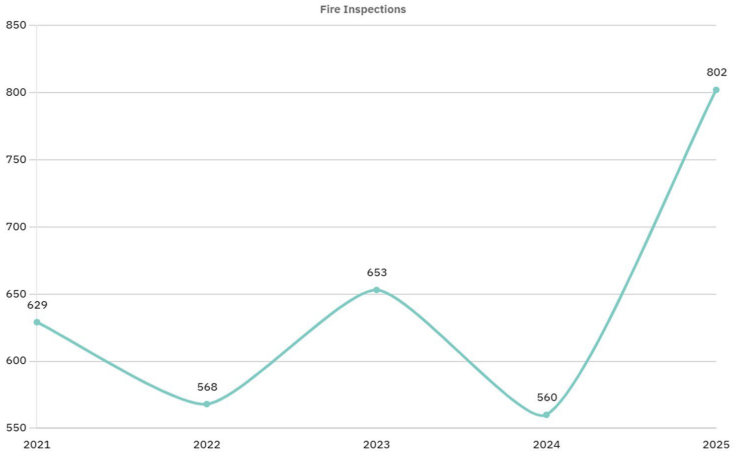

Vacant Positions
120
100
80
60
40
20
0
97
58
50
38
2022
2023
2025
2026

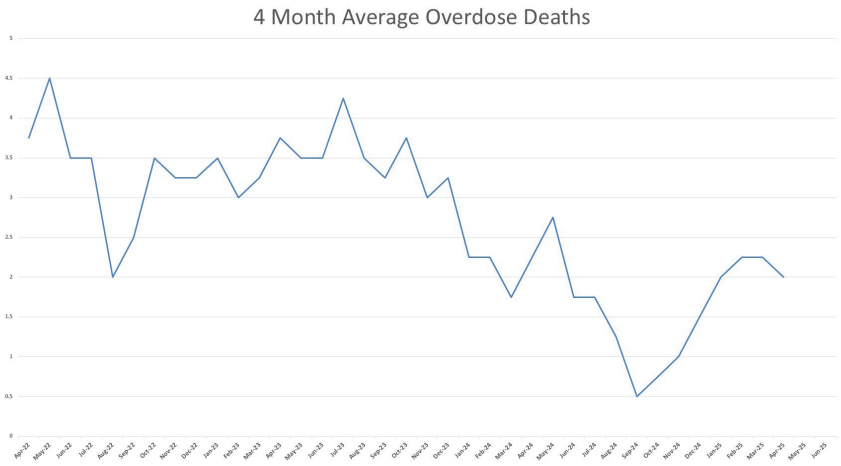

Public Safety Vacancy Rates
45%
40%
35%
30%
25%
20%
15%
10%
5%
0%
2023
2024
2025
2026
EMS
911
Jail
Sheriff
Fire Marshal

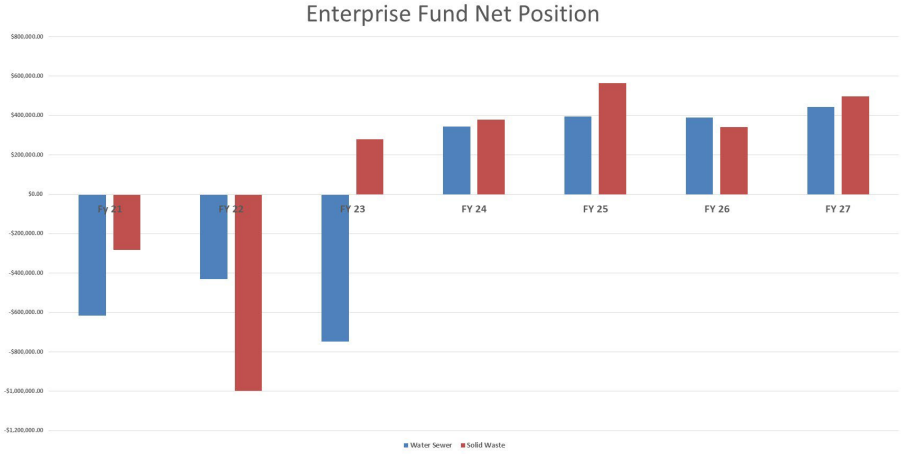

Average Dispatch Delay (Priority P, 1, 2) – Jan 2024 to Apr 2025
Dispatch Delay (minutes)
3.2
3.0
2.8
2.6
2.4
2.2
2.0
1.8
1.6
2024-01
2024-02
2024-03
2024-04
2024-05
2024-06
2024-07
2024-08
2024-09
2024-10
2024-11
2025-01
2025-02
2025-03
2025-04
Month

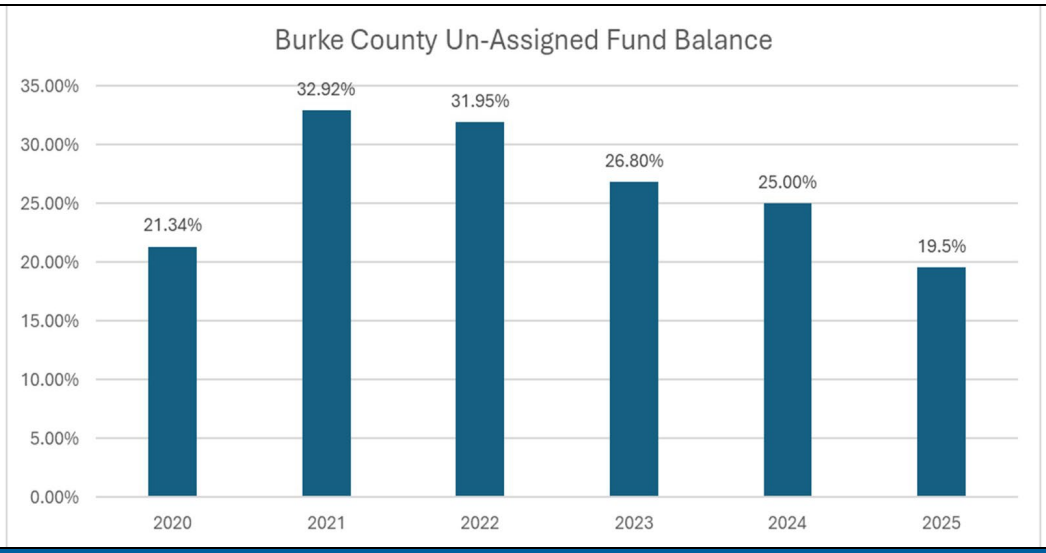

EMS Response Time
12.00
10.00
8.00
6.00
4.00
2.00
0.00
Minutes
10.07
9.68
8.83
2.57
1.70
2.03
Average Response Time
Average Chute Time (time out door)
FY 24
FY 25
FY 26- current
FY 26 (annualized)


Cardiac Arrest Survival Rate
30%
25%
20%
15%
10%
5%
0%
14%
17%
28%
22%
FY 24
FY 25
FY 26- current
FY 26 (annualized)


Fire Inspections
850
800
750
700
650
600
550
629
568
653
560
802
2021
2022
2023
2024
2025

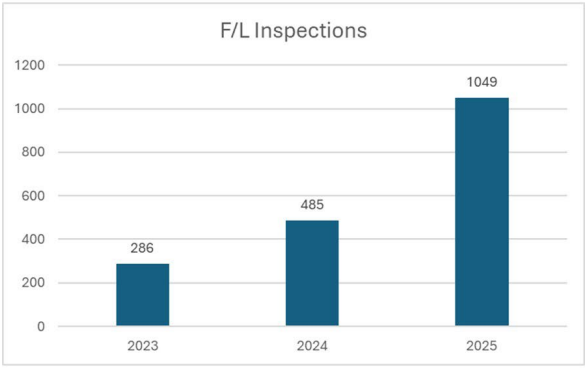

4 Month Average Overdose Deaths


Enterprise Fund Net Position
FY 21
FY 22
FY 23
FY 24
FY 25
FY 26
FY 27
Water Sewer
Solid Waste



ENVIRONMENTAL HEALTH PERFORMANCE

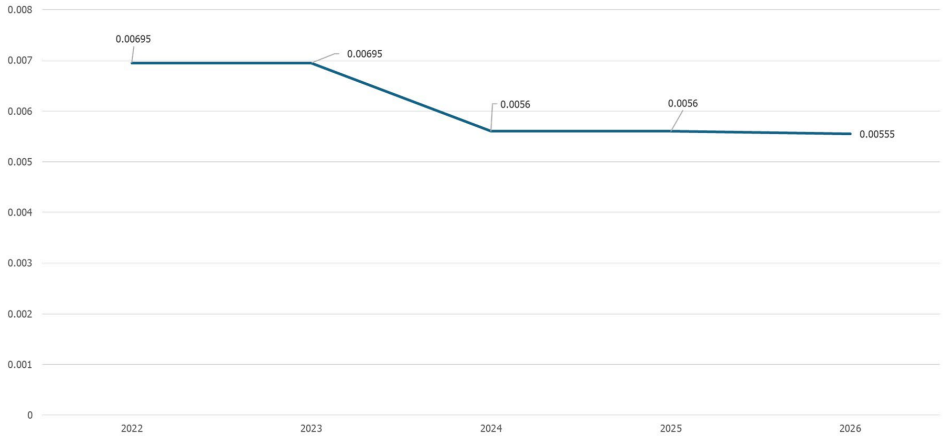




CIP PLANNING - OUTCOME

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



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.

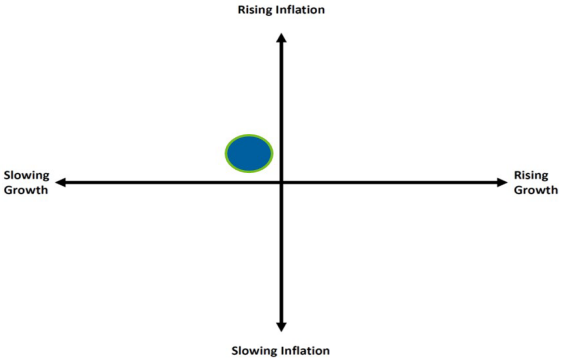


CHALLENGES TO FACE

- 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

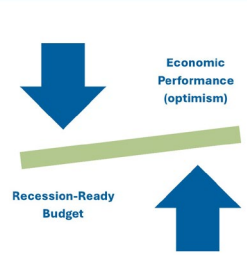
- January 2026 – Department Head Kickoff
- February 2026 – Mid-Year Financial Analysis (Q1 & Q2)
- March 5, 2026 – Budget Work-Session
- May 2026 – Budget Presentation
- June 2026 – Budget Consideration

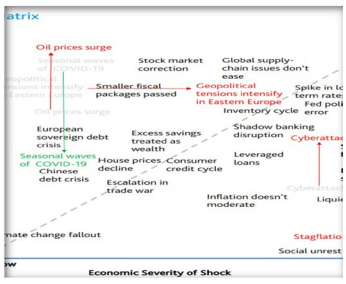
- Department Budget Meetings (28)
- Community Partners
- Legislative Priorities
- Macro-Economic Forecasts
- Strategic Plan & Revenue Memo
- Commissioner Check-Ins

ECONOMIC OUTLOOK & REVENUE FORECAST



ECONOMIC CONDITIONS





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

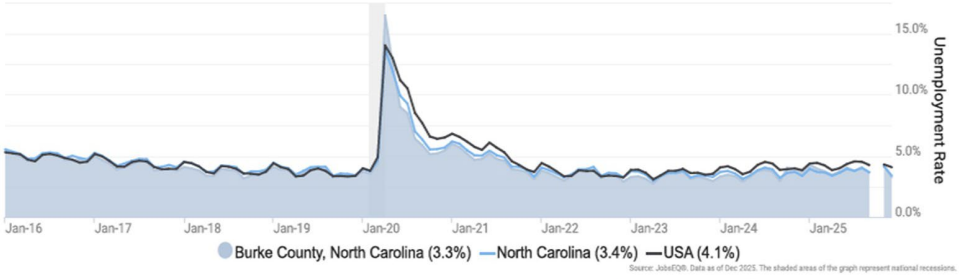
Key Metrics	January 2025	January 2026	Percent Change	Year to Date Thru 1-2025	Year to Date Thru 1-2026	Percent Change
New Listings	63	72	+ 14.3%	63	72	+ 14.3%
Pending Sales	48	61	+ 27.1%	48	61	+ 27.1%
Closed Sales	57	37	- 35.1%	57	37	- 35.1%
Median Sales Price*	$262,500	$285,000	+ 8.6%	$262,500	$285,000	+ 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 for Burke County, North Carolina



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

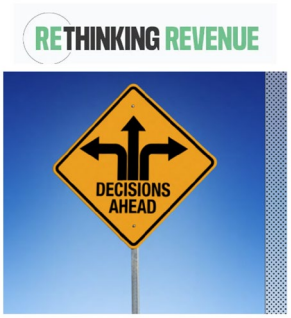
Labor Force Participation Rate				
Burke County	North Carolina	United States		Burke County Labor Force
57.7%	62.3%	63.3%		42,542

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

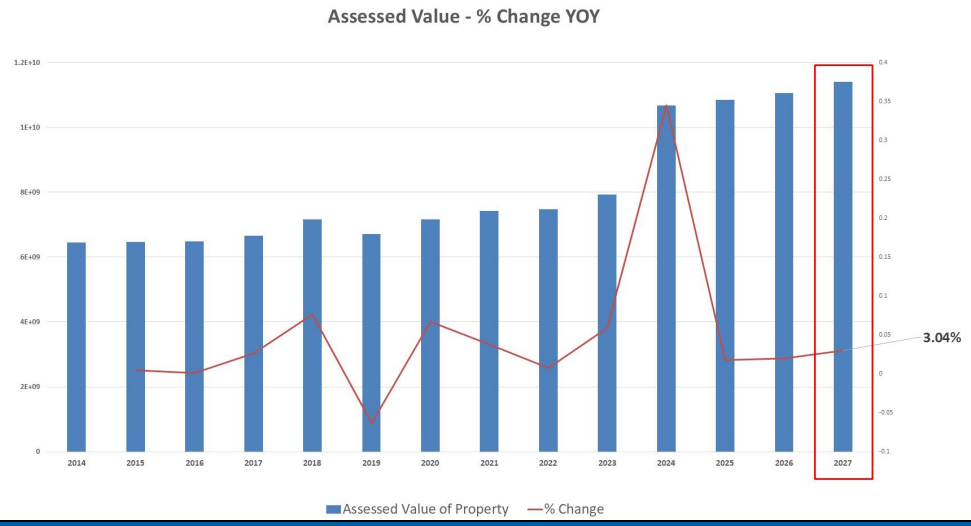
- Responsible Approach / Recession Ready
- Amidst continued uncertainty, we rely on data
- Diversification of revenue sources is critical



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:

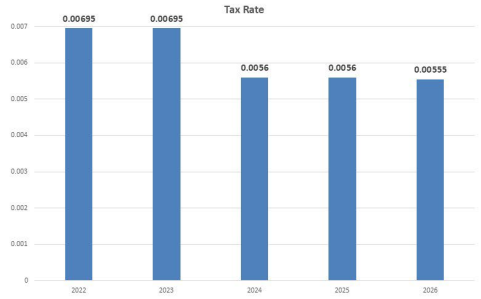
BURKE COUNTY BUDGET
FOR THE YEAR ENDED JUNE 30, 2027 11448674615
REVENUE ANALYSIS

	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

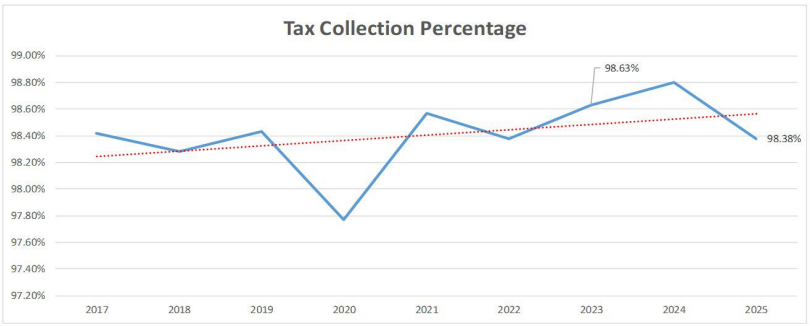


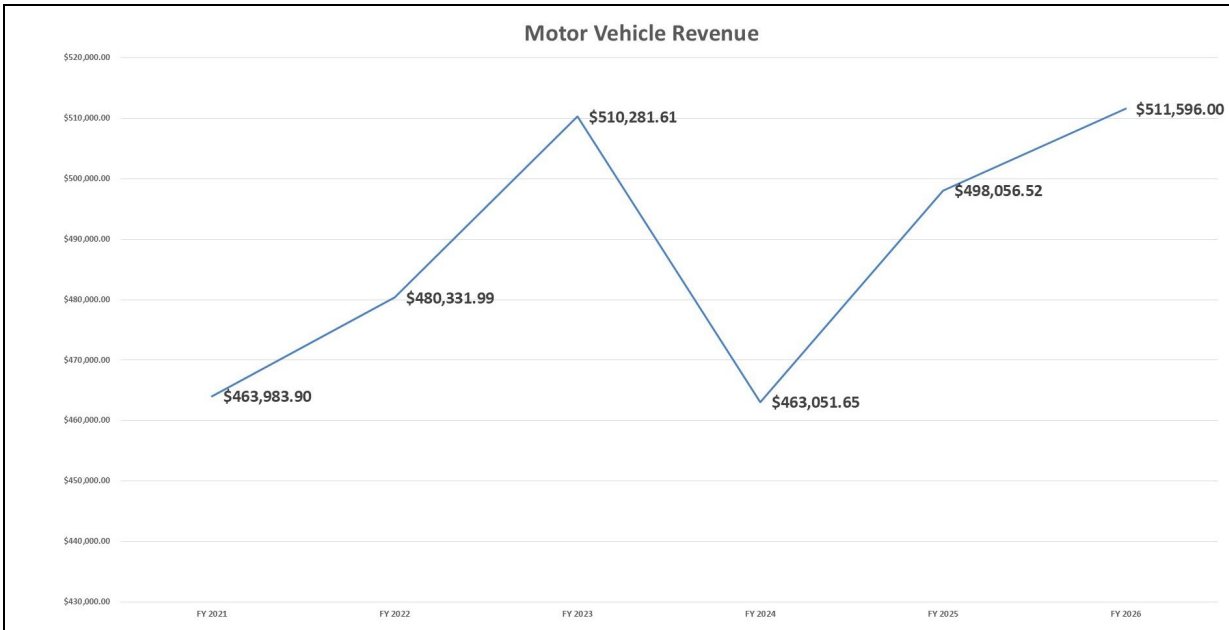
REVENUE PORTFOLIO

	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%





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



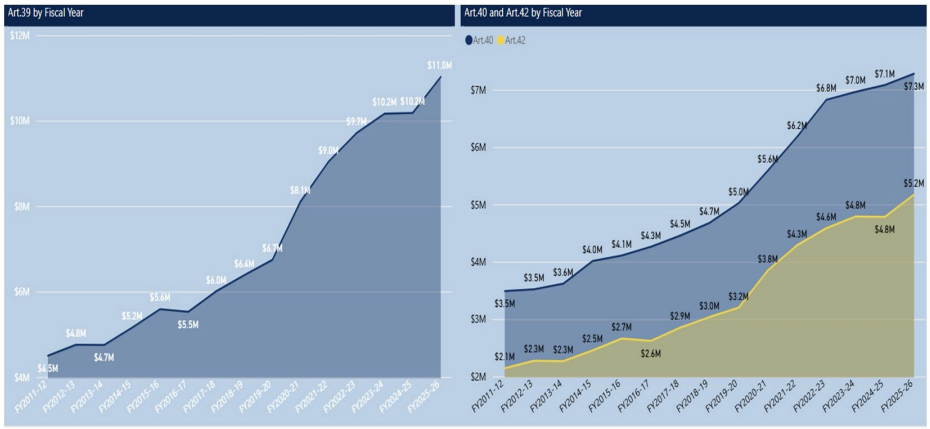


Airport T-Hanger Projects



*Article 39 = (+) 8.2%

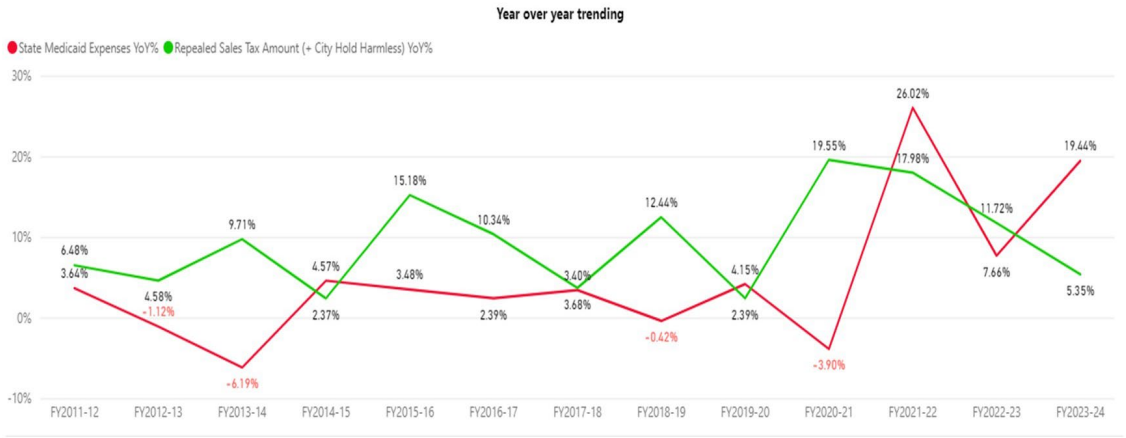
Gross Collections Article 39	Gross Collections Article 40 & 42



