MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a regular meeting on Monday, June 15, 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 William "Will" Sparks, Wilson, Lackey, Rohr & Hall P.C. Morgan Buchanan, Clerk to the Board of Commissioners
STAFF ABSENT:	Margaret Pierce, Finance Director/Deputy County Manager (excused)

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

INVOCATION
Rev. Ron Gregory, Assistant Pastor, Mount Home Baptist Church, delivered the invocation.

PLEDGE OF ALLEGIANCE
Will Sparks, Wilson, Lackey, Rohr & Hall P.C., led the Pledge of Allegiance to the American Flag.

APPROVAL OF AGENDA

Motion: To approve the agenda as amended, with the addition of Decision Item No. 7, *CM - Withdrawal of Consent to Participate in the Tris Pharma Opioid Litigation Motion for Leave to Amend (MLA).*

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 16, 2026 (regular), and March 2, 2026 (pre-agenda) meetings as written.

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

PRESENTATIONS

SHERIFF – LIFE SAVING AWARD RECOGNITION

Sheriff Banks Hinceman requested the recognition of Director Bryan Christy, Deputy John McKinney, North Carolina State Trooper Ben Phillips, and Public Safety Officer Justin Walker for their extraordinary lifesaving actions during a medical emergency involving Burke County Sheriff's Office Deputy Austin Robinson on May 6, 2026, while Robinson was participating in Basic Law Enforcement Training (BLET) at Western Piedmont Community College.

Sheriff Hinceman reflected on Deputy Robinson's critical condition following the incident and his remarkable recovery, noting that Robinson, his wife, Paisley, and their son, Grayson, were present for the presentation. He read the official justification for the award, describing how the recipients responded immediately when then-BLET recruit Robinson collapsed during a training exercise, providing emergency medical care that included bleeding control, CPR, AED deployment, ventilations, and scene coordination until EMS arrived and assumed command. Sheriff Hinceman stated that the recipients' decisive, coordinated, and professional actions were instrumental in sustaining Deputy Robinson's life and presented each with the Public Safety Lifesaving Award.



Depicted from left to right (front row): NC Trooper Ben Phillips, Morganton PSO Justin Walker, (Robinson family) Paigelyn Robinson, Deputy Austin Robinson with son, Grayson, BLET Director Bryan Christy, Deputy John McKinney, Commissioner Brian Barrier, Sheriff Banks Hinceman. Depicted from left to right (back row): Commissioner Randy Burns, Commissioner Mike Stroud, Chairman Brittain, and Vice Chairman Smith.

Following the presentation, Sheriff Hinceman commended Western Piedmont Community College and Director Bryan Christy for the quality of the BLET program, noting that Mr. Christy's background as a paramedic and public safety professional contributed to the preparedness demonstrated during the incident.

Chairman Brittain thanked the recipients for their service and recognized the award as another example of the professionalism and readiness of the county's public safety personnel. The Board and audience responded with applause.

RESULT: NO ACTION TAKEN.

BCRS - BURKE COUNTY RESCUE SQUAD ANNUAL UPDATE

Wes Taylor, Chief, Burke County Rescue Squad, presented a 2025 Operations and Community Impact Report as follows:



Burke County Rescue Squad

2025 Operations & Community Impact Report

Serving Burke County Through Emergency Medical Services and Technical Rescue

Who we are
100% Volunteer Emergency Response
Non-Profit Organization 501(c)(3)

- **Burke Rescue provides:**
- Technical rescue services
- Emergency medical response
- Search and rescue operations
- Swiftwater rescue
- Vehicle extrication
- EMS system support
- Serving Burke County 24/7 with trained volunteers and specialized rescue equipment.

Advanced Medical Capabilities
Advanced Emergency Medical Technician (AEMT)
Provider Level Achieved
Obtained AEMT provider status through NCOEMS.

- **This allows Burke Rescue:**
- Advanced life support capabilities
- Expanded medical treatment options
- Improved patient care during emergencies
- Enhanced integration with BCEMS system plans and protocols

Burke Rescue Credentialed Services

NC Association of Rescue & EMS Credentialed Provider

Current Credentialed Capabilities:

- Heavy Vehicle Rescue
- High Angle Rope Rescue
- Low Angle Rope Rescue
- Swift Water Rescue
- Surface Water Rescue
- Rescue Ambulance Provider

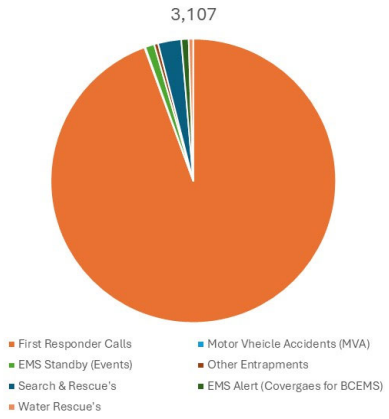
Expanding Rescue Capabilities

Currently awaiting inspections for:

- Mountain & Alpine Rescue
- Wilderness Search & Rescue
- Medical First Responder

2025 Response Statistics
3,107 Total Calls for Service

Burke Rescue continues to play a critical role supporting the Burke County EMS system during high call volumes and staffing shortages.



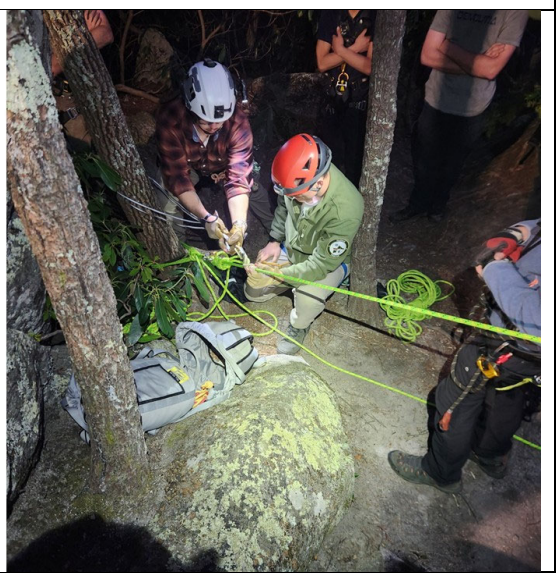
Strengthening Membership & Training
New Membership Committee & Training Standards

Implemented:

- Structured application process
- Formal interviews
- Required rescue and EMS training
- Competency-based release process

Goal:

- Create highly capable responders with strong foundations in:
  - Technical rescue
  - Emergency medicine
  - Operational safety



Regional Training Leadership

Vehicle Extrication Training Weekend

Hosted county and regional responders for:

- Light vehicle rescue
- Heavy vehicle rescue
- Hands-on extrication scenarios



10,000+ Training Hours in 2025

Training included:

- EMT & Paramedic education
- Rope rescue
- Swiftwater rescue
- Technical rescue disciplines
- Advanced rescue operations





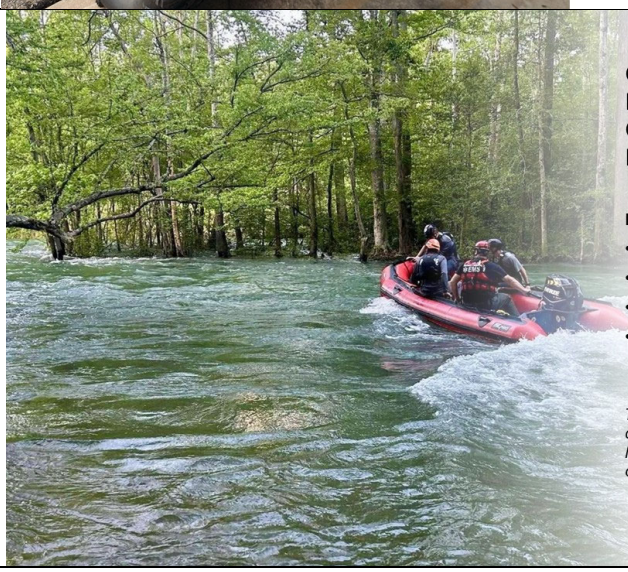
Grants & Investments Secured

Over $130,000 in Grants Obtained Since January 2025

Equipment acquired:

- Polaris UTV with patient transport unit
- Utility trailer
- Zoll X Series cardiac monitor
- 2 Air gas monitors
- 3 Lightweight stokes baskets
- 2 MCI medical response bags
- New life safety ropes & harnesses
- Rope rescue hardware
- Heavy rescue air bag system
- Arxtryx rain gear for all members

Burke Rescue actively pursues outside funding to reduce the burden on county taxpayers.



Community Support & Donations

Generous Support from Local Businesses & Citizens

Donated equipment includes:

- 2 Swiftwater rescue boats
- Mini excavator
- Motorized stokes basket wheel
- Generators

This equipment has already been deployed on emergency incidents and has directly contributed to lifesaving operations within Burke County.

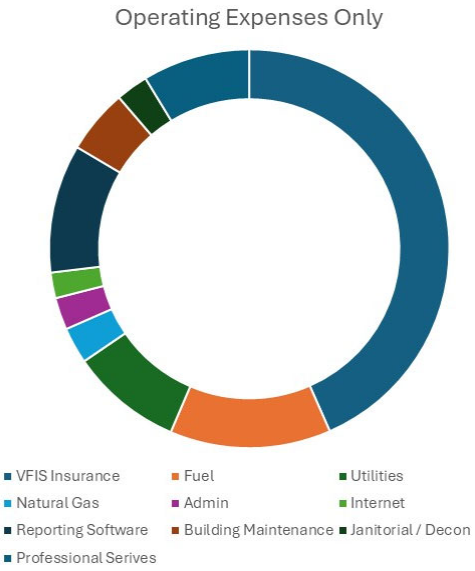
Financial Challenges Rising Operational Costs

Key challenges:

- Insurance costs increasing 10%
- Annual insurance approaching $28,000
- Insurance and vehicle loans consume nearly 50% of annual allotment

Every dollar received is reinvested into:

- Personnel
- Training
- Equipment
- Emergency vehicles
- Operational readiness



Critical Need: Portable Radios

Motorola APX 7000 Radios

Need:
- 20 additional radios

Current progress:
- County partnership replaced mobile VIPER radios
- 15 handheld radios replaced
- Burke Rescue purchased 10 additional units

Remaining need:
- 20 radios
- Approximate cost: $36,000

Why it matters:
Reliable communications are essential for responder safety and coordinated emergency operations.



Critical Need: Replacement Ambulance

Replacement for 99 Medic 1

Current unit:
- 1998 Ford F350 4x4 Ambulance
- Only county backup ambulance

Used for:
- EMS Alerts
- Mass casualty incidents
- Fire & law enforcement standbys
- Large public events
- Extended incidents



Challenges:
Aging vehicle
Frequent repairs
End of service life approaching

Request:
Support replacing or donating a unit with a low-mileage used 4x4 ambulance

Estimated cost:
$80,000–$100,000

Critical Need: Part-Time Staffing

Improving Emergency Response Availability

Burke Rescue currently operates:

- 100% volunteer staffing
- Personnel availability-based response

Request:
County assistance funding:

- 80 hours/week of part-time staffing

Estimated annual cost:

Approximately $90,000

Benefits:

- Faster response times
- Increased reliability
- Improved county coverage
- Better support for BCEMS and fire departments



Future Facility Needs

Property & Station Expansion

Current situation:

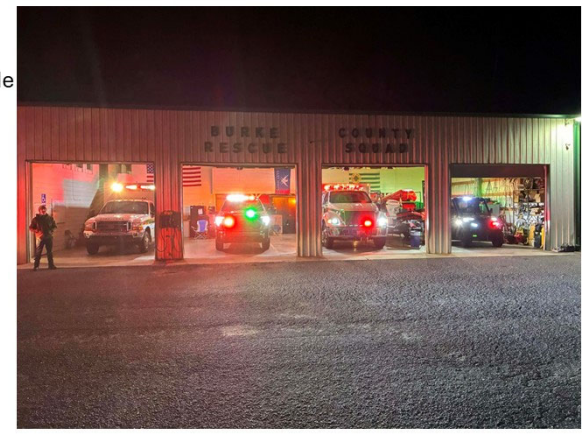
- 4-bay station on leased property
- Multiple vehicles and trailers stored outside
- Equipment exposed to weather

Need:

- Property acquisition assistance
- Future rescue station development
- More centralized response location

Benefits:

- Protect county assets
- Improve response times
- Expand operational capability
- Support future county growth



100% Volunteer. 100% Committed to Burke County.

- 3,107 calls for service in 2025
- Continued support of Burke County EMS during critical staffing shortages
- Expanded advanced medical and technical rescue capabilities
- Over 10,000 training hours completed by volunteer members
- More than $130,000 in grant funding secured for lifesaving equipment

- **Burke Rescue remains committed to:**
- Rapid emergency response
- Professional training and preparedness
- Responsible stewardship of county resources
- Protecting the citizens and visitors of Burke County

Burke Rescue Thanks' You for Your Continued Support

Professional • Prepared • Ready to Respond

Chairman Brittain opened the floor for questions or comments. Commissioner Burns asked whether the rescue squad's ambulance box could be remounted. Mr. Taylor responded that it would not meet current North Carolina standards if remounted, noting that while the current ambulance is grandfathered into compliance, it would not satisfy today's requirements. Commissioner Burns thanked the rescue squad members for their service, and Mr. Taylor expressed appreciation for the Board's continued support. Chairman Brittain also thanked the volunteers for their dedication, recognizing their role in responding to emergencies involving both Burke County residents and visitors to the county's wilderness areas. There being no further discussion, he called for a motion.

Motion: To accept the report as presented.

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

BOC - PROCLAMATION HONORING THE 250TH ANNIVERSARY OF THE UNITED STATES OF AMERICA

Chairman Brittain explained that this was a request to approve a proclamation honoring the 250th anniversary of the United States of America and encouraged residents to participate in commemorative activities celebrating the nation's history and founding principles. He then read directly from the proclamation (below).

Chairman Brittain invited the commissioners, veterans, active-duty military personnel, first responders, public servants, members of the Burke County America 250 Committee, and others participating in the Semiquincentennial celebration to join him for a commemorative photograph.



Motion: To approve Proc. No. 2026-08 as presented.

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

Proclamation No. 2026-08 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PROCLAMATION HONORING THE
250TH ANNIVERSARY OF THE UNITED STATES OF AMERICA

WHEREAS, on July 4, 1776, the Declaration of Independence was adopted, establishing the United States of America as a free and independent nation founded upon the principles of liberty, equality, self-government, and the unalienable rights of all people; and

WHEREAS, the year 2026 marks the 250th Anniversary of the United States of America, known as the Semiquincentennial, commemorating two and one-half centuries of freedom, democracy, civic responsibility, and national progress; and

WHEREAS, the history of Burke County is deeply connected to the story of American independence and the founding of our nation, including the courageous actions of the Overmountain Men and other patriots whose service and sacrifice helped secure liberty during the Revolutionary War; and

WHEREAS, for 250 years, generations of Americans have defended and strengthened the ideals of our Republic through military service, public service, community leadership, innovation, faith, education, volunteerism, and civic engagement; and

WHEREAS, the Semiquincentennial provides an opportunity to reflect upon our shared history, honor those who came before us, celebrate our achievements, and inspire future generations to embrace the responsibilities and privileges of American citizenship; and

WHEREAS, the Burke County Board of Commissioners expresses its gratitude to all veterans, active-duty military personnel, first responders, public servants, and citizens whose dedication and service continue to strengthen our communities and our Nation; and

NOW, THEREFORE, BE IT PROCLAIMED, the Burke County Board of Commissioners hereby recognizes and honors the 250th Anniversary of the United States of America and encourages all residents of Burke County to participate in commemorative activities, reflect upon the sacrifices that secured our freedoms, celebrate our Nation's rich history, and renew their commitment to the enduring ideals of liberty, democracy, and responsible citizenship.

Approved this 15th day of June 2026

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

LJAWNS - LAKE JAMES LITTER CLEAN-UP REPORT (PLACE HOLDER)

Howard Morgan, President, Lake James Area Wildlife and Nature Society (LJAWNS), presented a report on the Society's 22nd annual Lake James Cleanup held on March 14, 2026. Mr. Morgan reported that the event was a collaborative effort involving LJAWNS, Lake James State Park, the Community at Lake James, local businesses, civic organizations, and numerous volunteers.

Mr. Morgan stated that 152 volunteers, including 97 high school students and 55 adults, participated in the cleanup, removing approximately 6.5 tons of debris from Lake James and surrounding roadways, including 28 dock floats. He noted that the cleanup required several months of planning and expressed appreciation to the many organizations, businesses, public safety agencies, volunteers, and community members whose support made the event possible.

Mr. Morgan specifically recognized Sheriff Banks Hinceman, Deputies Caleb Green and Tyler Kent for providing safety and assistance during the cleanup, and General Services Director Mark

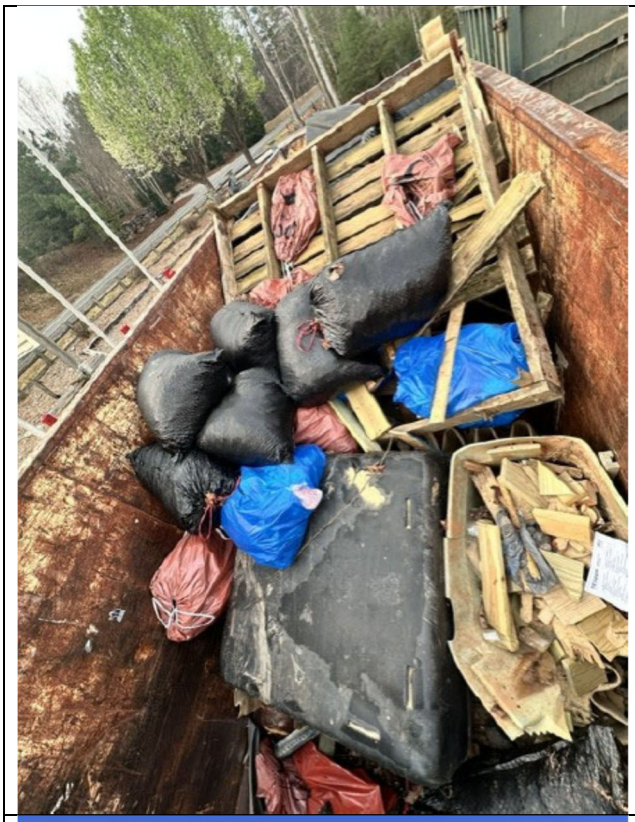
Delahant for coordinating dumpsters and waste disposal. He also acknowledged the support of numerous dock builders, boat captains, educators, restaurants, and community volunteers.

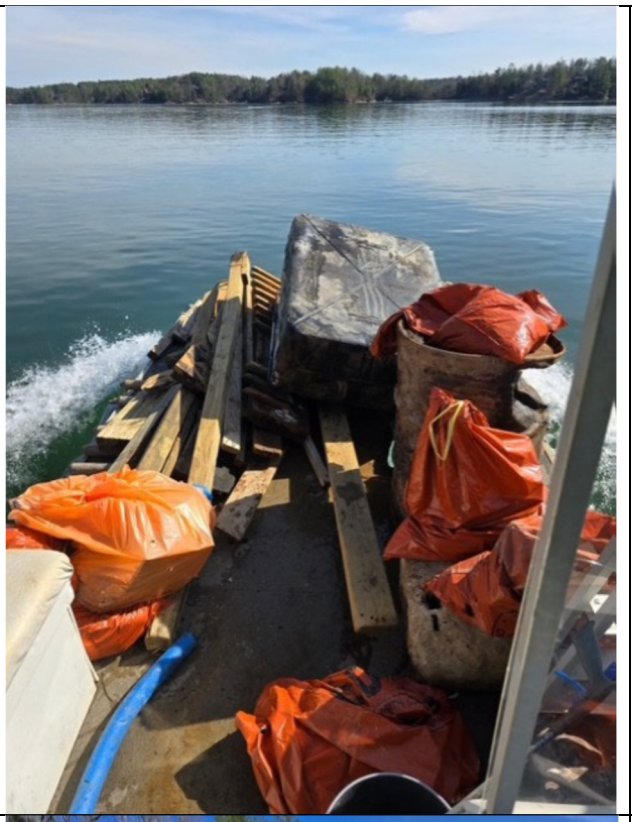
Gerald “Jerry” Fantry, President, Community at Lake James, also addressed the Board, highlighting the extensive planning required for the annual cleanup and recognizing additional volunteers, educators, businesses, and organizations that assisted with student participation, logistics, food service, and coordination. He emphasized the positive community impact of the event and thanked all participants for their contributions.

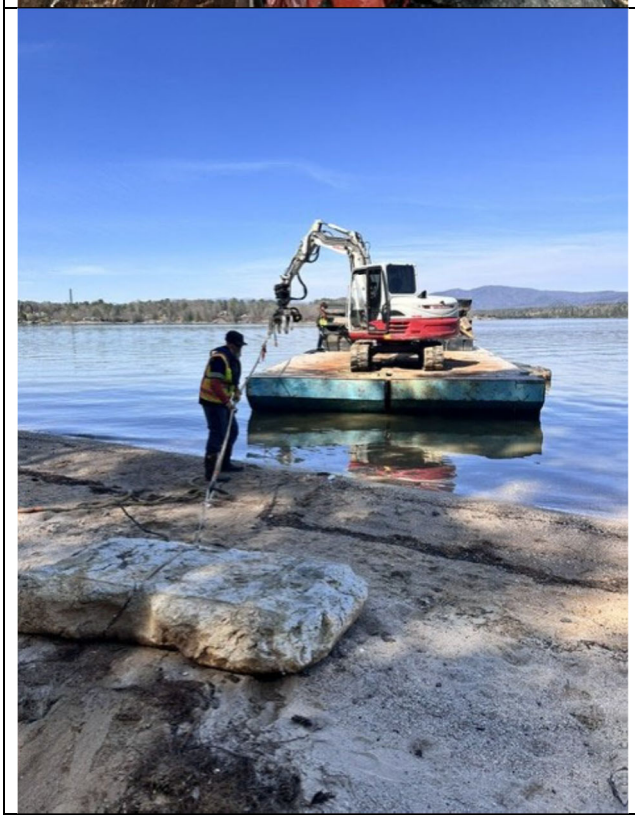
Mr. Morgan concluded by discussing ongoing concerns regarding the canoeing portage area near Lake James, citing issues with litter, unauthorized overnight parking and camping, and public safety. He encouraged continued efforts by property owners and stakeholders to address the area's management and thanked first responders for their response to a recent water rescue incident. He concluded by noting that the lake is in the best condition he has seen in more than two decades and encouraged residents to report any remaining shoreline debris.

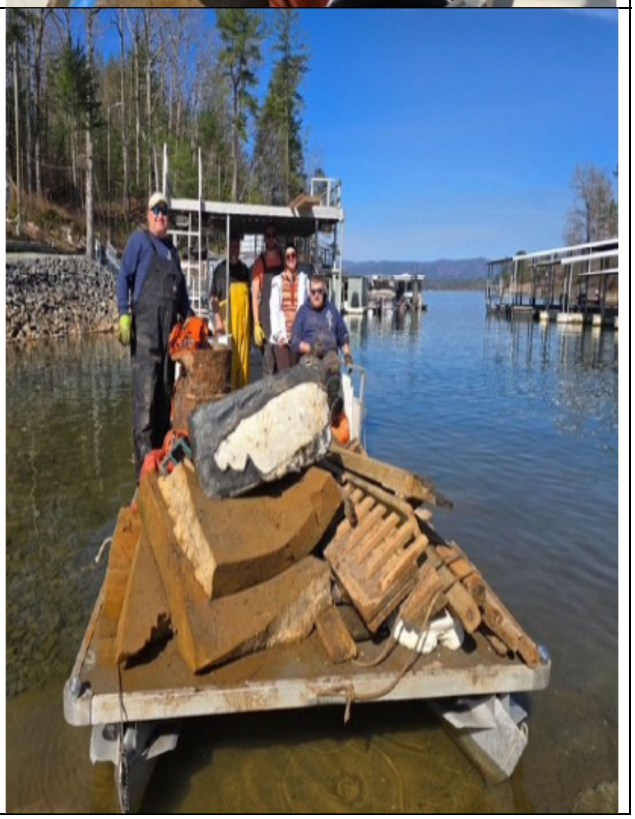
















Chairman Brittain opened the floor for questions or comments, then thanked Mr. Morgan, Mr. Fantry, and all volunteers for their continued commitment to preserving Lake James, recognizing the significant volunteer effort required to maintain one of Burke County's most valued natural resources. There being no further discussion, he called for a motion.

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

CM - RECOGNITION FOR 2026 SPRING CITIZENS ACADEMY

Brian Epley, County Manager, requested the recognition of the Spring 2026 Citizens Academy participants.



Depicted from left to right: Brian Epley, Grace Rosado, Brenda Campbell, Commissioner Stroud, Roy Ashkenaz, Commissioner Burns, Beth Heile, Susan Keaton, Glen Keaton, Marcelo Aranda, Commissioner Barrier, Kale Wright, Mica Banks, Vice Chairman Smith, and Chairman Brittain.

RESULT:	**NO ACTION TAKEN.**

SCHEDULED PUBLIC HEARINGS

CD - ZMA 2026-02, 2524 BRANCH DRIVE, VALDESE, NC- ZONING MAP AMENDMENT & PUBLIC HEARING AT 6:00 P.M.

