BURKE COUNTY 2027 REVALUATION & TAXING DATA

BURKE COUNTY

IMPROVING LIVES IN BURKE COUNTY

SERVICE | SUPPORT | ENHANCEMENT

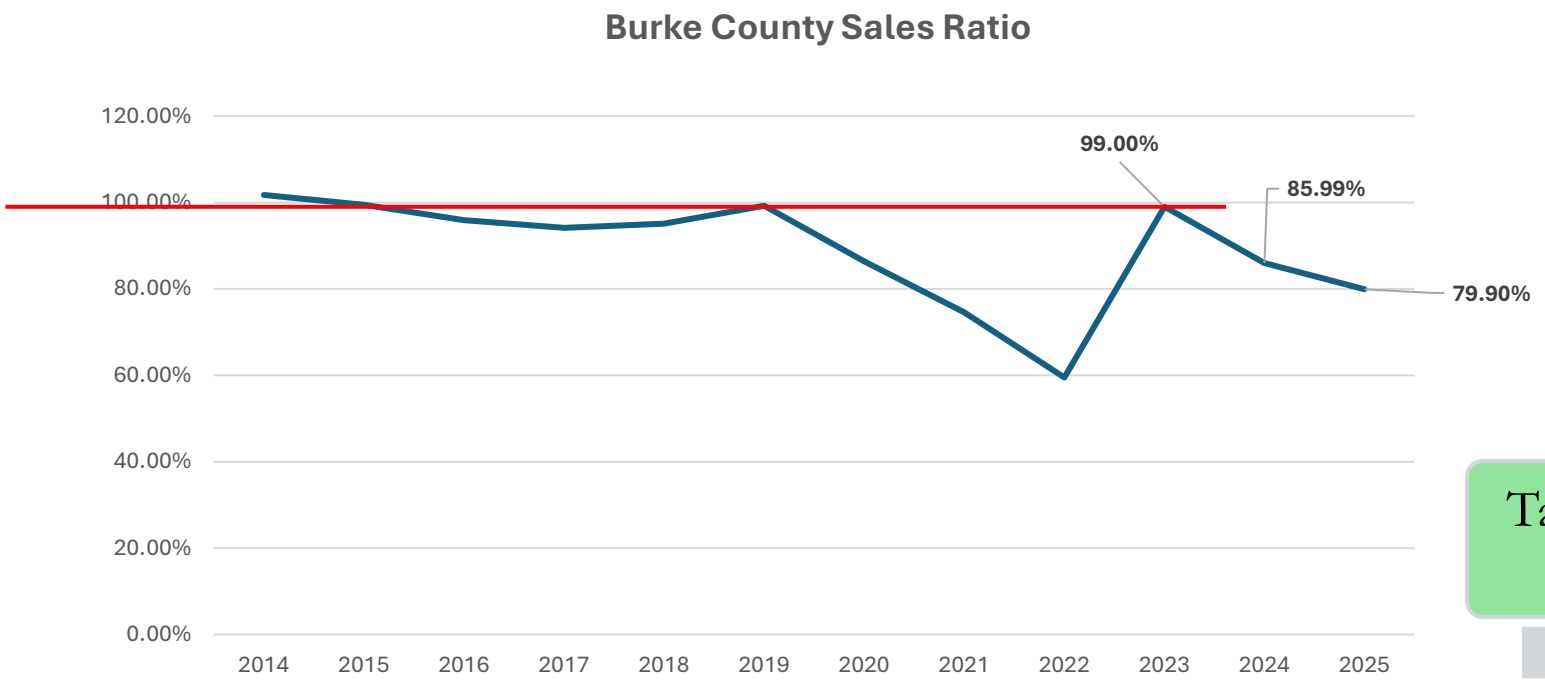
Empathy	Teamwork	Accountability	Performance	Growth
We treat all people with fairness, respect, and kindness; we encourage diverse perspectives.	We prioritize shared goals and believe we can achieve more when we work together.	We can communicate openly and honestly with employees and stakeholders. We have integrity to do what is right.	We are focused on innovation, efficiency, and measured outcomes. We strive for a high-quality customer experience.	We support and invest in the advancement of our team and prioritize professional development.

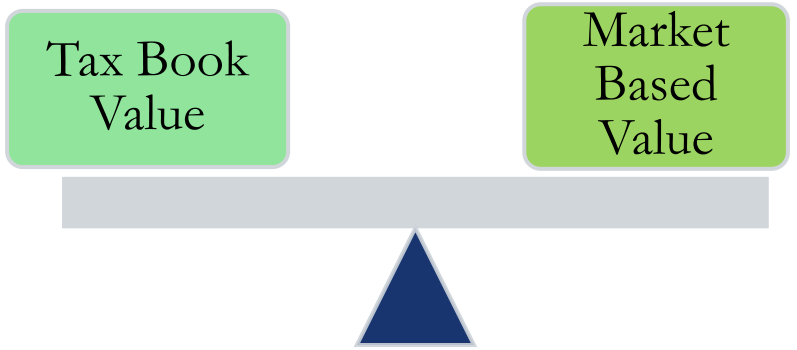
Revaluation Analysis

What is Revaluation…..and Why Now?

- The primary purpose of the revaluation is **to arrive at a fair market value of all real property for use in deriving property taxes**. The idea is for tax value and sale value to equal. This is called 100% true market value. The County Assessor's Office or the Commissioners do not "create" the value of your property.

Revaluation Analysis





Revaluation Analysis… **§ 105-286 : Timing**

- (1) Every county in North Carolina must reappraise all real property at least once every eight years.
- (2) Optional Advancement – a county may, at the discretion of the Board of County Commissioners, conduct an earlier reappraisal.

- NC DOR - Recommends that counties adopt, if possible, a four-year schedule.
- Burke County has opted to use the four-year schedule.
  - The last county-wide reappraisal was 2023
  - The next scheduled reappraisal is 2027

Revaluation Analysis… **§ 105-286 : Methodology**

- Market Value is:

1. The price estimated in terms of money
2. At which the property would change hands
3. Between a willing buyer - And a willing seller.

Revaluation Analysis

- What is Revaluation…..and Why Now?

Levy Type	Valuation	% of Values	Valuation Schedule
Real	$ 8,760,340,598	75%	Revaluation
Personal	$ 1,004,998,517	10%	Annually
Motor Vehicles	$ 998,190,352	11%	Annually
State Boards	$ 302,619,649	4%	Annually

N.C.G.S. 105-286

- Conducted at least every eight (8) years
- Or – when sales ratio (< .85%) or (>1.15%)

Burke County SALES

*1/2/2023 -Present
Qualified Sales Only

COUNTY WIDE

TOTAL SALES

- 4,722

TYPE

- 229 COMM/IND
- 4493 RES

RESIDENTIAL SALES / IMPROVED

PSF

$153 MEDIAN

$ 161 AVERAGE

MEDIAN YEAR BUILT IS 1978

MEDIAN SF

1,453

VACANT SALES

PRICE PER ACRE

$21,978

MEDIAN

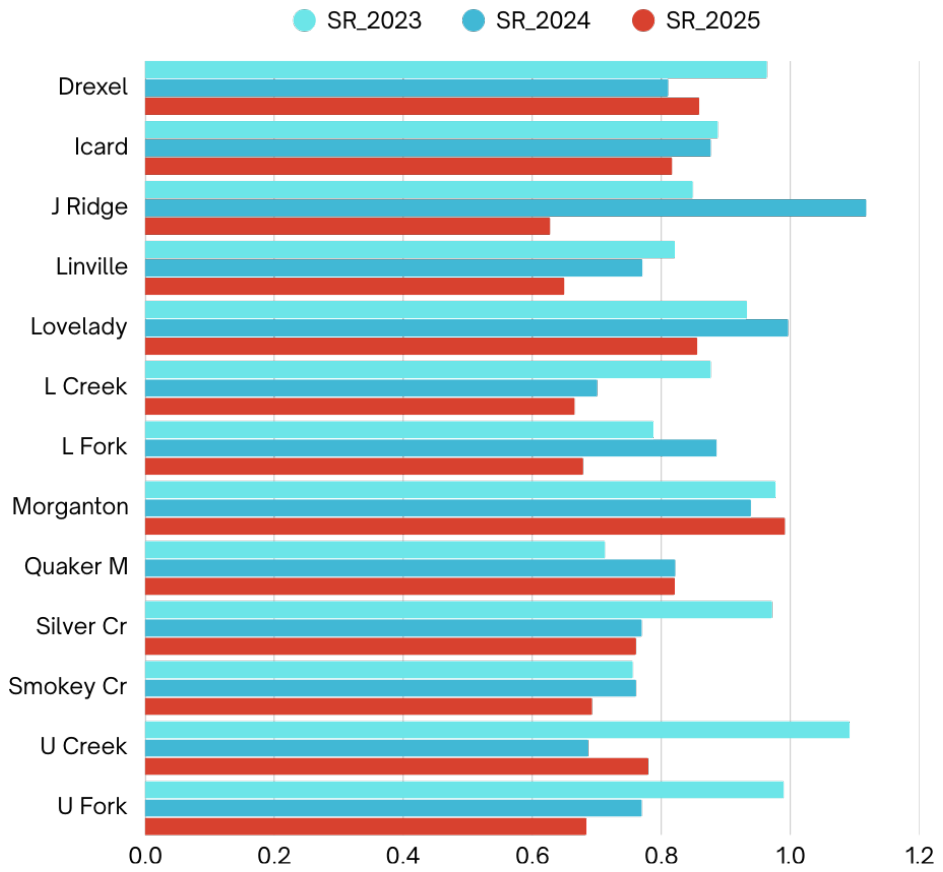
$45,102

AVERAGE

Township	SR 2023	SR 2024	SR 2025
Drexel	0.964	0.811	0.859
Icard	0.888	0.877	0.817
Jonas Ridge	0.849	1.118	0.628
Linville	0.821	0.771	0.650
Lovelady	0.933	0.997	0.856
Lower Creek	0.877	0.701	0.666
Lower Fork	0.788	0.886	0.679

Township	SR 2023	SR 2024	SR 2025
Morganton	0.977	0.939	0.992
Quaker Meadows	0.713	0.822	0.821
Silvercreek	0.972	0.770	0.761
Smokey Creek	0.756	0.761	0.693
Upper Creek	1.092	0.687	0.780
Upper Fork	0.990	0.770	0.684

Trending by Township – Individual Market Performance – Based on Sales Ratio



Drexel	**1.1234**	**0.9448**
Icard	1.0868	1.0739
J Ridge	1.3529	1.7797
Linville	1.2638	1.1864
Lovelady	1.0904	1.1642
L Creek	1.3160	1.0519
L Fork	1.1596	1.3051
Morganton	0.9851	0.9463
Quaker M	0.8687	1.0020
Silver Cr	1.2770	1.0116
Smokey Cr	1.0917	1.0988
U Creek	1.4003	0.8817
U Fork	1.4461	1.1243

Methodology

Clustering

We condensed 778 MAs into 293 clusters

Rationale

- MAs remain the valuation unit
- Clusters are an analytical tool only
- Purpose is clarity and manageability

Trended Sales Ratio by Cluster

Rationale

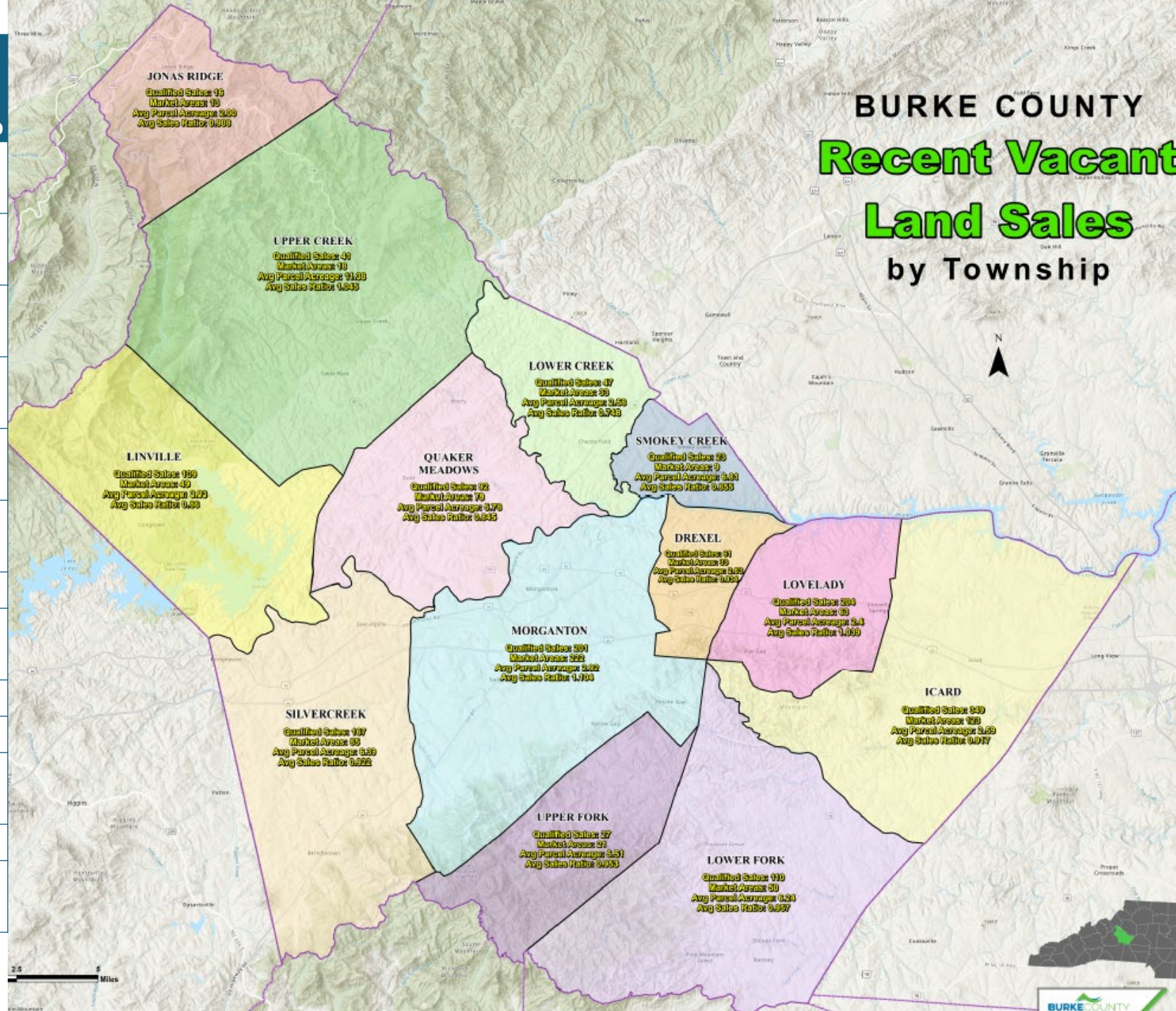
- All vacant land sales are trended
- Trending applied before evaluating performance
- Ensures sales from different years are comparable

Each cluster assigned a trended sales ratio

Burke County Vacant Land Overview

- 1,447 vacant land sales analyzed
    - 294 residential clusters have land pricing
    - 203 clusters have a sale/sales
    - ~56% below market
    - ~31% at / near market
    - ~13% above market