*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

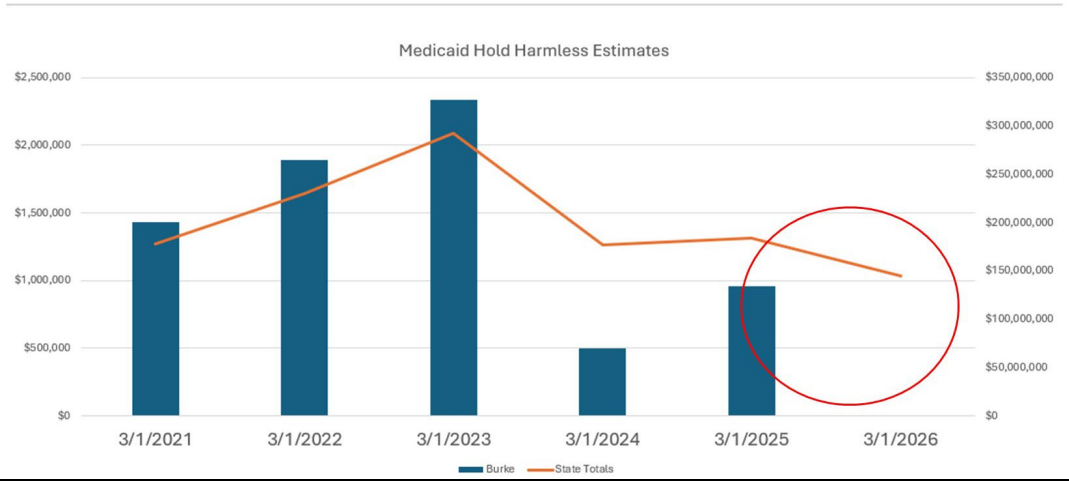
The 2026-2027 proposed budget will reflect a responsible general fund projection of a 5.3% increase for sales tax. That is following a flat projection in the prior year (2025-2026) budget.



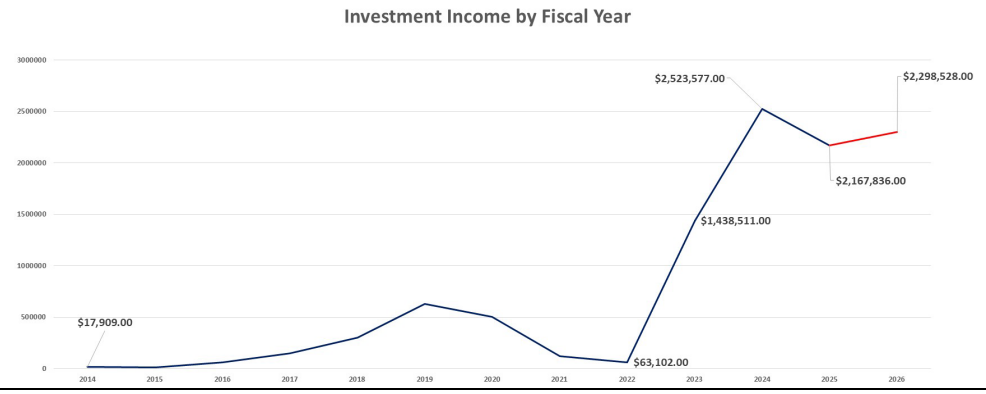
MEDICAID HOLD HARMLESS REVENUE

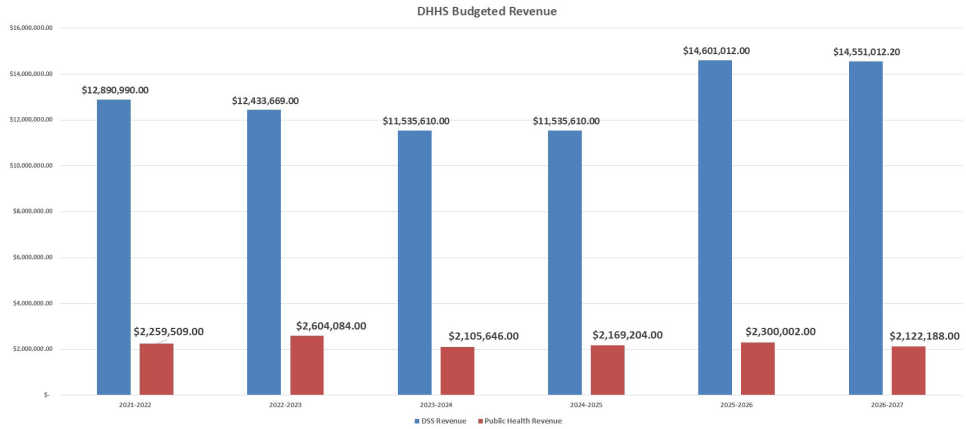
FY	Repealed Sales Tax Amount (+ City Hold Harmless)	Repealed Sales Tax Amount (+ City Hold Harmless) YoY%	State Medicaid Expenses	State Medicaid Expenses YoY%	March Payment to County	August Payment to County	Total Payment to County	Benefit to County
FY2017-18	$7,287,191.55	3.64%	$6,864,511.31	2.14%	$253,070.10	$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**



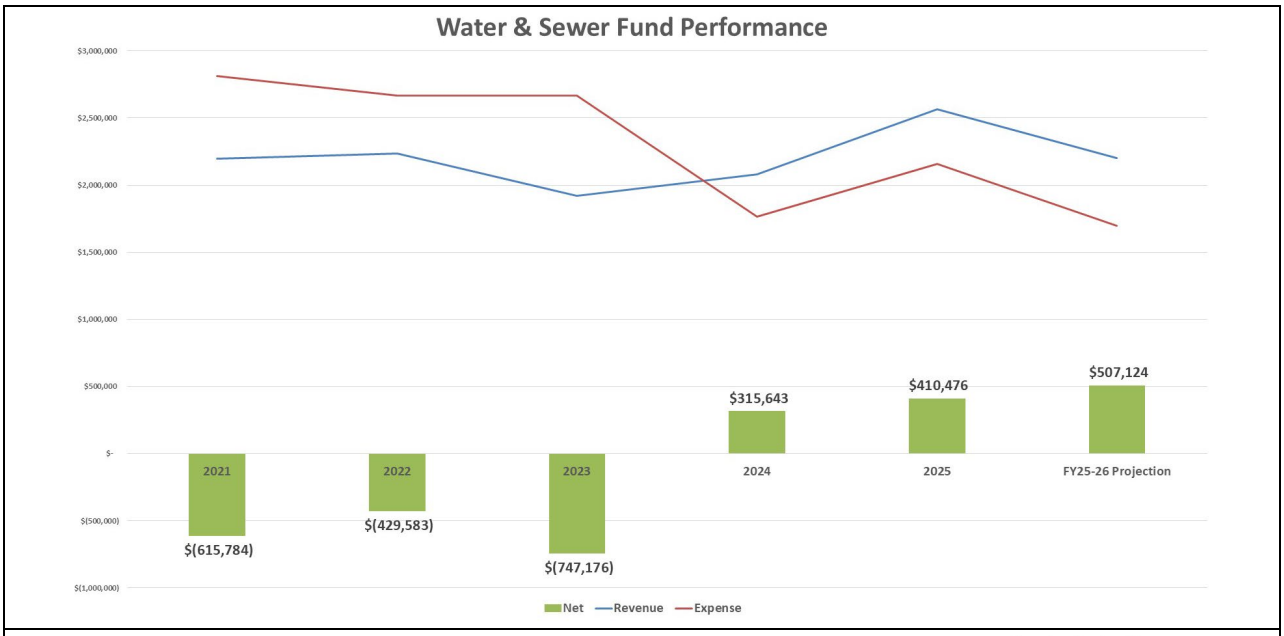


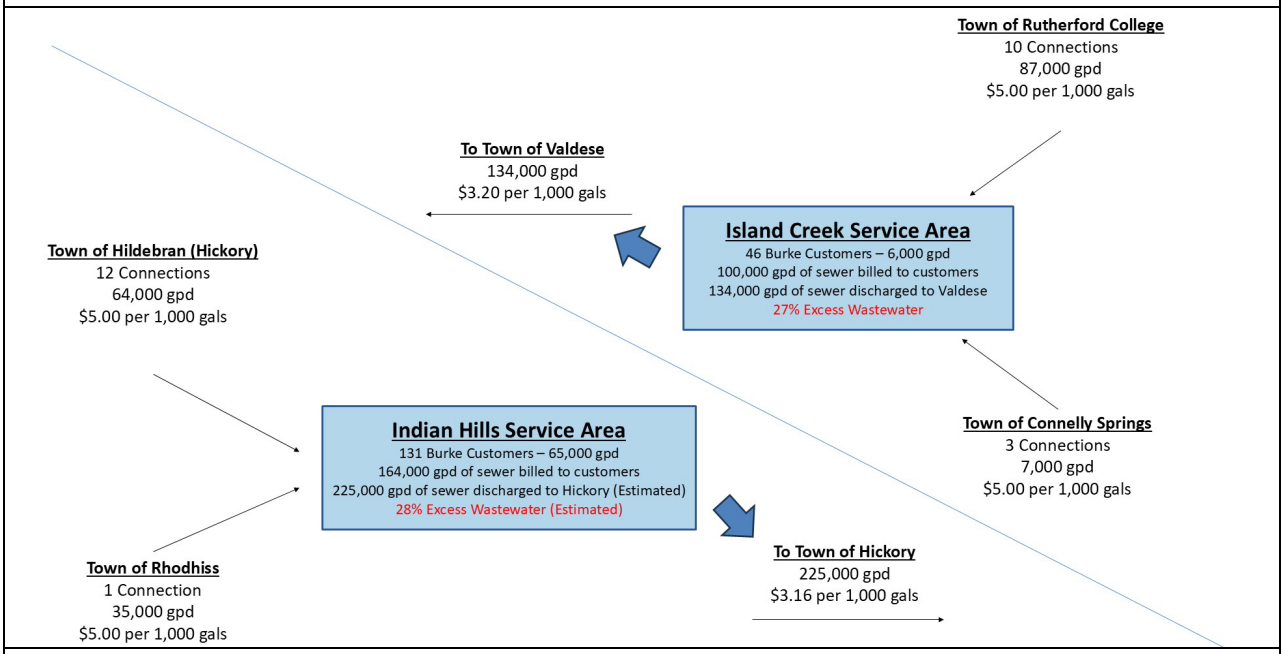
	Original Budget							
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
DSS Revenue	$ 12,890,990.00	$ 12,433,669.00	$ 11,535,610.00	$ 11,535,610.00	$ 14,601,012.00	$ 14,551,012.20	$ (49,999.80)	-0.3%
Public Health Revenue	$ 2,259,509.00	$ 2,604,084.00	$ 2,105,646.00	$ 2,169,204.00	$ 2,300,002.00	$ 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



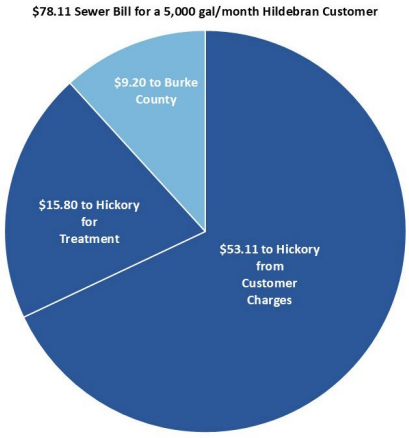


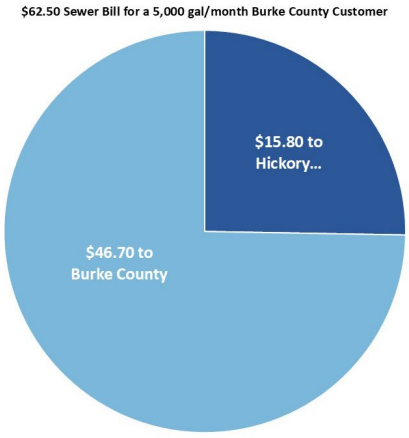
Current Sewer Rate Structure

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





5-Year Capital Improvement Plan

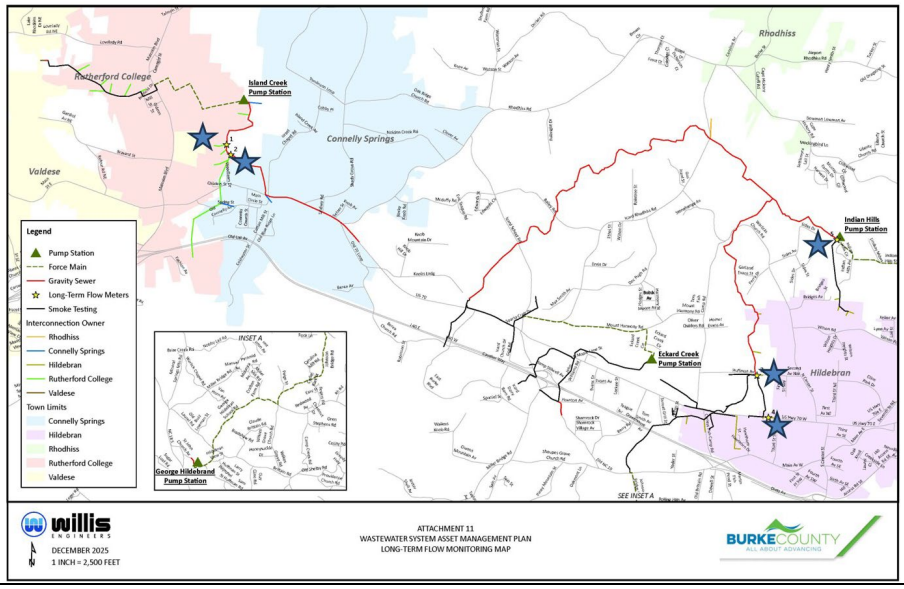
Project	FY 26	FY 27	FY 28	FY 29	FY 30	Project Total
Wastewater Collection System						
1 Wastewater System Rehabilitation Project	150,000		150,000			300,000
2 Long-Term Meter Installation	350,000					350,000
3 Smoke Testing		40,000				40,000
4 Island Creek Pump Station and Force Main Improvements			3,500,000			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



Proposed Sewer Rate Ladder

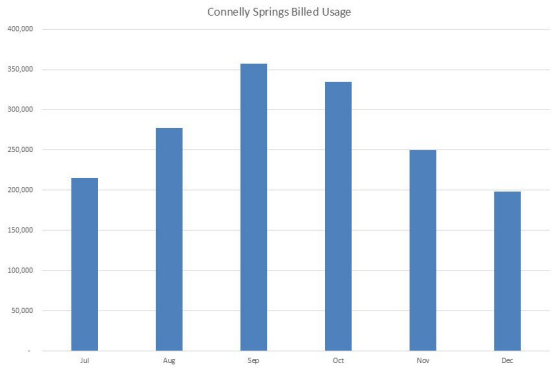
	Consumption Rate Per 1,000 Gallons	
	Municipal	Direct Consumer
FY 25-26-Current	$5.00	$6.50
FY 26-27	$7.25	$7.25
FY 27-28	$8.00	$8.00

Treatment Rate Increase

- City of Valdese Treatment increase- 10%
- City of Hickory Treatment Increase- 10%

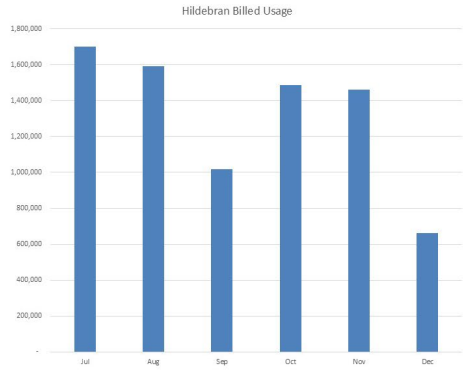
Rate Impact - Connelly Springs

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**



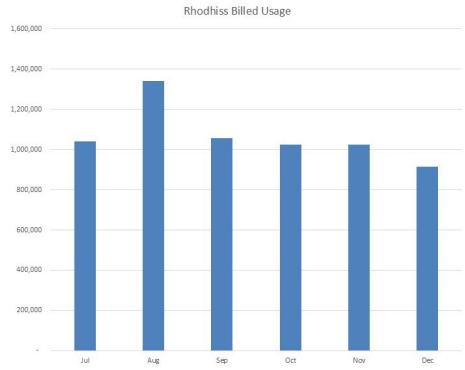
Rate Impact - Hildebran

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**



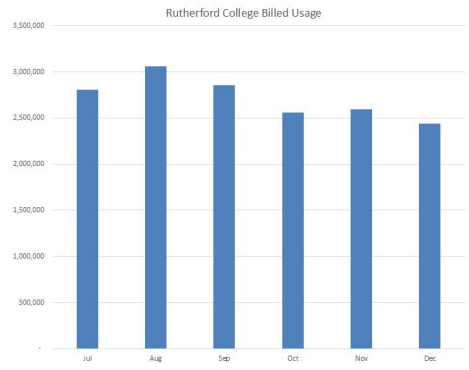
Rate Impact - Rhodhiss

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**

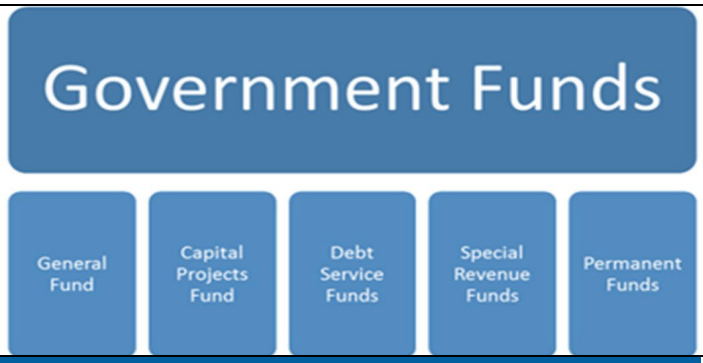


Rate Impact - Rutherford College

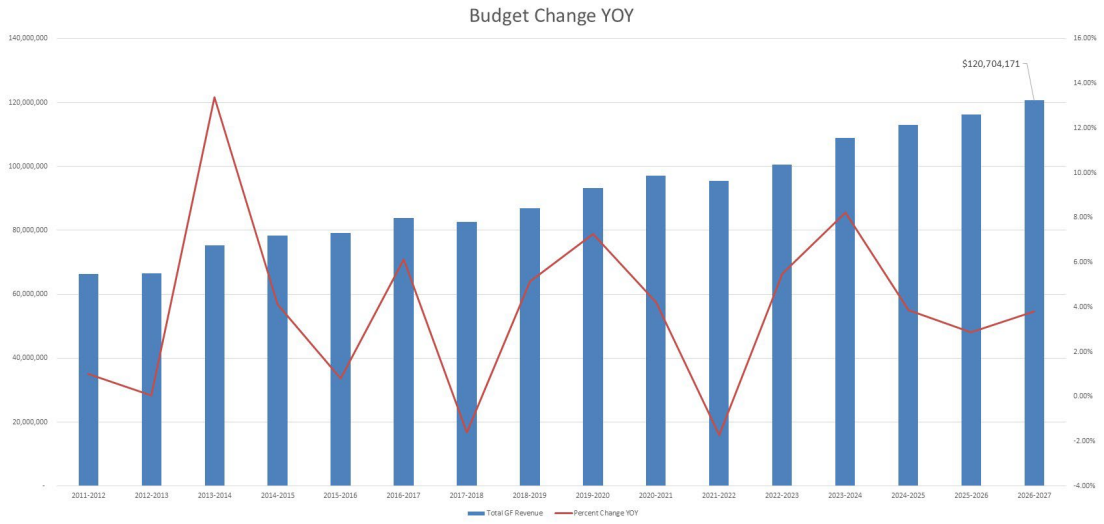
Month	Rutherford College Billed Usage
Jul	2,804,000
Aug	3,062,000
Sep	2,858,000
Oct	2,558,000
Nov	2,594,000
Dec	2,442,000
Average Monthly Consumption	2,719,667
Annualized Consumption	32,636,000
Current Expense @ $5	$163,180
New Expense @ 7.25	$236,611
Budget Impact	**$73,431**