Patrick Dickinson, Planner, presented the following zoning map amendment request:

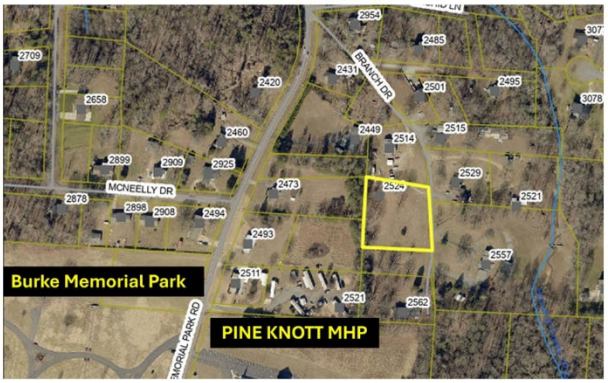
Staff Presentation

Board review of **ZMA-2026-02**

- **Applicant: Dalton Buchanan & Emma Seagraves**
- **PIN:** 2723-04-0812
- **Address: 2524 Branch Drive Valdese NC 28690**
- **Request:** Rezone a single parcel of 1.2 acres ***from*** Residential One (R-1) ***to*** Residential Two (R-2)

ZMA 2026-02 Background

- Subject parcel is mostly cleared and vacant.
- Located in a subdivision platted before zoning & subdivision ordinances- mix of housing types.
- In proximity to a mix of residential uses including Burke Memorial Cemetery, Pine Knott MHP, & Solid Rock Baptist Church



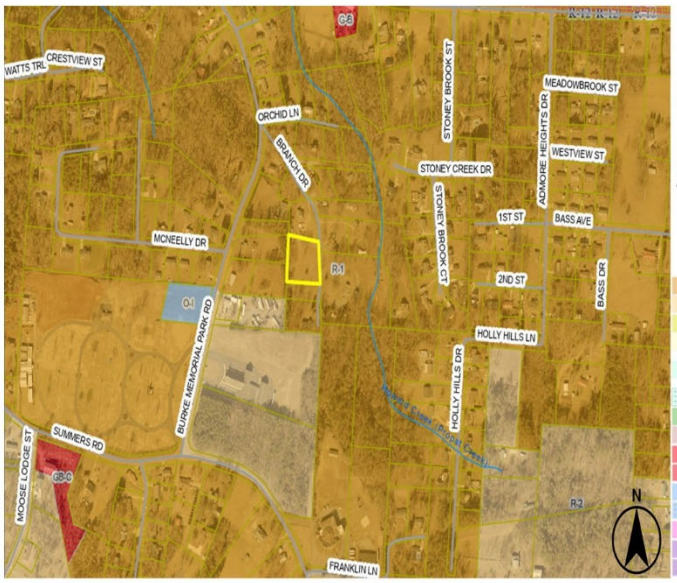
ZMA 2026-02 Site Photos



ZMA 2026-02 Current Zoning

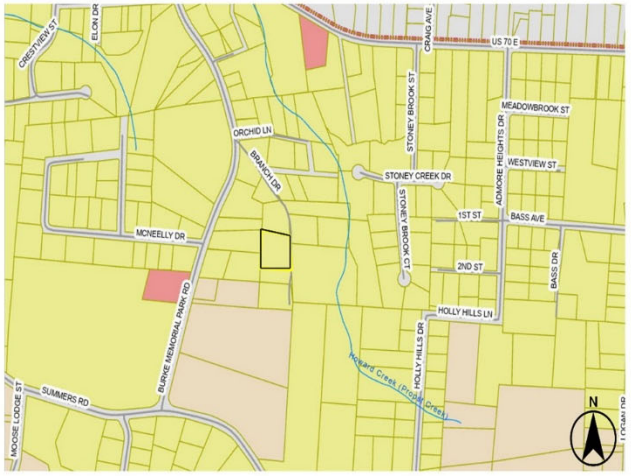
BURKECOUNTY

- **Current Zoning: Residential one (R-1)**
  - Stick built & Modular Homes Only.
  - Special uses: Parks, Golf Courses & Schools
- **Proposed Zoning: Residential Two (R-2)**
  - R-1 uses with addition of class A manufactured homes & duplexes to allowed uses.
  - **Special uses remain the same.**



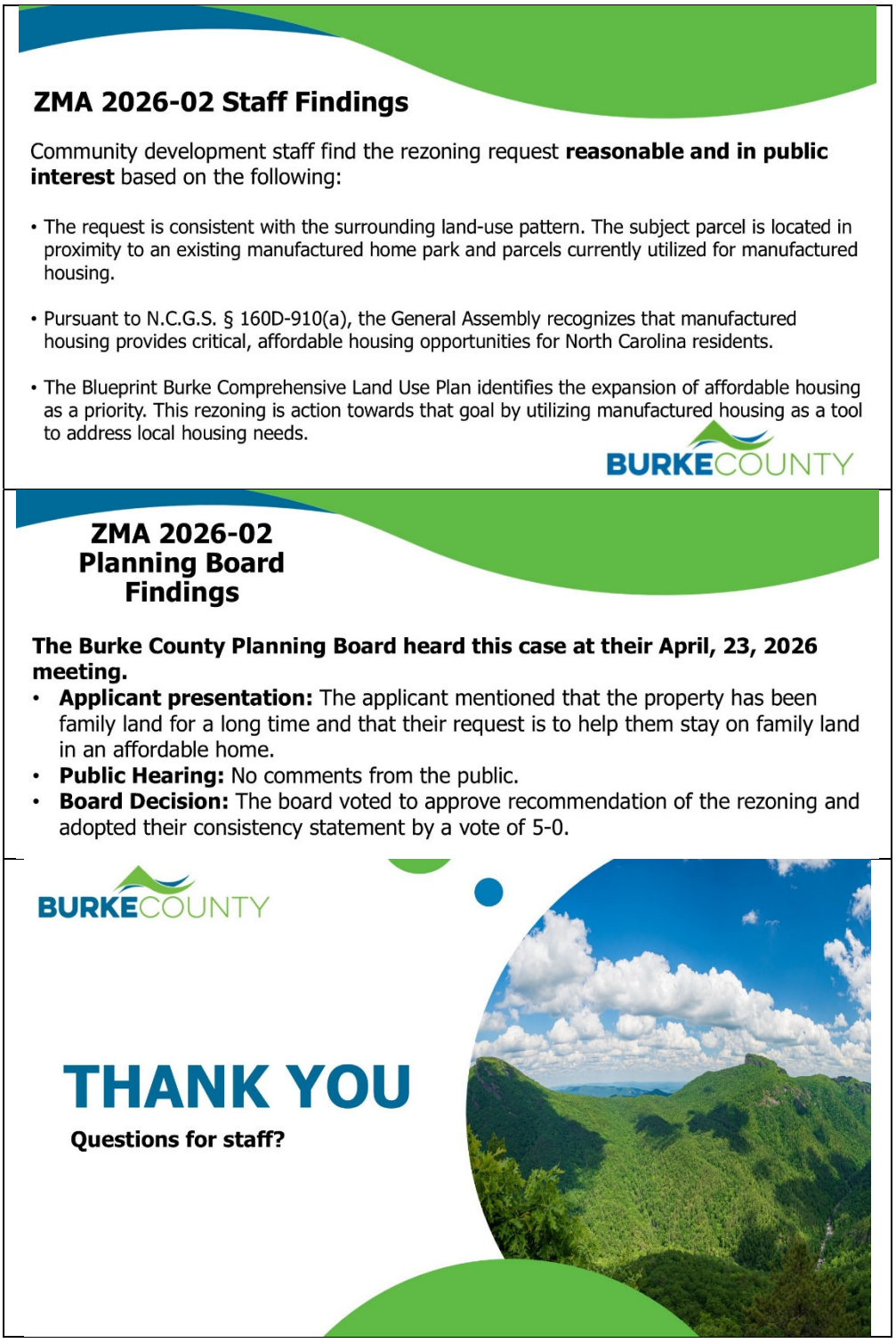
ZMA 2026-02 Future Land Use

- **Current Designation: Residential Low Density**
  - R-1 zoning, single family stick-built & modular homes.
- **Proposed Designation: Residential Infill**
  - R-2 & R-3 Zoning, Encourages use of single family stick built or manufactured & multifamily developments.



BURKECOUNTY

This space is intentionally left blank.



Chairman Brittain opened the floor for questions or comments from the Board. In response to Commissioner Burns, Mr. Dickinson confirmed that although the R-2 zoning district would also permit a duplex by right, the applicants intended to place a manufactured home on the property and only one dwelling would be permitted on the parcel.

There being no further discussion, Chairman Brittain opened the public hearing at 6:54 p.m. The public hearing notice was published in *the News Herald* on June 4 and June 11, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on June 4, 2026. There being no one present to address the Board; the public hearing was closed at 6:54 p.m. He then called for a motion.

Motion: To adopt Ordinance No. 2026-07 as it relates to ZMA 2026-02 to rezone a 1.2-acre parcel located at 2524 Branch Drive, Valdese, NC (PIN: 2723-04-0812) from Residential-One (R-1) to Residential-Two (R-2). Further, to adjust the Future Land Use Map designation from Residential Low Density to Residential Infill for this parcel. The Board finds that the request is reasonable and in the public interest because:

- **While the requested R-2 zoning is not consistent with the 2022–2030 Blueprint Burke Future Land Use Map designation of Residential Low Density, the request is consistent with the goals of the Blueprint Burke Strategic Land Use Plan related to expanding affordable housing opportunities within Burke County.**
- **The subject property is adjacent to and compatible with existing mixed residential land-use patterns in the area, including varied housing types and an existing manufactured home park.**

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

Ordinance No. 2026-07 reads as follows:

An Ordinance Amending the Official Burke County Zoning Map
ZMA 2026-02

Be it ordained that the Official Burke County Zoning Map is hereby amended as follows:

A single parcel totaling 1.2 acres located at 2524 Branch Drive, Valdese, NC 28690, and identified by PIN: 2723-04-0812 shall be rezoned from the Residential One (R-1) district to Residential Two (R-2).

Consistency Statement
The Commissioners find that Ordinance No. 2026-07, related to rezoning application ZMA 2026-02, for a 1.2-acre parcel located at 2524 Branch Drive, Valdese, NC 28690, and identified by PIN: 2723-04-0812, is reasonable and in the public's interest. While the request to rezone ZMA 2026-02 is not consistent with the 2022-2030 Blueprint Burke Future Land Use Map designation of Residential Low Density, it is consistent with the surrounding residential land-use patterns, as the subject parcel is located in proximity to an existing manufactured home park and other neighboring parcels currently utilized for manufactured housing. The Future Land Use Map will be amended to designate the parcel as Residential Infill.

Adopted this 15th day of June 2026.

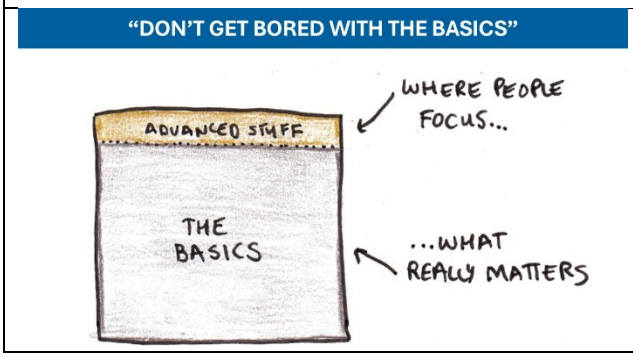
/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

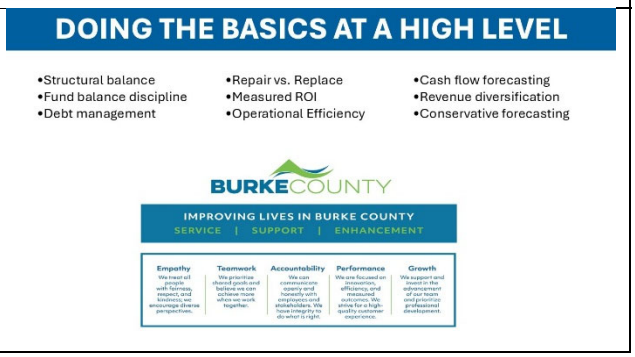
Attest:

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

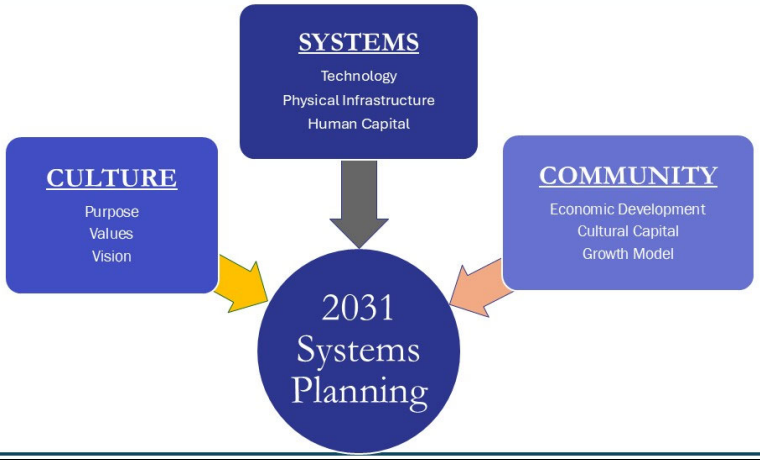
CM - ADOPTION OF FY 2026-2027 BUDGET AND PUBLIC HEARING AT 6:00 P.M.
Brian Epley, County Manager, presented the recommended budget for FY 2026 - 2027 to the Board of Commissioners on Monday, May 18, 2026, with a proposed ad valorem tax rate of $0.555 per $100, which remains unchanged from the prior fiscal year. A copy of the recommended budget was filed in the office of the Clerk to the Board that day and was available for public inspection on the County's website, www.burkenc.org, libraries and senior centers. He presented a brief recap of the recommended budget as follows:







COMMITMENT TO THE PLAN



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

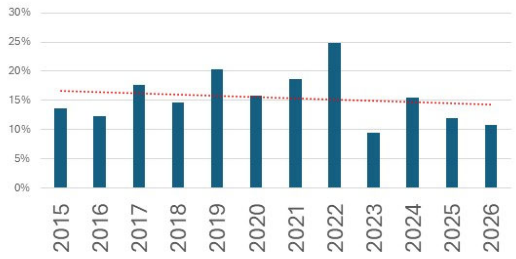
Priority Tier	Strategic Priority	Focus Area	Strategic Intent
Highest Priority *(6 Dots)*	Investment and promotion of economic development assets and products, including property acquisition, water/sewer development, and workforce development	Economic Growth & Sustainment	Strengthen long-term economic 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

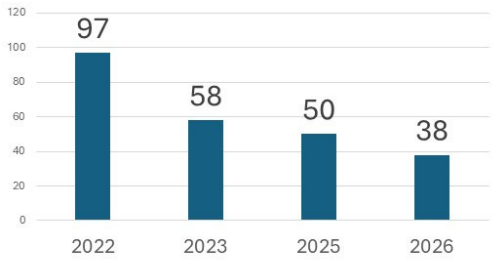
PRIOR YEAR INVESTMENT REVIEW

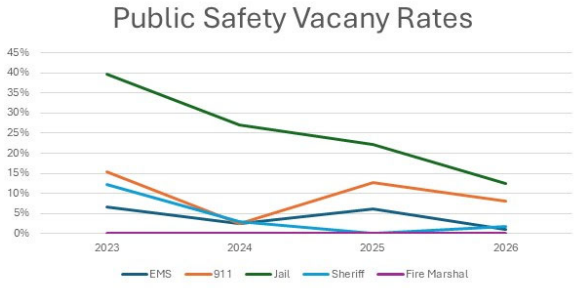
Key Investments from Prior Years (FY 23 - 26)

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

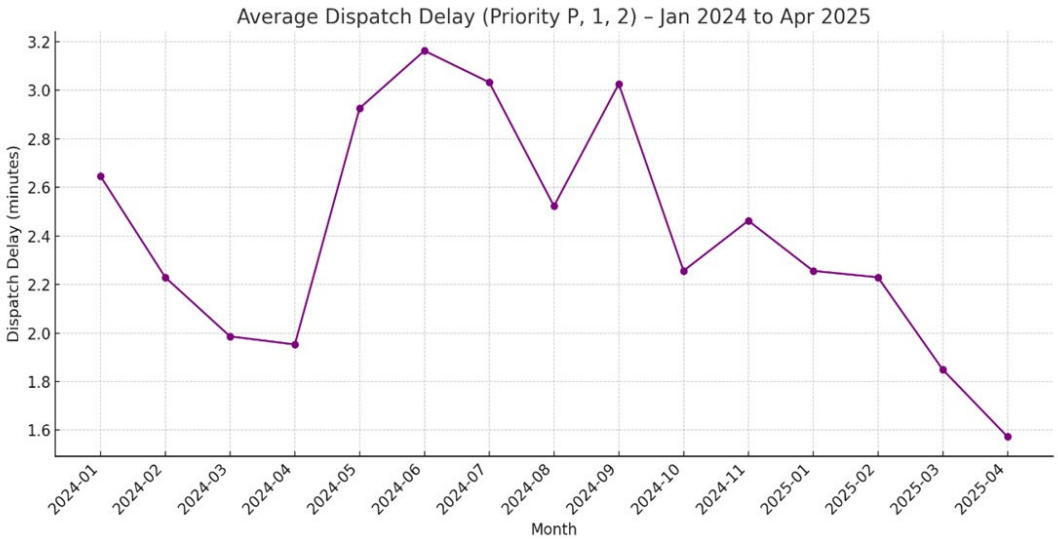


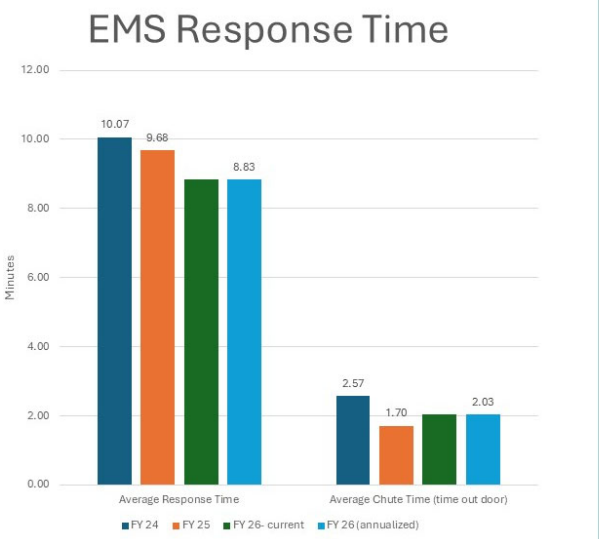


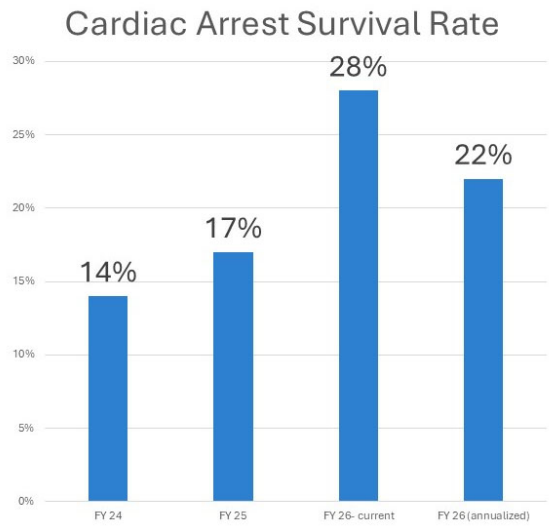


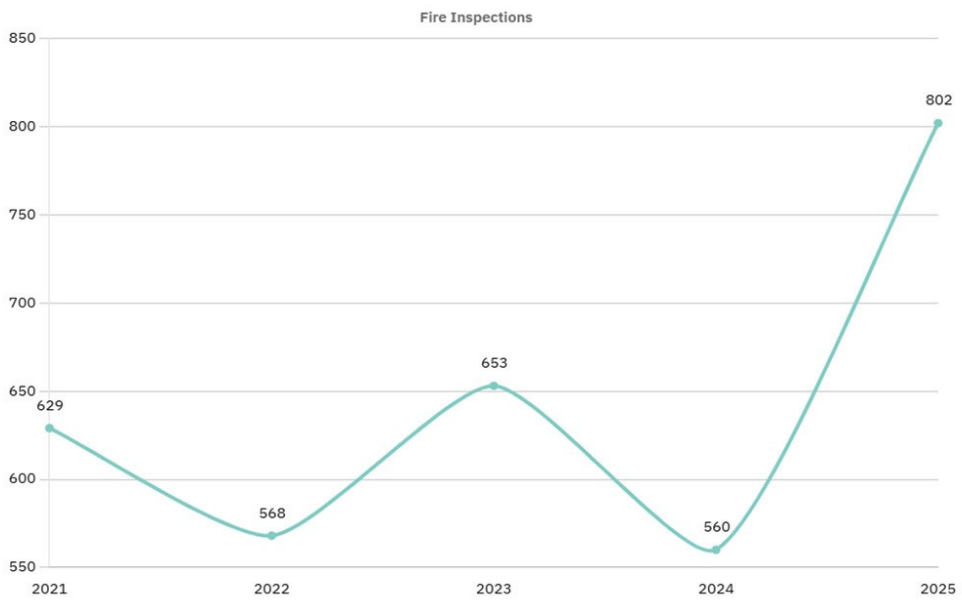


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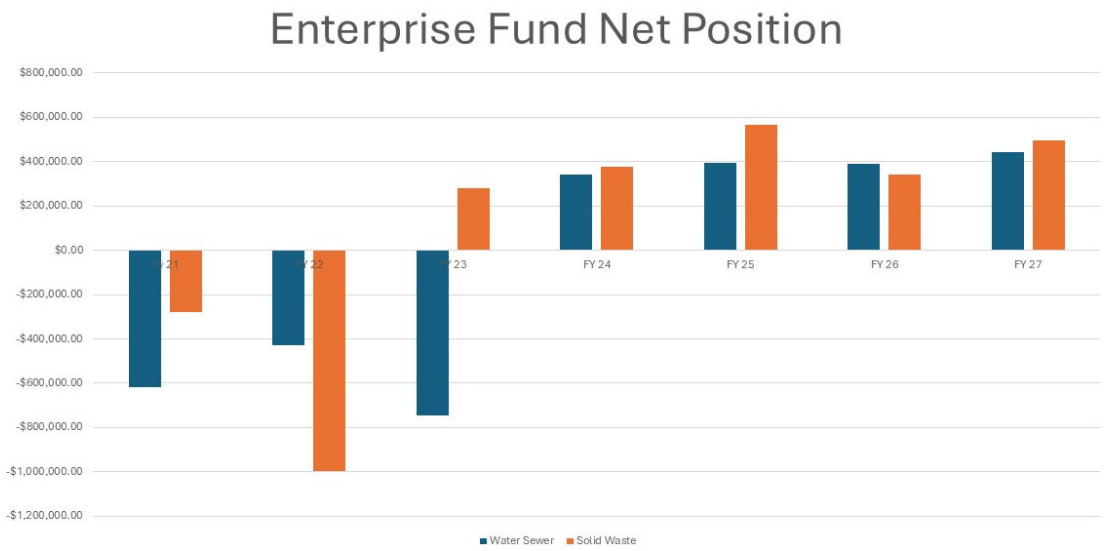

Average Dispatch Delay (Priority P, 1, 2) – Jan 2024 to Apr 2025
Dispatch Delay (minutes)
3.2
3.0
2.8
2.6
2.4
2.2
2.0
1.8
1.6
2024-01
2024-02
2024-03
2024-04
2024-05
2024-06
2024-07
2024-08
2024-09
2024-10
2024-11
2025-01
2025-02
2025-03
2025-04
Month

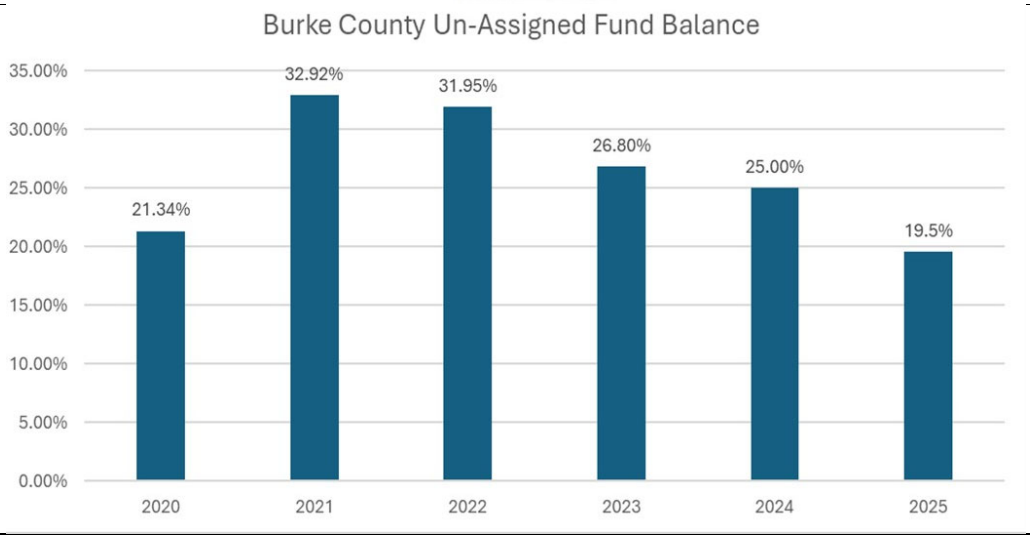

EMS Response Time
12.00
10.00
8.00
6.00
4.00
2.00
0.00
Minutes
10.07
9.68
8.83
2.57
1.70
2.03
Average Response Time
Average Chute Time (time out door)
FY 24
FY 25
FY 26- current
FY 26 (annualized)


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
5
4.5
4
3.5
3
2.5
2
1.5
1
0.5
0
Apr-22
May-22
Jun-22
Jul-22
Aug-22
Sep-22
Oct-22
Nov-22
Dec-22
Jan-23
Feb-23
Mar-23
Apr-23
May-23
Jun-23
Jul-23
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Apr-24
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Jun-24
Jul-24
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Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25

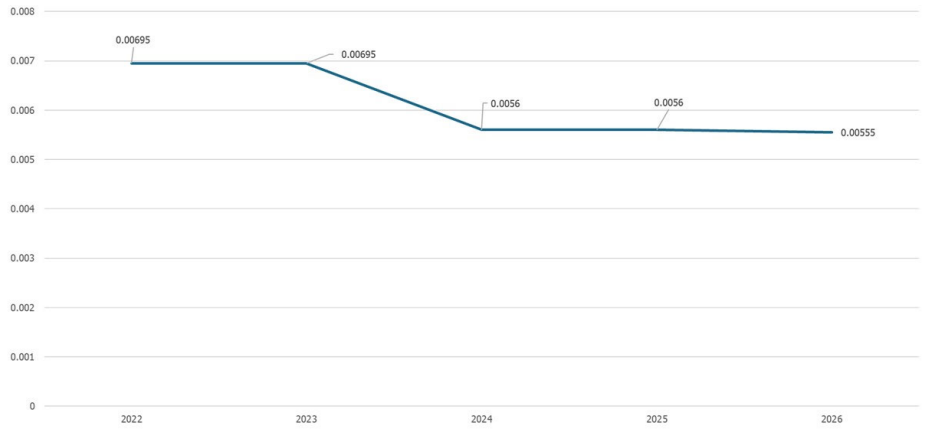

Enterprise Fund Net Position
$800,000.00
$600,000.00
$400,000.00
$200,000.00
$0.00
-$200,000.00
-$400,000.00
-$600,000.00
-$800,000.00
-$1,000,000.00
-$1,200,000.00
FY 23
FY 24
FY 25
FY 26
FY 27
Water Sewer
Solid Waste


Burke County Un-Assigned Fund Balance
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
21.34%
32.92%
31.95%
26.80%
25.00%
19.5%
2020
2021
2022
2023
2024
2025

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.

