WESTERN PIEDMONT
COMMUNITY COLLEGE







**Concept drawing for Emergency Services Training Center*

Current Operations and Capital Outlay Budget Plan – 2026-2027

WESTERN PIEDMONT
COMMUNITY COLLEGE

January 26, 2026

Mr. Brian Epley, County Manager
County of Burke
PO Box 219
Morganton, NC 28655

Dear Mr. Epley:

The following is Western Piedmont Community College's (WPCC) annual budget plan representing the College's financial and operational plan. We have included general and historical information along with our budget request for operations and capital projects for fiscal year 2026-2027.

This plan represents an increase of 9.1% for operation funding to cover repairs to facilities, necessary renovations, and maintenance of over 40 structures and 300 acres. 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 considering cost of inflation and related costs of adding the Emergency Services Training Center facility. We must provide a modern, clean instructional space to grow the workforce in our region, not just our county. Therefore, we are asking for an increase of $283,323 over the previous year's allocation for operation with capital remaining the same per our five-year capital plan at $425,000 annually.

WPCC is focused on four main areas including access and support; teaching and learning; completion, transfer, and post-graduate outcomes; and a strong WPCC team. We are committed to modernizing our campus which encompasses classrooms, student spaces, and grounds in order to provide an excellent opportunity for each student to achieve their success. In order to achieve our objectives, we will have to maximize the use of our resources.

The support of the Commissioners, the Finance Director, and yourself is vital to the successful operation of the College. The College plays a major role in providing a educated workforce for Burke County. With the County's partnership we will continue to be the premier choice for higher education in our region.

Sincerely,

Sandy K. Hoilman

Sandy K. Hoilman
Vice President for Administrative Services / CFO

WESTERN PIEDMONT COMMUNITY COLLEGE
Budget Request Summary for County Funds
For Fiscal Year 2026-2027

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	BUDGET REQUEST FY 26-27	% Change
Operating Requests							
Revenues							
County Appropriation	2,627,610	2,683,610	2,898,204	2,898,204	3,129,864	**3,413,187**	**9.1%**
Expenses							
Executive Administration	50,553	54,138	57,319	57,320	57,783	66,887	15.8%
General Administration	193,725	186,157	201,399	207,364	270,451	289,000	6.9%
Plant Operations	1,280,944	1,348,774	1,338,920	1,369,910	1,592,014	1,702,766	7.0%
Plant Maintenance	1,102,388	1,094,541	1,300,566	1,263,610	1,209,616	1,354,534	12.0%
Sub-Total	2,627,610	2,683,610	2,898,204	2,898,204	3,129,864	3,413,187	**9.1%**
Capital Requests	1,000,000	-	425,000	425,000	425,000	**425,000**	**0.0%**
Total Current & Capital Outlay Requirements	3,627,610	2,683,610	3,323,204	3,323,204	3,554,864	**3,838,187**	**8.0%**

* 5-year commitment - $425,000 annually to be kept in escrow by Burke County and reimbursed to WPCC as utilized.