Township Name	Qualified Sales	Market Areas	Average Parcel Acerage	Average Sales Ratio
Upper Creek	41	18	11.38	1.045
Smokey Creek	23	9	6.81	0.855
Silvercreek	167	85	6.39	0.922
Lower Fork	110	50	6.24	0.957
Quaker Meadows	92	79	5.79	0.845
Upper Fork	27	21	5.51	0.953
Linville	109	49	3.93	0.860
Morganton	201	222	2.92	1.104
Drexel	61	33	2.63	0.934
Icard	349	123	2.59	0.917
Lower Creek	47	33	2.58	0.748
Lovelady	204	63	2.40	1.039
Jonas Ridge	16	13	2.00	0.908

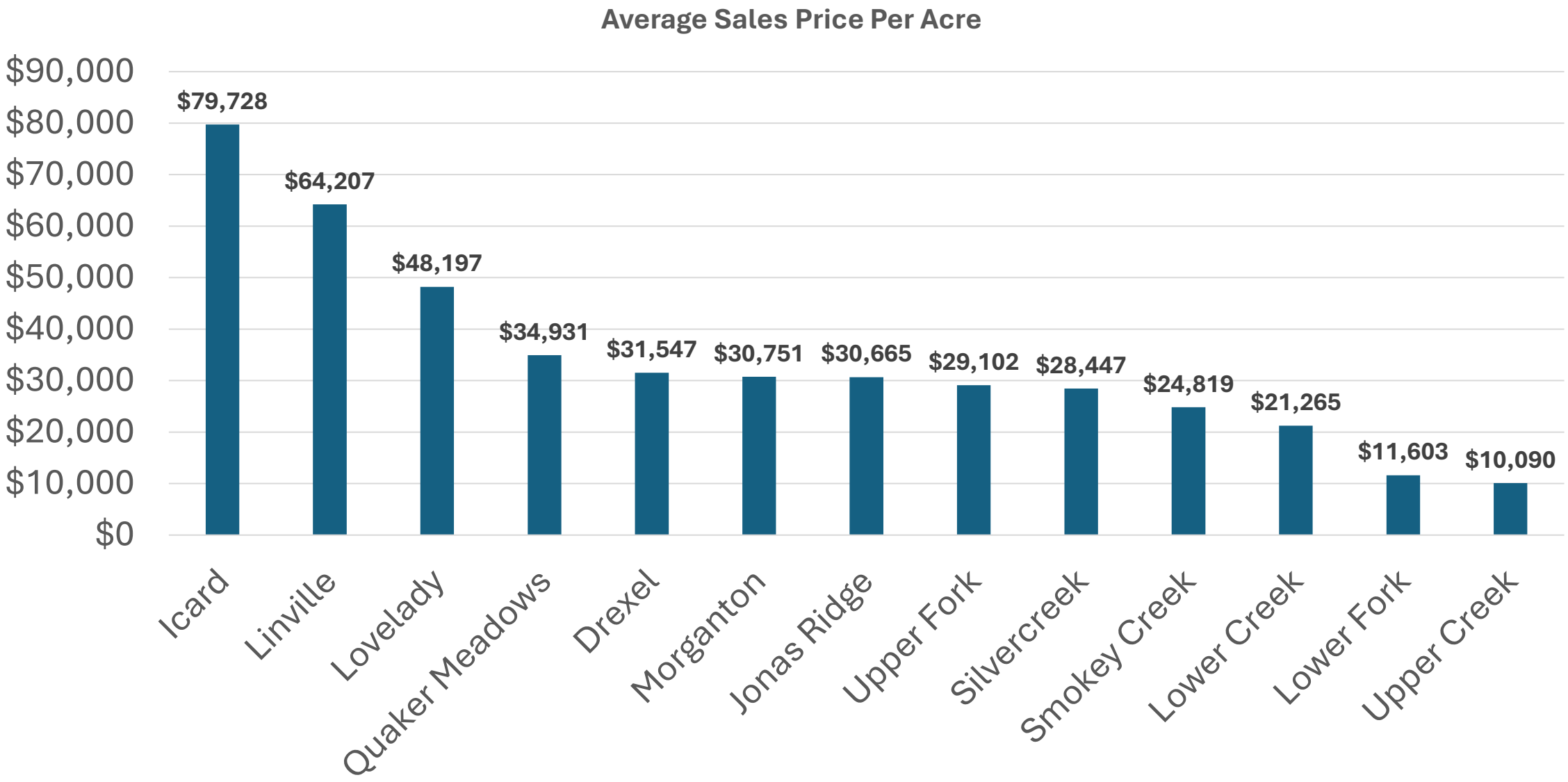


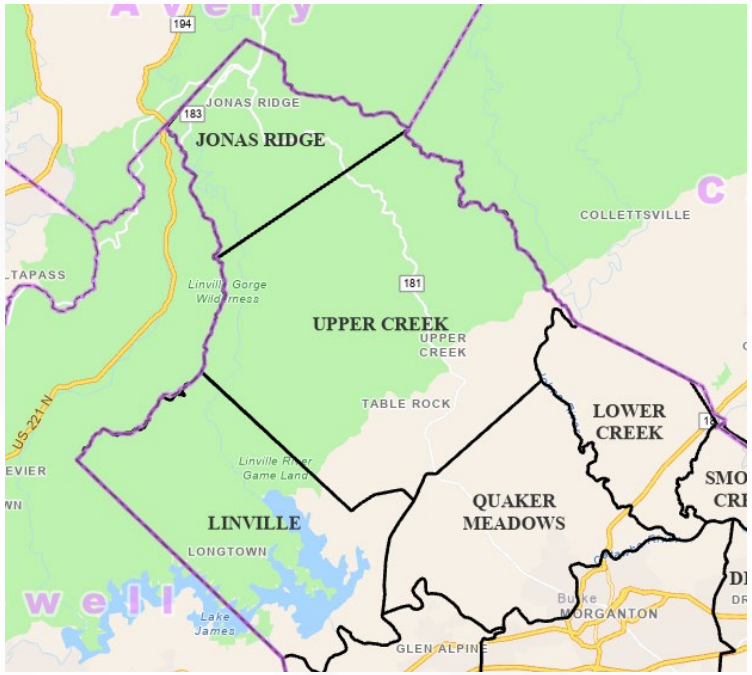
SALES BY TOWNSHIP

.72	Lower Creek	129
.76	Smokey Creek	41
.77	Lower Fork	245
.77	Upper Fork	77
.77	Silvercreek	509

.77	Linville	235
.78	Jonas Ridge	59
.78	Upper Creek	80
.80	Quaker Meadows	339
.81	Icard	921

.82	Morganton	1033
.82	Drexel	289
.83	Lovelady	536			


Average Sales Price Per Acre
$90,000
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
$79,728
$64,207
$48,197
$34,931
$31,547
$30,751
$30,665
$29,102
$28,447
$24,819
$21,265
$11,603
$10,090
Icard
Linville
Lovelady
Quaker Meadows
Drexel
Morganton
Jonas Ridge
Upper Fork
Silvercreek
Smokey Creek
Lower Creek
Lower Fork
Upper Creek



JONAS RIDGE

Sales **40 imp/ 19 vac**

Vacant SR_trended: 0.775

Improved SR_trended: 0.692

.