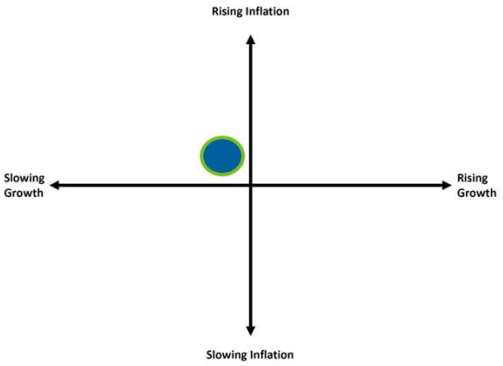
Growth: We support and invest in the advancement of our team and prioritize professional development.

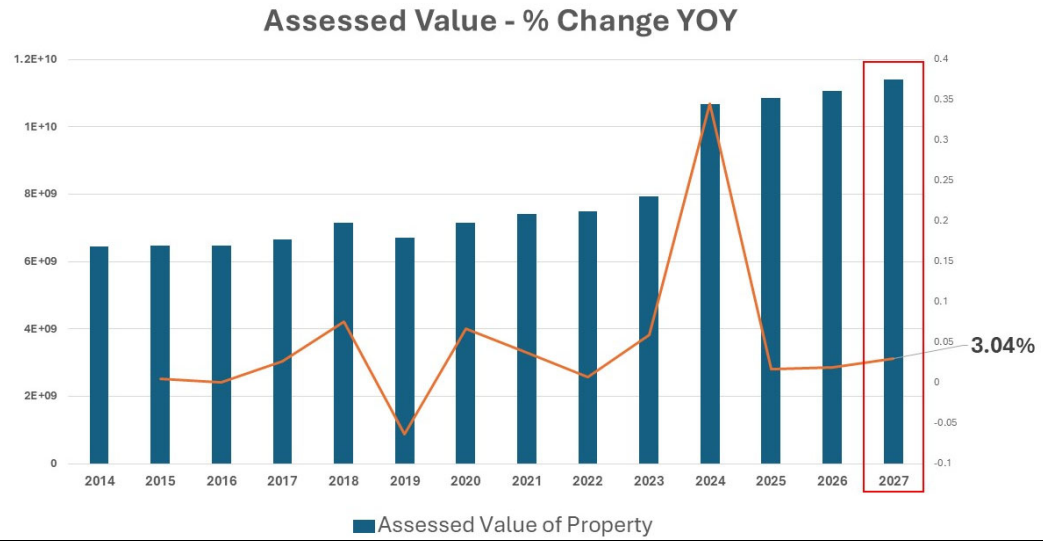
FY 2026-2027 GENERAL FUND BUDGET HIGHLIGHTS

- 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.)

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





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

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**

H.R. 1: Dual Impact on Counties

Revenue Impact

25% reduction in federal FNS administrative match

- Burke revenue reduction: ~$550,000 annually (recurring)

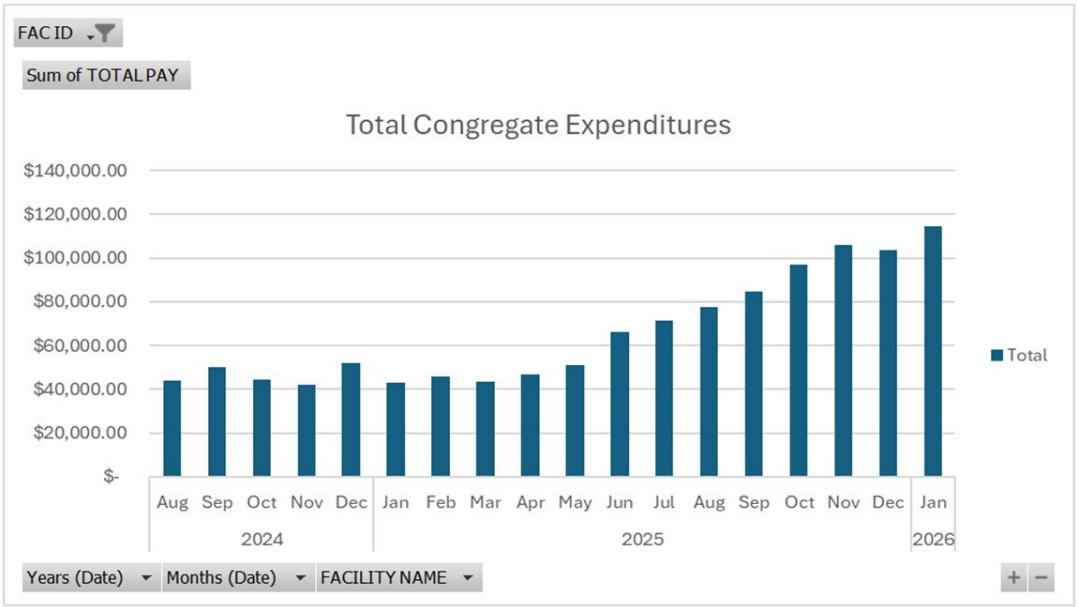
Operational Impact

Increased Medicaid redeterminations	Additional employment & verification requirements for FNS	Higher documentation workload per case

FISCAL YEAR 26 - 27 BUDGETED EXPENDITURES

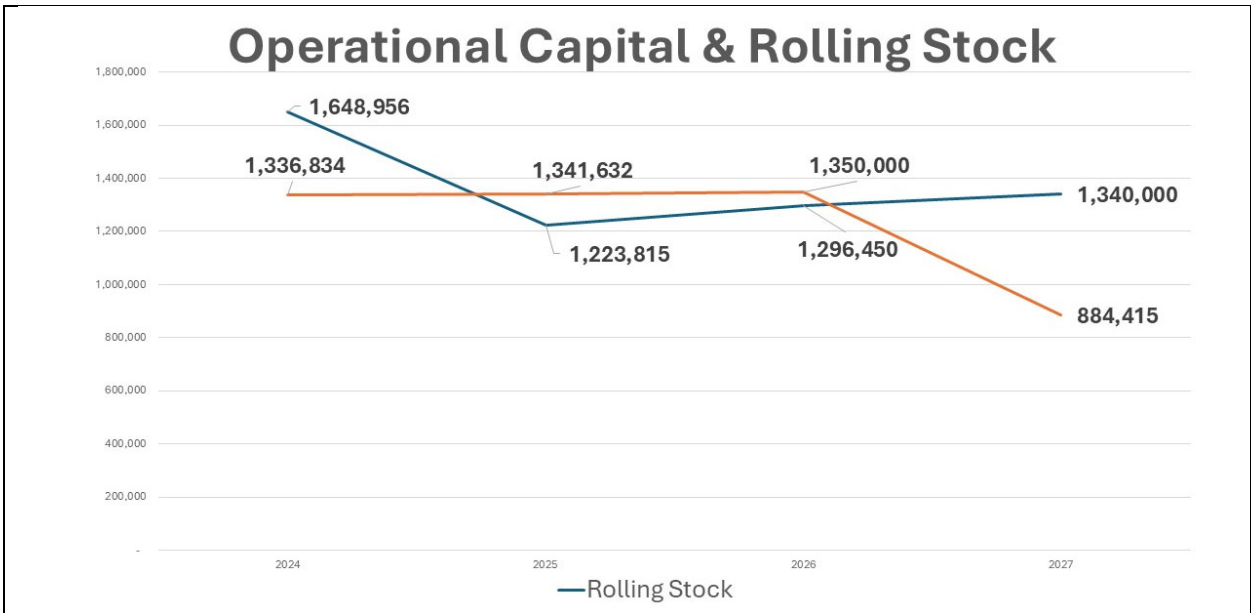


** Total General Fund Expenditures - $120,704,171



CAPITAL IMPROVEMENT PLAN FUNDING





Opioid Settlement – Proposed Allocation

CORE-NC
COMMUNITY OPIOID RESOURCES ENGINE

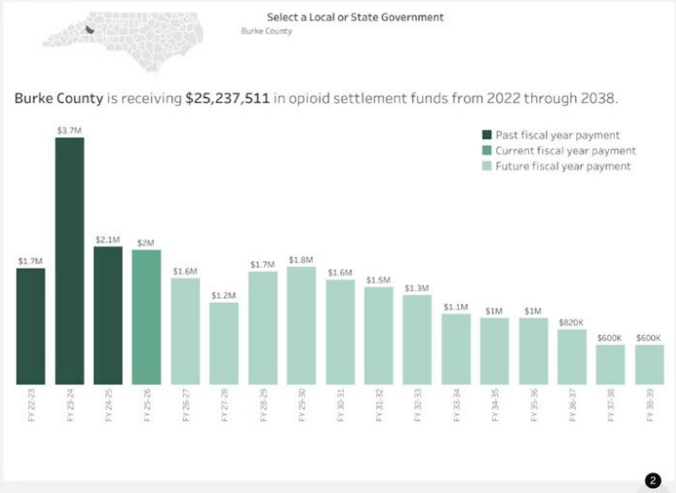
Mentimeter

BURKE COUNTY ALLOCATION

01 REDUCE ON-SET OF NEW USE

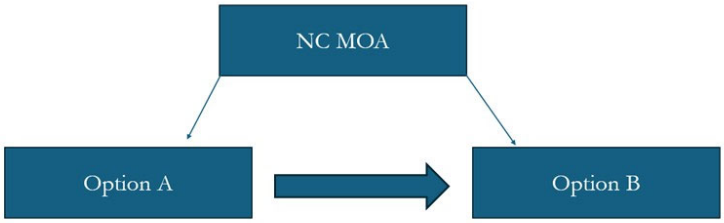
02 ENHANCE PATHWAYS TO RECOVERY

03 REDUCE FATALITIES



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
CCRP	$85,000
Phase II RFA's (not to exceed)	$465,000

In April 2021, Attorney General Josh Stein and the North Carolina Association of County Commissioners unveiled a Memorandum of Agreement (NC MOA) governing how North Carolina will use the proceeds of certain opioid settlements and bankruptcy resolutions.



FY 26-27 Goal – Move to Prevention

OTHER OUTSIDE AGENCIES

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	VARIANCE $	MANAGER RECOMMENDED
Operating									
BDI ANNUAL ALLOCATION	$ 308,000	$ 383,252	$ 411,000	$ 205,500	$ 424,972	$ 424,972	$ 375,000	(49,972)	$ 375,000

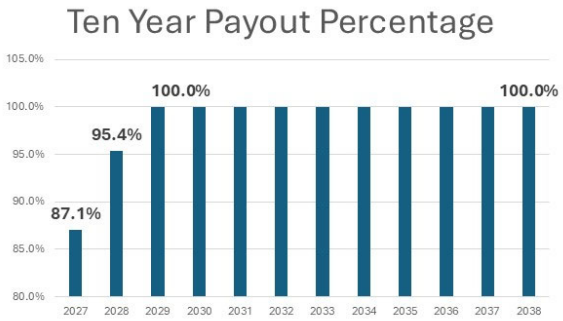
Account	Description	3rd PP-FINAL 6/30/2023	2nd PP-FINAL 6/30/2024	PY 1 Actual 6/30/2025	PY Original Budget 6/30/2025	Original Budget 6/30/2026	UNADJ 6/30/2026	DEPARTMENT REQUEST	MANAGER RECOMMENDED
Aids & Donations									
100-59500-05-554000-	BURKE COUNTY RESCUE SQUAD	$ 105,000	$ 105,000	$ 105,000	$ 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

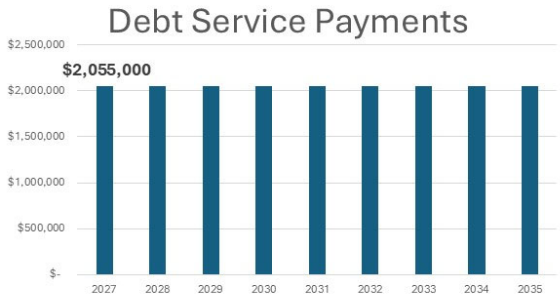
DEBT SERVICE FUND



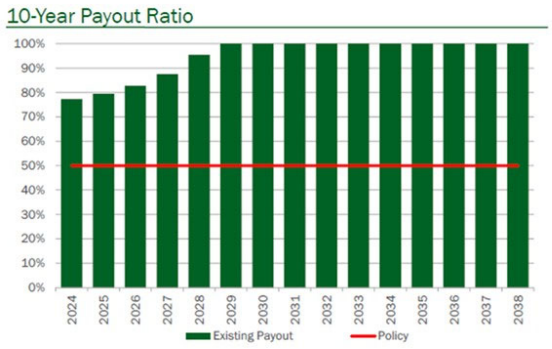
DEBT SERVICE FUND

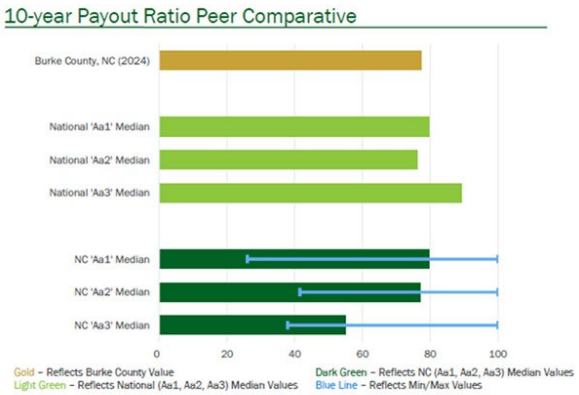
Debt Item	Amount	Annual Debt Service (P&I)	Payoff Date
County Jail	$ 12,655,000	$ 1,606,750	2037
Total County Debt	$ 12,655,000	$ 1,606,750	
Mountain View Elementary	$ 13,005,000.00	$ 1,646,938.00	2038
Total School Debt	$ 13,005,000.00	$ 1,646,938.00	





10-YEAR PAYOUT RATIOS





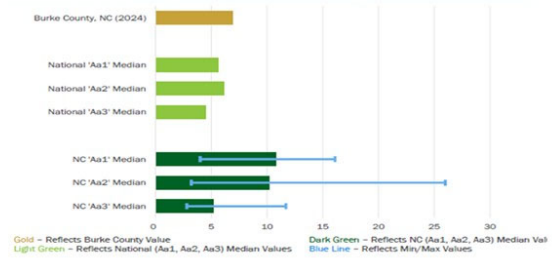
10 Year Payout Percentage – FY 27.....87.1%

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DEBT SERVICE

Commissioners Debt Policy Compliance

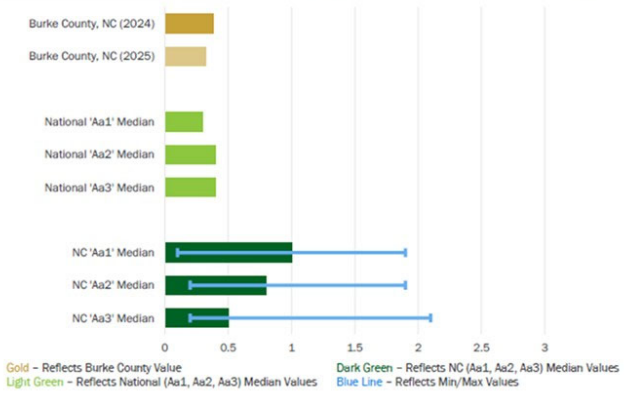
Debt Service vs. Expenditures Peer Comparative



- Rating Considerations:
  - S&P: The Debt and Contingent Liabilities section defines categories of Net Direct Debt as a % of Total Governmental Funds Expenditures as follows:
    - Very Strong: <8%
    - Strong: 8% to 15%
    - Adequate: 15% - 25%
    - Weak: 25% - 35%
    - Very Weak: > 35%

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

Debt to Assessed Value Peer Comparative



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

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

Chairman Brittain opened the floor for questions or comments; there being none, he invited Chief Michael Carswell to present his fire tax rate request.

Chief Carswell, Triple Community Fire Department, presented the department's request to increase the fire tax rate by 3.5¢, from 10¢ to 13.5¢. He explained that the request was driven primarily by the need to address facility deficiencies at the department's original fire station, improve recruitment and retention of part-time personnel through competitive wages, and meet increasing operational and capital expenses.

Chief Carswell stated that the current station, originally constructed in 1961, has been outgrown and is unable to adequately accommodate modern fire apparatus. He noted that a 2021 structural engineering report identified concerns regarding the load capacity of one of the apparatus bay floors due to a basement underneath, but that the department currently has no alternative location to house its equipment.

Chief Carswell also reported that the department staff has two (2) personnel around the clock, resulting in improved response times and eliminating missed medical calls within the Triple Community Fire District. He stated that the requested increase would help the department remain competitive with neighboring fire departments by increasing part-time wages and would assist with rising equipment and operating costs, including turnout gear, replacement of aging fire apparatus, Viper radios, and installation of a backup generator to ensure uninterrupted operations during power outages.

Chairman Brittain opened the floor for questions or comments.

Commissioner Barrier asked whether the department had a long-term strategic plan for its facility needs and referenced the department's cash reserves. Chief Carswell explained that the Board of Directors had recently completed budget planning and intended to dedicate approximately $200,000 annually toward a future station project while maintaining reserves for emergency equipment replacement and other unforeseen expenses. He stated that the department was evaluating the feasibility of renovating and expanding the existing station versus constructing a new facility, noting that preliminary cost estimates ranged from approximately $3.5–$4 million for renovation and expansion to approximately $5 million for a new station.

Commissioner Burns asked whether the department had acquired property for a new station. Chief Carswell said that the department owns approximately five (5) acres on Trinity Church Road, purchased about two (2) years earlier, which would serve as the site of a new station if constructed.

Commissioner Burns also inquired about the structural engineer's report regarding the apparatus bay floor and the associated liability. Chief Carswell explained that staff are prohibited from occupying the area beneath the affected bay while apparatus is housed above it and acknowledged that the department would need to further evaluate the potential liability, noting that the department currently has no alternative location for the apparatus.

In response to additional questions from Commissioner Burns, Chief Carswell reported that the department currently consists of 30 members, including 18 part-time employees, nine (9) volunteers, and three (3) junior members. He also confirmed that the department held a public hearing on the proposed tax increase on June 9, 2026, following the required public notice, and that no members of the public attended or offered comments.

There being no further discussion, Chairman Brittain invited Chief Brackett, West End Fire Department, to present his fire tax rate request.

Chief Brackett explained that this was the department's first request for a tax rate increase in nine (9) years and stated that the additional revenue would primarily be used to replace two (2) aging fire apparatuses. Chief Brackett noted that the department's first-out pumper is 39 years old and should be replaced or refurbished to maintain the department's fire protection rating. He also reported that the department has 41 firefighters, including 13 volunteer duty officers who staff 12-hour shifts to provide continuous fire protection coverage seven (7) days a week.

Chairman Brittain opened the floor for questions or comments.

Commissioner Burns noted that following the countywide property revaluation, the West End Volunteer Fire Department had reduced its fire tax rate and observed that the requested increase would restore the rate to its pre-revaluation level. Chief Brackett confirmed that was correct and explained that the department's board had intentionally reduced the rate after revaluation because it did not believe in collecting additional tax revenue until it was necessary. He stated that the requested increase now reflects the department's current funding needs.

There being no further discussion, Chairman Brittain opened the public hearing at 7:31 p.m. The public hearing notice was published in *the News Herald* on June 4 and June 11, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on June 4, 2026. There being no one present to address the Board; the public hearing was closed at 7:31 p.m. He then called for a motion.

Motion: To adopt the FY 26 – 27 Budget Ordinance No. 2026-06 as presented.

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

Chairman Brittain called for a motion.

Motion: To establish the West End Volunteer Fire Department fire tax rate at $0.110 (11¢) per $100 of assessed valuation.

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

Chairman Brittain called for a motion.

Motion: To establish the Triple Community Volunteer Fire Department fire tax rate at $0.135 (13.5¢) per $100 of assessed valuation.

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

Chairman Brittain called for a motion.

Motion: To adopt the FY 26 - 27 Opioid Settlement Funds Resolution No. 2026-15 as presented.

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

Chairman Brittain called for a motion.

Motion: To approve a Memorandum of Agreement between Burke County and the Burke County Board of Education for FY 26 - 27.

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

Chairman Brittain noted that consideration of nonprofit funding would exclude Burke Development, Inc. (BDI) and the Valdese Economic Development Investment Corporation (VEDIC) because several commissioners serve on those boards and have conflicts of interest. He then called for a motion.

Motion: To approve funding for nonprofits as set forth in the FY 26 - 27 budget, except for BDI & VEDIC.

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

Chairman Brittain serves on the BDI (Burke Development Inc.) Board of Directors and needed to be recused from the approval of funding for BDI. Therefore, he turned the meeting over to Vice Chairman Smith. Vice Chairman Smith called for a motion.

Motion: To execute funding to BDI for FY 26 - 27.

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

Vice Chairman Smith turned the meeting back over to Chairman Brittain. Commissioner Barrier and Commissioner Burns serve on the VEDIC (Valdese Economic Development Investment Corporation) Board of Directors and needed to be recused from the approval of funding for VEDIC. Chairman Brittain called for a motion.

Motion: To execute funding for VEDIC for FY 26 - 27.

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

Ordinance No. 2026-06 reads as follows:

BUDGET ORDINANCE
FISCAL YEAR 2026-2027

SECTION I. BUDGET ADOPTION

There is hereby adopted the following Budget Ordinance for the County of Burke for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

GENERAL FUND	
SOURCE	AMOUNT
Ad Valorem Taxes	$63,266,042
Other Taxes	$21,321,349
Permits and Fees	$2,441,575
Intergovernmental Revenues	$19,530,142
Sales and Services	$7,126,670
Miscellaneous Revenues	$1,141,593
Transfers From Other Funds	$2,700,000
Fund Balance Appropriation	$3,200,000
Total Revenues - General Fund	$120,727,371
General Government	$14,511,204
Public Safety	$37,367,005
Environmental Protection	$709,365
Transportation	$46,095
Economic/Physical Development	$1,852,814
Human Services	$30,872,862
Education	$24,704,864
Cultural and Recreational	$3,187,194
Transfers to Other Funds	$7,475,968
Total Expenditures - General Fund	$120,727,371

RISK MANAGEMENT FUND	
SOURCE	AMOUNT
Miscellaneous Revenues	$9,951,846
Transfer from Other Funds	$1,420,000
Total Revenues -Risk Management Fund	$11,371,846
General Government	$11,371,846
Total Expenditures -Risk Management Fund	$11,371,846
DEBT SERVICE FUND	
SOURCE	AMOUNT
Transfer from Other Funds	$4,097,406
Total Revenues -Debt Service Fund	$4,097,406
Debt Service	$4,097,406
Total Expenditures -Debt Service Fund	$4,097,406

SCHOOL CAPITAL PROJECTS FUND	
SOURCE	AMOUNT
Other Taxes	$5,780,000
Intergovernmental Revenues	$1,345,000

Miscellaneous Revenues	$800,000
Fund Balance Appropriation	$0
Total Revenues - School Capital Projects Fund	$7,925,000
Education	$3,815,000
Transfer to Other Funds	$3,141,438
Capital Project Reserves	$968,562
Total Expenditures - School Capital Projects Fund	$7,925,000

EMERGENCY TELEPHONE SURCHARGE FUND	
SOURCE	AMOUNT
Intergovernmental Revenues	$576,909
Total Revenues – Emergency Telephone Surcharge Fund	$576,909
Public Safety	$576,909
Total Expenditures -Emergency Telephone Surcharge Fund	$576,909

BUILDING AND CAPITAL FUND	
SOURCE	AMOUNT
Transfer from Other Funds	$2,300,000
Fund Balance Appropriation	$0
Total Revenues –Building and Capital Fund	$2,300,000
General Government	$2,300,000
Total Expenditures -Building and Capital Fund	$2,300,000

CAPITAL RESERVE FUND	
SOURCE	AMOUNT
Transfer from Other Funds	$3,500,000
Fund Balance Appropriation	$0
Total Revenues –Capital Reserve Fund	$3,500,000
Transfer to Other Funds	$2,300,000
General Government	$1,200,000
Total Expenditures -Capital Reserve Fund	$3,500,000

FIRE TAX DISTRICTS FUND	
SOURCE	AMOUNT
Property Tax	$8,399,968
Total Revenues – Fire Tax Districts Fund	$8,399,968
Public Safety	$8,399,968
Total Expenditures - Fire Tax Districts Fund	$8,399,968

DSS CLIENT TRUST FUND	
SOURCE	AMOUNT
Intergovernmental Revenues	$320,000
Total Revenues – DSS Client Trust Fund	$320,000

Human Services	$320,000
Total Expenditures – DSS Client Trust Fund	$320,000

DEED OF TRUST FUND	
SOURCE	AMOUNT
Permits and Fees	$70,000
Total Revenues – Deed of Trust Fund	$70,000
Human Services	$70,000
Total Expenditures – Deed of Trust Fund	$70,000

LAW ENFORCEMENT RESTRICTED FUNDS	
SOURCE	AMOUNT
Intergovernmental Revenues	$50,000
Total Revenues – Law Enforcement Restricted Funds	$50,000
Public Safety	$50,000
Total Expenditures –Law Enforcement Restricted Funds	$50,000

WATER/SEWER FUND	
SOURCE	AMOUNT
Sales and Services	$2,390,206
Miscellaneous Revenues	$195,000
Total Revenues –Water/Sewer Fund	$2,585,206
Water/Sewer Operations	$2,266,435
Transfer to Other Funds	$318,771
Total Expenditures -Water/Sewer Fund	$2,585,206

WATER/SEWER CAPITAL RESERVE FUND	
SOURCE	AMOUNT
Transfer from Other Funds	$0
Fund Balance Appropriated	$175,000
Total Revenues – Water/Sewer Capital Reserve Fund	$175,000
Transfer to Other Funds	$175,000
Total Expenditures –Water/Sewer Capital Reserve Fund	$175,000

SOLID WASTE FUND	
SOURCE	AMOUNT
Sales and Services	$7,223,576
Intergovernmental Revenues	$280,000
Miscellaneous Revenues	$85,000
Transfer from General Fund	$0
Total Revenues – Solid Waste Fund	$7,588,576
Solid Waste Operations	$6,738,576

Transfer to Other Funds	$850,000
Total Expenditures –Solid Waste Fund	$7,588,576

SOLID WASTE CAPITAL RESERVE FUNDS	
SOURCE	AMOUNT
Transfer from Solid Waste	$0
Total Revenues – Solid Waste Capital Reserve Funds	$0
Project Set Aside Reserves	$0
Total Expenditures –Solid Waste Capital Reserve Funds	$0

SECTION II. TAX RATES LEVIED

An ad valorem tax rate of $0.555 per $100 at full valuation is hereby established as the official tax rate for Burke County for the fiscal year 2026-2027. This rate shall be levied on the estimated taxable value of $11,448,674,615. Revenues are projected at a collection rate not to exceed the latest audited percentage.