FY 27 GENERAL FUND OPERATIONAL BUDGETS



Budget Change YOY



FISCAL YEAR 26 - 27 BUDGETED EXPENDITURES



Human Service 29%

Cultural & Rec 4%

Education 24%

Public Safety 33%

General Government 8%

Economic Development 2%

** 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	



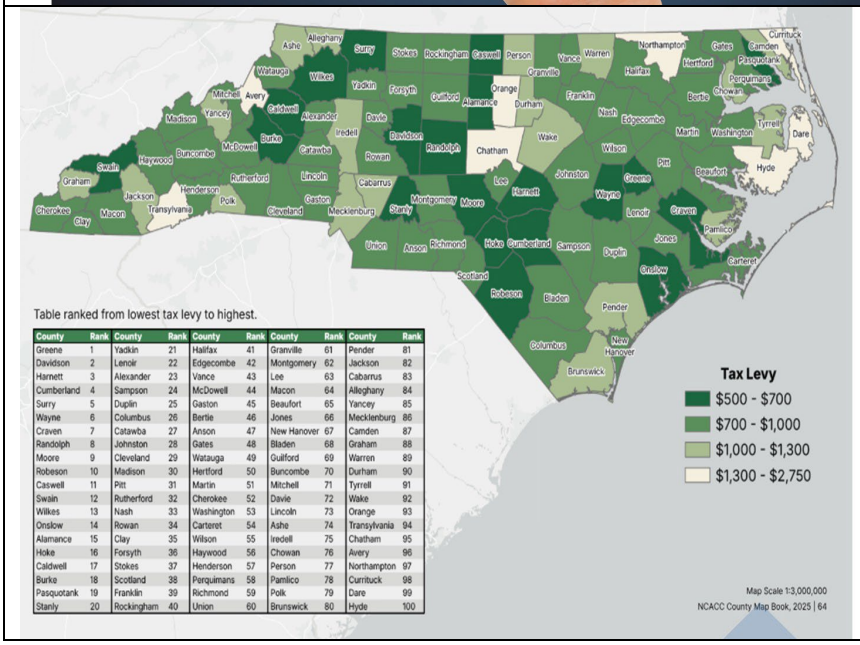


Table ranked from lowest tax levy to highest.

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 $	Per Capita Rank	Total Levy $ (M)	Total Levy 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



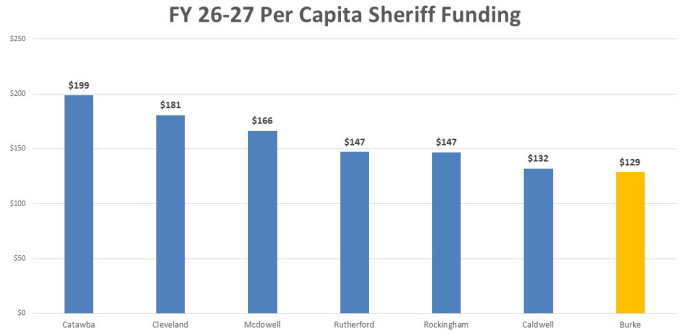
- Implement recommendations of the public safety strategic plan and improve performance metrics.
- Effective local use of opioid settlement funding and LME / MCO capital grant. Including establishing collaborative local partnerships that implement approved evidence-based "option A" MOU strategies. BEAR/PORT 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

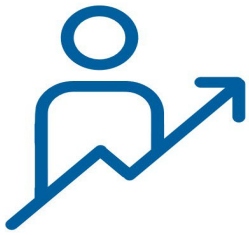
Total Funding.....$8,399,968

21 Volunteer Fire Departments

Average Revenue $399,998 – Average increase of approximately $50,000

Description	Current Tax Rate	Current Year 2025-2026 Amended Budget	2026-2027 Recommended 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

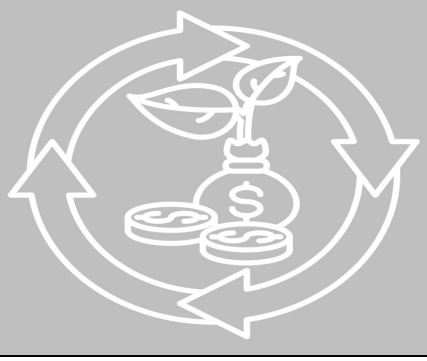
FOOTHILLS CONSERVANCY OF NORTH CAROLINA

REACT

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

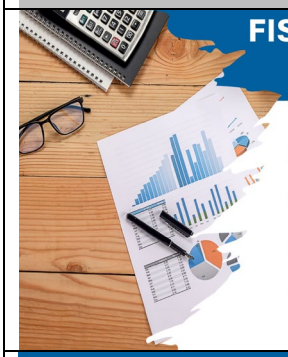


- Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development.
- Evaluate economic impact and future partnerships for increased development of Hickory Regional Airport.
- Advance the development of industrial 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

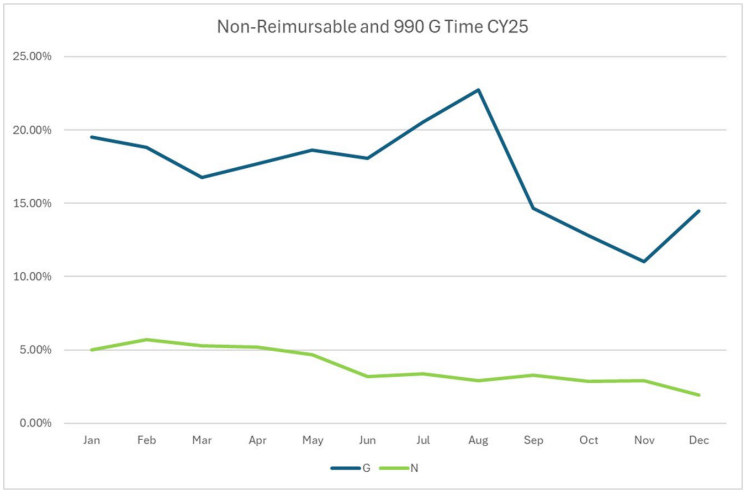
DSS – 1571 REVENUE MAXIMIZATION

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**

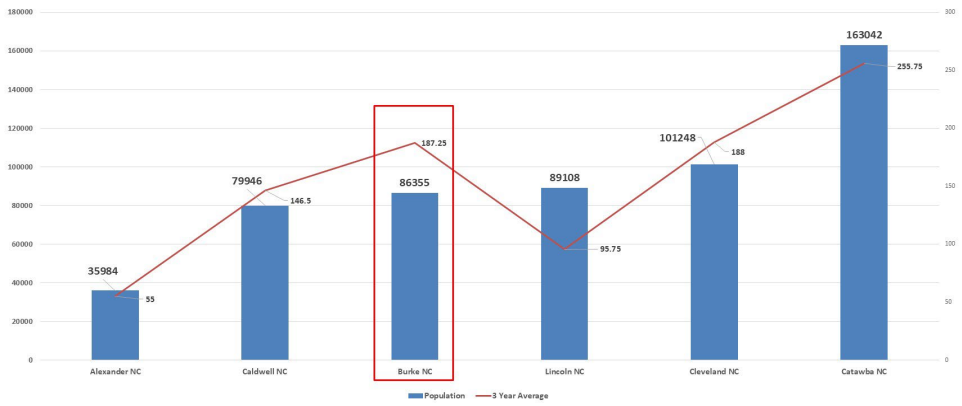
PRIOR YEAR FOSTER CARE POPULATION

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

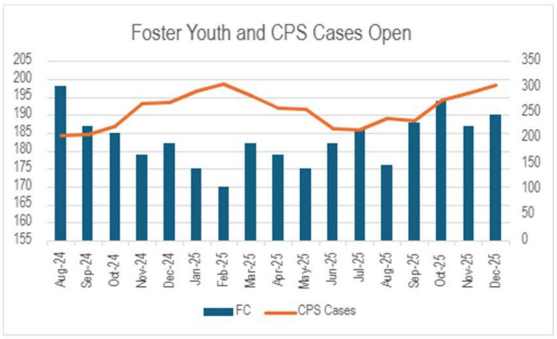
Lower than National Standard, State, Region, and Similar-Sized Counties (FY23–24)

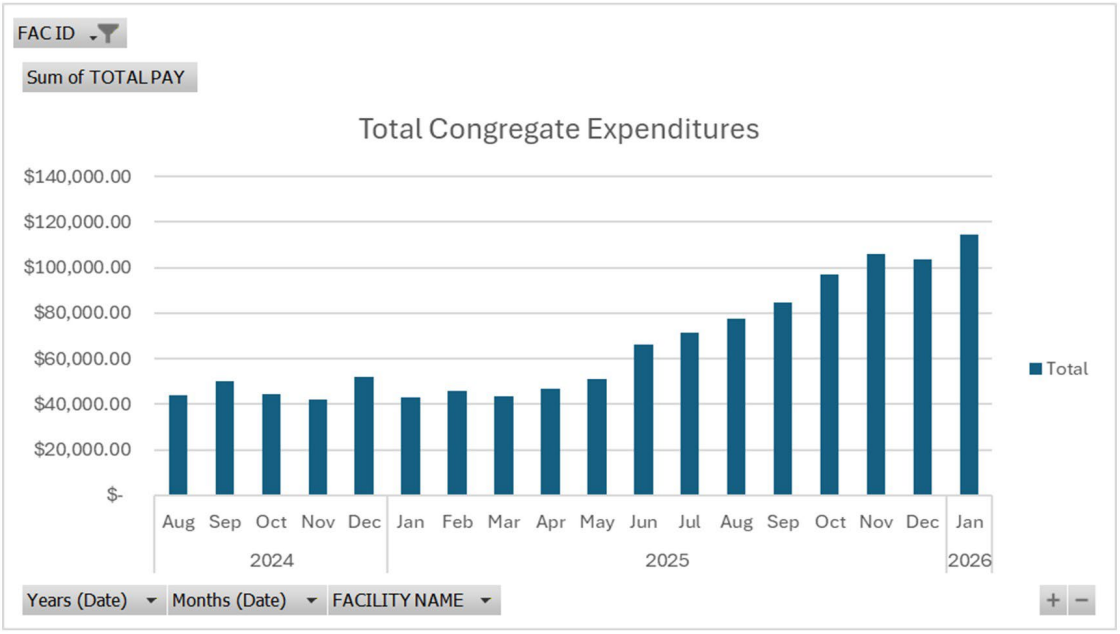
# of months	National	Burke	State	Medium Counties	Judicial Region
Within 12	40.5%	13.89%	27.18%	29.5%	13%
12-23	43.6%	34.62%	38.73%	43.1%	42.9%
24+	30.3%	28.3%	35.37%	34.8%	32.5%

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%





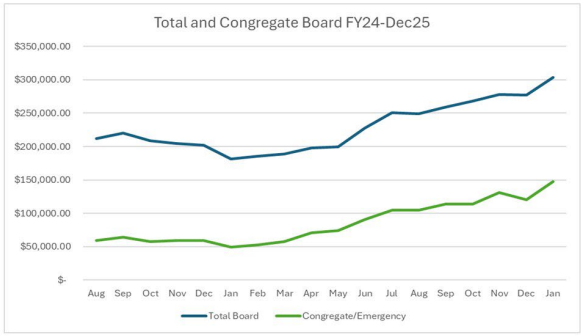
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Foster Care – Board Payments

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

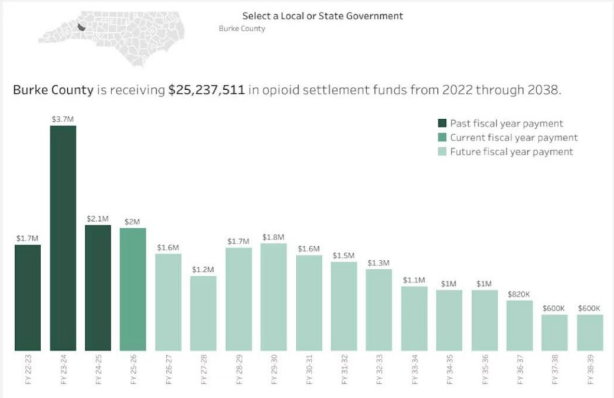
BURKE COUNTY ALLOCATION

Mentimeter

01 REDUCE ON-SET OF NEW USE

02 ENHANCE PATHWAYS TO RECOVERY

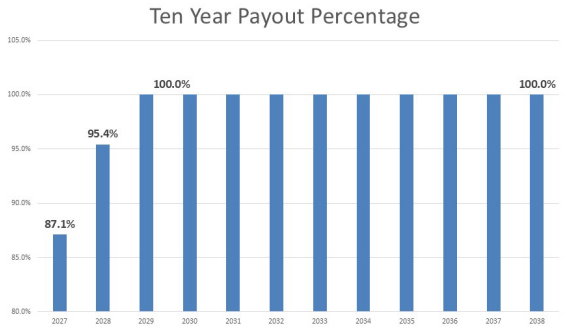
03 REDUCE FATALITIES

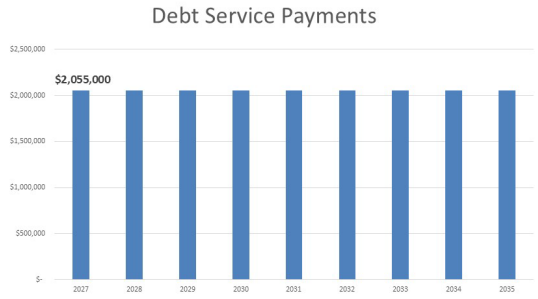


Debt Service Fund

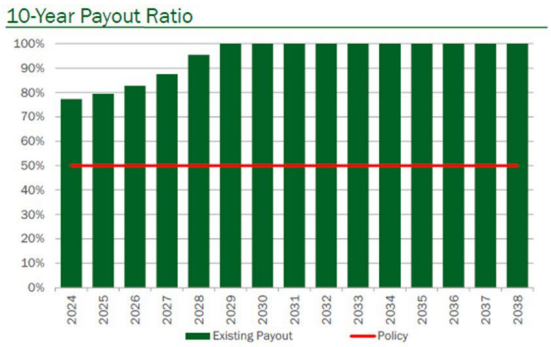
DEBT SERVICE FUND

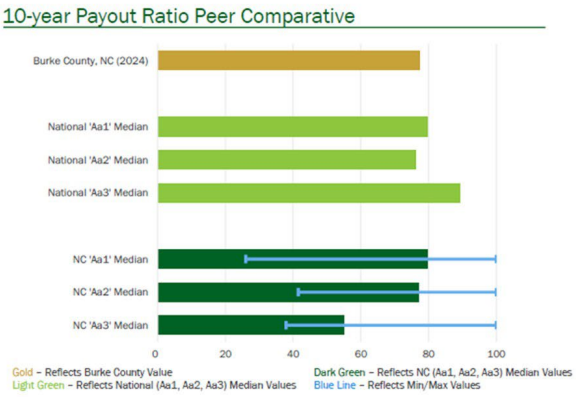
Debt Item	Amount	Annual Debt Service (P&I)	Payoff Date
County Jail	$ 12,655,000	$ 1,606,750	2037
Total County Debt	$ 12,655,000	$ 1,606,750	
Mountain View Elementary	$ 13,005,000.00	$ 1,646,938.00	2038
Total School Debt	$ 13,005,000.00	$ 1,646,938.00	





10-YEAR PAYOUT RATIOS



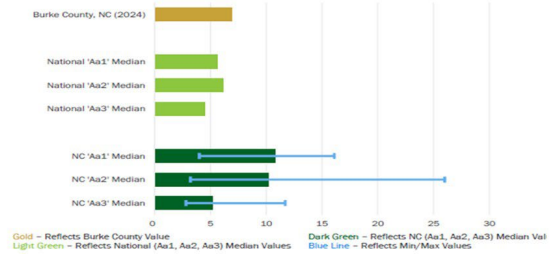


10 Year Payout Percentage – FY 27……87.1%

DEBT SERVICE

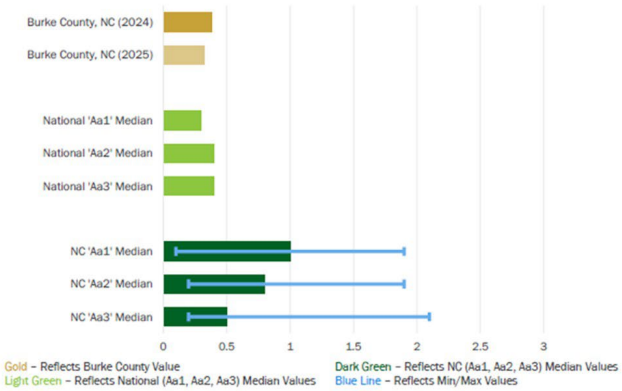
Commissioners Debt Policy Compliance

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%

Debt to Assessed Value Peer Comparative



Burke County FY 27 -Debt Service Percentage ... 4%

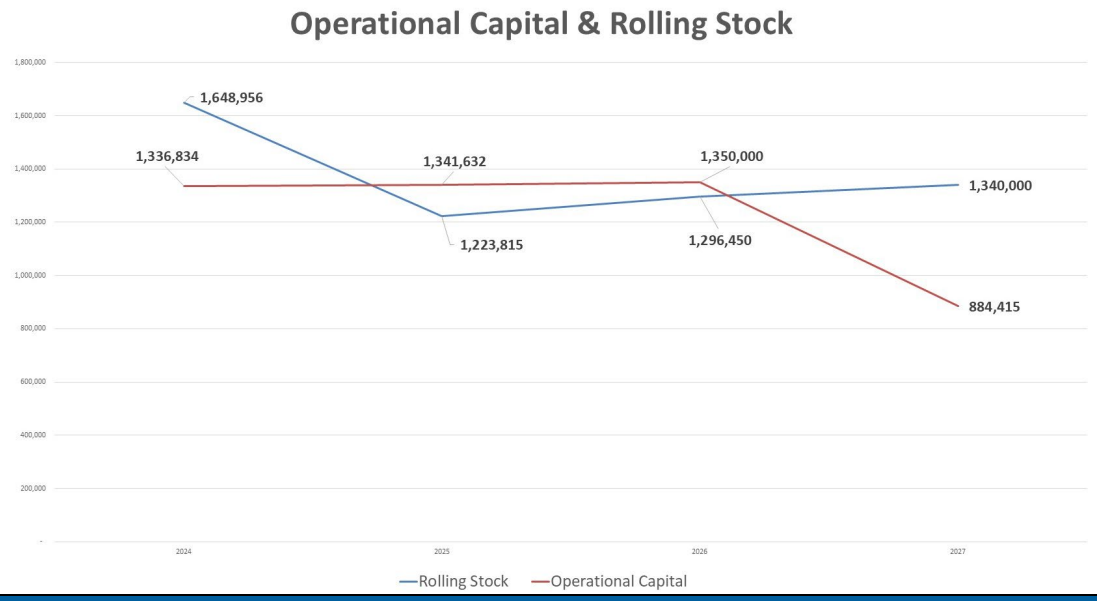
Burke County FY 25 -Debt to Assessed Value = .15%