UPPER CREEK

Sales **34 imp / 46 vac**

Vacant SR_trended: 0.771

Improved SR_trended: 0.758

LINVILLE

Sales **115 IMP / 120 vac**

Vacant SR_trended: 0.731

Improved SR_trended: 0.731

QUAKER MEADOWS

Sales 227 **imp / 112 vac**

Vacant SR_trended: 0.759

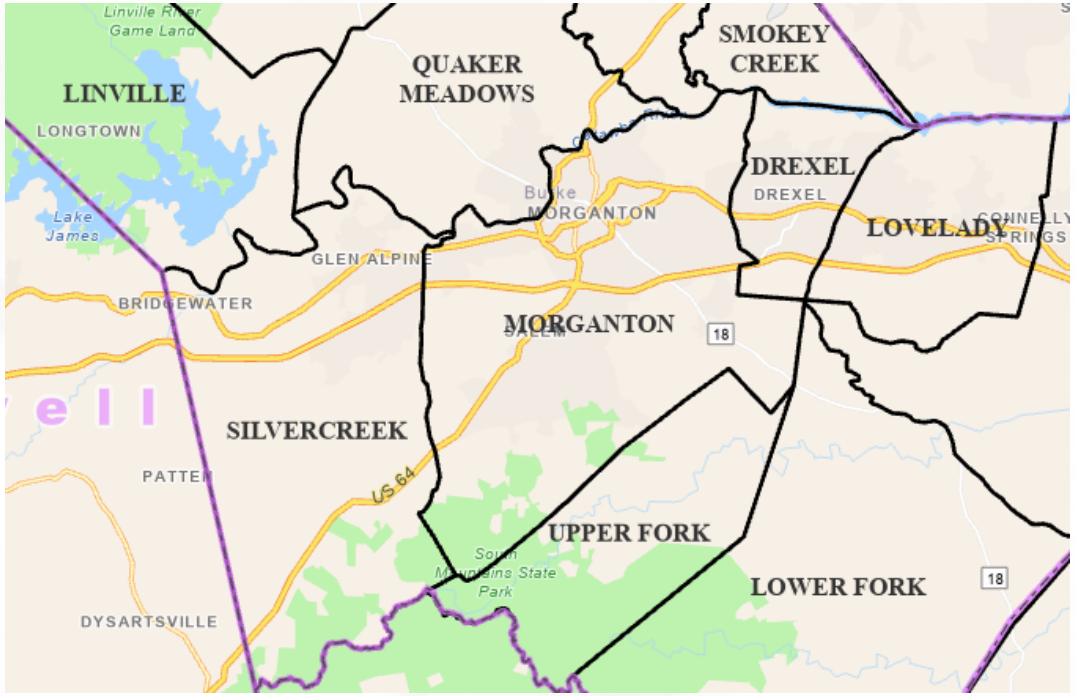
Improved SR_trended: 0.755

LOWER CREEK

Sales **69 imp / 60 vac**

Vacant SR_trended: 0.670

Improved SR_trended: 0.666



Silvercreek

SALES 308 IMP / 201 VACANT

VACANT SR_TRENDED: 0.784

IMPROVED SR_TRENDED: 0.731

Morganton

SALES 812 IMP / 221 VACANT

VACANT SR_TRENDED: 0.964

IMPROVED SR_TRENDED: 0.782

Drexel

SALES 215 IMP / 74 VACANT

VACANT SR_TRENDED: 0.863

IMPROVED SR_TRENDED: 0.780

Smokey Creek

SALES 15 IMP / 26 VACANT

VACANT SR_TRENDED: 0.740

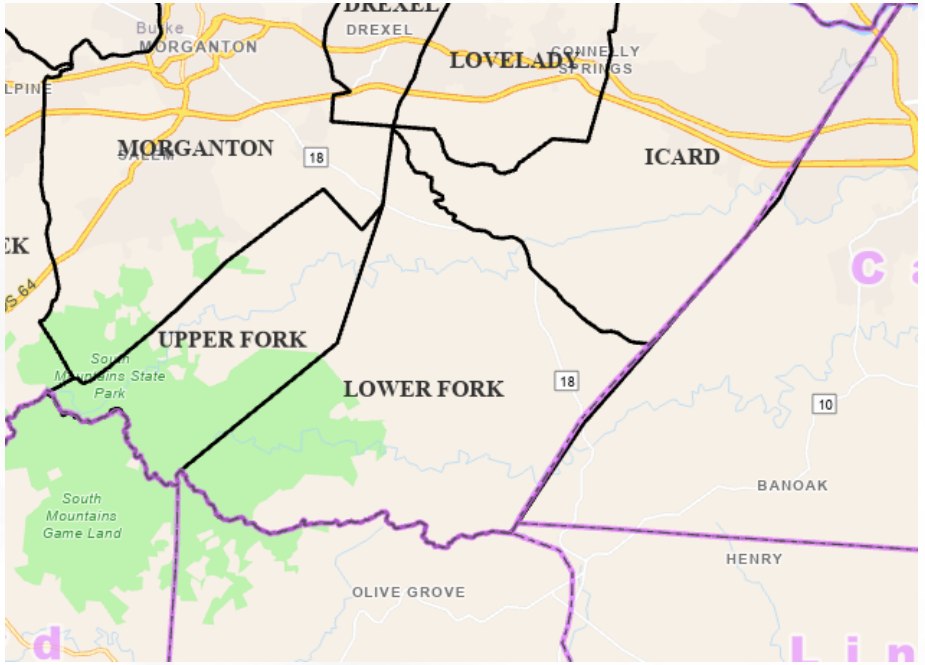
IMPROVED SR_TRENDED: 0.747

Lovelady

SALES 316 IMP / 220 VACANT

VACANT SR_TRENDED: 0.893

IMPROVED SR_TRENDED: 0.738



Upper Fork

SALES 45 IMP / 32 VACANT

VACANT SR_TRENDED: 0.922

IMPROVED SR_TRENDED: 0.800

Lower Fork

SALES 121 IMP / 124 VACANT

VACANT SR_TRENDED: 0.758

IMPROVED SR_TRENDED: 0.713

Icard

SALES 532 IMP / 389 VACANT

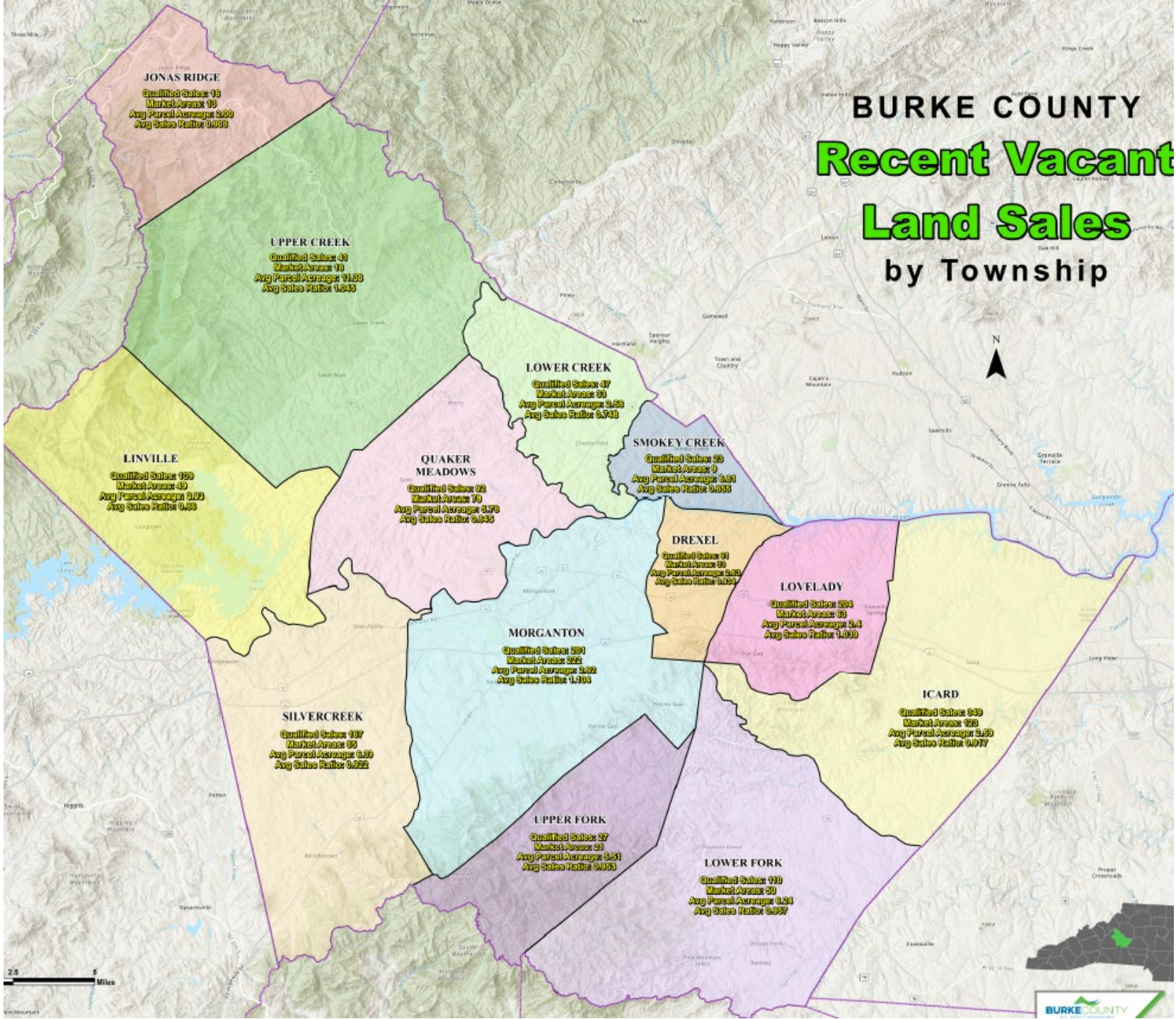
VACANT SR_TRENDED: 0.782

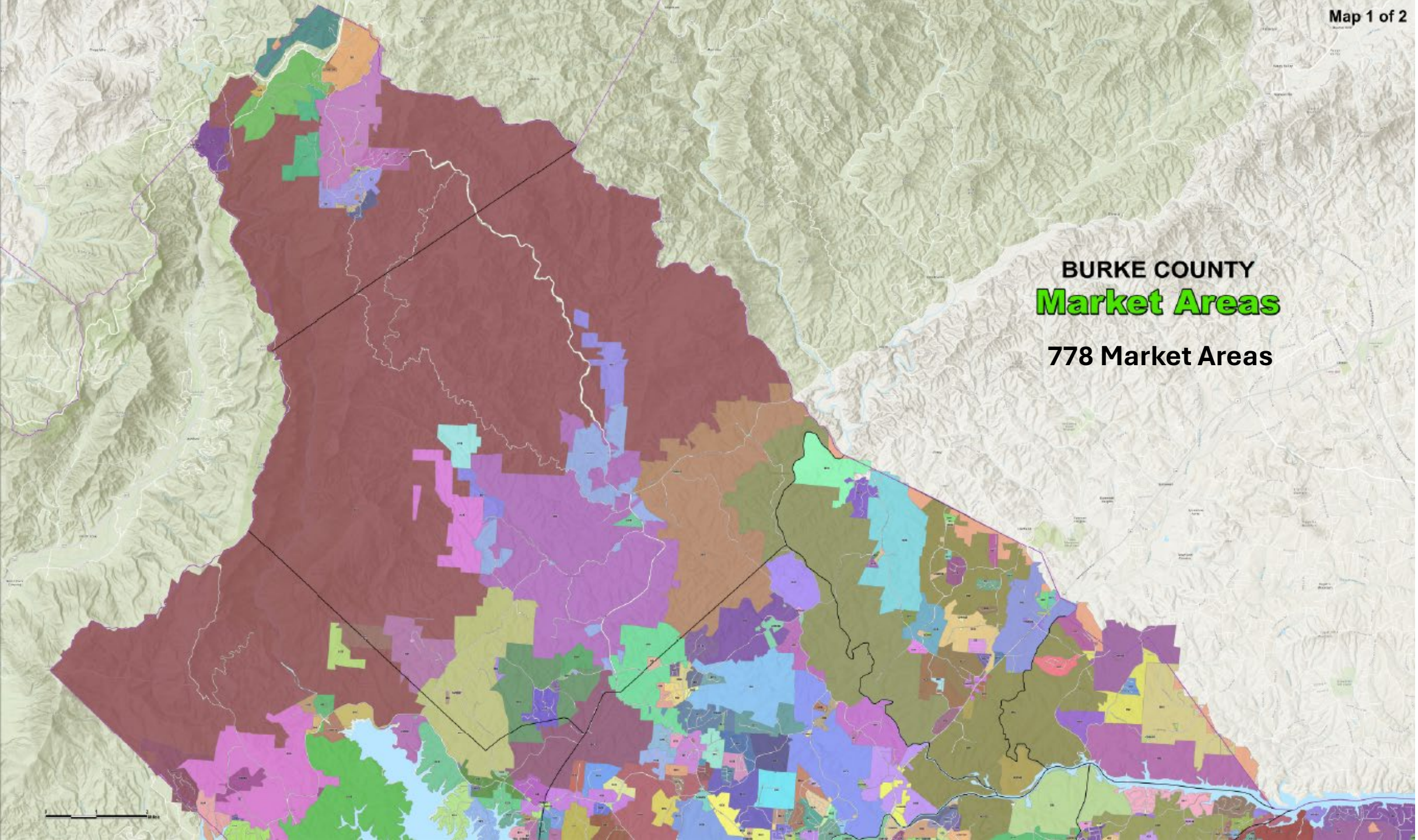
IMPROVED SR_TRENDED: 0.717

BURKE COUNTY	1
TOWNSHIPS	13
MARKET AREAS	1000
PARCELS	60 K

- CAMA (Computer-Assisted Mass Appraisal) applies the same schedules and formulas to all parcels. Our software is by a vendor called Farragut.

TOWNSHIPS


BURKE COUNTY
Recent Vacant Land Sales
by Township
JONAS RIDGE
Qualified Sales: 16
Market Areas: 13
Avg Parcel Acreage: 2.90
Avg Sales Ratio: 0.809
UPPER CREEK
Qualified Sales: 41
Market Areas: 10
Avg Parcel Acreage: 11.38
Avg Sales Ratio: 1.345
LOWER CREEK
Qualified Sales: 47
Market Areas: 33
Avg Parcel Acreage: 2.58
Avg Sales Ratio: 0.748
LINVILLE
Qualified Sales: 109
Market Areas: 49
Avg Parcel Acreage: 3.73
Avg Sales Ratio: 0.88
QUAKER MEADOWS
Qualified Sales: 32
Market Areas: 19
Avg Parcel Acreage: 3.76
Avg Sales Ratio: 0.845
SMOKEY CREEK
Qualified Sales: 25
Market Areas: 9
Avg Parcel Acreage: 3.81
Avg Sales Ratio: 0.838
DREXEL
Qualified Sales: 91
Market Areas: 38
Avg Parcel Acreage: 3.83
Avg Sales Ratio: 0.934
LOVELADY
Qualified Sales: 204
Market Areas: 68
Avg Parcel Acreage: 3.4
Avg Sales Ratio: 1.039
MORGANTON
Qualified Sales: 391
Market Areas: 222
Avg Parcel Acreage: 3.82
Avg Sales Ratio: 1.104
ICARD
Qualified Sales: 349
Market Areas: 123
Avg Parcel Acreage: 3.59
Avg Sales Ratio: 0.917
SILVERCREEK
Qualified Sales: 187
Market Areas: 59
Avg Parcel Acreage: 6.86
Avg Sales Ratio: 0.822
UPPER FORK
Qualified Sales: 27
Market Areas: 21
Avg Parcel Acreage: 5.51
Avg Sales Ratio: 0.953
LOWER FORK
Qualified Sales: 110
Market Areas: 50
Avg Parcel Acreage: 6.24
Avg Sales Ratio: 0.897
N
2.5
0
Miles
BURKE COUNTY

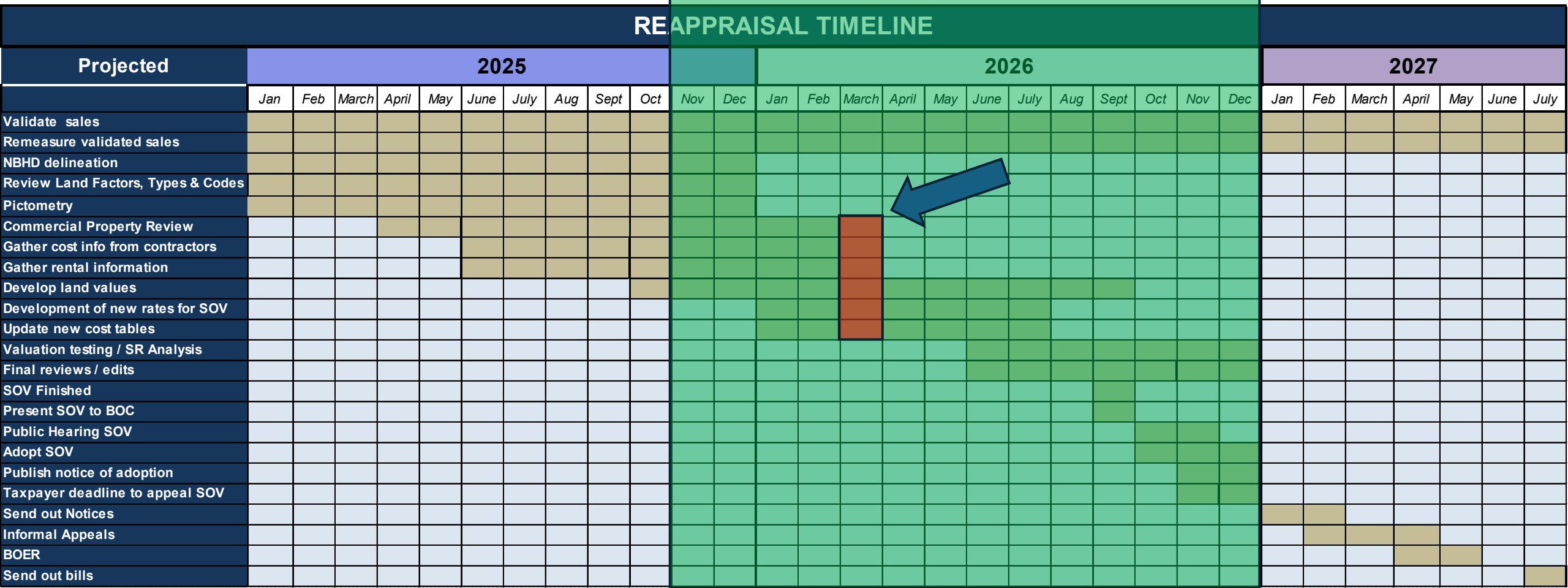

BURKE COUNTY
Market Areas
778 Market Areas

Completed Task Force Meeting Topics



- November
- December
- January
- February
- March

Burke County Reval Committee Process



Future Meeting Topics



- May 2026
- June 2026
- July 2026
- August-September 2026
- October 2026


Burke County
Budget FY 2026 - 2027
Our
JOURNEY
is High Performance

BURKECOUNTY

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 25-26 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.

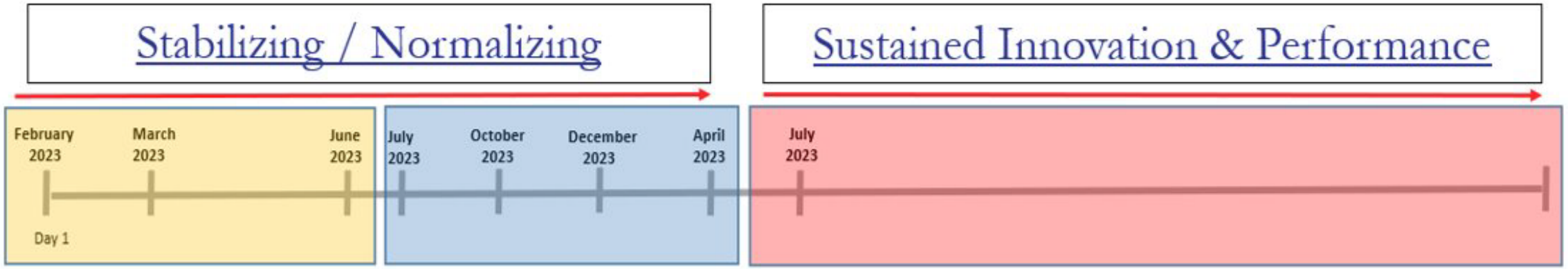


FOCUS AREA 5: EMPLOYER OF CHOICE

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

BURKECOUNTY
ALL ABOUT ADVANCING

Burke County High Performance FY 2026-2027



Re-Act

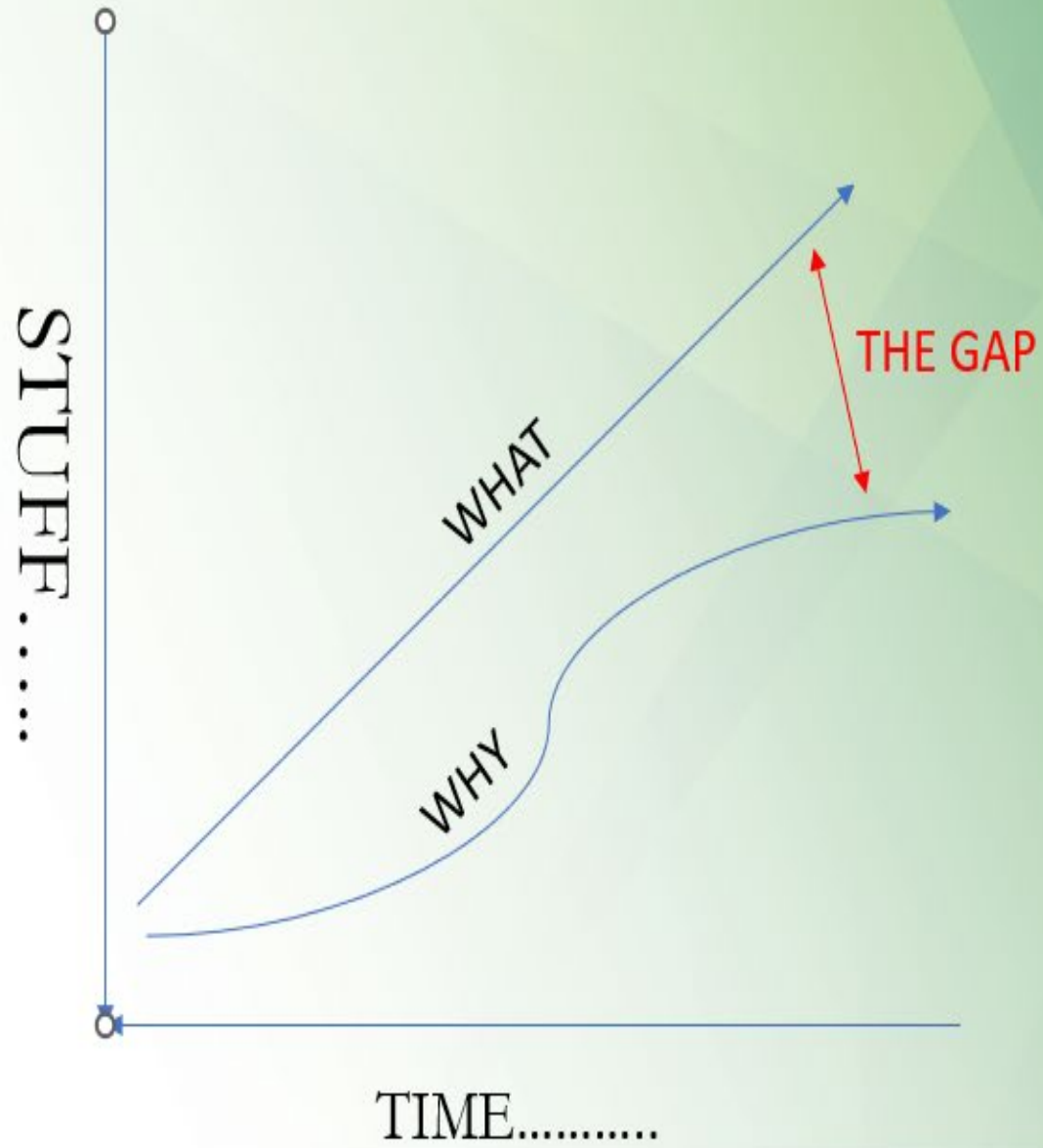
- Complete CULTURE **Re-Set**
- Targeted Pay Adjustments
- Personnel Policy Modifications
- Employee Communication
- Revaluation Management