Ad valorem tax rates listed below per $100 at full valuation are hereby established as the official tax rates for Burke County Fire Protection Districts for the fiscal year 2026-2027. These rates shall be levied on the estimated taxable property situated in each district. Revenues are projected at a collection rate not to exceed the latest percentage audited for each district.

FIRE DISTRICT	PROPERTY VALUES	PROPOSED TAX RATE PER $100 OF VALUE
Brendletown	$462,883,031	$0.105
Carbon City	$18,508,571	$0.080
Chesterfield	$267,118,392	$0.130
Drowning Creek	$100,841,045	$0.120
Enola	$160,422,580	$0.105
George Hildebran	$339,619,390	$0.110
Glen Alpine	$282,083,220	$0.100
Icard	$928,864,660	$0.120
Jonas Ridge	$208,829,000	$0.135
Lake James	$463,663,232	$0.080
Longtown	$228,820,381	$0.120
Lovelady	$799,034,209	$0.105
Oak Hill	$690,272,380	$0.080
Salem	$724,501,327	$0.100
Smokey Creek	$66,829,664	$0.118
South Mountain	$106,965,180	$0.136
Triple Community	$721,845,386	$0.135
West End	$564,019,974	$0.110

SECTION III. FEES

All fees are continued as previously imposed and adopted as shown on Attachment A - Schedule of Fees. Any fee not specifically listed on Attachment A shall be at the last adopted amount. All fees are considered civil penalties, whether listed here or in individual ordinances.

SECTION IV. UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance shall be the basis of the financial plan for Burke County government during the 2026-2027 fiscal year. The County Manager shall administer the budget, and he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Deputy County Manager/Finance Director shall establish and maintain records consistent with this ordinance and the appropriate statutes of the State of North Carolina.

The County Manager shall have the authorization to make budget changes between any and all operating funds and departments as long as the Total Fund Estimated Revenues and Total Fund Appropriations remain at the level, including all subsequent amendments, approved and adopted by the County Board of Commissioners, except as provided below.

The County Manager shall have the authorization to include in the budget all prior-year budget amounts remaining for outstanding purchase order encumbrances, unspent grants, and other ongoing projects as determined by the Finance Department.

A copy of this ordinance shall be furnished to the Clerk to the Board of Commissioners and the Deputy County Manager/Finance Director to be kept on file by them for direction in the disbursement of funds.

Adopted this 15th day of June 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chair
Burke County Board of Commissioners

Attest:

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

ATTACHMENT A
SCHEDULE OF FEES

ANIMAL CONTROL & ANIMAL SERVICES	APPROVED FEES FY 26-27
Bite Quarantine Pick Up Fee	$20.00 per animal
Cat Adoption Fee	$20.00 per cat / kitten
Chemical Capture Fee	$75.00 per animal
Civil Penalty - First Offense	$50.00 per offense
Civil Penalty - Second Offense	$100.00 per offense
Civil Penalty - Third Offense	$200.00 per offense
Dog Adoption Fee	$40.00 per dog / puppy

General Boarding Fee	$10.00 per night
Isolation Boarding Fee	$15.00 per night
Other Species fees	Determined based on the type of animal
Owner Surrender Fee	$10.00 per animal
Rabies Vaccination	$10.00 per vaccine
Senior for Senior Adoption Fee	$0.00 per animal
Veteran Adoption Fee	$0.00 per animal
Working Cat Adoption Fee	$10.00 per cat
BUILDING INSPECTION**	APPROVED FEES FY 26-27
Minimum Residential (electric, plumbing, mechanical, building)	$100.00 per trade or sq ft fee, whichever is greater
Residential (unclassified)	$100.00
Permit Multiplier - Residential	0.50 per square foot
Minimum Commercial (electric, plumbing, mechanical, building)	$100.00 per trade or multiplier x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)
Commercial (unclassified)	$100.00
Permit Multiplier - Industrial	$100.00 per trade or multiplier x cost of project, whichever is greater (0.0050 first $2 million then 0.0025 for values exceeding $2 million)
Mobile Home (Single)	$250.00
Mobile Home (Double)	$250.00
Modular	0.25 per sq. ft
Stick Built	0.50 per sq. ft
Plan Review Fee	$100.00
Above-Ground Pool	$100.00
In-Ground Pool	$200.00
Commercial Pool	$500.00
Day Care Consultations	$100.00
Commercial Signs	$200.00
Call Back	$75.00
Temporary Power	$250.00
Additional Inspection (regular bus hours)	$75.00
Additional Inspection (after hours/weekend)	$150.00 min
Homeowner Recovery Fund (as required by G.S. 87-15.6(b))	$10.00
* If work is performed before issue of permit, double permit fee.	

**For the full modifiers and examples, see the Planning Department and the International Building Code, Building Valuation Data chart in effect at July 1 each fiscal year.

DEPARTMENT OF SOCIAL SERVICES	APPROVED FEES FY 26-27
Ordinary Fees:	
Child Support Application	$25.00
NC Health Choice (1 child)	$50.00
NC Health Choice (2 or more children)	$100.00
HCWD enrollment	$50.00
PPA Fee (Sliding Scale up to $1,000)	$1,000.00

EMERGENCY MANAGEMENT	APPROVED FEES FY 26-27
Tier II Filing Fee (Hazardous Substances)	$100.00
Tier II Filing Fee (Extremely Hazardous Sub)	$200.00
Tier II Filing Fee (RMP)	$500.00
Late Fees (0-6 months)	$100.00
Late Fees (6-12 months)	$200.00
Late Fees (1 year or more)	$1,000.00
Phase 1 assessments-Hazardous Materials	$75.00
EMS Private Event Medicine (Event Crew)	$250.00

EMS AMBULANCE SERVICES	APPROVED FEES FY 26-27
A0425 (per mile)	$14.13
A0426 (transport)	$502.83
A0427 (transport)	$796.16
A0428 (transport)	$419.03
A0429 (transport)	$670.44
A0433 (transport)	$1,152.32
A0434 (transport)	$1,361.84
BLS-T/R (treatment - non transport)	$175.00
ALS-T/R (treatment - non transport)	$325.00

ENVIRONMENTAL HEALTH	APPROVED FEES FY 26-27
On-Site Wastewater Permitting:	
On-Site Wastewater Permitting:	
Expansion of Existing System	$200.00

Verification of Septic System	$100.00
Repair Permits	$100.00
Septic Tank Replacement	No Charge
Addendum Fee	$50.00
Call Back Fee	$75.00
Residential Septic Permitting up to 4BR (up to 480 GPD):	
Improvement Permit Only	$350.00
Construction Authorization Only	$150.00
IP & CA Combination	$400.00
Residential Septic Permitting 5BR+ (greater than 600 GPD):	
Improvement Permit Only	$400.00
Construction Authorization Only	$150.00
IP & CA Combination	$500.00
Commercial Septic Permitting up 480 GPD:	
Improvement Permit Only	$400.00
Construction Authorization Only	$150.00
IP & CA Combination	$500.00
Commercial Septic Permitting Greater than 480 GPD:	
Improvement Permit Only	$400.00
Construction Authorization Only	$200.00
IP & CA Combination	$550.00
Required Septic System Re-Inspections:	
Type IIIb System (every 5 years)	$100.00
Type IV System (every 3 years)	$125.00
Type V System (once per year)	$175.00
Type VI System (every 6 months)	$175.00
*Fee waived if owner has Certified Operator	
Private Well Water:	
New Well Permit	$400.00
Well Repair Permit	$200.00
Bacteriological Well Water Sample	$60.00
Chemical Well Water Sample	$110.00
Full Panel Water Sample	$150.00

Public Swimming Pools:	
Annual Permit Fee	$200.00
New Pool/Spa Plan Review	$250.00
Remodel Pool/Spa Plan Review	$250.00
Seasonal Permit Fee	$150.00
Call Back Fee	$75.00
Tattoo or Piercing Parlor/Artist:	
Tattoo or Piercing Parlor Annual Fee	$0.00
Tattoo or Piercing Artist	$200.00
Tattoo Artist/Parlor Plan Review	$200.00
Call Back Fee	$75.00
Food Service:	
Plan Review (Restaurants, Food Stands, Meat Markets, School Lunchrooms)	$250.00
Plan Review (Mobile Food Unit)	$150.00
Plan Review (Push Cart)	$100.00
Temporary Food Permit	$75.00
Preliminary/Consultative Visit	$100.00
Transitional Permit	$125.00
Call Back Fee	$75.00
FINANCE	**APPROVED FEES FY 26-27**
Returned check fee on all County payments except tax	$25.00
FIRE INSPECTION FEES	**APPROVED FEES FY 26-27**
ABC Permit	$100.00
Aboveground Tank Installation	$100.00
Assembly	$150.00
Blasting Permit	$150.00
Bonfire Permit	$20.00
Building, Fire / Life Safety System Plan Review	$50.00
Business	$100.00
Church Exemption (Fee exempt)	$0.00
Construction Permits required by NC Fire Code	$100.00
Day Cares	$100.00

Emergency access gate inspection (annual)	$50.00
Factory – Less Than 10,000 Square Feet	$150.00
Factory – Over 10,000 Square Feet	$200.00
Family Care Homes	$100.00
Fire Alarm Install or Upgrade	$50.00
Fire Suppression System Over Cooking Operations	$50.00
Fireworks Display Permit	$250.00
Foster Homes	$0.00
Group Homes	$100.00
School inspection (fee exempt)	$0.00
Hazardous	$150.00
Institutional	$150.00
Motels	$150.00
Operational Permits required by NC Fire Code	$100.00
Fire Sprinkler System Install or Upgrade	$100.00
Storage – Less Than 10,000 Square Feet	$150.00
Storage – Over 10,000 Square Feet	$200.00
Underground Storage Tank Installation	$150.00
Underground Storage Tank Removal Permit	$150.00
Vacant Property Placard	$70.00
Vacant Property Posting	$100.00
Unsafe Building Placard	$70.00
Unsafe Building Posting	$100.00
Fines for Civil Violations	
Improper Use of Drop Cords/Surge Protectors	$100.00
Fire Extinguisher Violation	$100.00
Improper Storage of Flammable & Combustible Liquids	$100.00
Illegal Burning	$100.00
Failure to Maintain Fire Alarm, Sprinkler, or Cooking Suppression System	$100.00
Failed Re-Inspection - Additional Visit Fee per Visit	$50.00
Blocked Fire Lane, Fire Hydrant, Standpipe or Fire Department Connection	$50.00
Emergency Exit Violation	$250.00

Emergency Exit Light/Emergency Egress Light Violation	$50.00
Fire Watch Requirement Violation	$250.00
Phase 1 Assessment-per parcel ID number- Fire	$75.00
Illegal Fireworks Violation (Subject to Seizure of Product)	$500.00
Occupant Load Violation	$250.00
**ALL CIVIL FINES ARE ISSUED PER DAY, PER VIOLATION UNTIL THE VIOLATION IS CORRECTED.	

FOOTHILLS HIGHER EDUCATION CONFERENCE CENTER		
In-County	APPROVED FEES FY 26-27	
Conference Area:	DAILY RATE	DAMAGE DEPOSIT
North Hall or South Hall (7,360 sq ft, 350 ppl)	$900.00	$900.00
Multi-Purpose Room (14,710 sq ft, 700 ppl)	$1,500.00	$1,500.00
Alcohol Fee (Must rent Multi-Purpose)	$300.00	--
Kitchen (600 sq ft)	$300.00	--
Small Meeting (A/V equipped) (590 sq ft, 30 ppl)	$200.00	$75.00
Break Out Rooms:	DAILY RATE	DAMAGE DEPOSIT
Small Room (1000 sq ft, 40 ppl)	$150.00	$100.00
Large Room (1680 sq ft, 60 ppl)	$200.00	$150.00
County Department Fee (non-training events, 700 ppl)	$325.00	--
* If admission is charged- 10% of gross receipts or 10% of table sales		
Out-of-County	DAILY RATE	DAMAGE DEPOSIT
Conference Area:		
North Hall or South Hall (7,360 sq ft, 350 ppl)	$825.00	$700.00
Multi-Purpose Room (14,710 sq ft, 700 ppl)	$1,525.00	$1,400.00
Alcohol Fee (Must rent Multi-Purpose)	$250.00	--
Kitchen (600 sq ft)	$300.00	--

Small Meeting (A/V equipped) (590 sq ft, 30 ppl)	$225.00	$75.00
Break Out Rooms:		
Small Room (1,000 sq ft, 40 ppl)	$175.00	$100.00
Large Room (1,680 sq ft, 60 ppl)	$225.00	$150.00
* If admission is charged- 10% of gross receipts or 10% of table sales		

IT/GIS	APPROVED FEES FY 26-27
Letter	$0.15
Map prints and copies:	
Letter size map	$1.00
Ledger (11x17)	$1.00
Arch C (18x24)	$3.00
Arch D (24x36)	$6.00
Arch E (36x48)	$12.00
Oversize - per square foot	$1.00 per sq ft

HEALTH DEPARTMENT	APPROVED FEES FY 26-27
Clinical Services:	
NFCT DS VIR RESP RNA 4 TRGT	$185.42
INSJ NON-BIODEGRADABLE DRUG DELIVERY IMP....	$150.00
REMOVAL NON-BIODEGRADABLE DRUG DELIVERY	$175.00
RMVL W/RINSJ NON-BIODEGRADABLE DRUG DLVR....	$250.00
DESTRUCTION BENIGN LESIONS UP TO 14	$230.00
DESTRUCTION BENIGN LESIONS 15/>	$275.00
COLLECTION VENOUS BLOOD VENIPUNCTURE	$12.00
I&D VULVA/PERINEAL ABSCESS	$242.00
COLPOSCOPY CERVIX UPPER/ADJACENT VAGINA	$241.00
COLPOSCOPY CERVIX BX CERVIX & ENDOCRV CU....	$343.00
COLPOSCOPY CERVIX VAG LOOP ELTRD BX CERV....	$40.00
BIOPSY CERVIX SINGLE/MULT/EXCISION OF LE....	$100.00
CAUTERY CERVIX LASER ABLATION	$158.00
CONIZATION CERVIX W/WO D&C RPR KNIFE/LAS....	$300.00
ENDOMETRIAL BX W/WO ENDOCERVIX BX W/O DI....	$244.00

VAGINAL HYSTERECTOMY UTERUS 250 GM/<	$898.00
INSERTION INTRAUTERINE DEVICE IUD	$166.00
REMOVAL INTRAUTERINE DEVICE IUD	$212.00
LAPAROSCOPY FULGURATION OVIDUCTS	$400.00
FETAL NONSTRESS TEST	$101.00
ANTEPARTUM CARE ONLY 6-APR VISITS	$468.00
ANTEPARTUM CARE ONLY 7/> VISITS	$804.00
POSTPARTUM CARE ONLY SEPARATE PROCEDURE	$150.00
UTERINE EVACUATION & CURETTAGE HYDATIDIF....	$517.00
US PREGNANT UTERUS 14 WK TRANSABDL 1/1ST....	$289.00
US PREG UTERUS AFTER 1ST TRIMEST 1/1ST G....	$325.00
US PREGNANT UTERUS LIMITED 1/> FETUSES	$200.00
US PREG UTERUS REAL TIME F/U TRNSABDL PE....	$253.00
US PREG UTERUS REAL TIME W/IMAGE DCMTN T....	$227.00
FETAL BIOPHYSICAL PROFILE NON-STRESS TES....	$140.00
FETAL BIOPHYSICAL PROFILE W/O NON-STRESS....	$108.00
US TRANSVAGINAL	$125.00
US PELVIC NONOBSTETRIC REAL-TIME IMAGE C....	$128.00
BASIC METABOLIC PANEL CALCIUM TOTAL	$5.00
COMPREHENSIVE METABOLIC PANEL	$15.00
LIPID PANEL	$17.00
HEPATIC FUNCTION PANEL	$14.50
Drug test(s), presumptive, any number of....	$65.00
URINLS DIP STICK/TABLET REAGNT NON-AUTO	$12.00
URNLS DIP STICK/TABLET RGNT NON-AUTO W/O....	$8.00
URINE PREGNANCY TEST VISUAL COLOR CMPRSN....	$15.00
FETAL CHROMOSOMAL ANEUPLOIDY GENOMIC SEQ....	$0.00
ALBUMIN URINE MICROALBUMIN QUANTIATIVE	$9.57

ALBUMIN URINE MICROALBUMIN SEMIQUANTITAT....	$4.74
ASSAY OF AMYLASE	$16.00
BILE ACIDS TOTAL	$17.00
BLOOD OCCULT PEROXIDASE ACTV QUAL FECES	$11.00
BLOOD OCCULT FECAL HGB DETER IA QUAL FEC....	$28.00
25 HYDROXY INCLUDES FRACTIONS IF PERFORM....	$43.00
CREATININE OTHER SOURCE	$26.00
CYANOCOBALAMIN VITAMIN B-12	$12.00
ASSAY OF FERRITIN	$13.00
GLUCOSE QUANTITATIVE BLOOD XCPT REAGENT	$13.00
GLUCOSE POST GLUCOSE DOSE	$16.00
GLUCOSE TOLERANCE TEST GTT 3 SPECIMENS	$43.00
GLUCOSE TOLERANCE EA ADDL BEYOND 3 SPECI....	$14.00
GONADOTROPIN FOLLICLE STIMULATING HORMON....	$39.00
GONADOTROPIN LUTEINIZING HORMONE	$84.73
HEMOGLOBIN FRACTJ/QUANTJ ELECTROPHORESIS	$20.13
HEMOGLOBIN GLYCOSYLATED A1C	$24.00
HEMOGLOBIN GLYCOSYLATED A1C	$24.00
ASSAY OF IRON	$69.00
IRON BINDING CAPACITY	$10.00
LACTATE DEHYDROGENASE LDH	$11.00
ASSAY OF LEAD	$20.00
ASSAY OF LIPASE	$16.00
ASSAY OF MAGNESIUM	$15.00
ASSAY OF PROSTATE SPECIFIC ANTIGEN TOTAL	$10.00
PROTEIN TOTAL XCPT REFRACTOMETRY URINE	$26.00
ASSAY OF TESTOSTERONE TOTAL	$175.00
ASSAY OF THIOCYANATE	$9.53
ASSAY OF THYROXINE TOTAL	$15.00
ASSAY OF FREE THYROXINE	$9.00
ASSAY OF THYROID STIMULATING HORMONE TSH	$9.00
THYROID HORM UPTK/THYROID HORMONE BINDIN....	$15.00
ASSAY OF BLOOD/URIC ACID	$20.52
GONADOTROPIN CHORIONIC QUANTITATIVE	$20.00

BLOOD COUNT HEMOGLOBIN	$8.00
BLOOD COUNT COMPLETE AUTO&AUTO DIFRNTL W....	$14.00
PROTHROMBIN TIME	$7.00
SEDIMENTATION RATE RBC AUTOMATED	$7.00
SICKLING RBC REDUCTION	$7.00
C-REACTIVE PROTEIN	$13.00
HETEROPHILE ANTIBODIES SCREEN	$10.00
IMMUNOASSAY NFCT AGT ANTB QUAL/SEMIQUAN	$21.40
MICROSOMAL ANTIBODIES EACH	$50.16
NEUTRALIZATION TEST VIRAL	$95.00
RHEUMATOID FACTOR QUANTITATIVE	$9.39
TB CELL MEDIATED ANTIGN RESPNSE GAMMA IN....	$0.00
SKIN TEST TUBERCULOSIS INTRADERMAL	$25.00
SKIN TEST TUBERCULOSIS INTRADERMAL	$25.00
SYPHILIS TEST NON-TREPONEMAL ANTIBODY QU....	$6.00
ANTIBODY BORRELIA BURGDORFERI LYME DISEA....	$91.00
ANTIBODY CYTOMEGALOVIRUS CMV	$92.00
ANTIBODY CYTOMEGALOVIRUS CMV IGM	$92.00
ANTIBODY EHRLICHIA	$156.00
ANTIBODY HELICOBACTER PYLORI	$80.00
ANTIBODY HERPES SMPLX TYPE 1	$52.00
ANTIBODY HERPES SMPLX TYPE 2	$0.00
ANTIBODY HIV-1	$0.00
ANTIBODY HIV-1&HIV-2 SINGLE RESULT	$19.50
HEPATITIS B SURF ANTIBODY HBSAB	$8.00
HEPATITIS BE ANTIBODY HBEAB	$13.00
ANTIBODY MUMPS	$38.00
ANTIBODY RICKETTSIA	$59.00
ANTIBODY RUBELLA	$38.00
ANTIBODY RUBEOLA	$38.00
ANTIBODY TOXOPLASMA	$35.90
ANTIBODY TOXOPLASMA IGM	$35.90
ANTIBODY TREPONEMA PALLIDUM	$22.45
ANTIBODY VARICELLA-ZOSTER	$20.00
ANTIBODY VIRUS NOT ELSEWHERE SPECIFIFED	$23.50
HEPATITIS C ANTIBODY	$15.75

ANTIBODY SCREEN RBC EACH SERUM TECHNIQUE	$18.00
BLOOD TYPING SEROLOGIC ABO	$15.00
BLOOD TYPING SEROLOGIC RH (D)	$15.00
CUL BACT XCPT URINE BLOOD/STOOL AEROBIC	$15.70
CUL BACT AEROBIC ADDL METHS DEFINITIVE E....	$53.20
CUL PRSMPTV PTHGNC ORGANISM SCRN W/COLON....	$29.00
CULTURE BACTERIAL QUANTTATIVE COLONY COU....	$13.00
OVA&PARASITES DIRECT SMEARS CONCENTRATIO....	$33.00
SMR PRIM SRC GRAM/GIEMSA STAIN BCT FUNGI....	$14.00
SMR PRIM SRC WET MOUNT NFCT AGT	$14.00
IAADI BORDETELLA PRTUSSIS/PARAPRTUSSIS	$0.00
IAADI HERPES SMPLX VIRUS TYPE 1	$0.00
IAAD EIA HEPATITIS B SURFACE ANTIGEN	$14.20
IAAD EIA HEPATITIS BE ANTIGEN	$12.00
IAAD EIA HIV-1 AG W/HIV-1 & HIV-2 ANTBDY....	$31.00
IADNA CHLAMYDIA TRACHOMATIS AMPLIFIED PR....	$40.53
IADNA HEPATITIS B VIRUS QUANTIFICATION	$195.00
IADNA NEISSERIA GONORRHOEAE AMPLIFIED PR....	$40.53
IADNA HUMAN PAPILLOMAVIRUS HIGH-RISK TYP....	$76.00
IADNA HUMAN PAPILLOMAVIRUS TYPES 16 & 18....	$85.00
Infectious agent detection by nucleic ac....	$0.00
IADNA TRICHOMONAS VAGINALIS AMPLIFIED PR....	$38.79
IADNA MULTIPLE ORGANISMS AMPLIFIED PROBE....	$81.06
IAADIADOO INFLUENZA	$18.00
IAADIADOO INFLUENZA	$18.00
IAADIADOO RESPIRATORY SYNCTIAL VIRUS	$33.00
IAADIADOO STREPTOCOCCUS GROUP A	$21.00
CYTP CERV/VAG AUTO THIN LAYER PREP MNL S....	$37.00

CYTP C/V AUTO THIN LYR PREPJ SCR MNL RES....	$40.00
RSV MONOCLONAL ANTB SEASONAL DOSE 0.5ML	$458.00
RSV MONOCLONAL ANTB SEASONAL DOSE 1 ML I....	$0.00
IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$20.45
IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$0.00
IM ADM PRQ ID SUBQ/IM NJXS 1 VACCINE	$20.45
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$15.00
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$0.00
IM ADM PRQ ID SUBQ/IM NJXS EA VACCINE	$15.00
IM ADM INTRANSL/ORAL 1 VACCINE	$17.71
IM ADM INTRANSL/ORAL 1 VACCINE	$0.00
IM ADM INTRANSL/ORAL 1 VACCINE	$17.71
IM ADM INTRANSL/ORAL EA VACCINE	$17.71
IM ADM INTRANSL/ORAL EA VACCINE	$0.00
IMM ADMN SARSCOV2 VACCINE SINGLE DOSE	$65.00
MENB RECOMBINANT PROT W/OUT MEMBR VESIC	$243.17
Hepa vaccine adult im	$0.00
Hepa vaccine adult im	$58.00
HEPATITIS A VACCINE PEDIATRIC 2 DOSE SCH....	$42.00
HEPATITIS A VACCINE PEDIATRIC 2 DOSE SCH....	$0.00
HEPATITIS A & B VACCINE HEPA-HEPB ADULT	$0.00
HEPATITIS A & B VACCINE HEPA-HEPB ADULT	$103.00
HEMOPHILUS INFLUENZA B VACCINE PRP-OMP 3....	$0.00
HEMOPHILUS INFLUENZA B VACCINE PRP-OMP 3....	$33.00
HEMOPHILUS INFLUENZA B VACCINE PRP-T 4 D....	$27.00
HEMOPHILUS INFLUENZA B VACCINE PRP-T 4 D....	$0.00
HUMAN PAPILLOMA VIRUS VACCINE QUADRIV 3	$0.00
HUMAN PAPILLOMA VIRUS VACCINE QUADRIV 3	$255.00