WPCC
CURRENT AND CAPITAL OUTLAY BUDGET REQUEST
FY 2026-27

CURRENT OPERATING BUDGET

PROGRAM AND FUNCTION	BUDGET FY 25-26	REQUEST FY 26-27	% Variance
100 INSTITUTIONAL SUPPORT			
110 EXECUTIVE MANAGEMENT			
PRESIDENT SALARY AND BENEFITS	$ 57,783	$ 66,887	15.76%
TOTAL EXECUTIVE MANAGEMENT	$ 57,783	$ 66,887	15.76%
130 GENERAL ADMINISTRATION			
LEGAL SERVICES	$ 10,000	$ 10,000	0.00%
OTHER CURRENT EXPENSE	23,695	24,000	1.29%
INSURANCE & BONDING	181,756	200,000	10.04%
TRANSFER TO OTHER FUNDS	55,000	55,000	0.00%
TOTAL GENERAL ADMINISTRATION	$ 270,451	$ 289,000	6.86%
TOTAL INSTITUTIONAL SUPPORT	$ 328,234	$ 355,887	8.42%
610 PLANT OPERATION & SECURITY			
SALARIES AND BENEFITS	$ 227,661	$ 239,398	5.16%
JANITORIAL SERVICES AGREEMENTS	594,000	636,200	7.10%
CONTRACTS, SUPPLIES, AND REPAIRS	17,096	15,000	-12.26%
UTILITIES	636,057	682,168	7.25%
OTHER CURRENT EXPENSE	21,200	20,000	-5.66%
RENTAL PROPERTY - BUILDINGS	96,000	110,000	14.58%
TOTAL PLANT OPERATION / SECURITY	$ 1,592,014	$ 1,702,766	6.96%

WPCC
CURRENT AND CAPITAL OUTLAY BUDGET REQUEST
FY 2026-27

PROGRAM AND FUNCTION	BUDGET FY 25-26	REQUEST FY 26-27	% Variance
620 PLANT MAINTENANCE			
SALARIES - MAINTENANCE	$ 598,420	$ 627,374	4.84%
SUPPLIES , CONTRACTS, AND REPAIRS	159,000	160,000	0.63%
REPAIRS TO FACILITIES	175,061	175,000	-0.03%
SERVICE CONTRACTS	92,160	92,160	0.00%
REPLACEMENT EQUIPMENT	90,000	115,000	27.78%
OTHER CURRENT EXPENSE	4,975	5,000	0.50%
TRANSFER TO OTHER FUNDS	90,000	180,000	100.00%
TOTAL PLANT MAINTENANCE	$ 1,209,616	$ 1,354,534	11.98%
TOTAL PLANT OPER/SECURITY & MAINT	$ 2,801,630	$ 3,057,300	9.13%
TOTAL CURRENT EXPENSE	$ 3,129,864	$ 3,413,187	9.05%

CAPITAL OUTLAY BUDGET

PROGRAM AND FUNCTION	BUDGET FY 25-26	REQUEST FY 26-27	% Variance
900 CAPITAL OUTLAY			
910 BUILDINGS & GROUNDS	$ 425,000	$ 425,000	0.00%
TOTAL CURRENT & CAPITAL OUTLAY REQUIREMENTS	$ 3,554,864	$ 3,838,187	7.97%

BUDGET ASSUMPTIONS

		Estimated Increases / Further Details or Comments
Salaries and Benefits		
Salaries	4.00%	Executive Management — Portion of President's Salary/Benefits
Retirement	4.00%	Plant Maintenance — 9 full time
Medical Insurance	4.00%	Security — 2 full time, and 9 part time
Insurance	10.40%	Increase based on prior year actual + 3% premium increases (property, vehicle, workers compensation) and addition of the ESTC Facility
Custodial Services	5.16%	SMO (Supreme Maintenance Organization) was contracted with on January 2024. The contract is a three year contract as follows: Year 1: $567,600 Year 2: $584,628 Year 3: $602,167 Additional Estimate for new ESTC Facility
Utilities	7.25%	Utilities based on actual July 2025 - December 2025 plus an additional utility cost for new ESTC faciltiy
Rental Property - Buildings	14.58%	Lease Extension for Magnolia Plaza (Cosmetology Center) - 25% increase and less any additional rental of space
Replacement Equipment	$ 20,000.00	new mower
	35,000.00	Faculty / Staff Vehicle
	60,000.00	15 passenger van
	$ 115,000.00	
Transfers	$ 100,000.00	Restroom / Classroom renovation
	30,000.00	Signage
	50,000.00	Keying / Badge Access
	$ 180,000.00	
Capital Outlay	$ 425,000.00	5-Year Capital Plan - to be reimbursed to WPCC as utilized
	$ 425,000.00	

Other areas have minor increases / decreases.
We would be happy to discuss any specific line items in further detail if needed.