Re-Build

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

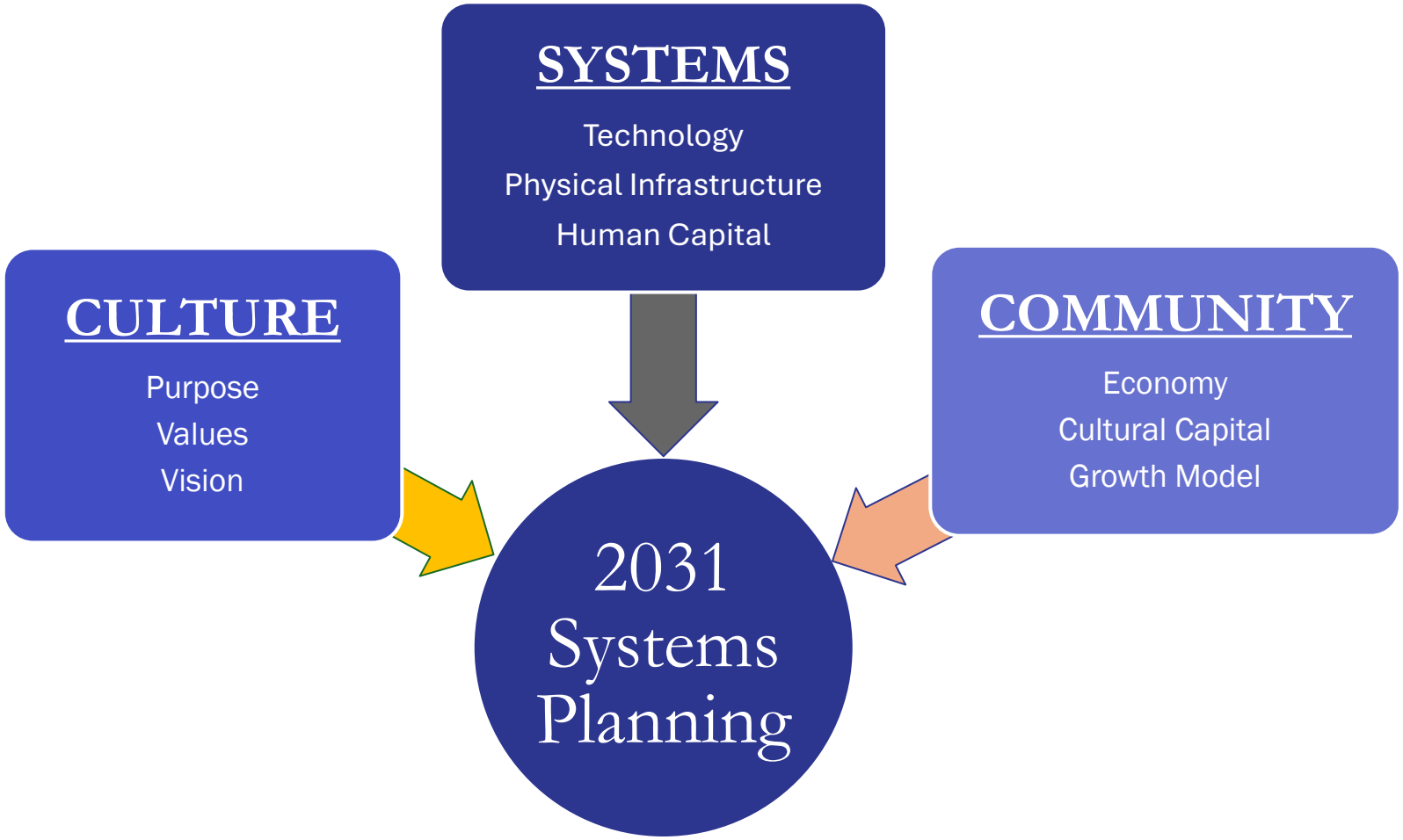
Re-Think

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

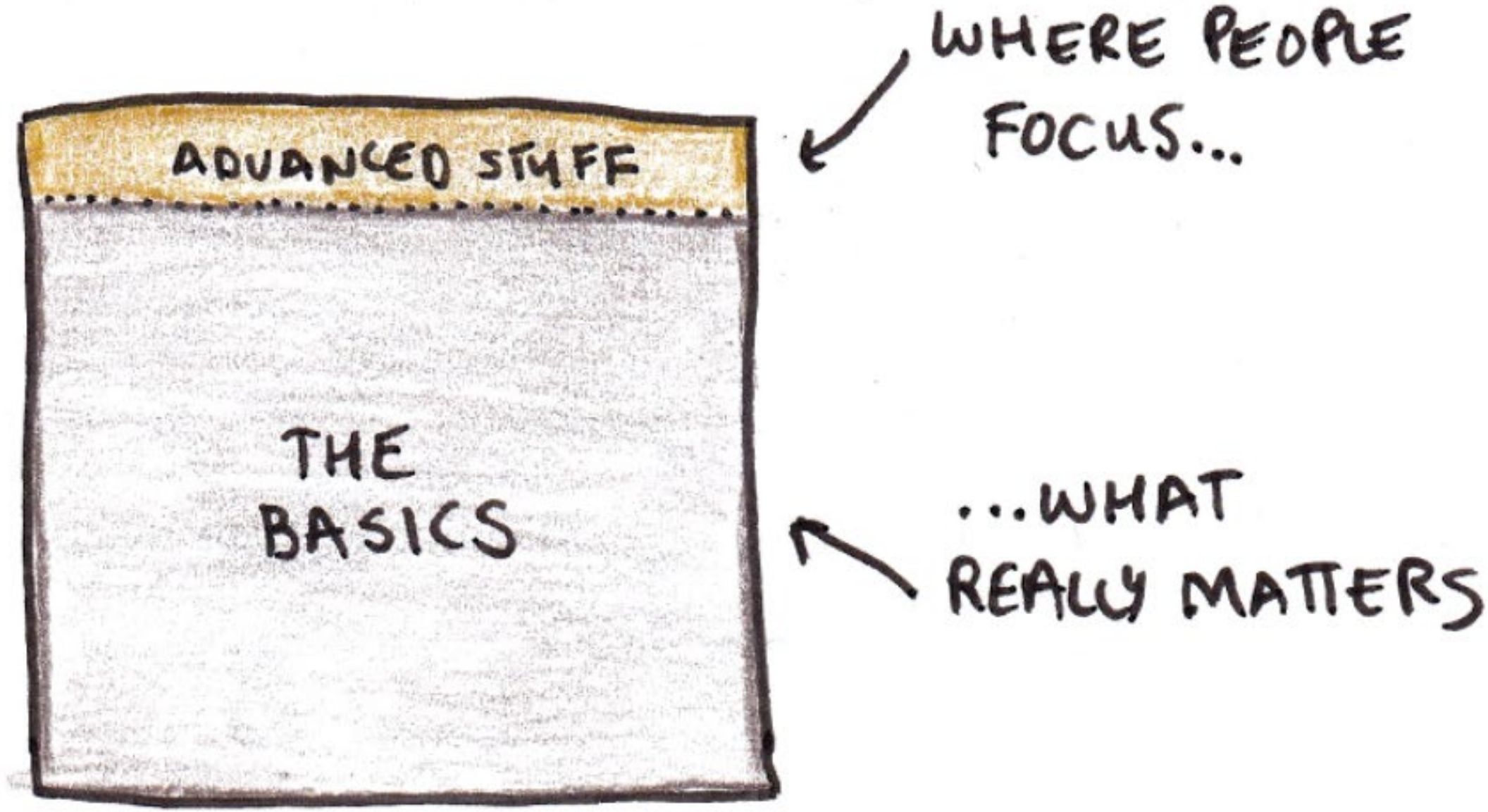

STUFF.....
WHAT
WHY
THE GAP
TIME.....



Long Term Strategy



“Don’t Get Bored With The Basics”



Doing the Basics - At a High Level

1. **Financial Fundamentals**

- **Structural balance**
  - •Recurring revenues fund recurring expenses
  - •Avoid one-time revenue for ongoing operations
  - •Multi-year forecasting (3–5 years)

- **Healthy fund balance**
  - •Maintain or exceed policy goals
  - •Preserve liquidity and AAA/AA bond rating where applicable

- **Debt discipline**
  - •Align debt with capital improvement planning
  - •Maintain manageable debt service ratios
  - •Avoid crowding out operating flexibility

- **Cost containment**
  - •Offset LGERS and H.R. 1 (BBB) increase with internal efficiencies
  - •Evaluate vacancies and position ROI – Position Justification
  - •Control non-labor inflation (contracts, fuel, utilities)

Doing the Basics - At a High Level

2. Workforce & Team Stability

With labor costs and retirement contributions rising, basics include:

- Competitive but sustainable pay strategy
- Market adjustments where justified
- Clear staffing justification tied to service levels
- Investment in retention (training, internal promotion)
- Workforce planning (succession in key operational roles)

Doing the Basics - At a High Level

3. Core Service Excellence

The fundamentals residents expect every day: High performance = predictable, reliable delivery with measurable standards.

- **Public Safety**
  - •Reliable response times
  - •Fully staffed shifts
  - •Modern equipment lifecycle

- **Public Education & Support Services**

- **Infrastructure**
  - •Water/sewer reliability and regulatory compliance
  - •Affordable, modern, sustainable, and operable solid waste management & compliance

- **Regulatory & Administrative Services**
  - •Timely permitting and inspections
  - •Clean audits with no findings
  - •Transparent financial reporting
  - •Procurement compliance

Doing the Basics - At a High Level

4. Capital Discipline

Basics at a high level often means: First, we fix what we own and maintain what we have.

- In a high-cost environment:
  - Prioritize maintenance over expansion
  - Fund re-use before new facilities
  - Prioritize cashflow management & salvage value proposition
  - Sequence projects based on impact and affordability
  - Protect core assets before adding amenities

Doing the Basics - At a High Level

5. Operational Efficiency

Basics at a high level often mean: Efficiency is how you absorb external cost pressures without service erosion.

- **Re-Engineering:**
  - Revenue Diversification & Maximization
  - Measured production rates by department
  - Technology upgrades that reduce manual workload
  - Cross-training staff to reduce dependency risk
  - In Source vs. Out Source
  - Cost avoidance strategies
  - Data-informed decision making

Property Tax Levy Per Capita

This map shows each county's countywide property tax levy per capita for FY 2024-25.

Data source: North Carolina Department of Revenue

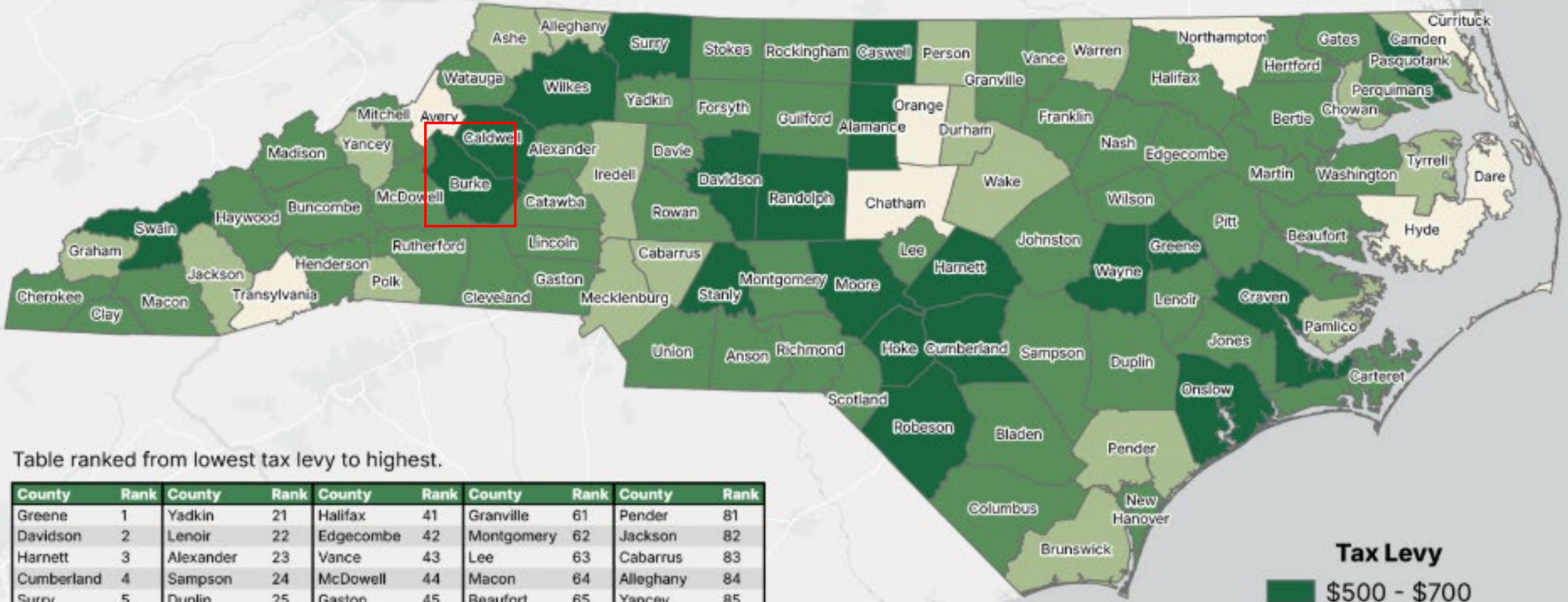


Table ranked from lowest tax levy to highest.

County	Rank	County	Rank	County	Rank	County	Rank	County	Rank
Greene	1	Yadkin	21	Halifax	41	Granville	61	Pender	81
Davidson	2	Lenoir	22	Edgecombe	42	Montgomery	62	Jackson	82
Harnett	3	Alexander	23	Vance	43	Lee	63	Cabarrus	83
Cumberland	4	Sampson	24	McDowell	44	Macon	64	Alleghany	84
Surry	5	Duplin	25	Gaston	45	Beaufort	65	Yancey	85
Wayne	6	Columbus	26	Bertie	46	Jones	66	Mecklenburg	86
Craven	7	Catawba	27	Anson	47	New Hanover	67	Camden	87
Randolph	8	Johnston	28	Gates	48	Bladen	68	Graham	88

Property Tax Levy

This table shows each county's countywide property tax levy for FY 2024-25, both per capita and in total. A rank of 1 indicates the lowest levy.