HUMAN PAPILLOMA VIRUS BIVALENT VACCINE 3....	$0.00
HUMAN PAPILLOMA VIRUS NONAVALENT HPV 3 D....	$255.00
INFLUENZA VACC TRIVALENT PRSRV FREE JUN-....	$0.00
INFLUENZA VACC TRIVALENT PRSRV FREE JUN-....	$9.00
IIV3 VACC NO PRSV 0.5 ML IM	$9.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS JUN-....	$9.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS JUN-....	$0.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS 3/>	$0.00
INFLUENZA VIRUS VACCINE SPLIT VIRUS 3/>	$9.00
INFLUENZA VIRUS VACCINE LIVE INTRANASAL	$0.00
INFLUENZA VIRUS VACCINE LIVE INTRANASAL	$28.00
INFLUENZA VACCINE CELL CULT PRSRV FREE I....	$32.65
liv no prsv increased ag im	$0.00
PCV13 Vaccine IM	$0.00
PCV13 Vaccine IM	$246.00
Laiv4 vaccine intranasal	$9.00
Flucelvax single dose syringe (State) 6m....	$0.00
Rabies vaccine im	$0.00
Rabies vaccine im	$0.00
ROTAVIRUS VACCINE PENTAVALENT 3 DOSE LIV....	$0.00
ROTAVIRUS VACCINE PENTAVALENT 3 DOSE LIV....	$107.00
IIV4 VACC NO PRSV 0.25 ML IM	$9.00
IIV4 VACC NO PRSV 0.5 ML IM	$0.00
IIV4 VACC NO PRSV 0.5 ML IM	$9.00
IIV4 VACCINE SPLT 0.25 ML IM	$0.00
IIV4 VACCINE SPLT 0.5 ML IM	$0.00
IIV4 VACCINE SPLT 0.5 ML IM	$9.00
TYPHOID VACCINE LIVE ORAL	$42.00
DTAP-IPV INACTIVATED ADMIN PTS AGE 6-APR....	$0.00
DTAP-IPV-HIB-HEPB VACCINE INTRAMUSCULAR	$133.92
DTAP-HIB-IPV INACTIVATED VACCINE IM	$0.00

DTAP-HIB-IPV INACTIVATED VACCINE IM	$125.00
DIPHTH TETANUS TOX ACELL PERTUSSIS VACC<....	$29.00
DIPHTH TETANUS TOX ACELL PERTUSSIS VACC<....	$0.00
DIPHTHERIA TETANUS TOXOID ADSORBED <7 YR....	$0.00
DIPHTHERIA TETANUS TOXOID ADSORBED <7 YR....	$12.00
MEASLES MUMPS RUBELLA VIRUS VACCINE LIVE....	$89.00
MEASLES MUMPS RUBELLA VIRUS VACCINE LIVE....	$0.00
MEASLES MUMPS RUBELLA VARICELLA VACC LIV....	$246.00
POLIOVIRUS VACCINE INACTIVATED SUBQ/IM	$0.00
POLIOVIRUS VACCINE INACTIVATED SUBQ/IM	$39.00
Td vacc no presv 7 yrs+ im	$28.00
Td vacc no presv 7 yrs+ im	$0.00
Tdap vaccine 7 yrs/> im	$0.00
Tdap vaccine 7 yrs/> im	$52.00
VARICELLA VIRUS VACCINE LIVE SUBQ	$157.00
VARICELLA VIRUS VACCINE LIVE SUBQ	$0.00
DTAP-HEPB-IPV VACCINE INTRAMUSCULAR	$0.00
DTAP-HEPB-IPV VACCINE INTRAMUSCULAR	$95.00
PPSV23 VACC 2 YRS+ SUBQ/IM	$128.00
PPSV23 VACC 2 YRS+ SUBQ/IM	$0.00
MENINGOCOCCAL POLYSAC VACCINE SUBCUTANEO....	$0.00
MENINGOCOCCAL CONJ VACCINE QUADRAVALENT	$0.00
MENINGOCOCCAL CONJ VACCINE QUADRAVALENT	$140.00
HEPB VACC 3 DOSE PED/ADOL IM	$30.00
HEPB VACC 3 DOSE PED/ADOL IM	$0.00
HEPB VACCINE 3 DOSE ADULT IM	$0.00
HEPB VACCINE 3 DOSE ADULT IM	$58.00
HEPB-HIB VACCINE INTRAMUSCULAR	$55.00
Influenza virus vaccine, quadrivalent (c....	$9.00
Injection of Antibiotic	$0.00
FAMILY PSYCHOTHERAPY W/O PATIENT PRESENT	$105.00
FAMILY PSYCHOTHERAPY W/PATIENT PRESENT	$102.00

GROUP PSYCHOTHERAPY	$127.00
SARSCOV2 VACC 3MCG/0.3ML TRIS-SUCROSE IM....	$17.25
SARSCOV2 VACC 10MCG/0.3ML TRIS-SUCROSE I....	$77.00
SARSCOV2 VACC 30MCG/0.3ML TRIS-SUCROSE I....	$115.00
SARSCOV2 VACCINE 25 MCG/0.25 ML FOR IM U....	$132.87
SARSCOV2 VACCINE 50 MCG/0.5 ML FOR IM US....	$132.87
SCREENING TEST PURE TONE AIR ONLY	$0.00
SCREENING TEST PURE TONE AIR ONLY	$0.00
PURE TONE AUDIOMETRY AIR ONLY	$49.00
PURE TONE AUDIOMETRY AIR ONLY	$49.00
DISTORT PRODUCT EVOKED OTOACOUSTIC EMISN....	$0.00
DEVELOPMENTAL SCREEN W/SCORING & DOC STD....	$21.00
BEHAV ASSMT W/SCORE & DOCD/STAND INSTRUM....	$21.00
HLTH&BEHAVIOR ASSMT EA 15 MIN W/PT 1ST A....	$16.00
HLTH&BEHAVIOR ASSMT EA 15 MIN W/PT RE-AS....	$16.00
Administration of patient-focused health....	$21.00
Administration of caregiver-focused heal....	$21.00
THERAPEUTIC PROPHYLACTIC/DX INJECTION SU....	$0.00
THERAPEUTIC PROPHYLACTIC/DX INJECTION SU....	$26.00
MEDICAL NUTRITION ASSMT&IVNTJ INDIV EACH....	$49.00
MEDICAL NUTRITION RE-ASSMT&IVNTJ INDIV E....	$38.00
MEDICAL NUTRITION THERAPY GRP2/ INDIV EA....	$49.00
SYNCHRONOUS AUDIO-VIDEO VISIT NEW SF MDM....	$111.79
SYNCHRONOUS AUDIO-VIDEO VISIT NEW LOW MD....	$174.42
SYNCHRONOUS AUDIO-VIDEO VISIT NEW MOD MD....	$261.36
SYNCHRONOUS AUDIO-VIDEO VST NEW HIGH MDM....	$345.20
SYNCHRONOUS AUDIO-VIDEO VISIT EST SF MDM....	$87.98

SYNCHRONOUS AUDIO-VIDEO VISIT EST LOW MD....	$142.32
SYNCHRONOUS AUDIO-VIDEO VISIT EST MOD MD....	$200.29
SYNCHRONOUS AUDIO-VIDEO VST EST HIGH MDM....	$281.02
SYNCHRONOUS AUDIO-ONLY VISIT EST SF MDM	$87.98
SYNCHRONOUS AUDIO-ONLY VISIT EST LOW MDM....	$142.32
HANDLG&/OR CONVEY OF SPEC FOR TR OFFICE	$40.00
SUPPLIES&MATERIALS ABOVE/BEYOND PROV BY	$63.00
SCREENING TEST VISUAL ACUITY QUANTITATIV....	$0.00
SCREENING TEST VISUAL ACUITY QUANTITATIV....	$0.00
OFFICE OUTPATIENT NEW 10 MINUTES	$81.00
OFFICE OUTPATIENT NEW 10 MINUTES	$0.00
OFFICE OUTPATIENT NEW 20 MINUTES	$0.00
OFFICE OUTPATIENT NEW 20 MINUTES	$156.00
OFFICE OUTPATIENT NEW 30 MINUTES	$226.00
OFFICE OUTPATIENT NEW 30 MINUTES	$0.00
OFFICE OUTPATIENT NEW 45 MINUTES	$351.00
OFFICE OUTPATIENT NEW 60 MINUTES	$318.00
OFFICE OUTPATIENT NEW 60 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$45.00
OFFICE OUTPATIENT VISIT 5 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 10 MINUTES	$90.00
OFFICE OUTPATIENT VISIT 10 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$152.00
OFFICE OUTPATIENT VISIT 15 MINUTES	$152.00
OFFICE OUTPATIENT VISIT 25 MINUTES	$229.00
OFFICE OUTPATIENT VISIT 25 MINUTES	$229.00
OFFICE OUTPATIENT VISIT 40 MINUTES	$0.00
OFFICE OUTPATIENT VISIT 40 MINUTES	$305.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 15....	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 30....	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 30....	$41.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 40....	$112.00

OFFICE CONSULTATION NEW/ESTAB PATIENT 40....	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 60....	$0.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 60....	$83.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 80....	$220.00
OFFICE CONSULTATION NEW/ESTAB PATIENT 80....	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 2....	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 4....	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 5....	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 8....	$0.00
INITIAL INPATIENT CONSULT NEW/ESTAB PT 1....	$0.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$265.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$265.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 4....	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 4....	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$285.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00
INITIAL PREVENTIVE MEDICINE NEW PT AGE 1....	$304.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$304.00
INITIAL PREVENTIVE MEDICINE NEW PATIENT	$292.00
PERIODIC PREVENTIVE MED ESTABLISHED PATI....	$280.00

PERIODIC PREVENTIVE MED ESTABLISHED PATI....	$104.00
PERIODIC PREVENTIVE MED EST PATIENT 1-4Y....	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 1-4Y....	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 5-11....	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 5-11....	$252.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 12-1....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 18-3....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 40-6....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 40-6....	$271.00
PERIODIC PREVENTIVE MED EST PATIENT 65YR....	$268.00
TOBACCO USE CESSATION INTERMEDIATE 10-MA....	$14.00
TOBACCO USE CESSATION INTENSIVE >10 MINU....	$60.00
ALCOHOL/SUBSTANCE SCREEN & INTERVEN 15-3....	$38.00
ALCOHOL/SUBSTANCE SCREEN & INTERVENTION	$157.00
PHYS/QHP TELEPHONE EVALUATION 10-MAY MIN	$16.00
PHYS/QHP TELEPHONE EVALUATION 20-NOV MIN	$30.00
PHYS/QHP TELEPHONE EVALUATION 21-30 MIN	$44.00
HOME VISIT POSTNATAL ASSMT&F-UP CARE	$284.00
HOME VISIT NEWBORN CARE & ASSESSMENT	$284.00
HOME VISIT NEWBORN CARE & ASSESSMENT	$284.00
ADMIN INFLUENZA VIRUS VAC	$17.50
ADMIN INFLUENZA VIRUS VAC	$0.00

ADMIN PNEUMOCOCCAL VACCINE	$0.00
ADMIN PNEUMOCOCCAL VACCINE	$17.50
ADMIN HEPATITIS B VACCINE	$0.00
DIAB MANAGE TRNPER INDIV	$17.00
DIAB MANAGE TRN IND/GROUP	$17.00
MEDROXYPROGESTERONE ACETATE	$0.13
Injection, hydroxyprogesterone caproate,....	$0.80
RHO D IMMUNE GLOBULIN INJ	$106.00
Unclassified drugs	$20.00
LEVONORGESTREL IU 52MG 3 YR	$122.00
LEVONORGESTREL IU 52MG 5 YR	$314.00
INTRAUT COPPER CONTRACEPTIVE	$245.00
ETONOGESTREL IMPLANT SYSTEM	$418.95
Influenza virus vaccine, split virus, wh....	$9.00
Influenza virus vaccine, split virus, wh....	$11.50
Influenza virus vaccine, split virus, wh....	$0.00
MEDICAL HOME, INITIAL PLAN	$50.00
MEDICAL HOME, MAINTENANCE	$150.00
CONTRACEPTIVE PILLS FOR BC	$2.00
RN SERVICES UP TO 15 MINUTES	$86.00
Cdc 2019 novel coronavirus (2019-ncov) r....	$0.00
LIBRARY	**APPROVED FEES FY 26-27**
Replacement library card	$5.00
Lost or damaged book	actual cost
Copier, printer, & word processer	.25 page
Fax	$1.00 page
USB Drives	$6.00
Ear Buds	$1.00
PARKS & RECREATION	**APPROVED FEES FY 26-27**
Picnic Shelters	
4 Hours	$40.00
8 Hours	$70.00
Ball Field Rentals	
Per Field per Day	$90.00
Per Field per day with Lights	$165.00
Per Hour per Field (Out of County Teams)	$25.00
Per Hour Light Usage	$30.00
Ball Field Rentals	
Baseball and Softball (Tarheel dues additional)	$95.00 /team

Basketball	$95.00 /team
Football	$95.00 /team
Indoor Soccer	$95.00
Outdoor Soccer	$95.00
* If a team forfeits more than twice in a season, there may be a $50.00 forfeit fee.	
PLANNING & ZONING	APPROVED FEES FY 26-27
Residential Zoning Permit	$35.00
Residential (unclassified)	$75.00
Non-Residential Zoning Permit	$100.00
Non-Residential Zoning Permit & Minor Site Plan Review	$150.00
Non-Residential Zoning Permit & Major Site Plan Review	$250.00
Telecommunications Tower - New	$3,500.00
Telecommunications Tower - Co-location – Major Upgrade	$2,000.00
Telecommunications Tower - Co-location – Minor Upgrade	$1,000.00
Sign Permit	$50.00
Minor Shoreline Protection Permit	$150.00
Major Shoreline Protection Permit	$300.00
Resubmittal, Re-inspection, or Call Back Fee	$50.00
Rezoning Application	$650.00 + $25/ac
Zoning Ordinance Amendment	$650.00
Special Use Permit Application	$450.00
Zoning Variance Request	$450.00
Interpretation of Use District Map	$450.00
Zoning Appeal	$450.00
Zoning Conformity Letter	$35.00
Exempt Subdivision Review	$25.00
Minor Subdivision Review	$100.00
Major Subdivision Review (Prelim)	$500.00 + $5/lot
Major Subdivision Review (Final)	$0.00
Street Signs	$200.00
Subdivision Appeal	$450.00
Subdivision Text Amendment	$650.00
Subdivision Variance Request	$450.00
Floodplain Development Permit	$100.00
Floodplain Ordinance Appeal	$450.00
* If work is performed before issue of permit, double permit fee.	
SHERIFF'S OFFICE	APPROVED FEES

	FY 26-27
Fingerprints	$10.00
New Conceal Carry Permit	$90.00
New Conceal Carry Permit - Active LEO	$80.00
New Conceal Carry Permit - Retired LEO	$45.00
Renewal Conceal Carry Permit	$75.00
Renewal Conceal Carry Permit - Retired LEO	$40.00
Plastic Concealed Carry Card	$5.00
Handgun Purchase Permit	NA
Service Fee for Civil Papers	$30.00 per person
Sale of Property by Judgment (necessary expenses for sale)	5% on the first $500, 2.5% on all sums over $500
JAIL	APPROVED FEES FY 26-27
Prisoner Reimb. Intergovernmental Daily Rate (Neighboring Counties)	$75.00
Prisoner Reimb. Intergovernmental Daily Rate (All other Counties)	$85.00
REGISTER OF DEEDS	APPROVED FEES FY 26-27
Land Records:	
Instruments In General	$26.00 15 pages, $4 each additional page
Deeds of Trusts or Mortgages	$64.00 35 pages, $4 each additional page
State Excise Tax on Real Estate Conveyances	$2.00 per thousand ($1.00 up to $500.00)
Additional Index Reference on Assignment	$10.00
Additional Required Indexed Party (Over 20)	$2.00 per name
Multiple Instruments In one Document	$10.00 each additional instrument
Nonstandard Document	$25.00 + other applicable recording fees
Plats:	
Each Original or Revised Plat Recorded	$21.00 per sheet or page
Certified copy	$5.00
Duplicate Copy	$2.00
Uniform Commercial Code:	
One or Two Pages	$38.00
Three to Ten Pages	$45.00
Over Ten Pages	$45.00 10 pages, $2 each additional page

Removal of Graves Certificate	$12.00 first page, $3 each additional page
Right-Of-Way Plans:	
Each Original or Amended Plan And Profile Sheet	$21.00 first page, $5 each additional page
Certified copy	$5.00
Comparing copy for Certification	$5.00
Military Service Record:	
Filing And Recording Discharge	No Fee
1 Certified copy	No Fee
Certified copy which no other provision is made	$5 first page, $2 each additional page
Marriage License Fees:	
Issuing License	$60.00 - cash only
Delayed Certificate with 1 Certified copy	$20.00
Amendment of Marriage App, License or Certificate, with 1 certified copy	$25.00
Reprint of Marriage License	$20.00
Register Birth Certificate:	
Prepare paperwork when birth to be registered in another county	NA/ Remove fee
Register papers prepared in another county with 1 certified copy	NA/ Remove fee
Prepare papers and register in the same county with 1 certified copy	NA/ Remove fee
Amendment of Birth or Death Record:	
Prepare amendment affecting correction	$25.00
1 certified copy	$10.00
Legitimations:	
Prepare documents (does not include a certified copy)	$25.00
Certified copy of birth record	$10.00
Qualifications of Notary Public	$10.00
Notary Authentication	$10.00
Acknowledgements	$10.00 per signature, $10.00 per electronic
State Vital Records Search	$14.00
State Vital Records for Network Access	$24.00 first copy, $15.00 each additional copy
Miscellaneous Services:	
Passport Photo Service	$15.00 per 2x2 picture

Passport Application Fees	$35.00
Plain copies	$ .25 per page
Expedited Mail Services-Domestic	$25.00
Expedited Mail Services-International	NA/ Remove fee
TAX	APPROVED FEES FY 26-27
Garnishment Fee	$30.00
Returned Checks on tax payments	$25.00 or 10%, whichever is greater
Room Occupancy Tax	$0.06
Failure to pay	$5.00 or 10%, whichever is greater
Failure to file	5% of tax + 5% for each month up to 25%
Short-term Rental Vehicles	County 1.5% of gross receipts
	City of Hickory 1.5% of gross receipts
ABC License	
On-premises malt (Beer)	$15.00
Off-premises malt (Beer)	$5.00
On-premises unfortified wine and/or fortified wine	$15.00
Off-premises unfortified wine and/or fortified wine	$10.00
SOLID WASTE	APPROVED FEES FY 26-27
Residential Dwelling Fee:	
Regular Rate	$97.00 per year
Qualified Reduced Rate	$46.56 per year
Boiler Fuel	$12.75 per ton
Brush	$36.75 per ton
Commercial/Industrial	$79.00 per ton
Construction/Demolition	$46.00 per ton
Construction/Demolition Household Fees	$5.25 per household
Miscellaneous Disposal Fee	$5.00 minimum
Pallets	$49.00 per ton
Roofing Material	$49.00 per ton
Single Wide Mobile Homes	$625.00 each
Double Wide Mobile Homes	$760.00 each
Triple Wide Mobile Homes	$900.00 each
Rims with Tires (up to 20")	$4.50 per rim
Rims with Tires (Greater than 20")	$6.50 per rim
Sale of Wooden Pallets	$0.00
Weigh Truck only	$10.00 each

WATER	APPROVED FEES FY 26-27
Basic Monthly Service	$30.00
Consumption Rate	$7.25 per 1,000 gallons
3/4" Tap and meter	$1,800.00
1" Tap and meter	$2,400.00
2" Tap and meter	$4,600.00
3" Tap and meter	Remove
Account Deposit	$150.00
Re-connect	$50.00
Unauthorized Tap	$2,500.00
Meter Tampering 1 offense	$500.00
Meter Tampering 2 offense	Revocation
Meter Re-installation	$350.00
Late Fee	10% of outstanding balance
Leak Adjustments:	
Number of gallons leaked will be considered the number of gallons that is in excess of the previous 12-month average gallon usage. The number of gallons leaked will be charged at fifty percent (50%) of the per-gallon rate at the time of the adjustment.	

SEWER	APPROVED FEES FY 26-27
Basic Monthly Service	$30.00
Municipal Consumption Rate	$7.25 per 1,000 gallons
Consumption Rate	$7.25 per 1,000 gallons
Tap	
4"	$1,500.00
6"	Cost Plus 20%
8"	Cost Plus 20%
Account Deposit	$150.00
Unauthorized Tap	$2,500.00
Late Fee	10% of outstanding balance
Leak Adjustments:	
Number of gallons leaked will be considered the number of gallons that is in excess of the previous 12-month average gallon usage. The number of gallons leaked will be charged at fifty percent (50%) of the per gallon rate at the time of the adjustment.	
* Where Tap cost exceeds tap fee, the fee will be cost plus 20%	

Resolution No. 2026-15 reads as follows:

BURKE COUNTY
NORTH CAROLINA

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

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

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

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

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

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

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

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

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

- Community outreach and education materials

g. Provider: Burke County

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

4. Strategy authorized
   a. Name of strategy: Criminal Justice Diversion Programs: Burke County Recovery Court
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A to the MOA: 10
   d. Amount authorized for this strategy: $217,000
   e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
   f. Description of the program, project, or activity: Funding will support Recovery Court operations and services, including:
      - Personnel (contracted coordinator and 1 FTE peer support staff)
      - Contracted treatment and service providers
      - Participant services and supports
      - Program supplies and materials
      - Staff travel and training
      - Provider: Burke County and contracted service providers

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

- Medical and programming supplies
- Technology, software, and equipment
- Staff travel and operational costs

g. Provider: Burke County

6. Strategy authorized
   a. Name of strategy: Care Coordination: Community Navigator
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A to the MOA: 9
   d. Amount authorized for this strategy: $114,219
   e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
   f. Description of the program, project, or activity: Funding will support the Community Navigator role, including:
      - Salary and benefits
      - Insurance, retirement, and payroll taxes
      - Travel and transportation costs
      - Supplies
      - Technology and equipment
      - Vehicle and fuel expenses
   g. Provider: Burke County

7. Strategy authorized
   a. Name of strategy: Recovery Support Services (SAIOP/SACOT)
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A to the MOA: 3
   d. Amount authorized for this strategy: $240,000
   e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
   f. Description of the program, project, or activity: Funding will support:
      - Outpatient and intensive outpatient treatment
      - Clinical staffing and service delivery
      - Program operations and supplies
   g. Provider: Contracted service providers

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

9. Strategy authorized
   a. Name of strategy: Recovery Support Services (Family-Centered Treatment-R)

b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A to the MOA: 3
d. Amount authorized for this strategy: $365,000
e. Period of time during which expenditure may take place: Start date of July 1, 2026, through End date of June 30, 2027
f. Description of the program, project, or activity: Funding will support:
   - Family-centered recovery support services
   - In-home treatment and stabilization services
   - Peer support, program staffing, and care coordination
g. Provider: Contracted service providers

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

Adopted this 15th day of June 2026.

/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

The Memorandum of Agreement between Burke County and the Burke County Board of Education for FY 26 – 27 reads as follows:

BURKE COUNTY
NORTH CAROLINA

MEMORANDUM
OF
AGREEMENT

THIS MEMORANDUM OF AGREEMENT, made and entered into on this 15th day of June 2026 by and between BURKE COUNTY (the "County") and BURKE COUNTY BOARD OF EDUCATION (the "Board of Education");

WITNESSETH:

The parties hereto, in the course of presentation, discussion, and appropriation of the County's local funding for the Board of Education, which is proposed at a cumulative total of $21,000,000 for fiscal 2026-2027, have agreed that they will do the following during the coming 2026-2027 fiscal year:

The Board of Education will provide to the County quarterly financial reports on the 2026-2027 budget year, showing the application of the County's local funding by the end of each fiscal quarter. These reports will be presented to the County at the regular meeting of the County's Board of Commissioners in November 2026, February 2027, and May 2027, respectively. Additionally, the School Finance Officer will inform the Burke County Board of Commissioners of any increase in the Board of Education's General Fund Balance when he presents the school system's audit for FY 2025-26 during the February 2027 Burke County Commissioners meeting.

For many years, the Chair and Vice Chair from both the Board of Education and the Burke County Board of Commissioners, alongside professional staff from each entity, have met periodically throughout the fiscal year to discuss matters of mutual interest. This collaborative tradition has fostered a strong working relationship, characterized by open communication and shared goals. Recognizing the significant benefits derived from these interactions, both the Board of Education and the County Commissioners are committed to continuing this practice. By maintaining this regular dialogue, they aim to uphold and further strengthen the bonds of cooperation that have proven so beneficial to the community.

IN WITNESS WHEREOF, the parties have executed this MEMORANDUM OF AGREEMENT as of the date set out by each party's signature.

BURKE COUNTY

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

Date: June 15, 2026

Attest:

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

BURKE COUNTY BOARD OF EDUCATION

By: /s/: Tiana Beachler
Chairman

Date: June 22, 2026

Attest:

/s/: Mike Swan
Secretary to the Board

RECESS OF THE MEETING
Chairman Brittain called for a brief recess of the meeting at 7:37 p.m., and the meeting resumed at 7:42 p.m.

INFORMAL PUBLIC COMMENTS
At 7:43 p.m., Chairman Brittain opened the floor for public comments and asked speakers to limit their comments to three (3) minutes.

Craig McLeod addressed the Board regarding the County's noise ordinance (Burke County Code 26-283). He expressed concerns about the interpretation and enforcement of the ordinance after deputies responded to complaints about loud music at his residence on two occasions during

evening hours prior to 11:00 p.m. Mr. McLeod stated that he believes the ordinance only restricts unreasonable noise between the hours of 11:00 p.m. and 7:00 a.m. and questioned the use of law enforcement resources to respond to noise complaints outside those hours. He requested that the ordinance be reviewed and that law enforcement officers receive additional training regarding its interpretation and enforcement. Mr. McLeod advised that he had also raised his concerns with the Burke County Sheriff's Office and his state legislator.

There was no one else to address the Board; therefore, Chairman Brittain closed this portion of the meeting at 7:51 p.m.

CONSENT AGENDA
At the request of the Board, Brian Epley, County Manager, reviewed the following seven (7) items on the consent agenda, which were approved by a single motion.