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





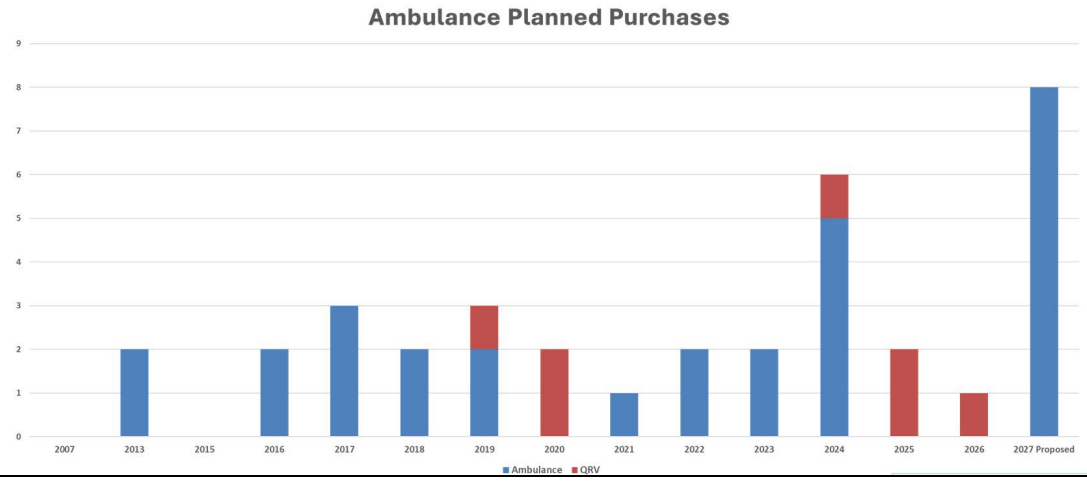
AMBULANCE FLEET MANAGEMENT

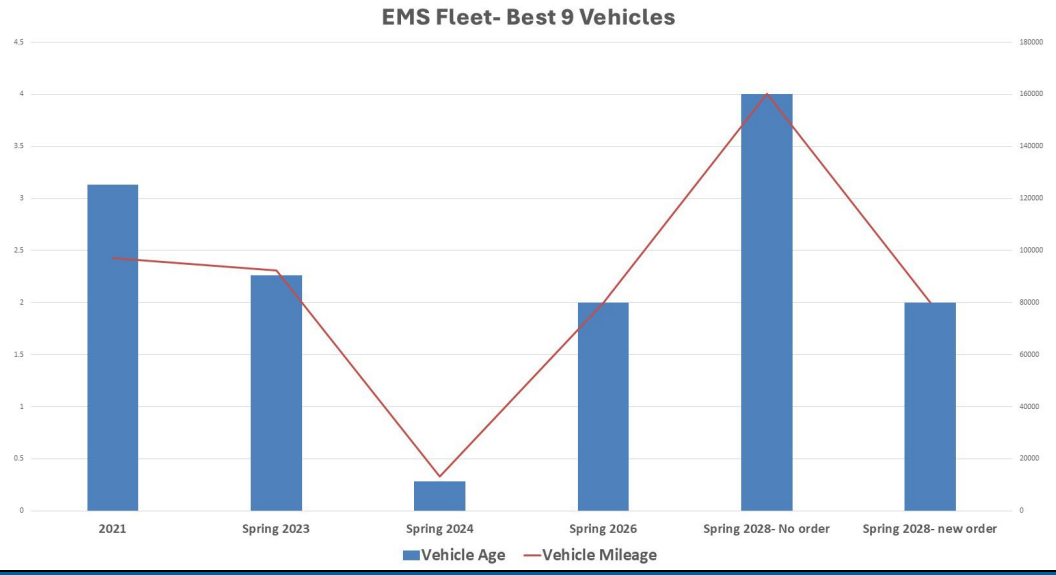
FY 26-27 will be the fourth budget year of a 5-year capital lease obligation that provides for the replacement of five (5) ambulances – which were delivered in Q2 of 2024. The EMS department has a total fleet of 20 ambulances and utilizes nine (9) per shift – many of the existing fleets have more than 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





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

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%

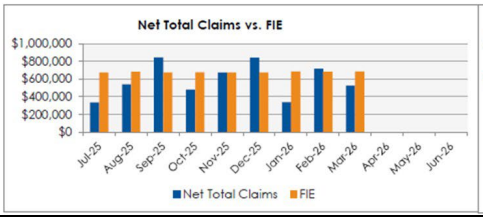
Observations

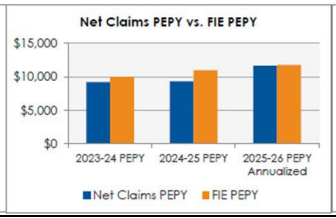
For the current experience period of Jul 1, 2025 to Mar 31, 2026, the group is currently performing unfavorably based on the following:

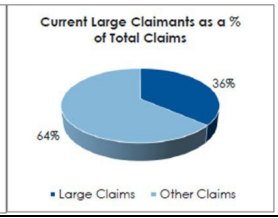
- Claims net of amounts over the SSL increased 18.2% over the prior year. This is above the medical trend of 10%.
- Prescription drug claims currently account for 41.2% of total claims. This is higher than average.
- There are several large claimants over $62,500, making up 36.3% of the total claims. 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

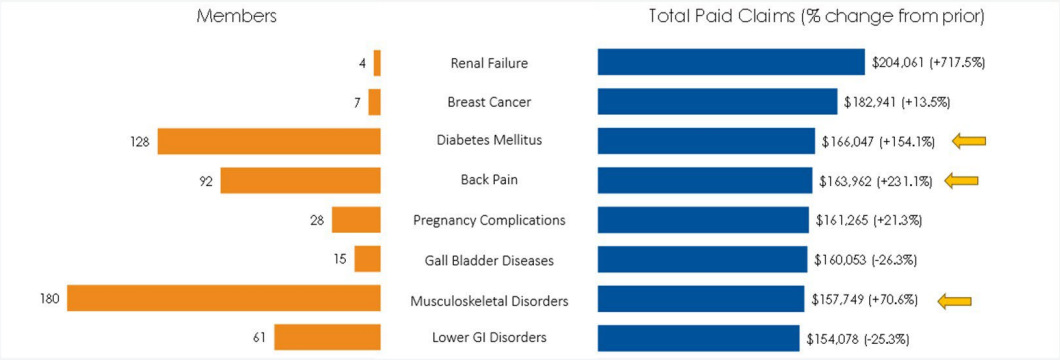
Note: Omits aggregating specific, if applicable.







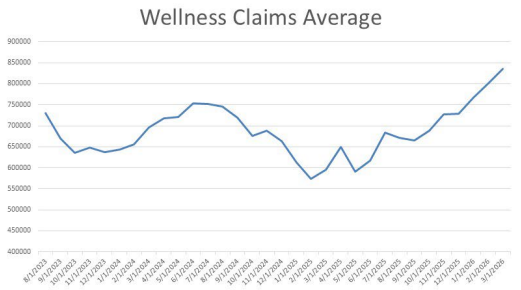
Top Diagnosis Groups

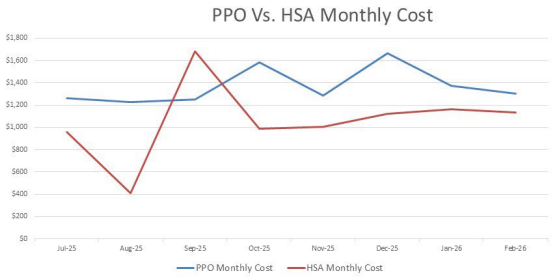


- Diagnostic groups can be any type of required care, not necessarily chronic conditions.
- These top diagnostic groups represent 17% of your total cost.

EMPLOYEE WELLNESS FUND







PUBLIC EDUCATION FUNDING FY 27





BURKE COUNTY SCHOOLS

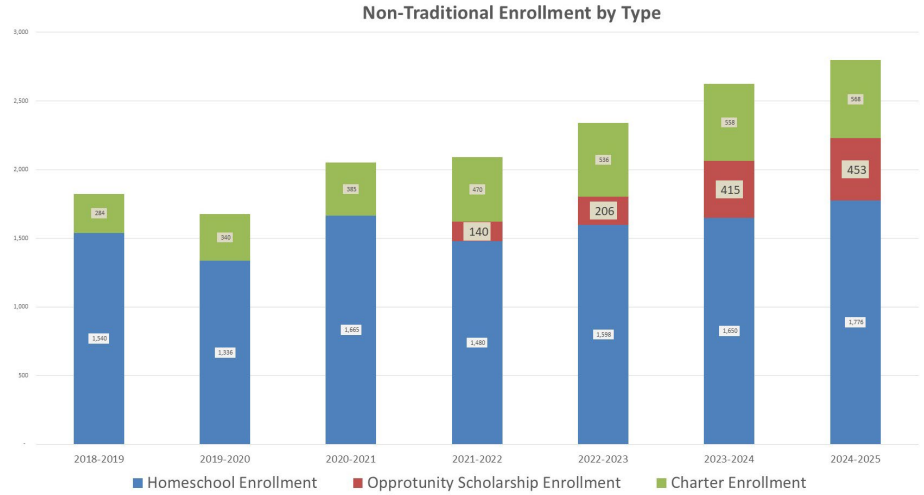
Commissioner Goals

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
13,000
12,500
12,000
11,500
11,000
10,500
10,000
12,504
11,809
11,081
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
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



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

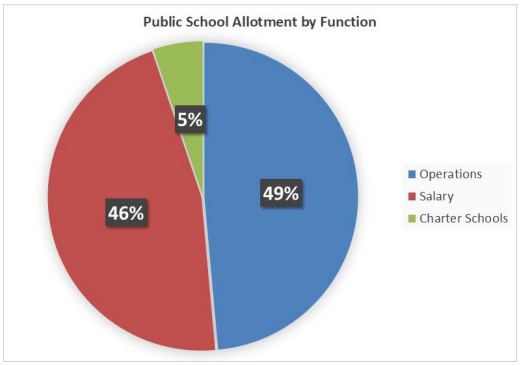
School Population Data - ADM

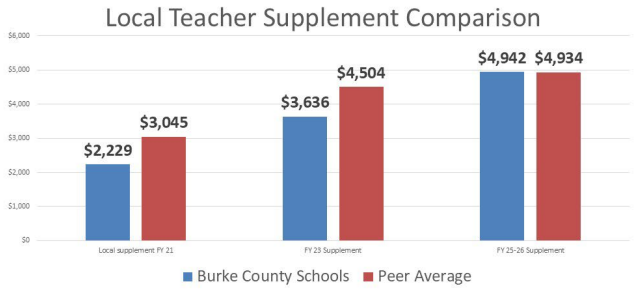
School Name	Kindergarten		1st		2nd		3rd		4th		5th		# of Classroom Teachers	# of Teacher Assistants	
Elementary	Enrollment	Ratio 1:21	Class Rooms Needed	Ratio 1:19	Class Rooms Needed	Ratio 1:20	Class Rooms Needed	Ratio 1:20	Class Rooms Needed	Recommended max 1:28	Class Rooms Needed	Recommended max 1:28	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	

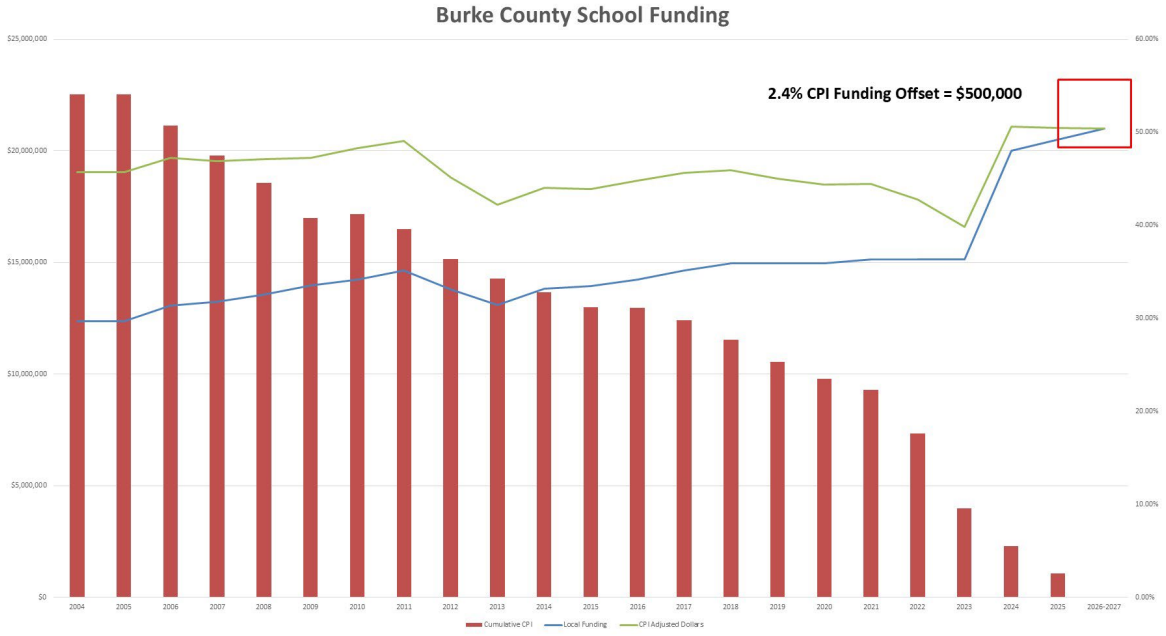
State allotted elementary teacher positions..... 208.87 FTEs

Local required elementary teacher positions..... 230 FTEs & 38 Teacher Assistants

Local Allocation Analysis





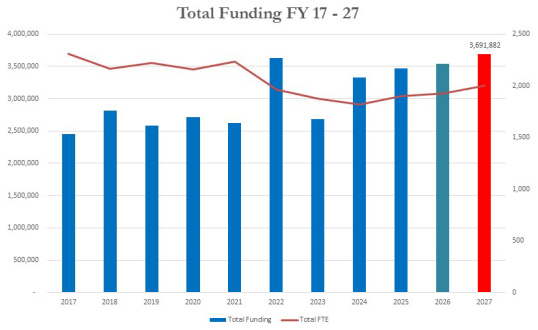


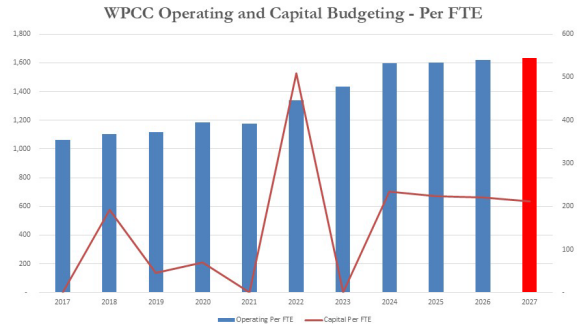
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WPCC BUDGET REQUEST

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



Chairman Brittain opened the floor for questions or comments. Commissioner Burns inquired whether the Triple Community and West End Fire Departments had held their required annual meetings to present the proposed fire tax increases to their citizens. Mr. Epley advised that, to his knowledge, Triple Community had not yet held their meeting but intended to do so prior to the Board taking action. Commissioner Burns requested copies of the meeting minutes once they become available. There being no further discussion, Chairman Brittain called for a motion.

Motion: To acknowledge receipt of the County Manager's recommended budget for FY 26 - 27.

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

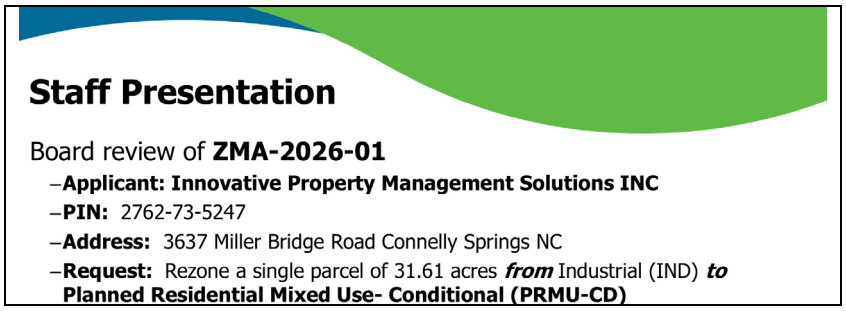
Motion: To schedule a public hearing for Monday, June 15, 2026, at 6:00 p.m. or as soon thereafter as persons may be heard.

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

RECESS OF THE MEETING
Chairman Brittain called for a brief recess at 7:54 p.m., and the meeting resumed at 8:00 p.m.

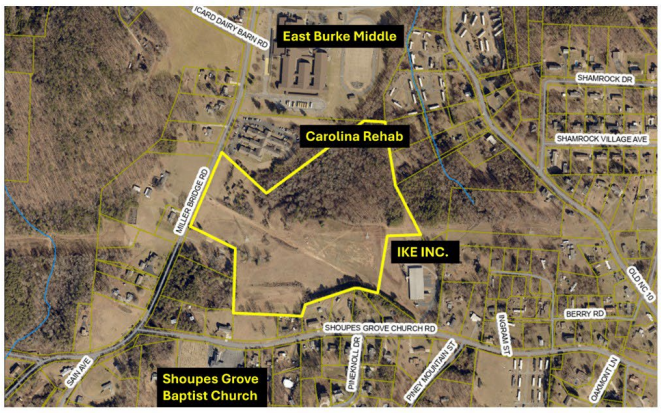
SCHEDULED PUBLIC HEARINGS

CD - ZMA 2026-01, 3637 MILLER BRIDGE ROAD, CONNELLY SPRINGS, NC - ZONING MAP AMENDMENT & PUBLIC HEARING AT 6:00 P.M.
Patrick Dickinson, Planner, presented the following zoning map amendment request:

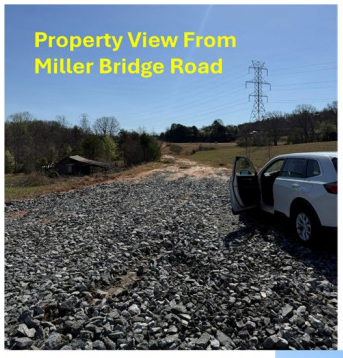


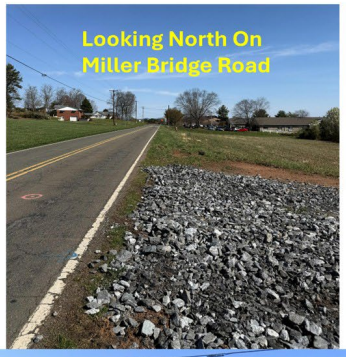
ZMA 2026-01 Background

- Subject parcel is mostly cleared with some dilapidated structures and forested areas.
- Currently zoned for industrial use. Industrial development never occurred and the parcel was purchased by the applicant.
- Surrounded by a mix of land uses:
  - Healthcare & Educational Institutional Uses
  - Light Manufacturing (IKE INC.)
  - General Business / Commercial Uses & I-40 within a half mile of the parcel.