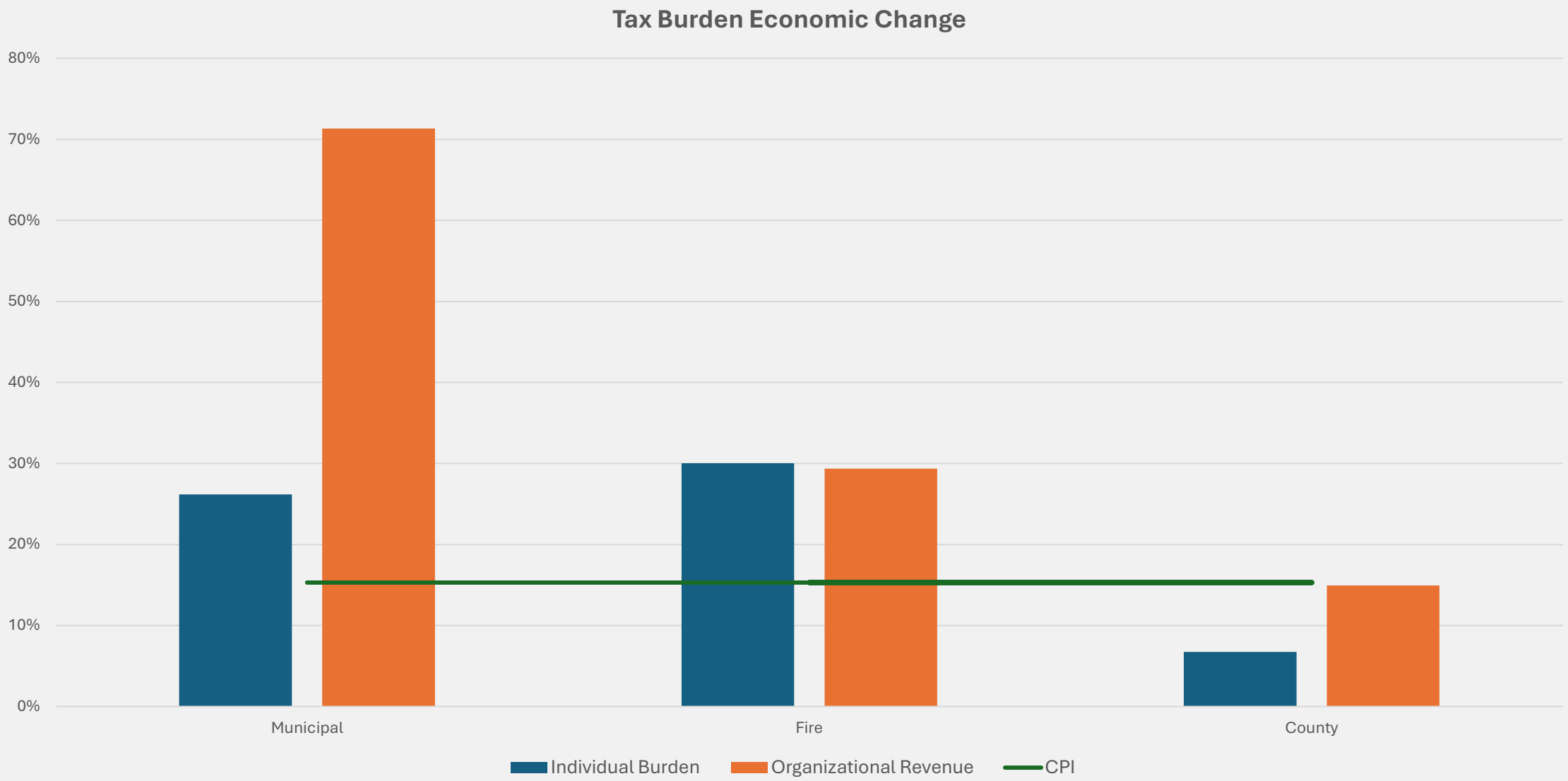
Data source: North Carolina Department of Revenue and NCACC, using data from the North Carolina State Demographer's Office

	Per Capita		Total Levy	
	$	Rank	$ (M)	Rank
Alamance	$ 655	15	$ 121.3M	82
Alexander	738	23	27.0	32
Alleghany	1,107	84	12.9	12
Anson	841	47	18.0	21
Ashe	1,009	74	26.8	30
Avery	1,438	96	25.2	27
Beaufort	937	65	41.1	47
Bertie	841	46	13.9	14
Bladen	952	68	28.4	34
Brunswick	1,037	80	181.5	86
Buncombe	965	70	273.0	94
Burke	672	18	61.2	62
Cabarrus	1,099	83	275.1	95
Caldwell	671	17	55.4	58
Camden	1,191	87	12.8	11
Carteret	856	54	61.1	61
Caswell	634	11	14.2	17
Catawba	750	27	127.5	83
Chatham	1,366	95	115.0	80
Cherokee	852	52	25.7	28
Chowan	1,029	76	14.2	15
Clay	787	35	9.5	6
Cleveland	758	29	77.2	74
Columbus	749	26	38.6	43
Craven	627	7	64.8	64
Cumberland	612	4	206.8	89

	Per Capita		Total Levy	
	$	Rank	$ (M)	Rank
Franklin	$ 795	39	$ 66.0M	65
Gaston	837	45	206.8	90
Gates	843	48	8.7	2
Graham	1,227	88	9.8	7
Granville	897	61	56.3	59
Greene	555	1	11.2	8
Guilford	956	69	536.2	98
Halifax	803	41	36.8	38
Harnett	597	3	88.4	75
Haywood	875	56	56.7	60
Henderson	882	57	109.0	79
Hertford	848	50	15.5	18
Hoke	657	16	37.0	41
Hyde	2,736	100	12.6	10
Iredell	1,013	75	212.7	91
Jackson	1,067	82	48.0	55
Johnston	756	28	193.8	87
Jones	941	66	8.7	3
Lee	913	63	63.9	63
Lenoir	734	22	39.6	44
Lincoln	991	73	98.5	77
Macon	919	64	35.7	36
Madison	761	30	16.7	19
Martin	850	51	17.7	20
McDowell	823	44	36.8	39
Mecklenburg	1,187	86	1,422.2	99

	Per Capita		Total Levy	
	$	Rank	$ (M)	Rank
Pamlico	$ 1,033	78	$ 13.3M	13
Pasquotank	683	19	28.3	33
Pender	1,049	81	73.7	71
Perquimans	884	58	12.0	9
Person	1,030	77	41.1	46
Pitt	765	31	134.7	84
Polk	1,034	79	20.5	22
Randolph	627	8	93.3	76
Richmond	891	59	36.9	40
Robeson	633	10	73.5	69
Rockingham	797	40	73.6	70
Rowan	776	34	119.7	81
Rutherford	769	32	50.3	56
Sampson	747	24	45.3	52
Scotland	793	38	26.3	29
Stanly	696	20	45.6	53
Stokes	792	37	36.4	37
Surry	619	5	44.4	50
Swain	640	12	8.8	4
Transylvania	1,331	94	44.7	51
Tyrrell	1,245	91	4.3	1
Union	893	60	244.2	93
Vance	820	43	33.8	35
Wake	1,285	92	1,592.1	100
Warren	1,229	89	23.0	24
Washington	854	53	8.8	5

Fiscal Year 2026-2027 Budget



3 Year Re-Engineering Savings

Project	Savings
Solid Waste Subsidy	$1,306,000
Water Sewer	$520,000
Public Safety Radios Bulk Purchase	$1,266,004
Fleet Management	$90,000
Information Technology Scale Server	$69,200
Health Management – Formulary & Disease Mgt	$1,000,000
EMS Billing – In House	$1,156,787
Investment Income	$3,000,000
Total	**$8,407,991**


PRICE
VALUE

2025-2026 Budget Allocation by Function



Services Burke County Provides - Required by Statue

Department	Statue	2023 Per Capita Costs	2024 Per Capita Costs	2025 Per Capita Costs
911 Communications	N.C.G.S. 143B-1406(h)	$ 23.00	$ 26.84	$ 35.35
Board of Commissioners	N.C.G.S. 153A-12	2.16	3.98	5.30
Board of Elections	N.C.G.S. 163-37	5.36	5.02	7.70
Building Inspections	N.C.G.S. 160D-1102(a)	6.62	5.13	7.06
Emergency Management	N.C.G.S. 166A-19.15(a)	4.46	4.51	6.12
Emergency Medical Services	N.C.G.S. 143-517	75.60	77.81	54.08
Environmental Health	N.C.G.S. 130A-248	2.99	3.25	6.76
Medical Examiner	N.C.G.S. 130A-381	1.41	1.43	1.44
Mental Health - Developmental Disabilities	N.C.G.S. 122C-115(a)	2.29	2.34	2.34
Human Resources	N.C.G.S. 153A-92	6.77	9.86	10.22
Public Health	N.C.G.S. 160-34(b)	34.82	36.23	41.67
Public Records	N.C.G.S. 132-1	0.13	0.16	0.17
Register of Deeds	N.C.G.S. 161-1	5.23	5.57	6.35
Sheriff	NC Constitution Art. VII Section 2	58.97	94.60	111.12
Social Serivces	N.C.G.S. 153A-255	202.45	199.76	206.27
Tax Administration and Collections	N.C.G.S. 105-296	16.13	16.30	22.80
		$ 448.39	$ 492.79	$ 524.75

Services Burke County Provides - Authorized by Statue

Department	Statue	2023 Per Capita Costs	2024 Per Capita Costs	2025 Per Capita Costs
Animal Services	N.C.G.S. 153A-442	$ 5.41	$ 6.83	$ 10.09
Cooperative Extension Services	N.C.G.S. 153A-439(a)	4.33	4.62	5.22
Detention Center	N.C.G.S. 153A-218	46.48	45.61	51.36
Economic Development	N.C.G.S. 158-23	22.12	22.60	12.67
Fire Marshal	N.C.G.S. 153A-234	0.76	0.85	1.33
Foothills Conference Center	N.C.G.S. 153A-445(7)	1.36	1.69	1.39
Library	N.C.G.S. 153A--263	16.99	17.13	23.13
Planning	N.C.G.S. 160D-201	6.19	6.85	8.44
Recreation	N.C.G.S. 153A-444	6.53	7.78	8.73
Senior Services	N.C.G.S. 153A-445(6)	5.29	5.72	6.46
Soil and Water Conservation	N.C.G.S. 153A-440	1.48	2.18	2.68
Veterans Services	N.C.G.S. 143B-1211	0.48	0.58	0.67
		$ 117.42	$ 122.44	$ 132.19