USDA - BEAVER MANAGEMENT ASSISTANCE PROGRAM UPDATE
Burke County has previously participated in the Beaver Management Assistance Program through USDA Wildlife Services. Chris Willis, Western District Supervisor with USDA Wildlife Services, presented information regarding the services provided through the program and the work completed in Burke County at the pre-agenda meeting.

RESULT: NO ACTION TAKEN.

AAA- APPROVAL OF HCCBG BLOCK GRANT FY27
Each year, Burke County receives funds through the Home and Community Care Block Grant ("HCCBG") program for the provision of services to the County's older adults. The Burke County Council on Aging, working with the Western Piedmont Council of Governments, makes recommendations to the Board of County Commissioners as to the use of these funds. The recommendations of the Burke County Council on Aging, serving as the HCCBG advisory committee, are listed below. The newly recommended agency for medical transportation is Catawba Valley Medical Services for FY 26-27.

HCCBG ALLOCATIONS - SFY 2027

BURKE COUNTY

SERVICE	PROVIDER	STATE/FEDERAL FUNDS	LOCAL MATCH	TOTAL BUDGET
Adult Day Care	Blue Ridge Community Action	$95,400	$10,600	$106,000
Congregate Meals	Burke County Senior Services	$7,957	$884	$8,841
Home Del. Meals	Burke County Senior Services	$127,578	$14,175	$141,753
Sr. Center Operations	Burke County Senior Services	$49,037	$5,449	$54,486
Housing & Home Imp.	Foothills Service Project, Inc.	$117,000	$13,000	$130,000
In-Home Aide, Level II	Catawba Valley Medical Services	$130,500	$14,500	$145,000
In-Home Aide, Level III	Catawba Valley Medical Services	$86,205	$9,578	$95,783
Med. Transportation	Greenway	$36,000	$4,000	$40,000
General Transportation	Greenway	$10,800	$1,200	$12,000
TOTAL		**$660,477**	**$73,386**	**$733,863**

Budget approved by Burke Council on Aging 4/22/2026 with $7818 reduction

Motion: To approve the Home and Community Care Block Grant (HCCBG) funding allocations as recommended by the Burke County Council on Aging and approve the HCCBG agreement between Burke County and the Western Piedmont Council of Governments Area Agency on Aging for FY 26-27, subject to review and / or revision by the County Attorney. Further, authorize the Chairman to execute the aforementioned

documents.

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

CLERK - REMOVAL AND APPOINTMENT TO THE AC & NHC ADVISORY COMMITTEE

The Adult Care & Nursing Home Community Advisory Committee is established under N.C.G.S. § 131D-31 and 10A N.C.A.C. 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.

Roger Hart, Seat No. 2, has a term expiring May 31, 2026. Mr. Hart has advised that he is no longer able to continue serving on the committee due to family commitments; therefore, his removal was requested in accordance with his wishes. Additionally, Ms. Loretta Welcher completed her required training on May 22, 2026, and staff requested her appointment to an initial one-year term ending June 15, 2027.

Motion: To remove Roger Hart from the official Adult Care & Nursing Home Community Advisory Committee roster and thank him for his service to the community. Further, to appoint Loretta Welcher to the Adult Care & Nursing Home Community Advisory Committee, Seat No. 2, for a one-year term ending June 15, 2027.

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

CLERK - APPOINTMENTS AND REAPPOINTMENTS TO JCPC

The following seats have terms that are expiring on June 30, 2026:

- Seat No. 1: School Superintendent or Designee, Dillon Sain
- Seat No. 4: D Attorney or Designee, Keylee Wohlenhaus *
- Seat No. 6: Mental Health or Designee, Paul Holden
- Seat No. 9: Substance Abuse Prof, Joseph Martinez
- Seat No.12: Student < 18, Vacant
- Seat No. 13: Student < 18, Vacant
- Seat No. 14: Juvenile Def Attorney, Brooke Mills
- Seat No. 15: Chief District Court Judge or Designee, Scott Conrad*
- Seat No. 18: United Way or Nonprofit, Deisy Zavala Vazquez
- Seat No. 19: Parks and Recreation, Wesley Hasson
- Seat No. 21: At Large, Wesley Hendrix
- Seat No. 24: At Large, Chris Norman*

* indicates a completed application has not been received.

Note: Dr. Paul Holden lives in Catawba County and will need a residency exception to Burke Co. Code of Ordinances Sec. 2-88, Membership Requirements.

Motion: To reappoint the following applicants to the Juvenile Crime Prevention Council for

a 2-year term ending June 30, 2028: Dillon Sain, Seat No 1, School Superintendent or Designee, Dr. Paul Holden, Seat No. 6, Mental Health Designee, Joseph Martinez, Seat No. 9, Substance Abuse Prof., Brooke Mills, Seat No. 14, Juvenile Def. Attorney, Deisy Zavala Vazquez, Seat No. 18, United Way or Nonprofit, Wesley Hasson, Seat No. 19, Parks and Recreation, and Wesley Hendrix, Seat No. 21, At-Large. Further, granting Dr. Paul Holden an exception to the membership requirements set forth in Section 2-88 of the Burke County Code of Ordinances.

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

CLERK - APPOINTMENTS TO BURKE SENIOR CENTER ADVISORY COUNCIL

The purpose of the BSCAC is to advise the Burke County Board of Commissioners regarding the operation of the Senior Center and to make recommendations on programs and future growth. This is a seven (7) member board with three (3) year terms, and there are currently three (3) vacancies. Two (2) applicants have applied and are interested in serving on this council. This was a request to appoint Roslyn "Rosie" O'Hearn and Rebekah Poplin.

Motion: To appoint Roslyn "Rosie" O'Hearn to the Burke Senior Center Advisory Council, Seat No. 1, to complete the remainder of a three-year term ending March 31, 2027, and Rebekah Poplin to Seat No. 2 to complete the three-year term ending March 31, 2028.

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

CPCFPT- 2025 LOCAL CHILD FATALITY PREVENTION TEAM ANNUAL REPORT TO COUNTY COMMISSIONERS AND BOARD OF HEALTH

Dr. Ashley Jarrett, Interim Health Director, and Commissioner Barrier, a member of the Burke County Child Protection and Child Fatality Prevention Team (CPCFPT), presented a review of the findings contained in the 2025 Local Child Fatality Prevention Team Annual Report, as required by N.C.G.S. § 7B-1407.10(d), at the pre-agenda meeting.

Dr. Jarrett explained the statutory responsibilities of the local team, including conducting child fatality reviews, identifying service gaps, recommending measures to prevent future child fatalities, and educating the community on child safety. She reported that the team reviewed 19 child fatalities occurring in 2024 and identified two (2) priorities for the coming year: promoting the importance of prenatal care and genetic testing and increasing suicide awareness and education regarding warning signs for parents and community members.

Commissioner Barrier thanked Dr. Jarrett and the members of the Child Protection and Child Fatality Prevention Team for their service and emphasized the importance of using the team's findings to improve child safety through community collaboration, education, and prevention efforts. He also encouraged greater public participation in community awareness initiatives focused on child safety and mental health.

The annual report was included in the Board's agenda packet and is hereby incorporated into the meeting minutes by reference.

Motion: To accept the report as presented.

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

ROD - APPROVAL OF THE ROD'S UPDATED RECORDS RETENTION SCHEDULE

The North Carolina Archives approved an updated retention schedule effective on April 13, 2026, specifically for Register of Deeds offices. As a result, this new Register of Deeds retention schedule was presented to Burke County Commissioners for review and approval.

Motion: To approve the 2026 County Register of Deeds Records Retention and Disposition Schedule as presented, pursuant to N.C.G.S. § 121-5 (c) and 132-8.

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

ITEMS FOR DECISION

CLERK - AMENDMENT OF VSB BYLAWS AND APPOINTMENT

Morgan Buchanan, Clerk to the Board, stated that at their April 20, 2026, regular meeting, the Burke County Board of Commissioners adopted Resolution No. 2026-06 formally establishing the Burke County Veterans Services Board and approve associated bylaws. This was a request to approve an amendment to the bylaws to add an additional seat for the Chairman of the Burke County Board of Commissioners or the Chairman's designee. Vice Chairman Smith has indicated interest in serving on the Veterans Service Board.

Motion: To adopt Res. No. 2026-17, amending the Veterans Services Board Bylaws, subject to review and / or revision by the County Attorney. Further, to appoint Vice Chairman Phil Smith to Seat No. 1, Burke County Board of Commissioners Chairman or Chairman's designee for a term ending December 31, 2026.

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

Resolution No. 2026-17 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION AMENDING RESOLUTION NO. 2026-06
ESTABLISHING BURKE COUNTY VETERANS SERVICES BOARD

WHEREAS, on April 20, 2026, the Burke County Board of Commissioners adopted Resolution No. 2026-06 formally establishing the Burke County Veterans Services Board and adopting associated bylaws; and

WHEREAS, the Burke County Board of Commissioners desires to amend the structure of the Veterans Services Board to add an additional seat for the Chairman of the Burke County Board of Commissioners or the Chairman's designee; and

WHEREAS, N.C.G.S. § 153A-76 authorizes the Board of Commissioners to organize and reorganize boards and agencies of county government in order to promote the orderly and efficient administration of county affairs; and

NOW, THEREFORE, the Burke County Board of Commissioners does hereby resolve:

1. Resolution No. 2026-06 is hereby repealed and replaced in its entirety.
2. There is hereby established a Burke County Veterans Services Board composed of seven (7) members.
3. The Burke County Veterans Services Board shall operate pursuant to the bylaws attached hereto and incorporated herein by reference.
4. Any actions previously taken pursuant to Resolution No. 2026-06 shall remain valid and in full force and effect.
5. Any business heretofore conducted under the county's Veterans Service Advisory Committee or Veterans Services Board shall henceforth continue to be conducted by the Burke County Veterans Services Board established pursuant to this Resolution.

Adopted this 15th day of June 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

The amended Veterans Services Board Bylaws read as follows:

AMENDED BURKE COUNTY VETERANS SERVICES BOARD BYLAWS

I. DEFINITIONS

a. "Board of Commissioners" refers to the Burke County Board of Commissioners.

b. "Bylaws" refers to these Burke County Veterans Services Board Bylaws.

c. "Commissioner" refers to a member of the Burke County Board of Commissioners.

d. "County" refers to Burke County, North Carolina.

e. "County Clerk" refers to the person who occupies the role of Clerk to the Board of Commissioners as defined by N.C.G.S. § 153A-111.

f. "Member" refers to a member of this Burke County Veterans Services Board.

g. "Rules of Procedure" means the latest edition of the UNC School of Government's *Suggested Procedural Rules for Local Appointed Boards*.

h. "Veterans Board" refers to the Burke County Veterans Services Board.

II. MEMBERS

There shall be ~~six (6)~~ seven (7) members of the Veterans Board, five (5) of whom shall be appointed by the Board of Commissioners, ~~and~~ one (1) of whom shall be the Veterans Services Officer serving as a non-voting ex-officio Member, and one (1) of whom shall be the Chairman of the Burke County Board of Commissioners of the Chairman's designee. Members of the Veterans Board shall serve without compensation. All seats shall be initially filled as provided for in Section IV of these Bylaws. The sole qualification for appointed membership is that each Member, other than the Veterans Services Officer, must be a veteran of the United States Armed Forces or on active duty in the United States Armed Forces who was not dishonorably discharged. The term "United States Armed Forces" shall be deemed to include the U.S. Army, U.S. Marine Corps, U.S. Navy, U.S. Air Force, U.S. Space Force, and U.S. Coast Guard.

III. TERMS

The terms of the initial Members of the Veterans Board shall be as provided for in Section IV of these Bylaws. Otherwise, Members shall serve a term of three (3) years from their date of appointment. Members can be reappointed at the end of a three-year term, provided, however, no Member shall serve more than one unexpired term and four full terms consecutively. However, this shall not prevent any person from serving any number of nonconsecutive terms.

IV. INITIAL MEMBERS

There shall be six (6) Initial Members of the Veterans Board, one (1) of whom shall be the Veterans Services Officer serving as a non-voting ex-officio Member, and five (5) of whom shall be appointed by the Board. The names, positions, and terms of the initial Members of the Veterans Board shall be as follows:

Seat	Member Name	Position	Term Start Date	Term End Date
1	Gary Jennings	Member At-Large	4/20/2026	9/30/2026
2	James Gribble	Member At-Large	4/20/2026	9/30/2026
3	David Tubergen	Member At-Large	4/20/2026	9/30/2028
4	Edwin Ware	Member At-Large	4/20/2026	9/30/2028
5	Dillon Smith	Member At-Large	4/20/2026	9/30/2027
6	Veterans Services Officer	Non-Voting Ex-Officio Member	N/A	N/A

V. AMENDED MEMBERS

There shall be seven (7) members of the Veterans Board, five (5) of whom shall be appointed by the Board of Commissioners, one (1) of whom shall be the Veterans Services Officer serving as a non-voting ex-officio Member, and one (1) of whom shall be the Chairman of the Burke County Board of Commissioners or the Chairman's designee. Members of the Veterans Board shall serve without compensation.

Seat	Member Name	Position	Term Start Date	Term End Date
1	Gary Jennings	Member At-Large	4/20/2026	9/30/2026
2	James Gribble	Member At-Large	4/20/2026	9/30/2026
3	David Tubergen	Member At-Large	4/20/2026	9/30/2028
4	Edwin Ware	Member At-Large	4/20/2026	9/30/2028
5	Dillon Smith	Member At-Large	4/20/2026	9/30/2027
6	Veterans Services Officer	Non-Voting Ex-Officio Member	N/A	N/A
7	Phil Smith	Board of Commissioner Chair or his designee	06/16/2026	N/A

VI. OFFICERS

a. Officers Designated. The officers of the Veterans Board shall be a Chair, Vice-Chair, and Veterans Services Officer. The Members of the Veterans Board shall select the Chair and Vice-Chair by majority vote. Both the Chair and Vice-Chair must be Members of the Veterans Board. The Veterans Services Officer is an ex-officio officer by virtue of his or her position with the County.

b. Duties of Officers.

i. The Chair is a Member of the Veterans Board and shall preside at all regular and special meetings, delegate tasks to Members, and see that all correspondence and business of the Veterans Board is carried out. The Chair shall act as spokesperson for the Veterans Board and perform such tasks as shall be delegated to him or her by the Veterans Board.

ii. The Vice-Chair is a Member of the Veterans Board and shall, in the absence of the Chair, have the authority and perform the duties of the Chair.

iii. The Veterans Services Officer is the person who occupies the position of Veterans Services Officer for Burke County. The Veterans Services Officer shall make a reasonable effort to attend all meetings of the Veterans Board in order to inform and advise the Veterans Board. The Veterans Services

Officer shall further act as the executive officer of the Veterans Board and act as its secretary, which shall include preparing agendas and minutes of meetings. The Veterans Services Officer shall serve as a non-voting ex officio Member of the Veterans Board.

VII. MEETINGS

a. Rules of Procedure. In all matters not otherwise provided for in these Bylaws, the above-defined Rules of Procedure shall govern meetings and actions of the Veterans Board. In all matters not otherwise provided for in these Bylaws and the Rules of Procedure, Robert's Rules of Order, latest edition, shall govern meetings of the Veterans Board.

b. Regular Meetings. Regular meetings will be held at 3 p.m. on the fourth Tuesday of the months of March, June, September, and December.

c. Special Meetings. Special meetings may be called at any time by the Chair, or at the request of a simple majority of the authorized membership of the Veterans Board, or at the request of the Board of Commissioners. All meetings shall be called in accordance with N.C.G.S. § 143-318.12.

d. Quorum. Quorum shall consist of a simple majority of the authorized membership of the Veterans Board. However, the authorized membership of the Veterans Board shall not include vacant positions or Members who are disqualified from voting.

e. Electronic Participation. Members may participate in regular and special meetings via telephone, video chat, or any similar form of constant and instantaneous communication. For the purposes of counting attendance, a Member participating telephonically shall be counted as present, as permitted by N.C.G.S. § 143-318.13.

f. Minutes. Minutes shall be kept for each meeting as required by law. Previous meeting minutes shall be emailed or mailed to Veterans Board members prior to the next regular meeting. Copies of minutes shall be provided to the County Clerk.

g. Agenda. For forthcoming meetings, the agenda will be provided in time to allow Members to prepare for those meetings. Copies of the agenda will be provided to the County Clerk.

h. Votes. No Member shall vote for or on behalf of, or in any way exercise the vote of, another Member.

i. Closed Sessions. Closed sessions may be called in accordance with N.C.G.S. § 143-318.11.

VIII. CONFLICTS OF INTEREST

No Member of the Veterans Board shall vote on a question in which he or she has any personal or financial interest. The Member shall declare that he or she has a conflict and shall not participate in the deliberations or be considered as a part of the necessary quorum. All questions regarding whether a matter involves a conflict of interest shall be conclusively resolved by the

Veterans Board, except as otherwise provided by law. No Member shall vote on a matter where prohibited by law.

IX. AMENDMENTS

These bylaws may be amended by (a) a vote of the majority of the Board of Commissioners or (b) a majority vote of the Veterans Board. The Board of Commissioners shall have the authority to nullify an amendment of the Veterans Board. To the extent an amendment approved by the Veterans Board and an amendment approved by the Board of Commissioners conflict with one another, the amendment approved by the Board of Commissioners shall prevail.

CLERK - APPOINTMENT TO WPCC BOARD OF TRUSTEES

Information from the agenda packet:

The Western Piedmont Community College Board of Trustees is a 12-member board. Four (4) members are appointed by the County for a term of four (4) years. Seat No. 2 — At Large, Rod Harrelson has a term ending June 30, 2026.

2	At-Large	Rod Harrelson	A	6/19/2018
		215 Bost Road	R	6/21/2022
		Morganton NC 28655	TE	6/30/2026

Applications are on file for the following:

Applicant	Applied	Applicant's Preference
Marcelo Aranda	March 4, 2026	2nd choice
Damion Patton	November 11, 2025	2nd choice
Meg Poteet	August 21, 2025	2nd choice
Ronald "Ronnie" Thompson	March 24, 2026	1st choice
Michael Watts	November 19, 2025	3rd choice

Note: Applicants may select up to three (3) boards or committees on their application. The preference shown reflects the applicant's ranking of the Western Piedmont Community College Board of Trustees appointment among their selected choices and does not represent a ranking or recommendation by the County.

Withdrawn Application: Daniel Clark withdrew his application for appointment to the Western Piedmont Community College Board of Trustees on June 2, 2026.

Chairman Brittain announced that several applications had been received and then opened the floor for nominations. Commissioner Stroud nominated Ronnie Thompson and Commissioner Barrier nominated Michael Watts. There being no further nominations, Chairman Brittain called for a motion.

Motion: To appoint Ronald "Ronnie" Thompson to the Western Piedmont Community College Board of Trustees Seat No. 2 for a 4-year term ending June 30, 2030.

RESULT:	**APPROVED [4 to 1]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Randy Burns, and Mike Stroud
NAYS:	Brian Barrier

Motion: To appoint Michael Watts to the Western Piedmont Community College Board of Trustees Seat No. 2 for a 4-year term ending June 30, 2030.

RESULT:	**FAILED [1 to 4]**
MOVER:	Brian Barrier, Commissioner
AYES:	Brian Barrier
NAYS:	Jeffrey C. Brittain, Phil Smith, Randy Burns, and Mike Stroud

CM – YEAR-END BUDGET AMENDMENT AND CAPITAL PROJECT CLOSEOUT

Brian Epley, County Manager, requested approval for a customary year-end budget amendment to complete year-end budgetary adjustments necessary for closing the current fiscal year and beginning the new fiscal year, including several capital project close outs.

Motion: To adopt Budget Amendment No. 33 as presented and close out completed capital projects as presented.

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

Budget Amendment No. 33 reads as follows:

BUDGET AMENDMENT NO. 33
FY 25-26

BUDGET AMENDMENT NO. 33			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
218-00000-00-436100-	Interest Earnings	$61,221	
100-00000-11-439218-	Transfer From Courthouse Renovation Fund	$12,376	
EXPENSES			
218-00000-05-572100-	Building Renovations	$48,846	
218-00000-55-595100-	Transfer to General Fund	$12,376	
100-45500-05-590000-	Contingency	$12,376	
Purpose: To recognize interest earnings and close out the Courthouse Renovation Capital Project Fund. Excess interest funds will be returned to the General Fund.			
REVENUES			
100-00000-11-439215-	Transfer From Capital Projects Fd	$37,933	
EXPENSES			
215-21508-40-554001-	IDF Sewer Line Project		$37,933
215-21508-55-595100-	Transfer to General Fund	$37,933	
100-45500-05-590000-	Contingency	$37,933	

Purpose: To close out the Burke Business Park water and sewer line projects. County funds provided the IDF grant match. Excess funds will be returned to the General Fund.			
REVENUES			
150-00000-11-439215-	Transfer From Capital Projects Fd	$503,535	
215-21506-00-436109-	Interest Earnings	$231,988	
EXPENSES			
215-21506-00-575000-	Equipment		$271,547
215-21506-55-595150-	Transfer to School Capital Fund	$503,535	
150-00000-30-599999-	Project Reserve Set Aside	$503,535	
Purpose: To close out the Mountain View School Construction Project Fund. School Capital Project funds excess funds needed to begin the project. Excess funds will be returned to the School Capital Fund.			
REVENUES			
610-00000-00-436100-	Interest Earnings	$119,196	
100-00000-11-439610-	Transfer From Jonas Ridge Cap Fd	$670,867	
EXPENSES			
610-00000-60-571400-	Professional Services		$2,988
610-00000-60-573000-	Improvements Other Than Blgs		$548,683
610-00000-55-595100-	Transfer to General Fund	$670,867	
100-45500-05-573000-	Improvements Other Than Blgs	$365,067	
100-45500-05-590000-	Contingency	$305,800	
Purpose: To close out the Jonas Ridge Convenience Site Project Fund. Excess funds will be returned to the General Fund.			
REVENUES			
		INCREASE	DECREASE
110-10000-11-43910	Transfer in from General Fund	$1,250,000	
EXPENSES			
100-52000-20-510100	DSS Salaries		$1,325,000
100-59000-55-595120	Transfer to Fund 110	$1,250,000	
110-10000-05-532000	Health claims	$1,250,000	
100-46501-10-510100	EMS Salaries	$75,000	
Purpose: To finalize year-end financial position, and balance budget by functional area. These transfers are budget only, no new expenses.			
REVENUES			
		INCREASE	DECREASE
400-00000-11-439410	Transfer From Fund 400	$429,852	
EXPENSES			
410-00000-55-595400	Transfer to Fund 400	$429,852	
410-00000-05-599999	CIP Projects		$429,852

400-45000-05-452501	Project Set Aside	$429,052	
Purpose: To transfer funding from the capital reserve fund, to Fund 400, to completed planned HVAC Improvements at the Foothills Higher Education Center			
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 15th day of June 2026.