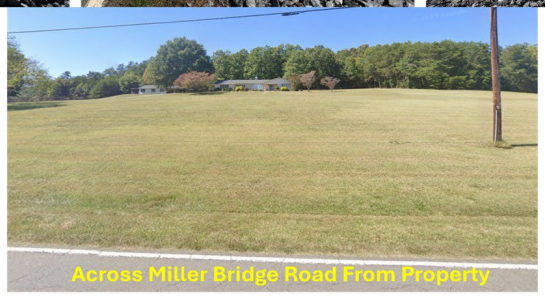


ZMA 2026-01 Site Photos







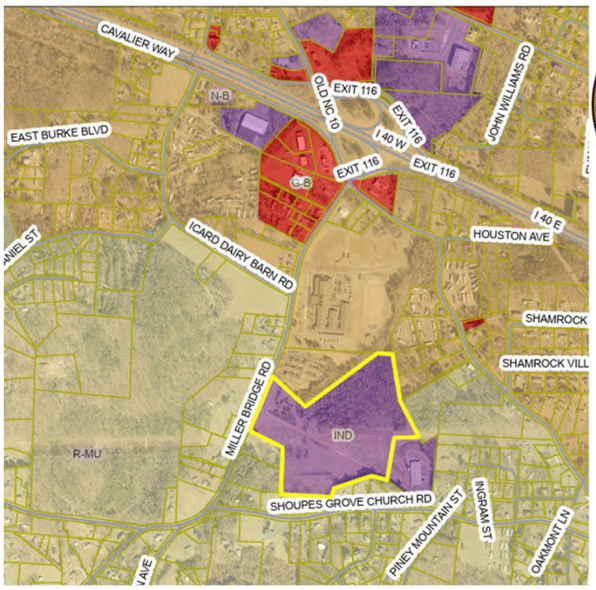


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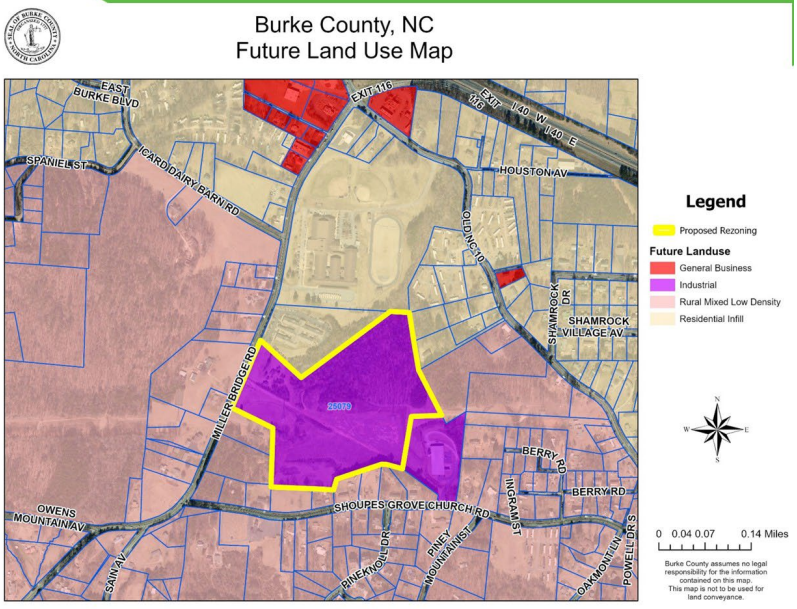
ZMA 2026-01 Current Zoning

- **Current Zoning: Industrial (IND)**
  - Manufacturing, Scrapyards, Processing Facilities, Landfills, etc.
- **Proposed Zoning: Planned Residential Mixed Use (Conditional)**
  - **Residential:** 85 'CrossMod' (Modular) Homes
  - **Light commercial**: Small grocery/retail, healthcare, service station, & daycare.
- **Only these uses would be permitted by ordinance.**



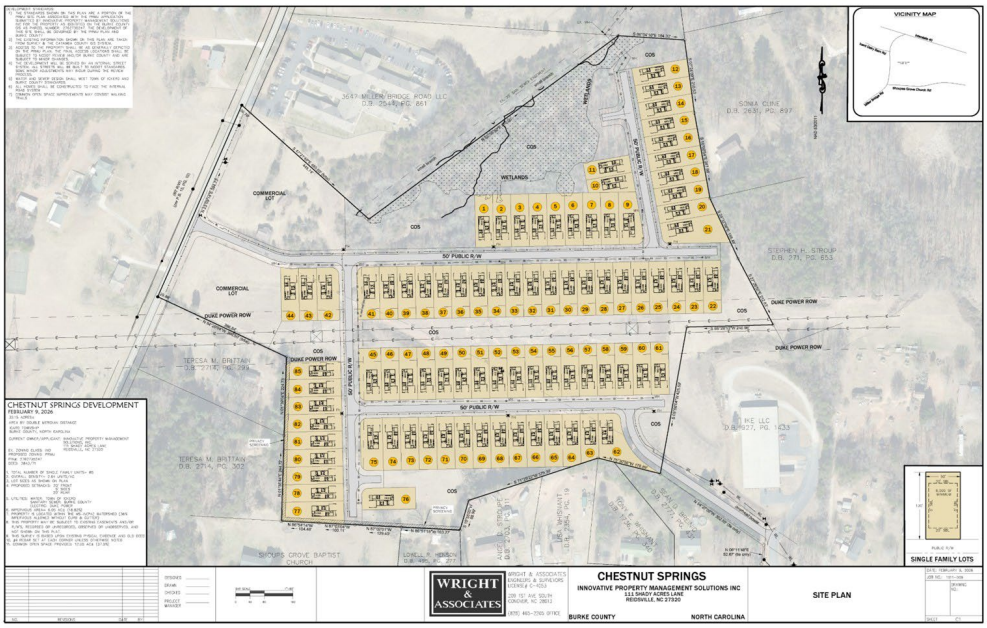
ZMA 2026-01 Future Land Use

- **Current Designation: Industrial**
  - Manufacturing, Scrapyards, Processing Facilities, etc.
- **Proposed Designation: Residential Infill**
  - Residential and Neighborhood Supportive Commercial Uses



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Chestnut Springs Community Master Plan



What is Conditional Zoning

- **What?**
  - A rezoning process that legally binds a specific site plan and individualized development conditions to the property.
  - Requires public hearings, adjoiners letters, & site sign postage for both board meetings.
- **Regulatory Agreement:**
  - Specific conditions are mutually agreed upon by the property owner, the Burke County Planning Board, & The Board of Commissioners.
- **Flexibility & Control:**
  - It provides flexibility from standard zoning codes (setbacks, lot sizes, parking, etc.)
- **Strict Use Limits:**
  - No land uses are permitted on the property except for those agreed upon in the conditional district ordinance.

How these rules apply to Chestnut Springs (ZMA 2026-01)

BURKECOUNTY

- **Proposed Uses & Underlying Zoning District (8.11.2 (4)):**
  - The PRMU district allows (by right or special use) for each of the requested uses: residential, service station, grocery stores, healthcare, and daycare.
- **Customized Lot Sizing for 85 Homes (8.11.2 (1-D)):**
  - Proposed Master Plan Average Size: 0.15 acres
  - Standard lot size for this type of development would be 0.25 acres.
- **Customized Setbacks for Future Lots (8.11.2 (1-D)):**
  - Proposed Master Plan proposes the setbacks be 20 feet for front and rear, 5 for the sides.
  - Standard setbacks for this type of development would be 30 feet for front, 20 for rear, and 15 for sides.
- **Completed Preliminary Site Plan Review (8.11.2(3-A)):**
  - Master Plan was approved by the Burke County Site Plan Review Team (EMS, Fire, GIS, NCDOT) on 2.23.2026
- **Final Approval (8.11.2 (8)):**
  - If approved by the Board of Commissioners, final plans are reviewed by staff for compliance with the development conditions and the approved site plan. If approved, a zoning permit is issued.

Sewer Capacity & Phased Development

- Burke County General Services, the County Managers Office, and The Burke County Board of Commissioners agreed to a Memorandum of Understanding (MOU) with the developers due to limited sewer capacity at their March 16 regular meeting.
- The MOU outlines that the development will occur in phases, allowing the developer to begin developing homes while balancing sewer constraints.
- The phasing agreed to are as follows:
  - Phase I (2026): Allocate wastewater collection for 12 new homes in Chestnut Springs
  - Phase II (2027): Allocate wastewater collection for 24 new homes in Chestnut Springs
  - Phase III (2028): Allocate wastewater collection for 24 new homes in Chestnut Springs
  - Phase IV (2029): Allocate wastewater collection for remaining homes based on sewer constraints.

ZMA 2026-01 Staff Findings

Community development staff find the rezoning request **reasonable and in public interest** based on the following:

- The surrounding mix of land uses and zoning supports a Residential Mixed-Use development.
- This development is a candidate for condition zoning as it is to cluster development or manage uses on a parcel in a way that may not be permitted by conventional zoning while maintaining or enhancing the goals of the ordinance.
- Burke County General Services is providing sewer utilities to the parcel thus supporting the higher density development on smaller lots.
- While the rezoning is not consistent with the Blueprint Burke Strategic Land Use designation as industrial, **it is consistent with its goals** to reduce our housing crisis and provide workforce housing within the county.

ZMA 2026-01 Planning Board Findings

- The Burke County Planning Board voted 6-0 to approve recommendation of the rezoning request at their March 26, 2026, meeting.
- Public Comment was given by two property owners, one who adjoins and another who resides near the site.
  - Each raised concerns were raised about traffic, density of the project, and the viewshed impact on adjoining property owners.
- The applicant has met with these owners since the planning board meeting and added additional screening around the property to mitigate adjoiners viewshed concerns.

BURKECOUNTY

BURKECOUNTY

THANK YOU

Questions for staff?



Chairman Brittain opened the floor for questions or comments from the Board.

Commissioner Burns requested that the Board consider requiring additional fencing or vegetative screening between the proposed residential development and the adjoining industrial property. Mr. Dickinson advised that there was fencing already included in the site plan, but that such a requirement could be incorporated as a condition of approval. Commissioner Barrier stated that he had received comments from citizens regarding the proposed rezoning and had reviewed the County's housing needs assessment and available NCDOT traffic data, which indicated a decline in traffic volume, in preparation for the public hearing. Commissioner Burns noted that the property had remained zoned for industrial use for many years with limited development and expressed his opinion that the proposed rezoning represented the highest and best use of the property.

There being no further discussion, Chairman Brittain opened the public hearing at 8:12 p.m. The public hearing notice was published in *the News Herald* on May 7 and May 14, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on May 7, 2026.

Annette Houston, a resident who lives on Miller Bridge Road, spoke in opposition to the proposed rezoning. Ms. Houston expressed concerns regarding existing traffic congestion in the area, particularly during school and commuting hours, and stated that the proposed 85-home development would significantly increase traffic. While expressing support for responsible growth and housing development, she stated that the proposed density was too great for the area and requested that the Board either deny the rezoning request or reduce the number of proposed homes. She also expressed concerns regarding the proximity of the homes to one another, the lack of buffering and landscaping, and the overall compatibility of the proposed development with the surrounding community.

Cole Houston spoke in opposition to the proposed rezoning. He expressed concerns regarding the proposed density of the development, stating that the 85-home plan and reduced lot sizes were not compatible with the character of the surrounding area. He also cited concerns about existing traffic congestion, the availability of commercial services and public safety resources, and whether local employment opportunities would support the proposed workforce housing development. Mr. Houston requested that the Board consider reducing the number of proposed homes.

Susan Butterworth, a resident who lives on Orchid Lane, spoke in opposition to the proposed rezoning. While expressing support for residential growth, Ms. Butterworth raised concerns regarding the capacity and reliability of existing water and sewer infrastructure to support additional development. She encouraged the Board to prioritize infrastructure improvements before approving new residential projects and expressed her opinion that the property should remain designated for industrial development in accordance with the County's strategic land use plan.

Brandy Huffman, a resident who lives off U.S. 70 W., spoke in support of the proposed rezoning. Ms. Huffman, owner of Huffman Realty Group, stated that, based on her experience serving the eastern Burke County real estate market, there is a significant need for additional affordable workforce housing. She stated that the proposed development would help address the limited inventory of starter homes available to local residents and support the County's long-term economic growth by providing housing opportunities for the local workforce and young families.

Ollie Ledbetter, a resident who lives off Shoupes Grove Church Road, spoke in opposition to the proposed rezoning. Mr. Ledbetter expressed concerns regarding existing traffic congestion near East Burke Middle and High Schools, the proposed density of the development, and the capacity of existing infrastructure to support the project. He also voiced concerns about the reduced lot sizes, the potential impact on the local housing market and construction industry and requested that the Board consider the long-term effects of the proposed development on the surrounding community.

Robin Wells, a resident who lives off Miller Bridge Road, spoke in opposition to the proposed rezoning. Ms. Wells, whose property is located across from the proposed entrance to the development, expressed concerns regarding existing traffic congestion during school drop-off and pick-up times and the additional traffic that would result from the proposed 85-home development. She also raised concerns about the proposed density, reduced spacing between homes, increased commercial and pedestrian activity, and the impact of construction on neighboring properties. Ms. Wells requested that the Board reduce the number of proposed homes and require additional buffering or screening between the development and adjacent properties.

Jennifer Wright spoke in support of the proposed rezoning. Ms. Wright stated that she had toured both the manufacturing facility where the proposed CrossMod homes are built and a similar complete development in Tennessee. She expressed her opinion that the homes are high-quality and well-constructed and stated that the proposed development would provide an attractive housing option for retirees, young families, and others seeking smaller lots with lower maintenance requirements.

There being no one else present to address the Board, the public hearing was closed at 8:39 p.m.

Chairman Brittain opened the floor for questions or comments from the Board. Dylan Laws, Wilson, Lackey, Rohr & Hall P.C., advised that because the request was for a conditional zoning district, the Board could not unilaterally modify the proposed development conditions, including density or the number of homes, without the written consent of the petitioner, as required by law.

Commissioner Stroud thanked the citizens who participated in the public hearing and expressed appreciation for the community's engagement. He acknowledged the importance of addressing infrastructure needs, including roads and water, as the County continues to experience growth. Vice Chairman Smith stated that he understood the concerns expressed regarding traffic and infrastructure but also believed that, absent extraordinary circumstances, property owners should generally be permitted to use their property as allowed by law. Commissioner Burns noted that East Burke Middle School and East Burke High School currently have available capacity and stated that responsible residential growth could help support student enrollment, strengthen the County's tax base, and contribute to the local economy. He also acknowledged the traffic concerns raised during the public hearing but expressed his support for the proposed rezoning.

There being no further discussion, Chairman Brittain called for a motion.

Motion: To adopt Ordinance No. 2026-05 as it relates to ZMA 2026-01 to rezone a 31.61-acre parcel located at 3637 Miller Bridge Road, Connelly Springs, NC (PIN: 2762-73-5247)

from Industrial (IND) to Planned Residential Mixed Use- Conditional (PRMU-CD) and to adjust the Future Land Use Map to residential infill for this parcel. The Board finds that the request is reasonable and in the public interest because:

1. **The Blueprint Burke Strategic Land Use Plan supports residential development and strategies that address housing needs in Burke County.**
2. **The PRMU-CD district allows for flexibility in site design, including clustering of development, to better manage uses and transitions between land uses.**

Further, the Board finds that this development is a candidate for condition zoning, as it allows for clustering of development and the management of uses on a parcel in a manner not typically permitted by conventional zoning, while maintaining or enhancing the goals of the ordinance.

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

Ordinance No. 2026-05 reads as follows:

AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF BURKE COUNTY TO REZONE A 31.61-ACRE PARCEL FROM INDUSTRIAL (IND) TO PLANNED RESIDENTIAL MIXED USE-CONDITIONAL (PRMU-CD)

WHEREAS, the applicant, Innovative Property Management Solutions, Inc., has submitted a formal petition to rezone the property located at 3637 Miller Bridge Road, Connelly Springs, NC (PIN 2762-73-5247) to allow for a mixed-use workforce housing community known as Chestnut Springs; and

WHEREAS, the Burke County Planning Board reviewed the request on March 26, 2026, and recommended approval, finding that while the request is not consistent with the current Future Land Use Map designating the site as Industrial, it is consistent with the goals of Blueprint Burke to reduce the housing crisis and provide workforce development housing; and

WHEREAS, the development is proposed as a Community Master Plan (CMP) where the physical layout, density, and infrastructure are strictly governed by the approved site plan.

NOW, THEREFORE, BE IT ORDAINED by the Burke County Board of Commissioners:

SECTION 1: GENERAL PROVISIONS

1. All development of the property shall be in substantial accordance with the Final Approved Chestnut Springs Community Master Plan / Site Plan (Exhibit A).
2. Dimensional Standards: Lot sizes, building envelopes, and setbacks for the 85 residential sites shall be governed by the dimensions and locations depicted on Exhibit A.
3. Due to local constraints, home placement shall follow the phasing schedule as set forth in Exhibit B, which is hereby incorporated as a binding condition of this rezoning.

SECTION 2: COMMERCIAL DEVELOPMENT STANDARDS

Two (2) designated sites are reserved for light commercial uses. Development within these sites is restricted to the following four (4) categories:

1. Convenience Stores: Including the retail sale of gasoline/automotive fuels.
2. Healthcare Facilities: Including medical offices, professional space, and urgent care facilities, provided no single building exceeds 30,000 square feet.
3. Childcare Facilities: Including daycares and preschools.
4. Grocery Stores: Including small-format retail and supermarkets.

SECTION 3: BINDING CONDITIONS

1. Recreation: The developer shall provide dedicated green space and walking trails as depicted on the Community Master Plan (Exhibit A).
2. Utilities: Lots shall be provided with sewer utilities by Burke County General Services as capacity allows. Water utilities shall be provided by Icard Water.
3. Access: Primary access shall be provided from Miller Bridge Road, with a proposed future access point on Shoupes Grove Church Road as depicted on the Community Master Plan (Exhibit A).

SECTION 4: EFFECTIVE DATE

This ordinance shall become effective upon adoption.

CONSISTENCY AND REASONABLENESS

The Commissioners find that Ordinance No. 2026-05, as it relates to rezoning application ZMA 2026-01, a 31.61-acre parcel located at 3637 Miller Bridge Road, Connelly Springs, NC, and identified by PIN: 2762-73-5247, is not consistent with the Blueprint Burke Strategic Land Use Plan and Future Land Use Map, which currently designates the property as Industrial. The Commissioners further find that the subject property is located within an area characterized by a mixture of residential, institutional, and light industrial uses and has access to major transportation corridors and existing infrastructure.

Although inconsistent with the Future Land Use Map designation, the request is consistent with the broader goals of the Blueprint Burke Strategic Land Use Plan, including supporting residential development, addressing the housing crisis, and promoting workforce housing opportunities within the County. Furthermore, the Commissioners find that clustering development or managing uses on a parcel in a way that may not be permitted by conventional zoning is appropriate, while maintaining or enhancing the goals of the ordinance. Therefore, the Commissioners find the request to be reasonable and in the public interest, and the Future Land Use Map shall be amended to designate the property as Residential Infill.

Adopted this 18th day of May 2026.