FY 26-27 County Budget Analysis

Commitment to High Performance

Be clear about priorities

Allocate resources towards those priorities

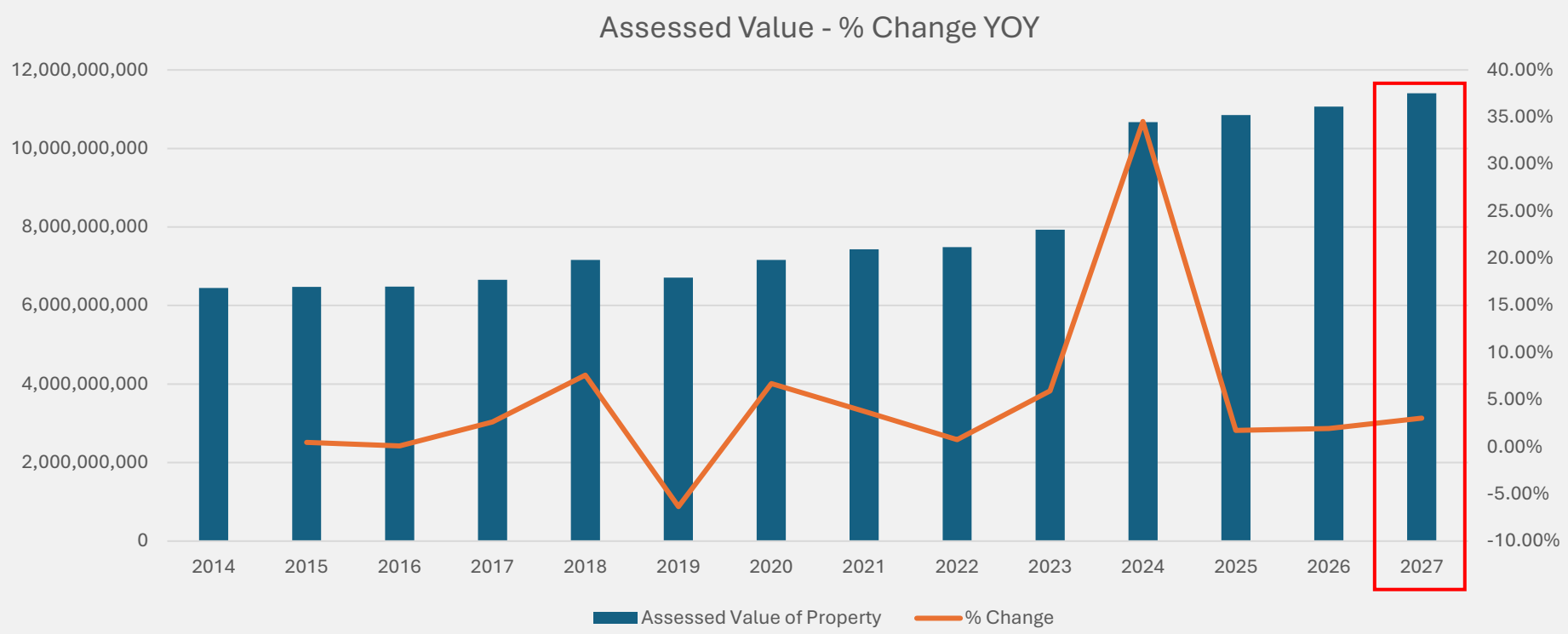


Measure performance to carry out the funded programs

Evaluate performance in terms of outcomes

Fiscal Year 2026-2027 Budget

Projected Natural Growth	New Revenue
$ 336,336,272	$ 1,838,666





Class A Industrial Shell Building Program



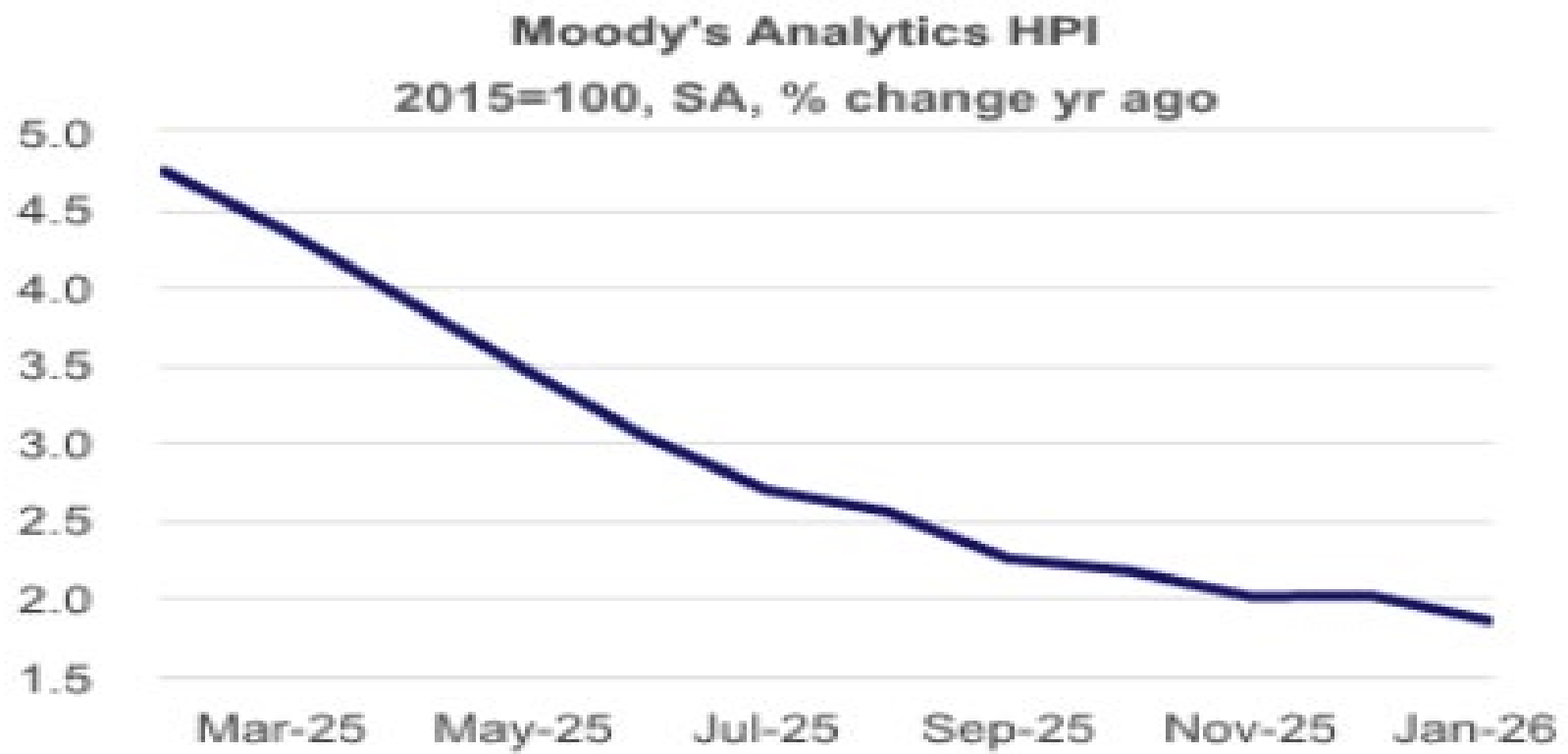
Airport T-Hanger Projects

Fiscal Year 2026-2027 Budget

BURKE COUNTY, NORTH CAROLINA				
Principal Property Tax Payers				
Taxpayer	**Type of Business**	**Assessed Valuation**	**Rank**	**Percentage of Total Vaulation**
Duke Energy Corp	Utility	$ 216,604,311	1	1.90%
Continental Automotive Systems	Manufacturing	126,014,669	2	1.11%
Blue Ridge Healthcare Systems	Healthcare	55,161,785	3	0.48%
Leviton Manufacturing Co LLC	Manufacturing	52,076,473	4	0.46%
Rutherford Electric Membership Corp	Utility	47,522,055	5	0.42%
Gerresheimer Glass, Inc.	Manufacturing	45,773,416	6	0.40%
SGL Carbon LLC	Manufacturing	42,283,467	7	0.37%
Unix Packaging	Manufacturing	38,332,791	8	0.34%
CCHU Morganton LLC	Real Estate	36,772,814	9	0.32%
ARG MHMORNC001 LLC	Manufacturing	36,552,211	10	0.32%
Totals		$ 697,093,992		6.11%

Source: Burke County Tax Department

According to the Moody's Analytics House Price Index, monthly house price appreciation decelerated in January, and prices rose by 0.3% over the month. Over the last 12 months, annual house price growth fell from 4.9% to 1.9%. House prices in 10 states declined, up from eight in the prior month, and weakness was concentrated in the West and South. Prices in nine of the 10 largest metro areas increased over the year. Chicago, New York and Philadelphia were the fastest growing over the year, while Phoenix was down slightly from a year ago.



Burke County

North Carolina

	March			Year to Date		
Key Metrics	**2023**	**2024**	Percent Change	**Thru 3-2023**	**Thru 3-2024**	Percent Change
New Listings	97	**106**	+ 9.3%	229	**266**	+ 16.2%
Pending Sales	88	**88**	0.0%	216	**217**	+ 0.5%
Closed Sales	76	**63**	- 17.1%	167	**160**	- 4.2%
Median Sales Price*	$233,825	**$270,000**	+ 15.5%	$245,000	**$240,000**	- 2.0%
Average Sales Price*	$266,269	**$277,723**	+ 4.3%	$286,222	**$275,528**	- 3.7%
Percent of Original List Price Received*	95.4%	**95.0%**	- 0.4%	95.4%	**93.9%**	- 1.6%
List to Close	93	**79**	- 15.1%	88	**82**	- 6.8%
Days on Market Until Sale	36	**38**	+ 5.6%	40	**41**	+ 2.5%
Cumulative Days on Market Until Sale	41	**41**	0.0%	45	**44**	- 2.2%
Average List Price	$326,943	**$403,223**	+ 23.3%	$315,098	**$357,859**	+ 13.6%
Inventory of Homes for Sale	107	**158**	+ 47.7%	--	--	--
Months Supply of Inventory	1.6	**2.4**	+ 50.0%	--	--	--

* Does not account for sale concessions and/or downpayment assistance. | Percent changes are calculated using rounded figures and can sometimes look extreme due to small sample size.

Burke County

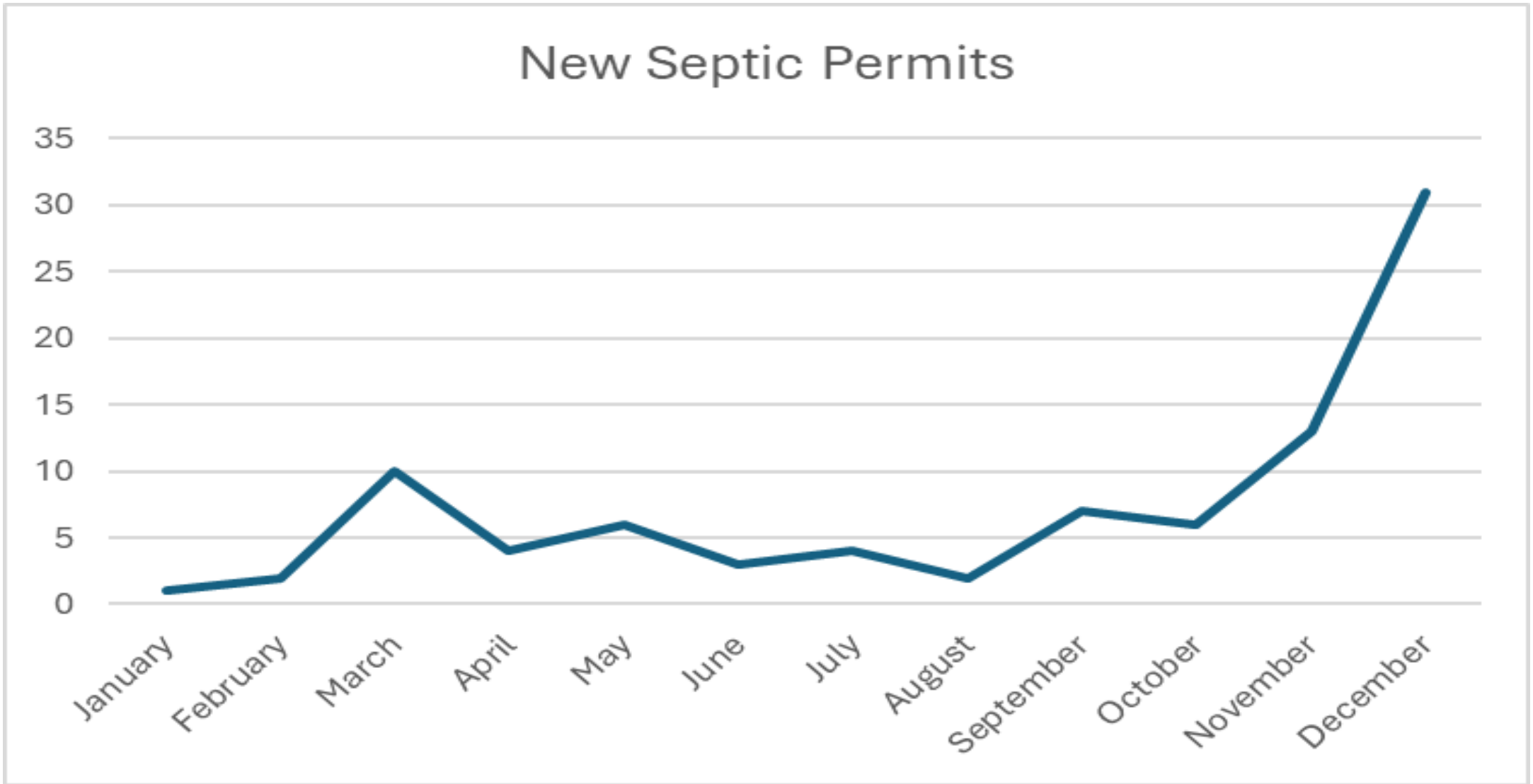
North Carolina

	January			Year to Date		
Key Metrics	**2025**	**2026**	**Percent Change**	**Thru 1-2025**	**Thru 1-2026**	**Percent Change**
New Listings	63	**72**	+ 14.3%	63	**72**	+ 14.3%
Pending Sales	48	**61**	+ 27.1%	48	**61**	+ 27.1%
Closed Sales	57	**37**	- 35.1%	57	**37**	- 35.1%
Median Sales Price*	$262,500	**$285,000**	+ 8.6%	$262,500	**$285,000**	+ 8.6%
Average Sales Price*	$375,271	**$351,091**	- 6.4%	$375,271	**$351,091**	- 6.4%
Percent of Original List Price Received*	91.7%	**92.5%**	+ 0.9%	91.7%	**92.5%**	+ 0.9%
List to Close	113	**129**	+ 14.2%	113	**129**	+ 14.2%
Days on Market Until Sale	79	**83**	+ 5.1%	79	**83**	+ 5.1%
Cumulative Days on Market Until Sale	87	**95**	+ 9.2%	87	**95**	+ 9.2%
Average List Price	$313,943	**$376,448**	+ 19.9%	$313,943	**$376,448**	+ 19.9%
Inventory of Homes for Sale	216	**207**	- 4.2%	--	--	--
Months Supply of Inventory	3.3	**3.2**	- 3.0%	--	--	--

* Does not account for sale concessions and/or downpayment assistance. | Percent changes are calculated using rounded figures and can sometimes look extreme due to small sample size.

Burke County – Non-Industrial Capital Investment

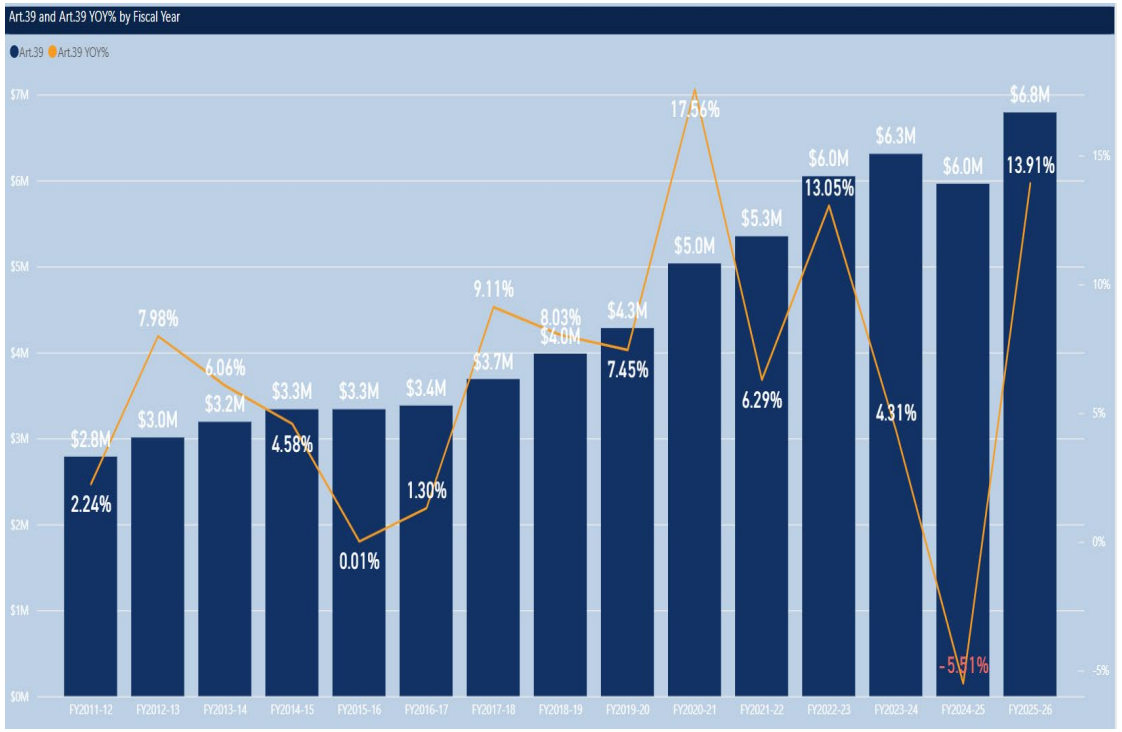
Permits	2025	2024	% change
Single Family	401	251	**60%**
Building permits- all types	2,813	2,283	**23%**
Duplex units	15	8	**87%**
Manufactured Homes	156	105	**48%**
Plat Review	134	69	**94%**
Zoning Permits	1,397	1268	**10%**


New Septic Permits
35
30
25
20
15
10
5
0
January
February
March
April
May
June
July
August
September
October
November
December

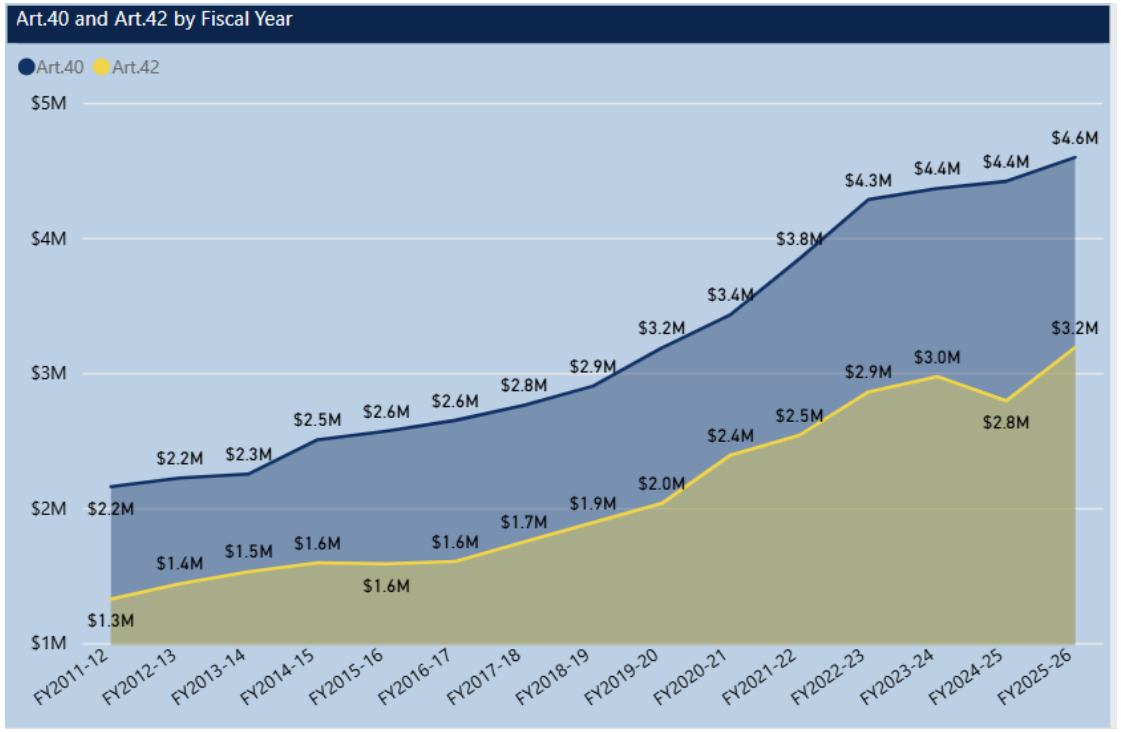
U.S. manufacturing activity expanded again in February. The ISM manufacturing index ticked down from 52.6 in January to 52.4 in February but remained in expansion for a second consecutive month. The details were mixed. The new orders and production indexes both fell on the month but held in expansionary territory. Meanwhile, the employment index increased but remained in contraction.