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

Attest:

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

GENERAL SERVICES - FOOTHILLS HIGHER EDUCATION CENTER HVAC REPLACEMENT
Mark Delehant, General Services Director, presented the results of an RFQ for Board consideration as follows:



Project At A Glance

FOOTHILLS HIGHER EDUCATION CENTER

- Location: Foothills Higher Education Center
- Units to Replace: 3
- Airhandlers to Replace: 33
- Age of Units: 2004 and newer
- Area Impacted: First Floor
- Final Bids due: June 1, 2026
- Board Action Requested: June 15, 2026

BURKECOUNTY

Equipment HVAC list

FOOTHILLS HIGHER EDUCATION CENTER

- 41 Units Total
- 14 of the units were replaced with COVID funds
- 3 units proposed for replacement are the oldest units in service
- Remaining 23 units:
  - 5 units manufactured in 2013
  - 18 units manufactured in 2008-2009

BURKECOUNTY

Current Inventory

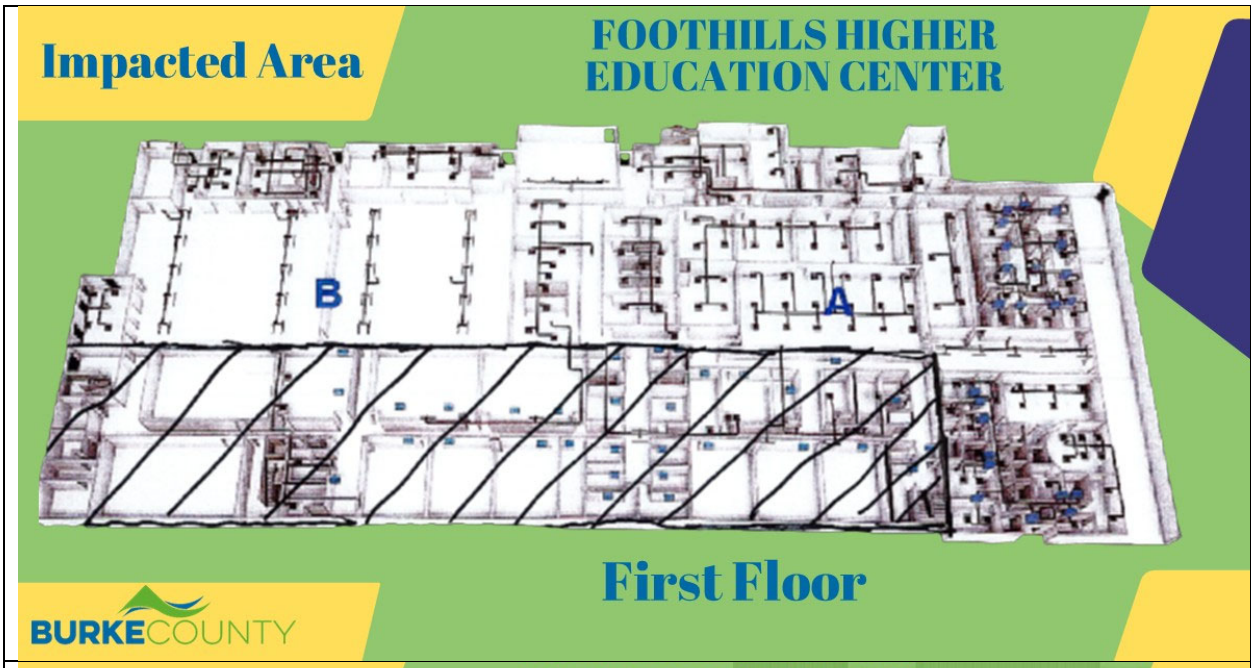
Year Range	Number of Units
2023–2025	14
2013	5
2008–2009	18
2004	3

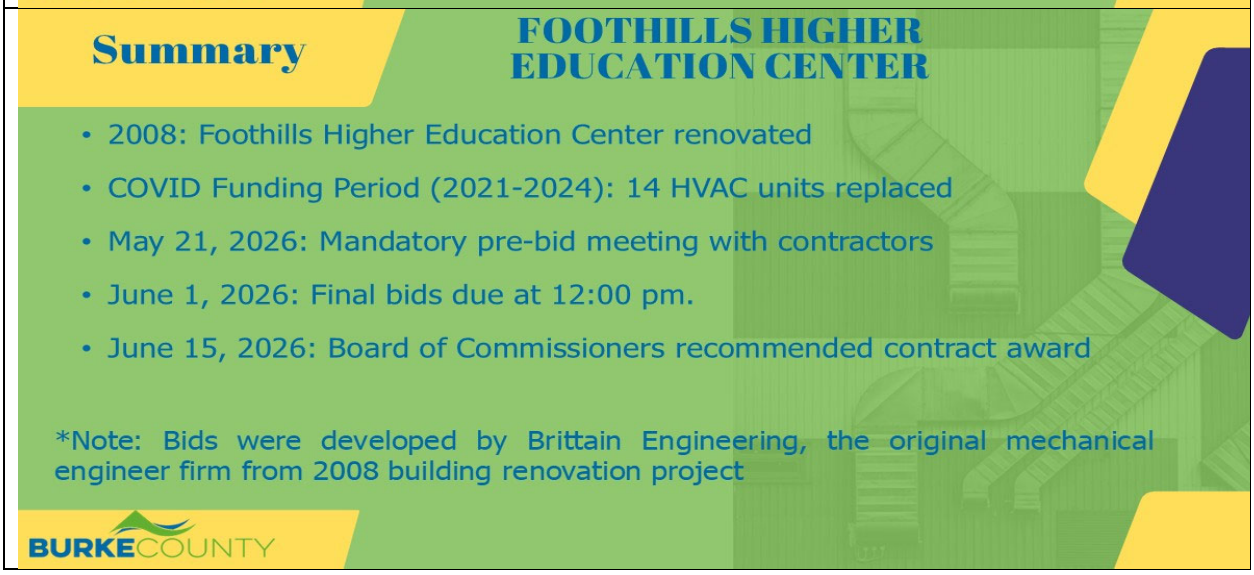
BURKECOUNTY

UNIT	MANUFACTURE	TONS	SERIAL #	YEAR
FHEC-RTU-1	Trane	25	2315109060	2023
FHEC-RTU-2	Trane	25	6491006130	2024
FHEC-RTU-3	Trane	25	2347100980	2024
FHEC-RTU-4	Trane	25	2347100970	2023
FHEC-RTU-5	Trane	6	8501005060	2023
FHEC-RTU-6	Trane	6	8491006100	2023
FHEC-RTU-7	Trane	12.5	2320139060	2023
FHEC-RTU-8	Trane	8.5	1342123720	2023
FHEC-RTU-9	Trane	7.5	2320121000	2023
FHEC-RTU-10	Trane	3	9221001060	2023
FHEC-RTU-11	Trane	4	2302145600	2023
FHEC-RTU-12	Trane	3	8491007150	2023
FHEC-RTU-13	Trane	3	8501001250	2023
FHEC-RTU-14	Trane	8.5	8501001180	2023
FHEC-RTU-15	Trane	3	2320121830	2013
FHEC-RTU-16	Trane	4	8501005000	2013
FHEC-RTU-17	Trane	4	2514104900	2013
FHEC-RTU-18	Trane	8.5	2320121520	2013
FHEC-RTU-19	Trane	6	8501004950	2013
FHEC-RTU-20	Trane	12.5	2320136760	2009
FHEC-RTU-21	Trane	12.5	8491006340	2008
FHEC-RTU-22	Trane	7.5	8491006310	2008
FHEC-RTU-23	Trane	7.5	8491007180	2008
FHEC-RTU-24	Trane	7.5	2320121340	2008
FHEC-RTU-25	Trane	12.5	2320136020	2008
FHEC-RTU-26	Trane	7.5	2320121270	2008
FHEC-RTU-27	Trane	12.5	8491006340	2008
FHEC-RTU-28	Trane	3	8491007050	2008
FHEC-RTU-29	Trane	4	8491007070	2008
FHEC-RTU-30	Trane	3	8491007090	2008
FHEC-RTU-31	Trane	7.5	8491007100	2008
FHEC-RTU-32	Trane	8.5	8501005410	2008
FHEC-RTU-33	Trane	5	2314133400	2008
FHEC-RTU-34	Trane	4	1342139020	2008
FHEC-RTU-35	Trane	4	1342139070	2008
FHEC-RTU-36	Trane	10	1342122500	2008
FHEC-RTU-37	Trane	3	1342139410	2008
FHEC-HP-1	Mitsubishi	14	PURY4618278	2004
FHEC-HP-2	Mitsubishi	14	PURY4618312	2004
FHEC-HP-3	Mitsubishi	14	PURY4618310	2004
FHEC-HP-4	Mitsubishi	1.5	63U018178	2010



BURKECOUNTY





Brian Epely, County Manager, emphasized that funding for this project would come from the existing capital reserve and that no additional budget appropriation would be needed.

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BID #:	Dated Posted:	Date Closed:
2026-0601	5/13/2026	6/1/2026

PROJECT:
Foothills Higher Education Center HVAC Replacement

Vendor:	Contact:	Phone:	Email:	Bid:
Hickory Sheet Metal Co. Inc.	Scott Punch	(828) 322-3720	spunch@hickorysheetmetal.net	$ 822,000.00
Wm. C. Reynolds Company, Inc.	John Walker	(828) 324-4540	jwalker@wcreynolds.biz	$ 641,531.00
Hickory Mechanical, Inc.	Adam Holland	(828) 328-1151	adam@hickorymechanical.com	$ 516,000.00

Recommendation
After reviewing all the submissions, and in consulation with Brittian Enineering, Inc, it is recommended to award the project to Hickory Mechanical, Inc as the lowest responsive and responsible bidder.

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

Motion: To award the contract to Hickory Mechanical Inc. in the amount of $516,000 for the replacement of three VRF systems consisting of thirty-three indoor air handlers, three outdoor heat pumps, and four indoor branch controllers at the Foothills Higher Education Center. Further, to authorize the County Manager to negotiate and execute the contract on behalf of the Board, subject to review and/or revisions by the County Attorney.

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

TAX - TAX COLLECTION REPORT AND FINAL SETTLEMENT REPORT FOR PERIOD ENDING MAY 31, 2026

Namrita Nelson, Property Valuation Manager, presented the Tax Collection Report for the period ending May 31, 2026, as follows:

Year-to-Date Revenue Collections				
	Budget	Actuals To Date	% Collected	$ Remaining
Current Year Taxes	$ 60,495,871	$ 59,925,209	99%	$ 570,662
Discounts	(350,000)	(346,436)		
Delinquent Taxes	700,000	706,006	101%	$ (6,006)

Interest and Fees	329,000	485,409	148%	$ (156,409)
	$ 61,174,871	$ 60,770,188		

2025-2026 Year-to-Date Levy				
	Current Year Amended Levy	Current Year Collected	% Collected	$ Remaining
Property Tax	$ 55,964,519	$ 54,670,327	98%	$ 1,294,192
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 and Final Settlement Report as presented.

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

The Final Settlement Report for the period ending May 31, 2026, reads as follows:

I respectfully submit the following Tax Collections Settlement for the period of April 20, 2026, thru May 31, 2026.

In compliance with N.C.G.S. § 105-273(a) (1) &(3)(d), included are the amounts collected using the NC Property Tax System (NC PTS) and the North Carolina Vehicle Tax System (NCVTS) for the county, municipalities, and county fire districts. These amounts include current and delinquent taxes collected and uncollected for the period between April 20, 2026, and May 31, 2026. Burke County also collects for the municipalities of:

- Connelly Springs
- Drexel
- Hildebran
- Long View
- Rhodhiss
- Valdese

SECTION 1: PROPERTY TAXES

Burke County — TR-401E Net Collections Summary

Period: 4/20/2026 – 5/31/2026 | Tax District: Burke County | Data as of 5/31/2026

Categories: Prepaid = TY2026 | Current Year = TY2025 | Delinquent = TY2024 & older

Levy Type	Category	Collections (period)	Uncollected (Unpaid Bal. 5/31/26)
TAX	Prepaid (2026)	$4,050.79	$61,800.82
	Current Year (2025)	$457,848.63	$1,286,196.31
	Delinquent (2024 & older)	$32,509.46	$889,203.73
	TAX — Total	**$494,408.88**	**$2,237,200.86**
Advertisement Fee	Prepaid (2026)	-	-
	Current Year (2025)	$4,369.76	$12,436.22
	Delinquent (2024 & older)	$480.00	$70,731.36
	Advertisement Fee — Total	**$4,849.76**	**$83,167.58**
Garnishment Fee	Prepaid (2026)	-	-
	Current Year (2025)	$10,235.75	$7,684.85
	Delinquent (2024 & older)	$740.66	$2,844.20
	Garnishment Fee — Total	**$10,976.41**	**$10,529.05**
Interest	Prepaid (2026)	-	-
	Current Year (2025)	$24,873.57	-
	Delinquent (2024 & older)	$6,729.07	-
	Interest — Total	**$31,602.64**	**-**
Landfill User Fee	Prepaid (2026)	$272.00	-
	Current Year (2025)	$45,208.04	$124,336.27
	Delinquent (2024 & older)	$5,623.22	$155,385.01
	Landfill User Fee — Total	**$51,103.26**	**$279,721.28**
Landfill User Fee Sr	Prepaid (2026)	$132.00	$1,185.00
	Current Year (2025)	$1,100.00	$4,292.20
	Delinquent (2024 & older)	$264.00	$2,341.23
	Landfill User Fee Sr — Total	**$1,496.00**	**$7,818.43**
LATE LIST PENALTY	Prepaid (2026)	$4.88	$19.65
	Current Year (2025)	$3,024.40	$5,441.77
	Delinquent (2024 & older)	$263.56	$16,753.72
	LATE LIST PENALTY — Total	**$3,292.84**	**$22,215.14**
NSF Penalty	Prepaid (2026)	$122.12	$38.16
	Current Year (2025)	$689.89	$191.52
	Delinquent (2024 & older)	-	$429.51
	NSF Penalty — Total	**$812.01**	**$659.19**
	GRAND TOTAL	**$598,541.80**	**$2,641,311.53**

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All Other Districts — TR-401E Net Collections Summary

Period: 4/20/2026 – 5/31/2026 | 34 districts combined (excludes Burke County) | Data as of 5/31/2026

Categories: Prepaid = TY2026 | Current Year = TY2025 | Delinquent = TY2024 & older

Levy Type	Category	Collections (period)	Uncollected (Unpaid Bal. 5/31/26)
TAX	Prepaid (2026)	$625.16	$12,087.73
	Current Year (2025)	$95,523.43	$263,481.18
	Delinquent (2024 & older)	$5,804.39	$112,966.75
	TAX — Total	**$101,952.98**	**$388,535.66**
Interest	Prepaid (2026)	-	-
	Current Year (2025)	$4,904.96	-
	Delinquent (2024 & older)	$886.67	-
	Interest — Total	**$5,791.63**	**-**
LANDFILL USER FEE	Prepaid (2026)	-	$5.00
	Current Year (2025)	$431.95	$1,224.31
	Delinquent (2024 & older)	$35.00	$273.22
	LANDFILL USER FEE — Total	**$466.95**	**$1,502.53**
LATE LIST PENALTY	Prepaid (2026)	$0.80	$4.84
	Current Year (2025)	$524.80	$958.15
	Delinquent (2024 & older)	$38.87	$2,041.93
	LATE LIST PENALTY — Total	**$564.47**	**$3,004.92**
MGR LANDFILL USR FEE	Prepaid (2026)	-	-
	Current Year (2025)	-	-
	Delinquent (2024 & older)	-	($200.52)
	MGR LANDFILL USR FEE — Total	**-**	**($200.52)**
	GRAND TOTAL	**$108,776.03**	**$392,842.59**

Note: Municipal Waste Fee details

LANDFILL USER FEE

District	Collections	Uncollected (5/31)
Drexel	71.35	93.27
Morganton	310.43	1,237.36
Valdese	85.17	171.90
Total	**466.95**	**1,502.53**

SECTION 2: VEHICLE TAX

VTS County: $902,320.78
Morganton V Fee: $34,280
Hickory V Fee: $99.75

SECTION 3 – Summary of Enforced Collection Activity

Enforced collections of delinquent tax bills can use several different remedies as allowed by N.C.G.S. § 105-367, 368, 374, and 375.

- Wage Garnishment
- Bank Attachment/Garnishment
- Debt Setoff
- Foreclosure

I certify that the collections staff have made diligent efforts using all collection methods legally available by statute, including notices, second notices, certified mail, wage garnishments, bank attachments, debt setoff, and foreclosure, to collect all delinquent accounts for the tax years 2016 through 2024, including the 2025 taxes, which became delinquent on January 6, 2026.

I respectfully request that the Burke County Board of Commissioners accept this report as the Settlement for the Fiscal Year beginning April 20, 2026, through May 31, 2026, as presented.

Respectfully Submitted,

/s/: Namrita Nelson
Namrita Nelson
Interim Burke County Tax Administrator

TAX - TAX RELEASE AND REFUND REPORT FOR PERIOD ENDING MAY 31, 2026
Namrita Nelson, Property Valuation Manager, presented the Release and Refund Report for the period ending May 31, 2026, as follows:

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$26,462.51	$17,819.29	$8,630.95	$0.00

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

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$262.23

Payee Name	Payee	Address 1	Address 3	Refund Type	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WRIGHT, KIERRA ANN	WRIGHT, KIERRA ANN	2736 POWELL DRIVE EXT	VALDESE, NC 28690	Adjustment >= $100	Refund Generated due to adjustment on Bill #0090978640-2025-2025-0000	Situs error	1	TAX	$0.00	$0.00	$0.00
							57	TAX	($176.30)	$0.00	($176.30)
							57	VEHICLE FEE	($20.00)	$0.00	($20.00)
							27	TAX	$35.26	$0.00	$35.26
										Refund	**$161.04**
YANG, SEEVILAY	YANG, SEEVILAY	2402 W VIEW ACRES AVENUE	HICKORY, NC 28601	Adjustment >= $100	Refund Generated due to adjustment on Bill #0089518337-2025-2025-0000	Situs error	1	TAX	$0.00	$0.01	$0.01
							57	TAX	($101.75)	($5.09)	($106.84)
							57	VEHICLE FEE	($20.00)	$0.00	($20.00)
							26	TAX	$24.42	$1.22	$25.64
										Refund	**$101.19**
										Refund Total	**$262.23**

Date run: 6/8/2026 2:43:50 PM **TR-304 Bill Release Report** NCPTS V4

Data as of: 6/7/2026 8:32:34 PM

Report Parameters:

Release Date Start: **5/1/2026** Release Date End: **5/31/2026**

Tax District: **BURKE COUNTY**

Default Sort-By: **Bill #,Taxpayer Name,Release Date,Billing Date,Operator ID, Release Amount**

Grouping: **Tax District,Release Reason**

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: Address Correction							
0000073116-2017-2017-0000-00-REG	REEP, JAMES	7/1/2017	LINDA WILBUR	5/15/2026	147.97	147.97	0.00
Subtotal					**147.97**	**147.97**	**0.00**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Adjustment							
0000073278-2022-2022-0000-00-REG	LAIL, BARBARA FOX	7/1/2022	LINDA WILBUR	5/11/2026	184.75	95.10	89.65
0000073278-2023-2023-0000-00-REG	LAIL, BARBARA FOX	7/3/2023	LINDA WILBUR	5/11/2026	117.81	23.65	94.16
0000073278-2024-2024-0000-00-REG	LAIL, BARBARA FOX	7/15/2024	LINDA WILBUR	5/11/2026	117.81	111.65	6.16
Subtotal					**420.37**	**230.40**	**189.97**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Amended Listing							
0024055881-2025-2025-0000-00-REG	DUCKWORTH, BARBARA	7/1/2025	LINDA WILBUR	5/11/2026	18.86	18.86	0.00
Subtotal					**18.86**	**18.86**	**0**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Assessed In Error							
0024063166-2022-2022-0000-00-REG	JM AIRCRAFT, INC	7/1/2022	LINDA WILBUR	5/8/2026	1,567.23	1,567.23	0.00
0024063166-2025-2025-0000-00-REG	JM AIRCRAFT, INC	7/1/2025	LINDA WILBUR	5/8/2026	3,418.80	3,418.80	0.00
Subtotal					**4,986.03**	**4,986.03**	**0**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Deceased							
0000073116-2016-2016-0000-00-REG	REEP, JAMES	7/1/2016	LINDA WILBUR	5/15/2026	144.77	144.77	0.00
0000073116-2018-2018-0000-00-REG	REEP, JAMES	7/1/2018	LINDA WILBUR	5/15/2026	147.97	147.97	0.00
0000073116-2019-2019-0000-00-REG	REEP, JAMES	7/1/2019	LINDA WILBUR	5/15/2026	139.35	139.35	0.00
0000073116-2020-2020-0000-00-REG	REEP, JAMES	7/1/2020	LINDA WILBUR	5/15/2026	59.94	59.94	0.00
0000073116-2021-2021-0000-00-REG	REEP, JAMES	7/1/2021	LINDA WILBUR	5/15/2026	89.90	89.90	0.00
0000073116-2022-2022-0000-00-REG	REEP, JAMES	7/1/2022	LINDA WILBUR	5/15/2026	89.90	89.90	0.00
0000073116-2023-2023-0000-00-REG	REEP, JAMES	7/3/2023	LINDA WILBUR	5/15/2026	29.26	29.26	0.00
0000073116-2024-2024-0000-00-REG	REEP, JAMES	7/15/2024	LINDA WILBUR	5/15/2026	29.26	29.26	0.00
0000073116-2025-2025-0000-00-REG	REEP, JAMES	7/1/2025	LINDA WILBUR	5/15/2026	29.00	29.00	0.00
0024064762-2024-2024-0000-00-REG	LOWDERMILK, DONALD R	7/15/2024	LINDA WILBUR	5/11/2026	12.01	5.85	6.16
0024064762-2025-2025-0000-00-REG	LOWDERMILK, DONALD R	7/1/2025	LINDA WILBUR	5/11/2026	11.90	5.79	6.11
0024075535-2025-2025-0000-00-REG	ABEE, RICKY THOMAS	7/1/2025	KAYLA	5/6/2026	6.11	6.11	0.00
0024076815-2025-2025-0000-00-REG	SHARPE, BESSIE B	7/1/2025	LINDA WILBUR	5/14/2026	10.99	10.99	0.00

0024085246-2025-2025-0000-00-REG	LASSO, JOSH	7/1/2025	KAYLA	5/20/2026	66.85	66.85	0.00
0024085752-2025-2025-0000-00-REG	GIBSON, KATHY SINGLETON	8/29/2025	LOENDORF	5/20/2026	53.65	53.65	0.00
0024085929-2025-2025-0000-00-REG	HOLMAN, LEONARD DALE JR	8/29/2025	LOENDORF	5/20/2026	12.11	12.11	0.00
0024086393-2025-2025-0000-00-REG	POTEET, KARIGAN JULIONIA	8/29/2025	LOENDORF	5/28/2026	16.19	16.19	0.00
0024087079-2025-2025-0000-00-REG	HUGHEY, KELSEY CURTIS	8/29/2025	KAYLA	5/11/2026	30.72	30.72	0.00
0024087318-2025-2025-0000-00-REG	HUGHEY, KELSEY CURTIS	8/29/2025	KAYLA	5/11/2026	13.49	13.49	0.00
0024087621-2025-2025-0000-00-REG	WOOD, MARGIE IRENE	8/29/2025	LOENDORF	5/20/2026	23.12	23.12	0.00
0024088612-2025-2025-0000-00-REG	LOGAN, MICHAEL JULIAN	8/29/2025	KAYLA	5/8/2026	88.71	88.71	0.00
0024088887-2025-2025-0000-00-REG	BERNARDO AGUSTIN, GABRIELA	8/29/2025	LINDA WILBUR	5/13/2026	271.95	271.95	0.00
0024090006-2025-2025-0000-00-REG	CASTNER, LARRY MELVIN	8/29/2025	LOENDORF	5/28/2026	51.50	51.50	0.00
0024090120-2025-2025-0000-00-REG	STROUD, SAMANTHA RUSSELL	8/29/2025	KAYLA	5/18/2026	13.11	13.11	0.00
0024091041-2025-2025-0000-00-REG	JOHNSON, MELANIE CHILDERS	8/29/2025	LOENDORF	5/6/2026	83.50	83.50	0.00
0024092025-2025-2025-0000-00-REG	ADDISON, SARAH RUTH	8/29/2025	LOENDORF	5/20/2026	106.76	106.76	0.00
0024093135-2025-2025-0000-00-REG	TONER, BROCK ANDREW	8/29/2025	KAYLA	5/14/2026	231.60	231.60	0.00
Subtotal					**1,264.67**	**1,264.67**	**0**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Late Listing**						
0000073116-2026-2020-0000-01-REG	REEP, JAMES	5/15/2026	LINDA WILBUR	5/18/2026	59.94	5.45	54.49
Subtotal					**59.94**	**5.45**	**54.49**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Not in Burke County**						
0000078953-2025-2025-0000-00-REG	CAMPBELL, LONNY JAMES	7/1/2025	LINDA WILBUR	5/11/2026	15.27	15.27	0.00
0024033450-2024-2024-0000-00-REG	SHIRAH, THOMAS BRIAN	7/15/2024	LINDA WILBUR	5/18/2026	33.09	33.09	0.00
0024033450-2025-2025-0000-00-REG	SHIRAH, THOMAS BRIAN	7/1/2025	LINDA WILBUR	5/18/2026	32.79	32.79	0.00
0024052337-2021-2021-0000-00-REG	HUGHEY, KELSEY CURTIS	7/1/2021	KAYLA	5/11/2026	36.00	36.00	0.00
0024052337-2022-2022-0000-00-REG	HUGHEY, KELSEY CURTIS	7/1/2022	KAYLA	5/11/2026	36.00	36.00	0.00
0024052337-2023-2023-0000-00-REG	HUGHEY, KELSEY CURTIS	7/3/2023	KAYLA	5/11/2026	29.02	29.02	0.00
0024052337-2024-2024-0000-00-REG	HUGHEY, KELSEY CURTIS	7/15/2024	KAYLA	5/11/2026	27.57	27.57	0.00
0024052337-2025-2025-0000-00-REG	HUGHEY, KELSEY CURTIS	7/1/2025	KAYLA	5/11/2026	27.32	27.32	0.00
0024059010-2023-2023-0000-00-REG	CJAM ENTERPRISES LLC	7/3/2023	LINDA WILBUR	5/27/2026	61.60	61.60	0.00
0024059010-2024-2024-0000-00-REG	CJAM ENTERPRISES LLC	7/15/2024	LINDA WILBUR	5/27/2026	67.76	67.76	0.00
0024059010-2025-2025-0000-00-REG	CJAM ENTERPRISES LLC	7/1/2025	LINDA WILBUR	5/27/2026	67.16	67.16	0.00
0024064681-2025-2025-0000-00-REG	PITTMAN, EARL R	7/1/2025	LINDA WILBUR	5/11/2026	6.11	6.11	0.00
Subtotal					**439.69**	**439.69**	**0.00**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Ownership Correction**						
0000073140-2025-2025-0000-00-REG	SHELL, SUNIANNE HALEY	7/1/2025	KAYLA	5/7/2026	22.62	22.62	0.00
0000076645-2023-2023-0000-00-REG	FLEMING, FRANK GILBERT	7/3/2023	LINDA WILBUR	5/11/2026	10.30	10.30	0.00
0000076645-2024-2024-0000-00-REG	FLEMING, FRANK GILBERT	7/15/2024	LINDA WILBUR	5/11/2026	14.17	14.17	0.00
0000076645-2024-2024-0000-01-REG	DEAL GILERT ALAN	7/15/2024	LINDA WILBUR	5/11/2026	14.17	14.17	0.00
0000076645-2025-2025-0000-00-REG	FLEMING, FRANK GILBERT	7/1/2025	LINDA WILBUR	5/11/2026	18.01	18.01	0.00
0000088791-2025-2025-0000-00-REG	SMITH, CHRIS K	7/1/2025	LINDA WILBUR	5/11/2026	104.69	104.69	0.00
0024022233-2025-2025-0000-00-REG	SMITH, MEGAN ELIZABETH	7/1/2025	LINDA WILBUR	5/18/2026	102.92	102.92	0.00
0024064762-2024-2024-0000-00-REG	LOWDERMILK, DONALD R	7/15/2024	LINDA WILBUR	5/11/2026	6.16	6.16	0.00
0024064762-2025-2025-0000-00-REG	LOWDERMILK, DONALD R	7/1/2025	LINDA WILBUR	5/11/2026	6.11	6.11	0.00
Subtotal					**299.15**	**299.15**	**0**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: SMALL UNDERPAYMENT**						
0000008136-2025-2025-0000-00-REG	TAYLOR, DONALD EUGENE	7/1/2025	NELSON	5/12/2026	344.94	0.08	344.86
0000008507-2025-2025-0000-00-REG	GOINS, STEPHANIE	7/1/2025	NELSON	5/6/2026	334.02	0.15	333.87
0000011348-2025-2025-0000-00-REG	HARDY, ANTWAN	7/1/2025	BRITTANY	5/5/2026	45.70	0.34	45.36
0000011916-2025-2025-0000-00-REG	RECTOR, JOEL RANDOLPH	7/1/2025	DONNA SHIRLEY	5/18/2026	471.48	0.09	471.39
0000012947-2025-2025-0000-00-REG	BRYANT, MARY ELLEN	7/1/2025	DAWN	5/5/2026	446.92	0.07	446.85
0000014969-2025-2025-0000-00-REG	LEFEAVERS, PATRICIA GAY	7/1/2025	DONNA SHIRLEY	5/18/2026	524.69	0.03	524.66
0000018342-2025-2025-0000-00-REG	COLEMAN, MARGARET ANITA	7/1/2025	DAWN	5/5/2026	191.34	0.50	190.84
0000019891-2025-2025-0000-00-REG	ANARIBA, RITA YANETH	7/1/2025	NELSON	5/1/2026	401.26	0.31	400.95
0000021624-2025-2025-0000-00-REG	BREEDLOVE, REVONDA IRENE	7/1/2025	NELSON	5/15/2026	519.44	0.10	519.34
0000022522-2025-2025-0000-00-REG	R ANELL HOUSING GROUP LLC	7/1/2025	NELSON	5/12/2026	14.50	0.22	14.28
0000025729-2025-2025-0000-00-REG	BLACKBURN, AMBER NICHOLE	7/1/2025	DAWN	5/5/2026	505.65	0.05	505.60
0000027147-2025-2025-0000-00-REG	FLYNN, BENJAMIN JASON	7/1/2025	NELSON	5/7/2026	784.34	0.32	784.02
0000027689-2023-2023-0000-00-REG	HIPP, CAROL V	7/3/2023	NELSON	5/27/2026	21.06	0.39	20.67
0000033796-2024-2024-0000-00-REG	HUDSON, PENNY	7/15/2024	NELSON	5/12/2026	306.24	0.24	306.00
0000036857-2025-2025-0000-00-REG	HUNT, PRESTON L	7/1/2025	NELSON	5/14/2026	279.81	0.12	279.69
0000042223-2025-2025-0000-00-REG	CLONTZ, JAMES ROY JR	7/1/2025	NELSON	5/8/2026	1,081.67	0.07	1,081.60
0000048339-2025-2025-0000-00-REG	BROOKS, JEREMY S	7/1/2025	DAWN	5/5/2026	724.29	0.07	724.22
0000049427-2024-2024-0000-00-REG	TURVIN, BRENDA	7/15/2024	EPAY DPC	5/5/2026	11.47	0.08	11.39
0000049427-2025-2025-0000-00-REG	TURVIN, BRENDA	7/1/2025	EPAY DPC	5/5/2026	11.37	0.09	11.28
0000050231-2025-2025-0000-00-REG	HARE, MATTHEW DAVID	7/1/2025	NELSON	5/22/2026	462.31	0.09	462.22
0000051477-2025-2025-0000-00-REG	BRUCE, LISA ANN	7/1/2025	EMILY	5/27/2026	265.34	0.87	264.47
0000051902-2025-2025-0000-00-REG	WYCOFF, MICHAEL D	7/1/2025	NELSON	5/5/2026	1,149.52	0.03	1,149.49
0000056944-2025-2025-0000-00-REG	MITCHAM, JAMES R	7/1/2025	NELSON	5/12/2026	585.54	0.03	585.51
0000059430-2022-2022-0000-00-REG	WELBORN, LORETTA	7/1/2022	DAWN	5/26/2026	336.20	0.33	335.87
0000073057-2025-2025-0000-00-REG	ALDRIDGE, JERRY	7/1/2025	NELSON	5/14/2026	6.11	0.05	6.06
0000073116-2026-2020-0000-01-REG	REEP, JAMES	5/15/2026	EMILY	5/18/2026	59.94	0.29	59.65
0000073393-2025-2025-0000-00-REG	PERKINS, CLIFF	7/1/2025	BRITTANY	5/5/2026	106.05	0.68	105.37
0000080205-2025-2025-0000-00-REG	ANDRADE, LETICIA	7/1/2025	NELSON	5/19/2026	137.84	0.84	137.00
0000084601-2024-2024-0000-00-REG	SETZER, KENNETH WARD JR	7/15/2024	NELSON	5/20/2026	5.85	0.09	5.76
0000085013-2025-2025-0000-00-REG	WISE, WENDY MICHELLE	7/1/2025	NELSON	5/6/2026	106.72	0.47	106.25
0000086324-2025-2025-0000-00-REG	LUDLAM, TYLER	7/1/2025	BRITTANY	5/5/2026	102.75	0.64	102.11

