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 at $11,448,674,615. Revenues are projected at a collection rate not to exceed the latest audited percentage.

Ad valorem tax rates as 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 audited percentage 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.

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Jeffrey C. Brittain, Chair
Burke County Board of Commissioners

Attest:

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Morgan Buchanan
Clerk to the Board of Commissioners