/s/: Jeffrey C. Brittain

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

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

Exhibit A reads as follows:

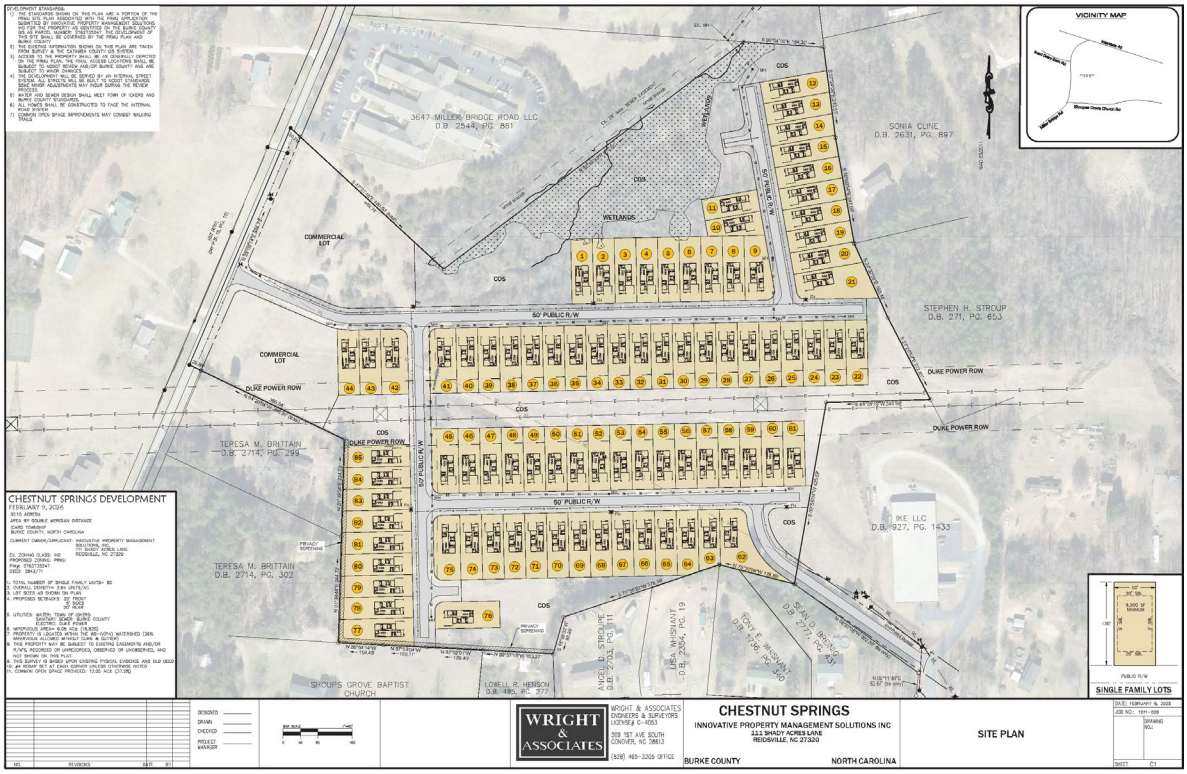


Exhibit B reads as follows:

Memorandum of Understanding **March 7, 2026**

For: Burke County Board of Commissioners (ATTN: Brian Epley, County Manager)

Purpose: The purpose of this memorandum is to propose a collaborative approach to bringing vital workforce housing solutions to Burke County through the ongoing *Chestnut Springs* Development Project, while also mitigating the impact of a strategic sewage capacity shortfall.

1. Background:

a. Scott and Travis Mann, U. S. Army Veterans and co-founders of Pisgah Brothers Developments, have been working on housing development solutions in Western North Carolina and the Piedmont since 2008. Scott and Travis learned of Burke County shortfalls through the Housing Needs Assessment as well as through several engagements with select local and County Leaders.

b. On 28 September 2025, Scott and Travis secured a property by contract and began their due diligence for a development project of approximately 85 home sites to be known as "Chestnut Springs". As part of the effort to ensure close partnership with Burke County, and as part of the due diligence process before purchasing the land, Scott and Travis met with county planners to address re-zoning concerns as well as access to sewer and water.

c. During this meeting Scott and Travis outlined the plan to Burke County Planners for Chestnut Springs to serve as a cutting-edge workforce housing initiative that would provide quality housing in a mixed-use, family-focused environment. This was met with enthusiasm from the planners and other Burke County Officials.

d. After receiving verbal assurances to proceed and encouragement to accelerate the development of a Master Plan that could be put forward for rezoning, Pisgah Brothers purchased the land at 3637 Miller Bridge Road on an accelerated timeline and began preliminary work for engineering, design, and construction.

e. This included conducting a meeting in December 2025 for the adjoining landowners, local businesses, and county officials to provide information for the upcoming rezoning request and changes to their community. Scott and Travis addressed these landowners and committed to working closely with them through all stages of development, and in addressing their concerns wherever possible. This meeting was attended by County Commissioners Brian Barrier and Mike Stroud as well as Tonia Stephenson from the Burke County Chamber of Commerce.

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f. On 17 February 2026, after formal submission of the Master Plan for Chestnut Springs, Scott and Travis were informed that there was up to a four-year delay in the development of Chestnut Springs due to a sewer capacity issue.

g. Scott and Travis have revised a phasing plan for Chestnut Springs that allows for forward momentum to address the workforce housing shortfall, keep the existing deal financially healthy enough to sustain onward progress, and still meet other local sewer allocation needs.

2. Recommendation:

While Burke County Leadership pursues resource options for a long-term sewer access solution, Pisgah Brothers will re-focus their phasing for Chestnut Springs as follows:

a. Phase I: (2026) -Allocate sewer for 12 x news homes in Chestnut Springs.

b. Phase II: (2027) -Allocate sewer for 24 x new homes in Chestnut Springs.

c. Phase III: (2028) - Allocate sewer for 24 x new homes in Chestnut Springs.

d. Phase IV: (2029) - Allocate sewer for final 25 x new homes in Chestnut Springs.

3. Additional Considerations: Below is the initial timeline that would set this revision in motion.

March 16th: Present MOU solution to Burke County Commissioners

March 26th. Planning Board Meeting

May 18, 2026: Master Plan Approved and permits in place

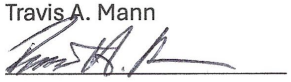
June 1st, 2026. Horizontal construction is underway.

July1st, 2026: First 2 of 12 homes for 2026 arrive.

4. Conclusion: Scott and Travis Mann intend to be partners with Burke County Leaders and Residents for a long time to address this workforce housing challenge. We believe the public - private cooperation contained within this proposal will enable us to work together to tackle this tough problem for the men and women who keep Burke County all about advancing! We are grateful for your attention and collaboration in this important time!

Points of Contact for this Memorandum are the Undersigned

Travis A. Mann



CEO, Pisgah Brothers

CM - VALDESE BLUFFS DEVELOPMENT AGREEMENT PUBLIC HEARING AT 6:00 P.M.
Brian Epley, County Manager, reviewed the proposed Development Agreement between Burke County, the Town of Valdese, and Natural Land Alliance, Inc., for the Valdese Bluffs residential development. He explained that the project is anticipated to include approximately 140 single-

family homes developed in phases, with Phase I consisting of 27 homes. Mr. Epley stated that the agreement provides for the County and Town to jointly fund the construction of a sewer lift station using state-appropriated housing infrastructure grant funds, with no local property tax revenues being used for the project.

Mr. Epley further explained that the agreement includes performance milestones, financial safeguards, and security provisions designed to protect the County's investment in the event the development is not completed as proposed. He noted that, following Board approval, the agreement would be subject to a title search, appraisal, and execution of the necessary legal documents prior to recording.

Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 8:52 p.m. The public hearing notice was published in *the News Herald* on May 7 and May 14, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on May 7, 2026.

Susan Butterworth, a resident who lives off Orchid Lane, spoke in opposition to the proposed development agreement. While expressing support for the need for additional housing, Ms. Butterworth voiced concerns regarding the capacity, financial condition, and long-term sustainability of the existing water and sewer infrastructure serving the project. She urged the Board to prioritize infrastructure improvements before supporting additional residential development and suggested placing a temporary pause on housing projects until those issues are addressed. Ms. Butterworth also expressed concerns regarding the potential impact of future high-water-demand developments, including data centers, on the County's water resources.

There being no one else present to address the Board, the public hearing was closed at 8:57 p.m. Chairman Brittain called for a motion.

Motion: To authorize execution of the Development Agreement between Burke County, the Town of Valdese, and Natural Land Alliance, Inc., subject to any final revisions by the County Attorney.

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

INFORMAL PUBLIC COMMENTS

At 8:57 p.m., Chairman Brittain opened the floor for public comments and asked speakers to limit their comments to three (3) minutes.

Francis Payne addressed the Board regarding his previous property tax assessment matter and thanked the Commissioners for their support in resolving his appeal. Mr. Payne requested that the Board review the Burke County Tax Assessment Office's procedures and standard operating practices to help ensure accuracy and public confidence in the assessment process. He also recommended providing property owners with additional assessment information to accompany annual valuation notices, completing final assessments of new construction only after issuance of a certificate of occupancy, and conducting a review or audit of recent property assessments to identify any potential errors.

Evan Costner, Executive Director of Cotton Branch Refuge Project in South Carolina, addressed the Board regarding an animal hoarding case involving Harley June Farm & Sanctuary in Burke County. Mr. Costner expressed concerns regarding the County's response to the case, including Animal Services' investigation, recordkeeping, evidence handling, and enforcement actions. He requested that the Board exercise its oversight authority by conducting a formal review of the matter and evaluating the County's policies, procedures, and response to reports of alleged animal neglect and cruelty.

Joshua Carpenter, Director of Cotton Branch Refuge Project, addressed the Board regarding allegations of animal neglect and cruelty involving Harley June Farm & Sanctuary. Mr. Carpenter expressed concerns regarding the County's handling of the matter, including the investigation, the decision not to pursue criminal charges, and the overall response by Animal Services. He requested that the Board requires the matter to be fully investigated, that the case file be provided to the appropriate law enforcement authority for review, and that the County evaluate its procedures and any potential conflicts of interest related to the case.

Andrea Cermele, Director of Operations for Animal Haven of Asheville, addressed the Board regarding allegations of animal neglect and cruelty involving Harley June Farm & Sanctuary. Ms. Cermele described the conditions she observed while assisting with the rescue and care of the animals and expressed concerns regarding their health and welfare. She urged the Board to support a full investigation and accountability, stating that such action was necessary to help prevent similar situations in the future.

Gary Mullins, father of Amy Mullins, addressed the Board regarding the allegations involving Harley June Farm & Sanctuary. Mr. Mullins stated that he supported a full investigation into the matter and acknowledged that his daughter had accepted responsibility for the conditions at the property. He also stated that she had experienced significant mental health challenges, was receiving treatment, and asked that those circumstances be considered as part of any review of the case.

Katri Wilson addressed the Board regarding allegations involving Harley June Farm & Sanctuary. Ms. Wilson stated that she had known Amy Mullins for many years and described her observations of the conditions at the property. She expressed concerns regarding the care and welfare of the animals, stated that she had previously contacted Animal Services requesting assistance, and asserted that the response was inadequate. Ms. Wilson urged the Board to investigate the County's handling of the matter and to ensure accountability for both the conditions at the property and the County's response.

Cathy Watson addressed the Board regarding allegations involving Harley June Farm & Sanctuary. Ms. Watson, who operates an animal sanctuary and assisted with the removal of animals from the property, described the conditions she observed and expressed concerns regarding the health and welfare of the animals. She stated that she had contacted Burke County Animal Services seeking enforcement action and expressed dissatisfaction with the County's response and the decision not to pursue criminal charges. Ms. Watson urged the Board to review the County's handling of the matter and to ensure accountability in future animal cruelty investigations.

There was no one else to address the Board; therefore, Chairman Brittain closed this portion of the meeting at 9:22 p.m.

RESULT: NO ACTION TAKEN.

CONSENT AGENDA

At the request of the Board, Brian Epley, County Manager, reviewed the following 12 items on the consent agenda, which were approved by a single motion.

BCPS - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING MARCH 31, 2026

In accordance with the Memorandum of Agreement approved by the County and the Board of Education, the Board of Education provided the County with quarterly financial reports for the 2025 - 2026 budget year, showing the application of the County's local funding by the end of each fiscal quarter during the pre-agenda meeting.

BCPS

Estimated Revenues

2025/2026

	Annual		Mar YTD			% of Budget
	Previous	Current Fcst	Previous	Current	% Change	Received
State	99,867,340	97,770,126	75,777,186	72,631,633	-4.2%	74.3%
Federal	13,959,820	12,101,500	7,500,384	7,193,192	-4.1%	59.4%
Local	19,279,613	19,481,204	14,533,009	14,715,157	1.3%	75.5%
Charter Schools	970,387	1,018,796	654,491	659,843	0.8%	64.8%
Fines & Forfeitures	289,181	260,396	233,261	170,837	-26.8%	65.6%
Receivables	47,416	42,674	47,415	33,424	-29.5%	78.3%
Special Revenues	12,850,279	12,593,273	6,305,152	5,025,002	-20.3%	39.9%
Total	$ 147,264,036	$ 143,267,969	$ 105,050,898	$ 100,429,088	**-4.4%**	**70.1%**

Since we have no state budget officially adopted this year you may expect funding to be flat. However, enrollment declined by 93, and we lost $1.4M in State Low Wealth funding.

Employer matching retirement increased 3% and health 5%, with no increased state revenue.

Difficulty in adjusting expenses to a declining enrollment is we are 86% payroll, and student decline doesn't happen in nice, neat whole classes, it's one at this grade at this school, a couple at that, and so on.

14 elementary schools lose one 1st grader each. So you are funded for 1:19 at an Elementary. You have 24 at Elementary A, which results in 2 classes of 12, that is 7 under in each class the allotted ratio, almost 75% of a teacher position not funded by the state but required by class size.

This year we have 699 Kindegarten students and 923 Seniors, for a difference of 224. Statewide enrollment declined 4,328.

Last year we were paying for 576 charter school students and this year it is 561, down 15.

National birth rate for 2024 declined to a historic low of 1.5999, below the replacement level needed to stay flat at 2.1. That is 23.8% below what is needed to hold our population steady, as reported by the CDC.

BCPS

Local Financials by Purpose & Function Level

2025/2026

	Expenses	'22/'23	'23/'24	'24/'25	Budget	1st	2nd	3rd	4th	Total
5XXX	Regular Instructional Services	5,521,972	8,342,293	9,064,177	8,435,386	838,874	2,679,282	1,638,835		5,156,991
6XXX	Instructional Support	10,283,484	10,865,457	11,133,022	11,641,999	3,728,769	2,580,153	2,621,025		8,929,947
8XXX	Other Governmental Units	692,840	895,393	1,102,573	1,230,028	62,282	360,635	392,956		815,873
4XXX	Revenues Over/(Under)	100,077	176,296	(713,175)	(504,343)	591,747	(461,779)	546,482		676,450
XXXX	Grand Total	$ 16,598,373	$ 20,279,439	$ 20,586,597	$ 20,803,070	$ 5,221,672	$ 5,158,291	$ 5,199,298	$ -	$ 15,579,261
	% of Annual Budget									**74.9%**
	Revenue									
4110	Burke County	15,593,566	19,157,406	19,279,613	19,481,204	5,123,644	4,788,479	4,803,034		14,715,157
4110	Charter Schools	709,442	842,594	970,387	1,018,796	1,356	336,521	321,966		659,843
4410	Fines & Forfeitures	241,513	242,444	289,181	260,396	64,436	32,103	74,298		170,837
4493	Schools' Receivables	53,852	36,995	47,416	42,674	32,236	1,188	-		33,424
44XX	Grand Total	$ 16,598,373	$ 20,279,439	$ 20,586,597	20,803,070	5,221,672	5,158,291	5,199,298	-	15,579,261

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

CLERK - APPOINTMENTS TO THE ADULT CARE & NURSING HOME COMMUNITY ADVISORY COMMITTEE

The Adult Care & Nursing Home Community Advisory Committee is established under the authority of the North Carolina General Statutes (NCGS § 131D-31) and the NC Administrative Code (10A NCAC 13F and 13G). Its primary purpose is to serve as a liaison between residents of adult care homes and nursing homes, their families, facility administrators, and the broader community. The committee's goal is to ensure the rights, dignity, and quality of care for residents by promoting communication, addressing concerns, and providing oversight. This advisory board consists of 14 at-large seats with 3-year terms after the initial appointment to a 1-year term and requires at least 40 hours of training before applicants are eligible to be considered for appointment. Five (5) seats on this board are currently vacant despite numerous, continuous recruitment efforts.

Ms. Dolores Huffman's term expires May 31, 2026, and she has expressed a willingness to continue serving; her reappointment was requested. Ms. Loretta Welcher was anticipated to complete the required training on May 7, 2026. However, her training was rescheduled until May 22, 2026; therefore, staff are no longer requesting her appointment.

Motion: To reappoint Dolores Huffman to Seat No. 7 on the Adult Care & Nursing Home Community Advisory Committee for a 3-year term to expire May 31, 2029.

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

CLERK - APPOINTMENT & REMOVAL FROM THE CHILD PROTECTION & CHILD FATALITY PREVENTION TEAM

Danny Scalise resigned as Health Director for the County effective April 2, 2026. This request was to remove him from the CPCFPT roster and to appoint the Interim Health Director, Ashley Jarrett, in his place.

Motion: To appoint Ashley Jarrett to the Child Protection Child Fatality Prevention Team, Seat No. 10, Health Department Director, until further notice.

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

CLERK - REAPPOINTMENTS TO THE EAST BURKE SENIOR CENTER ADVISORY COUNCIL

Karen Robinson and Jacqueline Fleck both currently serve on the East Burke Senior Center Advisory Council, and their terms are set to expire on May 31, 2026. Both individuals have expressed a willingness to serve an additional term.

Motion: To reappoint Jacqueline Fleck (Seat No. 1, At-Large) and Karen Robinson (Seat No. 4, At-Large, 55+) to the East Burke Senior Center Advisory Board for 3-year terms ending May 31, 2029.

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

CM - APPROVAL OF AUDIT CONTRACT FOR FY27

North Carolina General Statute § 159-34 requires the County to have its accounts audited annually by a certified public accountant. The County's current audit firm, Thompson, Price, Scott, Adams & Co., P.A., has submitted a proposal to do the work for $51,500.

Motion: To award the contract for the Fiscal Year 25 - 26 audit to Thompson, Price, Scott, Adams & Co., P.A. in the amount of $51,500. Further, to authorize the Chairman and County Manager to execute the contract, subject to review and/or revision by the County Attorney.

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

CM - APPLICATIONS FOR PUBLIC SCHOOL BUILDING CAPITAL FUNDS

A portion of lottery proceeds are deposited into a special fund administered by the North Carolina Department of Public Instruction called the Public-School Building Capital fund. This fund is used by counties in addressing their school capital needs. Monies deposited into the fund accumulate and earn interest until drawn down by the county. In order to draw down funds, the Board of County Commissioners and the Board of Education must approve and submit an application for an eligible project. Historically, the County has used debt service on school construction as their projects. Attached for the Board's consideration is an application for debt service on Patton and Draughn High Schools.

Motion: To approve the Public-School Building Capital Fund, North Carolina Education Lottery application in the amount of $2,670,624 and authorize the Chairman to execute the application on behalf of the Board.

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

CM - LEASE FOR ADULT CORRECTIONS

The lease for the NC Department of Adult Corrections Office for District 25 has expired. This request was to renew the lease at the same location in the Courthouse Annex for a 12-month term, for the period of May 1, 2026, through April 30, 2027, at a rental rate of $1.00. This lease arrangement supports the County's statutory obligation to provide suitable office space for probation services pursuant to N.C.G.S. § 15-209(a) and is exempt from the 30-day notice requirements of N.C.G.S. § 160A-272.

Motion: To authorize the County Manager to negotiate and execute a lease with the State of North Carolina, subject to review and / or revision by the County Attorney.