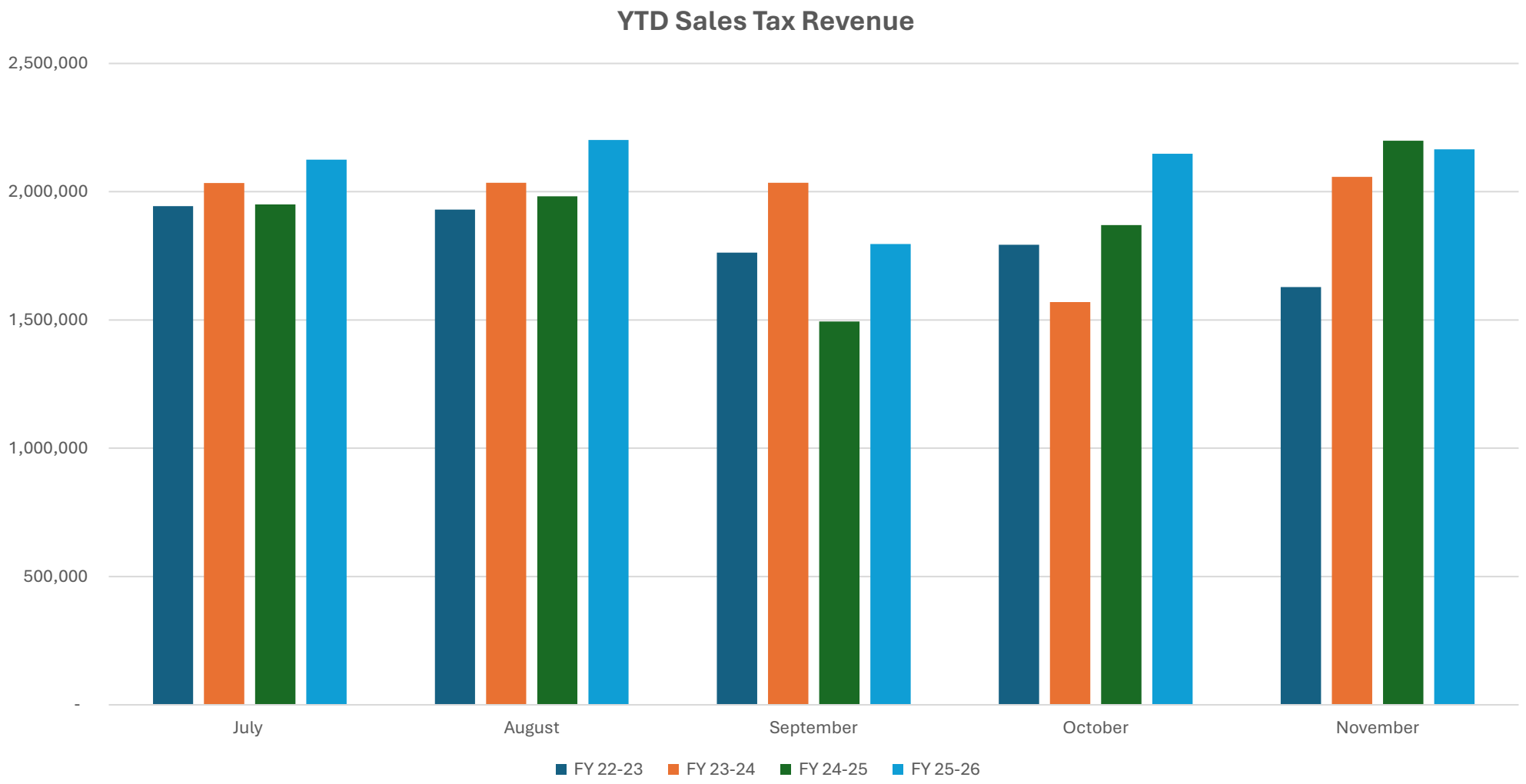
ARTICLE 39 SALES TAX - POS



ARTICLE 40 & 42 SALES TAX



- Year to date……$10,436,021 (+ 10%)



FY 2026-2027 Budget Re-Engineering

	Strategy	Amount & Impact
1.	EMS Billing……..	$ 350,000 Increased Revenue
2.	Position Justification……..	$ 75,000 Decreased Cost
3.	DSS Revenue Maximization……..	$ 300,000 Administrative Reimbursement
4.	Public School Nurses…….	$ TBD
5.	Water/Sewer Spoilage Retention……	$ 100,000 Decreased Cost
	Total Budget Flexibility	**$ 825,000**

Hospital Contracting – Interfacility Transport

AMBULANCE TRANSPORT SERVICES AGREEMENT (POST-DISCHARGE, NON-MEDICAL NECESSITY)

This Ambulance Transport Services Agreement (the "Agreement") is entered into as of January 1, 2026 (the "Effective Date") by and between BURKE COUNTY, NORTH CAROLINA, acting by and through its Emergency Medical Services department ("Burke EMS"), and BLUE RIDGE HEALTHCARE HOSPITALS, INC. ("Hospital"). Burke EMS and Hospital are each a "Party" and together the "Parties."

1. Purpose and Scope

1.1 Limited Scope. This Agreement applies only to: (a) non-emergency, post-discharge ambulance transports that are not medically necessary (each, a "Non-Medical Necessity Transport" or "NMN Transport"); and (b) non-emergency, post-discharge wheelchair transports for clinically discharged patients who do not require stretcher transport or ambulance-level care (each, a "Wheelchair Transport"), originating from Hospital or Hospital-designated facilities.

1.2 Exclusions. This Agreement does not cover: emergency transports; inter-facility transfers based on medical necessity; any transport for which third-party coverage is sought based on medical necessity; or any patient whose medical condition requires ambulance transport at the BLS or ALS level of service. If a patient scheduled for Wheelchair Transport is determined, at or prior to transport, to require ambulance transport due to an existing or emergent medical condition, the transport shall be provided at the appropriate BLS or ALS level and billed in accordance with Section 4.2 at the applicable NMN Rate.

2. Ordering and Authorization

2.1 Hospital Request Required. Burke EMS shall provide transports only upon the request of an Authorized Hospital Representative (defined as nursing leadership, case management, patient flow/throughput, or other individuals designated in writing by Hospital).

2.2 Patient Condition. NMN Transports frequently involve stretcher-bound patients and are performed for patient comfort, logistics, or discharge disposition—not due to medical necessity. Wheelchair Transports involve patients who are medically stable, do not require stretcher transport, and do not require monitoring or medical intervention during transport. Hospital acknowledges these transports are not medically necessary.

2.3 Information to Provide. With each request, Hospital will provide: patient name/identifier, pickup location, destination, requested pickup time window, contact information for the Authorized Hospital Representative, and any relevant safety/mobility considerations.

AGREEMENT FOR NON-EMERGENCY INTRAFACILITY TRANSPORTATION

This Agreement for Non-Emergency Intra-Facility Medical Transportation (the "Agreement") is entered into as of the date shown below between **Blue Ridge HealthCare Hospitals, Inc. (the "Facility") and Burke County, North Carolina (the "County").**

Recitals:

WHEREAS, the Facility is a multi-campus hospital operating under a single license and single CMS Certification Number in Burke County, North Carolina; and

WHEREAS, the County is a public entity that owns and operates, pursuant to N.C.G.S. § 153A-149(c)(5) and other statutes and regulations, an emergency and non-emergency medical transportation services division in Burke County, North Carolina; and

WHEREAS, the Facility seeks non-emergency transportation services for its patients, specifically between its Valdese Campus (located at 720 Malcolm Boulevard in Valdese) and its Morganton Campus (located at 2201 S. Sterling Street in Morganton); and

WHEREAS, the County, after having negotiated the terms and conditions of this Agreement, is willing to provide these services.

NOW, THEREFORE, in consideration of the above set forth premises, the agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Services Provided

The County shall provide non-emergency ambulance transportation services for patients of the Facility in two distinct categories (collectively, the "Services"):

a. **In-County Interfacility Transfers (Valdese Campus to Morganton Campus)**

These Services include the non-emergency transport of patients between the Facility's Valdese and Morganton campuses. Such transfers are typically inpatient in nature and shall be provided 24 hours per day, 7 days per week, upon request by a physician, employee, or other authorized representative of the Facility ("Request"). These transfers shall follow the priority coding and response times set forth in **Exhibit A** and may be rendered at either the Basic Life Support (BLS) or Advanced Life Support (ALS) level, depending on the medical needs of the patient.

The County shall provide the Services as expeditiously as possible based on resource availability, as determined in its sole discretion.

b. **Out-of-County Interfacility Transfers**

These Services consist of emergency and non-emergency patient transports from the Facility to locations outside of Burke County. Such transfers shall also follow the

DSS – 1571 Revenue Maximization

BURKE COUNTY, NORTH CAROLINA

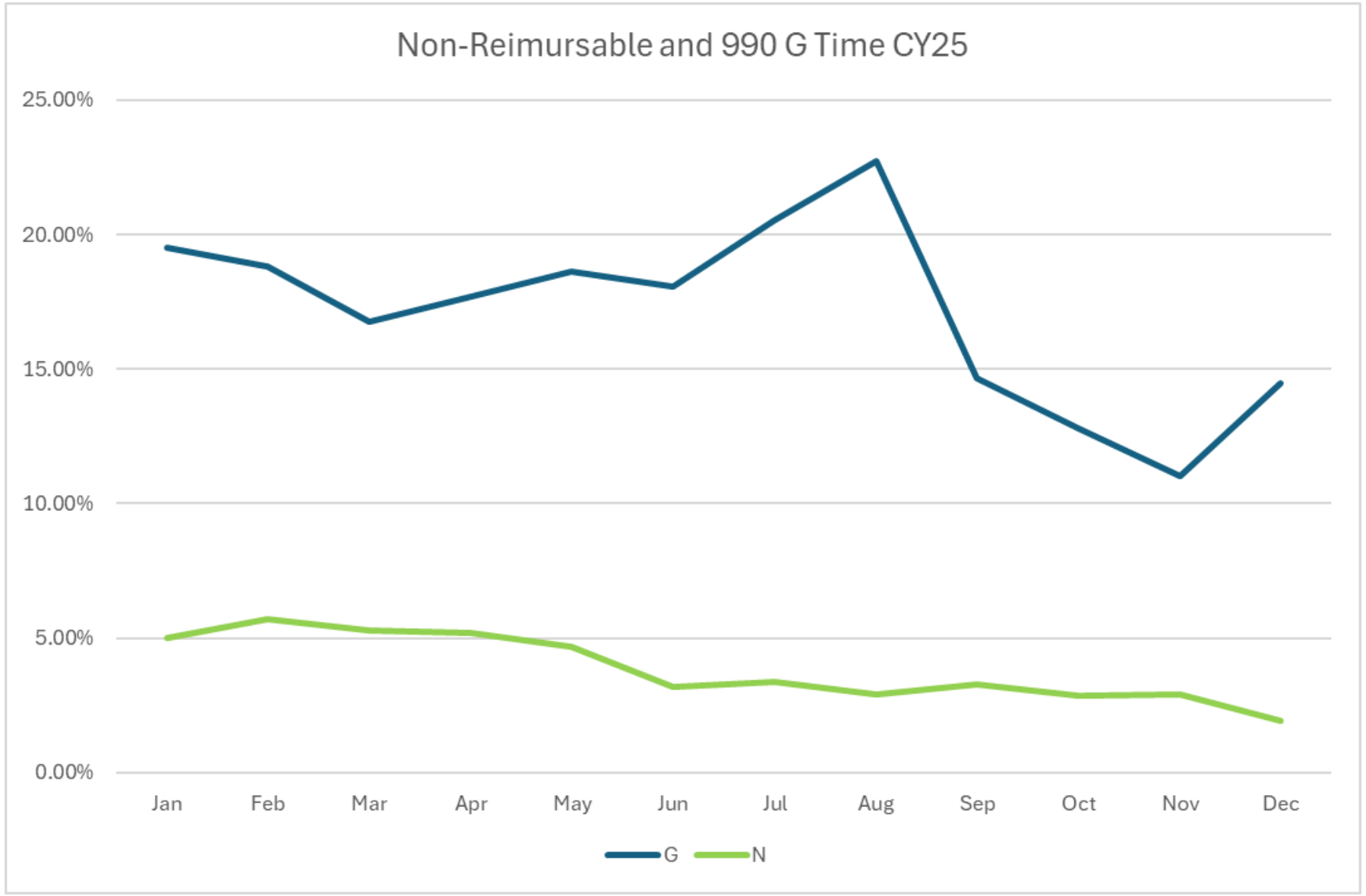
PARTICIPATION IN BUDGETED COUNTY EXPENDITURES

11/12/2025

100-52000-01-433440-

	FY-23-24				FY-24-25				FY-25-26			
	Amount requested 1571	Revenue Received Per GL	% Received		Amount requested 1571	Revenue Received Per GL	% Received		Amount requested 1571	Revenue Received Per GL	% Received
7/1/2023	$ 1,353,953.46	$ (926,177.72)	68.41%	7/1/2024	$ 1,389,239.21	$ (1,107,894.05)	79.75%	7/1/2025	$ 1,905,995.05	$ (1,183,638.14)	62.10%
8/1/2023	$ 1,369,494.91	$ (725,233.21)	52.96%	8/1/2024	$ 1,453,487.79	$ (960,603.97)	66.09%	8/1/2025	$ 1,465,778.86	$ (1,199,154.65)	81.81%
9/1/2023	$ 1,510,729.02	$ (772,544.71)	51.14%	9/1/2024	$ 1,453,487.79	$ (760,275.53)	52.31%	9/1/2025	$ 2,011,967.07	$ (920,445.04)	45.75%
10/1/2023	$ 1,330,771.80	$ (840,517.21)	63.16%	10/1/2024	$ 1,477,379.64	$ (892,246.74)	60.39%	10/1/2025	$ 2,472,758.33	$ (1,083,474.60)	43.82%
11/1/2023	$ 1,467,130.18	$ (636,693.46)	43.40%	11/1/2024	$ 2,108,119.89	$ (97,203.74)	4.61%	11/1/2025	$ 1,866,875.11	$ (711,990.57)	38.85%
12/1/2023	$ 2,027,937.69	$ (545,102.36)	26.88%	12/1/2024	$ 1,660,003.42	$ (699,397.58)	42.13%	12/1/2025	$ 1,832,531.88	$ (830,245.24)	46.70%
1/1/2024	$ 1,350,570.83	$ (1,108,142.68)	82.05%	1/1/2025	$ 1,661,008.01	$ (859,451.68)	51.74%	1/1/2026	$ 1,777,950.74		#DIV/0!
2/1/2024	$ 1,411,274.46	$ (489,372.92)	34.68%	2/1/2025	$ 1,457,045.61	$ (681,678.97)	46.79%	2/1/2026			#DIV/0!
3/1/2024	$ 1,543,188.15	$ (553,584.82)	35.87%	3/1/2025	$ 1,554,893.71	$ (644,856.35)	41.47%	3/1/2026			#DIV/0!
4/1/2024	$ 1,421,073.38	$ (870,513.10)	61.26%	4/1/2025	$ 1,581,446.59	$ (790,648.03)	50.00%	4/1/2026			#DIV/0!
5/1/2024	$ 1,879,528.47	$ (581,046.03)	30.91%	5/1/2025	$ 3,471,738.05	$ (773,928.36)	22.29%	5/1/2026			#DIV/0!
6/1/2024	$ 1,606,025.97	$ (744,233.27)	46.34%	6/1/2025	$ 1,647,504.99	$ (1,248,913.75)	75.81%	6/1/2026			#DIV/0!
	$ 18,271,678.32	$ (8,793,161.49)			$ 20,915,354.70	$ (9,517,098.75)				$ (5,928,948.24)	