0000088028-2024-2024-0000-00-REG	PARKER, RODNEY D	7/15/2024	NELSON	5/20/2026	5.85	0.20	5.65
0024007973-2024-2024-0000-00-REG	MATTHEWS, JAMES RICHARD II	7/15/2024	NELSON	5/26/2026	20.60	0.30	20.30
0024020628-2025-2025-0000-00-REG	ZAMORA-PINO, MARCELLA	7/1/2025	EPAY DPC	5/5/2026	95.39	0.72	94.67
0024020629-2025-2025-0000-00-REG	ZAMORA-PINO, MARCELLA	7/1/2025	EPAY DPC	5/5/2026	70.10	0.53	69.57
0024021542-2024-2024-0000-00-REG	PARDUE, MICHEAL SOMERS	7/15/2024	NELSON	5/20/2026	41.03	0.62	40.41
0024024626-2025-2025-0000-00-REG	WILSON, ROGER	7/1/2025	BRITTANY	5/5/2026	59.86	0.45	59.41
0024025102-2025-2025-0000-00-REG	WILLIS, KEITH EDWARD	7/1/2025	NELSON	5/1/2026	29.23	0.23	29.00
0024033914-2025-2025-0000-00-REG	HOYLE, MARK W	7/1/2025	BRITTANY	5/5/2026	21.30	0.32	20.98
0024034095-2025-2025-0000-00-REG	MOORE, DAVID F	7/1/2025	NELSON	5/26/2026	64.42	0.06	64.36
0024034268-2025-2025-0000-00-REG	MCGIMSEY, GREGORY T	7/1/2025	DONNA SHIRLEY	5/12/2026	6.11	0.42	5.69
0024037161-2019-2018-0000-00-REG	SEITZ, TONYA SILVERS	8/9/2019	NELSON	5/29/2026	7.60	0.05	7.55
0024044916-2024-2024-0000-00-REG	NORMAN, LESLEY MARIE	7/15/2024	EMILY	5/26/2026	5.85	0.16	5.69
0024046638-2020-2019-0000-00-REG	JOHNSON, KIMBERLY RENA	3/27/2020	DAWN	5/5/2026	6.11	0.14	5.97
0024049456-2025-2025-0000-00-REG	GORMAN, GARY TODD	7/1/2025	NELSON	5/13/2026	12.34	0.87	11.47
0024058474-2021-2021-0000-00-REG	ALDERSON, COREY WAYNE	11/10/2021	NELSON	5/11/2026	13.80	0.11	13.69
0024058751-2021-2021-0000-00-REG	PUETT, LLOYD WEEKS III	11/10/2021	NELSON	5/26/2026	5.72	0.23	5.49
0024059005-2025-2025-0000-00-REG	SHORTHOUSE, BRIAN T	7/1/2025	NELSON	5/8/2026	33.58	0.25	33.33
0024059612-2025-2025-0000-00-REG	BRYANT, GARREN REED	7/1/2025	BRITTANY	5/5/2026	9.28	0.29	8.99
0024059644-2022-2022-0000-00-REG	POTEAT, JONATHAN EDWARD	7/1/2022	NELSON	5/19/2026	33.25	0.25	33.00
0024061723-2022-2021-0000-00-REG	MCLAUGHLIN, JOHNNIE DAVID	8/18/2022	NELSON	5/20/2026	8.05	0.21	7.84
0024062105-2022-2021-0000-00-REG	MCELRATH, ANGELIA SHANIKA	8/18/2022	NELSON	5/26/2026	16.97	0.13	16.84
0024063845-2024-2024-0000-00-REG	TURNER, DANNY RAY	7/15/2024	NELSON	5/14/2026	15.40	0.61	14.79
0024064527-2022-2021-0000-00-REG	CLARK, LIGE MICHAEL	8/18/2022	NELSON	5/18/2026	7.23	0.47	6.76
0024068409-2022-2022-0000-00-REG	POTTER, MEREDITH ALLISON	12/14/2022	NELSON	5/15/2026	39.89	0.29	39.60
0024068435-2022-2022-0000-00-REG	SMITH, EMILEIGH KATHERINE	12/14/2022	NELSON	5/28/2026	48.97	0.77	48.20
0024069450-2025-2025-0000-00-REG	DUBOYD, DIANE	7/1/2025	NELSON	5/6/2026	597.41	0.08	597.33
0024071432-2023-2022-0000-00-REG	WHEELER, MONICA CAVENDER	8/14/2023	EPAY DPC	5/6/2026	41.41	0.06	41.35
0024071600-2023-2022-0000-00-REG	PUCKETT, RUSSELL HARMON	8/14/2023	NELSON	5/20/2026	8.11	0.07	8.04
0024073978-2023-2023-0000-00-REG	MOJICA, DAVEN NATHANIEL	8/14/2023	NELSON	5/19/2026	37.34	0.82	36.52
0024078494-2024-2024-0000-00-REG	DOCKERY, SARAH JEAN	8/19/2024	NELSON	5/19/2026	5.46	0.88	4.58
0024078819-2024-2024-0000-00-REG	SAINE, DONNIE RICHARD	8/19/2024	EPAY DPC	5/20/2026	63.05	0.04	63.01
0024079533-2024-2024-0000-00-REG	LUCKADOO, SHANE ANDREW	8/19/2024	BRITTANY	5/5/2026	19.51	0.47	19.04
0024079683-2024-2024-0000-00-REG	SUMMERLIN, EMILEE ANN	8/19/2024	BRITTANY	5/5/2026	53.07	0.40	52.67
0024080718-2024-2024-0000-00-REG	STEWART, TAMARA MERCEDES	8/19/2024	DAWN	5/26/2026	18.16	0.13	18.03
0024081169-2024-2024-0000-00-REG	WHEELER, MONICA CAVENDER	8/19/2024	EPAY DPC	5/6/2026	40.49	0.05	40.44
0024081222-2024-2024-0000-00-REG	CASTRO OTERO, JESUS NOEL	8/19/2024	NELSON	5/18/2026	15.79	0.26	15.53
0024081891-2024-2024-0000-00-REG	BRITTAIN, ROBBI KARLYLE	8/19/2024	NELSON	5/11/2026	3.83	0.02	3.81
0024082757-2024-2024-0000-00-REG	FOX, SHIRLEY POWELL	8/19/2024	NELSON	5/20/2026	5.56	0.04	5.52
0024083076-2025-2025-0000-00-REG	WHISENANT, ISABELLA MARIE	7/1/2025	NELSON	5/12/2026	123.50	0.79	122.71
0024085576-2025-2025-0000-00-REG	HICKS, ANGELA HARRISON	8/29/2025	DAWN	5/26/2026	10.98	0.17	10.81
0024085577-2025-2025-0000-00-REG	LANE, SHANEA DAWNELE	8/29/2025	EMILY	5/5/2026	23.49	0.18	23.31
0024085584-2025-2025-0000-00-REG	PATTERSON, JOHN WALTER	8/29/2025	NELSON	5/14/2026	32.02	0.57	31.45
0024085605-2025-2025-0000-00-REG	THOMPSON, LARISSA COLETTE	8/29/2025	EMILY	5/5/2026	23.16	0.17	22.99
0024085642-2025-2025-0000-00-REG	COLEMAN, JACOB RYAN	8/29/2025	NELSON	5/26/2026	81.36	0.78	80.58
0024085652-2025-2025-0000-00-REG	GENOVESE, LEIGHANN	8/29/2025	EMILY	5/5/2026	17.48	0.13	17.35
0024085762-2025-2025-0000-00-REG	WALLEN, CHRISTOPHER RALPH	8/29/2025	NELSON	5/11/2026	56.86	0.53	56.33
0024085810-2025-2025-0000-00-REG	BASS, ELAINE WOODIE	8/29/2025	NELSON	5/18/2026	8.03	0.12	7.91
0024085846-2025-2025-0000-00-REG	MATTHEWS, G'LELLIER ANNE	8/29/2025	NELSON	5/20/2026	11.68	0.08	11.60
0024086082-2025-2025-0000-00-REG	BROWN, NICKOMA ADAM	8/29/2025	NELSON	5/15/2026	15.40	0.20	15.20
0024086111-2025-2025-0000-00-REG	CALI, MICHAEL FRANCIS	8/29/2025	NELSON	5/29/2026	52.45	0.04	52.41
0024086145-2025-2025-0000-00-REG	CHANG, CHUE YEE	8/29/2025	NELSON	5/18/2026	72.84	0.55	72.29
0024086203-2025-2025-0000-00-REG	BARRETT, THOMAS EDWARD	8/29/2025	NELSON	5/26/2026	109.08	0.80	108.28
0024086204-2025-2025-0000-00-REG	STREET, TONIA DENISE	8/29/2025	NELSON	5/6/2026	50.70	0.42	50.28
0024086249-2025-2025-0000-00-REG	CALDWELL, FREDDIE JOE II	8/29/2025	DAWN	5/26/2026	61.61	0.46	61.15
0024086321-2025-2025-0000-00-REG	BRADSHAW, PAUL STEPHENSON	8/29/2025	NELSON	5/14/2026	33.78	0.25	33.53
0024086328-2025-2025-0000-00-REG	DANIELS, MARY TILLERY	8/29/2025	NELSON	5/15/2026	70.07	0.52	69.55
0024086452-2025-2025-0000-00-REG	BORDERS, TAHJII JARMEEL	8/29/2025	NELSON	5/26/2026	52.71	0.86	51.85
0024086495-2025-2025-0000-00-REG	LEE, SAU	8/29/2025	NELSON	5/20/2026	55.32	0.42	54.90
0024086498-2025-2025-0000-00-REG	FREDERICK, AMANDA LORINE	8/29/2025	NELSON	5/18/2026	52.73	0.40	52.33
0024086643-2025-2025-0000-00-REG	BUFF, AMANDA DAWN	8/29/2025	NELSON	5/20/2026	83.07	0.79	82.28
0024086697-2025-2025-0000-00-REG	BAZZLE, MARY ALLISON	8/29/2025	NELSON	5/11/2026	76.08	0.57	75.51
0024086963-2025-2025-0000-00-REG	WRIGHT, CHANCE JACOB	8/29/2025	DAWN	5/5/2026	91.39	0.67	90.72
0024087200-2025-2025-0000-00-REG	JETT, ALEIGHA DANEILLE	8/29/2025	NELSON	5/27/2026	57.79	0.52	57.27
0024087252-2025-2025-0000-00-REG	FELDER, CHELSIE SCHARRON	8/29/2025	NELSON	5/11/2026	100.62	0.76	99.86
0024087361-2025-2025-0000-00-REG	WATSON, MIRANDA LOWMAN	8/29/2025	NELSON	5/5/2026	101.43	0.77	100.66
0024087403-2025-2025-0000-00-REG	HOGAN, ZACHARY VERMONT	8/29/2025	NELSON	5/26/2026	55.30	0.42	54.88
0024087478-2025-2025-0000-00-REG	WARD, JAMMIE LEN	8/29/2025	DAWN	5/26/2026	61.05	0.46	60.59
0024087487-2025-2025-0000-00-REG	PENDERGRASS, BRADLEY LANDON	8/29/2025	NELSON	5/19/2026	80.65	0.60	80.05
0024087490-2025-2025-0000-00-REG	LAWRENCE, BOBBI JANE	8/29/2025	NELSON	5/8/2026	63.10	0.47	62.63
0024087546-2025-2025-0000-00-REG	FULLER, SERENA MARIE	8/29/2025	NELSON	5/19/2026	48.42	0.61	47.81
0024087643-2025-2025-0000-00-REG	WORTMAN, JAY EARL	8/29/2025	EMILY	5/5/2026	74.44	0.62	73.82
0024087660-2025-2025-0000-00-REG	ABEE, KELLIE LEANNE	8/29/2025	NELSON	5/15/2026	5.49	0.08	5.41
0024087741-2025-2025-0000-00-REG	QUEEN, CHERYL PARRISH	8/29/2025	EMILY	5/12/2026	122.56	0.62	121.94
0024087864-2025-2025-0000-00-REG	WOODS, PHILLIP MICHAEL	8/29/2025	NELSON	5/21/2026	88.37	0.84	87.53
0024088081-2025-2025-0000-00-REG	WILLIS, FELICIA MARIE	8/29/2025	NELSON	5/18/2026	32.25	0.24	32.01

0024088420-2025-2025-0000-00-REG	PHILLIPS, KARA MICHELLE	8/29/2025	BRITTANY	5/5/2026	40.86	0.30	40.56
0024088463-2025-2025-0000-00-REG	BERRY, CRYSTAL MICHELLE	8/29/2025	NELSON	5/11/2026	81.06	0.61	80.45
0024088615-2025-2025-0000-00-REG	GILES, CHRISTIAN EDWARD	8/29/2025	NELSON	5/18/2026	57.40	0.43	56.97
0024088665-2025-2025-0000-00-REG	MACDONALD, JAMES DAVID	8/29/2025	EMILY	5/5/2026	43.06	0.37	42.69
0024088738-2025-2025-0000-00-REG	LOWDERMILK, DAVION LEE	8/29/2025	DAWN	5/26/2026	69.21	0.52	68.69
0024088850-2025-2025-0000-00-REG	GARCIA, JOSE ROBERTO	8/29/2025	DAWN	5/26/2026	54.58	0.41	54.17
0024088903-2025-2025-0000-00-REG	MACDONALD, CHELSEA BROOKE	8/29/2025	EMILY	5/5/2026	118.05	0.84	117.21
0024088904-2025-2025-0000-00-REG	COLE, ZACHARY ANDREW	8/29/2025	NELSON	5/20/2026	40.40	0.30	40.10
0024088916-2025-2025-0000-00-REG	MCKINNEY, JOSEPH WILLIAM	8/29/2025	NELSON	5/12/2026	93.61	0.70	92.91
0024089020-2025-2025-0000-00-REG	JOHNSON, RONALD DARRYL JR	8/29/2025	EMILY	5/12/2026	174.24	1.00	173.24
0024089244-2025-2025-0000-00-REG	WILLIAMS, RANDY GENE	8/29/2025	BRITTANY	5/5/2026	4.16	0.27	3.89
0024089522-2025-2025-0000-00-REG	PAULETTE, YANIRA SHAUL	8/29/2025	NELSON	5/6/2026	82.42	1.00	81.42
0024089778-2025-2025-0000-00-REG	BERRYHILL, GARRETT LEE	8/29/2025	DAWN	5/26/2026	56.56	0.43	56.13
0024090011-2025-2025-0000-00-REG	CORPENING, KELVIN LEROY	8/29/2025	NELSON	5/14/2026	203.10	0.04	203.06
0024090013-2025-2025-0000-00-REG	CONDON, JEFFREY ROBERT	8/29/2025	EMILY	5/5/2026	95.74	0.73	95.01
0024090100-2025-2025-0000-00-REG	BALL, SERAPHINA VATASHA	8/29/2025	EMILY	5/12/2026	154.75	0.85	153.90
0024090149-2025-2025-0000-00-REG	TAYLOR, REGINA GAIL	8/29/2025	NELSON	5/22/2026	55.10	0.43	54.67
0024090294-2025-2025-0000-00-REG	MILLER, JAMES EARL	8/29/2025	NELSON	5/1/2026	11.14	0.32	10.82
0024090332-2025-2025-0000-00-REG	WARD, RANDY LEE DOUGLAS	8/29/2025	NELSON	5/8/2026	47.76	0.36	47.40
0024090339-2025-2025-0000-00-REG	YODER, JASON VERNON	8/29/2025	NELSON	5/1/2026	5.40	0.41	4.99
0024090435-2025-2025-0000-00-REG	PEREZ, ROGER JEREZ	8/29/2025	DAWN	5/26/2026	5.46	0.10	5.36
0024090510-2025-2025-0000-00-REG	CONLEY, DYLAN JOSEPH	8/29/2025	NELSON	5/11/2026	60.25	0.45	59.80
0024090520-2025-2025-0000-00-REG	BAME, JAMES RICHARD	8/29/2025	NELSON	5/5/2026	55.81	0.42	55.39
0024090666-2025-2025-0000-00-REG	WEST, REGINA BRISTOL	8/29/2025	NELSON	5/18/2026	56.33	1.00	55.33
0024090775-2025-2025-0000-00-REG	DYSON, RENATA ANN	8/29/2025	NELSON	5/26/2026	29.12	0.03	29.09
0024090813-2025-2025-0000-00-REG	REED, DUSTIN CHARLES	8/29/2025	NELSON	5/8/2026	82.00	0.62	81.38
0024090855-2025-2025-0000-00-REG	SIDES, LISA GAIL	8/29/2025	EMILY	5/12/2026	218.98	0.85	218.13
0024091067-2025-2025-0000-00-REG	MANDUJANO, ARTURO	8/29/2025	DAWN	5/5/2026	81.78	0.62	81.16
0024091088-2025-2025-0000-00-REG	JENNINGS, HANNAH ELIZABETH	8/29/2025	NELSON	5/8/2026	131.98	0.77	131.21
0024091130-2025-2025-0000-00-REG	PRICE, RAYMOND CARROLL	8/29/2025	NELSON	5/15/2026	83.64	0.62	83.02
0024091419-2025-2025-0000-00-REG	BELL, AYSIA LEIGHANN	8/29/2025	NELSON	5/26/2026	8.32	0.26	8.06
0024091465-2025-2025-0000-00-REG	LOWMAN, ROBBIE ALAN	8/29/2025	EMILY	5/11/2026	12.48	0.16	12.32
0024091569-2025-2025-0000-00-REG	DEMKO, KYLE BRIAN	8/29/2025	DONNA SHIRLEY	5/8/2026	143.84	0.85	142.99
0024091850-2025-2025-0000-00-REG	TAYLOR, FRANKLIN TODD	8/29/2025	NELSON	5/26/2026	55.22	0.41	54.81
0024091883-2025-2025-0000-00-REG	ALLRED, ANGELA GAIL	8/29/2025	NELSON	5/13/2026	68.06	0.66	67.40
0024091954-2025-2025-0000-00-REG	GASPER, ALEX	8/29/2025	NELSON	5/21/2026	87.08	0.65	86.43
0024092150-2025-2025-0000-00-REG	MCCAIN, YARKEE SHEREE	8/29/2025	EMILY	5/27/2026	155.21	0.85	154.36
0024092193-2025-2025-0000-00-REG	TIGUILA MEJIA, STEPHANIE	8/29/2025	NELSON	5/18/2026	111.31	0.97	110.34
0024092272-2025-2025-0000-00-REG	SPEAGLE, JOSHUA HAYES MAHAN	8/29/2025	BRITTANY	5/5/2026	40.43	0.65	39.78
0024092367-2025-2025-0000-00-REG	COLLINS, MICHAELA ALEXIS	8/29/2025	NELSON	5/11/2026	61.19	0.46	60.73
0024092655-2025-2025-0000-00-REG	COLE, DANIELLE ELLEN	8/29/2025	NELSON	5/26/2026	19.07	0.14	18.93
0024092669-2025-2025-0000-00-REG	LAWING, CALEB NATHANIEL	8/29/2025	EMILY	5/5/2026	50.50	0.38	50.12
0024092826-2025-2025-0000-00-REG	HESS, AMBER NICOLE	8/29/2025	EMILY	5/12/2026	149.31	0.87	148.44
0024093380-2025-2025-0000-00-REG	MATTHEWS, TASHA NICHOLE	8/29/2025	NELSON	5/26/2026	36.78	0.28	36.50
0024093391-2025-2025-0000-00-REG	ALLEN, JENNIFER CLARK	8/29/2025	NELSON	5/11/2026	18.78	0.79	17.99
0024093581-2025-2025-0000-00-REG	DUCKWORTH, AMANDA KAY	8/29/2025	NELSON	5/4/2026	17.98	0.19	17.79
Subtotal					**17,636.45**	**61.62**	**17,574.83**
TAX DISTRICT: BURKE COUNTY	**RELEASE REASON: Sold/Traded**						
0024076422-2025-2025-0000-00-REG	WOODY, CHARLES G	7/1/2025	KAYLA	5/14/2026	6.11	6.11	0.00
0024077060-2025-2025-0000-01-REG	BECK, SALLY LEWIS	7/1/2025	KAYLA	5/7/2026	365.35	365.35	0.00
Subtotal					**371.46**	**371.46**	**0.00**
Total					**26,462.51**	**8,630.95**	**17,819.29**

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

CM – WITHDRAWAL OF CONSENT TO PARTICIPATE IN THE MOTION FOR LEAVE TO AMEND (MLA) IN THE TRIS PHARMA OPIOID LITIGATION

Brian Epley, County Manager, explained that Burke County had previously consented to participate in a multi-jurisdictional Motion for Leave to Amend (MLA) to add Tris Pharma as a defendant in the County's opioid litigation based on the recommendation of the National Opioid Litigation Consortium and associated legal counsel. He reported that litigation counsel has since

reevaluated the matter and now recommends that participating jurisdictions withdraw their consent because the anticipated litigation costs are expected to exceed any potential recovery. Mr. Epley noted that the County must respond by June 26, 2026, which necessitated adding the item to the agenda since the Board would not meet again before the deadline.

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

Motion: To withdraw Burke County's prior consent to participate in the Motion for Leave to Amend (MLA) solely with respect to adding Tris Pharma as a defendant in the County's opioid litigation, without affecting the County's participation as to any other current or potential defendant.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, 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, County closures, and Board meetings. 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 Clerk to deliver the invocation. Chairman Brittain encouraged citizens to cover their loads on the way to the landfill and help keep our community clean.

Commissioner Stroud congratulated the Carolina Hurricanes and expressed appreciation for Burke County, western North Carolina, and the State of North Carolina. Commissioner Burns reported that he and Commissioner Stroud attended the North Carolina Association of County Commissioners' Legislative Goals Conference and Advocacy Days, where they met with regional legislators. He also expressed condolences to the family of his opponent in the upcoming election following his recent passing. Vice Chairman Smith thanked the county's public safety personnel for their service and recognized the recent anniversaries of the United States Flag and the United States Army. Commissioner Barrier encouraged unity as the nation approaches America's 250th birthday celebration and expressed disappointment that North Carolina would not participate in the Great American State Fair in Washington, D.C., while noting that private citizens were organizing an alternative state exhibit.

Chairman Brittain recognized the 90th anniversary of the Rural Electrification Act, honoring its historical significance to rural communities.

RESULT:	**NO ACTION TAKEN.**

VACANCY ANNOUNCEMENTS

Morgan Buchanan, Clerk to the Board, 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 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 8:13 p.m.

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

Approved this 6th day of August 2026.

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

Attest:

_____
Morgan Buchanan
Clerk to the Board of Commissioners