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

CM - APPROVAL OF BUDGET AMENDMENT NO. 30 - $369,328

Approval of Budget Amendment No. 30 was requested to recognize a request from Burke County Public Schools for the allocation of School Nutrition funds for kitchen equipment associated with the Central Office Renovation Project. With this allocation, the total project budget will be $11,239,822. Any additional project costs beyond this amount will be funded by Burke County Public Schools.

Motion: To adopt Budget Amendment No. 30 as presented.

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

Budget Amendment No. 30 reads as follows:

BUDGET AMENDMENT NO. 30
FY 25-26

BUDGET AMENDMENT NO. 30			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
222-00000-01-434101-	School Nutrition Funds	$369,328	
EXPENSES			
222-00000-30-590050	Central Office Building Renovation	$369,328	
Purpose: To allocate funds to the Burke County Public Schools Central Office Renovation Project for kitchen equipment. There are no County dollars in this increase.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 18th day of May 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman

Burke Co. Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

CM - APPROVAL OF BUDGET AMENDMENT NO. 31 - $20,000
Approval of Budget Amendment No. 31 was requested to recognize additional Tropical Storm Helene disaster recovery funds from the North Carolina Department of Health and Human Services (NC DHHS) for the Department of Social Services.

Motion: To adopt Budget Amendment No. 31 as presented.

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

Budget Amendment No. 31 reads as follows:

BUDGET AMENDMENT NO. 31
FY 25-26

BUDGET AMENDMENT NO. 31			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
100-52000-01-433441-	DSS Administrative Funds	$20,000	
EXPENSES			
100-52050-20-554000-	SAA/SAD Disaster Assistance	$20,000	
Purpose: To recognize and appropriate $20,000 in disaster assistance funds from the North Carolina Department of Health and Human Services (NC DHHS) for adult services. No County funds are required for this amendment.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 18th day of May 2026.

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

Attest:

/s/: Morgan Buchanan

Morgan Buchanan
Clerk to the Board of Commissioners

JCPC - ANNUAL PLAN FY27

The Juvenile Crime Prevention Council (JCPC) plans for the needs of adjudicated and at-risk youth and assesses the need for delinquency treatment and prevention services in Burke County. The funding from the State Department of Public Safety Division of Juvenile Justice (DJJ) for the programs, $287,074, requires a 30% match, which is provided by the programs themselves, either by cash or in-kind donations.

The Annual Plan describes and documents each step of the state-mandated process required to make decisions on the allocation of funds provided to Burke County by the Division of Juvenile Justice. The plan also documents the required meetings and attendance, as well as adherence to open meeting laws and other state-required processes. Most importantly, it lists the programs chosen for funding and the amounts allocated. This plan must be approved by the Burke County Board of Commissioners prior to acceptance and funding by DJJ.

Burke County

NC DPS - Community Programs - County Funding Plan

Available Funds: $ **$287,074** Local Match: $ **$93,818** Rate: **30%**

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER	OTHER	Total	% non DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind	State/ Federal	Funds		
1	JCPC Admin	$13,911						$13,911	
2	Adolescent Substance Abuse Assessment & Treatment - Burke Council on Alcoholism	$19,191	$2,000		$6,396	$6,393		$33,980	44%
3	Burke Restorative Services - Repay	$66,347			$19,904			$86,251	23%
4	Just Girls - Burke - Repay	$26,798			$8,434		$13,789	$49,021	45%
5	Juvenile Mediation/Conflict Resolution Education Conflict Resolution Center	$49,934			$18,095			$68,029	27%
6	Kids at Work! Burke - Aspire Youth & Family	$27,632		$1,000	$8,880			$37,512	26%
7	Psychological Services - Burke - Repay	$21,078			$6,923	$2,684		$30,685	31%
8	SAIS - Burke - Repay	$51,183			$15,355	$14,385		$80,923	37%
9	R.I.S.E. - Repay	$11,000			$6,831	$10,023		$27,854	61%
10									
11									
12									
13									
14									
15									
16									
17									
18									
	TOTALS:	$287,074	$2,000	$1,000	$90,818	$33,485	$13,789	$428,166	33%

Motion: To approve the JCPC FY 26-27 County Plan for Burke County as presented, as well as the annual County Funding Plan. Further, authorize the County Manager and / or the County Finance Director to process revisions to the JCPC FY 26-27 Plan administratively and to authorize the Chairman to execute the allocation on behalf of the Board

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

TDA - FINANCIAL UPDATE FOR THE PERIOD ENDING MARCH 31, 2026

In accordance with Session Law 2007-265, HB 78, the Tourism Development Authority reported their quarterly receipts at the pre-agenda meeting.

BURKE COUNTY TDA
BUDGET TO ACTUAL JULY 1, 2025-MARCH 31, 2026

	Budget	Actual	Available Balance
Income			
4010 · Burke Co. Govt. - Occup. Tax	$ 1,200,000	573,725.31	$ 626,274.69
4110 · Interest Income	$ -	18,884.03	$ (18,884.03)
4120 · Miscellenous	$ 25,000	32,570.32	$ (7,570.32)
4530 · America 250 Grant	$ 23,851	11,851.27	$ 11,999.73
5000 · Trolley Revenue	$ 10,000	14,098.19	$ (4,098.19)
Total Income	$ 1,258,851	651,129.12	$ 607,721.88
Expense			
5010 · Accounting/Audit	$ 10,000	-	$ 10,000.00
5020 · Marketing/Advertising	$ 271,000	161,277.16	$ 109,722.84
5023 · America 250	$ 23,851	17,141.98	$ 6,709.02
5102 · Membership Dues	$ 2,500	2,123.93	$ 376.07
5109 · Building Maintenance	$ 4,800	4,054.02	$ 745.98
5113 · City of Morganton/Tourism	$ 270,000	129,088.20	$ 140,911.80
5115 · Town of Valdese/Tourism	$ 150,000	117,094.29	$ 32,905.71
5117 - Bank Charges	$ -	84.50	$ (84.50)
5150 · Insurance	$ 35,000	30,898.85	$ 4,101.15
5180 · Office Supplies	$ 7,000	3,315.02	$ 3,684.98
5200 · Payroll Expenses	$ 411,000	266,844.97	$ 144,155.03
5250 · Postage	$ 1,000	479.28	$ 520.72
5265 - Retail Items	$ -	-	$ -
5280 · Office Rent	$ 30,000	22,500.00	$ 7,500.00
5285 · Utilities	$ 5,200	1,990.83	$ 3,209.17
5290 · Telephone	$ 7,000	5,383.32	$ 1,616.68
5300 · Travel/Training	$ 20,500	13,569.90	$ 6,930.10
5301 · Trolley Expenses	$ 10,000	3,571.99	$ 6,428.01
5400 · Misc. Expense	$ -	1,434.99	$ (1,434.99)
Total Expense	$ 1,258,851	780,853.23	$ 477,997.77
Net Income	**$ -**	**-129,724.11**	**129,724.11**

BURKE COUNTY TDA
MARCH 31 2026

Assets		
1014	**First Citizens Bank**	$ 291,516.89
1015	**NC Capital MGMT Account**	$ 650,352.57
1210	**Accounts Receivable**	$ -
	Total Checking	$ 941,869.46
Liabilities		
2000	**Accounts Payable**	$ 7,755.18
2050	**City of Morganton - Payable**	$ 43,407.12
2053	**Grant Funds Paid in Advance**	$ -
2075	**Town of Valdese - Payable**	$ 147,971.68
2100	**Payroll Liabilities**	$ (1,906.07)
	Total Liabilities	$ 197,227.91
Equity		
3900	**Retained Earnings**	$ 874,365.66
	Net Income	$ (129,724.11)
	Total Equity	$ 744,641.55
Total Liabilities & Equity		$ 941,869.46

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

WPCC - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING MARCH 31, 2026

An overview of the College's financial data was presented for the period ending March 31, 2026, at the pre-agenda meeting.

Western Piedmont Community College
County Expenditures by Category
FY 2026 - Actual Expenditures - July 1, 2025 thru March 31, 2026

Salaries & Benefits	660,378	27.9%
Services	440,661	18.6%
Repairs & Maintenance	325,631	13.7%
Supplies	67,469	2.8%
Insurance	189,323	8.0%
Utilities	509,352	21.5%
Transfers	39,466	1.7%
Travel, Other, Rent/Lease	137,735	5.8%
	2,370,015	**100%**

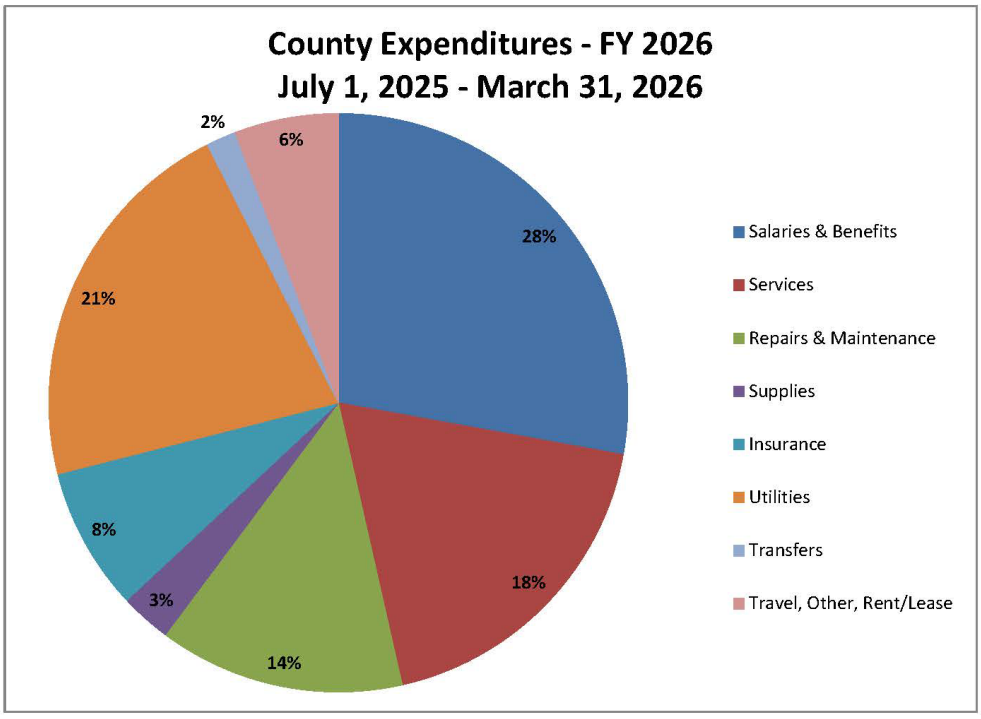
WESTERN PIEDMONT COMMUNITY COLLEGE
FY 2025-2026 SUMMARY AS OF MARCH 31, 2026

	STATE			COUNTY			INSTITUTIONAL		
Summary of Revenues	BUDGET	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING
State Appropriations	17,506,477	13,139,046							
Add. Allocations (detail below)	662,650								
County Appropriations				3,129,864	2,347,398				
Rent & Interest Income					25,909				
Institutional Funds							10,960,844	7,744,425	
Total Budgeted Revenues	**18,169,127**	**13,139,046**	**5,030,081**	**3,129,864**	**2,373,307**	**756,557**	**10,960,844**	**7,744,425**	**3,216,419**
Summary of Expenditures									
Institutional Support	3,603,857	2,659,013	74%	328,234	304,555	93%	44,150	72,201	164%
Curriculum Instruction	7,510,901	5,609,177	75%				800,000	976,262	122%
Non Curriculum Instruction	2,344,022	1,517,733	65%				150,000	74,048	49%
Academic Support	1,549,708	1,112,925	72%					48	0%
Student Support	1,946,850	1,416,921	73%				2,000,000	1,199,096	60%
Plant Operations & Maint.				2,801,630	2,065,460	74%	-	-	0%
Proprietary / Other							1,600,000	842,769	53%
Student Aid							6,366,694	4,328,372	68%
Capital Outlay (excluding Capital Improvements)	1,213,789	457,154	38%				-	-	-
Total Budgeted Expenditures	**18,169,127**	**12,772,923**	**5,396,204**	**3,129,864**	**2,370,015**	**759,849**	**10,960,844**	**7,492,796**	**3,468,048**
		70.3%	**29.7%**		**75.7%**	**24.3%**		**68.4%**	**31.6%**

ADDITIONAL FUNDING DESIGNATED FOR APPROVED PROJECTS		
Customized Training Projects	109,149	
ApprenticeshipNC	(60,453)	
Career Coach allocation	149,058	
Safety Regional Trainer	160,922	
Disaster - Hurricane	11,200	
Faculty Retention & Nursing	31,919	
Longevity	151,952	
Small Business Center	(14,626)	
Enrollment Growth	123,529	
Total Other	**662,650**	

For Year Ending June 30, 2026			
Total College Budget	$	32,259,835	
Total Expenditures	$	22,635,734	**70.2%**

Fund Balance: County Funds	
Fund Balance, Beginning July 1, 2025	688,735
Current Operating Cash	3,292
Current Fund Balance	**692,027**
** transferred $59,000 from STIF - 10/28/2025*	
	22%



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

ITEMS FOR DECISION

CLERK - APPOINTMENTS, REAPPOINTMENTS, AND REMOVALS TO THE LEPC

Kat Wright, Deputy Clerk, reported that the following members have terms that ended January 31st:

- Israel Gibson, Seat No. 3 (Fire Service)
- Brooke Jarlson, Seat No. 6 (Environmental Health)
- April Pope, Seat No. 9 (Citizen Representative)
- Joshua Mashburn, Seat No. 12 (Transportation)
- Beth Anderson, Seat No. 16 (At-Large*)
- Patti Nelson, Seat No. 18 (At-Large)

*Note: The roster has been updated to clarify Seat No. 16 as an At-Large position consistent with Board action taken in January 2020. The prior "SAFT" designation reflected the affiliation of the initial appointee and has been corrected administratively.

Due to retirement, the removal of Alan Glines, Seat No. 1 (Local Official), and Spring Williams-Byrd, Seat No. 13 (Agriculture), was requested. Damon Pollard, NC Cooperative Extension Agricultural Extension Agent, is the recommended replacement for Seat No. 13. Additionally, staff requested the removal of Brooke Jarlson, Seat No. 6 (Environmental Health), and April Pope, Seat No. 9 (Citizen Representative), due to a lack of compliance with Burke County Code of Ordinances Section 2-92 (Attendance). Staff recommended Jonathan Heflin for Seat No. 6 and Bradley Hinton for Seat No. 9.

Further, Jeffrey McDaniel no longer meets the criteria for Seat No. 15 (Facility Emergency Planning) due to a change in employment; therefore, his removal was requested. It is further requested that Beth Anderson be reassigned from Seat No. 16 (At-Large) to Seat No. 15 (Facility Emergency Planning), as her employment with SAFT meets the qualifications for that seat.

Additional information from the agenda packet:

> In North Carolina, the purpose and duties of Local Emergency Planning Committees (LEPCs) are aligned with federal and state regulations under the Emergency Planning and Community Right-to-Know Act (EPCRA). LEPCs focus on preparing for and responding to emergencies involving hazardous materials. Their responsibilities include:
>
> 3. Developing Emergency Plans: LEPCs create and maintain emergency response plans for handling hazardous materials incidents. These plans are shared with local governments, responders, and the public.
> 4. Community Right-to-Know: LEPCs ensure public access to information about hazardous chemicals stored, used, or released in the community, promoting transparency and safety awareness.
> 5. Coordination: The committees coordinate with local governments, industry representatives, and emergency services to prepare for potential hazardous material incidents.

6. Training and Exercises: LEPCs conduct training and simulations to test their emergency plans and improve response capabilities.
7. Incident Reporting: LEPCs are responsible for receiving reports of hazardous materials releases and ensuring an appropriate response.

LEPCs are established in accordance with North Carolina General Statute Chapter 166A, which outlines the broader framework for emergency management, and they work closely with state and local emergency management agencies to fulfill their duties.

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

Motion: To remove the names of Alan Glines, Brooke Jarlson, Jeffrey McDaniel, April Pope, and Spring Williams-Byrd from the Local Emergency Planning Committee roster, and to thank them for their service to the community.

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

Motion: To reappoint Israel Gibson to the LEPC, Seat No. 3 (Fire Service), and Joshua Mashburn, Seat No. 12 (Transportation), to the Local Emergency Planning Committee to complete the remainder of 3-year terms ending January 31, 2029.

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

Motion: To reassign Beth Anderson from Seat No. 16 (At-Large) to Seat No. 15 (Facility Emergency Planning) and reappoint her to complete the remainder of a 3-year term ending January 31, 2029.

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

Motion: To appoint Jonathan Heflin to Seat No. 6 (Environmental Health), Bradley Hinton to Seat No. 9 (Citizen), and Damon Pollard to Seat No. 13 (Agriculture), to the Local Emergency Planning Committee to complete the remainder of 3-year terms ending January 31, 2029.

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

Chairman Brittain opened the floor for nominations. Vice Chairman Smith motioned to reappoint Patti Nelson.

Motion: To reappoint Patti Nelson to the Local Emergency Planning Committee, Seat No. 18 (At-Large), to complete a 3-year term ending January 31, 2029.

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

Motion: To grant an exception to the residency requirement set forth in Section 2-88(a) of the Burke County Code for any applicant appointed to the Local Emergency Planning Committee at the May 18, 2026, regular meeting who does not reside within Burke County, based upon the Board's determination that such appointment serves the best interest of the County due to the applicant's professional qualifications, experience, or affiliation relevant to the committee's work.

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

CLERK - APPOINTMENT & REMOVAL FROM THE PARTNERS HEALTH MANAGEMENT BOARD OF DIRECTORS

Note: This item was removed during the approval of the agenda.

RESULT:	**REMOVED DURING THE APPROVAL OF THE AGENDA.**

CM - CONSIDERATION OF A RESOLUTION ADOPTING A POLICY ON ZERO-BASED BUDGETING (ZBB)

Brian Epley, County Manager, presented a resolution to adopt a Zero-Based Budgeting (ZBB) Policy for Burke County.

Chairman Brittain opened the floor for questions or comments. Mr. Epley responded to a clarifying question from Commissioner Burns. There being no further discussion, Chairman Brittain called for a motion.

Motion: To adopt Resolution No. 2026-14 as presented.

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

Resolution No. 2026-14 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION ADOPTING A POLICY ON ZERO-BASED BUDGETING (ZBB)

WHEREAS, the Burke County Board of Commissioners is responsible for adopting an annual balanced budget ordinance and providing oversight of the County's financial operations in accordance with North Carolina General Statutes Chapter 159; and

WHEREAS, the Board of Commissioners seeks to promote fiscal responsibility, transparency, and accountability in the development of the County's annual budget; and

WHEREAS, Zero-Based Budgeting (ZBB) is a budgeting approach that encourages the evaluation and justification of expenditures during each budget cycle; and

WHEREAS, the Board desires to establish a policy framework to guide the incorporation of Zero-Based Budgeting principles into the County's budget development process, while maintaining flexibility and compliance with applicable laws; and

WHEREAS, the County Manager, as Budget Officer pursuant to N.C.G.S. § 159-11, is responsible for preparing and submitting the recommended annual budget to the Board of Commissioners.

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

1. Adoption of Policy

   The Burke County Board of Commissioners hereby adopts the "Policy on Zero-Based Budgeting (ZBB)," attached hereto as Exhibit A and incorporated herein by reference.
2. Implementation

   The County Manager, as Budget Officer, is directed to administer and implement the Policy on Zero-Based Budgeting (ZBB) in a manner consistent with applicable provisions of North Carolina General Statutes Chapter 159 and other relevant laws.

3. Administrative Authority

   The County Manager is authorized to develop procedures, guidance, templates, and timelines necessary to implement the policy and may phase implementation over multiple fiscal years to ensure administrative feasibility and effectiveness.
4. Severability

   If any section or provision of this resolution is determined to be invalid or unenforceable, such determination shall not affect the validity of the remaining provisions.