Maximizing State Reimbursement



DSS – 1571 Revenue Maximization

FY-23-24		
Applied For	Reimbursed	Reimbursed %
$ 9,060,017.06	$ (4,121,268.67)	-45%

FY-24-25		
Applied For	Reimbursed	Reimbursed %
$ 9,541,717.74	$ (4,517,621.61)	-47%

FY-25-26		
Applied For	Reimbursed	Reimbursed %
$ 11,271,153.30	$ (5,928,948.24)	-53%

*47% - 53%.....$750,000 - $1,000,000

H.R. 1: Dual Impact on Counties

Revenue Impact

25% reduction in federal FNS administrative match

- Burke revenue reduction: ~$500,000 annually (recurring)

Operational Impact

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

What This Means for Burke DSS

- Increased redeterminations and case actions
  - More verification = more staff time per case
  - Higher compliance pressure
  - Likely request for additional FTE if no operational change
  - 10/1/2026 (FY27) Material Decrease in Revenue and increase in DHHS local subsidy

Fiscal Year 2026-2027 Budget

FY 26-27 New Available Dollars:

Net New Property Tax Revenue	$	1,800,000
Sales Tax Growth (3.0%)	$	650,000
Re-Engineering	$	425,000
DSS Revenue Maximization (net)	$	300,000
H.R. 1 SNAP Admin Cost Shift	$	-($500,000)
Total Budget Flexibility	**$**	**2,675,000**

Expense Budget Considerations:

In House Pay & Mkt Study

- In-House Study to Ensure salary ranges are market competitive
- Identify areas in our region where we should target to talent acquisition
- Identify internal pay compression issues that need further review

Scope and Purpose

Key Positions

- 911 Telecommunicator
- Paramedic
- Deputy Sheriff
- Detention Officer
- IMC
- Social Worker
- Public Health Nurse
- Environmental Health Specialist
- Maintenance Tech

Peer Counties:

Alexander
Buncombe
Caldwell
Catawba
Cleveland
Gaston
Iredell
Lincoln

What are we Analyzing?

- Range Comparison
  - Starting Rates
  - Midpoint Differentials
  - Range Spread %
- Actual Pay Comparison
  - Current pay rates by position
  - % Above Minimum based on tenure (Compression)
- Tenure Comparison

Outcomes Across All Positions

Highlights:

- Burke is 2.52% above on Average Range Minimums
- Burke is 43.42% below on Average Tenure
- Ranges still ahead of market from Pay and Classification Study (July 2024)
- Experiencing Pay Compression, likely due to low Tenure
- We are competitive in recruitment, especially for entry level candidates
- Career Ladder implementation has assisted in combatting compression in certain areas

Employee Wellness Fund – Claims Experience

Experience Summary	2024-25	2025-26	Δ from Prior
Net Paid Claims	$6,411,426	$3,883,615	21.1%
Actual Net Cost	$7,775,878	$4,603,955	18.4%
FIE	$7,517,970	$4,053,930	
Net Position to FIE	103.4%	113.6%	10.1%
Gross Rx Claims to Total Gross Claims	43.1%	38.0%	
Net Claims PEPY	$9,362	$12,406	32.5%
Average Employees	685	689	0.6%

Large Claimants	2024-25	2025-26
Number of Large Claimants (>$62,500)	22	13
Total Paid for Large Claimants (>$62,500)	$2,631,016	$1,318,710
Claimants Over SSL (>$125,000)	8	2
Total Paid Over SSL (>$125,000)	$433,122	$85,206

Note: Omits aggregating specific, if applicable.

Observations

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

- Claims net of amounts over the SSL decreased 21.1% over the prior year. This is above the medical trend of 10%.
- Prescription drug claims currently account for 38.0% of total claims. This is higher than average.
- There are several large claimants over $62,500, making up 28.8% of the total claims. Typically, high cost claimants make up 20% to 35% of total claims.
- Average number of employees has increased by 0.6% compared to the prior year.

Burke County

Medical / Rx Plan - BCBSNC/BCBSNC

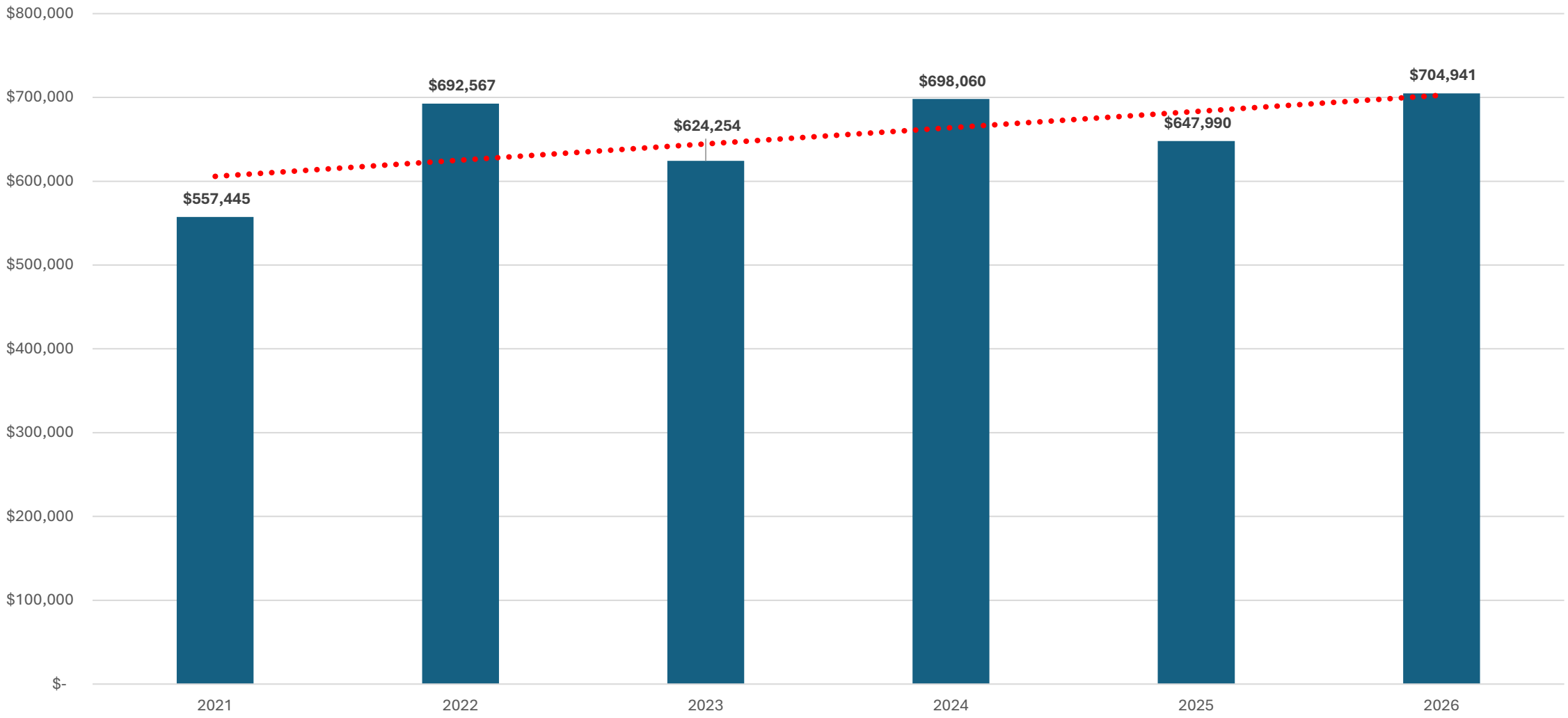
Current Plan Year Large Claimant Report

July 2025 to June 2026

Paid Claims > $62,500

Claimant	Relationship	Diagnosis	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total Paid
1	Employee	Other hematologic diseases			$84,036	$8,440	$2,700	$314	$5,088						$100,579
2	Spouse	Malignant neoplasm of central nervous system				$117,440	$33,886	$56,683	$74,053						$282,062
3	Employee	Other inflammation of intestines & abdomen				$80,010	$1,703	$45,484	$4,415						$131,612
4	Employee	Chronic renal failure				$76,507	$18,559	$18,031	$20,593						$133,690
5	Employee	Closed fracture or dislocation of lower extremity - foot & ankle				$66,852	$0	$0	$0						$66,852
6	Employee	Joint degeneration, localized - back				$66,296	$5,218	$2,565	$19,745						$93,824
7	Employee	Other inflammation of skin				$63,432	$16,688	$13,960	$3,146						$97,227
8	Employee	Psoriasis					$81,678	$15,175	$16,341						$113,194
9	Employee	Malignant neoplasm of breast					$81,517	$15,612	$1,919						$99,048
10	Employee	Inflammatory bowel disease					$69,940	$16,059	$16,265						$102,264
11	Employee	Severe heart block						$96,782	$1,267						$98,049
12	Employee	Inflammatory bowel disease						$95,047	$10,415						$105,462
13	Employee	Leukemia						$68,096	$23,858						$91,954
14 - NEW	Employee	Other infectious diseases							$120,126						$120,126
15 - NEW	Employee	Closed fracture or dislocation of lower extremity - foot & ankle							$67,629						$67,629
16 - NEW	Employee	Other inflammation of skin							$65,607						$65,607
		Total	**$0**	**$0**	**$84,036**	**$478,978**	**$311,890**	**$443,806**	**$450,468**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,769,178**

Average Monthly Costs

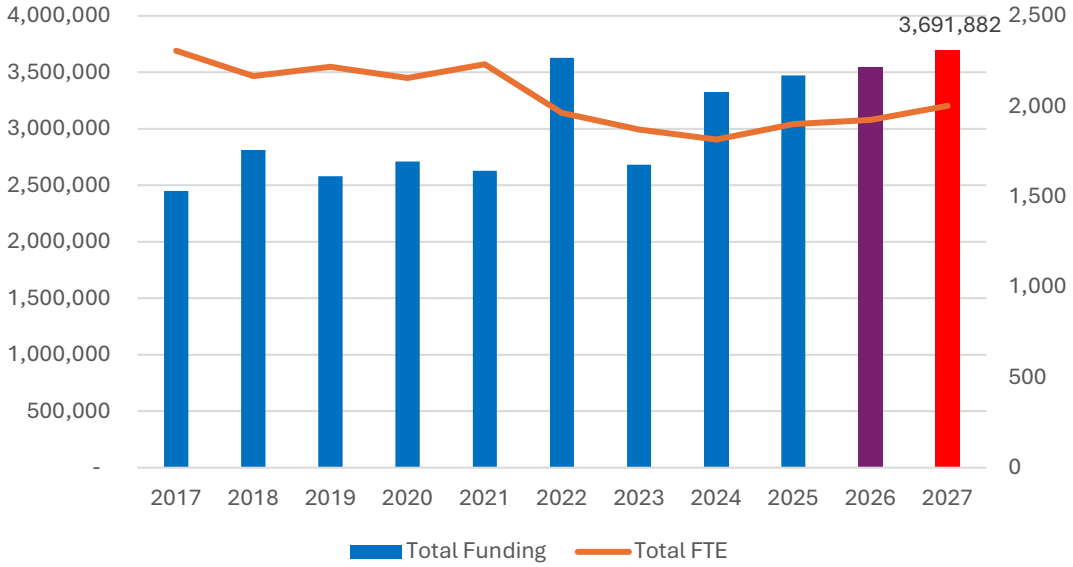


WPCC Budget Request

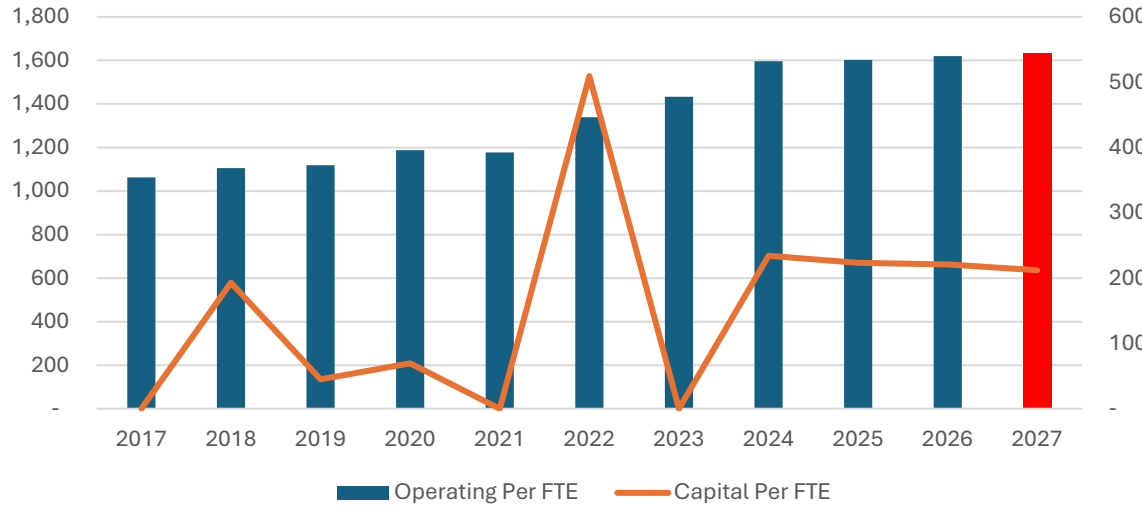
WPCC – Request 9.1% increase in operations…….(+) $283k
Flat Capital Allocation……..……..…$425,000

- The increase is primarily the result of anticipated salary and benefit increases of 4% along with increases for insurance, utilities, and small repair/renovation projects and to cover repairs to facilities, necessary renovations, and maintenance of over 40 structures and 300 acres.

Total Funding FY 17 - 27



WPCC Operating and Capital Budgeting - Per FTE



Recommended $150,000 (4.32%)

Fiscal Year 2026-2027 Budget

FY 26-27 Strategic Plan Budget Considerations:

Employee Compensation (1.5%) (July/January)	$ 900,000
North Carolina Treasury Rate Increase (1%)	$ 400,000
Employee Wellness (6.0%)	$ 500,000
Public Education Funding (3.0%)	$ 600,000
Community College Funding (4%)	$ 150,000
Commissioner Prioritization	$ 125,000
Total Strategic Plan Considerations	**$ 2,675,000**

Legislative Priority Considerations

1. Indian Hills Sewer Lift Station – Elevate and Expand……..$10,000,000

2. Occupancy Tax Revenue Sharing Agreement Modifications……$ TBD

3. Continued Utilization of Industrial Shell Building Funding……..$ TBD