5. Effective Date

   This resolution is effective upon adoption.

Adopted this 18th day of May 2026.

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

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

Exhibit A reads as follows:

Burke County Board of Commissioners
Policy on Zero-Based Budgeting (ZBB)

Policy Title: Adoption of Zero-Based Budgeting for Burke County

Effective Date: [Insert Date]

Adopted By: Burke County Board of Commissioners

I. Purpose

The purpose of this policy is to establish a formal budgeting framework that promotes fiscal responsibility, transparency, and accountability by requiring the use of Zero-Based Budgeting (ZBB) principles in the development of the annual Burke County budget.

This policy ensures that all expenditures are justified annually, rather than relying on prior-year budgets as a baseline.

II. Policy Statement

The Burke County Board of Commissioners hereby adopts Zero-Based Budgeting (ZBB) as the official budgeting methodology for Burke County government operations.

All county departments and agencies shall prepare and submit their annual budget requests using Zero-Based Budgeting principles, beginning from a “zero base,” with all expenses required to be justified for each new budget cycle.

III. Definitions

Zero-Based Budgeting (ZBB): A method of budgeting in which all expenses must be justified for each new budget period, starting from a base of zero, rather than adjusting prior budgets incrementally.

IV. Scope

This policy applies to:

- All Burke County departments
- All county-funded programs and services
- Any agency or organization receiving county appropriations

V. Requirements

1. Annual Budget Development

Each department must:

- Build its budget request from a zero base each fiscal year
- Justify all requested expenditures, including personnel, operations, and capital
- Identify the purpose and expected outcomes of each expenditure

2. Program Evaluation

Departments must:

- Evaluate all programs and services annually
- Identify essential vs. non-essential services
- Provide performance metrics where applicable

3. Decision Packages

Departments may be required to:

- Organize budget requests into “decision packages”
- Rank programs or funding levels based on priority and necessity

4. Transparency and Documentation

All budget submissions must:

- Include clear explanations for funding requests
- Be documented in a manner that allows comparison and review by the Board and the public

5. County Manager Role

The County Manager will:

- Develop and provide guidance, templates, and timelines for ZBB implementation

- Review departmental submissions for completeness and alignment with policy
- Present a recommended budget to the Board consistent with ZBB principles

VI. Implementation

This policy will take effect for the budget cycle beginning Fiscal Year 2027.
The County Manager may implement ZBB in phases if necessary to ensure effective adoption.
Training and support will be provided to department heads as needed.

VII. Exceptions

The Board of Commissioners may allow limited exceptions to ZBB requirements in cases where:

- Legal or contractual obligations require fixed funding levels
- State or federal mandates dictate specific budgeting formats

Any exceptions must be clearly documented and approved by the Board.

VIII. Review and Amendment

This policy will:

- Remain in effect until amended or repealed by formal action of the Burke County Board of Commissioners
- Be reviewed periodically to ensure effectiveness and alignment with county goals

IX. Authority

This policy is adopted under the general budgeting authority of the Burke County Board of Commissioners as provided by the laws of the State of North Carolina.

X. Adoption

Adopted this 18th day of May 2026 by the Burke County Board of Commissioners.

CM - APPROVAL OF BUDGET AMENDMENT NO. 32 - $75,000

Brian Epley, County Manager, requested the approval of the following budget amendment (No. 32), which approves a transfer between the capital reserve fund and the general fund. While this amendment does not recognize additional revenue, all interfund transfers require board approval.

Motion: To adopt Budget Amendment No. 32 as presented.

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

Budget Amendment No. 32 reads as follows:

BUDGET AMENDMENT NO. 32
FY 25-26

BUDGET AMENDMENT NO. 32			
EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
410-00000-05-599999	Project Set Aside		$75,000
100-46501-10-574005	Vehicles	$75,000	
Purpose: interfund transfer between the capital reserve fund and the general fund, to support EMS operations.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 18th day of May 2026.

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

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

TAX - TAX COLLECTION REPORT FOR PERIOD ENDING APRIL 30, 2026

Namrita Nelson, Interim Tax Administrator, presented the Tax Collection Report for the period ending March 31, 2026, as follows:

Year to Date Revenue Collections

	Budget	Actuals To Date	% Collected	$ Remaining
Current Year Taxes	$ 60,495,871	$ 59,581,580	98%	$ 914,291
Discounts	(350,000)	(346,436)		
Delinquent Taxes	700,000	684,130	98%	$ 15,870
Interest and Fees	329,000	444,720	135%	$ (115,720)
	$ 61,174,871	$ 60,363,994		

2025-2026 Year to Date Levy

	Current Year Amended Levy	Current Year Collected	% Collected	$ Remaining
Property Tax	$ 55,964,519	$ 54,325,948	97%	$ 1,638,571
Motor Vehicles	$ 5,456,857	$ 5,255,632	96%	$ 201,225
Fire Tax	$ 6,506,939	$ 6,333,938	97%	$ 173,001

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:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX - TAX RELEASE AND REFUND REPORT FOR PERIOD ENDING APRIL 30, 2026

Namrita Nelson, Interim Tax Administrator, presented the Release and Refund Report for the period ending March 31, 2026, as follows:

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$20,235.20	$15,059.75	$5,175.45	$0

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$1,637.11

Note: The Net Release results from the Report Amount minus the Rebilled Amount.

Payee Name	Refund Description	Refund Reason	Create Date	Tax Jurisd	Levy Type	Change	Interest Change	Total Change
BRADSHAW, MARY KATHRYN	Refund Generated due to adjustment on Bill #0090404288-2025-2025-0000	Situs error	4/9/2026	01	TAX	$0.00	$0.00	$0.00
CARVER, JOSHUA SHANE	Refund Generated due to adjustment on Bill #0086944304-2025-2025-0000	Situs error	4/22/2026	01	TAX	$0.00	$0.00	$0.00
DRAUGHN, DAVID RALPH	Refund Generated due to adjustment on Bill #0090381366-2025-2025-0000-01	Over Assessment	4/8/2026	01	TAX	($80.80)	$0.00	($80.80)
SIMPLY GREEN RECYCLING INC	Refund Generated due to adjustment on Bill #0088880585-2025-2025-0000-00	Exempt Property	4/7/2026	01	TAX	($555.00)	$0.00	($555.00)
							Refund Total	$1637.11

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: Adjustment**						
0000025321-2026-2025-0000-00-REG	HOWARD, JASON M	4/24/2026	LOENDORF JOSEPH	4/24/2026	$ 436.14	$ 92.00	$344.14
0000055297-2024-2024-0000-00-REG	WALKER-PAYNE, BARBARA ANN	7/15/2024	AMANDA CONLEY	4/29/2026	$ 4,615.59	$ 435.54	$4,180.05
0000055297-2025-2025-0000-00-REG	WALKER-PAYNE, BARBARA ANN	7/1/2025	AMANDA CONLEY	4/29/2026	$ 4,579.16	$ 431.65	$4,147.51
Subtotal					**$ 9,630.89**	**$ 959.19**	**$8,671.70**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Duplicate Billing**						
0024084789-2025-2025-0000-00-REG	WEST, BENJAMIN DAVID	7/1/2025	KAYLA BURGESS	4/13/2026	$ 49.58	$ 49.58	$0.00
0024085257-2025-2025-0000-00-REG	MATHIS, CLAY	7/1/2025	KAYLA BURGESS	4/10/2026	$ 109.58	$ 109.58	$0.00
0024085262-2025-2025-0000-00-REG	JONES, RANDY	7/1/2025	KAYLA BURGESS	4/10/2026	$ 128.21	$ 128.21	$0.00
0024085572-2025-2025-0000-00-REG	SMITH, TYLAR JAYMES	8/29/2025	LINDA WILBUR	4/6/2026	$ 5.62	$ 5.62	$0.00
0024085625-2025-2025-0000-00-REG	JOHNSON, MICHELE DUNCAN	8/29/2025	KAYLA BURGESS	4/16/2026	$ 17.12	$ 17.12	$0.00
0024086046-2025-2025-0000-00-REG	D A M SOLUTIONS SERVICESSMLLC	8/29/2025	LOENDORF JOSEPH	4/17/2026	$ 108.25	$ 108.25	$0.00
0024086197-2025-2025-0000-00-REG	GODFREY, BOBBY EVERETTE III	8/29/2025	KAYLA BURGESS	4/2/2026	$ 221.08	$ 221.08	$0.00
0024086533-2025-2025-0000-00-REG	STOGNER, JOEY SEAN JR	8/29/2025	KAYLA BURGESS	4/2/2026	$ 141.48	$ 141.48	$0.00
0024086904-2025-2025-0000-00-REG	DILLINGHAM, CALOBE SHANE	8/29/2025	LOENDORF JOSEPH	3/31/2026	$ 196.08	$ 196.08	$0.00
0024086958-2025-2025-0000-00-REG	MIGUEL, ANTONIO PEDRO	8/29/2025	LOENDORF JOSEPH	4/10/2026	$ 13.32	$ 13.32	$0.00
0024087249-2025-2025-0000-00-REG	LOWERY, MADELINE ADARA	8/29/2025	KAYLA BURGESS	4/8/2026	$ 54.23	$ 54.23	$0.00
0024087292-2025-2025-0000-00-REG	SEXTON, PEYTON MATTHEW	8/29/2025	LOENDORF JOSEPH	4/8/2026	$ 35.27	$ 35.27	$0.00
0024087370-2025-2025-0000-00-REG	REITZEL, HEATHER EUGENIA	8/29/2025	KAYLA BURGESS	4/2/2026	$ 57.75	$ 57.75	$0.00
0024087606-2025-2025-0000-00-REG	THOMPSON, SUSAN SUTTLES	8/29/2025	LOUISE JOHNSON	4/8/2026	$ 12.02	$ 12.02	$0.00
0024087612-2025-2025-0000-00-REG	GREENE, JACOB SCOTT	8/29/2025	KAYLA BURGESS	4/16/2026	$ 47.22	$ 47.22	$0.00
0024087792-2025-2025-0000-00-REG	SETZER, MARISSA LANE	8/29/2025	LOUISE JOHNSON	4/28/2026	$ 29.41	$ 29.41	$0.00
0024087957-2025-2025-0000-00-REG	SHERLIN, JAMIE CHRISTOPHER	8/29/2025	LOENDORF JOSEPH	4/6/2026	$ 76.18	$ 76.18	$0.00
0024087992-2025-2025-0000-00-REG	HERNANDEZ RODRIGUEZ, BRENDY	8/29/2025	LOENDORF JOSEPH	3/31/2026	$ 69.71	$ 69.71	$0.00
0024088088-2025-2025-0000-00-REG	BAKER, ANNA ALISE	8/29/2025	KAYLA BURGESS	4/1/2026	$ 76.31	$ 76.31	$0.00
0024088100-2025-2025-0000-00-REG	WHEELER, SAMUEL BRIAN	8/29/2025	KAYLA BURGESS	4/8/2026	$ 7.63	$ 7.63	$0.00
0024088346-2025-2025-0000-00-REG	WHEELER, SAMUEL BRIAN	8/29/2025	KAYLA BURGESS	4/8/2026	$ 75.56	$ 75.56	$0.00
0024088503-2025-2025-0000-00-REG	GREENE, BENJAMIN RAY	8/29/2025	LOENDORF JOSEPH	4/28/2026	$ 97.64	$ 97.64	$0.00
0024089463-2025-2025-0000-00-REG	WHEELER, SAMUEL BRIAN	8/29/2025	KAYLA BURGESS	4/8/2026	$ 101.01	$ 101.01	$0.00
0024089548-2025-2025-0000-00-REG	BOLDEN, CAROLYN ABERNATHY	8/29/2025	LOENDORF JOSEPH	4/8/2026	$ 47.41	$ 47.41	$0.00
0024089648-2025-2025-0000-00-REG	BLACK, ALICIA MONIQUE	8/29/2025	LOENDORF JOSEPH	4/21/2026	$ 94.46	$ 94.46	$0.00
0024089714-2025-2025-0000-00-REG	HIGGINS, TOBY SCOTT	8/29/2025	KAYLA BURGESS	4/7/2026	$ 11.10	$ 11.10	$0.00
0024089866-2025-2025-0000-00-REG	MILLER, ASHLEY RENEE	8/29/2025	KAYLA BURGESS	4/22/2026	$ 67.00	$ 67.00	$0.00
0024089915-2025-2025-0000-00-REG	LIVINGSTON, SHELLY MARIE	8/29/2025	LOENDORF JOSEPH	4/2/2026	$ 33.30	$ 33.30	$0.00
0024090521-2025-2025-0000-00-REG	MENDOZA LOPEZ, ANIBAL ELISEO	8/29/2025	LINDA WILBUR	4/8/2026	$ 14.23	$ 14.23	$0.00
0024090599-2025-2025-0000-00-REG	BROTHWELL, DARREN JAMES	8/29/2025	KAYLA BURGESS	4/17/2026	$ 4.05	$ 4.05	$0.00
0024090847-2025-2025-0000-00-REG	ALEX'S TIRES AND MOTORSPORTS	8/29/2025	LOENDORF JOSEPH	3/31/2026	$ 132.64	$ 132.64	$0.00
0024091112-2025-2025-0000-00-REG	SEXTON, PEYTON MATTHEW	8/29/2025	LOENDORF JOSEPH	4/8/2026	$ 90.20	$ 90.20	$0.00
0024091501-2025-2025-0000-00-REG	BODDE, DYLAN MARTIN	8/29/2025	LOENDORF JOSEPH	4/6/2026	$ 92.78	$ 92.78	$0.00
0024091523-2025-2025-0000-00-REG	MACALLISTER, ROSE TIREE	8/29/2025	LOENDORF JOSEPH	4/13/2026	$ 168.72	$ 168.72	$0.00
0024091803-2025-2025-0000-00-REG	KIRKLAND, THOMAS LEIGH	8/29/2025	LOENDORF JOSEPH	4/1/2026	$ 45.36	$ 45.36	$0.00
0024092486-2025-2025-0000-00-REG	SIGMON, KELLY BROOKE	8/29/2025	LOENDORF JOSEPH	3/31/2026	$ 14.30	$ 14.30	$0.00
0024092659-2025-2025-0000-00-REG	M&G FARMS & HAULING LLC	8/29/2025	LOENDORF JOSEPH	4/29/2026	$ 48.33	$ 48.33	$0.00
0024092925-2025-2025-0000-00-REG	BOICE, KYLE JAMES	8/29/2025	LOENDORF JOSEPH	4/24/2026	$ 67.13	$ 67.13	$0.00
Subtotal					**$ 2,661.27**	**$ 2,661.27**	**$0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Exempt Property**						
0024098825-2026-2025-0000-00-REG	WALKER ROAD BAPTIST CHURCH	2/16/2026	LOENDORF JOSEPH	4/7/2026	$ 15.06	$ 15.06	$0.00
Subtotal					**$ 15.06**	**$ 15.06**	**$0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Not in Burke County**						
0024033369-2019-2019-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/1/2019	LINDA WILBUR	4/9/2026	$ 103.21	$ 103.21	$0.00
0024033369-2020-2020-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/1/2020	LINDA WILBUR	4/9/2026	$ 92.88	$ 92.88	$0.00
0024033369-2021-2021-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/1/2021	LINDA WILBUR	4/9/2026	$ 83.60	$ 83.60	$0.00
0024033369-2022-2022-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/1/2022	LINDA WILBUR	4/9/2026	$ 83.60	$ 83.60	$0.00
0024033369-2023-2023-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/3/2023	LINDA WILBUR	4/9/2026	$ 67.36	$ 67.36	$0.00
0024033369-2024-2024-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/15/2024	LINDA WILBUR	4/9/2026	$ 67.36	$ 67.36	$0.00
0024033369-2025-2025-0000-00-REG	INTEGRITY FLEET MANAGEMENT LLC	7/1/2025	LINDA WILBUR	4/9/2026	$ 66.76	$ 66.76	$0.00
0024077303-2025-2025-0000-00-REG	CLARKE, CORY PETER	7/1/2025	KAYLA BURGESS	4/21/2026	$ 292.28	$ 292.28	$0.00
0024085044-2025-2025-0000-00-REG	ROGERS, BENJAMIN DALE	7/1/2025	KAYLA BURGESS	4/10/2026	$ 6.86	$ 6.86	$0.00
Subtotal					**$ 863.91**	**$ 863.91**	**$0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Penalty Correction**						
0024085260-2025-2025-0000-01-REG	JNH PROPERTIES LLC	7/1/2025	LINDA WILBUR	4/29/2026	$ 7,020.75	$ 638.25	$6,382.50
Subtotal					**$ 7,020.75**	**$ 638.25**	**$6,382.50**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Situs Correction**						
0024052376-2024-2024-0000-00-REG	PATTON, DOUGLAS	7/15/2024	KAYLA BURGESS	4/1/2026	$ 6.64	$ 6.64	$0.00

0024052376-2025-2025-0000-00-REG	PATTON, DOUGLAS	7/1/2025	KAYLA BURGESS	4/1/2026	$ 6.58	$ 6.58	$0.00
Subtotal					**$ 13.22**	**$ 13.22**	**$0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Sold/Traded**						
0024023791-2022-2022-0000-00-REG	ROMEO, TRACEY	7/1/2022	KAYLA BURGESS	4/21/2026	$ 6.12	$ 6.12	$0.00
0024023791-2023-2023-0000-00-REG	ROMEO, TRACEY	7/3/2023	KAYLA BURGESS	4/21/2026	$ 6.16	$ 6.16	$0.00
0024023791-2024-2024-0000-00-REG	ROMEO, TRACEY	7/15/2024	KAYLA BURGESS	4/21/2026	$ 6.16	$ 6.16	$0.00
0024023791-2025-2025-0000-00-REG	ROMEO, TRACEY	7/1/2025	KAYLA BURGESS	4/21/2026	$ 6.11	$ 0.56	$5.55
0024023791-2025-2025-0000-00-REG	ROMEO, TRACEY	7/1/2025	KAYLA BURGESS	4/21/2026	$ 5.55	$ 5.55	$0.00
Subtotal					**$ 30.10**	**$ 24.55**	**$5.55**
Total					**$ 20,235.20**	**$ 5,175.45**	**$15,059.75**

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:	Mike Stroud, 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. Chairman Brittain shared information on upcoming community events and Board meetings. Further, he acknowledged Governor Stein's proclamation on Emergency Medical Services for Children Day. Additionally, he invited youth groups to sign up to lead the Pledge of Allegiance at Commissioners' meetings and also encouraged religious leaders to sign up with the Interim Clerk to deliver the invocation. Commissioner Burns extended his gratitude to staff for all their hard work on the budget. Commissioner Stroud expressed excitement for the upcoming celebration of America's 250th birthday. Vice Chairman Smith asked for a remembrance of those who have sacrificed their lives for this upcoming Memorial Day.

RESULT:	**NO ACTION TAKEN.**

VACANCY ANNOUNCEMENTS

Kat Wright, Deputy Clerk, announced the following vacancies on county boards or committees as follows:

- Adult Care & Nursing Home Community Advisory Committee
- America 250 NC Committee
- Burke County Public Health Advisory Board
- Burke Senior Center Advisory Council
- Dangerous Dog Appeals Board
- Drexel Planning Board – ETJ Members & Alternate
- Hickory Regional Planning Commission
- Local Emergency Planning Committee (LEPC)
- Partners Health Management's Human Rights Committee

Chairman Brittain opened the floor for questions or comments and then encouraged citizens to participate and get involved.

RESULT:	**NO ACTION TAKEN.**

CLOSED SESSION – NONE

RESULT:	**NOT NEEDED; NOT HELD**

ADJOURN
Motion: To adjourn the meeting at 9:40 p.m.

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

Approved this 20th day of July 2026.

_____
Randy Burns, Acting Chair
Burke County Board of Commissioners

Attest:

_____
Morgan Buchanan
Clerk to the Board of Commissioners